



GRAND LODGE *Newsletter*

<http://www.elks.org>

Elks Care — Elks Share

March 2010

Volume 45 • No. 8

Let's go for the big push for successful year!

Now is not the time to rest on our laurels! I am sure, like me, you sometimes feel you have done enough. Well, not now! Push through March to make this the best year ever in your District and your Lodge. Look around. Have you attained every goal?

March is a great time to check in on your Adopted Vets. It is time to make sure that all the Elks National Foundation money has been turned in to Chicago. It is a perfect time to install every candidate awaiting Initiation.

Incoming Lodge Officers, please review the work of the committees, with an eye to improvement. Fine tune your goals for



Message from the Grand Exalted Ruler

Hon. James L. Nichelson

the new Lodge year. Be prepared to "hit the ground a-runnin'". Your Members want to see that you are prepared to lead and to lead by example.

Retention and reinstatement should be

a high priority for all of us in March. Remember, all of us are on the Membership Committee. Every one of us knows someone on the delinquent list who needs a personal call. It is not too late to make a quick call to save a Member. Just do it.

Also, we all know a dropped Member we let get away, but who might not be averse to reinstating. Membership is personal. Membership usually happens one person at a time. Please call that one person now.

Thank you for your Elk efforts this past fraternal year. You are to be congratulated for what you have done for your Lodge, your community and this great Order. You have MADE A DIFFERENCE!

Membership and charity reports due

Are you prepared to file the Annual Membership Report and Annual Charitable Donations Report via CLMS? Please review the close-out procedures for the membership report as detailed in the

CLMS Secretary's Web site. Click "Downloads" then look for the topic: End of Lodge Year (3/31) Instructions.

Grand Secretary

Bryan R. Klatt

Also, use the New Unabridged Secretary Manual for assistance.

After April 1st, DO NOT ENTER membership changes (additions or deletions) associated with the 2010-2011 Fraternal year until you have filed the 2009-2010 Membership Report and completed the year end close-out procedure.

Failure to comply with this will cause your Membership total to be off and the total cannot be corrected until next year.

Remember, the final date for filing will be May 15, 2010.

GRAND LODGE AUDITING AND ACCOUNTING COMMITTEE

Lodges prepare for Annual Audit

by H. JAMES DuMOND
Committee Chairman

By now, each Subordinate Lodge should have an independent accountant under contract to prepare the Lodge's Annual Financial Report for the year ending March 31, 2010.

The accountant should be either a Certified Public Accountant or a Public Accountant, who performs work for the general public and is knowledgeable of accounting, especially non-profit organizations, and can sign off as an accountant. He or she should also be familiar with filing IRS tax forms applicable to non-profits. The accountant should also be independent of the Lodge in order to render an impartial opinion as to the Lodge's financial condition.

In preparing the report, it is strongly recommended that the Lodge contract for either an Audit or a Review and not a compilation. A compilation, normally, does not provide a review and test of the Lodge's actual financial condition.

In-house Annual Financial Report preparation

Under Section 13.040(j) a Lodge must request permission to prepare its Annual Financial Report using in-house personnel,

if it meets certain criteria by the Grand Lodge Sponsor, the Past Grand Exalted Ruler. Applications must be obtained from the Lodge's Area GL Auditing and Accounting Committee Member. The completed application must be returned to the Committeeman by Dec. 31 for the next fiscal year ending in March. Some late applications may be accepted at the discretion of the Area Sponsor and the Auditing and Accounting Committee Member.

IRS Tax Return, 990(N), 990EZ, 990 and 990T

Detailed information regarding filing the IRS tax form is contained in the packet that will be sent to each Subordinate Lodge in the spring. It will be the second sheet headed "Important Notice." The Lodge should be

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Public Relations trimester awards announced

by **RICHARD J. GOLDNER**
Committee Chairman

The Grand Lodge Public Relations Committee announced the first trimester awards for the best photos and best newspaper articles by Grand Lodge Area. There are 3 contests conducted throughout the year with judging conducted in October, February and May. Trimester winners automatically are entered into the national contest with winners recognized at the GL Convention in July.

