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Form **990-EZ**Department of the Treasury
Internal Revenue Service**Short Form**
Return of Organization Exempt From Income TaxUnder 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

2016**Open to Public Inspection**

A For the 2016 calendar year, or tax year beginning 4/01, 2016, and ending 3/31, 2017

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

C **COEUR D'ALENE ELKS, LODGE NUMBER 1254**
1170 W PRAIRIE AVE
COEUR D'ALENE, ID 83815-8780

D Employer identification number **82-0098650**

E Telephone number **(208) 772-4049**

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: ▶ **N/A**

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 ▶ \$ **189,786.**

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	404.
	2 Program service revenue including government fees and contracts	2	65,302.
	3 Membership dues and assessments	3	35,059.
	4 Investment income	4	42.
	5a Gross amount from sale of assets other than inventory	5a	
	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	
	6 Gaming and fundraising events		
	a Gross income from gaming (attach Schedule G if greater than \$15,000)	6a	
	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	
c Less direct expenses from gaming and fundraising events	6c		
d Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d		
7a Gross sales of inventory, less returns and allowances	7a	88,979.	
b Less cost of goods sold	7b	52,866.	
c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	36,113.	
8 Other revenue (describe in Schedule O)	8		
9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9	136,920.	
EXPENSES	10 Grants and similar amounts paid (list in Schedule O)	10	8,335.
	11 Benefits paid to or for members	11	
	12 Salaries, other compensation, and employee benefits	12	22,744.
	13 Professional fees and other payments to independent contractors	13	6,756.
	14 Occupancy, rent, utilities, and maintenance	14	24,979.
	15 Printing, publications, postage, and shipping	15	3,438.
	16 Other expenses (describe in Schedule O)	16	65,035.
	17 Total expenses. Add lines 10 through 16	17	131,287.
	18 Excess or (deficit) for the year (Subtract line 17 from line 9)	18	5,633.
	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	445,008.
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	450,641.	

BAA For Paperwork Reduction Act Notice, see the separate instructions.

Form 990-EZ (2016)

Part II	Balance Sheets (see the instructions for Part II)
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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	88,745.	22 97,223.
23	Land and buildings	344,058.	23 341,432.
24	Other assets (describe in Schedule O) SEE SCHEDULE O	55,018.	24 55,054.
25	Total assets	487,821.	25 493,709.
26	Total liabilities (describe in Schedule O) SEE SCHEDULE O	42,813.	26 43,068.
27	Net assets or fund balances (line 27 of column (B) must agree with line 21)	445,008.	27 450,641.

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? SEE SCHEDULE O

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 SOCIAL CLUB FOR MEMBERS.

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

28 a

29 RV PARK FOR MEMBERS.

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

29 a

30 COMMUNITY SERVICE ASSISTANCE, SPONSORSHIP AND YOUTH ASSISTANCE.

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

30 a

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

31 a

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)
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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 SEE SCHEDULE O 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		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)		X
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)?	X	
35b If 'Yes,' to line 35a, has the organization filed a Form 990-T for the year? If 'No,' provide an explanation in Schedule O	X	
35c 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		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		X
37a Enter amount of political expenditures, direct or indirect, as described in the instructions	0.	
37b Did the organization file Form 1120-POL for this year?		X
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?		X
38b If 'Yes,' complete Schedule L, Part II and enter the total amount involved	N/A	
39a Section 501(c)(7) organizations Enter initiation fees and capital contributions included on line 9	N/A	
39b Gross receipts, included on line 9, for public use of club facilities	N/A	
40a Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under: section 4911 <u>N/A</u> , section 4912 <u>N/A</u> , section 4955 <u>N/A</u>		
40b 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		
40c 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	0.	
40d Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations Enter amount of tax on line 40c reimbursed by the organization	0.	
40e 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		X
41 List the states with which a copy of this return is filed	ID	

42a The organization's books are in care of MARY LOU RILEY Telephone no (208) 772-4049
 Located at 1170 W PRAIRIE COEUR D'ALENE ID ZIP + 4 83815

42b 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

	Yes	No
42b		X
42c		X

See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR)

42c At any time during the calendar year, did the organization maintain an office outside the United States?
 If 'Yes,' enter the name of the foreign country

43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 - Check here ☐ N/A
 and enter the amount of tax-exempt interest received or accrued during the tax year **43** ☐ N/A

	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		X
44b Did the organization operate one or more hospital facilities during the year? If 'Yes,' Form 990 must be completed instead of Form 990-EZ		X
44c Did the organization receive any payments for indoor tanning services during the year?		X
44d If 'Yes' to line 44c, has the organization filed a Form 720 to report these payments? If 'No,' provide an explanation in Schedule O		
45a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
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)		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

	Yes	No
47		
48		
49a		
49b		

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

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'

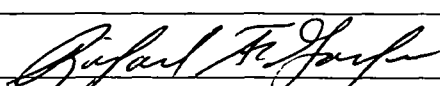
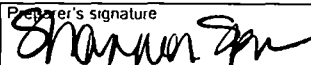
(a) Name and business address of each independent contractor	(b) Type of service	(c) Compensation

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		Date		
	RICHARD GARDNER Type or print name and title		 TRUSTEE CHAIRMAN		
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self employed	PTIN
	SHANNON SPRAKER, CPA		6-19-17		P00298946
	Firm's name	CLARK, ANDERSON, MCNELIS & CO., P.A.			Firm's EIN
	Firm's address	560 W CANFIELD AVE # 100 COEUR D'ALENE, ID 83815-7892			Phone no (208) 772-6460

May the IRS discuss this return with the preparer shown above? See instructions

☒ Yes ☐ No

**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

2016

Open to Public
Inspection

Employer identification number

COEUR D'ALENE ELKS, LODGE NUMBER 1254

82-0098650

FORM 990-EZ, PART I, LINE 10

GRANTS AND SIMILAR AMOUNTS PAID IN EXCESS OF \$5,000

DONEE'S NAME:

MISC CHARITIES

CASH AMOUNT GIVEN:

\$ 8,335.

