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Form **990****Return of Organization Exempt From Income Tax**

OMB No 1545-0047

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 and its instructions is at www.irs.gov/form990.

A For the 2014 calendar year, or tax year beginning 4/1/2014, and ending 3/31/2015

B Check if applicable:
☐ Address change
☐ Name change
☐ Initial return
☐ Final return/terminated
☐ Amended return
☐ Application pending

C Name of organization Benevolent & Protective Order of Elks #599
 Doing business as ELKS #599
 Number and street (or P O box if mail is not delivered to street address) Room/suite
212 Elks Lake Road
 City or town State ZIP code
Hattiesburg MS 39401
 Foreign country name Foreign province/state/county Foreign postal code

D Employer identification number
64-0296177
E Telephone number
(601) 544-0853
G Gross receipts \$ 328,588

F Name and address of principal officer:
Donald R. Broome 128 Cabin Road, Hattiesburg, MS 39401

H(a) Is this a group return for subordinates? ☐ Yes ☒ No
H(b) Are all subordinates 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: ▶

K Form of organization ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶ Year of formation 1962 **M** State of legal domicile MS

Part I Summary

1 Briefly describe the organization's mission or most significant activities: Promote charitable & paternal relations

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 8

4 Number of independent voting members of the governing body (Part VI, line 1b) 4 8

5 Total number of individuals employed in calendar year 2014 (Part V, line 2a) 5 0

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 0

	Prior Year	Current Year
8 Contributions and grants (Part VIII, line 1h)	159,271	151,246
9 Program service revenue (Part VIII, line 2g)	0	0
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	183,550	31,346
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	48,512	52,155
12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	391,333	234,747
13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)	0	0
14 Benefits paid to or for members (Part IX, column (A), line 4)	0	12,963
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	33,750	28,079
16a Professional fundraising fees (Part IX, column (A), line 11e)	0	0
b Total fundraising expenses (Part IX, column (D), line 25) ▶ <u>0</u>		
17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	195,015	207,387
18 Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)	228,765	248,429
19 Revenue less expenses Subtract line 18 from line 12	162,568	-13,682
20 Total assets (Part X, line 16)	Beginning of Current Year 836,852	End of Year 845,862
21 Total liabilities (Part X, line 26)	18,110	40,802
22 Net assets or fund balances Subtract line 21 from line 20	818,742	805,060

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
 Signature of officer Donald R. Broome Date _____
 Donald R. Broome, Treasurer
 Type or print name and title

Paid Preparer Use Only
 Preparer's name Sherron Broom Preparer's signature Sherron J. Broom Date 6/25/2015 Check ☐ if self-employed PTIN P01355804
 Firm's name ▶ SHERRON BROOM ASSOCIATES, LLC Firm's EIN ▶ 27-4531652
 Firm's address ▶ P O Box 1308, Hattiesburg, MS 39403-1308 Phone no 601-544-0853

May the IRS discuss this return with the preparer shown above? (see instructions) ☒ Yes ☐ No

For Paperwork Reduction Act Notice, see the separate instructions.

HTA

Form 990 (2014)

CERTIFIED LETTER #7008 3230 0002 1311 5547

Part III**Statement of Program Service Accomplishments**Check if Schedule O contains a response or note to any line in this Part III. ☐**1** Briefly describe the organization's mission:Promote charitable & fraternal relations.**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 \$ _____ including grants of \$ _____) (Revenue \$ _____)
Program was to promote benevolence and fraternal relations.**4b** (Code: _____) (Expenses \$ _____ including grants of \$ _____) (Revenue \$ _____)**4c** (Code: _____) (Expenses \$ _____ including grants of \$ _____) (Revenue \$ _____)**4d** Other program services. (Describe in Schedule O.)

(Expenses \$ 0 including grants of \$ 0) (Revenue \$ 0)

4e Total program service expenses **0**

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	1	X
2 Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?	2	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	3	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	4	
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	5	X
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	6	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	7	X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III	8	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	9	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	10	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	11a 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	11b	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	11c 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	11d	X
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e	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	11f	X
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII	12a	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	12b	X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13	X
14a Did the organization maintain an office, employees, or agents outside of the United States?	14a	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	14b	X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV	15	X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV	16	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)	17 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	18 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	19	X
20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a	X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b	

Part IV Checklist of Required Schedules (continued)

	Yes	No
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government 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 or other assistance to or for domestic individuals 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 25a.</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), 501(c)(4), and 501(c)(29) 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>		
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>		
26 Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <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>		
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 Compliance**Check if Schedule O contains a response or note to any line in this Part V. ☐

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable.	1a	0
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable.	1b	0
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	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.	2a	
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)	2b	X
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a	X
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O.	3b	
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)?	4a	X
b	If "Yes," enter the name of the foreign country: See instructions for filing requirements for FinCen Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a	X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b	X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c	
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?	6a	X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b	
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?	7a	X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c	X
d	If "Yes," indicate the number of Forms 8282 filed during the year.	7d	
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e	X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f	X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g	
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h	
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8	X
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a	X
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b	X
10	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on Part VIII, line 12	10a	
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b	
11	Section 501(c)(12) organizations. Enter:		
a	Gross income from members or shareholders	11a	
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b	
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a	X
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b	
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.	13a	X
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	13b	
c	Enter the amount of reserves on hand	13c	
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a	X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O.	14b	

