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Form **990**Department of the Treasury
Internal Revenue Service**Return of Organization Exempt From Income Tax**
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung
benefit trust or private foundation)

▶ The organization may have to use a copy of this return to satisfy state reporting requirements

OMB No 1545-0047

2012**Open to Public
Inspection**

A For the 2012 calendar year, or tax year beginning 4/1/2012 and ending 3/31/2013																																				
B Check if applicable: ☐ Address change ☐ Name change ☐ Initial return ☐ Terminated ☐ Amended return ☐ Application pending	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td colspan="2">C Name of organization Benevolent and Protective Order of ELKS Lodge #1858</td> <td>D Employer identification number 93-0411142</td> </tr> <tr> <td colspan="2">Doing Business As Florence ELKS Lodge #1858</td> <td rowspan="2">E Telephone number (541) 997-2610</td> </tr> <tr> <td>Number and street (or P O box if mail is not delivered to street address) P O BOX 36</td> <td>Room/suite</td> </tr> <tr> <td colspan="2">City, town or post office, state, and ZIP code FLORENCE OR 97439</td> <td>G Gross receipts \$ 826,222</td> </tr> <tr> <td colspan="3"> <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td colspan="2">F Name and address of principal officer Mary Wendling P O Box 36, Florence, OR 97439</td> <td>H(a) Is this a group return for affiliates? ☐ Yes ☒ No</td> </tr> <tr> <td colspan="2"></td> <td>H(b) Are all affiliates included? ☐ Yes ☐ No</td> </tr> <tr> <td colspan="2"></td> <td>If "No," attach a list (see instructions)</td> </tr> <tr> <td colspan="2"></td> <td>H(c) Group exemption number ▶ 1156</td> </tr> </table> </td> </tr> <tr> <td colspan="3">I Tax-exempt status ☐ 501(c)(3) ☒ 501(c) (8) ◀ (insert no) ☐ 4947(a)(1) or ☐ 527</td> </tr> <tr> <td colspan="3">J Website: ▶ N/A</td> </tr> <tr> <td colspan="2">K Form of organization ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶</td> <td>L Year of formation 1952 M State of legal domicile OR</td> </tr> </table>	C Name of organization Benevolent and Protective Order of ELKS Lodge #1858		D Employer identification number 93-0411142	Doing Business As Florence ELKS Lodge #1858		E Telephone number (541) 997-2610	Number and street (or P O box if mail is not delivered to street address) P O BOX 36	Room/suite	City, town or post office, state, and ZIP code FLORENCE OR 97439		G Gross receipts \$ 826,222	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td colspan="2">F Name and address of principal officer Mary Wendling P O Box 36, Florence, OR 97439</td> <td>H(a) Is this a group return for affiliates? ☐ Yes ☒ No</td> </tr> <tr> <td colspan="2"></td> <td>H(b) Are all affiliates included? ☐ Yes ☐ No</td> </tr> <tr> <td colspan="2"></td> <td>If "No," attach a list (see instructions)</td> </tr> <tr> <td colspan="2"></td> <td>H(c) Group exemption number ▶ 1156</td> </tr> </table>			F Name and address of principal officer Mary Wendling P O Box 36, Florence, OR 97439		H(a) Is this a group return for affiliates? ☐ Yes ☒ No			H(b) Are all affiliates included? ☐ Yes ☐ No			If "No," attach a list (see instructions)			H(c) Group exemption number ▶ 1156	I Tax-exempt status ☐ 501(c)(3) ☒ 501(c) (8) ◀ (insert no) ☐ 4947(a)(1) or ☐ 527			J Website: ▶ N/A			K Form of organization ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶		L Year of formation 1952 M State of legal domicile OR
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Part I Summary

Activities & Governance	1	Briefly describe the organization's mission or most significant activities <u>To carry on Fraternal Activities under the ELKS Lodge system, Net income is used exclusively for Benevolent and Charitable purposes. Charitable purposes include Youth Activities, Community Events, and to Fund Charities</u>		
	2	Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets		
	3	Number of voting members of the governing body (Part VI, line 1a)	3	9
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4	0
	5	Total number of individuals employed in calendar year 2012 (Part V, line 2a)	5	15
	6	Total number of volunteers (estimate if necessary)	6	
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
	b	Net unrelated business taxable income from Form 990-T, line 34	7b	17,277
Revenue	8	Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9	Program service revenue (Part VIII, line 2g)	0	0
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	91,039	76,235
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	1,427	1,273
	12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	214,882	213,197
	12		307,348	290,705
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	5,689	3,061
	14	Benefits paid to or for members (Part IX, column (A), line 4)	0	0
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	39,896	41,748
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	0	0
	b	Total fundraising expenses (Part IX, column (D), line 25) ▶ 0		
	17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	204,594	225,013
	18	Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)	250,179	269,822
	19	Revenue less expenses Subtract line 18 from line 12	57,169	20,883
Net Assets or Fund Balances			Beginning of Current Year	End of Year
	20	Total assets (Part X, line 16)	1,008,473	1,035,037
	21	Total liabilities (Part X, line 26)	80,436	86,183
	22	Net assets or fund balances Subtract line 21 from line 20	928,037	948,854

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here	JULIE BROWN Signature of officer EXALTED RULER Date	8-14-13			
	JULIE BROWN Type or print name and title EXALTED RULER Date	8-14-13			
Paid Preparer Use Only	Print/Type preparer's name Jimmie L Hart, EA	Preparer's signature <i>Jimmie L Hart</i>	Date 8/14/2013	Check ☐ if self-employed	PTIN P00627641
	Firm's name ▶ Hart Financial Services	Firm's EIN ▶ 26-2065311			
	Firm's address ▶ 2006 Hwy 101, #343, Florence, OR 97439		Phone no 541-902-9109		

May the IRS discuss this return with the preparer shown above? (see instructions)

☒ Yes ☐ No

For Paperwork Reduction Act Notice, see the separate instructions.

