

Form 990

## 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.
- Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

Department of the Treasury  
Internal Revenue Service

903

A For the 2018 calendar year, or tax year beginning	Apr 1	2018, and ending	Mar 31	2019
B Check if applicable	C Name of organization <b>BENEVOLENT &amp; PROTECTIVE ORDER OF ELKS #213</b>			D Employer identification number <b>23-0401010</b>
<input type="checkbox"/> Address change	Doing business as			E Telephone number <b>(717) 848-2785</b>
<input type="checkbox"/> Name change	Number and street (or P O box if mail is not delivered to street address)			F Gross receipts \$ <b>271,130.</b>
<input type="checkbox"/> Initial return	223 NORTH GEORGE STREET			G
<input type="checkbox"/> Final return/terminated	City or town, state or province country, and ZIP or foreign postal code			H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
<input type="checkbox"/> Amended return	YORK, PA 17401-1107			H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No
<input type="checkbox"/> Application pending	F Name and address of principal officer <b>BARBARA KRIER, 223 NORTH GEORGE ST, YORK, PA 17401-1107</b>			If "No," attach a list (see instructions)
I Tax-exempt status	<input type="checkbox"/> 501(c)(3)	<input checked="" type="checkbox"/> 501(c) (8) <i>◀ (insert no)</i>	<input type="checkbox"/> 4947(a)(1) or	<input type="checkbox"/> 527 <i>DS</i>
J Website	N/A			H(c) Group exemption number ►
K Form of organization	<input checked="" type="checkbox"/> Corporation	<input type="checkbox"/> Trust	<input type="checkbox"/> Association	<input type="checkbox"/> Other
L Year of formation	1894			M State of legal domicile PA

## Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities	<b>THE B. P. O. E. IS A FRATERNAL ORGANIZATION THAT PROMOTES BENEVOLENT, EDUCATIONAL AND PATRIOTIC COMMUNITY-MINDED PROGRAMS</b>		
	2 Check this box ► if the organization discontinued its operations or disposed of more than 25% of its net assets	<input checked="" type="checkbox"/> DISCONTINUED NO		
Revenue	3 Number of voting members of the governing body (Part VI, line 1a)	3	388	
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	386	
Expenses	5 Total number of individuals employed in calendar year 2018 (Part V, line 2a)	5	23	
	6 Total number of volunteers (estimate if necessary)	6	260	
Net Assets or Fund Balances	7a Total unrelated business revenue from Part VIII, column (C), line 1a	7a	11,624.	
	b Net unrelated business taxable income from Form 990-T, line 38	7b	11,624.	
		Prior Year	Current Year	
		61,794	49,658	
		1,897	2,503	
		114,797	126,555.	
		178,488	178,716.	
		8,600	6,031	
		48,008	54,348.	
		106,756	104,632.	
		163,364	165,011	
		15,124	13,705.	
		Beginning of Current Year	End of Year	
		128,940	142,180.	
		20,048	20,792.	
		108,892.	121,388.	

## 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 <i>Steven R. DeHoff</i>	Date <i>06/10/19</i>
	Type or print name and title <i>Steven R. DeHoff, Exalted Ruler</i>	

Paid Preparer Use Only	Print/Type preparer's name <b>Joseph A. G. Ward, CPA</b>	Preparer's signature <i>Joseph A. G. Ward CPA</i>	Date <b>06/10/2019</b>	Check <input type="checkbox"/> if self-employed	PTIN <b>P00230034</b>
	Firm's name ► <b>SMYTH &amp; WARD, P.A.</b>		Firm's EIN ► <b>52-1520006</b>		
	Firm's address ► <b>25 S Main St P O Box 100, Shrewsbury, PA 17361-9980</b>		Phone no <b>(717) 235-5525</b>		

May the IRS discuss this return with the preparer shown above? (see instructions)

 Yes  No

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

REV 05/2019 PRO

Form 990 (2018)

**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:

THE B.P.O.E. IS A FRATERNAL  
ORGANIZATION THAT PROMOTES BENEVOLENT, EDUCATIONAL AND  
PATRIOTIC COMMUNITY-MINDED PROGRAMS

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 \$ \_\_\_\_\_)  
Maintain lodge to support member activities

4b (Code: \_\_\_\_\_) (Expenses \$ \_\_\_\_\_ including grants of \$ \_\_\_\_\_) (Revenue \$ \_\_\_\_\_)  
Support for Elks National Foundation and Home Service

4c (Code: \_\_\_\_\_) (Expenses \$ \_\_\_\_\_ including grants of \$ \_\_\_\_\_) (Revenue \$ \_\_\_\_\_)  
Dinner for veterans and families, Memorial Day bench, holiday gifts  
for military families, Flag Day celebration