Best Image of Elkdom – First-place Awards (for photos submitted that tell a story without words) were won by:

Area 1 – Wayne Cotterly, Lewiston, ME 371; “National Nite Out/Dangers of Drugs”

Area 2 – Chuck Semanchick, Millstone, NJ 2613; “Scouts at Elk Flag Day Ceremony”

GRAND LODGE PUBLIC RELATIONS COMMITTEE

Area 3 – E. Dean Rosier, Albany, GA 713; “Plains Peanut Festival/Elks Drug Awareness & Hoop Shoot Promo”

Area 4 – Tracy Stevens, Marshall County, KY 2707; “Elk Getty Powell Award/Winning Hoop Shooter Meets GER”

Area 5 – Aaron Holbrook, Beaver Dam, WI 1540; “Visit by Elks’ State Drug Awareness Trailer”

Area 6 – Jennifer Weichert, Brazos Valley, TX 859; “Elks Presenting Drug Awareness & Americanism Materials at School”

Area 7 – Dennis Wavra, Simi Valley, CA 2492; “Elroy the Elk Reading Drug Awareness Comic at Simi Valley Street Fair”

Focus on the Community – First-place Awards (for most impressive and effective newspaper articles depicting Elks’ charitable works in the community) were won by:

Area 1 – Rome, NY 96; “Elks Salute Pledge Author on Flag Day”

Area 2 – Annapolis, MD 622; “Annapolis Elks Honor New Eagle Scouts”

Area 3 – Eatonton, GA 2549; “Elks Sponsor Jr. Golf Clinic for Diminutive Duffers”

Area 4 – Bluffton, IN 796; “Flag Day Celebrated by Elks / Old Glory Hoisted in Square”

Area 5 – Oshkosh, WI 292; “Oshkosh Elks Present Scholarships to Area Students”

Area 6 – Lordsburg, NM 1813; “Veterans Remembered on Memorial Day by Elks”

Area 7 – Santa Monica, CA 906; “Elks in Memory at Woodlawn Cemetery”

Area 7 – Atascadero, CA 2733; “Elks Host City’s Annual Children’s Day at Park”

Area 8 – Beaverton, OR 1989; “An Evening with the Elks / It’s not about the lounge”

Aid for worthy, needy Members

Needy Elks Members can qualify for up to \$1,000 in an emergency 50-50 matching grant from the Order under Section 5.070 of the Grand Lodge Statutes.

The assistance would be available to “worthy and needy Members of the Order who are suffering from diseases of an incurable character or from total disability, and who are without funds or property or relatives able or willing to care for them,” the Statute states.

The Statute also provides that the Lodge of the assisted Member “shall

contribute toward the relief of the Member an amount not less than one-half of the sum that is contributed by the Order.”

The assistance program is administered by the Board of Grand Trustees, which is authorized to appropriate up to \$10,000 annually for the program. The Board by resolution may give the Grand Exalted Ruler up to \$1,000 so that authorized payments may be made regularly by him.

“The monies so appropriated shall be administered by the Grand Exalted Ruler with the consent of a majority of the Board of Grand Trustees,” the statute states.

‘Guide to Courts’ book available

The new “Guide to the Courts of the Order” has been issued by the Law Subcommittee of Grand Lodge Advisory Committee for instructing Lodge Officers and Members.

The Guide discusses all aspects of proceedings before the Subordinate Forum of a Lodge, from the beginning of the proceeding through its conclusion, and appeals to Grand Forum.

The Guide also covers other proceedings allowed by Statutes, including governing body suspension of a Member from Club privileges; Lodge proceeding to remove an Officer or to suspend a Member for indebtedness; and Executive Orders of the Grand Exalted Ruler against a Lodge Officer or against a Lodge.