Form **990** (2012)

HTA

SCANNED SEP 11 2013

Part III**Statement of Program Service Accomplishments**Check if Schedule O contains a response to any question in this Part III ☐

- 1** Briefly describe the organization's mission
To carry on Fraternal Activities under the ELKS Lodge system. Net income is used exclusively
for Benevolent and Charitable purposes. Charitable purposes include Youth Activities,
Community Events, and to Fund Charities
-
- 2** Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No
 If "Yes," describe these new services on Schedule O
- 3** Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No
 If "Yes," describe these changes on Schedule O
- 4** Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported

4a (Code _____) (Expenses \$ 188,494 including grants of \$ _____) (Revenue \$ _____)
To carry on Fraternal Activities under the ELKS Lodge System

4b (Code _____) (Expenses \$ 25,068 including grants of \$ _____) (Revenue \$ _____)
To Fund Charities

4c (Code _____) (Expenses \$ 22,002 including grants of \$ _____) (Revenue \$ _____)
To Fund Youth Activities & Community Events

4d Other program services (Describe in Schedule O)
 (Expenses \$ 0 including grants of \$ 0) (Revenue \$ 0)

4e Total program service expenses **▶** 235,564

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A		X
2 Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?		X
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I		X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II		
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III		
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III		X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV		X
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V		X
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI	X	
b Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII		X
c Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII		X
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX		X
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	X	
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X		X
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII		X
b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? If "Yes," complete Schedule F, Parts II and IV		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? If "Yes," complete Schedule F, Parts III and IV		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I (see instructions)		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II		X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III	X	
20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H		X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		

Part IV Checklist of Required Schedules (continued)

	Yes	No
21 Did the organization report more than \$5,000 of grants and other assistance to any government or organization in the United States on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>		X
22 Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>		X
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>		X
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25</i>		X
24b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		X
24c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		X
24d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		X
25a Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>		X
25b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>		X
26 Was a loan to or by a current or former officer, director, trustee, key employee, highest compensated employee, or disqualified person outstanding as of the end of the organization's tax year? <i>If "Yes," complete Schedule L, Part II</i>		X
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>		X
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)		
28a A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		X
28b A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		X
28c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i>		X
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>		X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>		X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>		X
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>		X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
35b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>		X
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>		
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>		X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O	X	

Part V Statements Regarding Other IRS Filings and Tax ComplianceCheck if Schedule O contains a response to any question in this Part V ☐

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable.		
1b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable.		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return.		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions).	X	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	X	
b	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O.	X	
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		X
b	If "Yes," enter the name of the foreign country: _____ See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?		X
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		X
7	Organizations that may receive deductible contributions under section 170(c).		
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?		X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		X
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
d	If "Yes," indicate the number of Forms 8282 filed during the year.		
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		X
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		X
8	Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the organization make any taxable distributions under section 4966?		X
b	Did the organization make a distribution to a donor, donor advisor, or related person?		X
10	Section 501(c)(7) organizations. Enter		
a	Initiation fees and capital contributions included on Part VIII, line 12.		
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities.		
11	Section 501(c)(12) organizations. Enter		
a	Gross income from members or shareholders.		
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)		
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year.		
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
a	Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O.		
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans.		
c	Enter the amount of reserves on hand.		
14a	Did the organization receive any payments for indoor tanning services during the tax year?		X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O.		

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions. Check if Schedule O contains a response to any question in this Part VI. ☒

Section A. Governing Body and Management

	Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year. If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O. 1a 9		
b Enter the number of voting members included in line 1a, above, who are independent. 1b 0		
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		X
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person?		X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
5 Did the organization become aware during the year of a significant diversion of the organization's assets?		X
6 Did the organization have members or stockholders?		X
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?		X
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	X	
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a The governing body?	X	
b Each committee with authority to act on behalf of the governing body?	X	
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O		X

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code)

	Yes	No
10a Did the organization have local chapters, branches, or affiliates?		X
b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?		
11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	X	
b Describe in Schedule O the process, if any, used by the organization to review this Form 990		
12a Did the organization have a written conflict of interest policy? If "No," go to line 13		X
b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?		
c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done		
13 Did the organization have a written whistleblower policy?		X
14 Did the organization have a written document retention and destruction policy?	X	
15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a The organization's CEO, Executive Director, or top management official		X
b Other officers or key employees of the organization	X	
If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions)		
16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		X
b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed OR

18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
☐ Own website ☐ Another's website ☒ Upon request ☐ Other (explain in Schedule O)

19 Describe in Schedule O whether (and if so, how), the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization Secretary
541-997-2610
P O Box 36, Florence, OR 97439

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated**Employees, and Independent Contractors**Check if Schedule O contains a response to any question in this Part VII ☐**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees****1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

☐ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) Julie Brown Exalted Ruler	15 00 0 00	X								
(2) Glenn Neklason Leading Knight	10 00 0 00	X								
(3) William Brown Loyal Knight	10 00 0 00	X								
(4) Paul Ricard Trustee	2 00 0 00	X								
(5) Robert Richardson Trustee	2 00 0 00	X								
(6) Gary Hensen Trustee	2 00 0 00	X								
(7) Tom Hornback Trustee	2 00 0 00	X								
(8) Roger McCorkle Trustee, Chair	10 00 0 00	X								
(9) Steve Wade Lecturing Knight	10 00 0 00	X								
(10) Michael Brown Esquire	10 00 0 00			X						
(11) Kathryn Fishback Secretary	20 00 0 00			X				9,000		
(12) Bruce Schmidt Treasurer	10 00 0 00			X						
(13) Ken Jordan Chaplin	5 00 0 00			X						
(14) Bobbi Harris Inner Guard	5 00 0 00			X						

