See a Social Security Number? Say Something!
Report Privacy Problems to https://public.resource.org/privacy
Or call the IRS Identity Theft Hotline at 1-800-908-4490

Form **990-EZ**

Department of the Treasury
Internal Revenue Service

Short Form
Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

▶ Do not enter Social Security numbers on this form as it may be made public.

▶ Information about Form 990-EZ and its instructions is at www.irs.gov/form990.

OMB No 1545-1150

2013

Open to Public Inspection

A For the 2013 calendar year, or tax year beginning 04-01 , 2013, and ending 03-31 , 2014

B Check if applicable
- [X] Address change
- [ ] Name change
- [ ] Initial return
- [ ] Terminated
- [ ] Amended return
- [ ] Application pending

C Name of organization
BPOE Elks Jefferson 2306

Number and street (or P O box, if mail is not delivered to street address) | Room/suite
PO Box 6

City or town, state or province, country, and ZIP or foreign postal code
Jefferson, IA 50129

D Employer identification number
42-0889496

E Telephone number
(515)386-2106

F Group Exemption Number ▶ 1156

G Accounting Method [ ] Cash [X] Accrual Other (specify) ▶

H Check ▶ [X] if the organization is **not** required to attach Schedule B (Form 990, 990-EZ, or 990-PF)

I **Website:** ▶

J **Tax-exempt status** (check only one) - [ ] 501(c)(3) [X] 501(c)(8) ◀ (insert no) [ ] 4947(a)(1) or [ ] 527

K Form of organization [X] Corporation [ ] Trust [ ] Association [ ] Other

L Add lines 5b, 6c, and 7b, to line 9 to determine gross receipts If gross receipts are $200,000 or more, or if total assets (Part II, column (B) below) are $500,000 or more, file Form 990 instead of Form 990-EZ ▶ $ 103,411

Part I **Revenue, Expenses, and Changes in Net Assets or Fund Balances** (see the instructions for Part I)

Check if the organization used Schedule O to respond to any question in this Part I [X]

Revenue	1	Contributions, gifts, grants, and similar amounts received		1	26,576
	2	Program service revenue including government fees and contracts		2	
	3	Membership dues and assessments		3	20,504
	4	Investment income		4	112
	5a	Gross amount from sale of assets other than inventory	5a		
	b	Less cost or other basis and sales expenses	5b		
	c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)		5c	
	6	Gaming and fundraising events			
	a	Gross income from gaming (attach Schedule G if greater than $15,000)	6a		
	b	Gross income from fundraising events (not including $ _____ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds $15,000)	6b		
	c	Less direct expenses from gaming and fundraising events	6c		
	d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)		6d	
	7a	Gross sales of inventory, less returns and allowances	7a	41,006	
	b	Less cost of goods sold	7b	31,988	
	c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)		7c	9,018
	8	Other revenue (describe in Schedule O)		8	15,213
	9	**Total revenue.** Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8		▶ 9	71,423
Expenses	10	Grants and similar amounts paid (list in Schedule O)		10	14,685
	11	Benefits paid to or for members		11	
	12	Salaries, other compensation, and employee benefits		12	7,777
	13	Professional fees and other payments to independent contractors		13	17,762
	14	Occupancy, rent, utilities, and maintenance		14	23,230
	15	Printing, publications, postage, and shipping		15	1,787
	16	Other expenses (describe in Schedule O)		16	28,252
	17	**Total expenses.** Add lines 10 through 16		▶ 17	93,493
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)		18	(22,070)
	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)		19	81,579
	20	Other changes in net assets or fund balances (explain in Schedule O)		20	978
	21	Net assets or fund balances at end of year Combine lines 18 through 20		▶ 21	60,487

4
19

Part II Balance Sheets (see the instructions for Part II)

Check if the organization used Schedule O to respond to any question in this Part II . . . . . ☒

	(A) Beginning of year		(B) End of year
22 Cash, savings, and investments	62,419	22	39,162
23 Land and buildings	10,000	23	10,000
24 Other assets (describe in Schedule O)	11,297	24	12,571
25 **Total assets**	83,716	25	61,733
26 **Total liabilities** (describe in Schedule O)	2,137	26	1,246
27 **Net assets or fund balances** (line 27 of column (B) **must** agree with line 21)	81,579	27	60,487

Part III Statement of Program Service Accomplishments (see the instructions for Part III)

Check if the organization used Schedule O to respond to any question in this Part III . . . . . ☐

Expenses (Required for section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts, optional for others)

What is the organization's primary exempt purpose? Fellowship, youth and veterans services

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.