It is highly recommended that each Lodge obtain a personal copy of this Guide for its Exalted Ruler, Presiding Justice and Governing Body Chairman. Following the Guide can save time and expense by preventing errors in proceedings.

Copies of the “Guide to the Courts of the Order” can be ordered from the Grand Secretary.

Audit From Page 1

familiar with this notice, and a copy should be supplied to your accountant. A copy of the completed applicable tax return should accompany your

submission of the Financial Report.

Remember that the deadline for a timely filing to your Area Auditing and Accounting Committee Member and to your District Deputy Grand Exalted Ruler is a postmark of June 30, 2010, or earlier.

The Stray Elks program – A tool for retention

by **G. STEPHEN CLARKE**
Committee Chairman

Twice a year, the Grand Lodge Membership Committee sends each Lodge an updated list of “Stray Elks,” paid-up Members who now reside within the jurisdiction of another Lodge. Is your Lodge taking advantage of the opportunities afforded by this list?

The purpose of the Stray Elks Program is to welcome Stray Elks into a Lodge near their new home and extend the opportunity to continue their participation in Elkdom through your Lodge programs and facilities. The program is one of fraternalism. By

GRAND LODGE MEMBERSHIP COMMITTEE

welcoming Stray Elks, you reaffirm that the bonds of Elkdom transcend specific localities. A good Stray Elks Program reduces the possibility of Members losing interest in our Order and eventually dropping out.

For a variety of reasons, a Stray Elk may not be interested in transferring into your Lodge. They may be Life Members in their home Lodge, Past Exalted Rulers or simply long time Members who do not want to relinquish their current Lodge standing. Whatever the reason, we should make every Stray Elk feel welcome. Offer them the

opportunity to transfer, but if they chose not to do so, let them know they are welcome to use the Lodge facilities and programs.

Keeping Members active and involved is a major retention tool. It does not matter if the Elk is a Member of your Lodge or a Stray Elk – active Members maintain their interest in Elkdom and are proud of their membership. Take advantage of the Stray Elks Program to grow your Lodge membership, but more importantly to prevent the Order from losing Members due to relocation.

For information on the Stray Elks Program, contact a member of your State Association or the Grand Lodge Membership Committee.

You ready for the big one?

by **ROBERT L. PRINCE**
Committee Member

Yes, the IRS has been engaged in auditing private, tax-exempt organizations, including many Elks Lodges. Your Lodge may or may not hear from the IRS, but if you do there are some facts you need to keep in mind. Generally, the IRS will make contact via the mail and seldom by phone. If contacted by the IRS, Lodges should immediately notify their State Sponsor and the Office of the Grand Secretary.

To date the IRS concern has dealt with “unrelated business income” as a result of public accommodations, which is prohibited by our tax exemption and statutes. Such audits should be addressed by the Lodge’s accountant.

In random audits the IRS has required certain documentation to ensure compliance. This documentation may include 1) Copies of Forms 1099 –MISC/1096 for a specified period, with copies of contracts in place for those paid as contract labor, if any; 2) Copies of Quarterly Employment tax forms 941, Annual return 940 and related W-2/W-3 for specified calendar years; 3) Copy of Form 990 for a specified year; 4) Copy of auditor’s report if previously audited (for any audit: financial, tax or otherwise); 5) Year-end trial balance for the year under examination. If the trial balance does not reconcile to the Form 990, you must provide an explanation of the variance. If you do not have a trial balance, provide your year-end summary of income and expenses, i.e. income statement and balance sheet, so that the tax return can be compared to your records for reconciliation; 6) Employment contracts and lease contracts; 7) W-2’s, W-3’s, W-4’s and W-2G’s; 8) Bank statements and returned checks for all bank accounts; 9) Receipts, vouchers and other substantiation of expenses for the year; 10) An explanation of all rental income; 11) An explanation to the special events including, but not limited to, the activity or activities that generated income.