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15) Jim Watkins	5 00									
Tiler	0 00			X						
(16)										
(17)										
(18)										
(19)										
(20)										
(21)										
(22)										
(23)										
(24)										
(25)										
1b Sub-total								9,000	0	0
c Total from continuation sheets to Part VII, Section A								0	0	0
d Total (add lines 1b and 1c)								9,000	0	0

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **0**

- 3** Did the organization list any **former** officer, director, or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual
- 4** For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual
- 5** Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person

	Yes	No
3		X
4		X
5		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year

(A) Name and business address	(B) Description of services	(C) Compensation
		0
		0
		0
		0
		0
2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization	0	

Part VIII Statement of RevenueCheck if Schedule O contains a response to any question in this Part VIII ☐

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a 0				
	b Membership dues	1b 0				
	c Fundraising events	1c 0				
	d Related organizations	1d 0				
	e Government grants (contributions)	1e 0				
	f All other contributions, gifts, grants, and similar amounts not included above	1f 0				
	g Noncash contributions included in lines 1a-1f.	\$ 0				
	h Total. Add lines 1a-1f		0			
	Program Service Revenue	Business Code				
2a Membership Dues			76,235	76,235		
b			0			
c			0			
d			0			
e			0			
f All other program service revenue			0			
g Total. Add lines 2a-2f			76,235			
Other Revenue		3 Investment income (including dividends, interest, and other similar amounts)		1,273	1,273	
	4 Income from investment of tax-exempt bond proceeds		0			
	5 Royalties		0			
	6a Gross rents	(i) Real 90,499 (ii) Personal				
	b Less rental expenses	37,825				
	c Rental income or (loss)	52,674 0				
	d Net rental income or (loss)		52,674			
	7a Gross amount from sales of assets other than inventory	(i) Securities 0 (ii) Other 0				
	b Less cost or other basis and sales expenses	0 0				
	c Gain or (loss)	0 0				
	d Net gain or (loss)		0			
	8a Gross income from fundraising events (not including \$ 0 of contributions reported on line 1c) See Part IV, line 18	a 0				
	b Less direct expenses	b 0				
	c Net income or (loss) from fundraising events		0			
	9a Gross income from gaming activities See Part IV, line 19	a 374,196				
	b Less direct expenses	b 361,047				
	c Net income or (loss) from gaming activities		13,149			
	10a Gross sales of inventory, less returns and allowances	a 243,421				
	b Less cost of goods sold	b 136,645				
c Net income or (loss) from sales of inventory		106,776				
Miscellaneous Revenue		Business Code				
11a Advertising		1,791	1,791			
b Key Cards		650	650			
c See Statement Part VIII, Line 11c		38,157	38,157			
d All other revenue		0				
e Total. Add lines 11a-11d		40,598				
12 Total revenue. See instructions		290,705	118,106	0	0	

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response to any question in this Part IX ☐

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.		(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to governments and organizations in the United States. See Part IV, line 21	3,061	3,061		
2	Grants and other assistance to individuals in the United States. See Part IV, line 22	0			
3	Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16	0			
4	Benefits paid to or for members	0			
5	Compensation of current officers, directors, trustees, and key employees	9,000	9,000		
6	Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0			
7	Other salaries and wages	25,781	25,781		
8	Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	0			
9	Other employee benefits	0			
10	Payroll taxes	6,967	6,967		
11	Fees for services (non-employees)				
a	Management	0			
b	Legal	0			
c	Accounting	8,584	8,584		
d	Lobbying	0			
e	Professional fundraising services. See Part IV, line 17	0			
f	Investment management fees	0			
g	Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)	0			
12	Advertising and promotion	0			
13	Office expenses	9,124	9,124		
14	Information technology	0			
15	Royalties	0			
16	Occupancy	0			
17	Travel	0			
18	Payments of travel or entertainment expenses for any federal, state, or local public officials	0			
19	Conferences, conventions, and meetings	3,500	3,500		
20	Interest	0			
21	Payments to affiliates	0			
22	Depreciation, depletion, and amortization	34,258	0	0	0
23	Insurance	13,310	13,310		
24	Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a	Supplies	4,990	4,990		
b	Telephone	2,346	2,346		
c	Postage & Shipping	975	975		
d	Printing & Publications	2,975	2,975		
e	All other expenses. See Statement Part IV, Line 24f	144,951	144,951		
25	Total functional expenses. Add lines 1 through 24e	269,822	235,564	0	0
26	Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☐ if following SOP 98-2 (ASC 958-720)				

Part X Balance SheetCheck if Schedule O contains a response to any question in this Part X ☐

