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Form 990-EZ

Department of the Treasury
Internal Revenue Service

Short Form
Return of Organization Exempt From Income Tax

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

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

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

OMB No 1545-1150

2015

Open to Public Inspection

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
BENEVOLENT & PROTECTIVE ORDER OF ELKS LODGE 604
Number and street (or P O box, if mail is not delivered to street address)Room/suite
631 S LOCUST ST
City or town, state or province, country, and ZIP or foreign postal code
GRAND ISLAND, NE 68801

D Employer identification number
47-0103694
E Telephone number
(308) 382-8014
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: WWW.NELKS.ORG

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. \$ 115,983

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	1	Contributions, gifts, grants, and similar amounts received		1	19,673		
	2	Program service revenue including government fees and contracts		2			
	3	Membership dues and assessments		3	11,492		
	4	Investment income		4	7,553		
	5a	Gross amount from sale of assets other than inventory	5a	950			
	b	Less cost or other basis and sales expenses	5b				
	c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)		5c	950		
	6	Gaming and fundraising events					
	a	Gross income from gaming (attach Schedule G if greater than \$15,000) 	6a			3,818	
	b	Gross income from fundraising events (not including \$ _____ of contributions from fundraising events reported on line 1) (attach Schedule G if the  sum of such gross income and contributions exceeds \$15,000)				6b	16,804
	c	Less direct expenses from gaming and fundraising events	6c			11,218	
	d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)		6d	9,404		
	7a	Gross sales of inventory, less returns and allowances	7a	55,564			
b	Less cost of goods sold	7b	35,477				
c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)		7c	20,087			
8	Other revenue (describe in Schedule O)		8	129			
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 		9	69,288			
Expenses	10	Grants and similar amounts paid (list in Schedule O)		10	12,701		
	11	Benefits paid to or for members		11			
	12	Salaries, other compensation, and employee benefits		12	248		
	13	Professional fees and other payments to independent contractors		13	5,525		
	14	Occupancy, rent, utilities, and maintenance		14	17,218		
	15	Printing, publications, postage, and shipping		15	607		
	16	Other expenses (describe in Schedule O)		16	25,823		
	17	Total expenses. Add lines 10 through 16 		17	62,122		
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)		18	7,166		
	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)		19	143,623		
	20	Other changes in net assets or fund balances (explain in Schedule O)		20			
	21	Net assets or fund balances at end of year. Combine lines 18 through 20 		21	150,789		

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	51,833	22	102,056
23 Land and buildings	67,488	23	67,488
24 Other assets (describe in Schedule O)	41,971	24	93,371
25 Total assets	161,292	25	262,915
26 Total liabilities (describe in Schedule O)	17,669	26	112,126
27 Net assets or fund balances (line 27 of column (B) must agree with line 21) . . .	143,623	27	150,789

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

What is the organization's primary exempt purpose?

FRATERNAL-OPERATES UNDER THE LODGE SYSTEM FOR THE EXCLUSIVE BENEFIT OF ITS MEMBERS

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

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

28
See Additional Data Table

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)

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		No
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)		No
35a	Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?		No
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		
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		No
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		No
37a	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?		No
38a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?		No
b	If "Yes," complete Schedule L, Part II and enter the total amount involved . 38b		
39	Section 501(c)(7) organizations Enter 39a		
a	Initiation fees and capital contributions included on line 9		
b	Gross receipts, included on line 9, for public use of club facilities 39b		
40a	Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under section 4911 ▶ _____, section 4912 ▶ _____, section 4955 ▶ _____		
b	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I		
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		No
41	List the states with which a copy of this return is filed ▶ _____		
42a	The organization's books are in care of ▶ <u>BPO ELKS 604</u> Telephone no ▶ <u>(308) 382-8014</u> Located at ▶ <u>631 S LOCUST ST GRAND ISLAND, NE</u> ZIP + 4 ▶ <u>68801</u>		
b	At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country ▶ _____ See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR)	Yes	No
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 ▶ _____		No
43	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 - Check here ☐ and enter the amount of tax-exempt interest received or accrued during the tax year ▶ 43		
		Yes	No
44a	Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ		No
b	Did the organization operate one or more hospital facilities during the year? <i>If "Yes," Form 990 must be completed instead of Form 990-EZ</i>		No
c	Did the organization receive any payments for indoor tanning services during the year?		No
d	If "Yes," to line 44c, has the organization filed a Form 720 to report these payments? <i>If "No," provide an explanation in Schedule O</i>		
45a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?		No
45b	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)		No

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

Part VI

Section 501(c)(3) organizations only

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

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

		Yes	No
47	Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II		
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?		
49b	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

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	***** Signature of officer			2016-06-15 Date	
	WILLIAM T FOSTER TREASURER Type or print name and title				
Paid Preparer Use Only	Print/Type preparer's name PATRICIA KING		Preparer's signature		Date 2016-06-15
	Firm's name DOUGLAS BOOKKEEPING SVC INC			Check ☐ if self-employed PTIN P00194848	
	Firm's address 719 W 3RD ST GRAND ISLAND, NE 688015825			Firm's EIN 47-0542112 Phone no (308) 382-6082	
May the IRS discuss this return with the preparer shown above? See instructions ☒ Yes ☐ No					

Additional Data

Software ID:

Software Version:

EIN: 47-0103694

Name: BENEVOLENT & PROTECTIVE ORDER OF ELKS LODGE 604

Form 990EZ, Part III - Statement of Program Service Accomplishments

Describe what was achieved in carrying out the organization's exempt purposes. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.		Expenses (Required for 501(c)(3) and 501(c)(4) organizations and 4947(a)(1) trusts; optional for others.)	
28 PROVIDE BENEFITS & RECREATIONAL OPPORTUNITIES FOR MEMBERS (Grants \$) If this amount includes foreign grants, check here . . . ☐		28a	
29 SUPPORT YOUTH ACTIVITIES SUCH AS HOOP SHOOT, SOCCER SHOOT AND DRUG AWARENESS (Grants \$) If this amount includes foreign grants, check here . . . ☐		29a	
30 PROVIDE SCHOLARSHIPS FOR DESERVING STUDENTS (Grants \$) If this amount includes foreign grants, check here . . . ☐		30a	
SUPPORT OF LOCAL CHARITIES (Grants \$) If this amount includes foreign grants, check here . . . ☐			

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
TONYA VALASEK TRUSTEE	0 00 00	0		
BARRY HOPKINS SECRETARY	2 00	0		
JUSTIN BRANDT EXALTED RULE	2 00	0		
JEREMY BRANDT TRUSTEE	2 00	0		
WILLIAM R KOLLER LOYAL KNIGHT	2 00	0		
WILLIAM CARSTENS ESQUIRE	2 00	0		
SANDRA WICHT INNER GUARD	2 00	0		
THOMAS BRIXIUS TRUSTEE	2 00	0		
LARRY KOSMICKI TRUSTEE	2 00	0		
WILLIAM T FOSTER TREASURER	2 00 00	0		
SEAN HANSEN TRUSTEE	2 00	0		
JAMES THOMPSON LECTURING KN	1 00 00	0		
JANE BERGGREN TILER	2 00	0		
KYLE BRUNS CHAPLAIN	2 00	0		
KEN WARD LEADING KNIG	2 00	0		

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" on 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

Name of the organization
BENEVOLENT & PROTECTIVE ORDER OF
ELKS LODGE 604

Employer identification number
47-0103694

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

b

☐ Internet and email solicitations

c

☐ Phone solicitations

d

☐ In-person solicitations

e

☐ Solicitation of non-government grants

f

☐ Solicitation of government grants

g

☐ Special fundraising events
- 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.

Part II Fundraising Events.

Complete if the organization answered "Yes" on 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.

Revenue		(a)Event #1 <u>GOLF TOURNAMENT</u> (event type)	(b)Event #2 (event type)	(c)Other events (total number)	(d) Total events (add col (a) through col (c))
	1	Gross receipts	8,677		8,677
	2	Less Contributions			
	3	Gross income (line 1 minus line 2)	8,677		8,677
Direct Expenses	4	Cash prizes	1,920		1,920
	5	Noncash prizes			
	6	Rent/facility costs	2,484		2,484
	7	Food and beverages	537		537
	8	Entertainment			
	9	Other direct expenses	105		105
	10	Direct expense summary Add lines 4 through 9 in column (d) ▶			5,046
	11	Net income summary Subtract line 10 from line 3, column (d) ▶			3,631

Part III Gaming.

Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

Revenue		(a)Bingo	(b)Pull tabs/Instant bingo/progressive bingo	(c)Other gaming	(d) Total gaming (add col (a) through col (c))
	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 NE

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 ▶ \$ and the amount of gaming revenue retained by the third party ▶ \$

c

If "Yes," enter name and address of the third party

Name ▶

Address ▶

16

Gaming manager information

Name ▶

Gaming manager compensation ▶ \$

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 distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$

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 complete this part to provide any additional information (see instructions).

Return Reference	Explanation
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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

2015

Open to Public Inspection

Name of the organization BENEVOLENT & PROTECTIVE ORDER OF ELKS LODGE 604	Employer identification number 47-0103694
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990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990-EZ, PART I, LINE 8	MISCELLANEOUS 129 TOTAL 129
FORM 990-EZ, PART I, LINE 10	ELKS GRAND LODGE PER CAPITA ASSESS 3,162 2750 LAKEVIEW AVE CHICAGO IL 60614 NEBRASKA ELKS ASSOC PER CAPITA ASSESS 510 567 3418 AVENUE E KEARNEY NE 68847
FORM 990-EZ, PART I, LINE 16	RENTAL REAL ESTATE INTEREST 840 INSURANCE 443 TAXES AND LICENSES 2,054 INVESTMENT DEPRECA TION 584 EXPENSES ADVERTISING & PROMOTION 2,391 OFFICE 929 TRAVEL 2,400 CONFERENCES / MEET INGS 1,940 OFFICERS INSURANCE 400 LAUNDRY 1,010 LICENSES 993 LODGE SUPPLIES 1,412 REPAIRS & MTCE 1,742 MEMORIAL SERVICE 52 TELEPHONE 1,611 YOUTH ACTIVITIES 1,586 CONTRACT LABOR 500 VETERANS AID & ENTERTAIN 1,984 RITUAL EXPENSE 524 INAUGURAL BALL 323 NON-INVESTMENT DEPRE CIATION 2,105 TOTAL 25,823
FORM 990-EZ, PART II, LINE 24	INVENTORIES FOR SALE OR USE 5,413 4,896 PREPAID EXPENSES AND DEFERRED CHARGES 1,431 831 BU ILDINGS & EQUIPMENT 148,159 199,111 LESS ACCUMULATED DEPRECIATION 113,032 112,665 0 1,254 LESS ACCUMULATED AMORTIZATION 0 56 TOTAL 41,971 93,371
FORM 990-EZ, PART II, LINE 26	ACCOUNTS PAYABLE AND ACCRUED EXPENSES 9,517 5,443 DEFERRED REVENUE 8,152 8,676 NOTES PAYABLE BANK OF WEST 0 98,007
FORM 990-EZ, PART III	FRATERNAL-OPERATES UNDER THE LODGE SY STEM FOR THE EXCLUSIVE BENEFIT OF ITS MEMBERS
FORM 990-EZ, PART III, LINE 31	SUPPORT OF LOCAL CHARITIES