FORM 990-EZ, PART I, LINE 16

OTHER EXPENSES

BANK CHARGES	\$ 1,647.
CONFERENCES, CONVENTIONS, AND MEETINGS	7,247.
DEPRECIATION	18,054.
GRAND LODGE PAYMENTS & SUPPLY	9,387.
INSURANCE	4,384.
LAUNDRY	841.
LOUNGE	87.
MISC EXPENSES	3,502.
OFFICE EXPENSES	1,435.
OUTSIDE SERVICES	985.
SMALL EQUIPMENT	2,702.
SPECIAL EVENTS	2,390.
SUPPLIES	7,223.
TAXES & LICENSES	939.
TELEPHONE	4,212.
TOTAL	\$ 65,035.

FORM 990-EZ, PART II, LINE 24

OTHER ASSETS

	<u>BEGINNING</u>	<u>ENDING</u>
FURNITURE AND FIXTURES	\$ 3,997.	\$ 4,082.
INVENTORIES	3,939.	5,058.
MACHINERY AND EQUIPMENT	43,537.	45,097.
PREPAID EXPENSES AND DEFERRED CHARGES	3,545.	817.
TOTAL	\$ 55,018.	\$ 55,054.

FORM 990-EZ, PART II, LINE 26

TOTAL LIABILITIES

	<u>BEGINNING</u>	<u>ENDING</u>
ACCOUNTS PAYABLE AND ACCRUED EXPENSES	\$ 3,054.	\$ 5,436.
CLEANING DEPOSITS	400.	1,000.
DEFERRED REVENUE	23,958.	22,266.
GRANTS PAYABLE	15,201.	13,816.
PREPAID RENT	200.	550.
TOTAL	\$ 42,813.	\$ 43,068.

FORM 990-EZ, PART III - ORGANIZATION'S PRIMARY EXEMPT PURPOSE

TO CARRY ON FRATERNAL ACTIVITIES UNDER THE LODGE SYSTEM THE NET INCOME OF WHICH IS
USED EXCLUSIVELY FOR BENEVOLENT AND CHARITABLE PURPOSES.

Name of the organization

COEUR D'ALENE ELKS, LODGE NUMBER 1254

Employer identification number

82-0098650

FORM 990-EZ, PART IV**LIST OF OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES**

NAME AND TITLE	AVERAGE HOURS PER WEEK DEVOTED	COMPEN- SATION	HEALTH BENEFITS & CONTRIB- UTION TO EBP & DC	ESTIMATED AMOUNT OF OTHER COMPEN.
KAREN MAGNER LOYAL KNIGHT	0.75	\$ 0.	\$ 0.	\$ 0.
PATRICK R BRADEN LEADING KNIGHT	0.75	0.	0.	0.
JANE GRAYBILL TREASURER	27	0.	0.	0.
DEBORAH NADARCHAL CHAPLAIN	0.75	0.	0.	0.
GEORGE PAUL BRADEN JR SECRETARY	3	600.	0.	0.
WILLIAM SAWYER 4TH YR TRUSTEE	0.75	0.	0.	0.
RICHARD GARDNER 3RD YR TRUSTEE	0.75	0.	0.	0.
JERRY WILLIS 1ST YR TRUSTEE	0.75	0.	0.	0.
EUGENE SMITH 2ND YR TRUSTEE	0.75	0.	0.	0.
JERRY ADAMSON EXALTED RULER	0.75	0.	0.	0.
CHARLES WIDEEN 5TH YR TRUSTEE	0.75	0.	0.	0.
PAMELA ALEXANDER LECTURE KNIGHT	0.75	0.	0.	0.
JERALD LONE ESQUIRE	0.75	0.	0.	0.
BONNIE LEE PILCHER SECRETARY	3	600.	0.	0.
MICHAEL EDER INNER GUARD	0.75	0.	0.	0.
MARY LOU RILEY SECRETARY	3	1,200.	0.	0.
TOTAL		\$ 2,400.	\$ 0.	\$ 0.

Name of the organization

COEUR D'ALENE ELKS, LODGE NUMBER 1254

Employer identification number

82-0098650

FORM 990-EZ, PART V - REGARDING TRANSFERS ASSOCIATED WITH PERSONAL BENEFIT CONTRACTS

(A) DID THE ORGANIZATION, DURING THE YEAR, RECEIVE ANY FUNDS, DIRECTLY OR
INDIRECTLY, TO PAY PREMIUMS ON A PERSONAL BENEFIT CONTRACT? NO

(B) DID THE ORGANIZATION, DURING THE YEAR, PAY PREMIUMS, DIRECTLY OR
INDIRECTLY, ON A PERSONAL BENEFIT CONTRACT? NO