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 or note to any line 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.	1a 8		
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.			
b Enter the number of voting members included in line 1a, above, who are independent.	1b 8		
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?	2		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?	3		X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4		
5 Did the organization become aware during the year of a significant diversion of the organization's assets?	5		
6 Did the organization have members or stockholders?	6	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?	7a		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?	7b		X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following.			
a The governing body?	8a	X	
b Each committee with authority to act on behalf of the governing body?	8b	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	9		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?	10a	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?	10b	
11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	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.	12a	X
b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	X
c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	12c	X
13 Did the organization have a written whistleblower policy?	13	X
14 Did the organization have a written document retention and destruction policy?	14	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.	15a	X
b Other officers or key employees of the organization.	15b	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?	16a	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?	16b	

Section C. Disclosure

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

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, address, and telephone number of the person who possesses the organization's books and records: ►

Donald R. Broome 601-450-0401

128 Cabin Road, Hattiesburg, MS 39401

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

 Check if Schedule O contains a response or note to any line 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) Kevin Malone Exalted Ruler	5.00	X								
(2) Jean Streiff Secretary	10.00			X				6,300		
(3) Donald Broome Treasurer	15.00			X				6,300		
(4)										
(5)										
(6)										
(7)										
(8)										
(9)										
(10)										
(11)										
(12)										
(13)										
(14)										

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)										
(16)										
(17)										
(18)										
(19)										
(20)										
(21)										
(22)										
(23)										
(24)										
(25)										
1b Sub-total							12,600	0	0	
c Total from continuation sheets to Part VII, Section A							0	0	0	
d Total (add lines 1b and 1c)							12,600	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		

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 Revenue**Check if Schedule O contains a response or note to any line in this Part VIII ☐

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a 0			
	b Membership dues	1b 128,494			
	c Fundraising events	1c 12,869			
	d Related organizations	1d 0			
	e Government grants (contributions)	1e 0			
	f All other contributions, gifts, grants, and similar amounts not included above	1f 9,883			
	g Noncash contributions included in lines 1a-1f: \$	0			
	h Total. Add lines 1a-1f	151,246			
Program Service Revenue	2a	Business Code			
	b		0		
	c		0		
	d		0		
	e		0		
	f All other program service revenue		0		
	g Total. Add lines 2a-2f	0			
	Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		3,892	
4 Income from investment of tax-exempt bond proceeds			0		
5 Royalties			0		
6a Gross rents		(i) Real (ii) Personal			
b Less: rental expenses					
c Rental income or (loss)		0 0			
d Net rental income or (loss)			0		
7a Gross amount from sales of assets other than inventory		(i) Securities (ii) Other			
b Less: cost or other basis and sales expenses					
c Gain or (loss)		18,449 0			
d Net gain or (loss)		27,454 0	27,454		
8a Gross income from fundraising events (not including \$ 12,869 of contributions reported on line 1c). See Part IV, line 18		a 48,446			
b Less: direct expenses		b 42,534			
c Net income or (loss) from fundraising events			5,912		
9a Gross income from gaming activities. See Part IV, line 19		a 0			
b Less: direct expenses		b 0			
c Net income or (loss) from gaming activities			0		
10a Gross sales of inventory, less returns and allowances		a 48,921			
b Less: cost of goods sold	b 32,858				
c Net income or (loss) from sales of inventory		16,063			
Miscellaneous Revenue		Business Code			
11a Facilities Use (Campgrounds, Pools)	900099	30,180			
b		0			
c		0			
d All other revenue		0			
e Total. Add lines 11a-11d		30,180			
12 Total revenue. See instructions		234,747	0	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 or note to any line 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 domestic organizations domestic governments. See Part IV, line 21	0			
2	Grants and other assistance to domestic individuals See Part IV, line 22	0			
3	Grants and other assistance to foreign organizations, foreign governments, and foreign individuals See Part IV, lines 15 and 16	0			
4	Benefits paid to or for members	12,963	12,963		
5	Compensation of current officers, directors, trustees, and key employees	12,600	0	12,600	
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	13,854	13,854		
8	Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	0			
9	Other employee benefits	0			
10	Payroll taxes	1,625	1,021	604	
11	Fees for services (non-employees):				
a	Management	0			
b	Legal	0			
c	Accounting	4,115		4,115	
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	2,576		2,576	
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	0			
20	Interest	0			
21	Payments to affiliates	0			
22	Depreciation, depletion, and amortization	24,804	24,804	0	0
23	Insurance	17,268		17,268	
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	Utilities	78,255		78,255	
b	Repairs to Buildings & Equipment	35,880		35,880	
c	Supplies-Janitorial	7,960	7,960		
d	Dues for Lodge Organization	30,117	30,117		
e	All other expenses Printing	6,412	6,412		
25	Total functional expenses. Add lines 1 through 24e	248,429	97,131	151,298	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 or note to any line in this Part X ☐

		(A) Beginning of year		(B) End of year
Assets	1 Cash—non-interest-bearing	127,912	1	134,899
	2 Savings and temporary cash investments	204,449	2	206,555
	3 Pledges and grants receivable, net	0	3	0
	4 Accounts receivable, net	52,814	4	43,094
	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	2,762	8	3,005
	9 Prepaid expenses and deferred charges	569	9	1,395
	10a Land, buildings, and equipment cost or other basis. Complete Part VI of Schedule D	10a 1,309,394		
	b Less: accumulated depreciation	10b 983,874	10c	325,520
	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	124,331	13	131,394
	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)	836,852	16	845,862	
Liabilities	17 Accounts payable and accrued expenses	2,184	17	1,097
	18 Grants payable		18	
	19 Deferred revenue	15,926	19	39,705
	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	0	25	0
	26 Total liabilities. Add lines 17 through 25	18,110	26	40,802
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	812,723	27	800,031
	28 Temporarily restricted net assets	6,019	28	5,029
	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		32	
33 Total net assets or fund balances.	818,742	33	805,060	
34 Total liabilities and net assets/fund balances.	836,852	34	845,862	

