



EXALTED RULERS

LODGE OFFICERS

COMMITTEE MEMBERS

MANUAL

G R A N D L O D G E

Benevolent and Protective

ORDER OF ELKS

UNITED STATES OF AMERICA

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— PREFACE —

This manual provides advice, guidance and assistance to Subordinate Lodge Officers and Committee persons concerned with the proper administration of the affairs of a Subordinate Lodge and promotion of its programs. The manual does not set forth the depth of involvement of those who contribute their time and talents but rather to identify the scope of their commitments.

Regular meetings of a Subordinate Lodge, involving both its leaders and the general membership, are so basic to the Lodge's continued healthy existence that no meeting should be omitted except on rare occasion and only with permission of the supervising District Deputy Grand Exalted Ruler (Section 15.070). Similarly, while emergencies may cause the occasional absence of a given Officer, the continuing attendance at regular Lodge meetings of the key Officers — Exalted Ruler, Secretary, Treasurer and all Trustees — is critical. One who knows in advance that he or she will be unable to attend should be dissuaded from assuming these positions.

The masculine words appearing herein shall include the feminine gender where circumstances require.

— INTRODUCTION —

The organizational structures of the three components of the Order — Grand Lodge, State Associations and Subordinate Lodges — are outlined in **EXHIBITS A** and **B** of the Appendix. Involvement is essential if the Order is to continue its great tradition of patriotic and charitable programs. There is justifiable pride in past achievements but yesterday's accomplishments cannot be today's records. Programs of the Order can succeed only if the Officers and Committee Persons of the Subordinate Lodges are completely committed. This service and the response of the members to it give strength to the Lodges, which is basic to the welfare of the Order. Only then can the great programs of the Order go forward and maintain its tradition and position as a leading benefactor of mankind. This manual is designed to aid the Officers and Committee Persons in meeting their responsibilities.

— A SALUTE TO THE EXALTED RULER —

Congratulations on your election to the highest office in your Lodge. In this position you are one of the most important Members of the Order. On your shoulders rests much of the responsibility for the success of the Lodge during your term. In turn, the success of your Lodge is vital to the welfare of the Order.

Your term in office should be one of the most memorable years in your life. This is because you will have met the challenges of the position and made an outstanding contribution to the Order and to those it serves. As the year progresses, remember there are those ready and able to help. Let them share with you the rewards of service. And above all, be true to your obligation as an Elk and to the four great principles of the Order. Again, heartiest congratulations and best wishes for a year that your Lodge moves forward.

— EXALTED RULER — Duties and Responsibilities (Section 12.020 Laws of the Order)

PRELIMINARY PREPARATIONS: Your preparations for assuming the office should include:

- Study of the Laws of the Order, its rituals, the By-Laws of your Lodge, this and other manuals of the Order and Robert's Rules of Order. These publications, listed in the Appendix **EXHIBIT C**, are extremely valuable in the everyday operation of your Lodge. You will not be expected to become thoroughly familiar with all of them but enough so to permit you to refer to them when necessary.
- Discussions with other Officers-elect to get their input in selecting appointive Officers and Committee Members. Make certain that the appointees are qualified to perform their assignments, are thoroughly briefed on their responsibilities and willing to accept them.
- Careful planning of a program for the year, which will effectively meet the goals of the Grand Lodge, the State Association and your Lodge. In this process, consult with the elected and appointed Officers, Committee Chairpersons and former Lodge leaders. Proper discharge of this duty will be a giant step toward the eventual success of the program.
- Careful attention to plans for Lodge meetings, which will attract attendance. Such attendance is vital to involvement and continued interest of the membership.

SPECIFIC DUTIES ON ASSUMING OFFICE: They include:

- Formal appointment of the Inner Guard, Chaplain and Esquire, and the Members of the Committees required under Section 13.020 of the Laws of the Order. Completion and mailing to your DDGER of the Lodge Statutory Committee Chairpersons form (Appendix **EXHIBIT D**), which will be furnished for this purpose, along with a list of the Lodge's Officers for the year.
- Appointment of the Presiding Justice of the Subordinate Forum and the Subordinate Lodge Mediator (Section 13.020 and Chapter 8 of the Laws of the Order).
- Memorizing the Opening, Closing and Initiatory Rituals applicable to your station and sufficient familiarization with other rituals to permit impressive rendition of your parts in them.
- Presiding at all meetings of the Lodge with appropriate attention to their agenda and enforcement of proper decorum.

- Attendance at all meetings of the Board of Trustees of the Lodge as an ex-officio member without vote.
- Attending the Clinics of the District Deputy Grand Exalted Ruler for the District in which your Lodge is located, unless excused for good cause. *(Every effort should be made to avoid any conflict with this duty.)*
- Attending the annual and other required meetings of the State Association to which your Lodge belongs.
- Preparing the official visit of the District Deputy to your Lodge, authorized under Section 4.460 of the Laws of the Order.
- Attending the Grand Lodge Session after your installation and participation in Grand Lodge proceedings as the official representative of your Lodge.

DUTIES AS CHIEF EXECUTIVE OFFICER: Your prerogative and duty is to effectively administer the affairs of the Lodge and provide the leadership necessary to accomplish Lodge goals. Proper discharge of these responsibilities demands recognition of them, knowledge of how to respond to them, the ability to delegate attention to them and the capacity to motivate and lead. By placing you in this office, the members have demonstrated their confidence in you. In turn, you have every right to expect their cooperation.

ADMINISTRATIVE DUTIES: As Chief Executive Officer of the Lodge, you have ultimate responsibility for properly administering all phases of its activities, including Lodge functions and club operations. You cannot do this alone. The task will test your ability to effectively enlist the aid of others. You must delegate responsibility, and this involves selecting the right people and having confidence in their performances. Then your function is supervising — insisting on action and monitoring results. If you are not properly prepared for this duty, you should enlist the aid of members of the Lodge who have expertise in supervision.

There are certain requirements that remain your personal responsibility. They include:

KNOWLEDGE OF THE JOB. There is no substitute for it. This not only involves the preparation previously discussed but also careful attention to all incoming communications concerning the affairs of the Order and the Lodge.

MAINTENANCE OF A HARMONIOUS ENVIRONMENT. Nothing is more detrimental to Lodge welfare than disputes among members. While some may require action by the Club Management Committee or the courts of the Order, your attention to the problems could help resolve them. Your attention should be based on firm, consistent and decisive action and adherence to the Laws of the Order and rules of the Lodge and its club operation.

DISCIPLINE OF OFFICER AND COMMITTEE MEMBERS. Ideally, the selection process has effectively answered this issue. However, your duty is to enforce proper behavior, performance and attendance by these members.

SCHEDULES AND DEADLINES. These are necessarily imposed by the Grand Lodge, State Associations and Lodge activities. They are vital to the success of their programs. Functions are and should be delegated, but timely performance and reporting remain your responsibility.

COMMUNICATION. You must respond promptly and properly in writing or orally to matters requiring your attention. Delay or failure to respond creates unnecessary problems for others. Observance of proper forms of address and titles should be used (Appendix **EXHIBIT E**).

PROTOCOL. Observance of proper protocol as set forth in the Grand Lodge Protocol Manual (Code 510600).

BY-LAWS. During the fifth year after adoption of the Lodge's original By-Laws and Rules of Order, or of a general revision thereof, the Exalted Ruler is responsible for the Lodge filing a current general revision using the latest form of By-Laws and Rules of Order booklets prepared by the Grand Secretary. The general revision shall incorporate all amendments adopted by the Lodge. Appendix **EXHIBIT F** tells how to update your By-Laws and House Rules.

BALLOTING. The Exalted Ruler may refer to the Ritual of B.P.O. Elks and current Statutes for the correct procedure on balloting for a candidate.

VOTING REQUIREMENTS. The Exalted Ruler may find a helpful list of voting requirements at the beginning of the Appendix of the Statutes Annotated. The Laws of the Order shall prevail when voting on Grand Lodge Statutes and By-Laws. Where not specified, Robert's Rules of Order shall prevail.

SUBORDINATE LODGE CONTESTS AND AWARDS. Appendix **EXHIBIT H** provides a list of Subordinate Lodge contests, awards and due dates.

The Monthly Checklist—Reporting and Activities Calendar (Appendix **EXHIBIT G**) itemizes the administrative requirements of your office. It should be your constant guide in discharging these responsibilities.

PROMOTIONAL DUTIES: As Chief Executive Officer of the Lodge, you are ultimately responsible for the performance of Lodge programs and the reaching its goals — your most important responsibility as Exalted Ruler. This will test your capacity to lead. You were selected for this position because of your qualities of leadership. If you did not have them, you would not have sought the position, and the membership would not have elected you.

Specific facets of strong leadership include:

Setting challenging goals for Grand Lodge, State Association and Lodge programs.

Formulating ways of attaining the goals.

Selecting proper personnel to perform the required duties.

Delegating responsibility for performing duties.

Motivating personnel assigned to the duties.

Ability to supervise without improper intervention.

Willingness to give credit where credit is due.

The Grand Lodge Leadership Training Booklets (Code 511900) are excellent aids in these areas and should be carefully studied. Above all, is generating the respect of Members for the person and position. Respect is earned, not conferred.

— OTHER LODGE OFFICERS —

Each Member who accepts an office of the Lodge assumes the responsibilities of the position and obligation to perform its duties properly. The extent of involvement must be understood.

Each Officer has the primary responsibility of engaging in personal conduct that will reflect credit on the office and membership in the Lodge. His or her election or appointment evidences confidence that such conduct will be maintained. That confidence must not be betrayed.

Each Officer has the responsibilities of dedicated service to the welfare of the Lodge and position. These require a desire to advance Lodge programs and discharge the specific duties of the office.

THE KNIGHTS: Your responsibilities are set forth in Section 12.040 of the Laws of the Order. As Chair Officers, you are properly involved in the Lodge activities. Your duties include:

- Memorizing the parts of the Opening, Closing and Initiatory Rituals applicable to your stations and sufficient familiarization with other rituals to permit impressive rendition of them.
- Studying the Laws of the Order, its Rituals, the By-Laws of the Lodge, this and other manuals of the Order and Robert's Rules of Order.
- Assisting the Exalted Ruler in conducting the affairs of the Lodge.
- Acting in the absence of the Exalted Ruler in the order of your rank, including presiding at Lodge meetings, unless a Past Exalted Ruler has been designated for the occasions.
- Observing proper protocol as set forth in the Grand Lodge Protocol Manual (Code 510600).
- Proper discharge of all duties specifically assigned to you. Leading Knight must attend the Clinics of the District Deputy Grand Exalted Ruler for the District in which the Lodge is located unless excused for good cause. *(Every effort should be made to avoid any conflict with this duty).*

The Monthly Checklist—Reporting and Activities Calendar (Appendix **EXHIBIT G**) itemizes administrative requirements in conducting the affairs of the Lodge. It should be a constant reference source for you.

SECRETARY: Your office is the hub of the wheel that provides continuity for specified Lodge operations. While the Exalted Ruler is ultimately responsible for administering the affairs of the Order, the laws of the Order and Lodge give the Exalted Ruler the right to rely on your office to tend to much of the administrative details. Specific duties are detailed in Section 12.050 of the Laws of the Order and in the Secretary's Manual (Code 510800). That manual, and supplementary information furnished, should be referred to constantly as well as the Monthly Checklist—Reporting and Activities Calendar. (Appendix **EXHIBIT G**) You must be certain your office has copies of all of the manuals and other documents listed in the Appendix (**EXHIBIT C**).

Your duty also is to attend the Clinics of the District Deputy Grand Exalted Ruler for the District in which your Lodge is situated unless excused for good cause. *(Every effort should be made to avoid a conflict with this duty).*

TREASURER: Specific duties and responsibilities as set forth in Section 12.060 of the Laws of the Order are:

- To receive all monies of the Lodge from the Secretary giving him a receipt therefor.
- To pay all approved bills against the Lodge on vouchers signed by the Exalted Ruler and Secretary. The Lodge By-Laws may provide for payment of recurring bills after approval by the Board of Trustees without obtaining prior Lodge approval. The payment shall be reported at the next Lodge meeting.

- To maintain an accurate record of receipts and disbursements.
- To act as Treasurer of all Committees unless otherwise provided in the By-Laws.
- To sign all checks unless the By-Laws also provide for a member of the Board of Trustees, designated by the Treasurer and approved by the Lodge, to sign.

BOARD OF TRUSTEES: The responsibilities of the Board and its members are set forth in Sections 12.070 and 16.050 of the Laws of the Order.

Subject to control by the Lodge, the Board shall have the powers:

- (a) to control the funds, investments and real and personal property of the Lodge, not otherwise provided by law, and collect the income and rents therefrom and (b) to execute all leases, contracts or other papers when ordered by the Lodge.

The Board's duties shall include: Maintaining a record of investments directed by the Lodge, showing original cost, due dates, income and disbursements therefrom; purchasing all supplies required by the Lodge; presenting written reports of its transactions at the first regular meetings of the Lodge in each month of the year; presenting a segregated budget to the Lodge, no later than its final meeting in April, containing separate appropriations for areas of expenditures for the Lodge during the ensuing year; establishing appropriate controls to ensure expenditures are within budget or those in excess are properly approved by the Lodge; establishing an Accident Prevention Program with one member of the Board designated to act as Accident Prevention Chairperson who will periodically review Lodge premises and complete the Self-Inspection Form (Appendix **EXHIBIT I**); and generally act as the fiscal agent of the Lodge. The Chairperson of the Board must attend the Clinics of the District Deputy Grand Exalted Ruler for the District in which the Lodge is located unless excused for good cause. *(Every effort should be made to avoid any conflict with this duty).*

The Board must be aware of the obligations of the Lodge to pay taxes. This obligation is set forth in the Appendix (**EXHIBIT J**).

To properly discharge its responsibilities, the Board must meet at least once every month and keep accurate minutes of each meeting. Each member must be familiar with the Laws of the Order pertaining to the functions of the Board. There should be constant reference to the Monthly Checklist—Reporting and Activities Calendar (Appendix **EXHIBIT G**).

TILER: You are responsible for guarding the outer door of the Lodge. You must be thoroughly familiar with the duties set forth in Section 12.080 of the Laws of the Order, and in the Ritual of the Subordinate Lodges (Code 511500).

ESQUIRE: As set forth in Section 12.090 of the Laws of the Order and the Ritual of the Subordinate Lodges (Code 511500), you are responsible for organizing the Lodge for meetings, preparing candidates for initiation, examining and introducing visiting members, supervising the ballot and transmitting official messages as directed by the Exalted Ruler. Upon assuming office, you must memorize the parts in the Opening and Closing and Initiatory rituals applicable to your office and be sufficiently familiar with other rituals to permit impressive rendition of your parts.

CHAPLAIN: Section 12.100 of the Laws of the Order governs your office. Upon assuming office, you must memorize the parts of the Opening and Closing and Initiatory rituals applicable to your office and be sufficiently familiar with other rituals to permit impressive rendition of your

parts. And although not required by the Laws of the Order, it is customary in most Lodges, where invocations and benedictions are part of the various social activities, that the Chaplain performs this function with suitable words of his or her choice.

INNER GUARD: Section 12.100 of the Laws of the Order and the Ritual of the Subordinate Lodges (Code 511500) govern your office. Upon assuming office you must memorize the parts of the Opening and Closing and Initiatory rituals applicable to your office and be sufficiently familiar with other rituals to permit impressive rendition of your parts.

ORGANIST: You shall provide the music prescribed by the rituals of the Order and perform such other duties as assigned to you.

VOCALIST: You shall provide the vocals prescribed by the rituals of the Order and perform such other duties as assigned to you.

— BUILDING AND/OR FINANCIAL TRANSACTION APPLICATION —

The Exalted Ruler and Board of Trustees of Lodges contemplating a building project or financial transaction should be familiar with Section 16.050 of the Laws of the Order. The Board of Grand Trustees' approval of such project or transaction requires compliance with this Section. Subordinate Lodges must submit a Building Application and obtain a permit from the Board of Grand Trustees for permission to build, buy, sell, remodel or lease property, or borrow money, with copies given to the sponsoring Past Grand Exalted Ruler(s) of the Area. This Application is not available by fax due to unsatisfactory reproduction of its seven pages and small print.

Questions concerning Building Applications should be directed to the appropriate Building Applications Member (East or West) of the Board of Grand Trustees. Contact information appears in the annual Grand Lodge and State Associations Directory (Code 553800) and in the instructions that accompany the Building Application sent by the Grand Secretary upon request.

To obtain the Building Application, please contact:

Office of the Grand Secretary
2750 North Lakeview Avenue
Chicago, Illinois 60614-1889
Phone: (773) 755-4700

— CLUB MANAGEMENT —

Section 16.040 of the Laws of the Order provides the club operation of a Lodge shall be managed by one of the following methods specified in its By-Laws:

- The Exalted Ruler, the Knights and the Trustees of the Lodge;
- The Trustees of the Lodge;
- A House Committee of no fewer than three nor more than 13 members appointed by the Exalted Ruler (*number must be fixed by By-Laws*).

The management body is responsible for:

- Managing club operation subject to the control and direction of the Lodge, except actions and decisions pertaining to an employment relationship and fixing prices for goods and services.
- Holding meetings at least once a month and keeping minutes of them. (*If the Exalted Ruler is not a member of the body, he must be notified of each meeting*).

- No later than the last regular meeting of the Lodge in April, present to the Lodge for approval a comprehensive budget of proposed expenditures for the club operation during the ensuing year, and make certain expenditures stay within budget unless specifically authorized by the Lodge.
- The power to suspend a member from club privileges under Section 16.040 of the Laws of the Order.

— STATUTORY COMMITTEES —

STANDING RELIEF COMMITTEE: Under Section 13.010 of the Laws of the Order, this Committee is composed of the Exalted Ruler, Esteemed Leading, Loyal and Lecturing Knights, Secretary and Treasurer of the Lodge. Its duty is to investigate the merits of all proposals for aid and make recommendations to the Lodge. This duty should be performed with utmost tact and thoroughness. The Committee, which acts only in an advisory capacity, has no power to collect funds of the Lodge unless specifically authorized to do so.

