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Form 990-EZ

Short Form Return of Organization Exempt From Income Tax

OMB No 1545-1150

2015

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

▶ Do not enter social security numbers on this form as it may be made public.

▶ Information about Form 990-EZ and its instructions is at www.irs.gov/form990.Open to Public
InspectionDepartment of the Treasury
Internal Revenue Service

A For the 2015 calendar year, or tax year beginning 04-01, 2015, and ending 03-31, 2016

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

C Name of organization
BPOE ELKS 2306

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

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

D Employer identification number
42-0889496

E Telephone number
(515) 386-2106

F Group Exemption Number ▶ 1156

G Accounting Method: ☐ Cash ☒ Accrual Other (specify) ▶

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

I Website: ▶

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

K Form of organization ☒ Corporation ☐ Trust ☐ Association ☐ Other

L Add lines 5b, 6c, and 7b to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ. ▶ \$ 104,046

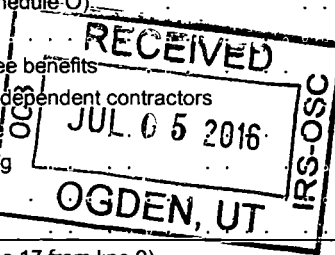
Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instructions for Part I)Check if the organization used Schedule O to respond to any question in this Part I ☒

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

For Paperwork Reduction Act Notice, see the separate instructions.

Form 990-EZ (2015)

SCANNED JUL 18 2016



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21

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

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

	(A) Beginning of year		(B) End of year
22 Cash, savings, and investments	39,577	22	47,803
23 Land and buildings	10,000	23	10,000
24 Other assets (describe in Schedule O)	10,558	24	11,964
25 Total assets	60,135	25	69,767
26 Total liabilities (describe in Schedule O)	621	26	539
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	59,514	27	69,228

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

What is the organization's primary exempt purpose? **FELLOWSHIP, YOUTH AND VETERANS SERVICES**

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

28 PROVIDE YEAR ROUND FELLOWSHIP AND SOCIAL ACTIVITES FOR OUR
MEMBERS

(Grants \$) If this amount includes foreign grants, check here ▶ ☐

29 SUPPORT LOCAL YOUTH THROUGH ESSAY CONTEST, HOOP SHOOT
CONTEST, AND DONATIONS TO YOUTH ACTIVITIES IN THE COMMUNITY.

(Grants \$) If this amount includes foreign grants, check here . . . ▶

30 SUPPORT LOCAL VETERANS GROUPS THROUGH DIRECT DONATIONS TO
VETERANS CHARITIES AND VOLUNTEER HOURS GIVEN BY MEMBERS
HELPING AT LOCAL VETERANS HOME.

(Grants \$) If this amount includes foreign grants, check here ☐

31 Other program services (describe in Schedule O)

(Grants \$) If this amount includes foreign grants, check here ▶ ☐

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

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

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

[illegible]

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

	Yes	No	
33 Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O	33	X	
34 Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O (see instructions)	34	X	
35 a Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?	35a	X	
b If "Yes," to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O	35b		
c Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III	35c	X	
36 Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N	36	X	
37 a Enter amount of political expenditures, direct or indirect, as described in the instructions	37a		
b Did the organization file Form 1120-POL for this year?	37b	X	
38 a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?	38a	X	
b If "Yes," complete Schedule L, Part II and enter the total amount involved	38b		
39 Section 501(c)(7) organizations Enter			
a Initiation fees and capital contributions included on line 9	39a		
b Gross receipts, included on line 9, for public use of club facilities	39b		
40 a Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under section 4911, section 4912, section 4955			
b Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	40b		
c Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958			
d Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations Enter amount of tax on line 40c reimbursed by the organization			
e All organizations At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T	40e	X	
41 List the states with which a copy of this return is filed	IA		
42 a The organization's books are in care of	JOYCE FISTER	Telephone no	515-386-2106
Located at	103 W HARRISON ST, JEFFERSON, IA	ZIP + 4	50129
b At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country	42b	X	
See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR)			
c At any time during the calendar year, did the organization maintain an office outside the U.S.? If "Yes," enter the name of the foreign country	42c	X	
43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041-Check here and enter the amount of tax-exempt interest received or accrued during the tax year	43		
44 a Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44a	X	
b Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44b	X	
c Did the organization receive any payments for indoor tanning services during the year?	44c	X	
d If "Yes," to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	44d		
45 a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	45a	X	
b Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ (see instructions)	45b	X	

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

	Yes	No
46		X

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

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

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

- 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."

