

Form **990EZ**  
Department of the Treasury  
Internal Revenue Service

# 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](http://www.irs.gov/Form990EZ) for the latest information.

OMB No 1545-1150  
**2018**  
**Open to Public Inspection**

**A For the 2018 calendar year, or tax year beginning 04-01-2018, and ending 03-31-2019**

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

**C Name of organization**  
BENEVOLENT & PROTECTIVE ORDER ELKS

Number and street (or P O box, if mail is not delivered to street address) Room/suite  
PO BOX 1299

City or town, state or province, country, and ZIP or foreign postal code  
SUSANVILLE, CA 96130

**D Employer identification number**  
94-0317341

**E Telephone number**  
(530) 257-3213

**F Group Exemption Number** ▶ 1156

**G Accounting Method**  Cash  Accrual Other (specify) ▶ \_\_\_\_\_

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

**I Website:** ▶ N/A

**J Tax-exempt status** (check only one) -  501(c)(3)  501(c)(8) ◀ (insert no )  4947(a)(1) or  527

**K Form of organization**  Corporation  Trust  Association  Other \_\_\_\_\_

**L Add lines 5b, 6c, and 7b to line 9 to determine gross receipts** If gross receipts are \$200,000 or more, or if total assets (Part II, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ . . . . . ▶ \$ 75,416

### Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances

Check if the organization used Schedule O to respond to any question in this Part I . . . . .

Revenue		Expenses		Net Assets	
<b>1</b>	Contributions, gifts, grants, and similar amounts received . . . . .	<b>1</b>		<b>18</b>	Excess or (deficit) for the year (Subtract line 17 from line 9) . . . . .
<b>2</b>	Program service revenue including government fees and contracts . . . . .	<b>2</b>		<b>19</b>	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) . . . . .
<b>3</b>	Membership dues and assessments . . . . .	<b>3</b>		<b>20</b>	Other changes in net assets or fund balances (explain in Schedule O) . . . . .
<b>4</b>	Investment income . . . . .	<b>4</b>	3,551	<b>21</b>	Net assets or fund balances at end of year Combine lines 18 through 20 . . . . .
<b>5a</b>	Gross amount from sale of assets other than inventory . . . . .	<b>5a</b>			
<b>b</b>	Less cost or other basis and sales expenses . . . . .	<b>5b</b>	1,155		
<b>c</b>	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) . . . . .	<b>5c</b>			
<b>6</b>	Gaming and fundraising events				
<b>a</b>	Gross income from gaming (attach Schedule G if greater than \$15,000) . . . . .	<b>6a</b>			
<b>b</b>	Gross income from fundraising events (not including \$ _____ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000) . . . . .	<b>6b</b>			
<b>c</b>	Less direct expenses from gaming and fundraising events . . . . .	<b>6c</b>			
<b>d</b>	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c) . . . . .	<b>6d</b>			
<b>7a</b>	Gross sales of inventory, less returns and allowances . . . . .	<b>7a</b>	36,679		
<b>b</b>	Less cost of goods sold . . . . .	<b>7b</b>	22,888		
<b>c</b>	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a) . . . . .	<b>7c</b>			
<b>8</b>	Other revenue (describe in Schedule O) . . . . .	<b>8</b>			
<b>9</b>	<b>Total revenue.</b> Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 . . . . . ▶	<b>9</b>			
<b>10</b>	Grants and similar amounts paid (list in Schedule O) . . . . .	<b>10</b>			
<b>11</b>	Benefits paid to or for members . . . . .	<b>11</b>			
<b>12</b>	Salaries, other compensation, and employee benefits . . . . .	<b>12</b>			
<b>13</b>	Professional fees and other payments to independent contractors . . . . .	<b>13</b>			
<b>14</b>	Occupancy, rent, utilities, and maintenance . . . . .	<b>14</b>			
<b>15</b>	Printing, publications, postage, and shipping . . . . .	<b>15</b>			
<b>16</b>	Other expenses (describe in Schedule O) . . . . .	<b>16</b>			
<b>17</b>	<b>Total expenses.</b> Add lines 10 through 16 . . . . . ▶	<b>17</b>			

**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>22</b>	(B) End of year
<b>22</b> Cash, savings, and investments . . . . .	35,101	<b>22</b>	28,444
<b>23</b> Land and buildings . . . . .	120,645	<b>23</b>	115,900
<b>24</b> Other assets (describe in Schedule O) . . . . .	18,242	<b>24</b>	15,546
<b>25 Total assets</b> . . . . .	173,988	<b>25</b>	159,890
<b>26 Total liabilities</b> (describe in Schedule O). . . . .	18,660	<b>26</b>	12,923
<b>27 Net assets or fund balances</b> (line 27 of column (B) <b>must</b> agree with line 21)	155,328	<b>27</b>	146,967