Part XI Reconciliation of Net AssetsCheck if Schedule O contains a response or note to any line in this Part XI. ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	1	234,747
2	Total expenses (must equal Part IX, column (A), line 25)	2	248,429
3	Revenue less expenses Subtract line 2 from line 1	3	-13,682
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	818,742
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	
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	805,060

Part XII Financial Statements and ReportingCheck if Schedule O contains a response or note to any line in this Part XII. ☐

	Yes	No
1 Accounting method used to prepare the Form 990. ☐ Cash ☒ Accrual ☐ 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: ☒ Separate 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)**

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.

OMB No. 1545-0047

2014

**Open to Public
Inspection**

Department of the Treasury
Internal Revenue Service

► Information about Schedule D (Form 990) and its instructions is at www.irs.gov/form990.

Name of the organization

Employer identification number

Benevolent & Protective Order of Elks #599

64-0296177

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 value of contributions to (during year)		
3 Aggregate value of 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 a 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) Revenue 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 Revenue 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:

c Beginning balance

d Additions during the year

e Distributions during the year

f Ending balance

	Amount
1c	0
1d	
1e	
1f	0

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ 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	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.

Complete if the organization answered "Yes" to Form 990, Part IV, line 11a. 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	12,800	0		12,800
b Buildings	1,021,209	0	745,507	275,702
c Leasehold improvements	0	0	0	0
d Equipment	275,385	0	238,367	37,018
e Other	0	0	0	0
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c)				325,520

Part VII Investments—Other Securities.

Complete if the organization answered "Yes" to Form 990, Part IV, line 11b. 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)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 12.)	0	

Part VIII Investments—Program Related.

Complete if the organization answered "Yes" to Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) BancorpSouth Premier Asset Management Mu	131,394	C
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 13.)	131,394	

Part IX Other Assets.

Complete if the organization answered "Yes" to Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

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

Part X Other Liabilities.

Complete if the organization answered "Yes" to Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

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

2. Liability for uncertain tax positions. 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.

Complete if the organization answered "Yes" to Form 990, Part IV, line 12a.

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 (losses) 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.

Complete if the organization answered "Yes" to Form 990, Part IV, line 12a.

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.

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

Part XIII Supplemental Information *(continued)*

Area for supplemental information with horizontal dashed lines.

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.

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

OMB No. 1545-0047

2014

Open to Public Inspection

Name of the organization

Benevolent & Protective Order of Elks #599

Employer identification number

64-0296177

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 s, Steak Suppers, Mt (event type)	(b) Event #2 (event type)	(c) Other events NONE (total number)	(d) Total events (add col (a) through col (c))
Revenue	1	Gross receipts	61,315	0	61,315
	2	Less Contributions	12,869	0	12,869
	3	Gross income (line 1 minus line 2)	48,446	0	48,446
Direct Expenses	4	Cash prizes		0	0
	5	Noncash prizes		0	0
	6	Rent/facility costs		0	0
	7	Food and beverages	30,731	0	30,731
	8	Entertainment	4,687	0	4,687
	9	Other direct expenses	7,116	0	7,116
	10	Direct expense summary. Add lines 4 through 9 in column (d)			(42,534)
	11	Net income summary. Subtract line 10 from line 3, column (d)			5,912

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			0
Direct Expenses	2	Cash prizes			0
	3	Noncash prizes			0
	4	Rent/facility costs			0
	5	Other direct expenses			0
	6	☐ Yes _____ % ☐ No	☐ Yes _____ % ☐ No	☐ Yes _____ % ☐ No	
	7	Direct expense summary. Add lines 2 through 5 in column (d)			(0)
	8	Net gaming income summary. Subtract line 7 from line 1, column (d)			0

9 Enter the state(s) in which the organization conducts gaming activities: _____

a Is the organization licensed to conduct 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 conduct 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 conducted in:
- | | | |
|-------------------------------|-----|---|
| a The organization's facility | 13a | % |
| 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 ▶ _____

Address ▶ _____

- 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. 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 provide any additional information (see instructions).

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

2014

**Open to Public
Inspection**

Name of the organization

Benevolent & Protective Order of Elks #599

Employer identification number

64-0296177

Form 990, Part IV, Section B, Line 11b. Before the Form 990 is filed both the Officers

Executive Committee made up of three members-Grand Ruler, Secretary and Treasurer-and the

three member Financial Auditing Committee are provided a copy of the completed return for

review. These six individuals review the Form 990 and discuss the return with the full Board

of Directors at the regularly scheduled meeting held in June. If any items are questioned,

these are discussed with the return preparer and the items are explained to the six members

making up the two select committees and, if necessary, corrections are made to the Form 990

and reviewed again by the six individuals of the two select committees. All items affecting

the Form 990 are then considered correct before the filing of the Form 990 shortly after June

30th.

