

Form 990

(Rev. January 2020)

Department of the Treasury  
Internal Revenue Service

## Return of Organization Exempt From Income Tax

OMB No. 1545-0047

2019

Open to Public  
Inspection

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.

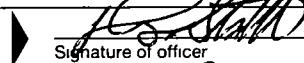
A For the 2019 calendar year, or tax year beginning APRIL 1, 2019, and ending MARCH 31, 2020

B Check if applicable		C Name of organization <u>STILLWATER ELKS LODGE #1859</u>		D Employer identification number <u>73-0616763</u>	
<input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending		Doing business as  <u>202 E McELROY</u>		E Telephone number <u>405-743-3300</u>	
		Number and street (or P.O. box if mail is not delivered to street address)  <u>STILLWATER, OK 74075-3800</u>		Room/suite	
		City or town, state or province, country, and ZIP or foreign postal code		F Gross receipts \$	
		F Name and address of principal officer		H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
				H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list (see instructions)	
I Tax-exempt status <input type="checkbox"/> 501(c)(3) <input checked="" type="checkbox"/> 501(c) (8) (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527				H(c) Group exemption number ►	
J Website: ►					
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		M State of legal domicile <u>4</u>	

Part I Summary		
Activities & Governance	1 Briefly describe the organization's mission or most significant activities. <u>TO INculcate THE PRINCIPLES OF CHARITY, JUSTICE, BROTHERLY LOVE &amp; FIDELITY - TO PROMOTE GOOD FELLOWSHIP; TO SERVE THE MEMBERS &amp; THE COMMUNITY THROUGH BENEVOLENT &amp; CHARITABLE PROGRAMS</u>	
	2 Check this box ► <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets	
	3 Number of voting members of the governing body (Part VI, line 1a) <u>3</u>	
	4 Number of independent voting members of the governing body (Part VI, line 1b) <u>4</u>	
	5 Total number of individuals employed in calendar year 2019 (Part V, line 2a) <u>5</u>	
	6 Total number of volunteers (estimate if necessary) <u>6</u>	
	7a Total unrelated business revenue from Part VIII, column (C), line 12 <u>7a 3,210</u>	
	b Net unrelated business taxable income from Form 990-T, line 39 <u>7b</u>	
Revenue	8 Contributions and grants (Part VIII, line 1h) <u>53,221</u>	
	9 Program service revenue (Part VIII, line 2g) <u>38</u>	
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d) <u>92,653</u>	
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) <u>145,912</u>	
	12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12) <u>169,958</u>	
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3) <u>45,721</u>	
	14 Benefits paid to or for members (Part IX, column (A), line 4) <u>46,085</u>	
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) <u>105,836</u>	
	16a Professional fundraising fees (Part IX, column (A), line 11e) <u>151,557</u>	
	b Total fundraising expenses (Part IX, column (D), line 25) ► <u>(15,645)</u>	
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) <u>124,887</u>	
	18 Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25) <u>170,962</u>	
	19 Revenue less expenses. Subtract line 18 from line 12 <u>(1004)</u>	
Net Assets or Fund Balances	Beginning of Current Year <u>192,793</u>	End of Year <u>203,164</u>
	20 Total assets (Part X, line 16) <u>42,977</u>	<u>54,352</u>
	21 Total liabilities (Part X, line 26) <u>149,816</u>	<u>148,812</u>
	22 Net assets or fund balances Subtract line 21 from line 20	

## 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 	Date <u>May 1, 2020</u>
	DWIGHT STODDARD - TRUSTEE CHAIRMAN	
	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

For Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 11282Y

Form 990 (2019)

Form 990 100720

SCANNED APR 21 2021

### **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.**

.....

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 \$ )**

**4b** (Code. ) (Expenses \$ including grants of \$ ) (Revenue \$ )

4c (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )

) (Revenue \$

**4e Total program service expenses ►**

**Part IV Checklist of Required Schedules**

	<b>Yes</b>	<b>No</b>
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	1 ✓	
2 Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?	2 ✓	
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	3 ✓	
4 <b>Section 501(c)(3) organizations.</b> 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	4 ✓	
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	5 ✓	
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	6 ✓	
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	7 ✓	
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III	8 ✓	
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	9 ✓	
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? If "Yes," complete Schedule D, Part V	10 ✓	
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI	11a ✓	
b Did the organization report an amount for investments—other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII	11b ✓	
c Did the organization report an amount for investments—program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII	11c ✓	
d Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX	11d ✓	
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e ✓	
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X	11f ✓	
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII	12a ✓	
b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional	12b ✓	
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13 ✓	
14a Did the organization maintain an office, employees, or agents outside of the United States?	14a ✓	
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV	14b ✓	
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV	15 ✓	
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV	16 ✓	
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I (see instructions)	17 ✓	
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II	18 ✓	
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III	19 ✓	
20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a ✓	
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b ✓	
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	21 ✓	