**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?  
**TO BELIEVE IN THE GOODNESS IN THYSELF AS WELL AS IN OTHERS TO PROTECT CHILDHOOD WITH TENDERNESS, OLD AGE WITH RESPECT, AND TO CHERISH WITH REVERENCE THE MEMORY OF THOSE WHO HAVE PASSED TO OBSERVE FAITHFULLY THE GOLDEN RULE TO ENJOY THE GOOD THINGS OF EARTH, KEEP WITHIN THEE THE GLORIOUS SUNSHINE OF YOUTH, AND REMAIN ALWAYS OF GOOD CHEER**

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)

<b>28</b> See Additional Data Table		
(Grants \$ ) If this amount includes foreign grants, check here . . . . .	<input type="checkbox"/>	<b>28a</b>
<b>29</b>		<b>29a</b>
(Grants \$ ) If this amount includes foreign grants, check here . . . . .	<input type="checkbox"/>	<b>30a</b>
<b>30</b>		<b>30a</b>
(Grants \$ ) If this amount includes foreign grants, check here . . . . .	<input type="checkbox"/>	<b>31a</b>
<b>31</b> Other program services (describe in Schedule O) . . . . .		
(Grants \$ ) If this amount includes foreign grants, check here . . . . .	<input type="checkbox"/>	<b>31a</b>
<b>32 Total program service expenses</b> (add lines 28a through 31a) . . . . .	<input type="checkbox"/>	<b>32</b>

**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
See Additional Data Table				

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 . . . . .

Table with 3 columns: Question ID, Question Text, Yes, No. Rows include 33, 34, 35a, 35b, 35c, 36, 37a, 37b, 38a, 38b, 39, 39a, 39b, 40a, 40b, 40c, 40d, 40e, 41, 42a.

42a The organization's books are in care of MARK SOLOMON Telephone no (530) 257-3213 Located at PO BOX 1299 SUSANVILLE, CA ZIP + 4 96130

Table with 3 columns: Question ID, Question Text, Yes, No. Rows include 42b, 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 43

Table with 3 columns: Question ID, Question Text, Yes, No. Rows include 44a, 44b, 44c, 44d, 45a, 45b.

		<b>Yes</b>	<b>No</b>
<b>46</b> 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 . . . . .	<b>46</b>		No

**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 . . . . .

		<b>Yes</b>	<b>No</b>
<b>47</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 . . . . .	<b>47</b>		
<b>48</b> Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E . . . . .	<b>48</b>		
<b>49a</b> Did the organization make any transfers to an exempt non-charitable related organization? . . . . .	<b>49a</b>		
<b>b</b> If "Yes," was the related organization a section 527 organization? . . . . .	<b>49b</b>		

**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 that have completed Schedule A . . . . .

Under penalties of perjury, I declare that I have examined this return, including attachments and all information furnished to me, 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: \_\_\_\_\_  
 MARK SOLOMON SECRETARY  
 Type or print name and title

**Paid Preparer Use Only**

Print/Type preparer's name CAROL JEAN CURRY CPA	Preparer's signature
Firm's name ▶ CAROL JEAN CURRY CPA	
Firm's address ▶ 30 S ROOP ST SUSANVILLE, CA 96130	

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

# Additional Data

**Software ID:**  
**Software Version:**  
**EIN:** 94-0317341  
**Name:** BENEVOLENT & PROTECTIVE ORDER ELKS

## Form 990EZ, Part III - Statement of Program Service Accomplishments

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.)	
<p><b>28</b> PROVIDED WHOLESOME FOOD, DRINK, AND SOCIAL ACTIVITY TO MEMBERS, AND THE COMMUNITY PROVIDED SCHOLARSHIPS AND COMTRIBUTIONS TO LASSEN NUTRITION CENTER, SALVATION ARMY, BOY SCOUTS, CARRY YOUR BLANKET, AND TO STATE PROJECTS</p> <p>(Grants \$ )</p> <p>If this amount includes foreign grants, check here . . . <input type="checkbox"/></p>	<b>28a</b>	

**Form 990EZ, Part IV — List of Officers, Trustees, Directors, 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. . . . . 