Form 990, Part IV, Section B, Line 12b: The organization's policy requires that any officer or

director who would hold a position of authority or ownership in an entity which does a

significant amount of business with the organization to disclose in writing to the

organization what that position is and if the position with the vendor or supplier entity

might necessitate that person resigning from the position held with the organization. The

written communication shall state what the duties of the individual holds in the organization

that might effect their decision in doing business with the affected entity. The written

communication shall be made to the Grand Ruler who shall disclose the written communication to

the full Board of Directors. Annually each Officer & Director are given a questionnaire which

asks that the Entity for whom each of the individuals work for or entities owned be listed and

this list is reviewed and discussed with the full Board of Directors. If this list indicated a

possible conflict of interest based on general knowledge that could create a question of

whether a conflict exist, then the affected individual is asked to make a written response if

the individual has not already made the written response to the Grand Ruler

Form 990, Part IV, Section C, Line 19: The organization's policy is to make these documents

available to anyone who would desire to review them. Anyone who desires to review the

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

HTA

Schedule O (Form 990 or 990-EZ) (2014)

Name of the organization

Benevolent & Protective Order of Elks #599

Employer identification number

64-0296177

documents may call the Lodge and speak with the attendant who shall take the request.

recording the name and address including telephone number, email address, etc of the person

making the request. This information is communicated to the Secretary of the Lodge who sets up

a time for the requesting person to come to the Lodge and review any of these documents.

During the visit, if a copy is requested, then the copy of the requested document is provided

to the requesting person.

Depreciation and Amortization

(Including Information on Listed Property)

OMB No 1545-0172

2014

Attachment

Sequence No 179

Department of the Treasury
Internal Revenue Service

(99)

▶ Attach to your tax return.

▶ Information about Form 4562 and its separate instructions is at www.irs.gov/form4562.

Name(s) shown on return Benevolent & Protective Order of Elks #599	Business or activity to which this form relates 990	Identifying number 64-0296177
---	--	----------------------------------

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	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	0
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 2013 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 2015. 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	

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 2014	17	23,400
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 2014 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		310	5	S/L	Mid Qtr	62
c 7-year property		24,000	7	S/L	Mid Qtr	1,142
d 10-year property		1,999	10	s/L	Half Yr	200
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			39 yrs	MM	S/L	
				MM	S/L	

Section C - Assets Placed in Service During 2014 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	
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	24,804
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 (2014)

Part VIII, Line 7 (990) - Gain/Loss from Sale of Assets Other than Inventory

										Gross sales		Cost, other basis and expenses	
Total Public Securities:										45,903		18,449	
Total Non-Public Securities:										0		0	
Total Other Sales:										0		0	
Description	CUSIP #	Check if gain/loss is from sale of public securities	Check if gain/loss is from sale of non public securities	Check if purchaser is a business	Purchaser	Date acquired	Acquisition method	Date sold	Gross sales price	Cost or other basis (Enter one field only)	Cost	Expense of sale and cost of improvements	Description of Basis Method
1 Fidelity Advisor New Insight		X		X	BPO Elks#599	3/1/2012	Purchased	4/17/2014	2,050	578			
2 Fidelity Advisor New Insight		X		X	BPO Elks#599	6/1/2014	Purchased	12/15/2014	15				
3 Dodge & Cox Income LTDist		X		X	BPO Elks#599	11/1/2012	Purchased	12/23/2014	50				
4 Dodge & Cox Income STDist		X		X	BPO Elks#599	12/1/2013	Purchased	12/23/2014	7				
5 Fidelity Total Bond		X		X	BPO Elks#599	2/3/2013	Purchased	4/14/2014	154	154			
6 Fidelity Total Bond STDistrib		X		X	BPO Elks#599	8/4/2014	Purchased	12/22/2014	20				
7 G/S Financial Square Govt		X		X	BPO Elks#599	12/1/2014	Purchased	12/31/2014	7,419	7,419			
8 John Hancock DispVal		X		X	BPO Elks#599	12/1/2012	Purchased	4/18/2014	1,284	902			
9 John Hancock DispVal STDIs		X		X	BPO Elks#599	12/1/2014	Purchased	12/18/2014	45				
10 John Hancock DispVal Mid		X		X	BPO Elks#599	2/4/2013	Purchased	4/17/2014	107	16			
11 John Hancock DispVal Mid STDist		X		X	BPO Elks#599	12/4/2014	Purchased	12/18/2014	38				
12 John Hancock Strategic Incoor		X		X	BPO Elks#599	8/1/2012	Purchased	4/17/2014	43	43			
13 Franklin Mutual Disc Z		X		X	BPO Elks#599	2/1/2012	Purchased	12/23/2014	747				
14 Pioneer MutualAsset		X		X	BPO Elks#499	4/1/2014	Purchased	4/17/2014	21	21			
15 Pioneer Strategic Income		X		X	BPO Elks#599	12/1/2012	Purchased	4/17/2014	147	78			
16 T Rowe Growth Stock LTDist		X		X	BPO Elks#599	12/1/2012	Purchased	12/16/2014	824				
17 T Rowe Growth Stock STDist		X		X	BPO Elks#599	8/1/2014	Purchased	12/16/2014	81				
18 RS Global Natural Resources		X		X	BPO Elks#599	12/4/2012	Purchased	4/17/2014	287	158			
19 T Rowe Price Equity Income		X		X	BPO Elks#599	12/6/2012	Purchased	4/17/2014	4,589	2,955			
20 T Rowe Price Mid Cap Growth		X		X	BPO Elks#599	12/1/2012	Purchased	12/16/2014	450				
21 T Rowe Price Small Cap Value		X		X	BPO Elks#599	12/4/2012	Purchased	12/16/2014	223	69			
22 Royce PennsylvaniaMital Fur		X		X	BPO Elks#599	12/1/2012	Purchased	12/19/2014	295	92			
23 Vanguard Bond Index#222		X		X	BPO Elks#599	12/1/2012	Purchased	4/2/2014	5,879	5,964			
24 Timber		X		X	BPO Elks#599	4/1/1988	Purchased	8/15/2014	21,118				