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

		Yes	No
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	22	✓
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J	23	✓
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a	24a	✓
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b	✓
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c	✓
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d	✓
25a	<b>Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a	✓
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	25b	✓
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part II	26	✓
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? If "Yes," complete Schedule L, Part III	27	✓
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions, for applicable filing thresholds, conditions, and exceptions):		
a	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If "Yes," complete Schedule L, Part IV	28a	✓
b	A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV	28b	✓
c	A 35% controlled entity of one or more individuals and/or organizations described in lines 28a or 28b? If "Yes," complete Schedule L, Part IV	28c	✓
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	29	✓
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M	30	✓
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31	✓
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II	32	✓
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I	33	✓
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1	34	
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a	✓
b	If "Yes" to line 35a, 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," complete Schedule R, Part V, line 2	35b	
36	<b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2	36	✓
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	37	✓
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? <b>Note:</b> All Form 990 filers are required to complete Schedule O.	38	✓

**Part V Statements Regarding Other IRS Filings and Tax Compliance**Check if Schedule O contains a response or note to any line in this Part V 

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	1a	5
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1b	0
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	✓

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

		Yes	No
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	13
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?  <b>Note:</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	2b	✓
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a	
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	3b	
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)?	4a	✓
b	If "Yes," enter the name of the foreign country ►  See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).	4b	
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a	✓
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b	✓
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c	✓
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a	✓
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b	
7	<b>Organizations that may receive deductible contributions under section 170(c).</b>	7a	✓
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7b	
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7c	✓
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7d	
d	If "Yes," indicate the number of Forms 8282 filed during the year	7e	✓
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7f	✓
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7g	
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7h	
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	8	✓
8	<b>Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	9a	✓
9	<b>Sponsoring organizations maintaining donor advised funds.</b>	9b	✓
10	<b>Section 501(c)(7) organizations.</b> Enter	10a	
a	Initiation fees and capital contributions included on Part VIII, line 12	10b	
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	11a	
11	<b>Section 501(c)(12) organizations.</b> Enter	11b	
a	Gross income from members or shareholders	12a	✓
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	12b	
12a	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?	13a	
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	13b	
13	<b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b>	13c	
a	Is the organization licensed to issue qualified health plans in more than one state?  <b>Note:</b> See the instructions for additional information the organization must report on Schedule O	14a	✓
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	14b	
c	Enter the amount of reserves on hand	15	✓
14a	Did the organization receive any payments for indoor tanning services during the tax year?	15	
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	16	✓
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year?		
	If "Yes," see instructions and file Form 4720, Schedule N.		
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.		

**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 on 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 246**  
 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 on Schedule O.

1b Enter the number of voting members included on line 1a, above, who are independent . . . . . **1b 246**

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, 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. . . . . **8a ✓**

a 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 on Schedule O . . . . . **9 ✓**

	Yes	No
1a	246	
1b	246	
2	✓	
3	✓	
4	✓	
5	✓	
6	✓	
7a	✓	
7b	✓	
8a	✓	
8b	✓	
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**

	Yes	No
10a	✓	
10b		
11a	✓	
12a	✓	
12b		
12c		
13	✓	
14	✓	
15a	✓	
15b	✓	
16a	✓	
16b		

### Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed ► **OKLAHOMA**

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 on Schedule O)

19 Describe on 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 ► **LODGE SECRETARY, STILLWATER ELKS LODGE #1859, 202 E MELROY ROAD, STILLWATER, OK 74075-3800**

**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.

See instructions for the order in which to list the persons above.

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	
		or director	Individual trustee	Institutional trustee	Officer	Key employee				
(1) CHAD DUNCAN EXALTED RULER	10				✓			0		
(2) PAULINE QUIRING LEADING KNIGHT	4			✓				0		
(3) CASEY DODDSON LOYAL KNIGHT	4			✓				0		
(4) JEFF HASSEL LECTURING KNIGHT	4			✓				0		
(5) VALERIE KISHING ESQUIRE	4			✓				0		
(6) LYNDIA CASEY SECRETARY	12			✓				4,200		
(7) VINA SPICKLER TREASURER	12			✓				4,200		
(8) DEE PORTER CHAPLAIN	4			✓				0		
(9) BRANDON LACKEY INNER GUARD	4			✓				0		
(10) IRA BLACKBURN 5 YR TRUSTEE	6	✓						0		
(11) TOMMY FORMAN 4 YR TRUSTEE	6	✓						0		
(12) DWIGHT SODDARD 3 YR TRUSTEE - CHAIRMAN	6	✓						0		
(13) BRIAN GREDESEN 2 YR TRUSTEE	6	✓						0		
(14) JIM AULGAR 1 YR TRUSTEE	6	✓						0		