		(A) Beginning of year		(B) End of year
Assets	1 Cash—non-interest-bearing	15,745	1	14,577
	2 Savings and temporary cash investments	352,167	2	353,455
	3 Pledges and grants receivable, net	0	3	0
	4 Accounts receivable, net	75	4	0
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions) Complete Part II of Schedule L		6	
	7 Notes and loans receivable, net	0	7	0
	8 Inventories for sale or use	9,513	8	15,731
	9 Prepaid expenses and deferred charges		9	
	10a Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	10a 1,865,025		
	b Less accumulated depreciation	10b 1,213,751	630,973	10c 651,274
	11 Investments—publicly traded securities	0	11	0
	12 Investments—other securities See Part IV, line 11	0	12	0
	13 Investments—program-related See Part IV, line 11	0	13	0
	14 Intangible assets	0	14	0
	15 Other assets See Part IV, line 11	0	15	0
16 Total assets. Add lines 1 through 15 (must equal line 34)	1,008,473	16	1,035,037	
Liabilities	17 Accounts payable and accrued expenses	13,763	17	13,514
	18 Grants payable		18	
	19 Deferred revenue	52,616	19	55,890
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability Complete Part IV of Schedule D		21	
	22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L		22	
	23 Secured mortgages and notes payable to unrelated third parties	0	23	0
	24 Unsecured notes and loans payable to unrelated third parties	0	24	0
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24) Complete Part X of Schedule D	14,057	25	16,779
	26 Total liabilities. Add lines 17 through 25	80,436	26	86,183
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here ☐ and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets		27	
	28 Temporarily restricted net assets		28	
	29 Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117 (ASC958), check here ☒ and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building, or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds	928,037	32	948,854
	33 Total net assets or fund balances	928,037	33	948,854
	34 Total liabilities and net assets/fund balances	1,008,473	34	1,035,037

Part XI Reconciliation of Net AssetsCheck if Schedule O contains a response to any question in this Part XI ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	1	290,705
2	Total expenses (must equal Part IX, column (A), line 25)	2	269,822
3	Revenue less expenses Subtract line 2 from line 1	3	20,883
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	928,037
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	-66
9	Other changes in net assets or fund balances (explain in Schedule O)	9	
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	948,854

Part XII Financial Statements and ReportingCheck if Schedule O contains a response to any question in this Part XII ☐

	Yes	No
1 Accounting method used to prepare the Form 990 ☐ Cash ☒ Acc rual ☐ Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both ☒ Sep arate basis ☐ Consolidated basis ☐ Both consolidated and separate basis	X	
b Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis		X
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O	X	
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		X
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits		

**SCHEDULE D
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

- ▶ **Complete if the organization answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.**
▶ **Attach to Form 990.** ▶ **See separate instructions.**

OMB No 1545-0047

2012

**Open to Public
Inspection**

Name of the organization

Benevolent and Protective Order of ELKS Lodge #1858

Employer identification number

93-0411142

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" to Form 990, Part IV, line 6

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate contributions to (during year)		
3 Aggregate grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?		☐ Yes ☐ No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?		☐ Yes ☐ No

Part II Conservation Easements. Complete if the organization answered "Yes" to Form 990, Part IV, line 7

1 Purpose(s) of conservation easements held by the organization (check all that apply)

☐ Preservation of land for public use (e.g., recreation or education)	☐ Preservation of an historically important land area
☐ Protection of natural habitat	☐ Preservation of a certified historic structure
☐ Preservation of open space	

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶

4 Number of states where property subject to conservation easement is located ▶

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ▶

7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ▶ \$

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" to Form 990, Part IV, line 8

1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items

b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items

(i) Revenues included in Form 990, Part VIII, line 1	▶ \$
(ii) Assets included in Form 990, Part X	▶ \$

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items

a Revenues included in Form 990, Part VIII, line 1	▶ \$
b Assets included in Form 990, Part X	▶ \$

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

- 3** Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply)

a ☐ Public exhibition

d ☐ Loan or exchange programs

b ☐ Scholarly research

e ☐ Other _____

c ☐ Preservation for future generations

- 4** Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII

- 5** During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

Part IV Escrow and Custodial Arrangements. Complete if the organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21

- 1a** Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

- b** If "Yes," explain the arrangement in Part XIII and complete the following table

	Amount
1c Beginning balance	0
1d Additions during the year	
1e Distributions during the year	
1f Ending balance	0

- 2a** Did the organization include an amount on Form 990, Part X, line 21? ☐ Yes ☒ No

- b** If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII ☐

Part V Endowment Funds. Complete if the organization answered "Yes" to Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	0	0	0	0	
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance	0	0	0	0	0

- 2** Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

a Board designated or quasi-endowment ☐ _____ %

b Permanent endowment ☐ _____ %

c Temporarily restricted endowment ☐ _____ %

The percentages in lines 2a, 2b, and 2c should equal 100%

- 3a** Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

(i) unrelated organizations

(ii) related organizations

- b** If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?

	Yes	No
3a(i)		
3a(ii)		
3b		

- 4** Describe in Part XIII the intended uses of the organization's endowment funds

Part VI Land, Buildings, and Equipment. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land	0	306,268		306,268
b Buildings	0	740,261	634,969	105,292
c Leasehold improvements	0	133,939	58,429	75,510
d Equipment	0	384,654	360,316	24,338
e Other	0	299,903	160,037	139,866
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).)				651,274

Part VII Investments—Other Securities. See Form 990, Part X, line 12

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1) Financial derivatives	0	
(2) Closely-held equity interests	0	
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
(I)		
Total (Column (b) must equal Form 990, Part X, col (B) line 12)	0	

Part VIII Investments—Program Related. See Form 990, Part X, line 13

(a) Description of investment type	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
Total (Column (b) must equal Form 990, Part X, col (B) line 13)	0	

Part IX Other Assets. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
Total. (Column (b) must equal Form 990, Part X, col (B) line 15)	0

Part X Other Liabilities. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	0
(2) Restricted Funds	16,779
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
(11)	
Total (Column (b) must equal Form 990, Part X, col (B) line 25)	16,779

2. FIN 48 (ASC 740) Footnote. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII. ☐

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

1	Total revenue, gains, and other support per audited financial statements		1	
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12			
a	Net unrealized gains on investments	2a		
b	Donated services and use of facilities	2b		
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII)	2d		
e	Add lines 2a through 2d		2e	0
3	Subtract line 2e from line 1		3	0
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII)	4b		
c	Add lines 4a and 4b		4c	0
5	Total revenue Add lines 3 and 4c . (This must equal Form 990, Part I, line 12)		5	0