The following Committees of no fewer than three members must be appointed by the Exalted Ruler at the regular meeting of the Lodge in April after his or her installation (Section 13.020 of the Laws of the Order). In some instances these committees are Lodge counterparts of Grand Lodge and State Association Committees. They promote the programs of their respective entities and implement them locally. Here are their responsibilities and references to the Laws of the Order and manuals that govern them.

AUDITING AND ACCOUNTING COMMITTEE: Committee responsibilities are set forth in Section 13.040 of the Laws of the Order. The importance of those committee responsibilities to the Lodge also is indicated in: the Steps Necessary to Assure a Satisfactory Audit Report (Appendix **EXHIBIT K**); the Guide for Review by Lodge Auditing Committee (Appendix **EXHIBIT L**); the Grand Lodge Auditing, Accounting and Management Manual (Code 510100); and the Subordinate Lodge Auditing Committee Manual (Code 510000).

The Lodge’s audit evaluation report (Appendix **EXHIBIT M**) shall be reviewed with the Officers of the Lodge, the Auditing Committee and the club management body. All “NO” questions on the report should be corrected.

Members of the Committee must be thoroughly familiar with the audit evaluation report’s provisions, and the procedures outlined therein must be carefully followed. Members must be certain the annual Lodge audit is properly prepared and filed on time for Grand Lodge to give it proper attention. The financial strength of the Lodge depends on this Committee.

COMMUNITY ACTIVITIES COMMITTEE: No factor is more important to the welfare of a Lodge than an outstanding image in the community. Lodges striving to attract members are competing for people’s time. They must meet that competition with a reputation in the community that reflects favorably on members and causes others to join. Gaining membership requires having an acceptable Lodge facility that will attract use and well-conceived community-service programs. Under Section 13.150 of the Laws of the Order, this Committee carries out these programs sponsored by the Lodge as well as others.

The Lodge Activities Manual (Code 510300) provides ideas and projects that the Lodge may utilize. Lodges also are urged to document their community-service activities in an annual brochure.

CONTEST “B”
COMMUNITY SERVICE AND IMAGE CONTEST

Each Lodge may submit no more than one book measuring 8½ by 11 inches and in three-ring binders no more than four inches thick. Its content should show community involvement and a good public image. (Deadline: Submit to the Grand Lodge, Lodge Activities/State Associations Committee Member for the Community Image Contest. Postmark entry by March 15.)

ELKS NATIONAL FOUNDATION COMMITTEE: The mission of the Elks National Foundation is to help Elks build stronger communities. The ENF funds Elks charitable programs including the Elks National Drug Awareness Program, Elks National Hoop Shoot Free-throw Contest and Elks National Veterans Service Commission. The Foundation also provides three scholarship programs and grants to state Elk associations. Through the ENF’s Community Investments Program, Lodges can apply for grants to improve the quality of life in Elks communities. With a grant of \$100,000, the Elks National Foundation was established in 1928 as the charitable arm of the Benevolent and Protective Order of Elks. Each donation to the Elks National Foundation is deposited into a permanent endowment fund, where it will never be touched. Only income from the trust can be used. That’s why it’s important that committee members raise funds to grow the principal of the fund through donations by Elks, their families and friends.

Each year, the Grand Exalted Ruler sets a goal for per-member giving to the Foundation by Lodges. It is the function of this committee under Section 13.120 of the Laws of the Order to promote gifts at the local level. The ENF chairperson job description includes, but is not limited to, donating to the ENF annually, soliciting donations from members at the Lodge, district or state level; and promoting the ENF’s mission, case and programs to potential donors. The Elks National Foundation Chairperson Training Disk provides useful information to facilitate the job of this committee. The Foundation sends the training disk to all Lodge chairpersons every fiscal year around June. For additional copies of the disk, visit www.elks.org/enf/volunteer.cfm and click on “Downloads.”

For more information, please contact:

Elks National Foundation
Development Department
2750 N Lakeview Ave
Chicago, IL 60614
Phone: 773/755-4728
Fax: 773/755-7729
Email: enf@elks.org
Website: www.elks.org/enf

— ELKS NATIONAL FOUNDATION AWARDS —

CONTEST “E”

PER CAPITA CONTRIBUTION TO THE ELKS NATIONAL FOUNDATION

The ENF per capita contest recognizes Lodges with the highest average per-member giving during the current fiscal year. Average per-member giving will be based on April 1 membership figures. Please note that bequests do not count toward the Lodge’s per capita.

Lodges instituted after April 1 are not eligible to participate in the contest and will have an official per capita of zero. However, the Foundation does have a special award for the new Lodge with the highest average per-member giving. The Foundation will calculate the per capita for new Lodges at the end of the Lodge year based on the number of members on the date of institution.

The contest only includes donations received by March 31 of the fiscal year. Lodges compete in the following divisions:

1. 300 members or less
2. 301 to 500 members
3. 501 to 700 members
4. 701 to 1,100 members
5. 1,101 to 1,500 members
6. More than 1,500 members

CONTEST “F”

LODGE ELKS NATIONAL FOUNDATION CHAIRMAN CHALLENGE

The Chairman Challenge Contest is to reward Lodges for having a broad-based fundraising program. The different scoring categories challenge Lodges to raise money from the various donor groups in their Lodge community. The scoring categories include:

1. Per capita increase
2. Meeting and exceeding GER’s per capita goal
3. New donors
4. New pledges
5. Retaining new donors
6. ENF month fundraiser
7. Chairperson reporting bonus
8. Donor acquisition bonus

LODGE ACTIVITIES COMMITTEE: Under Section 13.091 of the Laws of the Order, this Committee is responsible for executing the programs of the Grand Lodge, State Association and Lodge that are not specifically assigned elsewhere. Programs of the Grand Lodge are detailed in the Grand Lodge Activities Manual (Code 510300). The Grand Lodge, Lodge Activities/State Associations Committee pamphlet sets forth the provisions for the contests and awards. Engagement in all of them is the responsibility of this Committee whose ultimate goal should be winning the All-American Lodge Award for the Lodge. Members of this Committee should be familiar with the manual and dedicated to promoting these activities as well as those conceived locally.

CONTEST “A”

ALL-AMERICAN LODGE CONTEST

Elkdom’s All-American Lodge Award is the most coveted of the Grand Lodge Awards.

This award is presented only to the first-place winner in each membership division. Competition takes place at District, State and Grand Lodge levels. Points are earned by competing Lodges, based on the degree of participation in 44 categories, including sponsoring a new Lodge, posting a membership gain and participating in Grand Lodge contests and programs, such as the Elks

National Foundation, “Hoop Shoot®” Free-Throw Program, Grand Exalted Ruler Awards and Youth Scholarship Programs. Final entries are verified and judged by the Grand Lodge, Lodge Activities/State Associations Committee.

Lodges enter the contest by submitting a form that they receive in January from the Elks National Headquarter. The form is to be completed and sent to the District Deputy by March 15. The Grand Lodge January Newsletter will carry the details of this contest. The District Deputy will select district winners, which are submitted to the State Lodge Activities chairperson by April 1. That chairperson will review the entries, sign and submit them by April 15 to the Grand Lodge, Lodge Activities/State Associations Committee Member for the All-American Lodge Contest.

CITIZEN OF THE YEAR AWARD

Each Lodge is encouraged to select a citizen, not necessarily an Elk, who has contributed in a special way to improving the local community. This individual should have shown leadership in the community, contributed voluntary service and been an all-around good citizen.

After the selection, Lodges should present the award at a dinner sponsored by the Lodge or in conjunction with a community-night program sponsored by a local civic organization.

The full name (no nicknames) of the person selected should be submitted to the Grand Secretary in writing so that an inscribed citation may be issued. (Not issued before January 1. Postmark deadline is March 31.)

ELK OF THE YEAR AWARD

An anonymous Committee should be appointed by the Exalted Ruler in sufficient time to observe and evaluate worthy candidates. The Committee should preserve its anonymity throughout the selection process. Preferably in February, the announcement of the “Elk of the Year” award should be made at a dinner or other special event. If properly promoted, this can be an outstanding annual event within your Lodge.

We caution everyone to remember two basic rules in selecting your “Elk of the Year”:

- ***CANNOT be a Lodge Officer.***
- ***Only ONE ELK can be chosen.***

Selections should be submitted to the Grand Secretary in writing so that an inscribed citation may be issued. (Not issued before January 1. Postmark deadline is March 31.)

OFFICER OF THE YEAR

This Officer must have shown leadership and volunteered for services and Committees. He or she must be recognized by Elks members for duties over and above those of the office.

The Exalted Ruler shall direct the Lodge’s Past Exalted Rulers Association to select the “Officer of the Year.” Preferably in February, the “Officer of the Year” should be announced at a dinner or other special event.

Past Exalted Rulers should follow two basic rules in selecting an “Officer of the Year”:

- ***Recipient must be a current Officer.***
- ***Only one Officer can be chosen.***

The Officer's full name and title should be submitted in writing to the Grand Secretary so that an inscribed citation may be issued. (Not issued before January 1. Postmark deadline is March 31.) *(See Page 44 for the full listing of Subordinate Lodge Awards available.)*

AMERICANISM COMMITTEE: Created under Section 13.030 of the Laws of the Order, this Committee is charged with continuing the Order's great tradition of patriotism at the national, state and community levels. The Grand Lodge Americanism Manual (Code 512000) is devoted to this cause, and Committee members must be thoroughly familiar with its provisions as they relate to projects, procedures, promotions and awards.

SUBORDINATE LODGE AMERICANISM CONTESTS

Brochure Contest: The Lodge Brochure Contest is a chronicle of activities of the Americanism Programs of a Subordinate Lodge. During the year, have someone take pictures of your Lodge functions such as Flag Day, 4th of July parades, firefighters and police officer award ceremonies, Veterans Programs, Patriotic Programs with other Lodge Committees, Lodge decorated in a patriotic manner, etc. and compile the photos and articles into a Brochure. Brochures will be judged using the suggested Americanism Programs and activities listed in the annual 4-page supplement and on Page 2 of the Grand Lodge Americanism Manual. Judging will be on a point system. Three (3) points will be awarded for each program or activity. One (1) to ten (10) additional points will be awarded on the quality and layout of the program or activity. Additional points will be awarded if you include Americanism programs/activities of your own (not listed in the Manual).

Essay Contest: The Grand Lodge sponsors an Americanism Essay Contest for grades 5th, 6th, 7th and 8th. The theme, along with the rules, criteria and suggested dates for entry for Lodge, State, and Grand Lodge judging for each year's contest is announced at the Grand Lodge Session and printed in the annual 4-page supplement that is mailed to all Lodges. The Lodge Contest should include all schools within the jurisdiction of the Lodge.

Further information can be found in the Grand Lodge Americanism Committee Manual, the annual 4-page Americanism Supplement and on the B.P.O.Elks Web site

www.elks.org/grandlodge/americanism

FLAG DAY COMMITTEE: Under Section 13.050 of the Laws of the Order, this Committee is responsible for conducting the Flag Day Service mandated in Section 2.030 of the Laws of the Order.

GOVERNMENT RELATIONS COMMITTEE: Section 13.060 of the Laws of the Order charges this Committee with implementing the Government Relations Programs of the Grand Lodge and State Association. The Government Relations Manual (Code 511000) details the responsibilities of the Committee. Members must be thoroughly familiar with its provisions.

ELKS MEMORIAL DAY COMMITTEE: Section 2.020 of the Laws of the Order mandates Lodge observance on the first Sunday in December in memory of departed Members. Section 13.110 of the Laws of the Order charges this Committee with organizing and promoting this event. It should be open to the public with special invitations to relatives of the Members it honors. The program should be carefully planned, and the ritual as set forth in the Ritual of Special Services (Code 511600) must be a part of it. The Committee is urged to prepare a brochure of the event and enter it in the Grand Lodge Contest.

PROGRAM “C” ELKS MEMORIAL SERVICE

A brochure should be prepared, including the service activities and preparation. A brochure measuring 8½ by 11 inches and no more than four inches thick should be submitted to the Grand Lodge, Lodge Activities/State Associations Committee Member for the Elks Memorial Service Contest. (Entries should be postmark by February 15.)

ELKS NATIONAL VETERANS SERVICE COMMITTEE: The Order has a long and impressive history of recognizing the service rendered to our country by its war veterans. That service is recorded in the History of the Order (Code 511300) and The Elks National Veterans Service Commission Manual (Code 513500). It is symbolized by the Order’s beautiful Memorial Building in Chicago. The committee’s continuing commitment is stated in its pledge *“(So) long as there are veterans, the Benevolent and Protective Order of Elks will never forget them.”* Under Section 13.130 of the Laws of the Order, this Committee’s duty is to serve that pledge at the Lodge level. In that performance, its members may never be closer to the true spirit of Elkdom. The manual has been carefully prepared to suggest ways of performing the service. It also has information about available awards for this service. Each Committee member should be familiar with the manual’s contents.

“ADOPT-A-VETERAN” PROGRAM

This program recognizes the patient’s need for personal contact through direct visits, cards and letters. For more information, please contact the Chairperson of the Elks’ “Adopt-A-Veteran” Program, whose name, address and telephone number can be found in the current Grand Lodge and State Associations Directory (Code 553800).

“ARMY OF HOPE”

When one parent in a family also serves on active military duty away from home, his or her absence places a heavy burden on the day-to-day life of the household. Lodges mobilize skilled Members to do needed home repairs and maintenance. With the “Army of Hope,” Elkdom shares in protecting freedom through caring assistance to the families of these patriots.

VETERANS REMEMBRANCE REPORT FOR SUBORDINATE LODGES

The program seeks to encourage every Lodge to participate in some degree whether in the shadow of a VA Medical Center or miles away.

In October, the Veterans Remembrance report forms are mailed to every Lodge. A few weeks later, additional copies are mailed to all District Deputies who ask their Lodges if they need another copy. The District Deputy then sees that the completed forms are submitted to him or her no later than January 15. The forms are forwarded to the State NVS Chairperson for judging. After selecting the winners in the six membership categories, the State NVS Chairperson will send them to the Chairperson of the program.

You can expect excellent cooperation from the District Deputies because their names will be placed on a special Honor Roll in The Elks Magazine, and a special certificate will be presented to them if they achieve 100 percent participation. If all the Districts in your state achieve 100 percent, the State NVS Chairperson will receive special recognition from the Elks National Veterans Service Commission.

— **ELKS NATIONAL VETERANS SERVICE COMMISSION AWARDS** —

VETERANS REMEMBRANCE REPORT FOR SUBORDINATE LODGES

Submission of Grand Lodge report form covering all Lodge Veterans Service activities for the year (Deadline: Postmark January 15).

This award is presented by the Elks National Veterans Service Commission.

A VHS videotape describing the work of the Elks National Veterans Service Commission is available from the Commission office in Chicago for a nominal fee. There is also a “Concise History” of the Commission, which serves as a companion piece to this video.

For more information, please contact:

Director
Elks National Veterans Service Commission
2750 North Lakeview Avenue
Chicago, Illinois 60614-1889
Phone: (773) 755-4736
FAX: (773) 755-4737

PUBLIC RELATIONS COMMITTEE: It has often been said, and truthfully, that the benevolences of the Order are the best kept secret in the world. Good deeds are their own reward, but appropriate recognition of them can further the effort and gain the prestige that the Order deserves. As a result, the Order has instituted public relations programs at all levels of its activity. Section 13.140 of the Laws of the Order gives this Committee the responsibility of publicizing locally the programs of the Grand Lodge, State Associations and Lodges. The challenging assignment requires knowledge of the news media, ways of attracting their attention and continuing efforts to accomplish favorable results. Committee Members should carefully study the suggestions published in the Grand Lodge Media Relations Manual (Code 510700). The Fraternal News Guidelines (Appendix **EXHIBIT N**) also contain a valuable listing of newsworthy items.

VISITING COMMITTEE: Section 13.160 charges this Committee with visiting Lodge Members within its jurisdiction who are ill and report its activities at each applicable Lodge meeting.

MEMBERSHIP COMMITTEE: Membership is the life blood of the Order! Members provide the leaders, the manpower for performing programs, financial stability and the Order’s standing as a leading benefactor of mankind. The challenge is maintaining steady, healthy membership growth in the Subordinate Lodges. Section 13.100 of the Laws of the Order places this responsibility initially on this Committee. Every member must not only sell Elkdom to prospective members but also motivate others to participate in this effort. The Grand Lodge Membership Manual (Code 510400) is important to showing how to attract new members. Also, the Grand Lodge Membership Committee pamphlet, published annually, also sets forth provisions for membership contests and awards. This Committee should involve the Lodge in the contest and strive to win an award.

— **MEMBERSHIP CONTESTS & AWARDS** —
(Grand Lodge Membership Committee Pamphlet)

Each Lodge should strive for at least +1 percent increase in current membership, including reinstatements, and for two percent or less lapsation.

First-, second- and third-place plaques will be awarded at the Grand Lodge Session for the highest net percentage of membership gain in six divisions.

Citations will be awarded to all Lodges that show a net gain in membership equal to or more than the following percentage for their respective division:

<u>DIVISIONS</u>	<u>CATEGORIES</u>	<u>PERCENTAGE</u>
Division 1	Lodges with less than 301 Members	6%
Division 2	Lodges with 301 through 500 Members	5%
Division 3	Lodges with 501 through 700 Members	4%
Division 4	Lodges with 701 through 1,100 Members	3%
Division 5	Lodges with 1,101 through 1,500 Members	2%
Division 6	Lodges with more than 1,500 Members	1%

Grand Lodge also offers incentives ranging from GER Pins to cruises or equivalent vacations (\$1,800 value) so your hardest-working “Membership Builders” will be recognized and rewarded. Specifics on the incentives and also establishing a Membership Management Control Team are outlined in the Membership Program pamphlet. Note that Lodges are mandated to have a functioning Management Control Team.