4d Other program services (Describe in Schedule O.)  
(Expenses \$ \_\_\_\_\_ including grants of \$ \_\_\_\_\_) (Revenue \$ \_\_\_\_\_)

4e Total program service expenses ►

**Part IV Checklist of Required Schedules**

- 1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A . . . . .
- 2 Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)? . . . . .
- 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 . . . . .
- 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 . . . . .
- 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 . . . . .
- 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 . . . . .
- 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 . . . . .
- 8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III . . . . .
- 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 . . . . .
- 10 Did the organization directly or through a related organization hold assets in temporarily restricted . . . . .

	Yes	No
1		×
2		×
3		×
4		
5		×
6		×
7		×
8		×
9		×

**Part IV Checklist of Required Schedules (continued)**

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? If "Yes," complete Schedule I, Parts I and III

	Yes	No
22		X

23 Did the organization answer "Yes" to Part VIII, Section A, line 2, 4, or 5 about compensation of the

**Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)**

**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** 23

**b** If at least one is reported on line 2a, did the organization file all required federal employment tax returns? **2b** **X**

**Note.** If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions) . . .

**3a** Did the organization have unrelated business gross income of \$1,000 or more during the year? . . . .

**b** If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O . .

**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)?

**b** If "Yes," enter the name of the foreign country ► See instructions for filing requirements for Form 114, Report of Foreign Bank and Financial Accounts (FBAR).

	Yes	No
<b>2b</b>	<b>X</b>	
<b>3a</b>	<b>X</b>	
<b>3b</b>	<b>X</b>	
<b>4a</b>		<b>X</b>

**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

1a Enter the number of voting members of the governing body at the end of the tax year. 1a 388

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.

1b Enter the number of voting members included in line 1a, above, who are independent. 1b 386

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

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

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

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

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

8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:

a The governing body? 8a

b Each committee with authority to act on behalf of the governing body? 8b

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

### Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

10a Did the organization have local chapters, branches, or affiliates? 10a

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

b Describe in Schedule O the process, if any, used by the organization to review this Form 990. 12a

12a Did the organization have a written conflict of interest policy? If "No," go to line 13. 12b

b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? 12c

c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done. 13

13 Did the organization have a written whistleblower policy? 14

14 Did the organization have a written document retention and destruction policy? 15

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? 15a

a The organization's CEO, Executive Director, or top management official 15b

b Other officers or key employees of the organization 16a

If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions). 16b

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? 16b

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 ►

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A 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 ►

BARBARA KRIER, 223 NORTH GEORGE ST, YORK, PA 17401-1107 (717) 848-2785

**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				
(1) WILMA SKELTON EXALTED RULER	15.00			<input checked="" type="checkbox"/>				0.	0.	0.
(2) STEVEN DEHOFF LEADING KNIGHT	10.00			<input checked="" type="checkbox"/>				0.	0.	0.
(3) PETER ATWOOD LOYAL KNIGHT	10.00			<input checked="" type="checkbox"/>				0.	0.	0.
(4) STEVEN MONFELT LECTURING KNIGHT	10.00			<input checked="" type="checkbox"/>				0.	0.	0.
(5) BARBARA KRIER TREASURER	25.00			<input checked="" type="checkbox"/>				2,400.	0.	0.
(6) PATRICIA OWEN SECRETARY	25.00			<input checked="" type="checkbox"/>				1,800.	0.	0.
(7) LINDA BAUGHER SECRETARY	25.00			<input checked="" type="checkbox"/>				600.	0.	0.
(8) LAURA JENSEN TRUSTEE	2.00			<input checked="" type="checkbox"/>				0.	0.	0.
(9) THOMAS BANKS TRUSTEE	2.00			<input checked="" type="checkbox"/>				0.	0.	0.
(10) MICHAEL CONNOR TRUSTEE	2.00			<input checked="" type="checkbox"/>				0.	0.	0.
(11) TODD GETTYS TRUSTEE	2.00			<input checked="" type="checkbox"/>				0.	0.	0.
(12) GEORGE BOSSERMAN TRUSTEE	2.00			<input checked="" type="checkbox"/>				0.	0.	0.
(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
(15)									
(16)									
(17)									
(18)									
(19)									
(20)									
(21)									
(22)									
(23)									
(24)									
(25)									
<b>1b Sub-total</b>						►	4,800.	0.	0.
<b>c Total from continuation sheets to Part VII, Section A</b>						►			
<b>d Total (add lines 1b and 1c)</b>						►	4,800.	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

