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Form **990-EZ****Short Form****Return of Organization Exempt From Income Tax**

OMB No 1545-1150

2014**Open to Public Inspection**Department of the Treasury
Internal Revenue Service

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.**A** For the 2014 calendar year, or tax year beginning April 1, 2014, and ending March 31, 2015**B** Check if applicable:

- ☐ Address change
☐ Name change
☐ Initial return
☐ Final return/terminated
☐ Amended return
☐ Application pending

C Name of organizationBPO Elk's 198 Parkersburg

Number and street (or P O box, if mail is not delivered to street address)

Room/suite

PO Box 555

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

Parkersburg WV 26102-0555**D** Employer identification number55-0188350**E** Telephone number304-422-6546**F** Group ExemptionNumber ▶ 1156**G** Accounting Method: ☒ Cash ☐ Accrual Other (specify) ▶**I** Website: ▶**J** Tax-exempt status (check only one) — ☐ 501(c)(3) ☒ 501(c)(8) (insert no.) ☐ 4947(a)(1) or ☐ 527**K** Form of organization: ☐ 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. ▶ \$**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 ☐

Revenue		Expenses		Net Assets	
1	Contributions, gifts, grants, and similar amounts received	1	4999	18	Excess or (deficit) for the year (Subtract line 17 from line 9)
2	Program service revenue including government fees and contracts	2	5939	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)
3	Membership dues and assessments	3	12455	20	Other changes in net assets or fund balances (explain in Schedule O)
4	Investment income	4		21	Net assets or fund balances at end of year. Combine lines 18 through 20
5a	Gross amount from sale of assets other than inventory	5a	0		
5b	Less: cost or other basis and sales expenses	5b	0		
5c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	0		
6	Gaming and fundraising events				
6a	Gross income from gaming (attach Schedule G if greater than \$15,000)	6a			
6b	Gross income from fundraising events (not including \$6797 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	6797		
6c	Less: direct expenses from gaming and fundraising events	6c	400		
6d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d	6197		
7a	Gross sales of inventory, less returns and allowances	7a	87650		
7b	Less: cost of goods sold	7b	66163		
7c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	21487		
8	Other revenue (describe in Schedule O) <u>See Attached Pg. 1</u>	8	18779		
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9	70356		
10	Grants and similar amounts paid (list in Schedule O) <u>See Attached Pg. 11</u>	10	3925		
11	Benefits paid to or for members	11			
12	Salaries, other compensation, and employee benefits	12	278		
13	Professional fees and other payments to independent contractors	13	734		
14	Occupancy, rent, utilities, and maintenance	14	17943		
15	Printing, publications, postage, and shipping	15	477		
16	Other expenses (describe in Schedule O) <u>See Attached Pg. 8</u>	16	2854		
17	Total expenses. Add lines 10 through 16	17	52211		
18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	18145		
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	37868		
20	Other changes in net assets or fund balances (explain in Schedule O)	20	(136)		
21	Net assets or fund balances at end of year. Combine lines 18 through 20	21	37732		

For Paperwork Reduction Act Notice, see the separate instructions.

Cat No 106421

Form **990-EZ** (2014)

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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	30874	22	33974
23	Land and buildings		23	
24	Other assets (describe in Schedule O) <i>Inventory, Receivables</i>	759	24	5132
25	Total assets	38433	25	39106
26	Total liabilities (describe in Schedule O)	565	26	1386
27	Net assets or fund balances (line 27 of column (B) must agree with line 21)	37868	27	37720

Part III	Statement of Program Service Accomplishments (see the instructions for Part III)
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Check if the organization used Schedule O to respond to any question in this Part III . . . ☐

What is the organization's primary exempt purpose? charity Justice & Equality

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.

Expenses

(Required for section 501(c)(3) and 501(c)(4) organizations, optional for others.)