INDOCTRINATION (ORIENTATION) COMMITTEE: Most important to the welfare of the Lodge is an initial favorable orientation of candidates for membership. This fact is recognized by the creation of this Committee under Section 13.070 of the Laws of the Order, Section III of the Grand Lodge Membership Manual (Code 510400) and the Grand Lodge Video/DVD. This Committee is responsible for acquainting candidates with the history of the Order, its benevolences and rightful place in society. The program should be presented in a session attended by the spouses and friends of the candidates and, hopefully, their sponsors. The program should be at a time and place with no distraction. It should combine the program tapes of the Grand Lodge with information concerning the programs of the State Association and Lodge. Impressively presented, the program will give the candidate the information (interview) and motivation to become an active member in the Lodge.

INVESTIGATING (INTERVIEW) COMMITTEE: This Committee is authorized under Section 13.080 of the Laws of the Order to interview candidates for membership in the Lodge. The Committee’s importance to the welfare of the Lodge is recognized by the Grand Lodge, which has prepared a Membership Manual for Investigation/Interview Committee (Code 510200) detailing the responsibilities of this Committee.

LAPSATION COMMITTEE: Retaining members is directly related to growth in membership. A credible membership program demands attention to potential loss through non-payment of dues. This Committee is authorized under Section 13.090 of the Laws of the Order to address this problem. Usually non-payment results from a member’s loss of interest. Addressing the reasons for the loss is the challenge of the Committee. Members must carry out a year-round program of contacts and counseling to avoid losing delinquent members. Section IV of the Grand Lodge Membership Manual (Code 510400) and Lapsation Manual (Code 510404) contain valuable suggestions for this program.

This Committee also executes a program of reinstating members whose memberships have lapsed. The interest that caused them to join Elksdom must be renewed and reasons for the lapse addressed. A strong reinstatement program can be a source of membership gain; Section II of the Grand Lodge Membership Manual (Code 510400) explains how to implement such a program.

Another important function of this Committee is to consult the list of “Stray Elks” notices sent to all Lodge Secretaries by the Grand Secretary. Either through a personal visit, a letter of welcome or even a telephone call, these “Stray Elks” can be made to feel at home in the Lodge of your community and wanted in the Order. Section II of the Grand Lodge Membership Manual (Code 510400) contains valuable suggestions on implementing this program.

The Membership Committee also is involved in developing new lodges — a need of Elkdom that has never been greater. A Lodge works with its District Deputy and State Sponsor to form a new Lodge. Your Lodge and Members will have the rare honor that only comes from promoting our Order in two communities at once.

YOUTH ACTIVITIES COMMITTEE: The Order has a long and enviable tradition of service to the nation’s youth. Many programs are sponsored by the Grand Lodge, State Associations and Lodges. Some of the programs, such as scholarships, drug awareness and “Hoop Shoot®” have grown enough now to have their own Directors or Committees. Other programs remain the responsibility of this Committee under Section 13.170 of the Laws of the Order. Those programs are detailed in the Grand Lodge Youth Activities Committee’s Program Manual (Code 512100). Committee Members must be familiar with the provisions governing the programs and related contests. No community service is greater than promoting these and other locally initiated programs.

— YOUTH ACTIVITIES CONTESTS & AWARDS — (Grand Lodge Youth Activities Program Manual & Supplement)

ELKS NATIONAL YOUTH WEEK

Youth Week begins the first week in May each year. The week consists of special ceremonies, celebrations and events that will attract and benefit boys and girls. The Lodge should recognize the outstanding youth for their achievements in their community.

This contest is based upon Youth Week activities that take place during the first week in May immediately preceding the Grand Lodge Session.

All contest material should be presented in an attractive brochure with newspaper clippings and other publicity, photographs and details about the program. All exhibits must be identified by giving Lodge number and address. The brochure shall not exceed 18 pounds in weight, 15 by 18 inches in size and 5 inches thick, including cover.

Submit entries to the Grand Lodge Youth Activities Committee member for the Elks National Youth Week Contest. (Entries must be postmarked by May 29.) Awards will be announced at the Grand Lodge Session for first, second and third place in each division.

BEST LODGE YOUTH PROGRAM

Judging will be based on the effectiveness in the presentation of captions, photos, clippings, neatness, table of contest, organization and summary (10-20 points possible). Major programs—Student or Teenager of the Month, National Youth Week Observance, Scouting Participation, Hoop Shoot Contests, Drug Awareness Programs, Youth Veterans Volunteer Programs, Elks Soccer Shoot Programs, Subordinate Lodge Scholarships (not Elks National Foundation Scholarships). 5-10 points possible per program. Each additional Youth Program (5 points possible per program). Total points determines the winner in each group. Further information on Best Lodge Youth Program can be obtained from the G/L Coordinator in charge of this Youth Program.

All contest material should be compiled in a loose-leaf brochure, attractively bound and properly labeled, with photographs, news write-ups and a brief resume of the Lodge’s youth work during the

year. The brochure should show how many boys and girls were served, the time given and money spent. Programs will be judged on their effectiveness in reaching youth — not the money spent on them. We require total money spent and per capita member outlay for statistical purposes only.

The brochure shall not exceed 18 pounds in weight, 15 by 18 inches in size and 5 inches thick, including cover. Submit your entries to the State Youth Activities Committee chairperson. (Entries should be postmarked by March 23. Entries judged by the State Chairperson are due to the G/L Best Lodge Youth Program Coordinator by April 20.) First-, second- and third-place awards in each division will be announced at the Grand Lodge Session.

EAGLE SCOUT AND GIRL SCOUT RECOGNITION PROGRAM CERTIFICATES

Lodges may request certificates from their Grand Lodge Youth Activities Committee Member for presentations to Eagle Scouts and Girl Scouts being honored. This awards program is presented by the Youth Activities Committee of the Grand Lodge.

TEENAGER AND/OR STUDENT OF THE MONTH AND YEAR JUNIOR TEEN AND/OR STUDENT OF THE MONTH AND YEAR

The Teenager and Student Programs are designed to recognize outstanding young men and women for achievements in school and community life — those who excel in scholarship, citizenship, performing and fine arts, hobbies and athletics; church, school, club and community service; and industry and farming. Their accomplishments, activities and contributions to society should be recognized and praised.

Subordinate Lodges should seek out teenagers and students in both junior and senior high schools to select an outstanding boy and girl each month, and then yearly. Their accomplishments should be awarded and publicized.

Lodges may request certificates for presentation to the selected Students from your State Youth Activities Chairperson.

This award program is presented by the Youth Activities Committee of the Grand Lodge.

DRUG AWARENESS COMMITTEE: Under Section 13.041 of the Laws of the Order this Committee is responsible for implementing the Drug Awareness Programs of the Grand Lodge, State Associations and Lodges. A Drug Awareness Program Manual (DAP 125) has been prepared for use by the Committee. The Order is committed to combating drug abuse. Its contribution to that effort depends on effective programs of the Lodges.

Free Drug Awareness literature must be ordered through your State Drug Awareness Chairperson. (See Appendix **EXHIBIT O** for order form.)

For information, contact the National Director of the Drug Awareness Program (*Name and address is at the back of this manual and also in the Grand Lodge and State Associations Directory*).

HOOP SHOOT® COMMITTEE: The Hoop Shoot® Program has succeeded primarily because of the work of this Committee at the Lodge level. Under Section 13.061 of the Laws of the Order, the Committee works with State Association directors to conduct free-throw programs for boys and girls ages 8-13. The Committee is vital to the national program, which involves more than three million youngsters and parents. Local, District, State and Regional winners compete nationally at

Springfield, Mass., each year. The winners, three boys and three girls, receive trophies, and their names are inscribed on plaques displayed at the Naismith Memorial Basketball Hall of Fame, also in Springfield. At the August Clinic, the District Deputy shall distribute Hoop Shoot® packages to the Exalted Rulers. The entire program is managed by the National Director. Timely information concerning the program is given by the National, Regional, and State Association directors, and Members of this Committee must be thoroughly acquainted with it.

For information, contact the National Director of the Hoop Shoot® Free-Throw Program (*Name and address is at the back of this manual, and also in the Grand Lodge and State Associations Directory*).

SOCCER SHOOT® COMMITTEE: This new Lodge program has grown rapidly in a short time due to increasing popularity of soccer nationwide. Soccer Shoot, which tests a player's ability to kick a penalty shot, can be promoted through existing teams in most community. The program encourages young soccer players to compete in a healthy activity and builds better family bonds. It tells your Lodge's neighbors about Elksdom's commitment to family values and sportsmanship. Lodge members appointed to the Committee should familiarize themselves with the rules explained in the Soccer Shoot Program Manual (Code 513800), and then promote the Lodge contest with soccer associations, schools and park administrators. Winners progress to District and State playoffs.

For information, contact the Soccer Shoot® Program Member of the Grand Lodge Youth Activities Committee (*Name and address is in the Grand Lodge and State Associations Directory*).

— SPECIAL COMMITTEES —

Section 13.020 of the Laws of the Order authorizes the Exalted Ruler to appoint Special Committees as deemed desirable for the welfare of the Lodge. Grand Lodge encourages this and suggests:

BULLETIN COMMITTEE: Section 16.150 authorizes the use of a Lodge bulletin to keep members informed of programs and activities. An informed membership is an active membership. An informative periodical published by a Committee of members having a background in this field will be a great asset to the Lodge. Lodges may enter bulletins in the Grand Lodge Bulletin Contest.

LODGE BULLETIN CONTEST — CONTEST "D"

The contest requires Lodges to submit three consecutive issues published April 1-December 31. Submit entries to the Grand Lodge, Lodge Activities/State Associations Committee Member. (Entries must be postmarked by January 15.)

ELKS TRAINING PROGRAM: It provides an Elk the opportunity to become more knowledgeable in the Laws of the Order and the Subordinate Lodge, the State Association and the Grand Lodge.

Questions in the Elks Training Program are based on Grand Lodge Manuals, which should be on file in every Subordinate Lodge Secretary's office. A certificate is issued to Members who score at least 83 percent — no more than five wrong on a 30-question test. Upon successful completion of the course, a Grand Exalted Ruler's Special Citation is awarded through your State Association. (Complete and mail to your State Elks Training Chairperson by March 15.) The State Chairperson shall submit results by April 1 to the designated Grand Lodge, Lodge Activities/State Associations Committee Members.

ENTERTAINMENT COMMITTEE: The club operation of the Lodge has its place in the success of the Lodge. Entertainment in a proper environment is an excellent way to involve the membership. A Committee devoted to this project is a “must” for Lodges having a club operation.

RITUAL: We encourage participation of Subordinate Lodges in District, State and Grand Lodge Ritualistic contests. Information regarding the Ritual is contained in the Elks publications titled Ritual of the Subordinate Lodges (Code 511500), Rituals of Special Services (Code 511600) and Ritualistic Contest Manual (Code 519900).

— GRAND LODGE RITUALISTIC AWARDS —

A certificate of participation is presented to each Subordinate Lodge Officer, and a certificate of achievement is presented to each Subordinate Lodge for participation in the Grand Lodge Ritualistic contest.

First- and second-place winners in the Eastern and Western Divisions are presented awards.

All-American Eastern and Western teams are selected from each Division from the preliminary contests and presented awards.

Awards are made to candidates and coaches of the first-place winners in the Eastern and Western Divisions.

The William A. King Award is presented to the highest scoring Officer in the Eastern and Western Divisions.

The John D. Frakes award is presented to the coach of the Grand Lodge Ritualistic championship team.

The Raymond Benjamin, P.G.E.R., bronze plaque is presented to the Grand Lodge Ritualistic winner.

For more information regarding the Grand Lodge Ritualistic work, please contact the Grand Lodge Ritualistic Chairperson or Area Committee Member listed in the current Grand Lodge and State Associations Directory (Code 553800).

For information pertaining to the Ritual in your state, contact the District or State Ritualistic Chairperson listed in your State Directory (contact your State Association Secretary for copies).

— ASCAP–BMI–SESAC MUSIC ROYALTIES —

To prevent misunderstanding and avoid violating copyright laws when bands perform copyrighted material in the Lodge, the following clarifies the amendment to United States Code, Section 110, Title 17, which took effect November 25, 1982, pertaining to performance of copyrighted music.

An event held for MEMBERS AND GUESTS does NOT infringe on the copyright if PROCEEDS from the social function, after deducting reasonable cost, are USED FOR CHARITABLE PURPOSES. Reasonable cost could include overhead and other expenses. Where recorded, reproduced or live music is engaged for a Lodge social function, the event should be labeled for charity.

For all practical purposes, therefore, Lodges no longer need to obtain licenses from or pay royalties to ASCAP, BMI and SESAC unless they use recorded, reproduced or live music for financial gain, or to which the general public is invited, which violates the closed-door policy.

A simple record should be maintained whenever recorded, reproduced or live music is used, showing the income produced, the total reasonable costs of producing the performance and the charity to which the remaining proceeds were contributed. That record can simply be included in the minutes of the Lodge meeting at which a report of the event is made.

— BINGO —

The Lodge must comply with state and local laws governing bingo. Non-Members may participate, but the activity must be staffed solely with volunteers, and no individual or private interest should profit from the activity. The Lodge is required to have a separate budget and bank account for the bingo, and properly account for revenue and expenditures. Section 513(f) of the Internal Revenue Service Code removes proceeds from certain bingo games from the term “unrelated trade or business.”

— BUDGET —

Proper fiscal management is essential for a successful Lodge. This solvency is predicated upon the proper budgeting, accounting and auditing procedures of the Lodge.

The Laws of the Order require a budget from each fund, corporation or separate entity of the Lodge as expressed in Sections 12.070 (Lodge), 16.020 (separate corporation) and 16.040 (club and other facilities). A separate segregated line item budget for the Lodge, club, dining room, health room, bingo, swimming pool and golf course shall be instituted as well as a monthly profit-and-loss statement of the Lodge, thereby using the Grand Lodge Uniform Chart of Accounts. It is extremely important that each area or fund of the Lodge be self-sufficient. For an explanation of the budgeting process, please refer to the Auditing, Accounting and Management Manual (Code 510100).

— CHARITY RECORDS BOOKLET — (Code 511100)

The Lodge is required to account for charitable and community service activities in the Charity Records Booklet so that a full and accurate report can be made at the end of the Lodge fiscal year each March. This booklet shall be kept permanently at the Lodge Secretary’s desk. Immediately before or after the Lodge meeting, at which any charitable activity’s Committee reports to the membership, the Committee Chairperson enters the required figures in the appropriate page, category and columns with the assistance and direction of the Secretary. *Two new booklets are mailed to each Lodge Secretary in April every year.*

— THE ELKS MAGAZINE —

The Grand Lodge publishes 10 issues of *The Elks Magazine* a year for all Members of the Order at a remarkably low subscription fee, which is included in the per capita dues assessed by the Grand Lodge. The magazine’s primary purpose is to furnish each Member with information about the charitable and patriotic activities of the Lodges. This information originates from submissions from the Lodges. The Fraternal News Guidelines (Appendix **EXHIBIT N**) contain a valuable listing of newsworthy items. The magazine also provides a forum for explanation, discussion, and promotion of the work of the Commissions and Committees of the Grand Lodge and State Associations.

The Magazine has established a policy that no material submitted for the Lodge news section

will be accepted if it is more than three weeks old at the time it is received. Further, there is a two-month deadline on items to be published. For example, items to be published in the September issue must be submitted by late June or early July. Digital photographs are welcome. Digital photographs must have a minimum resolution of 1,500 by 900 pixels, or dots, per image to be reproduced with acceptable quality. Color prints from 35 mm cameras may also be used. Polaroid photographs are not acceptable.

Questions concerning the Magazine should be directed to:

Publisher/Editor
The Elks Magazine
425 West Diversey Parkway
Chicago, Illinois 60614-6196
Phone: (773) 755-4740
FAX: (773) 755-4792

— ELKS NATIONAL HOME —

The Home is located on 200 acres nestled in the foothills of the Blue Ridge Mountains of Virginia near the Peaks of Otter. There is beautiful scenery and plenty of space, yet downtown Bedford, a shopping center, numerous churches and a full-service hospital are only a short walk or ride away. It is a beautiful and picturesque monument to the Order – truly a “home away from home.” Here our members from all walks of life and from all parts of the country enjoy retirement living at its best. Buildings A to C are comprised of single rooms and 2-room suites. In 1998 the Board of Grand Trustees authorized a renovation program that renovated Buildings D to E into 37 apartments for Elk singles and/or couples. The lobby was completely renovated and improvements were made to the dining room, sun porch and connecting verandahs.

Visit the Home’s website at www.elkshome.org for full information, including qualifications, prices and photos.

For more information, please contact:

Executive Director
Elks National Home
931 Ashland Avenue
Bedford, VA 24523
Phone: (540) 586-8232
FAX: (540) 586-2096
e-mail: enhome@elkshome.org

— ELKS VETERANS MEMORIAL BUILDING —

Dedicated in 1926 to those Americans who gave their lives in the armed services of our Nation during World War I, this awe-inspiring monument to patriotism and valor has since been rededicated to all those who served in World War I, World War II, Korea, Vietnam, Grenada, and Kuwait. All Elks and their families are invited to visit this impressive structure, whose interior contains numerous world-renowned and irreplaceable works of art. This significant monument has

received landmark status, and the Order was honored with the Stewardship Award for Preservation in 2006. Located north of Chicago's downtown business area and overlooking Lake Michigan at 2750 North Lakeview Avenue, the Memorial is open between 9 A.M. and 5 P.M., Monday through Friday, year-round. It is open on Saturdays and Sundays between 10 A.M. and 5 P.M. from April 15 to November 15. It is closed on holidays except for Veterans Day and Memorial Day. Information is available by telephoning (773) 755-4700.

— INSURANCE PROGRAMS —

The Order has master liability and property insurance programs that cover the Grand Lodge, State Associations (for liability exposure except for their major projects) and the Subordinate Lodges. Complete information concerning them is contained in the Liability Insurance Manual (Code 513000) and the Property Plus Insurance Manual. This program is mandatory and paid as part of the annual lodge per capita charge. (Section 4.231, Laws of the Order)

All liability-related incident claims **MUST BE REPORTED IMMEDIATELY** to the current claims-handling agency whose address and telephone number appears in the Liability Insurance Manual (Code 513000). Questions pertaining to coverage may be directed to:

Director
Insurance Department
2750 North Lakeview Avenue
Chicago, Illinois 60614-1889
Phone: (773) 755-4714
FAX: (773) 755-4715

Aon Risk Services is the insurance broker, program administrator and claims-reporting service for the Property Plus Program. Upon request, a Benevolent and Protective Order of Elks Property Plus Insurance Program Manual will be provided. The Property Plus Program is mandatory, and all Lodges must participate. (Section 4.232, Laws of the Order)

Questions pertaining to coverages and limitations, claims reporting and loss prevention should be directed to Aon Risk Services. (*Name and address is at the back of this manual, and also in the Grand Lodge and State Associations Directory*).

— GRAND LODGE NEWSLETTER —

Beginning each month, every Exalted Ruler and Lodge Secretary receives the Grand Lodge Newsletter containing instructions on conducting the mandatory and optional activities. The newsletter also is vital to promoting the patriotic and benevolent programs of the Order.

The Lodge is admonished to disseminate the contents of the newsletter to all Lodge Officers and Committee Members.

— OFFICER SELECTION —

Selection of officers is perhaps the most important issues facing every Lodge. Selection should involve the present Lodge Officers and the Past Exalted Rulers of the Lodge. The Exalted Ruler-Elect should confer with his or her Officers and Past Exalted Rulers before making commitments for appointive offices. The procedure for Subordinate Lodge nominations (Section 3.080) and elections (Section 3.090), Laws of the Order, should be reviewed.

— PAST EXALTED RULERS ASSOCIATION —

Article III, Section 18 of the Constitution of the Order permits and Section 13.190 of the Laws of the Order mandates that there be an association of Past Exalted Rulers of the Lodge in good standing. The association advises the Lodge and conducts such programs it elects for the good of the Lodge. It organizes by election of Officers and adoption of By-Laws or other regulatory provisions. It should meet monthly. The first meeting night in February of each year is designated as Past Exalted Rulers' Night. For information, please refer to page 17 of the Ritual of the Subordinate Lodges (Code 511500).

— SPONSORING PAST GRAND EXALTED RULERS —

The active Past Grand Exalted Rulers of the Order are assigned sponsorship duties in designated states. As such they serve in a supervisory capacity for the Lodges in those areas. The relationship between the Lodge and the Sponsor is very important. Both protocol and good business require he be kept informed of affairs affecting the Lodge. Questions or problems that cannot be addressed by the District Deputy Grand Exalted Ruler for the District in which the Lodge is located, should be directed to the Sponsor, not to the Grand Exalted Ruler or the Grand Lodge. His background in Elksdom and proximity to the Lodge place him in a position to properly serve the Lodge. Names, addresses and assigned states of the Sponsors appear in the Grand Lodge and State Associations Directory (Code 553800) under the heading "Advisory Committee."

— BOARD OF GRAND TRUSTEES —

The Board of Grand Trustees is composed of eight members of the Order who are elected by the Grand Lodge to four-year terms. The board is the general fiscal agent of the Order. Subordinate Lodges wanting to make specified financial transactions must submit their proposals to the Board under Section 16.050 of the Laws of the Order. Names and addresses of Board members appear in the Grand Lodge and State Associations Directory (Code 553800).

— GRAND FORUM —

The Grand Forum is the highest court of the Order. It consists of five Justices each appointed to five-year terms by the Grand Exalted Ruler. Under Sections 7.010-7.150 of the Laws of the Order, it exercises original and appellate jurisdictions.

— GRAND LODGE COMMITTEE ON JUDICIARY —

This Committee is composed of eight lawyer members of the Order, one from each Grand Lodge Area, appointed each year by the Grand Exalted Ruler. It acts as the legal adviser to the Grand Lodge. Under Sections 4.370, 16.150 and 17.050 of the Laws of the Order, its members interpret its laws in response to specific inquiries and approve By-Laws and publications of the Lodges. Contacts for these purposes should be made with the member of the Committee in charge of the Area in which the Lodge is located. Members' names appear in the Grand Lodge and State Associations Directory (Code 553800).

— DISTRICT DEPUTY GRAND EXALTED RULERS —

Under Sections 4.460, 4.480 and 4.500 of the Laws of the Order, the District Deputy Grand Exalted Ruler is the personal representative of the Grand Exalted Ruler for the Lodges in a designated District. His or her responsibility is to visit all of those Lodges, ensure they are operating in accordance with the Laws of the Order and render advice and assistance when needed.

The District Deputy is also required to conduct Clinics in August, January and April, which are attended by the Exalted Rulers, Leading Knights, Secretaries and Chairpersons of the Boards of Trustees of the Lodges in the District. These Clinics are aimed at promoting the programs of the Order, providing assistance to Lodge Officers and disseminating important information and documents.

— EXALTED RULER AND SECRETARY PREPARATION FOR DISTRICT DEPUTY VISIT —

About two weeks before the official visit of the District Deputy, you will be mailed a reminder with the date and time of the District Deputy's arrival. The District Deputy will want to meet with the Exalted Ruler, Secretary and Chairpersons of the Board of Trustees, club management body, Auditing and Accounting Committee, Membership Committee and Accident Prevention Manager (Trustee).

It is required that you have a:

1. Copy of the annual Lodge budget as adopted by the Lodge.
2. Copy of the Club Managing Body budgets (Club, dining room, health room, swimming pool, golf course and bingo) as adopted by the Lodge.
3. Copy of the Lodge profit-and-loss statement.
4. Copy of the Club and other profit-and-loss statements.

The District Deputy will specify the time to meet with the other Lodge Officers. The elected and appointed Officers shall perform the Initiatory Ritual for the District Deputy's official visit.

The Secretary must have available and exhibit the items listed on the Check Sheet for the Lodge of items required for District Deputy visit (Appendix **EXHIBIT P**).

— STATE ASSOCIATIONS —

State Associations are chartered by the Grand Lodge to assist in promoting Grand Lodge programs and to foster their own programs, which may not conflict with the principles and purposes of the Order. Subject thereto, each Association regulates its own internal affairs. It is composed of Members of Lodges in its state but has no jurisdiction over the Members or Lodges. State Associations are a promotional agency and contribute substantially to the Order.

EXHIBIT A-1

A TYPICAL STATE ELKS ASSOCIATION

(This chart is an example of how a State Elks Association is set up. It may be adapted to any State Association as their organization, conditions and activities warrant.)

Organized October 1913. Meets in May each year at a place selected by the Board of Trustees. Consists of all the Lodges of the State. Voting is by the Exalted Rulers present or their officially designated proxy.

OFFICERS

PRESIDENT

VICE PRESIDENT(S)

SECRETARY

TREASURER

TRUSTEES/DIRECTORS

*(Terms 4 years, 2 elected each year,
1 from each of the State's Grand
Lodge-Designated Districts.)*

Appointed each year by the President:

CHAPLAIN

PARLIAMENTARIAN

SERGEANT-AT-ARMS

TILER

COMMITTEES

ADVISORY

AMERICANISM

BOWLING

CREDENTIALS

GOLF

GOVERNMENT RELATIONS

GRAND LODGE CONVENTION

LODGE ACTIVITIES

MAJOR PROJECT

MEMBERSHIP

NATIONAL FOUNDATION

NEW LODGES

PIGGY BANK

PUBLIC RELATIONS

RESOLUTIONS

RITUALISTIC

SCHOLARSHIP

STATE CONVENTION

VETERANS' SERVICE

YOUTH ACTIVITIES

Advisory Committee consists of Past Presidents. All other committees appointed by the President in accordance with By-Laws or as required.

PROJECTS

MAJOR PROJECT

Aid to cerebral palsied and other physically handicapped children. Free mobile home therapy program — therapists each with own station wagon. *(Other State Associations sponsor a variety of other major projects.)*

PIGGY BANK

A program of raising extra money for the Major Project. Each member has a purple piggy bank and is asked to contribute at least a penny a day during the year. Proceeds of piggy banks and of other fund-raising events for the benefit of the Major Project are presented each year to the State President at the State Convention.

NEW LODGES

The New Lodges Committee shall have general charge of all matters pertaining to the organization and institution of new Lodges.

RITUALISTIC CONTESTS

Contests are held in each Grand Lodge District to determine the District champion. The District champions compete at the State Convention. The winner of this contest is the State Champion and goes to the Grand Lodge Convention to compete for the National Championship.

VETERANS' SERVICE

Hides and other therapy materials contributed for use by hospitalized veterans. Visitation to Veterans Hospitals.

EXHIBIT A-2

GRAND LODGE

Organized February 1868. Meets in July each year at a place selected by the Grand Exalted Ruler and the Board of Grand Trustees. Voting by Exalted Rulers, who are representatives, and Grand Lodge Members.

GRAND LODGE OFFICERS

GRAND EXALTED RULER
GRAND ESTEEMED LEADING KNIGHT
GRAND ESTEEMED LOYAL KNIGHT
GRAND ESTEEMED LECTURING KNIGHT
GRAND SECRETARY
GRAND TREASURER
GRAND TILER
GRAND INNER GUARD
BOARD OF GRAND TRUSTEES
(8 members — 2 elected each year)
GRAND FORUM
(5 Justices — 1 appointed each year)
Appointed Yearly by G.E.R.:
GRAND ESQUIRE
GRAND CHAPLAIN
DISTRICT DEPUTY GRAND EXALTED RULERS

GRAND LODGE COMMISSIONS, ETC.

Advisory Committee
(All Past Grand Exalted Rulers)
Appointed Yearly by G.E.R.:
National Memorial and Publication Commission
(5 members — 1 appointed each year)
Elks National Veterans Service Commission
(5 members — 1 appointed each year)
Elks National Foundation
(7 members — 1 appointed each year)
Convention Commission
(5 members — 1 appointed each year)
Pardon Commission
(3 members — Chief Justice of Grand Forum, Chairman of Judiciary Committee, and Grand Esteemed Loyal Knight)

GRAND LODGE STANDING COMMITTEES

Appointed Yearly by G.E.R.:
Americanism
Auditing and Accounting
Government Relations
Judiciary
Lodge Activities/State Associations
Membership
Public Relations
Ritualistic
Youth Activities

GRAND LODGE PROJECTS

The Elks Magazine
(The official magazine of the Order)
Elks National Home
(For senior Elks at Bedford, VA)
Elks National Memorial Building
(A memorial and headquarters building located in Chicago, Illinois)
Elks National Foundation
(A permanent trust fund, the income of which is spent for charitable and humanitarian services)
Elks National Veterans Service Commission
(Provides entertainment, recreation and occupational therapy supplies for hospitalized veterans)

EXHIBIT B-1

YOUR OWN SUBORDINATE LODGE NAME AND NUMBER

Date of your institution. Meets every (*the day and time of your meeting*) at (*place of your meeting*). Must have current dues paid to attend. Every Member of this Lodge present in the Lodge meeting at the time of the vote is entitled to vote.

OFFICERS

EXALTED RULER
ESTEEMED LEADING KNIGHT
ESTEEMED LOYAL KNIGHT
ESTEEMED LECTURING KNIGHT
SECRETARY
TREASURER
TRUSTEES (3 or 5)
(1 elected each year — state number and term)
TILER
Appointed yearly by the Exalted Ruler:
ESQUIRE
CHAPLAIN
INNER GUARD
ORGANIST

NON-OFFICER APPOINTEES:
PRESIDING JUSTICE
MEDIATOR

STATUTORY COMMITTEES & SUBCOMMITTEES

AUDITING
MEMBERSHIP
 Indoctrination (Orientation)
 Investigation (Interview)
 Lapsation
 Recruitment
 Stray Elks
 New Lodge Development
COMMUNITY ACTIVITIES
LODGE ACTIVITIES
 Americanism
 Flag Day
 Government Relations
 Memorial Sunday
 Mother's Day
 Veterans Service
 Public Relations
 Visitation
YOUTH ACTIVITIES
 Drug Awareness
 Hoop Shoot®
 Soccer Shoot®
 Scholarship

NATIONAL FOUNDATION

(Statutory committees are appointed by the Exalted Ruler at the next regular session after his installation.)

ADDITIONAL COMMITTEES:

Appointed by the Exalted Ruler as needed to carry out Lodge programs:

Social Sessions
Ritual
Golf
Bowling
Major Project
Bulletin

EXHIBIT B-2

PROGRAM

PROGRAMS IN SUPPORT OF GRAND LODGE PROGRAMS:

ELKS NATIONAL FOUNDATION — To raise funds for contribution to this permanent benevolent trust and to inform the membership of the activities of the Foundation. Participation in Most Valuable Student Scholarship Contest.

ELKS NATIONAL VETERANS SERVICE COMMISSION — To cooperate through the State Associations with national programs to aid hospitalized veterans.

DRUG AWARENESS PROGRAM — To help youth decide to reject drug abuse before they start by education to increase awareness of its dangers. The program, at national, state, district and Lodge levels, involves Elks with parents, teachers and community leaders, and 4th through 9th graders.

GOVERNMENT RELATIONS — Committees on a national, state and local level to protect our constitutional right to privacy and individual association.

PUBLIC RELATIONS — This committee has recently has been found on a national, state and local basis to publicize the charitable, patriotic and youth work of the Order so as to improve the good public image of the Elks which seems to have lost its impetus.

YOUTH ACTIVITIES — To aid the Youth Activities Program by sponsoring scout units, camping, and other youth activities in our jurisdiction and to promote the National “Hoop Shoot®” and Elks National Youth Week in your Lodge.

LODGE ACTIVITIES — To support programs sponsored by Grand Lodge such as membership classes, newspaper week, lapsation, etc.

PROGRAMS IN SUPPORT OF STATE ASSOCIATION PROGRAMS:

MAJOR PROJECT — To inform your members of the activities and accomplishments of the Major Project and to get their support for special programs to raise additional money for such programs.

RITUALISTIC — Competition in District contests.

VETERANS' SERVICE — Aid in gathering hides and other therapy materials, entertainment for veterans in hospitals.

LOCAL LODGE PROGRAMS:

Charity, Community Welfare, Lapsation, Indoctrination, Grand Lodge and State Association, Flag Day, Memorial Day, Mother's Day, Fund-raising for Building, Americanism, Old Timers, and many others that make for a complete Lodge program as needed in your Subordinate Lodge.

A complete list of the Committees of the Lodge should be given each candidate at his post-initiation meeting or should be mailed to him/her requesting that if he/she has a preference for serving on a particular committee, he/she should designate it. He/she should list his/her first, second and third choice as it may not be possible to assign the member to a committee which has a full complement of members.

EXHIBIT C

LIST OF THE GRAND LODGE MANUALS AND PUBLICATIONS WHICH SHOULD BE ON FILE IN EVERY SECRETARY'S OFFICE

1. Accident/Claim Prevention Manual — Code 513100
2. Americanism Committee Program Manual — Code 512000
3. Annotated Statutes — *(1 copy mailed annually to Lodge Secretary)* — Code 520100
4. Auditing, Accounting and Management Manual — Code 510100
5. Auditing Committee Manual — Code 510000
6. Directory of Subordinate Lodges — *(1 copy mailed annually to Lodge Secretary)* — Code 553700
7. Drug Awareness Program CD — *(only available from ENF)*
8. Elks National Foundation Annual Report
9. Elks National Foundation Chairman Handbook — *(DVD only available from ENF)*
(This manual remains in the possession of the ENF Chairperson of the Lodge. Additional copies available online at: www.elks.org/enf/volunteers.cfm)
10. Elks National Veterans Service Commission Manual — Code 513500
12. Grand Lodge and State Associations Directory — *(1 copy mailed annually to Lodge Secretary)*
— Code 553800
13. Grand Lodge Proceedings — *(latest edition)* — Code 511400
14. Grand Lodge Program Booklet — Code 514000
16. History of the Order — Code 511300
17. Indoctrination Program — **Video:** Code 533200 — **DVD:** Code 533300
18. Investigation/Interview Committee Manual — Code 510200
19. Leadership Training Booklets *(set of 5)* — Code 511900
20. Liability Insurance Program Manual — *(1 copy mailed annually to Lodge Secretary)*
— Code 513000
21. Lodge Activities Program Manual — Code 510300
22. Media Relations Manual — Code 510700
23. Membership Program and Planning Manual — Code 510400
24. Exalted Rulers, Lodge Officers and Committee Members Manual — Code 510500
25. Property Plus Insurance Manual — *(Obtain from Marsh, Inc.)*
26. Protocol Manual — Code 510600
27. Ritual of the Subordinate Lodges — Code 511500
28. Rituals of Special Services — Code 511601
29. Ritualistic Contest Manual — Code 519900
30. Robert's Rules of Order — Code 511700
31. Secretary's Manual — Code 510800
32. Youth Activities Committee Program Manual — Code 512100
33. Grand Lodge Supplies current Price List — Code 572500
34. Charity Records Booklet — *(2 copies mailed automatically to every Lodge Secretary in April of every year)* — Code 511100

EXHIBIT D-1

2007-2008 LODGE COMMITTEE CHAIRPERSONS

[Required per Section 13.020]



OFFICER-ELECT & SECRETARY, PLEASE COMPLETE IMMEDIATELY! Type or print clearly, making certain that spelling is correct, attach SEPARATE LIST of Lodge Officers-Elect and -Appointive for upcoming Lodge year and return to your District Deputy on or before the APRIL CLINIC. Should any changes occur in Officer or Chairperson addresses, please notify the Grand Secretary's Office and your District Deputy at once.

PLEASE USE FULL NAMES. INCLUDE AREA CODE FOR ALL PHONE NUMBERS; AND IF P.O. BOX IS USED, BE SURE TO ADD A STREET ADDRESS FOR UPS DELIVERY. GIVE 9-DIGIT ZIP CODE WHENEVER KNOWN.

LODGE NAME: _____ NO: _____ DISTRICT: _____ STATE: _____

EXALTED RULER-ELECT: _____ Res: () _____

Address: _____ Bus: () _____

City: _____ State: _____ Zip Code: _____ Email: _____

UPS Address: _____

AUDITING & ACCOUNTANT

AUDITING: [Sec. 13.040]

Address: _____

City: _____

UPS Address: _____

In the month of January, an ample supply of this 4-Page Form will be mailed by the Office of the Grand Secretary to each District Deputy to be sent to the Lodges in his or her district.

PHONE NUMBERS

COMMUNITY ACTIVITIES CHAIRPERSON

PHONE NUMBERS

COMMUNITY ACTIVITIES: [Sec. 13.150] Res: () _____

Address: _____ Bus: () _____

City: _____ State: _____ Zip Code: _____ Email: _____

UPS Address: _____

ELKS NATIONAL FOUNDATION CHAIRPERSON

PHONE NUMBERS

NATIONAL FOUNDATION: [Sec. 13.120] Res: () _____

Address: _____ Bus: () _____

City: _____ State: _____ Zip Code: _____ Email: _____

UPS Address: _____

EXHIBIT D-2

LODGE ACTIVITIES

PHONE NUMBERS

LODGE ACTIVITIES

CHAIRPERSON: _____ Res: () _____
[Sec. 13.091]

Address: _____ Bus: () _____

City: _____ State: _____ Zip Code: _____ Email: _____

UPS Address: _____

PHONE NUMBERS

AMERICANISM COORDINATOR: _____ Res: () _____
[Sec. 13.030]

Address: _____ Bus: () _____

City: _____ State: _____ Zip Code: _____ Email: _____

UPS Address: _____

PHONE NUMBERS

FLAG DAY COORDINATOR: _____ Res: () _____
[Sec. 13.050]

Address: _____ Bus: () _____

City: _____ State: _____ Zip Code: _____ Email: _____

UPS Address: _____

PHONE NUMBERS

GOVERNMENT RELATIONS

COORDINATOR: _____ Res: () _____
[Sec. 13.060]

Address: _____ Bus: () _____

City: _____ State: _____ Zip Code: _____ Email: _____

UPS Address: _____

PHONE NUMBERS

MEMORIAL DAY COORDINATOR: _____ Res: () _____
[Sec. 13.110]

Address: _____ Bus: () _____

City: _____ State: _____ Zip Code: _____ Email: _____

UPS Address: _____

PHONE NUMBERS

NATIONAL VETERANS

SERVICE COORDINATOR: _____ Res: () _____
[Sec. 13.130]

Address: _____ Bus: () _____

City: _____ State: _____ Zip Code: _____ Email: _____

UPS Address: _____

Lodge Name (with state) and Number:

EXHIBIT D-3

LODGE ACTIVITIES *continued*

PHONE NUMBERS

PUBLIC RELATIONS

COORDINATOR: _____ Res: () _____
[Sec. 13.140]

Address: _____ Bus: () _____

City: _____ State: _____ Zip Code: _____ Email: _____

UPS Address: _____

PHONE NUMBERS

VISITING COMMITTEE

COORDINATOR: _____ Res: () _____
[Sec. 13.160]

Address: _____ Bus: () _____

City: _____ State: _____ Zip Code: _____ Email: _____

UPS Address: _____

MEMBERSHIP

PHONE NUMBERS

MEMBERSHIP CHAIRPERSON: _____ Res: () _____
[Sec. 13.100]

Address: _____ Bus: () _____

City: _____ State: _____ Zip Code: _____ Email: _____

UPS Address: _____

PHONE NUMBERS

**INDOCTRINATION/
ORIENTATION COORDINATOR:**

_____ Res: () _____
[Sec. 13.070]

Address: _____ Bus: () _____

City: _____ State: _____ Zip Code: _____ Email: _____

UPS Address: _____

PHONE NUMBERS

**INVESTIGATION/
INTERVIEW COORDINATOR:**

_____ Res: () _____
[Sec. 13.080]

Address: _____ Bus: () _____

City: _____ State: _____ Zip Code: _____ Email: _____

UPS Address: _____

PHONE NUMBERS

LAPSATION COORDINATOR: _____ Res: () _____
[Sec. 13.090]

Address: _____ Bus: () _____

City: _____ State: _____ Zip Code: _____ Email: _____

UPS Address: _____

Lodge Name (with state) and Number:

EXHIBIT D-4

YOUTH ACTIVITIES

PHONE NUMBERS

YOUTH ACTIVITIES

CHAIRPERSON: _____ Res: () _____
[Sec. 13.170]

Address: _____ Bus: () _____

City: _____ State: _____ Zip Code: _____ Email: _____

UPS Address: _____

PHONE NUMBERS

DRUG AWARENESS

COORDINATOR: _____ Res: () _____
[Sec. 13.041]

Address: _____ Bus: () _____

City: _____ State: _____ Zip Code: _____ Email: _____

UPS Address: _____

PHONE NUMBERS

"HOOP SHOOT®"

COORDINATOR: _____ Res: () _____
[Sec. 13.061]

Address: _____ Bus: () _____

City: _____ State: _____ Zip Code: _____ Email: _____

UPS Address: _____

PHONE NUMBERS

"SOCCER SHOOT®"

COORDINATOR: _____ Res: () _____

Address: _____ Bus: () _____

City: _____ State: _____ Zip Code: _____ Email: _____

UPS Address: _____

PHONE NUMBERS

ACCIDENT PREVENTION

MANAGER: _____ Res: () _____
[Sec. 12.070]

Address: _____ Bus: () _____

City: _____ State: _____ Zip Code: _____ Email: _____

UPS Address: _____

RELIEF [2007-2008 Officers]

[Sec. 13.010]

1. Exalted Ruler: _____ 4. Lecturing Knight: _____

2. Leading Knight: _____ 5. Secretary: _____

3. Loyal Knight: _____ 6. Treasurer: _____

Lodge Name (with state) and Number: _____

EXALTED RULER-ELECT & SECRETARY: COMPLETE IMMEDIATELY AND RETURN TO YOUR DISTRICT DEPUTY

EXHIBIT E

Always consult your current *Grand Lodge & State Associations Directory* for the correct name and address when contacting Grand Lodge.

Members of the Order are *not* referred to as “Mr.,” “Mrs.,” or “Ms.,” and we never use nicknames nor titles such as “Dr.”.

GRAND LODGE OFFICERS ARE ADDRESSED AS FOLLOWS:

Hon. [Name], GER (*or use proper title of other officers*)
B. P. O. Elks
[then 2-line address]

(When writing to the Grand Chaplain, however, use title proper for member of the Clergy, such as: Rev., Fr., Msgr., etc.)

GRAND TRUSTEES, HOWEVER, ARE ADDRESSED AS FOLLOWS:

Hon. [Name], Chairman
Board of Grand Trustees, B. P. O. Elks
[then 2-line address]

The Members other than the Chairman are to be addressed as follows:

Hon. [Name], Grand Trustee*
B. P. O. Elks
[then 2-line address]

*(*while it is sufficient to use this format, you may also use the full title for each position, such as: Approving Member, Secretary, Pension Member, etc. along with the next line as: Board of Grand Trustees, B. P. O. Elks)*

JUSTICES OF THE GRAND FORUM ARE ADDRESSED AS FOLLOWS:

Hon. [Name], Chief Justice or Justice
Grand Forum, B. P. O. Elks
[then 2-line address]

THE CHAIRMAN AND MEMBERS OF THE GRAND LODGE COMMITTEES ARE ADDRESSED AS FOLLOWS:

[Name], Chairman, Vice-Chairman, Secretary or Member
Committee Name, B. P. O. Elks
[then 2-line address]

MEMBERS OF THE PARDON COMMISSION ARE ADDRESSED AS FOLLOWS:

Hon. [Name], Chairman or Commissioner
Pardon Commission, B. P. O. Elks
[then 2-line address]

GRAND LODGE AGENCY MANAGERS, DIRECTORS AND COORDINATORS SHOULD BE ADDRESSED USING THEIR CORRECT TITLES, SUCH AS:

[Name], Executive Director
Elks National Foundation
[then 2-line address]

DISTRICT DEPUTIES AND SPECIAL DEPUTIES ARE ADDRESSED AS:

[Name], D. D. G. E. R.
[State] – South District, B. P. O. Elks
[then 2-line address]

— **OR** —

[Name], S. D. G. E. R.
B. P. O. Elks
[then 2-line address]

EXHIBIT F-1

HOW TO REVISE OR AMEND YOUR BY-LAWS AND/OR HOUSE RULES

Every Lodge of the Order MUST, at least every five years, submit a General Revision (complete listing) of all its By-laws to its Area Member of the Grand Lodge Committee on Judiciary and receive his approval, per Section 17.060 of our Statutes. This requirement applies regardless of the quantity of individual Amendments approved since the Lodge's last General Revision approval date.

1. For GENERAL REVISION of By-Laws:

Appoint a By-law Revision Committee. Write the Grand Secretary for a free By-law Revision Kit (Instruction sheet, Judiciary Member Addresses, 4 copies of latest By-law guide booklet with blank spaces - Code 5205). Only the current By-law booklets must be used, neither Judiciary nor the Grand Secretary will accept submissions entered on out-of-date booklets.

The Committee when revising should compare present Lodge By-laws, including any Amendments approved by Judiciary since the last General Revision, with the latest By-law guide booklet and the latest Annotated Statutes to learn of all sections where the Laws of the Order grant the Lodge a choice or option. After this review, the Committee compiles the proposed new By-laws General Revision including any changes not in conflict with the Statutes as well as any unchanged items from the previous By-laws and reports its recommendations in writing to the Lodge at a regular meeting with a motion made, seconded and passed by majority vote to make the proposed General Revision a special order of business at a designated regular meeting not less than two weeks nor more than eight weeks later. If the Lodge, due to uncontrollable circumstances, cannot ascertain what its By-laws were previously in any or all areas, the Committee should compile its recommendations for all areas based on its awareness of the needs and wishes of the Lodge at the present time (when approved by the Lodge in accordance with Statutory procedures and approved by Judiciary, the new By-laws supersede all previously existing By-laws).

At least ten days prior to the meeting scheduled for the vote on the proposed By-laws, notify all members (use of the Lodge Bulletin is acceptable) of the date when the voting is to be held and the items to be voted on. In the notice it is not necessary to reprint the entire By-laws, only the proposed changes from the previous By-laws. However, to avoid disputes at a later date, it is best to also include notice to the effect that the purpose of the special vote is for a General Revision, and any other changes can also be considered. This insures that all members of the Lodge have been afforded the opportunity to contribute their ideas and to vote on the By-laws which all members will have to observe.

On the date set, the Lodge discusses each item, modifying where necessary, and votes its approval of the finished version by majority vote.

The approved By-laws are then entered in the current By-law booklets. Exalted Ruler and Secretary sign and seal the Revision Certificate on Page 27 of each booklet after entering the dates of Lodge action, and three copies are mailed to the Area Member of the Grand Lodge Committee on Judiciary. The fourth copy is retained for the Lodge files.

NOTE: These By-laws do not take effect until approved by Judiciary, as evidenced by written notification to the Lodge. If there are questions about the procedure or proposed By-laws, contact Judiciary.

2. For ORIGINAL By-laws of a New Lodge:

The same procedure as outlined above is followed by a Lodge in the process of organization, except that the By-laws Committee has to prepare, notify and submit the complete By-laws for approval of the membership without consideration of previous By-laws. It must be pointed out that our Laws require the New Lodge's By-laws to have been approved by Judiciary BEFORE a Charter can be issued to them.

3. To AMEND By-laws:

IMPORTANT NOTE: IF YOUR LODGE IS PAST THE 5-YEAR LIMIT SINCE ITS LAST GENERAL REVISION. INDIVIDUAL AMENDMENTS WILL NOT BE APPROVED BY JUDICIARY. ONLY SUBMISSION OF A GENERAL REVISION WILL RESTORE STATUTORY COMPLIANCE, AND PERMIT SUBSEQUENT AMENDMENTS TO RECEIVE CONSIDERATION FOR APPROVAL.

The procedure for amending one or more individual By-laws is the same as 1. above. The written Amendment proposal presented both to the Lodge and in the notice to the members should first recite the pertinent By-law or Section thereof as it presently reads, then state that it is to "be amended to read as follows", followed by the proposed new By-law. At the scheduled meeting not less than two nor more than eight weeks later, the Lodge decides by majority vote. If rejected, the matter is closed.

If approved by the Lodge, the Secretary shall promptly prepare three identical copies of the entire motion as acted upon. He shall prepare three certificates of Lodge action (refer to Page 27 of the By-law guide booklet for the wording to be used, substituting "the amendment to Article _____, Section _____ of the By-laws of _____ Lodge" wherever "amended and substituted By-laws" appears). DO NOT USE THE BY-LAW GUIDE BOOKLETS FOR INDIVIDUAL AMENDMENTS. THE AMENDMENTS SHOULD BE TYPED OUT SEPARATELY ON 8 1/2" by 11" PAGES. Enter the dates of Lodge action on the certificates. Exalted Ruler and Secretary sign and seal all three, and send them to your Area Member of the Grand Lodge Committee on Judiciary.

EXHIBIT F-2

When Judiciary Committee's approval is returned to your Lodge, the Amendment becomes effective; changes in dues, however, only become effective on the next April 1st.

As to what you may legally do in Amending By-laws, consult your Annotated Statutes, latest edition. Ask an attorney member of your Lodge for help as to legality, or contact Judiciary. No use going through all this procedure if what you do cannot be approved.

4. HOUSE RULES:

Follow the same general procedure with respect to adopting or changing HOUSE RULES, such as notice, vote, certificate, etc., changing any form of certificate to apply to HOUSE RULES.

5. PRINTING:

Printed copies of a Lodge's full By-laws (Code 5206) can be obtained from the Office of the Grand Secretary, 2750 Lake View Avenue, Chicago, Illinois 60614; PLEASE NOTE, however, that this service is ONLY available under the following conditions:

The Lodge's FULL BY-LAWS (not just Amendments), either Original or a General Revision, must have been approved by the Grand Lodge Judiciary Committee Area Member, as entered in the LATEST ISSUE of By-laws Guide Form Booklets (Code 5205), not more that one year prior to the date the order is received. DO NOT send your Lodge's file copy of the Approved By-laws General Revision with your printing order, Judiciary automatically sends file copies of every By-law Revision or Amendment it approves to the Grand Secretary, and this copy is used for any printing orders received.

The minimum order quantity is 300 copies, and Lodges should order a sufficient quantity to last approximately five years. The basic prices are subject to change without notice. Check the current Supply Catalog for the current price. If the Lodge wishes to have its House Rules printed in the same booklet with the By-laws, please indicate this in your order AND enclose a copy of the full House Rules as you wish them printed with your order. There may be an additional charge for their inclusion, or for any large insertions or changes in the basic By-law text. NOTE: We cannot include House Rules or any other material in the printed copies unless these have also been approved by Judiciary at some time.

DO NOT INCLUDE PAYMENT WITH ORDERS FOR PRINTED BY-LAWS. Since the printing of the By-laws takes approximately 2½ to 3 months, the rules governing the financial operation of the Grand Secretary's office do not permit either withholding or depositing funds this far in advance of merchandise delivery. The Lodge will be billed at the current price through normal procedures after shipment of the completed By-laws.

If at the time a printing order is placed, the Lodge has a supply of its previous By-laws, it is permissible while waiting for the new By-laws to update these by hand or attached inserts to provide copies for new members, as long as the corrected By-laws conform to the same provisions as those just approved by Judiciary. If no copies of the By-laws are on hand, the Lodge should order as many copies of the current By-law guide booklets with blank spaces (Code 5205) as it will need to comply with Statutes in giving By-laws to each new member on Initiation. These are available from the Grand Secretary, and must be filled in by hand.

Do not send orders accompanied by unapproved booklets or By-law texts to the Grand Secretary; these will be returned as the authority for approval rests with the Grand Lodge Committee on Judiciary alone. Likewise the Grand Secretary's office will not accept orders with several pieces OF MATERIAL WHICH REQUIRE COMPILING TO MAKE THE BY-LAWS COMPLETE. The Grand Secretary has a limited staff and cannot provide any editing service to Lodges, nor can the office assume the responsibility for the errors which could result. If the Lodge is unsure of its printing needs or has questions about submitting an order, please contact the Grand Secretary for further information before submitting the order.

Please note that there is a difference between GENERAL REVISION of By-laws and AMENDMENT(S) to By-laws and the proper procedure must be followed in each case as outlined in these instructions.

DO IT RIGHT THE FIRST TIME. SAVE USELESS EXPENDITURE OF TIME AND CORRESPONDENCE BY CAREFUL PREPARATION.

Refer ALL Grand Lodge Committee on Judiciary matters of every nature to Committee members having jurisdiction of State in which YOUR LODGE is located.

NOTE: If you wish to incorporate your Lodge, or form a separate corporation under Section 16.030, follow Section 16.020, as to procedure. Give notice, certify properly, adopt resolution, etc. For suggested forms, see appendix of Annotated Statutes for Lodge or separate corporations.

EXHIBIT G-1

MONTHLY CHECKLIST — REPORTING AND ACTIVITY CALENDAR

— MARCH —

- | | |
|-----------------------------|---|
| Exalted Ruler
(Incoming) | <ol style="list-style-type: none">1. Select Lodge Statutory Chairpersons and Committee Members (Section 13.020)2. Select Lodge Officer appointments (Section 12.010)3. Select other Committees (Section 13.020)4. Complete and return “Lodge Statutory Committee Chairpersons” Form and Officer List to District Deputy (SEE EXHIBIT D)5. Contest “B”–Community Service & Image Brochure entry due March 156. Lodge Americanism Brochure Contest entry due March 31 |
|-----------------------------|---|

— APRIL —

- | | |
|----------------------|--|
| Exalted Ruler | <ol style="list-style-type: none">1. Installation of Officers (Section 12.010)2. Exalted Ruler, Leading Knight, Secretary and Chairperson of Trustees required attendance at District Deputy Clinic (Sections 12.020, 12.040, 12.050 and 12.070)3. Drug Awareness all-year Program4. Eagle Scout and Girl Scout Recognition all-year Program |
| Secretary | <ol style="list-style-type: none">1. Prepare Annual Report due to Grand Secretary by May 1st with Grand Lodge Dues (Section 16.010)2. Secretary’s semi-annual report to Lodge at 1st regular Lodge meeting (Section 12.050)3. Attend District Deputy Clinic (Section 12.050)4. Notify the Members of all Committees of their appointments, together with the subject given into their charge (Section 12.050) |
| Trustees | <ol style="list-style-type: none">1. Board elects its Officers (Section 12.070)2. Regular monthly meeting and keep minutes (Section 12.070)
Review profit-and-loss statement3. Monthly written report to the Lodge at 1st meeting (Section 12.070)4. Trustees present budget to Lodge by final meeting on April 4 (Section 12.070) |
| Club Management Body | <ol style="list-style-type: none">1. Regular monthly meeting and keep minutes (Section 16.040)
Review profit-and-loss statement2. Club Management Body present budget to Lodge by final meeting in April (Section 16.040) |
| Lapsation Committee | <p>Report at 1st regular Lodge meeting (Section 13.090)</p> |

EXHIBIT G-2

— MAY —

- Exalted Ruler
1. Elks National Youth Week Program begins on the 1st week in May
 2. Youth Week Brochure Contest entry due May 29th
 3. Teenager and/or Student of Year Program during Youth Week
 4. Junior Teen and/or Student of Year Program during Youth Week
 5. Mother's Day Program
 6. Law & Order Night
- Secretary
- Grand Lodge Dues due May 1st
- Trustees
1. Regular monthly meeting and keep minutes (Section 12.070)
Review profit-and-loss statement
 2. Monthly written report to the Lodge at 1st meeting (Section 12.070)
- Club Management Body
- Regular monthly meeting and keep minutes (Section 16.040)
Review profit-and-loss statement
- Lapsation Committee
- Report at 1st regular Lodge meeting (Section 13.090)

— JUNE —

- Exalted Ruler
1. Flag Day — June 14th — mandatory (Section 2.030)
 2. Deadline (June 30) to obtain GER Award Pins for Outstanding Members
 3. Organize special summer activities
- Secretary
- Prepare forum box with aid of Trustees (Sections 1.210 and 8.040)
- Trustees
1. Regular monthly meeting and keep minutes (Section 12.070)
Review profit-and-loss statement
 2. Monthly written report to the Lodge at 1st meeting (Section 12.070)
- Club Management Body
- Regular monthly meeting and keep minutes (Section 16.040)
Review profit-and-loss statement
- Lapsation Committee
- Report at 1st regular Lodge meeting (Section 13.090)
- Lodge Auditing and Accounting Committee
1. Present Annual Audit Report to Lodge on or before June 15th (Section 13.040)
 2. A copy of Annual Audit Report prior to June 30th to District Deputy and Area Member of Grand Lodge Auditing & Accounting Committee (Section 13.040)

— JULY —

- Exalted Ruler
1. Independence Day — July 4th
 2. Grand Lodge Session attendance required. Prepare report for presentation to the Lodge no later than 1st meeting in October (Section 12.120)
 3. Upon return, review and apply materials from Convention (ER Luncheon)

EXHIBIT G-3

Trustees	1. Regular monthly meeting and keep minutes (Section 12.070) Review profit-and-loss statement 2. Monthly written report to the Lodge at 1st meeting (Section 12.070)
Club Management Body	Regular monthly meeting and keep minutes (Section 16.040) Review profit-and-loss statement
Lapsation Committee	Report at 1st regular Lodge meeting (Section 13.090)
Lodge Auditing and Accounting Committee	The Committee shall use “Guide for Reviews by Lodge Auditing & Accounting Committee” (SEE EXHIBIT L) and report to Lodge (Section 13.040)

— AUGUST —

Exalted Ruler	1. Obtain and disseminate Elks Training Course 2. Exalted Ruler, Leading Knight, Secretary and Chairperson of Trustees required attendance at District Deputy Clinic (Sections 12.020, 12.040, 12.050 and 12.070) 3. Receive “Hoop Shoot®” package at District Deputy Clinic and then start plans 4. File Federal Income Tax Forms 990 and 990T due August 15th
Secretary	Attend District Deputy Clinic (Section 12.050)
Trustees	1. Regular monthly meeting and keep minutes (Section 12.070) Review profit and loss statement 2. Monthly written report to the Lodge at 1st meeting (Section 12.070)
Club Management Body	Regular monthly meeting and keep minutes (Section 16.040) Review profit and loss statement
Lapsation Committee	Report at 1st regular Lodge meeting (Section 13.090)

— SEPTEMBER —

Exalted Ruler	1. Prepare for District Deputy visit — September through December 2. Present report of Grand Lodge Session to Lodge (Section 12.120) 3. Teenager and/or Student of Month and Year Program begins 4. Junior Teen and/or Student of Month and Year Program begins
Secretary	1. Order membership cards on form supplied or on-line 2. Prepare all records for District Deputy official Lodge visit 3. Vote on Constitutional Amendments (if any) at 1st regular Lodge meeting in September
Trustees	1. Regular monthly meeting and keep minutes (Section 12.070) Review profit-and-loss statement 2. Monthly written report to the Lodge at 1st meeting (Section 12.070)

EXHIBIT G-4

Club Management Body Regular monthly meeting and keep minutes (Section 16.040)
Review profit-and-loss statement

Lapsation Committee Report at 1st regular Lodge meeting (Section 13.090)

— OCTOBER —

Exalted Ruler 1. Elks National Foundation month
2. Grand Exalted Ruler's Class
3. "Hoop Shoot®" Chairperson be prepared for Local, District and State competition
4. Roll Call Night (last meeting in October)

Secretary Semi-annual report to Lodge at 1st regular meeting (Section 12.050)

Trustees 1. Regular monthly meeting and keep minutes (Section 12.070)
Review profit-and-loss statement
2. Monthly written report to the Lodge at 1st meeting (Section 12.070)

Club Management Body Regular monthly meeting and keep minutes (Section 16.040)
Review profit-and-loss statement

Lapsation Committee Report at 1st regular Lodge meeting (Section 13.090)

Lodge Auditing and Accounting Committee The Committee shall use "Guide for Reviews by Lodge Auditing & Accounting Committee" (**SEE EXHIBIT L**) and report to Lodge (Section 13.040)

— NOVEMBER —

Exalted Ruler 1. "Elks Veterans Remembrance Month"
November 11th — Veterans Day
2. "Adopt-A-Vet" Program
3. Thanksgiving — benefit baskets

Secretary Membership Report due November 1st (Section 12.050)

Trustees 1. Regular monthly meeting and keep minutes (Section 12.070)
Review profit-and-loss statement
2. Monthly written report to the Lodge at 1st meeting (Section 12.070)

Club Management Body Regular monthly meeting and keep minutes (Section 16.040)
Review profit-and-loss statement

Lapsation Committee Report at 1st regular Lodge meeting (Section 13.090)

EXHIBIT G-5

— DECEMBER —

Exalted Ruler	<ol style="list-style-type: none">1. Elks Memorial Service — 1st Sunday in December — mandatory (Section 2.020)2. Christmas Charities Program — help needy families
Secretary	Prepare forum box with aid of Trustees (Sections 1.210 and 8.040)
Trustees	<ol style="list-style-type: none">1. Regular monthly meeting and keep minutes (Section 12.070) Review profit-and-loss statement2. Monthly written report to the Lodge at 1st meeting (Section 12.070)
Club Management Body	Regular monthly meeting and keep minutes (Section 16.040) Review profit-and-loss statement
Lapsation Committee	Report at 1st regular Lodge meeting (Section 13.090)

— JANUARY —

Exalted Ruler	<ol style="list-style-type: none">1. State President Class2. Exalted Ruler, Leading Knight, Secretary and Chairperson of Trustees required attendance at District Deputy Clinic (Sections 12.020, 12.040, 12.050 and 12.070)3. Complete and return Veterans Remembrance Report to District Deputy before January 31st4. “Hoop Shoot®” Chairperson report to Lodge on Contest5. “Most Valuable Student” Scholarship applications due Lodge6. Review year’s program, only 3 months left7. Remind Auditing Committee to arrange for Annual Audit8. Americanism Essays due at Lodge and winners sent to District Americanism Chairperson9. Contest “D”–Lodge Bulletin entry due January 15th
Secretary	Attend District Deputy Clinic (Section 12.050)
Trustees	<ol style="list-style-type: none">1. Regular monthly meeting and keep minutes (Section 12.070) Review profit-and-loss statement2. Monthly written report to the Lodge at 1st meeting (Section 12.070)
Club Management Body	Regular monthly meeting and keep minutes (Section 16.040) Review profit-and-loss statement
Lapsation Committee	Report at 1st regular Lodge meeting (Section 13.090)
Lodge Auditing and Accounting Committee	<ol style="list-style-type: none">1. Committee shall use “Guide for Reviews by Lodge Auditing & Accounting Committee” (SEE EXHIBIT L) and report to Lodge (Section 13.040)2. Auditing Committee to arrange for Annual Audit

EXHIBIT G-6

— FEBRUARY —

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|----------------------|--|
| Exalted Ruler | <ol style="list-style-type: none">1. Nomination and Election of Officers (Sections 3.080 and 3.090)2. Past Exalted Rulers' Night (1st meeting in February)3. Birthday of the Order — February 16, 18684. National Patriotism Week5. Present Elk of the Year and Officer of the Year Awards6. Program "C"—Elks Memorial Service Brochure entry due February 15 |
| Secretary | <ol style="list-style-type: none">1. Lodge Secretary mail completed Directory Information Forms to Grand Secretary (Section 3.090)2. Provide ballots for election (if needed) |
| Trustees | <ol style="list-style-type: none">1. Regular monthly meeting and keep minutes (Section 12.070)
Review profit-and-loss statement2. Monthly written report to the Lodge at 1st meeting (Section 12.070) |
| Club Management Body | Regular monthly meeting and keep minutes (Section 16.040)
Review profit-and-loss statement |
| Lapsation Committee | Report at 1st regular Lodge meeting (Section 13.090) |

— MARCH —

- | | |
|---|---|
| Exalted Ruler | <ol style="list-style-type: none">1. Exalted Ruler Class2. Deadline (March 1st) for completion of Elks Training Course3. Contest "A"—All-American Lodge entry due to District Deputy March 154. Contest "B"—Community Service & Image Brochure entry due March 155. Elks National Foundation Contests "E" and "F" — cutoff date for qualifying contributions is March 15.6. Elks National Foundation final remittance due by March 157. Best Youth Program Brochure to State Chairperson due March 238. Deadline (March 31st) for GER's Certificates for Outstanding Members from GL-Lodge Activities/State Associations Committee Member9. Deadline (March 31st) for Elk of the Year and Citizen of the Year10. Lodge Americanism Brochure Contest entry due March 31 |
| Secretary | Begin preparing for cut-off of fiscal year in all accounts and records at month's end |
| Trustees | <ol style="list-style-type: none">1. Regular monthly meeting and keep minutes (Section 12.070)
Review profit-and-loss statement2. Monthly written report to the Lodge at 1st meeting (Section 12.070) |
| Club Management Body | Regular monthly meeting and keep minutes (Section 16.040)
Review profit-and-loss statement |
| Lapsation Committee | Report at 1st regular Lodge meeting (Section 13.090) |
| Lodge Auditing and Accounting Committee | Watch for Audit Report Forms from Grand Secretary |

EXHIBIT H

SUBORDINATE LODGE CONTESTS

<u>DUE DATE</u>	<u>CONTESTS</u>
January 15	Lodge Bulletin Contest “D” (send to Grand Lodge-Lodge Activities/State Associations Committee Member)
January 30	Americanism Essay Contest Winners (send to District Americanism Chairperson)
February 15	Elks Memorial Service Program “C” (send to Grand Lodge-Lodge Activities/State Associations Committee Member)
March 15	Community Service & Image Contest “B” (send to Grand Lodge-Lodge Activities/State Associations Committee Member)
March 15	Per capita contribution to the Elks National Foundation Contest “E” (based on Elks National Foundation records)
March 15	Elks National Foundation Chairman Challenge Contest “F” (based on Elks National Foundation records)
March 15	All-American Lodge Contest “A” (send completed form to District Deputy)
March 23	Best Youth Program Contest (send to State Youth Activities Committee Chairperson)
March 31	Lodge Americanism Contest (send to Grand Lodge Americanism Committee Member)
May 29	Elks National Youth Week—begins on the 1st week in May (send to Grand Lodge Youth Activities Committee Member)

SUBORDINATE LODGE AWARDS

<u>DUE DATE</u>	<u>AWARDS</u>
March 31	Elk of the Year (submit selection to Grand Secretary for citation and present in February)
March 31	Officer of the Year (submit selection to Grand Secretary for citation and present in February)
March 31	Citizen of the Year (submit selection to Grand Secretary for citation)
June 30	Grand Exalted Ruler’s Outstanding Member Award
March 31	Grand Exalted Ruler’s Exalted Ruler Award
March 31	Grand Exalted Ruler’s Subordinate Lodge Award
March 31	Grand Exalted Ruler’s Subordinate Lodge Award for lapsation rate of 2% or less
October 31	Grand Exalted Ruler’s Citation will be awarded to each lodge that has, as of September 1, a full complement of elected and appointed officers who are not Past Exalted Rulers. (Exclude secretary, treasurer, trustee, organist, presiding justice and alternate delegate positions.) Notated as verified and approved by the District Deputy.

DETAILED INFORMATION MAY BE OBTAINED FROM THE
GRAND LODGE PROGRAM AND PAMPHLETS

EXHIBIT I

SELF INSPECTION

COMPLETED BY: _____ **TELEPHONE:** (____) _____ **DATE:** _____
Lodge Name & Number _____
Street Address _____
City _____ **State** _____ **Zip Code** _____

I. Access Roads, Walkways, Parking Areas	YES	NO	IX. Swimming Pool	YES	NO
1. Free of debris, cracks, broken paving			1. Appropriate caution signs posted		
2. Different elevations between adjacent walkways provided with guards or well marked			2. Proper enclosure to prevent falling into pool or access to children		
3. Walkways flat, well-drained, without holes			3. Glass cups & plates not allowed in pool area		
4. Fences & barricades secured & in good condition			4. Remove Diving Board		
5. Pathways & parking areas well lighted			5. Certified Lifeguard when pool open		
6. Walkways have safe clearance from motorized equipment			X. Kitchen, Bar & Restaurant		
II. Stairs & Ramps			1. Metal container with cover provided for greasy rags		
1. Standard stair rails or handrails provided on stairways with four or more stairs & ramps			2. Knives stored in holders when not in use		
2. Handrails well secured with no sharp or rough parts			3. Electrical cords & plugs of appliances in good condition		
3. Stairs tread & riser free of chips, cracks, unevenness			4. Food processing equipment properly guarded & in good repair		
4. Stairs treads & ramps slip resistant			5. Glass stored away from open ice storage & food storage areas		
5. Stairways & ramps well lighted			6. Gas & beverage concentrate cylinders secured against tipping		
6. Do stairs have at least 6½ feet overhead clearance			7. Drain & other floor openings covered		
III. Floor & Wall Openings			8. Non-skid mats provided in line of sinks, ice machine, range, etc.		
1. Large glass areas subject to human impact well marked			9. Are mats clean without grease or other build-up		
2. Floor opening provided with guard rail or cover			10. Foods stored off the floor		
3. Grate type covers designed not to affect foot traffic			11. Food covered & stored in refrigerator when not being prepared		
4. Safe Floors Non-Skid			12. Hood & filters over range clean & not laden with grease		
IV. Exiting & Egress			13. Suppression system in hood inspected in last 6 months		
1. Emergency lighting provided in corridors & stairways			14. Chairs, Stools & Tables in Good Condition		
2. All exits marked & properly illuminated			XI. Restrooms, Locker Rooms, Showers & Saunas		
3. All doors, passages, stairs that aren't exits properly marked			1. Maintained dry, clean, sanitized & free of debris		
4. All exits & passageways free of obstructions			2. Well-illuminated, burned out bulbs promptly replaced		
5. Are at least two means of egress provided from upper floors			3. Hand towel, soap, toilet paper & sink fixtures secured & in good repair		
V. Exit doors			4. Toilet stall & locker walls, doors & latches secure & in good repair		
1. All exit doors opening the direction of exit			5. Walking surfaces of non-skid materials		
2. Cold storage room doors provided with inside release			6. Appropriate warning signs posted, <i>i.e.</i> , "CAUTION - SLIPPERY WHEN WET" or "DO NOT USE OVER 15 MINUTES", etc.		
3. Doors opening into street provided with warnings or barriers to prevent stepping into path of vehicles			XII. Personal Protection Devices		
VI. Storage Areas			1. Appropriate protective devices provided for chemicals on site such as respirators for gas leaks, gloves, goggles, etc.		
1. Storage areas clean, dry & free of refuse			2. Compliance with "Right to Know" requirements where applicable		
2. Entrance to areas locked while unattended			XIII. Protection Devices		
3. Flammable & combustibles stored away from heating devices & open flames			1. All automatic fire sprinkler system supply valves wide open		
4. Trash & debris in metal covered containers & regularly removed			2. All heat/smoke detection systems in operation		
VII. Emergency & First Aid			3. Portable extinguishers serviced in last 12 months & tagged		
1. Emergency numbers posted at each phone			4. Pressures in appropriate range on gauge		
2. Employees instructed on reporting emergencies			5. Extinguishers properly mounted at stations		
3. Employees instructed on use of portable extinguishers			6. Extinguishers recharged, as required		
4. First Aid kits clean and fully stocked			7. All sleeping quarters provided with smoke detectors unless provided with automatic sprinklers and carbon monoxide detectors		
VIII. Outdoor Fixtures & Playgrounds					
1. Benches & tables free of cracks, splinters & broken parts					
2. Water fountains & taps in good repair without broken parts					
3. BBQ free of sharp edges or missing parts					
4. Playground equipment clean & in good repair					

EXHIBIT J-1

TAXES AND TAX RETURNS

The following information is intended to provide a guide with suggestions and ideas to help Lodges insure compliance with the tax laws. The Lodge must be careful to maintain a reputation of being a law-abiding organization and not act to jeopardize our income tax exemption.

EXPERT ADVICE: The most effective way for a Lodge to stay out of trouble with taxing authorities is to seek advice of a qualified public accountant or tax attorney. Do this when you have questions or are in doubt. Also, the Lodge must keep the sponsoring Past Grand Exalted Ruler(s) informed. At time of annual audit ask the accountant to review your practices for compliance with tax laws and regulations. It is suggested that the Secretary keep up-to-date in this area, maintain a file of pertinent publications and be the point of contact for questions that arise.

OBTAINING PUBLICATIONS: Internal Revenue Service publications and forms may be obtained from the IRS Forms Distribution Center for your State. Also, they may be obtained by calling toll free 1-800-829-3676. State and local publications should be obtained from the State income tax or sales tax office and the local alcoholic beverage control office.

PAYROLL TAXES: Every Lodge that has employees must use IRS Publication #15, Circular E, "Employer's Tax Guide," which contains tax withholding tables and instructions for withholding, paying taxes, rendering returns and record-keeping. Additional pertinent instructions are contained in IRS Publication #937, "Business Reporting, Employment Taxes, and Information Returns." Taxes must be paid and returns filed within specified due dates to avoid serious penalties and interest. Following are deficiencies most frequently noted by the accountant:

Failure to withhold and pay income tax and social security taxes for part-time employees, "casual labor," "outside labor," "extra help," etc. Regardless of what the Lodge may call this expense, the taxes must be paid whether the employee works full- or part-time.

Failure to withhold and pay such taxes for the Secretary and Treasurer who are Officers receiving compensation.

Failure to require employees to report tips of \$20 or more in a month and failure to withhold and pay taxes on tips.

Failure to pay Federal Unemployment Tax (FUTA) and State unemployment taxes on a timely basis.

FEDERAL INCOME TAX RETURNS: It is advisable to have returns prepared by experienced professionals. Following is a brief of filing requirements.

- a. **FILING NOT REQUIRED:** A Lodge that normally has annual gross receipts of \$25,000 or less is not required to file Form 990 but may be required to file Form 990T. Gross receipts are the total amount received from all sources during the year without subtracting any costs or expenses.
- b. **FORM 990 OR 990EZ:** All other Lodges are required to file one of these returns by August 15th each year. Form 990EZ, the short form, may be used when gross receipts are less than \$100,000 and total assets are less than \$250,000 at end of year. Returns should be prepared at time of annual audit and forwarded with Annual Audit Report. If a return is filed late the Lodge could be assessed a penalty of \$10 a day, not to exceed the lesser of \$5,000 or 5% of the gross receipts. There are provisions for requesting an extension of time to file using IRS Form 2758. The following frequently noted deficiencies should be given special attention:

EXHIBIT J-2

Always report gross receipts and expenses; never just net income.

When listing Lodge Officers in the return include all Officers, whether they receive compensation or not.

On front of Form 990/990EZ indicate that the Lodge is exempt under 501(c)(8); indicate and enter Group Exemption No. 1156. Use of 501(c)(7) or 501(c)(10) is discouraged. These are more restrictive and require an individual letter of exemption.

- c. **FORM 990T:** This return must be filed by each Lodge that has gross income from an unrelated trade or business of \$1,000 or more. An unrelated trade or business is any trade or business that is regularly carried on and that is not substantially related to the exempt purposes of the Lodge. Unrelated business income must be included in Form 990/990EX. Lodges should obtain IRS Publication #598, "Tax on Unrelated Business Income of Exempt Organizations," as an aid in understanding what is and what is not unrelated business income. Typical examples of such income are rental of debt-financed property (property subject to mortgage), and regularly operating a commercial parking lot; Lodge facilities rented or leased to non-Elks; Ads in bulletins if income exceeds \$1,000. The Lodge must comply with the provisions of Section 14.130, Laws of the Order.

EMPLOYER IDENTIFICATION NUMBER: Each Lodge must have an EIN. This is a nine-digit number arranged as follows: 00-0000000. See IRS Publication #15, Circular E. The correct number should be used on all returns and other documents, and only one number used for the Lodge. A separate corporation may have a separate EIN and would use that number on their returns.

EXEMPTION FROM FEDERAL INCOME TAX: Grand Lodge has been issued a group exemption (No. 1156) for all Lodges under Section 501(c)(8) of the Internal Revenue Code. The basis for this exemption is that our exempt purposes are charitable and fraternal as expressed in the Preamble to our Constitution, and Lodges provide benefits exclusively to members and bona fide guests, including Club, swimming pool, golf and similar privileges. Lodges should always act to preserve this important exemption. Grand Lodge is required to furnish IRS each year a list of additions to, and deletions from, the list of Lodges included in the exemption. Therefore, Grand Lodge must have accurate information on correct EIN numbers. This is updated each year from the Directory Information Forms that Lodge Secretaries must furnish to Grand Lodge, and appears in the Subordinate Lodge Directory listing for each Lodge. Secretaries should insure that the EIN for the Lodge is entered correctly each year.

INFORMATION RETURNS: Most Lodges are required to file one or more of these returns each calendar year. Instructions are contained in IRS Publication #937, "Business Reporting, Employment Taxes and Information Returns." Quite frequently when an accountant audits a Lodge he will refer to errors of omission in this regard. Some returns most frequently involved are:

Payment of interest of \$10 or more to holders of member bonds or notes — IRS Form 1099-INT.

Payment of \$600 or more for non-employee compensation, such as accountants, attorneys, bands, etc. — IRS Form 1099-MISC.

Payment of \$600 or more in winnings from raffles or drawings — IRS Form W-2G.

Payment of \$1,200 or more in winnings from bingo, slot machines and other legal games of chance — IRS Form W-2G.

EXHIBIT J-3

FEDERAL SPECIAL (OCCUPATIONAL) TAX: Each Lodge which sells alcohol is subject to control by the Alcohol, Tobacco and Firearms Department (ATF) of the federal government. However, due to the ATF's suspension of the usual \$250 yearly fee in 2005, and lasting until 2008, each Lodge is currently only required to file a report with the ATF prior to July 1st to comply for its permit. For forms or more information, contact ATF Distribution Center, 7943 Angus Court, Springfield, Virginia 22153.

STATE AND LOCAL INCOME TAX RETURNS: It is the responsibility of the Lodge to know and comply with the requirements for collection and payment of such taxes and rendering required returns. Generally, a Lodge can obtain a copy of the law and regulations by contacting the appropriate taxing authority. Advice on accounting for sales taxes is contained in Section 1-124a of the Grand Lodge Auditing & Accounting Manual available from the Grand Secretary (Code 5101).

MEMBER NOTES OR BONDS: Occasionally a Lodge will borrow money from Members and issue notes or bonds as security. Wherein, the sale of debentures or other certificates of indebtedness must be approved by the Board of Grand Trustees (Section 16.050, the Laws of the Order). The Lodge should maintain accurate and complete records of all such liabilities. An ongoing record should be kept to reflect the following:

Note or bond holder's name and Social Security Number

Amount of the note or bond

Date due for redemption

Rate of Interest

Date and amount of each interest payment

The Internal Revenue Service requires that each such interest payment of \$10 or more in a calendar year be reported on an information return, Form 1099-INT.

IMPORTANT TAX RETURN DATES

January: Fourth quarter payroll reports. This includes the Federal annual unemployment Form #940.

W-2 forms are due to the employees by the 31st.

Information returns Form 1099 are due to recipient by 31st.

February: W-2 forms, transmittal form W-3, Form 1099 and transmittal Form 1096 are due to IRS by the last day of the month.

April: First quarter payroll reports due by the 30th.

July: Second quarter payroll reports are due by the 31st.

August: Annual IRS Form #990 and 990T are due by the 15th.

October: Third quarter payroll reports due by the 31st.

All Lodges audited by any taxing body and the results therefrom shall be reported to the sponsoring Past Grand Exalted Ruler(s).

EXHIBIT K

STEPS NECESSARY TO ASSURE A SATISFACTORY AUDIT REPORT

As required by Section 13.040, Laws of the Order

1. Auditing & Accounting Committee appointed by Exalted Ruler at the first regular session after installation as By-Laws require.

NOTE: No Lodge Secretary, Treasurer, Trustee or any member of the Supervising or Managing Body of the Club, Social Parlor or other facility established in connection with the Lodge shall serve as a member of the Lodge Auditing & Accounting Committee.

2. Auditing & Accounting Committee should study the Lodge's Financial Report from the preceding year and consult with the Auditing & Accounting Committee from the previous year to see that the recommendations of the Accountant have been complied with or, at least, evaluated. This also applies to the Evaluation of Financial Report sent the Exalted Ruler by the Grand Lodge Auditing & Accounting Committee.
3. Auditing & Accounting Committee should study Section 13.040, Laws of the Order (current edition), and the sections of **THE ACCOUNTING MANUAL** and **THE AUDITING & ACCOUNTING COMMITTEE MANUAL** dealing with the financial report so as to be familiar with the requirements listed by the Grand Lodge as to the scope and form of their examination and the official Financial Report.
4. All entities of the Lodge are to be included. If there is a Home, Club or separate corporation, the books of such separate entity must be audited and its Financial Report filed along with the Lodge Financial Report.
5. The Auditing & Accounting Committee selects an independent accountant *whose responsibilities are preferably covered by a written contract*. This should be done as soon as possible, so that the accountant will be advised of the deadline for filing the Financial Report with the Grand Lodge and can budget time to be sure to have the report completed on time. Most of the fiscal years of the Lodges and their entities end March 31 and, because this is the busy tax season with auditors and accountants, the accountant should be hired as early as possible.
6. The Auditing & Accounting Committee must instruct the accountant as to the scope of the examination so that it will fulfill the requirements of the Grand Lodge. The accountant should be familiar with the Accounting Manual so that the completed report will include all 12 pages of the Grand Lodge Financial Report Forms, and Federal Income Tax Returns.
7. The accountant should be instructed to submit the financial report directly to the Lodge Auditing & Accounting Committee when it is completed. Having employed and instructed the accountant, the Auditing & Accounting Committee should receive the report and discuss it in detail with the accountant. The Auditing & Accounting Committee should determine if the accountant has carried out its instructions and have a complete understanding of the accountant's recommendations and the reasons for them. *The Auditing & Accounting Committee must submit the Financial Report to the Lodge. This should be done at a meeting prior to June 15, and the Secretary must place certification of its receipt by the Lodge in the Transmittal Letter.*
8. Finally, the Secretary must send a copy of the Financial Report to the Area Member of the Grand Lodge Auditing and Accounting Committee and a copy to the Lodge's District Deputy Grand Exalted Ruler to arrive by *JUNE 30*. One copy should be kept in the Lodge files and a copy retained by the Accountant. *FAILURE TO FILE THE REPORT BY JUNE 30 WILL SUBJECT THE LODGE TO A \$100.00 FINE for each 30 days' delinquency up to a maximum of \$500.*
9. After the Financial Report for the fiscal year in which they were appointed is completed, the Members of the Committee continue with their other duties relating to quarterly reviews and reports to the Lodge about the Lodge's financial status. These reports should be presented at the last regular meeting in the months of July, October and January.

EXHIBIT L-1

GUIDE FOR REVIEWS BY LODGE AUDITING & ACCOUNTING COMMITTEE

This guide is for use in conducting reviews specified in Sec. 13.040-i of the Grand Lodge Statutes. Before proceeding, Committee Members should read and achieve an understanding of the following:

- Sec. 12.050 — Duties of the Secretary
- Sec. 12.060 — Duties of the Treasurer
- Sec. 12.070 — Duties of the Trustees
- Sec. 16.030 and 16.040 — Budgeting Requirements
- The Grand Lodge Auditing, Accounting & Management Manual
- The Subordinate Lodge Auditing & Accounting Committee Manual

The Committee should keep in mind that the basic purpose of the review and report to the Lodge are to provide reasonable assurance (1) that cash assets are safeguarded against loss from unauthorized use or disposition; (2) that transactions are executed as intended by the Lodge and recorded in a manner that will promote accurate financial statements; and (3) that each entity utilize the required budget process to control expenditures and prevent year-end losses.

	YES	NO
1. Have Dues and Fees been posted currently by date, name and in proper column?	<input type="checkbox"/>	<input type="checkbox"/>
2. Has Interest earned, as noted on bank or depository statements, been entered in the cash Journal?.....	<input type="checkbox"/>	<input type="checkbox"/>
3. Do revenues from the following entries compare with source document and code number of the Chart of Accounts?	<input type="checkbox"/>	<input type="checkbox"/>
a. Receipts from each fund-raising event, special or catered affair?.....	<input type="checkbox"/>	<input type="checkbox"/>
b. Rental of Real Estate or facilities?	<input type="checkbox"/>	<input type="checkbox"/>
c. Daily Bar & Lounge receipts?.....	<input type="checkbox"/>	<input type="checkbox"/>
d. Daily Dining Room receipts?.....	<input type="checkbox"/>	<input type="checkbox"/>
e. Receipts from Bingo	<input type="checkbox"/>	<input type="checkbox"/>
f. Receipts from Entertainment Machines?	<input type="checkbox"/>	<input type="checkbox"/>
g. Others peculiar to the Lodge (i.e., Swimming Pool, Golf, Snack Bar, etc.)	<input type="checkbox"/>	<input type="checkbox"/>
4. Does the Secretary receive all monies from all sources?.....	<input type="checkbox"/>	<input type="checkbox"/>
5. Are bank deposits made promptly, for safeguarding purposes?	<input type="checkbox"/>	<input type="checkbox"/>
6. Do the deposits reconcile with Secretary's receipts?.....	<input type="checkbox"/>	<input type="checkbox"/>
7. Was the cash receipts journal correctly totaled and balanced?.....	<input type="checkbox"/>	<input type="checkbox"/>
8. Were entries from the cash journals correctly posted to the General Ledger?	<input type="checkbox"/>	<input type="checkbox"/>
9. Trace revenue entry to the General Ledger, to the entry in Cash Journal, and to the bank deposit slip. Was each entry correct?	<input type="checkbox"/>	<input type="checkbox"/>
10. Count cash on hand for each authorized entity. Did the amount reconcile with the recorded amount?.....	<input type="checkbox"/>	<input type="checkbox"/>
11. Does cash on hand held by all parties exceed limits of existing Insurance?.....	<input type="checkbox"/>	<input type="checkbox"/>

EXPENSE RECORD KEEPING

Examine a reasonable number of expense entries against the vouchers or invoices.

12. Is a voucher system used in authorizing expenditures by the Lodge?	<input type="checkbox"/>	<input type="checkbox"/>
13. Do check amounts agree with invoices?	<input type="checkbox"/>	<input type="checkbox"/>
14. Was the correct expense account code from the Chart of Accounts entered?	<input type="checkbox"/>	<input type="checkbox"/>
15. Are all invoices marked "Paid" with the date and check number posted thereon?.....	<input type="checkbox"/>	<input type="checkbox"/>
16. Were payroll checks computed correctly based on hours worked, taxes withheld?	<input type="checkbox"/>	<input type="checkbox"/>
17. Is the number of checking accounts kept to a minimum?	<input type="checkbox"/>	<input type="checkbox"/>
18. Are all checking accounts interest-bearing?	<input type="checkbox"/>	<input type="checkbox"/>

EXHIBIT L-2

Examine the Cash Disbursement Journals.

YES NO

- | | | |
|--|--------------------------|--------------------------|
| 19. Were the latest monthly Cash Disbursement Journals correctly balanced?..... | <input type="checkbox"/> | <input type="checkbox"/> |
| 20. Were entries from the Cash Disbursement Journals properly posted to the General Ledger?..... | <input type="checkbox"/> | <input type="checkbox"/> |
| 21. Select several expense entries from the latest monthly statements.
Trace the expense entry to the General Ledger, to the entry in the Cash Disbursements Journal,
to the check, and to the invoice. Was each verified and correct? | <input type="checkbox"/> | <input type="checkbox"/> |
| 22. Were the statements from each Bank and Depository reconciled monthly?..... | <input type="checkbox"/> | <input type="checkbox"/> |
| 23. Cash payouts are discouraged. Are they kept to a minimum? | <input type="checkbox"/> | <input type="checkbox"/> |
| 24. Are cash payouts entered correctly in the appropriate Disbursement Journal?..... | <input type="checkbox"/> | <input type="checkbox"/> |

BUDGET COMPLIANCE

- | | | |
|---|--------------------------|--------------------------|
| 25. Was a proper budget prepared for each entity of the Lodge?..... | <input type="checkbox"/> | <input type="checkbox"/> |
| 26. Were the budget line items correlated well with the Chart of Accounts? | <input type="checkbox"/> | <input type="checkbox"/> |
| 27. Was the Budget presented to the Lodge and approved by the members present?..... | <input type="checkbox"/> | <input type="checkbox"/> |
| 28. Are monthly statements prepared and made available to compare with budget? | <input type="checkbox"/> | <input type="checkbox"/> |
| 29. Was an expenditure of any line item in excess of the budgeted amount? | <input type="checkbox"/> | <input type="checkbox"/> |
| 30. If applicable, were expenditures for unbudgeted items first referred to the Trustees for consideration? | <input type="checkbox"/> | <input type="checkbox"/> |
| 31. Do the Trustees meet regularly to review the budget comparisons?..... | <input type="checkbox"/> | <input type="checkbox"/> |
| 32. Do the Trustees have a complete record of the Fixed Assets of the Lodge? | <input type="checkbox"/> | <input type="checkbox"/> |

TAX COMPLIANCE

- | | | |
|---|--------------------------|--------------------------|
| 33. Examine income—producing activities to determine if unrelated business amounts to more than \$1,000.
Are records being kept on that segment of activity for the purpose of filing the IRS 990T Return? | <input type="checkbox"/> | <input type="checkbox"/> |
| 34. Are Payroll Taxes withheld on all employees?..... | <input type="checkbox"/> | <input type="checkbox"/> |
| 35. Has the Lodge rendered when due, all payroll, income and employment taxes? | <input type="checkbox"/> | <input type="checkbox"/> |
| 36. If contract labor is used, are 1099 forms issued when due?..... | <input type="checkbox"/> | <input type="checkbox"/> |
| 37. If interest of \$10 or more is paid anyone, is 1099-INT form issued?..... | <input type="checkbox"/> | <input type="checkbox"/> |
| 38. If applicable, is Sales Tax paid promptly when due?..... | <input type="checkbox"/> | <input type="checkbox"/> |
| 39. Are all persons handling money properly bonded? | <input type="checkbox"/> | <input type="checkbox"/> |

NOTE: The Lodge Auditing Committee should report the results of this review at a regular meeting of the Lodge, adding any recommendations the Committee may have.

REMARKS TO BE MADE ON SEPARATE PAGE IF NEEDED.

DO NOT send copy to Grand Lodge Auditing and Accounting Committee or with the D.D. Visit Report. Auditor to the District Deputy Grand Exalted Ruler will examine this report.

EXHIBIT M



GRAND LODGE
Benevolent and Protective
ORDER OF ELKS
 UNITED STATES OF AMERICA

**AUDITING AND ACCOUNTING
 COMMITTEE**

State OKLAHOMA
 District SOUTHEAST
 Area 6
 Date JUNE 23, 2006

BENSON Lodge No. 3510

ACKNOWLEDGEMENT OF RECEIPT OF FINANCIAL REPORT AND EVALUATION THEREOF:

TO BE READ ON THE LODGE FLOOR AND RETAINED AS A PERMANENT RECORD OF THE LODGE:

Report for Year Ended March 31st.....	2004	2005	2006
1. Date Report Received.....	6/20/2004	6/15/2005	6/20/2006
2. Was Uniform Chart of Accounts Used?.....	Yes	Yes	Yes
3. Was Report Prepared by an Independent Accountant?.....	Yes	Yes	Yes
4. When was Report Presented to Members?.....	6/15/2004	6/10/2005	6/15/2006
5. Amount of Working Capital.....	\$ 71,784	74,270	92,291
6. Amount of Total Equity.....	\$ 600,787	610,892	639,068
7. Lodge Net Profit (Loss) (Pg. 3).....	\$ 29,978	23,111	667
8. Club and Other Operation Net Profit (Loss) (Pg. 4).....	\$ (2,398)	8,774	1,594
9. Restricted Funds Reconciliation (Pg. 5).....	\$ 10,072	(5,439)	11,291
10. Was the Proper Budget Comparison Submitted For Each Entity?.....	Yes	Yes	Yes
11. Bar — Cost of Liquor Sold Percent (Pg. 8).....	35%	42%	30%
12. Dining Room — Cost of Food Sold Percent (Pg. 8).....	35%	50%	35%
13. Was a Complete Insurance Schedule Included? (Pg. 9).....	Yes	Yes	Yes
14. Were Dues Correctly Reconciled with Membership? (Pgs. 10/11).....	Yes	Yes	Yes
15. Membership Statistics (Pg. 10).....	600	520	440
16. Were Grand Lodge Forms Used?.....	Yes	Yes	Yes
17. Was Copy of Federal Income Tax Return Enclosed?.....	Yes	Yes	Yes

COMMENTS:

EXCELLENT REPORT. KEEP UP THE GOOD WORK.

ITEM 12 - DINING ROOM LABOR TOO HIGH AT 40%, SHOULD NEVER EXCEED 35%

ITEM 15 - LODGE MEMBERSHIP HAS DECLINED BY 160 MEMBERS THE PAST TWO YEARS. FINANCIALLY THAT TRANSLATES TO THE LOSS OF OVER \$14,000 IN DUES REVENUE. MEMBERSHIP IS MONEY. YOU MUST TAKE STEPS TO STABILIZE YOUR MEMBERSHIP AND TO MANAGE IT LIKE YOU WOULD ANY OTHER VALUABLE ASSET.

Note: If any questions are answered "NO," this indicates deficiency in the report as it has been submitted. You should consult the Auditing & Accounting Manual, Auditing Committee Manual and Section 13.040 of the Laws of the Order and make the necessary correction(s).

A. A. Member Member
 G/L Auditing & Accounting Committee



FRATERNAL NEWS GUIDELINES

ELKS CARE—ELKS SHARE

Material Appropriate for *The Elks Magazine*

THE ELKS MAGAZINE is first and foremost interested in hearing about your Lodge's charitable and civic activities. We would especially like to hear about your Lodge's benevolent projects, specifically news about the following subjects:

- ▶ Youth Programs
- ▶ Veterans Service Activities
- ▶ State Major Projects
- ▶ Drug Awareness Programs
- ▶ Visits of the GER
- ▶ Elks National Foundation Activities
- ▶ Lodge Centennial Celebrations
- ▶ Institution of New Lodges
- ▶ Dedication of New Lodge Homes
- ▶ Mortgage Burning Ceremonies
- ▶ Assistance to People in Distress
- ▶ Selected Army of Hope Activities
- ▶ Obituaries of Grand Lodge Officers

Keep in Mind

- ▶ Submissions must be timely—mail your submission within two weeks of the date of your Lodge's event.
- ▶ Information should be clear and complete. Answer the "five Ws" (who, what, where, when, and why). Make sure to mention who benefited from the Lodge activities—children, veterans, students, etc.
- ▶ Include a contact person and a daytime phone number in case we need more information.

Photo Considerations

The Elks Magazine welcomes photo submissions from Lodges. Both 35mm prints and digital images are acceptable, but in order for any photo to be published, it must meet the following guidelines:

Note: The magazine tries to publish all photographs which meet these guidelines, but space constraints sometimes prevent this.

Subject Matter

- ▶ Photos should always include people; they should depict more than one person, but no more than ten. All individuals in photos must be identified from left to right (with full names and titles). Do not mark on the photographs themselves—use a separate sheet of paper.
- ▶ Photos must depict charitable events, veterans activities, antidrug program activities, etc., and must always include the individuals being served, e.g., charitable recipients, veterans, students/youths.
- ▶ Photos should not depict the presentation of bank checks, gift certificates, or savings bonds.
- ▶ Photos should never indicate the presence of alcohol or cigarettes.
- ▶ The backdrop or background of a photo is also important, and the photographer should "frame" each shot carefully.

Reproduction quality

- ▶ Photos must be of good quality to be accepted. Make sure that the subjects are the focal point and that the photo is well composed; the lighting is adequate; and there is good contrast and sharp focus.
- ▶ People should be well positioned in the photos; candid shots/action shots are welcome as long as faces are in view and individuals can be identified. Relatively close-up shots are generally better than large group scenes.
- ▶ Newspaper photos, photocopies of photos, photos printed on computer printers, Polaroid photos, and negatives are not acceptable.
- ▶ Photos should never be bound with paper clips, stapled, or have writing on the back.
- ▶ Protect photos sent by US mail with cardboard or special packaging.

Photo Considerations *(continued)*

Digital photographs

Digital images e-mailed to the magazine (magnews@elks.org) or mailed in on a diskette or CD can be used if they meet the same standards as those for 35mm prints, and some additional standards related specifically to the quality of digital images.

- ▶ A camera with at least three megabyte capacity should be used.
- ▶ Not all digital images are created equal. The key to good, reproducible digital photos is the file size of the image, with larger, higher resolution images being preferred. It is important to create, save, and send the image in high enough resolution. Digital photos must have a minimum resolution of 1,500 by 900 pixels, or dots, per image to be reproduced with acceptable quality; the higher the resolution, the better. Digital cameras generally can be set for high resolution using words like “high” versus “low” resolution, or by actually selecting or setting dimensions in pixels.
- ▶ Do not send in prints made from digital images—send in the image itself via e-mail or on a disk.

Keep in Mind

- ▶ It is a good idea to submit more than one photo (but no more than three of the same event), if possible, so that a range of selection is available.

Submit Appropriate Material To:

The Elks Magazine
Editorial Department — OR — magnews@elks.org
425 W. Diversey Parkway
Chicago, IL 60614-6196

Note: Due to production schedules, expect news items to be published at least two months after submission.

- ▶ Remember that any photographs submitted may be used for marketing or other purposes. If permissions are required to reproduce photographs, it is the responsibility of the lodge to secure them.
- ▶ Fraternal news guidelines can also be found at www.elks.org/elksmag/fraternalguidelines.cfm.

And You Can Do Much More...

EVERYTHING YOU SUBMIT to *The Elks Magazine* should also be suitable for your lodge bulletin, perhaps your state publication, and definitely your local media—newspapers, radio, and television. Your state sponsor, too, would like to know what your lodge is doing.

In addition, there are many activities at your lodge that, while not appropriate for *The Elks Magazine*, may deserve attention from your local media. After all, your members and your potential new members all live near your lodge, so let them know about the great work you're doing and how they can become members or ask for assistance from the Order.

Here's a list of news items that the magazine cannot include, but that can be submitted to your own community media to strengthen the presence of the Order.

- ▶ Awards to Elks (e.g., Elk of the Year and recognition given to Lodges and state associations)
- ▶ Lodge Officer Installations
- ▶ Initiation Classes or Relative Initiations
- ▶ Old-Timer Recognition Programs
- ▶ Lodge Anniversaries other than Centennials
- ▶ Advertising for Profit or Fund-Raising Activities
- ▶ Social and Other Noncharitable Events
- ▶ Non-Elks Activities
- ▶ Blood Drives and Highway Cleanups
- ▶ Proclamations and Entries into Parades
- ▶ Youth Town-Takeovers
- ▶ Publicity for Future Events
- ▶ Poems, Eulogies, Editorials, and Humor
- ▶ Mandatory events, such as Flag Day observances and services held on Elks Memorial Sunday
- ▶ Elks “Hoop Shoot” and Soccer Shoot

EXHIBIT 0



National Drug Awareness Program
“Prevention through Education”



Order Date: _____ State: _____

Lodge Name: _____ Number: _____

S
H
I
P

T
O

Shipments are by UPS — Please give street address (No P.O. Boxes!)

Commercial **Residential**

{If not indicated, order will not be processed.}

PLEASE USE FULL BOX COUNT, ONLY!

No. of Boxes	Amt. Per Box	Code	Name
	1,000	DAP110	TIPS FOR TEENS – ALCOHOL
	500	DAP165	COLORING BOOK
	1,000	DAP170	HOW CAN I TELL IF MY CHILD IS USING DRUGS?
	1,000	DAP175	PARENT’S GUIDE TO INHALANTS
	1,000	DAP200	TIPS FOR TEENS – TOBACCO
	1,000	DAP215	TIPS FOR TEENS – HALLUCINOGENS
	1,000	DAP220	TIPS FOR TEENS – COCAINE & HEROIN
	1,000	DAP230	BOOKMARKS
	1,000	DAP245	METHAMPHETAMINE, IT’S EVERYONE’S PROBLEM
	1,000	DAP255	ANABOLIC STEROIDS – HIDDEN DANGERS
	1,000	DAP265	KIDS, CARS & MARIJUANA
	1,000	DAP270	BINGE DRINKING
	1,000	DAP275	LEGALIZING MARIJUANA
	*1,000	DAP280	ELKS NATIONAL DRUG AWARENESS PROGRAM

**NOTE: These brochures not available for ordering by/for Lodges*

Order must be sent through State Drug Awareness Chairman!

State Chairman Signature _____ Date Signed _____

*This program is a project of the Benevolent and Protective Order of Elks
 with financial assistance provided by the Elks National Foundation.*

Revised 10/2006

EXHIBIT P

CHECK SHEET FOR LODGE OF ITEMS REQUIRED FOR DISTRICT DEPUTY VISIT (To Be Completed By DISTRICT DEPUTY And Returned With Visit Report For Each Lodge)

LODGE NAME AND NUMBER: _____ DATE: _____

- | <u>YES</u> | <u>NO</u> | <u>I WILL WANT TO SEE:</u> |
|------------|-----------|---|
| _____ | _____ | 1. Visitors Register — Code 553400 |
| _____ | _____ | 2. Lodge Charter displayed (or Dispensation, if Charter not yet issued) |
| _____ | _____ | 3. Judiciary-approved Lodge By-Laws (sufficient supply for membership) |
| _____ | _____ | 4. Judiciary-approved House Rules (sufficient supply for membership) |
| _____ | _____ | 5. Seal of the Lodge |
| _____ | _____ | 6. Accident/Claim Prevention Manual — Code 513100 — {May 2004} |
| _____ | _____ | 7. Americanism Committee Manual — Code 512000 — {May 2005} |
| _____ | _____ | 8. Annotated Statutes — Code 520100 — {Latest Edition-Annual} |
| _____ | _____ | 9. Auditing, Accounting and Management Manual — Code 510100 — {September 2006} |
| _____ | _____ | 10. Auditing & Accounting Committee Manual — Code 510000 — {September 2006} |
| _____ | _____ | 11. Directory of Subordinate Lodges — Code 553700 — {Annual} |
| _____ | _____ | 12. Drug Awareness Manual — {April 2005 — CD/online: http://elks.org/GrandLodge/dap/dap125.pdf } |
| _____ | _____ | 13. ENF Chairperson Handbook — {Annual—CD/online: http://elks.org/enf/volunteers.cfm?menu=downloads } |
| _____ | _____ | 14. Elks National Veterans Service Commission Manual — Code 513500 — {August 2004} |
| _____ | _____ | 15. Government Relations Manual — Code 511000 — {August 2004} |
| _____ | _____ | 16. Grand Lodge and State Associations Directory — Code 553800 — {Annual} |
| _____ | _____ | 17. Grand Lodge Proceedings — Code 511400 — {Latest Edition-Annual} |
| _____ | _____ | 18. Grand Lodge Program Booklet — Code 514000 — {Annual} |
| _____ | _____ | 19. History of the Order — Code 511300 — {1992} |
| _____ | _____ | 20. Indoctrination Program Video — Code 533200 — {2000}; or DVD — Code 533300 |
| _____ | _____ | 21. Investigation/Interview Committee Manual — Code 510200 — {January 2002} |
| _____ | _____ | 22. Leadership Training Booklets (set of 5) — Code 511900 |
| _____ | _____ | 23. Liability Insurance Program Manual — Code 513000 — {Annual} |
| _____ | _____ | 24. Lodge Activities Manual — Code 510300 — {March 1997} |
| _____ | _____ | 25. Media Relations Manual — Code 5107-1 — {April 2002} |
| _____ | _____ | 26. Membership, Program & Planning Manual — Code 510400 — {August 2001} |
| _____ | _____ | 27. Exalted Rulers, Lodge Officers and Committee Members Manual — Code 510500 — {September 2005} |
| _____ | _____ | 28. Property Plus Insurance Manual — {Obtained from Aon Risk Services} |
| _____ | _____ | 29. Protocol Manual — Code 510600 — {March 2003} |
| _____ | _____ | 30. Ritual B. P. O. Elks — Code 511500 — {February 2006} |
| _____ | _____ | 31. Rituals of Special Services — Code 511601 — {August 2005} |
| _____ | _____ | 32. Ritualistic Contest Manual — Code 519900 — {Annual} |
| _____ | _____ | 33. Robert’s Rules of Order (Parliamentary Procedures at a Glance) — Code 511700 |
| _____ | _____ | 34. Secretary’s Manual — Code 510800 — {March 2005} |
| _____ | _____ | 35. Youth Activities Committee Program Manual — Code 512100 — {May 2005} |
| _____ | _____ | 36. Charity Records Booklet — Code 511100 — {Annual} |
| _____ | _____ | 37. Constitution and Statutes (latest edition) — Code 520200 — (sufficient supply for membership) |
| _____ | _____ | 38. What It Means To Be An Elk (Candidate Booklet) — Code 511200 — (sufficient supply for membership) |
| _____ | _____ | 39. Youth Supervision Guide — Code 512200 — {July 2006} |
| _____ | _____ | 40. Discrimination and Harassment Guide — Code 510900 — {June 2004} |

- | <u>YES</u> | <u>NO</u> | <u>I WILL WANT:</u> |
|------------|-----------|---|
| _____ | _____ | 1. Copy of annual Lodge Budget as adopted by the Lodge |
| _____ | _____ | 2. Copy of Club Managing Body Budgets
(Club, Dining Room, Health Room, Swimming Pool and Golf Course) as adopted by the Lodge. |
| _____ | _____ | 3. Detailed record of Charity Fund income, expenses, balance and plans |

- | <u>YES</u> | <u>NO</u> | <u>I WILL WANT TO EXAMINE:</u> |
|------------|-----------|---|
| _____ | _____ | 1. Minute Book of proceedings of the Lodge |
| _____ | _____ | 2. Ledger containing the name of each member, birth place, etc. |
| _____ | _____ | 3. Alphabetical list of expulsions, suspensions, and rejections |
| _____ | _____ | 4. Account books to clearly present receipts and accounts of the Secretary and Treasurer and
general financial and other transactions of the Lodge and Club, or any facility operated by them. |
| _____ | _____ | 5. Charity Records Booklet with up-to-date entries |
| _____ | _____ | 6. Forum Box — Code 5323 |
| _____ | _____ | 7. Minutes of P.E.R. Association meetings |
| _____ | _____ | 8. Minutes of Board of Trustees’ meetings |
| _____ | _____ | 9. Minutes of Club Managing Body meetings |
| _____ | _____ | 10. Minutes of meetings of corporations connected with the Lodge |
| _____ | _____ | 11. Self-inspection checklist of accident prevention manager. |
| _____ | _____ | 12. Certificate of Elks Magazine Roster Update |

List of Contacts for Elks Programs:

For more information, please contact:

National Director
Drug Awareness Program
67597–550th Street
Griswold, IA 51535-6005
Phone: (712) 778-2159
FAX: (712) 778-2687

For more information, please contact:

National Director
“Hoop Shoot®” Free-Throw Program
P. O. Box 80906
Billings, Montana 59108
Phone: (406) 656-5818
FAX: (406) 652-1378

For more information, please contact:

Soccer Shoot® Program
*Contact designated Program Administrator
on the Grand Lodge Youth Activities Committee*

For more information, please contact:

Aon Risk Services
The Elks Insurance Team
200 E. Randolph Street
Chicago, IL 60601-6436
Telephone (312) 381-1095
Fax (312) 381-2751
1-800-421-3557 (ELKS)