Great care must be taken to ensure compliance with Section 14.130 of our Statutes, making sure that your Lodge is not a place of public accommodation. In simplest form, you cannot sell to non-members!

This Lodge year is drawing to a close and we need to make a special effort to report all of our charitable activities. Each Lodge should make sure they are getting credit for the great things they are doing in their respective communities. Keep up the good work we do as Elks!

**GRAND LODGE
GOVERNMENT
RELATIONS
COMMITTEE**

GRAND LODGE YOUTH ACTIVITIES COMMITTEE

Show off your Lodge YAC work!

by **JAMES B. PHILLIPS II**
Committee Member

How does your Lodge document your youth activities work throughout the year? Why would you want or need to? What is the best way to record such activities?

Yes, your Lodge Secretary completes the year-end Annual Report, which includes numbers for your youth, volunteer, charitable and community service programs. But who sees this other than the data collectors at Grand Lodge?

Compiling a brochure throughout the year with photos, newspaper articles, letters and thank-you notes has many benefits for this year and many years to come. After completing your brochure and mailing it to your State Chairman it will be judged against other entries from your State Association. Winning brochures will be forwarded to Grand Lodge for further judging. There are six membership divisions which obviously increase your chances of winning a State or Grand Lodge award. One Lodge from each State Association will be awarded a plaque from Grand Lodge overall winners.

Whether your brochure is an award winner

or not, it can become very useful for your Lodge. It can be a nice addition to your indoctrinations and future youth functions. Set a table up at your Hoop Shoot and Soccer Shoot for the public to look at while they are watching warm-ups. Many times this leads to questions and new membership applications. Show it off to your local newspapers. They are starved for public interest stories.

This year our Grand Lodge Committee has published a pamphlet that answers many questions you may have about the “Best Youth Program Brochure.” There are also many suggestions in the GL Youth Activities Committee Manual. Also, ask your State Chairman.

Subordinate Lodge brochures must be received by their State Youth Activities Chairman no later than March 23, 2010. State Chairmen will determine winners from each of the six membership divisions. He or she will forward winning brochures along with a state overall winner no later than April 20, 2010 to: J.B. Phillips, Grand Lodge Youth Activities Committee, 315 Riverside Drive, Saint Mary’s, WV 26170-1030.

Questions and/or information requests can be sent to: jbphillips@suddenlink.net

GRAND LODGE, LODGE ACTIVITIES/STATE ASSOCIATIONS COMMITTEE

Time to shine for Elks leaders

Pick best for committees

by **MILTON L. SWANTZ JR.**
Committee Member

The goal you worked so hard to attain – election as Exalted Ruler – has finally been achieved. If you are anything like me you worked very hard for several years to learn and gain the experience so that your goal of an exceptional Lodge year is realized. Your first and most important duty should be selecting your Committee Chairmen. Your selections need to be well thought out. These people will either make or potentially devastate your Lodge year. Make sure the people you select are capable of following through in their position, work well with others and are able to stimulate and direct people. They need to have the drive, time and ability to perform the tasks that you give them.

It is extremely important that you make good choices. Your Lodge Members have entrusted you to lead the Lodge, strengthen it and make it develop into the future, meeting the needs of your Members and community that your Lodge supports. Finally, always remember that your year should be fun, exciting, enjoyable and, most importantly, productive for you and your family, Officers, Members and community.

Avoid putting off training!

by **LARRY N. TOMBERLIN**
Committee Member

Please do you and your Lodge a favor – complete the 2009/2010 Elks Training Program Test *now!* All answer sheets must be completed and in the hands of the State Association Elk Training Chairperson for grading no later than March 15, 2010. Elks who score 85% or better will receive Grand Exalted Ruler’s Special Citations.

Participation is ideal for familiarizing yourself with the Planning Manual, Auditing, Accounting & Management Manual, Manual on Protocol and the regular Ritual Manual, where all answers to the test can be found.