28 Provide year round fellowship and social activites for our members

(Grants $) If this amount includes foreign grants, check here . . . . . ▶ ☐ 28a

29 Support local youth through Essay contest, hoop shoot contest, and donations to youth activities in the community.

(Grants $) If this amount includes foreign grants, check here . . . . . ▶ ☐ 29a

30 Support local veterans groups through direct donations to veterans charities and volunteer hours given by members helping at local veterans home.

(Grants $) If this amount includes foreign grants, check here . . . . . ▶ ☐ 30a

31 Other program services (describe in Schedule O)

(Grants $) If this amount includes foreign grants, check here . . . . . ▶ ☐ 31a

32 **Total program service expenses** (add lines 28a through 31a) . . . . . ▶ 32

Part IV List of Officers, Directors, Trustees, and Key Employees (list each one even if not compensated (see the instructions for Part IV)

Check if the organization used Schedule O to respond to any question in this Part IV . . . . . ☐

(a) Name and title	(b) Average hours per week devoted to position	(c) Reportable compensation (Form W-2/1099-MISC) (if not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
Hollie Roberts Exalted Ruler	20	0	0	0
Jonathon Smith Treasurer	20	1,200	0	0
Joyce Fister Secretary	20	1,200	0	0
Les Fister Esquire	10	0	0	0
Russell Johnson Tiler	5	0	0	0
Don Franey Leading Knight	5	0	0	0
Diane Gibson Loyal Knight	5	0	0	0
Bill Allen Lecturing Knight	5	0	0	0
Bill Berger Chaplain	0	0	0	0
Jim Hagar Inner Guard	0	0	0	0
Eldon Cunningham 1st Trustee	10	0	0	0
John Russell 2nd Trustee	5	0	0	0
Jim Spearman 3rd Trustee	5	0	0	0

Part V Other Information (Note the Schedule A and personal benefit contract statement requirements in the instructions for Part V) Check if the organization used Schedule O to respond to any question in this Part V . . . . . ☐

			Yes	No
33	Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O	33		X
34	Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name Otherwise, explain the change on Schedule O (see instructions)	34		X
35 a	Did the organization have unrelated business gross income of $1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?	35a		X
b	If "Yes," to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O	35b		
c	Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III	35c		X
36	Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N	36		X
37 a	Enter amount of political expenditures, direct or indirect, as described in the instructions ▶ 37a			
b	Did the organization file **Form 1120-POL** for this year?	37b		X
38 a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee **or** were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?	38a		X
b	If "Yes," complete Schedule L, Part II and enter the total amount involved 38b			
39	Section 501(c)(7) organizations. Enter:			
a	Initiation fees and capital contributions included on line 9 39a			
b	Gross receipts, included on line 9, for public use of club facilities 39b			
40 a	Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under section 4911 ▶ _____ , section 4912 ▶ _____ , section 4955 ▶ _____			
b	Section 501(c)(3) and 501(c)(4) organizations Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	40b		
c	Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶ _____			
d	Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax on line 40c reimbursed by the organization ▶ _____			
e	All organizations At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T	40e		X
41	List the states with which a copy of this return is filed ▶ IA			
42 a	The organization's books are in care of ▶ Joyce Fister Telephone no. ▶ 515-386-2106 Located at ▶ 103 W Harrison St, Jefferson, IA ZIP + 4 ▶ 50129			
b	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)? If "Yes," enter the name of the foreign country ▶ _____ See the instructions for exceptions and filing requirements for **Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.**	42b		X
c	At any time during the calendar year, did the organization maintain an office outside the U S ? If "Yes," enter the name of the foreign country ▶ _____	42c		X
43	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of **Form 1041**-Check here ▶ ☐ and enter the amount of tax-exempt interest received or accrued during the tax year ▶ 43			
			Yes	No
44 a	Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44a		X
b	Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44b		X
c	Did the organization receive any payments for indoor tanning services during the year?	44c		X
d	If "Yes," to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	44d		
45 a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	45a		X
45 b	Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ (see instructions)	45b		X

		Yes	No
46 Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	46		X

Part VI Section 501(c)(3) organizations only

All section 501(c)(3) organizations must answer questions 47-49b and 52, and complete the tables for lines 50 and 51.