	Yes	No
3 Did the organization list any <b>former</b> officer, director, or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual	3	✗
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	4	✗
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	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

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 ►

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

Contributors, Gifts, Grants and Other Similar Amounts			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
<b>1a</b>	<b>Federated campaigns</b>	<b>1a</b>					
<b>b</b>	<b>Membership dues</b>	<b>1b</b>	<b>35,580.</b>				
<b>c</b>	<b>Fundraising events</b>	<b>1c</b>					
<b>d</b>	<b>Related organizations</b>	<b>1d</b>					
<b>e</b>	<b>Government grants (contributions)</b>	<b>1e</b>					
<b>f</b>	<b>All other contributions, gifts, grants, and similar amounts not included above</b>	<b>1f</b>	<b>14,078.</b>				
<b>g</b>	<b>Noncash contributions included in lines 1a-1f</b>						
<b>h</b>	<b>Total. Add lines 1a-1f</b>		<b>49,658.</b>				
Program Service Revenue		<b>Business Code</b>					
	<b>2a</b>						
	<b>b</b>						
	<b>c</b>						
	<b>d</b>						
	<b>e</b>						
	<b>f</b>	<b>All other program service revenue</b>					
	<b>g</b>	<b>Total. Add lines 2a-2f</b>					
Other Revenue	<b>3</b>	<b>Investment income (including dividends, interest, and other similar amounts)</b>	<b>2,503.</b>	<b>2,503.</b>	<b>0.</b>	<b>0.</b>	
	<b>4</b>	<b>Income from investment of tax-exempt bond proceeds</b>					
	<b>5</b>	<b>Royalties</b>					
	<b>6a</b>	<b>Gross rents</b>	<b>(i) Real</b> <b>35,962.</b>	<b>(ii) Personal</b>			
	<b>b</b>	<b>Less: rental expenses</b>	<b>14,512.</b>				
	<b>c</b>	<b>Rental income or (loss)</b>	<b>21,450.</b>				
	<b>d</b>	<b>Net rental income or (loss)</b>	<b>21,450.</b>	<b>9,826.</b>	<b>11,624.</b>		<b>0.</b>
	<b>7a</b>	<b>Gross amount from sales of assets other than inventory</b>	<b>(i) Securities</b>	<b>(ii) Other</b>			
	<b>b</b>	<b>Less: cost or other basis and sales expenses</b>					
	<b>c</b>	<b>Gain or (loss)</b>					
	<b>d</b>	<b>Net gain or (loss)</b>					
	<b>8a</b>	<b>Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18</b>	<b>a</b> <b>12,892.</b>				
<b>b</b>	<b>Less: direct expenses</b>	<b>b</b> <b>17,585.</b>					
<b>c</b>	<b>Net income or (loss) from fundraising events</b>	<b>► 25,307.</b>			<b>0.</b>	<b>25,307.</b>	
<b>9a</b>	<b>Gross income from gaming activities. See Part IV, line 19</b>	<b>a</b> <b>22,414.</b>					
<b>b</b>	<b>Less: direct expenses</b>	<b>b</b> <b>6,236.</b>					
<b>c</b>	<b>Net income or (loss) from gaming activities</b>	<b>► 16,243.</b>		<b>0.</b>	<b>0.</b>	<b>16,243.</b>	
<b>10a</b>	<b>Gross sales of inventory, less returns and allowances</b>	<b>a</b> <b>117,636.</b>					
<b>b</b>	<b>Less: cost of goods sold</b>	<b>b</b> <b>54,081.</b>					
<b>c</b>	<b>Net income or (loss) from sales of inventory</b>	<b>► 63,555.</b>		<b>0.</b>	<b>0.</b>	<b>63,555.</b>	
	<b>Miscellaneous Revenue</b>	<b>Business Code</b>					
<b>11a</b>							
<b>b</b>							
<b>c</b>							
<b>d</b>	<b>All other revenue</b>						
<b>e</b>	<b>Total. Add lines 11a-11d</b>						
<b>12</b>	<b>Total revenue. See instructions</b>	<b>► 178,716.</b>	<b>12,329.</b>	<b>11,624.</b>	<b>105,105.</b>		