**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
		<input type="checkbox"/> or director	<input type="checkbox"/> Individual trustee	<input type="checkbox"/> Institutional trustee	<input type="checkbox"/> Officer	<input type="checkbox"/> Key employee			
(15)									
(16)									
(17)									
(18)									
(19)									
(20)									
(21)									
(22)									
(23)									
(24)									
(25)									
1b Subtotal . . . . .							► 8400		
c Total from continuation sheets to Part VII, Section A . . . . .							► 0		
d Total (add lines 1b and 1c) . . . . .							► 8400		

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 ►

	Yes	No
3		✓
4		✓
5		✓

3 Did the organization list any **former** officer, director, trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual . . . . .

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 . . . . .

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 . . . . .

**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
NDNE		

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 

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	1a Federated campaigns . . .	1a				
	1b Membership dues . . .	1b <i>41309</i>				
	1c Fundraising events . . .	1c				
	1d Related organizations . . .	1d				
	1e Government grants (contributions) . . .	1e				
	1f All other contributions, gifts, grants, and similar amounts not included above . . .	1f				
	1g Noncash contributions included in lines 1a-1f . . .	1g <i>\$ 18713</i>				
	<b>h Total. Add lines 1a-1f</b>		<b>► 60222</b>			
<b>Program Service Revenue</b>	2a . . .	Business Code				
	2b . . .					
	2c . . .					
	2d . . .					
	2e . . .					
	2f All other program service revenue . . .					
	<b>g Total. Add lines 2a-2f</b>		<b>►</b>			
<b>Other Revenue</b>	3 Investment income (including dividends, interest, and other similar amounts) . . .		28	28		
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties . . .					
	6a Gross rents	(i) Real	(ii) Personal			
	6a <i>5235</i>					
	6b . . .					
	6c . . .					
	6d Net rental income or (loss) . . .		<b>► 5235</b>	<b>2025</b>	<b>3210</b>	
	7a Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other			
	7a . . .					
7b . . .						
7c . . .						
8a Gross income from fundraising events (not including \$ . . . of contributions reported on line 1c). See Part IV, line 18	8a					
8b Less direct expenses . . .	8b					
8c Net income or (loss) from fundraising events . . .		<b>►</b>				
9a Gross income from gaming activities. See Part IV, line 19	9a					
9b Less direct expenses . . .	9b					
9c Net income or (loss) from gaming activities . . .		<b>►</b>				
10a Gross sales of inventory, less returns and allowances	10a <i>168423</i>					
10b Less cost of goods sold	10b <i>95903</i>					
10c Net income or (loss) from sales of inventory . . .		<b>► 72520</b>	<b>72520</b>	<b>3210</b>		
<b>Miscellaneous Revenue</b>	11a <i>BBQ COOKOFF FOR CHARITY</i>	Business Line				
	11b <i>SWIMMING POOL</i>		<i>30404</i>	<i>30404</i>		
	11c <i>MACHINES / GAMES</i>		<i>618</i>	<i>616</i>		
	11d All other revenue . . .		<i>933</i>	<i>933</i>		
	<b>e Total. Add lines 11a-11d</b>		<b>► 31953</b>	<b>31953</b>	<b>3210</b>	
<b>12 Total revenue. See instructions</b>		<b>► 169958</b>	<b>106526</b>	<b>3210</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 