28	Student of the year (local scholarship)		
	(Grants \$) If this amount includes foreign grants, check here ► <input type="checkbox"/>	28a	1460
29	National Foundation / Major Project - HANDICAP KIDS CAMP.		
	(Grants \$) If this amount includes foreign grants, check here ► <input type="checkbox"/>	29a	1662
30	Other Activities (Citizen of the year, Boys & Girls Club, Deaf. Hing program)		
	(Grants \$) If this amount includes foreign grants, check here ► <input type="checkbox"/>	30a	603
31	Other program services (describe in Schedule O)		
	(Grants \$) If this amount includes foreign grants, check here ► <input type="checkbox"/>	31a	
32	Total program service expenses (add lines 28a through 31a) ►	32	3123

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 ☐

[illegible]

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	<input checked="" type="checkbox"/>
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	<input checked="" type="checkbox"/>
35a 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	<input checked="" type="checkbox"/>
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	
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	<input checked="" type="checkbox"/>
37a Enter amount of political expenditures, direct or indirect, as described in the instructions ▶ 37a <u>0</u>		
b Did the organization file Form 1120-POL for this year?	37b	<input checked="" type="checkbox"/>
38a 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	<input checked="" type="checkbox"/>
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	
40a 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), 501(c)(4), and 501(c)(29) 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), 501(c)(4), and 501(c)(29) 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), 501(c)(4), and 501(c)(29) 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	<input checked="" type="checkbox"/>
41 List the states with which a copy of this return is filed ▶		
42a The organization's books are in care of ▶ <u>Jim Perkins</u> Telephone no. ▶ <u>304-62-6546</u> Located at ▶ <u>605 Grace St., Parkersburg, WV</u> ZIP + 4 ▶ <u>26101</u>		
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 FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).	42b	<input checked="" type="checkbox"/>
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	
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		<input type="checkbox"/>
44a Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44a	<input checked="" type="checkbox"/>
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	<input checked="" type="checkbox"/>
c Did the organization receive any payments for indoor tanning services during the year?	44c	<input checked="" type="checkbox"/>
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	
45a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	45a	<input checked="" type="checkbox"/>
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	<input checked="" type="checkbox"/>

- 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

	Yes	No
46		<input checked="" type="checkbox"/>

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 ☐

- 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

	Yes	No
47		<input checked="" type="checkbox"/>

- 48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E

	Yes	No
48		<input checked="" type="checkbox"/>

- 49a Did the organization make any transfers to an exempt non-charitable related organization?

	Yes	No
49a		<input checked="" type="checkbox"/>

- b If "Yes," was the related organization a section 527 organization?

	Yes	No
49b		<input checked="" type="checkbox"/>

- 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 0

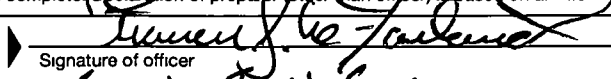
- 51 Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(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 0

- 52 Did the organization complete Schedule A? **Note.** All section 501(c)(3) organizations 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	Signature of officer 	Date
	Type or print name and title Francis J. McFarland	7-24-15

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name	Firm's EIN			
	Firm's address	Phone no			

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

Part I. 8 - Other Revenue -

1. Lottery Sales	6636
2. Tip / Drawing	3577
3. Other (Pool Table, Juke Box, Machines, Daily)	<u>8564</u>
	<u><u>18779</u></u>

PART I - 16 - Other Exp.

1. Convention	100
2. Office Exp.	1429
3. Per Capita - Grand Lodge	3696
4. " " - State	693
5. Licenses (Lodge)	3326
6. Bank Charges (Lodge)	25
7. Contributions	174
8. W.C. Ins (Lodge)	197
9. Other	75
10. Liability Ins.	384
11. Installation	33
12. Auto Exp	727
13. Equip Rental	1663
14. Licenses (Club)	445
15. Supplies	750
16. Weekly / Daily	1579
17. Machine Direct	44
18. Misc	9
19. Lottery	540
20. Services	701
21. BOO	3141
22. Reconciliation	312
23. Ask the Secretary	658
24. Tip Bds.	536
25. Bank Charges (Club)	150
26. Adj. Exp.	195
27. Redeemed coupons	8109
28. W.C. Ins. (Club)	194
	<u>28854</u>