	Yes	No
47		
48		
49a		
49b		

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

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

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

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

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

- 52 Did the organization complete Schedule A? **Note.** All section 501(c)(3) organizations must attach a completed Schedule A ▶ ☐ Yes ☒ No

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

Sign Here	JOYCE FISTER Signature of officer	<i>Joyce Fister</i>	6/30/14	6/30/16
	JOYCE FISTER, SECRETARY Type or print name and title			
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check ☒ if self-employed
	Lisa Jaskey	<i>Lisa Jaskey</i>	06-30-2016	PTIN P00137992
	Firm's name ▶ Lisa Neilsen CPA PC	Firm's EIN ▶ 39-1925811		
	Firm's address ▶ 407 Deer Run Rd PO Box 459 Jefferson IA 50129	Phone no 515-370-4221		

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

SCHEDULE G
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service
Name of the organization

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

2015

Open to Public Inspection

Employer identification number

BPOE ELKS 2306

42-0889496

Part I

Fundraising Activities. Complete if the organization answered "Yes" on 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						
2						
3						
4						
5						
6						
7						
8						
9						
10						
Total						

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

Iowa

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 ELKS BOWLING (event type)	(b) Event #2 (event type)	(c) Other events 6 (total number)	(d) Total events (add col (a) through col (c))
Revenue	1 Gross receipts	5,887		12,210	18,097
	2 Less Contributions				
	3 Gross income (line 1 minus line 2)	5,887		12,210	18,097
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages			7,076	7,076
	8 Entertainment				
	9 Other direct expenses	176		86	262
	10 Direct expense summary Add lines 4 through 9 in column (d) ▶				7,338
11 Net income summary Subtract line 10 from line 3, column (d) ▶				10,759	

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

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 _____

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service
Name of the organization

Supplemental Information to Form 990 or 990-EZ

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

▶ **Attach to Form 990 or 990-EZ.**

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

OMB No 1545-0047

2015

**Open to Public
Inspection**

BPOE ELKS 2306

Employer identification number

42-0889496

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

DESCRIPTION	AMOUNT
RENTAL OF FACILITIES	2,315
SALES LOGO MERCHANDISE TO MEMBERS	421
GAME TICKETS	3,550
ADVERTISING SALES	1,020
BOTTLE DEPOSITS	313
OVERINGS	136

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

ACTIVITY	PAYMENTS TO AFFILIATES
AMOUNT	6,605

ACTIVITY	PAYMENTS MADE FOR YOUTH ACTIVITIES
AMOUNT	2,012

ACTIVITY	ALL OTHER GRANTS MADE
AMOUNT	3,070

ACTIVITY	PAYMENTS FOR VETERANS ACTIVITIES
AMOUNT	100

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

DESCRIPTION	AMOUNT
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Name of the organization

Employer identification number

BPOE ELKS 2306**42-0889496**

DEPRECIATION FROM 4562 1,550

OFFICE EXPENSES 2,632

INSURANCE 4,717

AWARDS - GIFTS 277

ADVERTISING 330

ENTERTAINMENT 1,192

TRAVEL 3,048

SUPPLIES 936

LICENSES AND TAXES 1,705

GUEST DRINKS 792

GAME TICKET PAYOUTS 3,522

PEST CONTROL 526

IA ELKS ASSOC DUES 939

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

DESCRIPTION AMOUNT

OPENING EQUITY BALANCE ADJUSTMENT 150

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

CATEGORY BEGINNING OF YEAR END OF YEAR

INVENTORY 2,425 1,905

FURNITURE AND EQUIPMENT-NET 7,157 9,240

PREPAID INSURANCE 976 819

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

CATEGORY BEGINNING OF YEAR END OF YEAR

PAYROLL TAX LIABILITY 621 539