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Form 990-EZ

Short Form

Return of Organization Exempt From Income Tax
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

OMB No 1545-1150

2014

Open to Public Inspection

Department of the Treasury Internal Revenue Service

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 04-01-2014, and ending 03-31-2015

B Check if applicable

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

C Name of organization BENEVOLENT AND PROTECTIVE ORDER OF ELKS TULARE LODGE 1424
Number and street (or P O box, if mail is not delivered to street address) Room/suite 1535 EAST BARDSLEY
City or town, state or province, country, and ZIP or foreign postal code TULARE, CA 93274

D Employer identification number

94-0317345

E Telephone number

(559) 686-3431

F Group Exemption Number

G Accounting Method Cash Accrual Other (specify)

I Website: N/A

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

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

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 \$ 188,205

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

Table with 21 rows and 3 columns. Rows include Revenue (1-9), Expenses (10-17), and Net Assets (18-21). Values include 27,234, 20,246, 3,030, 137,338, 102,387, 34,951, 85,818, 18,675, 987, 61,128, 80,790, 5,028, 117,729, 122,757.

**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
<b>22</b> Cash, savings, and investments . . . . .	9,094	<b>22</b> 16,076
<b>23</b> Land and buildings . . . . .	115,828	<b>23</b> 112,733
<b>24</b> Other assets (describe in Schedule O) . . . . .	9,239	<b>24</b> 11,093
<b>25 Total assets</b> . . . . .	134,161	<b>25</b> 139,902
<b>26 Total liabilities</b> (describe in Schedule O) . . . . .	16,432	<b>26</b> 17,145
<b>27 Net assets or fund balances</b> (line 27 of column (B) <b>must</b> agree with line 21) . . . . .	117,729	<b>27</b> 122,757

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

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

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

What is the organization's primary exempt purpose?  
To inculcate the principles of Charity, Justice, Brotherly Love and Fidelity, to recognize a belief in God, to promote the welfare and enhance the happiness of its Members, to quicken the spirit of American patriotism, to cultivate good fellowship, to perpetuate itself as a fraternal organization, and to provide for its government, the Benevolent and Protective Order of Elks of the United States of America will serve the people and communities through benevolent programs, demonstrating that Elks Care and Elks Share

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

**28** To inculcate the principles of Charity, Justice, Brotherly Love and Fidelity, to recognize a belief in God, to promote the welfare and enhance the happiness of its Members, to quicken the spirit of American patriotism, to cultivate good fellowship, to perpetuate itself as a fraternal organization, and to provide for its government, the Benevolent and Protective Order of Elks of the United States of America will serve the people and communities through benevolent programs, demonstrating that Elks Care and Elks Share  
(Grants \$ ) If this amount includes foreign grants, check here  **28a**

**29**  
(Grants \$ ) If this amount includes foreign grants, check here  **29a**

**30**  
(Grants \$ ) If this amount includes foreign grants, check here  **30a**

**31** Other program services (describe in Schedule O)  
(Grants \$ ) If this amount includes foreign grants, check here  **31a**

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

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

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

(a) Name and title	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC) (if not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
See Additional Data Table				

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 . . . . .

Table with columns for question number, question text, and Yes/No columns. Rows include questions 33 through 40e regarding organizational activities, financials, and tax matters.

41 List the states with which a copy of this return is filed CA
42a The organization's books are in care of BPOE TULARE LODGE 1424 Telephone no (559) 686-3431
Located at 1535 E BARDLSEY AVE TULARE CA TULARE, CA ZIP + 4 93274

Table with columns for question number, question text, and Yes/No columns. Rows include questions 42b and 42c regarding foreign financial accounts and offices.

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

Table with columns for question number, question text, and Yes/No columns. Rows include questions 44a through 45b regarding donor advised funds, hospital facilities, tanning services, and controlled entities.

	Yes	No
46		No

46 Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I . . . . .

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

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

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

	Yes	No
47		
48		
49a		
49b		

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 . . . . .

