

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)

Department of the Treasury  
Internal Revenue Service

OMB No 1545-1150

1903  
2018Open to Public  
Inspection

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

► Go to [www.irs.gov/Form990EZ](http://www.irs.gov/Form990EZ) for instructions and the latest information.**A For the 2018 calendar year, or tax year beginning April 1, 2018, and ending March 31, 2019**

<b>B</b> Check if applicable	<b>C</b> Name of organization <b>Benefevolent &amp; Protective Order of Elks, Eau Claire Lodge #402</b>	<b>D</b> Employer identification number <b>39-1735475</b>
<input type="checkbox"/> Address change	Number and street (or P O box, if mail is not delivered to street address) <b>3411 Stein Boulevard</b>	Room/suite
<input type="checkbox"/> Name change	E Telephone number <b>715-834-4022</b>	
<input type="checkbox"/> Initial return	F Group Exemption Number ►	
<input type="checkbox"/> Final return/terminated		
<input type="checkbox"/> Amended return		
<input type="checkbox"/> Application pending		

**G Accounting Method**  Cash  Accrual Other (specify) ►**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** ► \$**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

<b>Revenue</b>	1 Contributions, gifts, grants, and similar amounts received	1	23,027
	2 Program service revenue including government fees and contracts	2	
	3 Membership dues and assessments	3	17,018
	4 Investment income	4	268
	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	24,180
b Gross income from fundraising events (not including \$ 0 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	3,643	
c Less. direct expenses from gaming and fundraising events	6c	1,351	
d Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d	26,472	
7a Gross sales of inventory, less returns and allowances	7a	111,002	
b Less. cost of goods sold	7b	48,744	
c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	62,258	
8 Other revenue (describe in Schedule O)	8	3,624	
<b>9 Total revenue.</b> Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9	132,667	
<b>Expenses</b>	10 Grants and similar amounts paid (list in Schedule O)	10	35,162
	11 Benefits paid to or for members	11	
	12 Salaries, other compensation, and employee benefits	12	48,058
	13 Professional fees and other payments to independent contractors	13	1,500
	14 Occupancy, rent, utilities, and maintenance	14	37,592
	15 Printing, publications, postage, and shipping	15	3,293
	16 Other expenses (describe in Schedule O)	16	15,261
<b>17 Total expenses.</b> Add lines 10 through 16	17	140,866	
<b>Net Assets</b>	18 Excess or (deficit) for the year (Subtract line 17 from line 9)	18	-8,199
	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	218,093
	20 Other changes in net assets or fund balances (explain in Schedule C)	20	
	<b>21 Net assets or fund balances at end of year. Combine lines 18 through 20</b>	21	209,894

For Paperwork Reduction Act Notice, see the separate instructions.

Cat No 106421

Form 990-EZ (2018)

**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	83,132	22
23	Land and buildings	152,715	23
24	Other assets (describe in Schedule O)	9,304	24
25	<b>Total assets</b>	245,151	25
26	Total liabilities (describe in Schedule O)	27,058	26
27	<b>Net assets or fund balances</b> (line 27 of column (B) <b>must agree with line 21</b> )	218,093	27
			204,894

**Part III Statement of Program Service Accomplishments (see the instructions for Part III)**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 -support veterans, youth & othr commty causes**

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

28	<u>Committed a pledge of \$10,000 to support a community effort to build a Veteran's Memorial Trail park to honor veterans of all wars fought by the United States</u>		
	(Grants \$ ) If this amount includes foreign grants, check here ► <input type="checkbox"/>	28a	10,000
29	<u>Place dictionaries into elementary schools of surrounding school districts for 3rd graders, over 1300 dictionaries were placed this past year.</u>		
	(Grants \$ 2,500) If this amount includes foreign grants, check here ► <input type="checkbox"/>	29a	3,276
30	<u>Contributed food stuffs to 2 community food pantries and to a local Community Table free kitchen for indigent individuals.</u>		
	(Grants \$ 5,500) If this amount includes foreign grants, check here ► <input type="checkbox"/>	30a	5,636
31	<u>Other program services (describe in Schedule O)</u>		
	(Grants \$ 6,612) If this amount includes foreign grants, check here ► <input type="checkbox"/>	31a	16,250
32	<b>Total program service expenses</b> (add lines 28a through 31a)	► <input type="checkbox"/>	32 35,162

**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 

(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
Terry Hayden				
Exalted Ruler	10	0	0	0
Kenny Lane				
Esteemed Leading Knight	1	0	0	0
Nicholas Solberg				
Esteemed Loyal Knight	1	0	0	0
Ramona Mathews				
Esteemed Lecturing Knight	1	0	0	0
Sylvia Emerson				
Secretary	5	3,000	0	0
Robyn Berg				
Treasurer	5	3,000	0	0
James Wold				
Trustee - Board Chairman	1	0	0	0
James Norby				
Trustee	1	0	0	0
John Panzigrau				
Trustee	1	0	0	0
George Myer				
Trustee	1	0	0	0
Bonnie Rassbach				
Trustee	1	0	0	0