Check if the organization used Schedule O to respond to any question in this Part VI ☐

		Yes	No
47 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	47		
48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	48		
49a Did the organization make any transfers to an exempt non-charitable related organization?	49a		
b If "Yes," was the related organization a section 527 organization?	49b		

50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than $100,000 of compensation from the organization If there is none, enter "None "

(a) Name and title of each employee	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation

f Total number of other employees paid over $100,000 ▶

51 Complete this table for the organization's five highest compensated independent contractors who each received more than $100,000 of compensation from the organization If there is none, enter "None "

(a) Name and business address of each independent contractor	(b) Type of service	(c) Compensation

d Total number of other independent contractors each receiving over $100,000 ▶

52 Did the organization complete Schedule A? **Note:** All section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A ▶ ☐ Yes ☒ No

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

Joyce Fister — Signature of officer — Date 7/29/14

Joyce Fister, Secretary — Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☒ if self-employed	PTIN
Lisa Jaskey	Lisa Jaskey	07-28-2014		P00137992

Firm's name ▶ Lisa Neilsen CPA PC — Firm's EIN ▶

Firm's address ▶ 101 N Chestnut St Ste B PO Box 459 Jefferson IA 50129 — Phone no 515-386-4223

May the IRS discuss this return with the preparer shown above? See instructions ▶ ☒ Yes ☐ No

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

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.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization

BPOE Elks Jefferson 2306

Employer identification number

42-0889496

01. Description of other revenue (Part I, line 8)

Description	Amount
Rental of facilities	4,610
Sales logo merchandise to members	59
Game Tickets	10,544

02. List of grants and similar amounts paid (Part I, line 10)

Activity	Payments to affiliates
Amount	7,363
Activity	Payments made for youth activities
Amount	4,855
Activity	All other grants made
Amount	2,467

03. Description of other expenses (Part I, line 16)

Description	Amount
Depreciation from 4562	1,290
Office expenses	420
Buffet expense	3,757
Advertising	311
Entertainment	1,010
Travel	2,951

Name of the organization: BPOE Elks Jefferson 2306

Employer identification number: 42-0889496

Supplies	1,588
Licenses and taxes	1,752
Guest drinks	809
Game ticket payouts	10,261
Insurance	4,103

04. Other changes in net assets or fund balances (Part I, line 20)

Description	Amount
Beg Equity Adjustment	978

05. Description of other assets (Part II, line 24)

Category	Beginning of Year	End of Year
Inventory	1,560	3,153
Furniture and Equipment	9,737	8,447
Prepaid Insurance	0	971

06. Description of total liabilities (Part II, line 26)

Category	Beginning of Year	End of Year
Payroll Tax Liability	307	1,246
Restricted Funds	1,830	0

Form **4562**

Department of the Treasury
Internal Revenue Service (99)

Depreciation and Amortization
(Including Information on Listed Property)

▶ See separate instructions. ▶ Attach to your tax return.

OMB No 1545-0172

2013

Attachment Sequence No **179**

Name(s) shown on return	Business or activity to which this form relates	Identifying number
BPOE Elks Jefferson 2306	FORM 990EZ - 1	42-0889496

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	
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	
4	Reduction in limitation Subtract line 3 from line 2 If zero or less, enter -0-	4	
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	

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	
9	Tentative deduction Enter the **smaller** of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2012 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	
13	Carryover of disallowed deduction to 2014 Add lines 9 and 10, less line 12 ▶	13	

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	1,290

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 2013	17	
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 2013 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
19a	3-year property						
b	5-year property						
c	7-year property						
d	10-year property						
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	
				27 5 yrs.	MM	S/L	
i	Nonresidential real property			39 yrs	MM	S/L	
					MM	S/L	

Section C - Assets Placed in Service During 2013 Tax Year Using the Alternative Depreciation System

20a	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	
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	1,290
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	

* Item was disposed of during current year

Depreciation Detail Listing

990 EZ

For your records only

2013

Name(s) as shown on return

BPOE Elks Jefferson 2306

Social security number/EIN

42-0889496

No	Description	Date	Cost	Salvage	Business percentage	Section 179	Depreciation Basis	Life	Method	Rate	Current depr	Accumulated Depreciation	Prior expense	Bonus depreciation	AMT Current
1	Furniture and Fixture	19800101	110,750		100.00		110,750	5		0		110,750			
2	Flat Screen TV	20121220	2,027		100.00		2,027	7	SL HY	14.286	290	580			290
3	Chair Lift	20111031	10,000		100.00		10,000	10	SL HY	10	1,000	3,000			1,000
	Totals		122,777				122,777				1,290	114,330			1,290

Land Amount
Net Depreciable Cost 122,777

ST ADJ: