Form **990-EZ**

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 black lung benefit trust or private foundation)

► Sponsoring organizations of donor advised funds and controlling organizations as defined in section 512(b)(13) must file Form 990 All other organizations with gross receipts less than $500,000 and total assets less than $1,250,000 at the end of the year may use this form

► *The organization may have to use a copy of this return to satisfy state reporting requirements*

OMB No 1545-1150

2009

Open to Public Inspection

A For the 2009 calendar year, or tax year beginning 4/01 , 2009, and ending 3/31 , 2010

B Check if applicable
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Termination
- ☐ Amended return
- ☐ Application pending

Please use IRS label or print or type See Specific Instructions

C
BENEVOLENT & PROTECTIVE ORDER OF ELKS
LODGE # 2430
P.O. BOX 526
WEST FARMINGTON, ME 04992

D Employer identification number
01-6047399

E Telephone number
207-778-6761

F Group Exemption Number ► 1156

• ***Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).***

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) (8) ◄ (insert no) ☐ 4947(a)(1) or ☐ 527

K Check ► ☐ if the organization is not a section 509(a)(3) supporting organization **and** its gross receipts are normally **not** more than $25,000 A Form 990-EZ or Form 990 return is not required, but if the organization chooses to file a return, be sure to file a complete return.

L Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts; if $500,000 or more, file Form 990 instead of Form 990-EZ ► $ 340,389.

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See the instructions for Part I.)

REVENUE	1	Contributions, gifts, grants, and similar amounts received		1	2,773.
	2	Program service revenue including government fees and contracts		2	
	3	Membership dues and assessments		3	20,291.
	4	Investment income		4	18,182.
	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 ln 5b from ln 5a)		5c	
	6	Special events and activities (complete applicable parts of Schedule G) If any amount is from gaming, check here ► ☐			
	a	Gross revenue (not including $ _____ of contributions reported on line 1)	6a 195,322.		
	b	Less direct expenses other than fundraising expenses	6b 154,520.		
	c	Net income or (loss) from special events and activities (Subtract line 6b from line 6a)		6c	40,802.
	7a	Gross sales of inventory, less returns and allowances	7a 100,748.		
	b	Less cost of goods sold	7b 46,275.		
	c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)		7c	54,473.
	8	Other revenue (describe ► See Statement 1)		8	3,073.
	9	**Total revenue.** Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8		► 9	139,594.
EXPENSES	10	Grants and similar amounts paid (attach schedule) See Statement 2		10	6,018.
	11	Benefits paid to or for members		11	
	12	Salaries, other compensation, and employee benefits		12	47,378.
	13	Professional fees and other payments to independent contractors		13	2,000.
	14	Occupancy, rent, utilities, and maintenance		14	34,402.
	15	Printing, publications, postage, and shipping		15	1,890.
	16	Other expenses (describe ► See Statement 3)		16	36,216.
	17	**Total expenses.** Add lines 10 through 16		► 17	127,904.
NET ASSETS	18	Excess or (deficit) for the year (Subtract line 17 from line 9)		18	11,690.
	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	68,392.
	20	Other changes in net assets or fund balances (attach explanation) See Statement 4		20	7,778.
	21	Net assets or fund balances at end of year Combine lines 18 through 20		► 21	87,860.

Part II Balance Sheets. If Total assets on line 25, column (B) are $1,250,000 or more, file Form 990 instead of Form 990-EZ

(See the instructions for Part II)		(A) Beginning of year		(B) End of year
22	Cash, savings, and investments	36,451.	22	48,893.
23	Land and buildings	144,803.	23	137,383.
24	Other assets (describe ► See Statement 5)	21,874.	24	22,648.
25	**Total assets**	203,128.	25	208,924.
26	**Total liabilities** (describe ► See Statement 6)	134,736.	26	121,064.
27	**Net assets or fund balances** (line 27 of column (B) **must** agree with line 21)	68,392.	27	87,860.

BAA For Privacy Act and Paperwork Reduction Act Notice, see separate instructions. Form **990-EZ** (2009)

TEEA0803L 01/30/10

RECEIVED
AUG 04 2010
IRS-SCC
OGDEN, UT
E2-700
SCANNED AUG 19 2010

Part III Statement of Program Service Accomplishments (See the instructions.)

What is the organization's primary exempt purpose? See Statement 7

Describe what was achieved in carrying out the organization's exempt purposes. In a clear and concise manner, describe the services provided, the number of persons benefited, or other relevant information for each program title

Expenses (Required for section 501(c)(3) and (4) organizations and section 4947(a)(1) trusts, optional for others.)

28 Optional - Not Applicable for 501(c)(8) Organizations.

(Grants $) If this amount includes foreign grants, check here ► ☐ 28a

29

(Grants $) If this amount includes foreign grants, check here ► ☐ 29a

30

(Grants $) If this amount includes foreign grants, check here ► ☐ 30a

31 Other program services (attach schedule)

(Grants $) If this amount includes foreign grants, check here ► ☐ 31a

32 **Total program service expenses** (add lines 28a through 31a) ► 32

Part IV List of Officers, Directors, Trustees, and Key Employees. List each one even if not compensated (See the instrs.)

(a) Name and address	(b) Title and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-.)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account and other allowances
See Statement 8		2,450.	0.	0.

Part V Other Information (Note the statement requirements in the instrs for Part V) See Statement 9

			Yes	No
33	Did the organization engage in any activity not previously reported to the IRS? If 'Yes,' attach a detailed description of each activity	33		X
34	Were any changes made to the organizing or governing documents? If 'Yes,' attach a conformed copy of the changes	34		X
35	If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but **not** reported on Form 990-T, attach a statement explaining why the organization did not report the income on Form 990-T			
a	Did the organization have unrelated business gross income of $1,000 or more or was it subject to section 6033(e) notice, reporting, and proxy tax requirements?	35a	X	
b	If 'Yes,' has it filed a tax return on **Form 990-T** for this year?	35b	X	
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		X
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions ► 37a 0.			
b	Did the organization file **Form 1120-POL** for this year?	37b		X
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 period covered by this return?	38a		X
b	If 'Yes,' complete Schedule L, Part II and enter the total amount involved 38b N/A			
39	Section 501(c)(7) organizations Enter:			
a	Initiation fees and capital contributions included on line 9 39a N/A			
b	Gross receipts, included on line 9, for public use of club facilities 39b N/A			
40a	Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under section 4911 ► N/A, section 4912 ► N/A, section 4955 ► N/A			
b	Section 501(c)(3) and 501(c)(4) organizations Did the organization engage in any section 4958 excess benefit transaction during the year or is it 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	40b		
c	Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ► 0.			
d	Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax on line 40c reimbursed by the organization ► 0.			
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		X
41	List the states with which a copy of this return is filed ► None			

42a The organization's books are in care of ► LYNDA HASKELL Telephone no ► 207-778-6761

Located at ► P.O. BOX 526 WEST FARMINGTON ME ZIP + 4 ► 04938

			Yes	No
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 ►	42b		X
	See the instructions for exceptions and filing requirements for **Form TD F 90-22.1, Report of a Foreign Bank and Financial Accounts**			
c	At any time during the calendar year, did the organization maintain an office outside of the U S ? If 'Yes,' enter the name of the foreign country ►	42c		X

43	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of **Form 1041** – Check here ► ☐ N/A and enter the amount of tax-exempt interest received or accrued during the tax year	► 43		N/A
			Yes	No
44	Did the organization maintain any donor advised funds? If 'Yes,' Form 990 must be completed instead of Form 990-EZ	44		X
45	Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? If 'Yes,' Form 990 must be completed instead of Form 990-EZ	45		X

Part VI **Section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts only.** All section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts must answer questions 46-49b and complete the tables for lines 50 and 51.

		Yes	No
46	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	46		
47	Did the organization engage in lobbying activities? 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 address of each employee paid more than $100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account and other allowances

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 address of each independent contractor paid more than $100,000	(b) Type of service	(c) Compensation

d Total number of other independent contractors each receiving over $100,000 ►

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 6/29/10

► Lynda Haskell — Treasurer
Type or print name and title

Paid Preparer's Use Only

Preparer's signature ► Richard M. Walker	Date 6/16/10	Check if self-employed ► [X]	Preparer's Identifying Number (See instructions) P01021785
Firm's name (or yours if self-employed), address, and ZIP + 4 ► Richard M. Walker, C.P.A. PO Box 1170 Rangeley, ME 04970-1170		EIN ► 01-0416596 Phone no ► (207) 864-5771	

May the IRS discuss this return with the preparer shown above? See instructions ► [X] Yes [ ] No

SCHEDULE G (Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

Complete if the organization answered 'Yes' to Form 990, Part IV, lines 17, 18, or 19, or if the organization entered more than $15,000 on Form 990-EZ, line 6a.
► Attach to Form990 or Form 990-EZ. ► See separate instructions.

OMB No 1545-0047

2009

Open to Public Inspection

Name of the organization BENEVOLENT & PROTECTIVE ORDER OF ELKS LODGE # 2430

Employer identification number 01-6047399

Part I **Fundraising Activities.** Complete if the organization answered 'Yes' to Form 990, Part IV, line 17 Form 990EZ 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

- ☐ Mail solicitations
- ☐ Internet and email solicitations
- ☐ Phone solicitations
- ☐ In-person solicitations
- ☐ Solicitation of non-government grants
- ☐ Solicitation of government grants
- ☐ Special fundraising events

2a Did the organization have 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 ten 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 of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions? Yes	(iii) No	(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
Total ►						

3 List all states in which the organization is registered or licensed to solicit funds or has been notified it is exempt from registration or licensing

Part II Fundraising Events. Complete if the organization answered 'Yes' to Form 990, Part IV, line 18, or reported more than $15,000 on Form 990-EZ, line 6a. List events with gross receipts greater than $5,000.

		(a) Event #1 Games of Chanc (event type)	(b) Event #2 Beano (event type)	(c) Other Events 2 (total number)	(d) Total Events (Add col (a) through col (c))
REVENUE	1 Gross receipts	96,304.	56,514.	42,504.	195,322.
	2 Less. Charitable contributions				
	3 Gross income (line 1 minus line 2)	96,304.	56,514.	42,504.	195,322.
DIRECT EXPENSES	4 Cash prizes	73,079.	50,103.		123,182.
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses	2,702.	3,140.	25,496.	31,338.
	10 Direct expense summary Add lines 4- through 9 in column (d)			►	154,520.
	11 Net income summary. Combine lines 3, column (d) and line 10			►	40,802.

Part III Gaming. Complete if the organization answered 'Yes' to 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				
DIRECT EXPENSES	2 Cash prizes				
	3 Non-cash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	☐ Yes ____ % ☐ No	☐ Yes ____ % ☐ No	☐ Yes ____ % ☐ No	
	7 Direct expense summary Add lines 2 through 5 in column (d)			►	
	8 Net gaming income summary Combine lines 1, column (d) and line 7			►	

		YES	NO
9	Enter the state(s) in which the organization operates gaming activities _____		
	a Is the organization licensed to operate gaming activities in each of these states? 9a		
	b If 'No,' explain		
10a	Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? 10a		
	b If 'Yes,' explain		
11	Does the organization operate gaming activities with nonmembers? 11		
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? 12		

			YES	NO
13 Indicate the percentage of gaming activity operated in				
a The organization's facility	13a	%		
b An outside facility	13b	%		
14 Enter the name and address of the person who prepares the organization's gaming/special events books and records.				
Name ►				
Address ►				
15a Does the organization have a contact with a third party from whom the organization receives gaming revenue?			15a	
b If 'Yes,' enter the amount of gaming revenue received by the organization $_____ and the amount of gaming revenue retained by the third party $_____				
c If 'Yes,' enter name and address of the third party				
Name ►				
Address ►				
16 Gaming manager information				
Name ►				
Gaming manager compensation ► $_____				
Description of services provided ►				
☐ Director/officer ☐ Employee ☐ Independent contractor				
17 Mandatory distributions				
a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?			17a	
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 ► $				

Statement 1
Form 990-EZ, Part I, Line 8
Other Revenue

Other Revenue	$	2,695.
		378.
Total	$	3,073.

Statement 2
Form 990-EZ, Part I, Line 10
Grants and Similar Amounts Paid

Donee's Name:	Various	
Cash Amount Given:		$ 1,600.
Payments to Affiliates	.	$ 4,418.

Statement 3
Form 990-EZ, Part I, Line 16
Other Expenses

Advertising and Promotion	$	150.
Conferences, Conventions, and Meetings		3,478.
Depreciation		10,112.
Information Technology		1,039.
Insurance		5,382.
Interest		2,983.
Miscellaneous		676.
Office Expenses		5,535.
Supplies		6,861.
Total	$	36,216.

Statement 4
Form 990-EZ, Part I, Line 20
Other Changes In Net Assets Or Fund Balances

Restricted Fund Change .	$	7,778.
Total	$	7,778.

Statement 5
Form 990-EZ, Part II, Line 24
Other Assets

	Beginning	Ending
Accounts Receivable	$ 2,936.	$ 3,217.
Furniture and Fixtures	9,224.	7,728.
Inventories	4,399.	6,374.
Prepaid Expenses and Deferred Charges	5,315.	5,329.
Total	$ 21,874.	$ 22,648.

Statement 6
Form 990-EZ, Part II, Line 26
Total Liabilities

	Beginning	Ending
Accounts Payable and Accrued Expenses	$ 19,802.	$ 7,755.
Deferred Revenue	10,351.	13,792.
Secured Mortgages and Notes Payable	104,583.	99,517.
Total	$ 134,736.	$ 121,064.

Statement 7
Form 990-EZ, Part III
Organization's Primary Exempt Purpose

Support youth,veteran and community activities.

Statement 8
Form 990-EZ, Part IV
List of Officers, Directors, Trustees, and Key Employees

Name and Address	Title and Average Hours Per Week Devoted	Compen-sation	Contri-bution to EBP & DC	Expense Account/ Other
Claudette Merchant P.O.Box 146 West Farmington, ME 04992	Exalted Ruler 4.00	$ 0.	$ 0.	$ 0.
Les Brown 5 Chandler Street Dryden, ME 04225	Leading Knight 2.00	0.	0.	0.
Edward Podgurski 96 New Vineyard Road Farmington, ME 04938	Loyal Knight 2.00	0.	0.	0.
Timothy P.Merchant P.O.Box 146 West Farmington, ME 04992	Secretary 10.00	1,200.	0.	0.
Lynda C.Haskell 584 Barker Road New Vineyard, ME 04956	Treasurer 10.00	1,200.	0.	0.
Les Gatchell 11 Forest Circle Jay, ME 04239	Trustee 2.00	0.	0.	0.
Dennis Collins 294 Seamon Road Farmington, ME 04938	Lecturing Kingh 2.00	0.	0.	0.

Statement 8 (continued)
Form 990-EZ, Part IV
List of Officers, Directors, Trustees, and Key Employees

Name and Address	Title and Average Hours Per Week Devoted	Compensation	Contribution to EBP & DC	Expense Account/ Other
Karen Collins 294 Seamon Road Farmington, ME 04938	Chaplain 2.00	$ 0.	$ 0.	$ 0.
David Fronk P.o.Box 157 Farmington, ME 04938	Tiler 2.00	50.	0.	0.
Stephen Cutler 132 Davis Road Farmington, ME 04938	Trustee 2.00	0.	0.	0.
Robert Oliver 132 Cushman Drive Farmington, ME 04938	Trustee 2.00	0.	0.	0.
Earl Galouch 168 Maple Avenue Farmington, ME 04938	Trustee 2.00	0.	0.	0.
Harold Small,Sr. 1272 Reeds Mill Road Phillips, ME 04966	Trustee 2.00	0.	0.	0.
	Total	$ 2,450.	$ 0.	$ 0.

Statement 9
Form 990-EZ, Part V
Regarding Transfers Associated with Personal Benefit Contracts

(a) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? No
(b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? No