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

1	Total expenses and losses per audited financial statements		1	
2	Amounts included on line 1 but not on Form 990, Part IX, line 25			
a	Donated services and use of facilities	2a		
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII)	2d		
e	Add lines 2a through 2d		2e	0
3	Subtract line 2e from line 1		3	0
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII)	4b		
c	Add lines 4a and 4b		4c	0
5	Total expenses Add lines 3 and 4c . (This must equal Form 990, Part I, line 18)		5	0

Part XIII Supplemental Information

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4, Part IV, lines 1b and 2b, Part V, line 4, Part X, line 2, Part XI, lines 2d and 4b, and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

SCHEDULE G
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

**Supplemental Information Regarding
Fundraising or Gaming Activities**

Complete if the organization answered "Yes" to Form 990, Part IV, lines 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.
▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

OMB No 1545-0047

2012

**Open to Public
Inspection**

Name of the organization

Benevolent and Protective Order of ELKS Lodge #1858

Employer identification number

93-0411142

Part I

Fundraising Activities. Complete if the organization answered "Yes" to Form 990, Part IV, line 17
Form 990-EZ filers are not required to complete this part.

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- a** ☐ Mail solicitations **e** ☐ Solicitation of non-government grants
b ☐ Internet and email solicitations **f** ☐ Solicitation of government grants
c ☐ Phone solicitations **g** ☐ Special fundraising events
d ☐ In-person solicitations

2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? ☐ Yes ☐ No

b If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
1				0	0	0
2				0	0	0
3				0	0	0
4				0	0	0
5				0	0	0
6				0	0	0
7				0	0	0
8				0	0	0
9				0	0	0
10				0	0	0
Total				0	0	0

3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

Part II Fundraising Events. Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events
		(event type)	(event type)	(total number)	(add col (a) through col (c))
Revenue	1 Gross receipts			0	0
	2 Less Contributions			0	0
	3 Gross income (line 1 minus line 2)			0	0
Direct Expenses	4 Cash prizes			0	0
	5 Noncash prizes			0	0
	6 Rent/facility costs			0	0
	7 Food and beverages			0	0
	8 Entertainment			0	0
	9 Other direct expenses			0	0
	10 Direct expense summary Add lines 4 through 9 in column (d)				0
	11 Net income summary Combine line 3, column (d), and line 10				0

Part III Gaming. Complete if the organization answered "Yes" to Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col (a) through col (c))
Revenue	1 Gross revenue	32,677	64,925	276,594	374,196
Direct Expenses	2 Cash prizes	25,069	34,029	264,067	323,165
	3 Noncash prizes				0
	4 Rent/facility costs				0
	5 Other direct expenses	7,987	5,462	24,433	37,882
	6 Volunteer labor	☐ Yes _____% ☐ No	☐ Yes _____% ☐ No	☐ Yes _____% ☐ No	
	7 Direct expense summary Add lines 2 through 5 in column (d)				361,047
	8 Net gaming income summary Combine line 1, column d, and line 7				13,149

9 Enter the state(s) in which the organization operates gaming activities OR

a Is the organization licensed to operate gaming activities in each of these states?

☐ Yes ☐ No

b If "No," explain

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year?

☐ Yes ☐ No

b If "Yes," explain

- 11 Does the organization operate gaming activities with nonmembers? ☐ Yes ☒ No
- 12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming? ☐ Yes ☒ No
- 13 Indicate the percentage of gaming activity operated in
- | | | |
|-------------------------------|-----|---------|
| a The organization's facility | 13a | 100 00% |
| b An outside facility | 13b | % |
- 14 Enter the name and address of the person who prepares the organization's gaming/special events books and records

Name ▶ Kate Fishback

Address ▶ 1686 12th Street Florence, OR 97439

- 15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? ☐ Yes ☒ No
- b If "Yes," enter the amount of gaming revenue received by the organization ▶ \$ 0 and the amount of gaming revenue retained by the third party ▶ \$ 0
- c If "Yes," enter name and address of the third party

Name ▶

Address ▶

16 Gaming manager information

Name ▶

Gaming manager compensation ▶ \$ 0

Description of services provided ▶

☐ Director/officer
☐ Employee
☐ Independent contractor

17 Mandatory distributions

- a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? ☐ Yes ☒ No
- b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ 0

Part IV Supplemental Information. Complete this part to provide the explanations required by Part I, line 2b, columns (iii) and (v), and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also complete this part to provide any additional information (see instructions)

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Name of the organization

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.
▶ Attach to Form 990 or 990-EZ.

OMB No 1545-0047

2012

**Open to Public
Inspection**

Employer identification number

Benevolent and Protective Order of ELKS Lodge #1858

93-0411142

Form 990 Part VI Section B Line 11-11a A copy of Federal Form 990 is provided to the Board of

Directors before filing. Also, A copy is provided to the ELKS Grand Lodge Auditing &

Accounting Committee included with an Annual Financial Report

Form 990 Part VI Section B Line 15b Compensation for Officers or Key Employees is determined

by State Wage Laws and prevailing salary requirements for the position

Form 990 Part VI Section C Line 19 Governing documents, conflict of interest policies and

Financial Statements are not available to the public. Any member in good standing may request

this information within the Lodge & Club Bylaws. Copies of Federal Form 990 that have been

filed with the Internal Revenue Service are available for public inspection

Elections

Election to NOT claim first-year special depreciation - All Property

Pursuant to IRC Section 168(k)(2)(D)(iii), the Taxpayer elects out of first-year special depreciation for all depreciable property placed in service during the current tax year