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

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

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

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
NONE				

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

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

(a) Name and business address of each independent contractor	(b) Type of service	(c) Compensation
NONE		

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

52 Did the organization complete Schedule A? **NOTE.** All Section 501(c)(3) organizations 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 2015-06-24  
 KERA DUGAN Secretary  
 Type or print name and title \_\_\_\_\_

**Paid Preparer Use Only**

Print/Type preparer's name Eric M White CPA	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN P00169233
Firm's name ▶ Adair & Evans An Accountancy Corporation			Firm's EIN ▶	
Firm's address ▶ 111 E Kern Tulare, CA 93274			Phone no (559) 688-0655	

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

## Additional Data

**Software ID:** 14000265

**Software Version:** 2014v5.0

**EIN:** 94-0317345

**Name:** BENEVOLENT AND PROTECTIVE ORDER OF ELKS  
TULARE LODGE 1424

### Form 990EZ, Part IV - List of Officers, Directors, Trustees, and Key Employees

(a) Name and title	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC) (If not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
MICHELLE ADAMS EXALTED RULER	10 00	0		
RICK GARCIA LEADING KNIGHT	0	0		
MARY BENNETT LOYAL KNIGHT	0	0		
JOSH HOWARD LECTURING KNIGH	0	0		
KERA DUGAN Secretary	10 00	3,735		
MICHELLE FRENCH Treasurer	0	0		
MICHELLE GIBBONS TILER	0	0		
ERIC PATTON ESQUIRE	0	0		
PAUL FERREIRA Trustee	0	0		
GUY LABER Trustee	0	0		
DARREN DUGAN INNER GUARD	0	0		
BOBBY FORTUNA CHAPLAIN	0	0		
MATTHEW WILBANK Trustee	0	0		
RODNEY DEL RE Trustee	0	0		

**SCHEDULE O**  
(Form 990 or 990-EZ)

**Supplemental Information to Form 990 or 990-EZ**

**2014**

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Department of the Treasury  
Internal Revenue Service

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](http://www.irs.gov/form990).

Name of the organization  
BENEVOLENT AND PROTECTIVE ORDER OF ELKS  
TULARE LODGE 1424

Employer identification number

94-0317345

**990 Schedule O, Supplemental Information**

Return Reference	Explanation
Other Revenue 1	LOTTERY INCOME \$357
Other Expenses 1006	Payments of Travel or Entertainment for Public Officials \$497
Other Expenses 1007	Conferences, Conventions, and Meetings \$5806
Other Expenses 1009	Depreciation \$4743
Other Expenses 1012	Insurance \$7496
Other Expenses 1	UTILITIES \$17438
Other Expenses 2	PER CAPITA FEES \$4282
Other Expenses 3	LODGE SUPPLIES \$3693
Other Expenses 4	CREDIT CARD FEES \$2551
Other Expenses 5	PROPERTY TAXES \$2448
Other Expenses 6	REPAIRS AND MAINTENANCE \$2205
Other Expenses 7	TELEPHONE \$1979
Other Expenses 8	LINENS \$1748
Other Expenses 9	DONATIONS \$1325
Other Expenses 10	JANITORIAL \$1041
Other Expenses 11	ALARM SERVICE \$838
Other Expenses 12	LICENSE & PERMITS \$702
Other Expenses 13	BANK CHARGES \$665
Other Expenses 14	BULLETIN \$453
Other Expenses 15	OFFICE EXPENSES \$451

**990 Schedule O, Supplemental Information**

Return Reference	Explanation
Other Expenses 16	SECURITY GUARDS \$264
Other Expenses 17	MISCELLANEOUS \$261
Other Expenses 18	CASH OVER/SHORT \$199
Other Expenses 19	FLOWERS \$43
Other Assets 1002	Furniture and Fixtures - Beginning \$5141 Furniture and Fixtures - Ending \$4142
Other Assets 1010	Inventories - Beginning \$4098 Inventories - Ending \$4098
Other Assets 1011	Prepaid Expenses and Deferred Charges - Beginning \$0 Prepaid Expenses and Deferred Charges - Ending \$2853
Total Liabilities 1001	Accounts Payable and Accrued Expenses - Beginning \$5288 Accounts Payable and Accrued Expenses - Ending \$4035
Total Liabilities 1003	Deferred Revenue - Beginning \$7220 Deferred Revenue - Ending \$11860
Total Liabilities 1	CHECKING RESERVE ACCT - Beginning \$3924 CHECKING RESERVE ACCT - Ending \$1250