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**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 ► <b>37a</b>	37a	
b Did the organization file Form 1120-POL for this year? ► <b>37b</b>	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 ► <b>38b</b>	38b	
39 Section 501(c)(7) organizations. Enter	39a	
a Initiation fees and capital contributions included on line 9	39b	
40a Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under section 4911 ► <b>40a</b> , section 4912 ► <b>40b</b> , section 4955 ► <b>40c</b>		
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 ► <b>40d</b>		
d Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations Enter amount of tax on line 40c reimbursed by the organization ► <b>40e</b>		
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 ► <b>None</b>		
42a The organization's books are in care of ► <b>Eau Claire Lodge #402</b> Telephone no ► <b>715-832-4022</b> Located at ► <b>3411 Stein Boulevard, Eau Claire, WI</b> ZIP + 4 ► <b>54701</b>		
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 ► <b>42b</b>	42b	✓
See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
c At any time during the calendar year, did the organization maintain an office outside the United States? If "Yes," enter the name of the foreign country ► <b>42c</b>	42c	✓
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 ► <b>43</b> ► <input type="checkbox"/>		
44a Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ ► <b>44a</b>	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 ► <b>44b</b>	44b	✓
c Did the organization receive any payments for indoor tanning services during the year? ► <b>44c</b>	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 ► <b>44d</b>	44d	
45a Did the organization have a controlled entity within the meaning of section 512(b)(13)? ► <b>45a</b>	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 ► <b>45b</b>	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.

**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	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.

<b>Sign Here</b>	 Signature of officer	 Date
	<b>Terry Hayden, Exalted Ruler</b> Type or print name and title	

<b>Paid Preparer Use Only</b>	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.

**SCHEDULE G**  
**(Form 990 or 990-EZ)****Supplemental Information Regarding Fundraising or Gaming Activities**

OMB No 1545-0047

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.

**2018**Open to Public  
Inspection

Name of the organization

Employer identification number

**Benevolent & Protective Order of Elks, Eau Claire Lodge #402****39-1735475**

► 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.**Part I Fundraising Activities.** Complete if the organization answered "Yes" on Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

a  Mail solicitations      e  Solicitation of non-government grants  
b  Internet and email solicitations      f  Solicitation of government grants  
c  Phone solicitations      g  Special fundraising events  
d  In-person solicitations

2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services?  Yes  No

b If "Yes," list the 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 Not Applicable		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.

**Not Applicable**

**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 (event type)	(b) Event #2 (event type)	(c) Other events (total number)	(d) Total events (add col (a) through col (c))
Revenue				
1 Gross receipts . . . . .	No items or events over			
2 Less: Contributions . . . . .	\$5,000.			
3 Gross income (line 1 minus line 2) . . . . .				
Direct Expenses				
4 Cash prizes . . . . .				
5 Noncash prizes . . . . .				
6 Rent/facility costs . . . . .				
7 Food and beverages . . . . .				
8 Entertainment . . . . .				
9 Other direct expenses . . . . .				
10 Direct expense summary. Add lines 4 through 9 in column (d) . . . . .				►
11 Net income summary. Subtract line 10 from line 3, column (d) . . . . .				►

**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.

	(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col (a) through col (c))
Revenue				
1 Gross revenue . . . . .		900	23280	24180
Direct Expenses				
2 Cash prizes . . . . .				
3 Noncash prizes . . . . .				
4 Rent/facility costs . . . . .				
5 Other direct expenses . . . . .				
6 Volunteer labor . . . . .	<input type="checkbox"/> Yes ..... % <input type="checkbox"/> No	<input checked="" type="checkbox"/> Yes ..... 100 % <input type="checkbox"/> No	<input checked="" type="checkbox"/> Yes ..... 100 % <input type="checkbox"/> No	
7 Direct expense summary. Add lines 2 through 5 in column (d) . . . . .				► 0
8 Net gaming income summary. Subtract line 7 from line 1, column (d) . . . . .				► 24180

9 Enter the state(s) in which the organization conducts gaming activities \_\_\_\_\_  
 a Is the organization licensed to conduct gaming activities in each of these states? \_\_\_\_\_  Yes  No  
 b If "No," explain \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? \_\_\_\_\_  Yes  No  
 b If "Yes," explain \_\_\_\_\_  
 \_\_\_\_\_

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	100 %
b An outside facility	13b	0 %

14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name ► Charles Hutchinson

Address ► 3411 Stein Boulevard, Eau Claire, WI 54701

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 ► \$ 23280 and the amount of gaming revenue retained by the third party ► \$ 13694

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

Name ► Northwest Coin Machines

Address ► 919 Martin Road, Bloomer, WI 54724

16 Gaming manager information

Name ► Charles Hutchinson

Gaming manager compensation ► \$ 0

Description of services provided ► Counts cash and reimburses Lodge for prizes paid out, does so as a volunteer

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 ► \$ 0

**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.

Part III revenues are net revenues - prizes are ultimately paid out by either the State of Wisconsin or Northwest Coin Machines.

**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, Eau Claire Lodge #402**

Employer identification number

**39-1735475**

**Line 8 - Other revenue is comprised of. Rent - \$2,225, and Miscellaneous revenues - \$1,399.**

**Line 16. Other expenses consisted of: National and State Association fees - \$4,954, conventions and conferences - \$5,520, Licenses - \$2,046  
and Miscellaneous expense - \$2,741**

**Line 29: Pledges payable - \$8,000, Deferred membership dues - \$11,099, Accounts payable - \$10,864, accrued payroll and taxes payable -  
\$2,204.**

**Detail of line 10 can be found in Part III. Detail underlying line 31 in Part III is as follows.**

**Salvation Army Adopt-a-Family Christmas project - \$2,483, Eau Claire public Schools - \$2,136, Klein Hall (homeless veterans center) - \$1,300  
Elks National Foundation - \$1,072, Student Scholarships granted - \$1,200, State Elks Benevolent fund - \$775, State Major Project - \$626,  
Childrens Service Society - \$1,000, Veteran's appreciation luncheon - \$922, Chippewa Valley Free Clinic - \$1,500, miscellaneous other -  
\$3,283 (all \$500 or under).**