Part VIII, Line 10 (990) - Gross Sales of Inventory

		Total:	243,421	136,645	106,776
Category		Gross Sales	Cost of Goods Sold	Net	
1	Liquor, Beer & Wine Sales	102,572	78,845	23,727	
2	Dinning Room Food Sales	90,665	57,800	32,865	
3	Share Shop	50,184		50,184	

Part IX, Line 22 (990) - Depreciation, Depletion, and Amortization

	(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
1 Depreciation	34,258			
2 Depletion	0			
3 Amortization	0			
4 Total	34,258	0	0	0

Part X, Line 4 (990) - Accounts Receivable

		Accounts receivable		Allowance for doubtful accounts	
		Beginning	End	Beginning	End
1 Receivable	1	75	0		
2	2				
3	3				
4	4				
5	5				
6	6				
7	7				
8	8				
9	9				
10	10				
11 Total accounts receivable	11	75	0	0	0

Part VIII, Statement of Revenue, Line 11c - Other Revenue

Description		Total
1	Events	
2	PERS- Net	173
3	Miscellaneous	7,272
4	Fundraising Events	30,712
5		
Total		38,157

Part IV, Statement of Functional Expenses. Line 24f - Other Expenses

Description		Total
1	Janitorial Expenses	11,666
2	Small Equipment / Kitchen & Bar Supplies	5,417
3	Dues To State Lodge	2,710
4	Dues to Grand Lodge	7,183
5	Taxes & Licenses	1,496
6	Utilities	29,424
7	Social Activities	22,597
8	Bank Charges	2,065
9	Cash (Over) Short	-897
10	Repairs & Maintenance	14,690
11	Fundraising	1,829
12	Officers Expenses	7,935
13	Janitorial Supplies	1,284
14	Laundry	5,241
15	Miscellaneous	5,733
16	Security Alarm	657
17	Thrift Store / Share Shop Expense	21,737
18	RV Parking Repairs	949
19	Propane/Grease Removal	2,677
20	Promotional Projects	558
21		
Total		144,951

Depreciation and Amortization

(Including Information on Listed Property)

Department of the Treasury
Internal Revenue Service (99)

▶ See separate instructions.

▶ Attach to your tax return.

OMB No 1545-0172

2012Attachment
Sequence No **179**

Name(s) shown on return Benevolent and Protective Order of ELKS Lodge 990	Business or activity to which this form relates	Identifying number 93-0411142
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Part I Election To Expense Certain Property Under Section 179**Note:** If you have any listed property, complete Part V before you complete Part I

1 Maximum amount (see instructions)	1	500,000
2 Total cost of section 179 property placed in service (see instructions)	2	54,558
3 Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,000,000
4 Reduction in limitation Subtract line 3 from line 2 If zero or less, enter -0-	4	0
5 Dollar limitation for tax year Subtract line 4 from line 1 If zero or less, enter -0- If married filing separately, see instructions	5	500,000
6 (a) Description of property	(b) Cost (business use only)	(c) Elected cost
7 Listed property Enter the amount from line 29	7	
8 Total elected cost of section 179 property Add amounts in column (c), lines 6 and 7	8	0
9 Tentative deduction Enter the smaller of line 5 or line 8	9	0
10 Carryover of disallowed deduction from line 13 of your 2011 Form 4562	10	
11 Business income limitation Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12 Section 179 expense deduction Add lines 9 and 10, but do not enter more than line 11	12	0
13 Carryover of disallowed deduction to 2013 Add lines 9 and 10, less line 12	13	0

Note: Do not use Part II or Part III below for listed property. Instead, use Part V**Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property) (See instructions)**

14 Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15 Property subject to section 168(f)(1) election	15	
16 Other depreciation (including ACRS)	16	7,184

Part III MACRS Depreciation (Do not include listed property) (See instructions.)**Section A**

17 MACRS deductions for assets placed in service in tax years beginning before 2012	17	21,223
18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here	☐	

Section B - Assets Placed in Service During 2012 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19 a 3-year property						
b 5-year property		4,658	5	HY	150DB	732
c 7-year property		17,675	7	HY	150DB	1,892
d 10-year property		31,303	10	HY	150DB	2,387
e 15-year property						
f 20-year property						
g 25-year property			25 yrs		S/L	
h Residential rental property			27 5 yrs	MM	S/L	
i Nonresidential real property			27 5 yrs	MM	S/L	
			39 yrs	MM	S/L	

Section C - Assets Placed in Service During 2012 Tax Year Using the Alternative Depreciation System

20 a Class life					S/L	
b 12-year			12 yrs		S/L	
c 40-year			40 yrs	MM	S/L	

Part IV Summary (See instructions)

21 Listed property Enter amount from line 28	21	840
22 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21 Enter here and on the appropriate lines of your return Partnerships and S corporations - see instructions	22	34,258
23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

Form 4562 (2012)

Part V Listed Property (Include automobiles, certain other vehicles, certain computers, and property used for entertainment, recreation, or amusement)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable

Section A—Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles)

24a Do you have evidence to support the business/investment use claimed? ☐ Yes ☐ No				24b If "Yes," is the evidence written? ☐ Yes ☐ No				
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/ investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions)							25	
26 Property used more than 50% in a qualified business use								
		%						
		%						
See statement		%					840	
27 Property used 50% or less in a qualified business use								
		%				S/L -		
		%				S/L -		
		%				S/L -		
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1							28	840
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1							29	0

Section B—Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
30 Total business/investment miles driven during the year (do not include commuting miles)												
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year Add lines 30 through 32												
34 Was the vehicle available for personal use during off-duty hours?	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons (see instructions).

37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?	Yes	No
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners.		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions)		

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles.