**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 

<i>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</i>	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 . . . . .	2,100.	2,100.		
2 Grants and other assistance to domestic individuals. See Part IV, line 22 . . . . .	3,931.	3,931.		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals See Part IV, lines 15 and 16 . . . . .				
4 Benefits paid to or for members . . . . .				
5 Compensation of current officers, directors, trustees, and key employees . . . . .	3,600.	3,600.		
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) . . . . .				
7 Other salaries and wages . . . . .	45,339.	45,339.		
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) . . . . .				
9 Other employee benefits . . . . .				
10 Payroll taxes . . . . .	5,409.	5,409.		
11 Fees for services (non-employees)				
a Management . . . . .				
b Legal . . . . .				
c Accounting . . . . .	1,608.	1,608.		
d Lobbying . . . . .				
e Professional fundraising services. See Part IV, line 17 . . . . .				
f Investment management fees . . . . .	50.	50.		
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O) . . . . .				
12 Advertising and promotion . . . . .				
13 Office expenses . . . . .	359.	359.		
14 Information technology . . . . .				
15 Royalties . . . . .				
16 Occupancy . . . . .	20,359.	20,359.		
17 Travel . . . . .				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials . . . . .				
19 Conferences, conventions, and meetings . . . . .	1,419.	1,419.		
20 Interest . . . . .				
21 Payments to affiliates . . . . .				
22 Depreciation, depletion, and amortization . . . . .	2,913.	2,913.		
23 Insurance . . . . .	3,950.	3,950.		
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 CHARITABLE DONATIONS . . . . .	1,475.	1,475.		
b REAL ESTATE TAXES . . . . .	8,919.	8,919.		
c REPAIRS & MAINTENANCE . . . . .	13,950.	13,950.		
d DUES & SUBSCRIPTIONS . . . . .	7,463.	7,463.		
e All other expenses . . . . .	42,167.	42,167.		
25 Total functional expenses. Add lines 1 through 24e	165,011.	165,011.		
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 ► <input type="checkbox"/> if following SOP 98-2 (ASC 958-720) . . . . .				

**Part X Balance Sheet**Check 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	56,704.	1 72,165.
	2 Savings and temporary cash investments	4,378.	2 3,830.
	3 Pledges and grants receivable, net	3	
	4 Accounts receivable, net	4	
	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	7	
	8 Inventories for sale or use	5,048.	8 5,048.
	9 Prepaid expenses and deferred charges	9	
	10a Land, buildings, and equipment: cost or other basis Complete Part VI of Schedule D	10a 62,104.	
	b Less: accumulated depreciation	10b 38,886.	10c 26,131. 23,218.
	11 Investments—publicly traded securities	11	
	12 Investments—other securities. See Part IV, line 11	12	
	13 Investments—program-related. See Part IV, line 11	13	
	14 Intangible assets	14	
	15 Other assets. See Part IV, line 11	36,679.	15 37,919.
	<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 34)	128,940.	16 142,180.
Liabilities	17 Accounts payable and accrued expenses	17	
	18 Grants payable	18	
	19 Deferred revenue	18,755.	19 18,912.
	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	23	
	24 Unsecured notes and loans payable to unrelated third parties	24	
	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	1,293.	25 1,880.
	<b>26 Total liabilities.</b> Add lines 17 through 25	20,048.	26 20,792.
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here ► <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.		
	27 Unrestricted net assets	72,213.	27 83,469.
	28 Temporarily restricted net assets	28	
	29 Permanently restricted net assets	36,679.	29 37,919.
	Organizations that do not follow SFAS 117 (ASC 958), check here ► <input type="checkbox"/> 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	108,892.	33 121,388.
	<b>34 Total liabilities and net assets/fund balances</b>	128,940.	34 142,180.

**Part XI: Reconciliation of Net Assets**Check 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	178,716.
2	Total expenses (must equal Part IX, column (A), line 25) . . . . .	2	165,011.
3	Revenue less expenses. Subtract line 2 from line 1 . . . . .	3	13,705.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A)) . . . . .	4	108,892.
5	Net unrealized gains (losses) on investments . . . . .	5	-1,209.
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	121,388.

**Part XII: Financial Statements and Reporting**Check if Schedule O contains a response or note to any line in this Part XII 

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

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

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.

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? . . . . .

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.

	Yes	No
2a		X
2b		X
2c		
3a		X
3b		

**SCHEDULE D**  
**(Form 990)**Department of the Treasury  
Internal Revenue Service**Supplemental Financial Statements**► Complete if the organization answered "Yes" on Form 990,  
Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.

► Attach to Form 990.

► Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2018**Open to Public  
Inspection

Name of the organization

Employer identification number

BENEVOLENT &amp; PROTECTIVE ORDER OF ELKS #213

23-0401010

**Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.**

Complete if the organization answered "Yes" on 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? . . . . .		<input type="checkbox"/> Yes <input type="checkbox"/> 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? . . . . .		<input type="checkbox"/> Yes <input type="checkbox"/> No

**Part II Conservation Easements.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).	<input type="checkbox"/> Preservation of land for public use (e.g., recreation or education) <input type="checkbox"/> Preservation of a historically important land area <input type="checkbox"/> Protection of natural habitat <input type="checkbox"/> Preservation of a certified historic structure <input type="checkbox"/> 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.	<b>2</b> 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 7/25/06, 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? . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No
6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ►	
7 Amount of expenses incurred in monitoring, inspecting, handling of violations, 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)? . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> 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" on 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.
1b 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 on 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 on 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" on 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:

	Amount
1c	
1d	
1e	
1f	

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 on Part XIII.

**Part V Endowment Funds.**

Complete if the organization answered "Yes" on 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					
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					

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 on 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:

	Yes	No
3a(i)		
3a(ii)		
3b		

b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?

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" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land	0.			0.
b Buildings				
c Leasehold improvements				
d Equipment		62,104.	38,886.	23,218.
e Other				

**Total.** Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.) ► 23,218.

**Part VII Investments—Other Securities.**

Complete if the organization answered "Yes" on 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		
(2) Closely-held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		

Total. (Column (b) must equal Form 990, Part X, col (B) line 12) ►

**Part VIII Investments—Program Related.**

Complete if the organization answered "Yes" on 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)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		

Total. (Column (b) must equal Form 990, Part X, col (B) line 13) ►

**Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.**

Complete if the organization answered "Yes" on 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	
3	Subtract line 2e from line 1	3	
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	
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12)	5	

**Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.**

Complete if the organization answered "Yes" on 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	
3	Subtract line 2e from line 1	3	
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	
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5	

**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.

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**Part XIII**      **Supplemental Information (continued)**

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

## **Supplemental Information Regarding Fundraising or Gaming Activities**

OMB No 1545-0047

2018

**Open to Public  
Inspection**

Department of the Treasury  
Internal Revenue Service

**Complete if the organization answered "Yes" on Form 990, Part IV, line 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.

► Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

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Name of the organization

**Employer identification number**

BENEVOLENT & PROTECTIVE ORDER OF ELKS #213

23-0401010

**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

2b If "Yes," list the 10 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
1		Yes	No		
2					
3					
4					
5					
6					
7					
8					
9					
10					
<b>Total</b>					

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.

	(a) Event #1 NIGHT AT THE RACES (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 . . . . .	7,481.			7,481.
2 Less: Contributions . . .				
3 Gross income (line 1 minus line 2) . . . . .	7,481.			7,481.
Direct Expenses				
4 Cash prizes . . . . .				
5 Noncash prizes . . . . .				
6 Rent/facility costs . . . .				
7 Food and beverages . . . .	1,365.			1,365.
8 Entertainment . . . . .				
9 Other direct expenses . . . .	3,713.			3,713.
10 Direct expense summary. Add lines 4 through 9 in column (d) . . . . .				5,078.
11 Net income summary. Subtract line 10 from line 3, column (d) . . . . .				2,403.

**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.

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

**a** Is the organization licensed to conduct gaming activities in each of these states? . . . . .  Yes  No

**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 to be 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 provide any additional information. See instructions.

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Organizations,  
United States

20. Part IV. line 21 or 22.

## Information

**Employer Identification Number**

23-0101010

Yes  No  
-d States.  
grantees' eligibility for the grants or assistance, and

ments. Complete if the organization answered "Yes" on Form 990, indicated if additional space is needed.

	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
-			

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of noncash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
1					
2					
3					
4					
5					
6					
7					

**Part IV Supplemental Information.** Provide the information required in Part I, line 2; Part III, column (b); and any other additional information.

Other: No one organization received more than \$5,000 in grants.

Pt I Line 2: The grant fund recipients are Veterans Helping Hands, Veterans Service Canines, and Children's Home of York. Grants are issued for the organizations' purposes in helping homeless veterans, veterans in need of assistance from service canines, and the community children and families in need.

**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.
- Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No 1545-0047

**2018**

**Open to Public  
Inspection**

Name of the organization

BENEVOLENT & PROTECTIVE ORDER OF ELKS #213

Employer identification number

23-0401010

Name of the organization

BENEVOLENT &amp; PROTECTIVE ORDER OF ELKS #213

Employer identification number

23-0401010

Description: POSTAGE

Total: \$805

Program services: \$805

Description: BANK FEES

Total: \$474

Program services: \$474

Description: UNRELATED BUSINESS INCOME TAX

Total: \$2,237

Program services: \$2,237

Description: TRAINING

Total: \$76

Program services: \$76

Description: TELEPHONE

Total: \$779