**BENEVOLENT AND PROTECTIVE ORDER OF ELKS
HATTIESBURG LODGE #599**

DEPRECIATION SCHEDULE

FISCAL YEAR ENDED MARCH 31, 2015

<u>Description</u>	<u>Date Acquired</u>	<u>Method</u>	<u>Rate</u>	<u>Balance</u>	<u>Accumulated Depreciation 3-31-14</u>	<u>Book Value 3-31-14</u>	<u>Depreciation 3-31-15</u>	<u>Accumulated Depreciation 3-31-15</u>	<u>Book Value 3-31-15</u>
<u>BUILDINGS</u>									
Caretakers House	4/1/1975	SL	5%	\$15,191.91	15,191.91	0.00	\$0.00	15,191.91	0.00
Caretaker House Improv.	12/1/1993	SL	5%	12,806.36	12,806.36	0.00	0.00	12,806.36	0.00
Caretaker House Improv.	2/7/1997	SL	5%	7,185.93	2,864.36	4,321.57	359.30	3,223.66	3,962.27
Storage Building	4/1/1975	SL	2.50%	13,015.27	12,709.57	305.70	305.70	13,015.27	0.00
Pavilion	4/1/1975	SL	5%	45,000.00	45,000.00	0.00	0.00	45,000.00	0.00
Lodge Building	4/1/1975	SL	2.00%	230,852.77	183,272.76	47,580.01	4,617.06	187,889.82	42,962.95
Bath House	8/1/1972	SL	2.50%	2,979.00	2,979.00	0.00	10.00	2,979.00	0.00
Cabinets	7/15/1980	SL	20%	589.38	589.38	0.00	0.00	589.38	0.00
Flooring	12/31/1984	SL	20%	4,050.00	4,050.00	0.00	0.00	4,050.00	0.00
Improvements	1985	SL	20%	6,874.89	6,874.89	0.00	0.00	6,874.89	0.00
Bath House	3/19/1987	SL	3.33%	4,286.03	3,845.78	440.25	142.72	3,988.50	297.53
Roof- Old Bath House	1/19/1988	SL	7%	2,137.44	2,137.44	0.00	0.00	2,137.44	0.00
Pavilion Improvement	4/8/1999	SL	5%	2,832.23	2,002.68	829.55	141.62	2,164.30	667.93
Lodge Building Imp & Paint	11/1/2000	SL	5%	43,423.29	10,132.64	33,290.65	723.76	10,856.40	32,566.89
Lodge Building Imp.	12/31/2000	SL	5%	18,983.83	8,542.71	10,441.12	0.00	8,542.71	10,441.12
Lodge Building Improvements	9/16/2003	SL	5%	8,468.68	4,657.73	3,810.95	423.43	5,081.16	3,387.52
Caretaker House Improv.	5/16/2006	SL	5%	30,691.00	12,276.40	18,414.60	1,534.55	13,810.95	16,880.05
Heating & Air System	4/2/2008	SL	6.667%	24,984.00	9,994.14	14,989.86	1,665.69	11,659.83	13,324.17
Roof Rework	3/13/2009	SL	4.000%	68,930.00	14,015.77	54,914.23	2,757.20	16,772.97	52,157.03
Roof Rework	4/16/2009	SL	4.000%	43,915.00	8,793.00	35,122.00	1,756.60	10,549.60	33,365.40
Awning	9/30/2010	SL	5%	10,500.00	2,100.00	8,400.00	525.00	2,625.00	7,875.00
A/C Unit	9/11/2013	SL	6.667%	32,084.82	2,139.09	29,945.73	2,139.09	4,278.18	27,806.64
Total Building				\$629,781.83	\$366,975.61	\$262,806.22	\$17,101.72	\$384,087.33	\$245,694.50
<u>GROUNDS</u>									
East Side Road	4/1/1965	SL	5%	1,860.00	1,860.00	0.00	0.00	1,860.00	0.00
Picnic Area Equipment	4/1/1974	SL	5%	996.94	996.94	0.00	0.00	996.94	0.00
Parking Lot	4/1/1974	SL	5%	21,875.43	21,875.43	0.00	0.00	21,875.43	0.00
Parking Lot Improvements	4/8/1976	SL	5%	9,396.40	9,396.40	0.00	0.00	9,396.40	0.00
Roadway Improvements	12/29/1976	SL	5%	15,672.50	15,672.50	0.00	0.00	15,672.50	0.00
Playground Equipment	3/1/1976	SL	5%	1,895.79	1,895.79	0.00	0.00	1,895.79	0.00
Spillway Improvements	3/15/1979	SL	5%	6,000.00	6,000.00	0.00	0.00	6,000.00	0.00
Roadway Improvements	1/22/1983	SL	5%	17,772.54	17,772.54	0.00	0.00	17,772.54	0.00
Spillway Improvements	10/31/1984	SL	5%	63,521.07	63,521.07	0.00	0.00	63,521.07	0.00
Picnic Tables(12)	12/2/1990	SL	15%	900.00	900.00	0.00	0.00	900.00	0.00
Stage & Restrooms	7/10/1991	SL	10%	1,794.46	1,794.46	0.00	0.00	1,794.46	0.00
Lighting & Util. Poles	5/10/1993	SL	10%	4,882.91	4,882.91	0.00	0.00	4,882.91	0.00
Campground Utilities	5/31/1994	SL	10%	3,210.54	3,210.54	0.00	0.00	3,210.54	0.00
Fence Improv.	5/27/1999	SL	10%	747.93	747.93	(0.00)	0.00	747.93	(0.00)
Pier Improvements	7/29/1999	SL	10%	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00
Survey-James T. Williams	8/26/1999	SL	5%	1,520.00	842.66	677.34	76.00	918.66	601.34
Sign Construction	10/5/1999	SL	10%	425.03	383.60	41.43	41.43	425.03	(0.00)
Shrub Planting	2/4/2000	SL	10%	471.78	385.35	86.43	47.17	432.52	39.26
Parking Lot Stripe	3/29/2000	SL	10%	378.78	287.21	91.57	37.87	325.08	53.70

See Accountant's Report on Additional Information.