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2012 tax year (see instructions)					
43 Amortization of costs that began before your 2012 tax year					43
44 Total. Add amounts in column (f). See the instructions for where to report					44
					0

Form 4562 Statement - 990

3/31/2013

Line	Description of Property	Date Placed In Service	Asset Code	Bus Use %	Cost or Other Basis	Sec 179 Deduction	Credit	Special Allowance	Salvage Value	Recovery Basis	Recovery Period	Method	Convention Code	Prior Accum Deprec., 179, Bonus	2012 Deprec.	2012 Accum Deprec
Depreciation Detail																
IRS and other depreciation (Line 16)																
1	SEPTIC	12/15/2003	F-17	100.00%	3,315		0	0	0	3,315	15	SL	HY	1,879	221	2,101
2	ENTRY SYSTEM	4/9/2006	F-11	100.00%	5,382		0	0	0	5,382	7	SL	HY	4,229	769	4,999
3	CONVECTION OVENS	5/28/2006	F-10	100.00%	5,097		0	0	0	5,097	7	SL	HY	4,004	728	4,73
4	NEW FRYERS	9/1/2006	F-10	100.00%	6,134		0	0	0	6,134	7	SL	HY	4,819	877	5,691
5	TRACTOR	1/30/2008	V-2	100.00%	5,026		0	0	0	5,026	7	SL	HY	3,231	718	3,941
6	STOVE	4/14/2008	F-10	100.00%	901	451		0	0	450	7	SL	HY	224	64	284
7	ICE MACHINE	7/8/2008	F-10	100.00%	2,321	1,161		0	0	1,160	7	SL	HY	581	166	74
8	REFRIGERATER	8/29/2008	F-10	100.00%	737	369		0	0	368	7	SL	HY	185	53	23
9	Garage Door	3/18/2009	F-11	100.00%	665		0	0	0	665	39	SL	HY	52	17	61
10	STOVE	9/10/2009	F-10	100.00%	3,666		0	0	0	3,666	7	SL	HY	1,266	524	1,791
11	CABLE	2/22/2010	F-10	100.00%	2,373		0	0	0	2,373	5	SL	HY	990	475	1,461
12	CHAR BOILER	3/2/2010	F-10	100.00%	1,403		0	0	0	1,403	7	SL	HY	417	200	61
13	HEAT PUMP	7/20/2010	F-10	100.00%	7,975		0	0	0	7,975	7	SL	HY	1,709	1,140	2,841
14	FOOD HEAT LAMP	1/31/2011	F-7	100.00%	624		0	0	0	624	7	SL	HY	134	89	221
15	EQUIPMENT	3/29/2011	F-10	100.00%	1,010		0	0	0	1,010	7	SL	HY	216	144	361
16	HEAT PUMP	11/10/2011	F-10	100.00%	6,990		0	0	0	6,990	7	SL	HY	499	999	1,491
Total ACRS and other depreciation (Line 16)					53,619	1,981	0	0	0	51,638				24,435	7,184	31,611

ACRS deductions for prior years (Line 17)

17	BUILDING ADDITION 4	4/1/1994	R-5	100.00%	135,000		0	0	0	135,000	39	SL/GDS	MM	59,768	3,461	63,221
18	RV HOOKUPS	1/1/1999	R-7	100.00%	16,397		0	0	0	16,397	15	SL/GDS	HY	14,558	1,094	15,651
19	REC PARK IMPROVEMI	9/3/2001	R-2	100.00%	55,840		0	0	0	55,840	20	SL/ADS	HY	39,089	2,792	41,881
20	PROPERTY INFRASTRU	6/1/2002	R-2	100.00%	33,751		0	0	0	33,751	20	SL/ADS	HY	21,626	1,688	23,311
21	RESTROOM FACILITY	11/1/2002	R-5	100.00%	14,444		0	0	0	14,444	39	SL/GDS	MM	3,480	370	3,851
22	RESTROOMS	7/11/2003	R-5	100.00%	5,055		0	0	0	5,055	39	SL/GDS	MM	1,101	130	1,231
23	RV SITE PREP	4/26/2004	R-2	100.00%	6,700		0	0	0	6,700	15	150DB	HY	3,733	396	4,121
24	TRANSFORMERS	5/13/2004	R-2	100.00%	5,900		0	0	0	5,900	15	150DB	HY	3,287	349	3,631
25	RV PARK IMPROVEMI	6/30/2004	R-2	100.00%	27,248		0	0	0	27,248	15	150DB	HY	15,180	1,610	16,791
26	SEPTIC & ELECTRIC	9/30/2004	R-2	100.00%	9,082		0	0	0	9,082	15	150DB	HY	5,060	537	5,591
27	RV SITE PREP	10/8/2004	R-2	100.00%	31,413		0	0	0	31,413	15	150DB	HY	17,500	1,857	19,351
28	BEER COOLER	8/11/2005	F-10	100.00%	4,343		0	0	0	4,343	7	200DB	HY	4,150	193	4,341
29	ROOF	9/28/2005	F-10	100.00%	3,900		0	0	0	3,900	7	200DB	HY	3,725	174	3,891
30	REFRIGERATOR - RV F	11/15/2005	F-10	100.00%	1,149		0	0	0	1,149	7	200DB	HY	1,098	51	1,141
31	REC PARK BUILDING 0	12/31/2005	R-5	100.00%	43,845		0	0	0	43,845	39	SL/GDS	MM	7,072	1,124	8,191
32	ELECTRICAL RV PARK	1/19/2006	R-7	100.00%	3,787		0	0	0	3,787	15	150DB	HY	1,885	223	2,101
33	REC PARK IMPROVEMI	7/1/2006	R-2	100.00%	9,907		0	0	0	9,907	20	SL/ADS	HY	3,632	495	4,121
34	REC PARK BLDG IMPR	7/1/2006	R-5	100.00%	9,091		0	0	0	9,091	39	SL/GDS	MM	1,330	233	1,561
35	PHONE SYSTEM	11/1/2006	F-11	100.00%	3,700		0	0	0	3,700	10	SL/ADS	HY	2,908	370	3,271
36	AUTO EXTERNAL DEFII	12/15/2006	F-10	100.00%	1,015		0	0	0	1,015	10	SL/ADS	HY	798	102	901
37	STORAGE SHED	4/12/2007	R-3	100.00%	9,016		0	0	0	9,016	39	SL/ADS	HY	1,146	228	1,371
38	ROOF-ROCK HOUSE	4/30/2007	R-9	100.00%	1,492		0	0	0	1,492	15	SL/GDS	HY	447	100	541
39	HEAT PUMP	11/5/2009	R-7	100.00%	15,530		0	0	0	15,530	7	SL/GDS	HY	5,362	2,218	7,581
40	OFFICE COMPUTER	1/6/2011	F-5	100.00%	832		0	0	0	832	5	200DB	HY	432	160	591
41	RV PARK-BBQ/PATIO	2/28/2011	R-2	100.00%	2,573		0	0	0	2,573	15	150DB	HY	373	220	591
42	KITCHEN REMODEL	6/9/2011	R-5	100.00%	28,888		0	0	0	28,888	39	SL/GDS	MM	587	741	1,321
43	BBQ & PATIO REC PAR	7/8/2011	F-17	100.00%	3,235		0	0	0	3,235	15	150DB	HY	162	307	461
Total MACRS deductions for prior years (Line 17)					483,133	0	0	0	0	483,133				219,489	21,223	240,711