Your participation can also help your State Association win awards for highest percentages in both membership and Lodges participation. Winners will be recognized at the Grand Lodge Convention in Phoenix, AZ.

State Associations compete in Groups based on the number of Lodges in the State Association. (Group I – 14 or less; Group II – 15 to 22; Group III – 23 to 32; Group IV – 33 to 43; Group V – 44 to 74; Group VI – 75 or more Lodges)

Please participate and join those who already have!

Think of veterans in setting budget

by **ROGER R. TRUE, PGER**
Past Chairman

The Lodge Officers for the 2009-2010 Fraternal year have been elected. Now is the time for the incoming Exalted Ruler and Lodge Veterans Chairperson to plan together to fund activities for the Lodge's Veterans programs for the upcoming year.



ELKS NATIONAL VETERANS SERVICE COMMISSION

to the choir. Therefore, it is very important that we take this time to plan and budget appropriate funding that will allow us to outwardly show our Veterans and military personnel that we honor and respect them and their families for the sacrifices they made.

Programs such as the "Army of Hope," "Comfort Care Kits," "Adopt-A-Vet" and "Student/Veteran Volunteer Program" have been developed as tools to allow our Members to pay tribute to those Veterans and military personnel who have given so much to allow us to live free.

I encourage you to plan your programs, prepare your budget and put the appropriate teams in place to allow your Lodge and its Members to show your Veterans that you care. Give a little bit of your time now and it will go a long way as you prove throughout the year that Elks never forget.

I could take this opportunity to expound for pages on all the wonderful programs that our Order has developed to honor our Veterans and our active military personnel, but I know that I would be preaching

GRAND LODGE AMERICANISM COMMITTEE

March 3 is National Anthem Day

by **CHARLES R. CAMPBELL**
Committee Member

With March here and Easter approaching, hopefully all of the cold weather, snow and ice have disappeared and we can look forward to the warm spring days ahead.

March 3 is National Anthem Day, the day in 1931 when President Herbert Hoover signed a Congressional Resolution officially adopting it as our National Anthem. During the war of 1812, a young Washington, DC lawyer, Francis Scott Key, had visited the enemy's fleet off Baltimore to arrange the release of a Maryland doctor who had been captured by the British. While the doctor was released, Key had overheard information regarding British plans for an attack on Baltimore and Fort McHenry and was not allowed to leave for fear of passing on information to the Americans. He remained on the ship while the night-long battle took place, constantly watching the flag flying over Fort McHenry in the "rocket's red glare." At dawn the next morning after the attack had ceased, the flag was still flying, prompting Key to write the poem that would eventually become the Star Spangled Banner and our National Anthem. A sobering but inspiring account of the events leading up to Key's penning of the Star Spangled

Banner can be found on MySpace at <http://vids.myspace.com/index.cfm?fuseaction=vids.individual&VideoID=21689194>.

The flag is the symbol of our nation. It is red because of human sacrifice; blue because of the true blue loyalty of its defenders; and white to symbolize liberty, our land of the free. The stars symbolize the states that make up our great nation and the nation represented by our flag, the Star Spangled Banner.

In a couple of months we will once again officially honor our flag on Flag Day. Each Lodge is required by statute to conduct Flag Day Services on June 14 of every year. A nice addition to the Elks Flag Day Service is a Flag Retirement Ceremony where worn and tattered flags that have fulfilled their duty to our country can be properly disposed of.

The United States Flag Code states: "The flag, when it is in such condition that it is no longer a fitting emblem for display, should be destroyed in a dignified way, preferably by burning." No disrespect should be shown to the flag of the United States of America and the retirement of a flag which has served us proudly is a fitting memorial to all that it represents.

Enjoy the reemergence of spring and all that it brings, and may we all remember that we live in the greatest country on earth. God Bless America.

Happy St. Patrick's Day, Elkdom!

LODGE OFFICERS: Have you Subscribed to the ENF Yet?

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March 2010

BRYAN R. KLATT, Grand Secretary
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