**BENEVOLENT AND PROTECTIVE ORDER OF ELKS
HATTIESBURG LODGE #599**

DEPRECIATION SCHEDULE

FISCAL YEAR ENDED MARCH 31, 2015

<u>Description</u>	<u>Date Acquired</u>	<u>Method</u>	<u>Rate</u>	<u>Balance</u>	<u>Accumulated Depreciation 3-31-14</u>	<u>Book Value 3-31-14</u>	<u>Depreciation 3-31-15</u>	<u>Accumulated Depreciation 3-31-15</u>	<u>Book Value 3-31-15</u>
Paving	1/22/2001	SL	10%	1,952.60	1,952.60	0.00	0.00	1,952.60	0.00
Campground Improvements	12/31/2000	SL	10%	\$53,293.99	\$53,293.99	0.00	\$0.00	\$53,293.99	0.00
Fence Improv.	1/4/2008	SL	10%	1,613.07	1,129.17	483.90	161.31	1,290.48	322.59
Fence Improv.	9/10/2010	SL	10%	1,444.50	578.00	866.50	144.50	722.50	722.00
Land Survey	9/28/2010	SL	10%	1,980.00	792.12	1,187.88	198.03	990.15	989.85
Fence Improv.	5/21/2014	SL	10%	1,998.76	0.00	0.00	199.88	199.88	1,798.88
Total Grounds				\$220,605.02	\$215,171.21	\$3,435.05	\$908.19	\$216,077.40	\$4,527.62
SWIMMING POOL									
Improvements	4/1/1966	SL	5%	63,694.26	63,694.26	0.00	0.00	63,694.26	0.00
Improvements	3/31/1980	SL	5%	9,202.12	9,202.12	0.00	0.00	9,202.12	0.00
Improvements	2/28/1983	SL	5%	4,456.60	4,456.60	0.00	0.00	4,456.60	0.00
Improvements	3/31/1983	SL	5%	7,893.90	7,893.90	0.00	0.00	7,893.90	0.00
Improvements	6/1/1984	SL	5%	3,815.50	3,815.50	0.00	0.00	3,815.50	0.00
Improvements	4/1/1996	SL	5%	7,650.00	6,886.08	763.92	382.58	7,268.64	381.36
Improvements	12/31/2000	SL	5%	9,545.36	6,881.78	2,663.58	477.27	7,159.05	2,386.31
Improvements	5/1/2001	SL	5%	28,978.07	18,915.22	10,062.85	1,448.91	20,364.13	8,613.94
Improvements	5/23/2013	SL	5%	14,877.98	743.90	14,134.08	743.90	1,487.80	13,390.18
Total Swimming Pool				\$150,113.79	\$122,289.36	\$27,824.43	\$3,052.64	\$125,342.00	\$24,771.79
TENNIS COURTS									
Tennis Courts	4/1/1975	SL	5%	10,322.35	10,322.35	0.00	0.00	10,322.35	0.00
Wind Screen	8/31/1979	SL	10%	653.90	653.90	0.00	0.00	653.90	0.00
Total Tennis Courts				\$10,976.25	\$10,976.25	\$0.00	\$0.00	\$10,976.25	\$0.00
TRAILER PARK									
	4/1/1971	SL	5%	\$4,984.17	\$4,984.17	0.00	\$0.00	\$4,984.17	0.00
WATER SYSTEM									
Original Installation	4/1/1972	SL	5%	1,200.00	1,200.00	0.00	0.00	1,200.00	0.00
Well Drilling	4/8/1999	SL	5%	3,548.12	2,662.20	885.92	177.48	2,839.68	708.44
Total Water System				\$4,748.12	\$3,862.20	\$885.92	\$177.48	\$4,039.68	\$708.44
FURNITURE AND FIXTURES									
Underwood Typewriter	7/29/1968	SL	10%	104.50	104.50	0.00	0.00	104.50	0.00
Necrology Board	9/30/1969	SL	2.50%	348.00	348.00	0.00	0.00	348.00	0.00
Concession Machines	4/1/1969	SL	10%	2,635.86	2,635.86	0.00	0.00	2,635.86	0.00
Vacuum Cleaner	6/5/1972	SL	10%	248.33	248.33	0.00	0.00	248.33	0.00
File Cabinets	6/1/1973	SL	5%	131.25	131.25	0.00	0.00	131.25	0.00
IBM Typewriter	7/1/1973	SL	5%	556.50	556.50	0.00	0.00	556.50	0.00
Drapes and Carpets	4/1/1974	SL	10%	1,095.93	1,095.93	0.00	0.00	1,095.93	0.00
Bingo Equipment	3/31/1974	SL	10%	992.01	992.01	0.00	0.00	992.01	0.00
Public Address System	3/31/1974	SL	10%	300.30	300.30	0.00	0.00	300.30	0.00
Cash Registers	3/31/1974	SL	10%	1,555.00	1,555.00	0.00	0.00	1,555.00	0.00
Kitchen Fixtures	4/1/1974	SL	5%	51,374.68	51,374.68	0.00	0.00	51,374.68	0.00
Fire System - Kitchen	4/1/1974	SL	5%	765.48	765.48	0.00	0.00	765.48	0.00
Floor Polisher	5/1/1974	SL	5%	623.10	623.10	0.00	0.00	623.10	0.00

See Accountant's Report on Additional Information.