5-year property (Line 19b)

Cash Registers	5/15/2012	F-6	100.00%	1,830		0	0	0	0	1,830	5	150DB	HY	0	275	271
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Form 4562 Statement - 990

3/31/2013

Line	Description of Property	Date Placed in Service	Asset Code	Bus Use %	Cost or Other Basis	Sec 179 Deduction	Credit	Special Allowance	Salvage Value	Recovery Basis	Recovery Period	Method	Convention Code	Prior Accum Deprec., 179 Bonus	2012 Deprec.	2012 Accum. Deprec.
	Money Counting Machine	8/15/2012	F-6	100.00%	1,378	0	0	0	0	1,378	5	150DB	HY	0	207	20
	Deep Fryer	12/31/2012	F-6	100.00%	810	0	0	0	0	810	5	150DB	HY	0	122	12
	Total GDS 5-year property (Line 19b)				4,658	0	0	0	0	4,658				0	732	73
DS 7-year property (Line 19c)																
	Refrigerator	6/18/2012	F-10	100.00%	1,895	0	0	0	0	1,895	7	150DB	HY	0	203	20
	Power washer	6/26/2012	F-9	100.00%	3,895	0	0	0	0	3,895	7	150DB	HY	0	417	41
	Storage Container	6/28/2012	F-9	100.00%	4,400	0	0	0	0	4,400	7	150DB	HY	0	471	47
	Compressor	11/6/2012	F-10	100.00%	2,235	0	0	0	0	2,235	7	150DB	HY	0	239	23
	Heat Pump	11/30/2012	F-10	100.00%	4,650	0	0	0	0	4,650	7	150DB	HY	0	498	49
	Mower/Trailer	12/14/2012	F-9	100.00%	600	0	0	0	0	600	7	150DB	HY	0	64	6
	Total GDS 7-year property (Line 19c)				17,675	0	0	0	0	17,675				0	1,892	1,89
DS 10-year property (Line 19d)																
	Carpet	8/28/2012	F-11	100.00%	26,628	0	0	0	0	26,628	10	150DB	HY	0	2,036	2,03
	Fence/Picnic Tables	9/30/2012	F-9	100.00%	4,675	0	0	0	0	4,675	10	150DB	HY	0	351	35
	Total GDS 10-year property (Line 19d)				31,303	0	0	0	0	31,303				0	2,387	2,38
	Subtotal Depreciation				590,388	1,981	0	0	0	588,407				243,924	33,418	277,34

Listed Property

Listed property with more than 50% business use (Line 25 and 26)

CASH REGISTER	3/2/1999	F-8	100.00%	350	0	0	0	0	0	350	10	SL/ADS	HY	294	0	29
COMPUTER	3/30/2008	F-4	100.00%	673	0	0	0	0	0	673	5	SL/GDS	MM	606	64	67
Computer Equipment	4/27/2012	F-4	100.00%	922	0	0	0	0	0	922	5	200DB	HY	0	184	18
KITCHEN OFFICE COM	12/5/2011	F-4	100.00%	707	0	0	0	0	0	707	5	200DB	HY	141	226	36
OFFICE COMPUTER	9/30/2010	F-4	100.00%	1,331	0	0	0	0	0	1,331	5	200DB	HY	692	256	94
SOUND SYSTEM	6/13/1997	F-12	100.00%	4,781	0	0	0	0	0	4,781	10	SL/ADS	HY	4,781	0	4,78
WiFi System at Rec Park	4/30/2007	F-4	100.00%	1,105	0	0	0	0	0	1,105	5	SL	HY	995	110	1,10
Total listed prop with > 50% business use					9,869	0	0	0	0	9,869				7,509	840	8,34
Subtotal Listed Property					9,869	0	0	0	0	9,869				7,509	840	8,34
Total Depreciation and Amortization					600,257	1,981	0	0	0	598,276				251,433	34,258	285,69