

Form **990-EZ****Short Form****Return of Organization Exempt From Income Tax**

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

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

▶ Go to www.irs.gov/Form990EZ for instructions and the latest information.**2018****Open to Public Inspection**Department of the Treasury
Internal Revenue Service

A For the 2018 calendar year, or tax year beginning April 1, 2018, and ending March 31, 2019

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 231**
 Number and street (or P.O. box, if mail is not delivered to street address): **P. O. Box 117**
 City or town, state or province, country, and ZIP or foreign postal code: **Martins Ferry, Ohio 43935**

D Employer identification number: **34-1314445**

E Telephone number: **740-633-2059**

F Group Exemption Number: **1156**

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

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

I Website: ▶

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

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

L Add lines 5b, 6c, and 7b to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, column (B)) are \$500,000 or more, file Form 990 instead of Form 990-EZ. ▶ \$ **61,396**

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 ☒

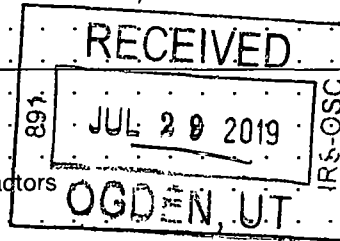
Line	Description	Amount
1	Contributions, gifts, grants, and similar amounts received	16,911
2	Program service revenue including government fees and contracts	
3	Membership dues and assessments	11,029
4	Investment income	972
5a	Gross amount from sale of assets other than inventory	
5b	Less: cost or other basis and sales expenses	
5c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	
6	Gaming and fundraising events:	
6a	Gross income from gaming (attach Schedule G if greater than \$15,000)	
6b	Gross income from fundraising events (not including \$ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)	8,175
6c	Less: direct expenses from gaming and fundraising events	1,775
6d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6,400
7a	Gross sales of inventory, less returns and allowances	24,083
7b	Less: cost of goods sold	9,920
7c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	14,162
8	Other revenue (describe in Schedule O)	227
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	49,701
10	Grants and similar amounts paid (list in Schedule O)	23,939
11	Benefits paid to or for members	6,885
12	Salaries, other compensation, and employee benefits	8,207
13	Professional fees and other payments to independent contractors	0
14	Occupancy, rent, utilities, and maintenance	21,816
15	Printing, publications, postage, and shipping	0
16	Other expenses (describe in Schedule O)	4,685
17	Total expenses. Add lines 10 through 16	65,532
18	Excess or (deficit) for the year (Subtract line 17 from line 9)	-15,831
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)	60,458
20	Other changes in net assets or fund balances (explain in Schedule O)	
21	Net assets or fund balances at end of year. Combine lines 18 through 20	45,627

For Paperwork Reduction Act Notice, see the separate instructions.

Cat No. 106421

Form **990-EZ** (2018)ENVELOPE
POSTMARK G.A. JUL 29 2019

SCANNED SEP 18 2019



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

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

		(A) Beginning of year	(B) End of year
22	Cash, savings, and investments	49,133	22 35,946
23	Land and buildings	8,400	23 8,400
24	Other assets (describe in Schedule O)	3,250	24 3,000
25	Total assets	60,783	25 47,346
26	Total liabilities (describe in Schedule O)	325	26 2,719
27	Net assets or fund balances (line 27 of column (B) must agree with line 21)	60,458	27 44,627

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? Fraternal Organization

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	Elks National Foundation Youth Programs		
	(Grants \$) If this amount includes foreign grants, check here	28a	13,506
29	Ohio Veterans Services Programs		
	(Grants \$) If this amount includes foreign grants, check here	29a	2,533
30	Ohio Elks Programs - Cerebral Palsy + Charity Tickets + Calendar Program + Other		
	1540 + 597 + 4920 + 842		
	(Grants \$) If this amount includes foreign grants, check here	30a	7,900
31	Other program services (describe in Schedule O)		
	(Grants \$) If this amount includes foreign grants, check here	31a	
32	Total program service expenses (add lines 28a through 31a)	32	23,939

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

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

[illegible]

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

	Yes	No
33 Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O	33	✓
34 Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O. See instructions	34	✓
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)?	35a	✓
b If "Yes" to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O	35b	
c Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III	35c	✓
36 Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N	36	✓
37a Enter amount of political expenditures, direct or indirect, as described in the instructions ▶ 37a 0		
b Did the organization file Form 1120-POL for this year?	37b	✓
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?	38a	✓
b If "Yes," complete Schedule L, Part II and enter the total amount involved	38b	
39 Section 501(c)(7) organizations. Enter:		
a Initiation fees and capital contributions included on line 9	39a	
b Gross receipts, included on line 9, for public use of club facilities	39b	
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	40b	
c Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶		
d Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line 40c reimbursed by the organization ▶		
e All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T	40e	✓
41 List the states with which a copy of this return is filed ▶ Ohio		
42a The organization's books are in care of ▶ James Nicholson - Treasurer Telephone no. ▶ 740-633-3355 Located at ▶ 305 South Fourth Street, Martins Ferry, Ohio ZIP + 4 ▶ 43935		
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).	42b	✓
c 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 ▶	42c	✓
43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 —Check here ▶ <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year ▶ 43		
44a Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44a	✓
b Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44b	✓
c Did the organization receive any payments for indoor tanning services during the year?	44c	✓
d If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	44d	
45a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	45a	✓
b Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ. See instructions	45b	✓

- 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		<input checked="" type="checkbox"/>

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 **47**
- 48** Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E **48**
- 49a** Did the organization make any transfers to an exempt non-charitable related organization? **49a**
- b** If "Yes," was the related organization a section 527 organization? **49b**
- 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 *James L. Nicholson* Date **07/23/19**
 ▶ **James Nicholson - Treasurer**
 Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
Firm's name ▶	Firm's EIN ▶			
Firm's address ▶	Phone no ▶			

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

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 for the latest information.

OMB No 1545-0047

2018

**Open to Public
Inspection**

Name of the organization

Benevolent & Protective Order of Elks Lodge 231

Employer identification number

34-1314445

Part 1 Line 1 Grants from National Organization 10500

Donations from Members 6411

TOTAL 16911

Part 1 Line 10 Grants and similar amounts paid

Ohio Elks Cerbral Palsey 1540

Elks National Youth Activites 130506

Veterans Service Committee 2533

Ohio Elks Calendar Project 4920

Other Local donations 440

Donation 4 paws ability traning 1000

TOTAL 23939

Part 1 Line 11 Benefits paid to or for members

Conventions & state Meeting reimbursement 685

Grand Lodge Per Capita - Affiliation Dues 4947

State Per Capita - Affiliation Dues 727

South East District - Affiliation Dues 116

Other membership Benefits 410

TOTAL 6885

Name of the organization

Employer identification number

BENEVOLENT & PROTECTIVE ORDER OF ELKS LODGE 231**34-1314445****Part 1 Line 14** Occupancy, rent, utilities, and maintenance

Insurance 3597

Repairs & maintenance 1929

Utilities 14631

Licenses 954

Alarm System 735

TOTAL 21816

Part 1 Line 16 Other Expenses

Office Expenses 1199

Accounting 200

Bar & Kitchen Supplies 925

Bank Charges 905

Ohio Sales Tax paid 1456

TOTAL 4685

Part II Line 23 Land & Buildings

The buildings & Equipment that were set up for depreciation have depreciated out

Land Value = 8400