**BENEVOLENT AND PROTECTIVE ORDER OF ELKS
HATTIESBURG LODGE #599**

DEPRECIATION SCHEDULE

FISCAL YEAR ENDED MARCH 31, 2015

Description	Date Acquired	Method	Rate	Balance	Accumulated		Book Value	Accumulated		Book Value
					Depreciation	3-31-14		Depreciation	3-31-15	
Dining Room Equipment	6/10/1975	SL	5%	1,501.17	1,501.17	0.00	0.00	1,501.17	0.00	0.00
Patio Furniture	8/31/1974	SL	10%	525.00	525.00	0.00	0.00	525.00	0.00	0.00
Oster Kitchen Center	3/1/1975	SL	5%	113.40	113.40	0.00	0.00	113.40	0.00	0.00
Microwave Oven	6/10/1975	SL	5%	367.45	367.45	0.00	0.00	367.45	0.00	0.00
Whirlpool Freezers	2/11/1977	SL	5%	550.00	550.00	0.00	0.00	550.00	0.00	0.00
Tables	2/11/1977	SL	5%	456.07	456.07	0.00	0.00	456.07	0.00	0.00
Spotlight	1/3/1978	SL	5%	1,253.20	1,253.20	0.00	0.00	1,253.20	0.00	0.00
Vacuum Cleaners	9/27/1978	SL	10%	274.30	274.30	0.00	0.00	274.30	0.00	0.00
Tables and Chairs	8/6/1979	SL	10%	444.00	444.00	0.00	0.00	444.00	0.00	0.00
Tables and Chairs	11/7/1979	SL	5%	1,266.38	1,266.38	0.00	0.00	1,266.38	0.00	0.00
Fire Extinguishers	11/29/1979	SL	5%	737.89	737.89	0.00	0.00	737.89	0.00	0.00
Chair Caddies	2/5/1980	SL	5%	458.50	458.50	0.00	0.00	458.50	0.00	0.00
Ice Maker	7/1/1980	SL	5%	2,467.50	2,467.50	0.00	0.00	2,467.50	0.00	0.00
Microwave Oven	10/1/1981	SL	20%	293.95	293.95	0.00	0.00	293.95	0.00	0.00
Microwave Oven	5/15/1982	SL	33.33%	340.20	340.20	0.00	0.00	340.20	0.00	0.00
Vacuum Cleaner	6/13/1982	SL	10%	534.98	534.98	0.00	0.00	534.98	0.00	0.00
Time Clock	9/30/1982	SL	25%	150.00	150.00	0.00	0.00	150.00	0.00	0.00
Calculator	9/30/1982	SL	33.33%	101.25	101.25	0.00	0.00	101.25	0.00	0.00
Tables	2/28/1985	SL	20%	655.50	655.50	0.00	0.00	655.50	0.00	0.00
Cash Register	4/30/1984	SL	20%	689.00	689.00	0.00	0.00	689.00	0.00	0.00
Cash Register	4/28/1986	SL	20%	524.70	524.70	0.00	0.00	524.70	0.00	0.00
Popcorn Machine	6/4/1986	SL	20%	422.94	422.94	0.00	0.00	422.94	0.00	0.00
Showcase-Trophy Room	2/2/1988	SL	20%	2,022.00	2,022.00	0.00	0.00	2,022.00	0.00	0.00
Computer	10/1/1989	SL	20%	2,370.70	2,370.70	0.00	0.00	2,370.70	0.00	0.00
Television	12/16/1992	SL	20%	878.69	878.69	0.00	0.00	878.69	0.00	0.00
Kitchen Fixt.(Music Fest)	7/1/1992	SL	20%	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00	0.00
Air and Heating Unit	11/12/1994	SL	10%	2,793.11	2,793.11	0.00	0.00	2,793.11	0.00	0.00
Computer Upgrade	5/23/1995	SL	20%	1,465.90	1,465.90	0.00	0.00	1,465.90	0.00	0.00
Air & Heating Unit	2/20/1996	SL	10%	4,734.52	4,734.52	0.00	0.00	4,734.52	0.00	0.00
Ice Machine	12/11/1997	SL	16.67%	3,010.66	3,010.66	0.00	0.00	3,010.66	0.00	0.00
Air & Heat System	2/11/1998	SL	14.28%	4,265.00	4,265.00	0.00	0.00	4,265.00	0.00	0.00
Air & Heat System	3/5/1999	SL	14.28%	4,563.55	4,563.55	0.00	0.00	4,563.55	0.00	0.00
VCR, TV System	6/2/1998	SL	20.00%	534.86	534.86	0.00	0.00	534.86	0.00	0.00
Cash Register	3/22/1999	SL	20.00%	213.87	213.87	0.00	0.00	213.87	0.00	0.00
Air & Heat System (3)	5/21/1999	SL	14.28%	13,690.65	13,690.65	0.00	0.00	13,690.65	0.00	0.00
Heat & Air System	8/2/2001	SL	10.00%	3,712.90	3,712.90	0.00	0.00	3,712.90	0.00	0.00
Computer	6/24/2002	SL	20.00%	1,382.50	1,382.50	0.00	0.00	1,382.50	0.00	0.00
Kitchen Equipment	12/11/2003	SL	20.00%	2,780.93	2,780.93	0.00	0.00	2,780.93	0.00	0.00
A/C Unit	6/25/2004	SL	20.00%	5,307.20	5,307.20	0.00	0.00	5,307.20	0.00	0.00
Dishwasher	8/19/2004	SL	20.00%	3,204.65	3,204.65	0.00	0.00	3,204.65	0.00	0.00
A/C Unit	12/16/2004	SL	20.00%	6,313.00	6,313.00	0.00	0.00	6,313.00	0.00	0.00
Ice Machine	2/4/2005	SL	20.00%	2,161.40	2,161.40	0.00	0.00	2,161.40	0.00	0.00
A/C Unit	3/23/2006	SL	20.00%	7,531.48	7,531.48	0.00	0.00	7,531.48	0.00	0.00
Sound Equipment	3/13/2007	SL	20.00%	1,187.70	1,187.70	0.00	0.00	1,187.70	0.00	0.00
Computer & Software	4/1/2007	SL	20.00%	1,996.11	1,996.11	0.00	0.00	1,996.11	0.00	0.00
Hot Water Heater	2/5/2008	SL	20.00%	395.97	395.97	0.00	0.00	395.97	0.00	0.00