<b>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</b>	<b>(A) Total expenses</b>	<b>(B) Program service expenses</b>	<b>(C) Management and general expenses</b>	<b>(D) Fundraising expenses</b>
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
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	8400		8400	
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	33099		33099	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes	4586		4586	
11 Fees for services (nonemployees)				
a Management				
b Legal				
c Accounting	599		599	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
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	618		618	
13 Office expenses				
14 Information technology	5818		5818	
15 Royalties				
16 Occupancy	56943		56943	
17 Travel	415		415	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	1980		1980	
20 Interest				
21 Payments to affiliates <b>CHARITY</b>	6500		6500	
22 Depreciation, depletion, and amortization				
23 Insurance	7820		7820	
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses on line 24e If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O)				
a <b>BLAZATION BB</b>	6847		6847	
b <b>PER CAPITA - GRAND LODGE/STATE</b>	7315		7315	
c <b>CONTRACT SERVICES</b>	9799		9799	
d <b>REMODELING-MINT-REPAIR</b>	20183		20183	
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	170922		170922	
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	
<b>Assets</b>	1 Cash—non-interest-bearing	18753	33754	
	2 Savings and temporary cash investments	2	2	
	3 Pledges and grants receivable, net	3	3	
	4 Accounts receivable, net	4	4	
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons	5	5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)	6	6	
	7 Notes and loans receivable, net	7	7	
	8 Inventories for sale or use	14860	11782	
	9 Prepaid expenses and deferred charges	7820	2109	
	10a Land, buildings, and equipment cost or other basis. Complete Part VI of Schedule D	10a 641 860	151360	155519
	b Less: accumulated depreciation	10b 486 341	10c	155519
	11 Investments—publicly traded securities	11	11	
	12 Investments—other securities. See Part IV, line 11	12	12	
	13 Investments—program-related See Part IV, line 11	13	13	
	14 Intangible assets	14	14	
	15 Other assets. See Part IV, line 11	15	15	
<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 33)	192 793	16	203 164	
<b>Liabilities</b>	17 Accounts payable and accrued expenses	42 977	17	
	18 Grants payable	18	18	
	19 Deferred revenue	19	19	
	20 Tax-exempt bond liabilities	20	20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D	21	21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons	22	22	
	23 Secured mortgages and notes payable to unrelated third parties	23	23	
	24 Unsecured notes and loans payable to unrelated third parties	24	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	25	25	
	<b>26 Total liabilities.</b> Add lines 17 through 25	42 977	26	54 352
<b>Net Assets or Fund Balances</b>	27 Organizations that follow FASB ASC 958, check here ► <input type="checkbox"/>	27	27	
	28 Net assets without donor restrictions	28	28	
	29 Net assets with donor restrictions	29	29	
	30 Organizations that do not follow FASB ASC 958, check here ► <input type="checkbox"/>	30	30	
	31 Capital stock or trust principal, or current funds	31	149 816	
	32 Paid-in or capital surplus, or land, building, or equipment fund	32	149 816	
	33 Retained earnings, endowment, accumulated income, or other funds	33	148 812	
	<b>32 Total net assets or fund balances</b>	192 793	33	203 164
	<b>33 Total liabilities and net assets/fund balances</b>	192 793	33	203 164

**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	169 958
2	Total expenses (must equal Part IX, column (A), line 25)	2	170 962
3	Revenue less expenses. Subtract line 2 from line 1	3	(1 004)
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	149 816
5	Net unrealized gains (losses) on investments	5	
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 on Schedule O)	9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	148 812

**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

2b 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

2c 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 on 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?  
3b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits.

	Yes	No
2a	✓	
2b		✓
2c	✓	
3a		✓
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

**2019**Open to Public  
Inspection

Name of the organization

**STINWATER ELKS LODGE #1859**Employer identification number  
**73-0616763****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 (for example, 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>Held at the End of the Tax Year</b>
a Total number of conservation easements	<b>2a</b>	
b Total acreage restricted by conservation easements	<b>2b</b>	
c Number of conservation easements on a certified historic structure included in (a)	<b>2c</b>	
d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register	<b>2d</b>	
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 FASB 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	
b If the organization elected, as permitted under FASB 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 FASB 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 make significant use of its collection items (check all that apply):

a  Public exhibition      d  Loan or exchange program  
 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 Term 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.

(i) Unrelated organizations  
 (ii) Related organizations

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

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.

	Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a	Land	60,000			60,000
b	Buildings	396,212		328,174	62,038
c	Leasehold improvements				
d	Equipment	184,438		155,106	29,322
e	Other				

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

► 151,360

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

2019

Open to Public  
Inspection

Name of the organization

STILLWATER ELKS LODGE #1859

Employer identification number

73-0616763

FORM 990 PART I LINE 1 - MISSION

PROGRAMS, EVENTS, AND FINANCIAL SUPPORT

FORM 990 PART VI SECTION A LINE 6

THE ORGANIZATION HAS MEMBERS

FORM 990 PART VI SECTION A LINE 7A

THE MEMBERS OF THE ORGANIZATION ELECT THE GOVERNING BODY

FORM 990 PART VI SECTION A LINE 7B

BY LAW CHANGES AND OTHER DECISIONS REQUIRE MEMBERSHIP APPROVAL

FORM 990 PART VI SECTION B LINE 11

AUDIT COMMITTEE COMPRISED OF MEMBERS WHO REVIEW THE RETURN &  
APPROVE IT. THE RETURN IS THEN PRESENTED AT A LODGE MEETING FOR  
APPROVAL OF THE MEMBERSHIP

FORM 990 PART VI SECTION C LINE 19

THE LODGE MAKES DOCUMENTS AVAILABLE UPON REQUEST FROM THE PUBLIC