<b>(a) Name and title</b>	<b>(b) Average hours per week devoted to position</b>	<b>(c) Reportable compensation (Forms W-2/1099-MISC) (If not paid, enter -0-)</b>	<b>(d) Health benefits, contributions to employee benefit plans, and deferred compensation</b>	<b>(e) Estimated amount of other compensation</b>
CHRIS MANCEBO EXALTED RULE	000 00	0		
TOM TINNEL LEADING KNIG	000 00	0		
VACANT LOYAL KNIGHT	000 00	0		
VACANT LECTURING KN	000 00	0		
MARK SOLOMON SECRETARY	000 00	0		
GEORGANNA BORING TREASURER	000 00	0		
GREG SELLA TRUSTEE-ONE	000 00	0		
PHIL ROBBINS TRUSTEE-TWO	000 00	0		
KIM ERB TRUSTEE-THRE	000 00	0		
ALBERT VEGAS TRUSTEE-FOUR	000 00	0		
JOSH ANDERSON TRUSTEE-FIVE	000 00	0		
VACANT TILER	000 00	0		
JUSTIN BYERS ESQUIRE	000 00	0		
DEBBIE BOTTINI CHAPLAIN	000 00	0		

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

**Supplemental Information to Form 990 or 990-EZ**

OMB No 1545-0047

**2018**

**Open to Public Inspection**

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.

Department of the Treasury

Name of the organization

BENEVOLENT & PROTECTIVE ORDER ELKS

Employer identification number

94-0317341

**990 Schedule O, Supplemental Information**

Return Reference	Explanation
FORM 990-EZ, PART I, LINE 8	LODGE RENT 5,924 MISCELLANEOUS INCOME 396 BULLETIN ADVERTISING 300 TOTAL 6,620

**990 Schedule O, Supplemental Information**

<b>Return Reference</b>	<b>Explanation</b>
FORM 990-EZ, PART I, LINE 10	STATE & NATIONAL ELKS 5,910



**990 Schedule O, Supplemental Information**

<b>Return Reference</b>	<b>Explanation</b>
FORM 990-EZ, PART I, LINE 16	FOOD AND BAR SALES LIQUORE LICENSE 1,390 KITCHEN SUPPLIES 106 36 SOUTH PINE PROPERTY TAXES 597 UTILITIES 628 NON-INVESTMENT DEPRECIATION 1,128 EXPENSES BANK CHARGES 21 OFFICE EXPENSE 3,453 LODGE INSURANCE 9,579 FEES 35 REPAIRS & MAINTENANCE 1,570 UTILITIES 13,998 TELEPHONE 2,274 JANITORIAL 175 PER DUES 210 OTHER LODGE EXPENSES 1,090 LODGE PROPERTY TAXES 1,328 SCHOLARSHIPS 1,000 OFFICER'S EXPENSE 1,237 MEMBERSHIP RAFFLE 650 R&M-BUILDING FUND 3,374 NON-INVESTMENT DEPRECIATION 888 TOTAL 44,731

**990 Schedule O, Supplemental Information**

<b>Return Reference</b>	<b>Explanation</b>
FORM 990-EZ, PART I, LINE 20	OTHER INCREASES 7,964 ADJUST PRIOR YEAR RESTRICTED FUND BALANCES TO ACTUAL

**990 Schedule O, Supplemental Information**

<b>Return Reference</b>	<b>Explanation</b>
FORM 990-EZ, PART II, LINE 24	INVENTORIES FOR SALE OR USE 11,432 8,484 FURNITURE & EQUIPMENT 76,274 76,474 LESS ACCUMULATED DEPRECIATION 69,464 69,412 TOTAL 18,242 15,546

**990 Schedule O, Supplemental Information**

<b>Return Reference</b>	<b>Explanation</b>
FORM 990-EZ, PART II, LINE 26	ACCOUNTS PAYABLE AND ACCRUED EXPENSES 3,492 1,247 DEFERRED REVENUE 13,418 10,626 CLEANING DEPOSITS 1,200 500 RENTAL HOUSE DEPOSIT 550 550

# 990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990-EZ, PART III	TO BELIEVE IN THE GOODNESS IN THYSELF AS WELL AS IN OTHERS TO PROTECT CHILDHOOD WITH TENDERNESS, OLD AGE WITH RESPECT, AND TO CHERISH WITH REVERENCE THE MEMORY OF THOSE WHO HAVE PASSED TO OBSERVE FAITHFULLY THE GOLDEN RULE TO ENJOY THE GOOD THINGS OF EARTH, KEEP WITHIN THEE THE GLORIOUS SUNSHINE OF YOUTH, AND REMAIN ALWAYS OF GOOD CHEER

**990 Schedule O, Supplemental Information**

<b>Return Reference</b>	<b>Explanation</b>
FORM 990-EZ, PART III, LINE 28	PROVIDED WHOLESOME FOOD, DRINK, AND SOCIAL ACTIVITY TO MEMBERS, AND THE COMMUNITY PROVIDED SCHOLARSHIPS AND CONTRIBUTIONS TO LASSEN NUTRITION CENTER, SALVATION ARMY, BOY SCOUTS, CARRY YOUR BLANKET, AND TO STATE PROJECTS