See Accountant's Report on Additional Information.

**BENEVOLENT AND PROTECTIVE ORDER OF ELKS
HATTIESBURG LODGE #599**

DEPRECIATION SCHEDULE

FISCAL YEAR ENDED MARCH 31, 2015

<u>Description</u>	<u>Date Acquired</u>	<u>Method</u>	<u>Rate</u>	<u>Balance</u>	<u>Accumulated Depreciation 3-31-14</u>	<u>Book Value 3-31-14</u>	<u>Depreciation 3-31-15</u>	<u>Accumulated Depreciation 3-31-15</u>	<u>Book Value 3-31-15</u>
TOTAL FURNITURE & FIXTURES				\$168,902.55	\$159,837.22	\$8,755.33	\$1,787.37	\$161,624.59	\$7,277.96
TRUCKS, TRACTORS AND EQUIPMENT									
Power Mower	4/12/1974	SL	10%	650.00	650.00	0.00	0.00	650.00	0.00
Power Mower	4/13/1979	SL	10%	945.00	945.00	0.00	0.00	945.00	0.00
1978 Tractor	9/18/1978	SL	10%	5,654.00	5,654.00	0.00	0.00	5,654.00	0.00
Bush Hog	9/18/1978	SL	10%	446.34	446.34	0.00	0.00	446.34	0.00
1985 Pickup Truck	10/31/1985	SL	20%	8,570.75	8,570.75	0.00	0.00	8,570.75	0.00
Bulldozer	3/9/1988	SL	10%	17,510.00	17,510.00	0.00	0.00	17,510.00	0.00
Bush Hog	3/9/1988	SL	20%	648.50	648.50	0.00	0.00	648.50	0.00
Truck	8/1/1989	SL	20%	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00
Pressure Washer	5/1/1990	SL	20%	528.81	528.81	0.00	0.00	528.81	0.00
Trailer	10/16/1991	SL	20%	1,200.00	1,200.00	0.00	0.00	1,200.00	0.00
4 Wheeler	8/15/1994	SL	20%	3,429.91	3,429.91	0.00	0.00	3,429.91	0.00
1981 Ford Dump Truck	7/3/1996	SL	20%	7,000.00	7,000.00	0.00	0.00	7,000.00	0.00
Lawn Mower	8/6/1997	SL	20%	1,552.73	1,552.73	0.00	0.00	1,552.73	0.00
Tractor Disk	12/30/1998	SL	20%	1,435.94	1,435.94	0.00	0.00	1,435.94	0.00
Trailer	7/23/2001	SL	14.28%	533.93	533.93	0.00	0.00	533.93	0.00
Mower	7/26/2001	SL	14.28%	5,249.99	5,249.99	0.00	0.00	5,249.99	0.00
Tractor	8/5/2006	SL	14.28%	13,100.00	13,100.00	0.00	0.00	13,100.00	0.00
Spreaders	6/17/2008	SL	14.28%	2,489.54	1,992.98	496.56	296.30	2,289.28	200.26
Mower	8/29/2010	SL	14.28%	2,382.14	1,360.68	1,021.46	340.17	1,700.85	681.29
Chevy Truck	3/31/2014	SL	14.28%	6,000.00	0.00	6,000.00	0.00	0.00	6,000.00
Tractor	11/20/2014	SL	14.28%	24,000.00	0.00	0.00	1,142.40	1,142.40	22,857.60
Total Trucks, Tractors and Equipment				\$105,327.58	\$73,809.56	\$7,518.02	\$1,778.87	\$75,588.43	\$29,739.15
MISCELLANEOUS									
Outboard Motor	3/31/1968	SL	10%	232.50	232.50	0.00	0.00	232.50	0.00
Chain Saw	3/31/1979	SL	10%	289.09	289.09	0.00	0.00	289.09	0.00
Portable Generator	9/13/1979	SL	10%	632.10	632.10	0.00	0.00	632.10	0.00
Total Miscellaneous				\$1,153.69	\$1,153.69	\$0.00	\$0.00	\$1,153.69	\$0.00
TOTAL ASSETS				\$1,296,593.00	\$959,059.27	\$311,224.97	\$24,804.27	\$983,873.54	\$312,719.48

See Accountant's Report on Additional Information.