Benevolent and Protective Order of Elks
United States of America

2013-2014
District Deputy Manual

Membership: 100%
Charity Programs: 90%
Lodge Activities: 75%
Committees: 50%
Initiation: 10%
Lapsation: 0%

Elks Care — Elks Share
Benevolent and Protective Order of Elks of the U.S.A.
A Fraternal Organization

Mission Statement
To inculcate the principles of Charity, Justice, Brotherly Love and Fidelity; to recognize a belief in God; to promote the welfare and enhance the happiness of its Members; to quicken the spirit of American patriotism; to cultivate good fellowship; to perpetuate itself as a fraternal organization, and to provide for its government, the Benevolent and Protective Order of Elks of the United States of America will serve the people and communities through benevolent programs, demonstrating that Elks Care and Elks Share.
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E-MAIL, FAX OR MAIL THE FOLLOWING TO YOUR SPONSOR

1. Dates of your official Lodge visits
2. August and April Clinic dates, reports and attendance (fillable file available online)
3. District Deputy visitation report (within one week, and if requested by Sponsor.)
4. Expense Voucher copies (without receipts)

MAIL THE FOLLOWING TO THE GRAND SECRETARY

1. Lodge Visit Expense Voucher with signed receipt (due after Lodge visits) *
2. Final Voucher after completion of the April Clinic (due May 1) *

FILE ONLINE OR E-MAIL THE FOLLOWING TO THE GRAND SECRETARY

1. Dates of your official Lodge visits. (E-mail only)
2. Dates of your August, January and April Clinics. (E-mail only)
3. District Deputy visitation report within one week of visit. (Online only)
4. Lodge Committee Chairpersons Reports (due April 1)

DISTRICT DEPUTY SHALL FOLLOW UP ON THESE REPORTS

1. Annual Report (due May 1)
2. Audit/Financial Report (due June 30)
3. November 1 Membership Report (due November 5)
4. Directory Information Forms (due April 15)
5. Lodge Committee Chairpersons Report (file online February 1 and due April 15)
6. District Deputy Check List Form (due May 15)
7. District Deputy Check Sheet for Lodge Reports (due May 15)
8. Monitor the CLMS2Web Lodge Status Report to ensure membership updates are filed twice a month. Go to http://www.elks.org/grandlodge/reports and click on the “CLMS Reports” tab and then “CLMS Status Reports.”

* Blank vouchers are available on the last three pages of this booklet
DUE DATE  LOCAL LODGE CONTESTS & PROGRAMS

March 15  Per capita contribution to the Elks National Foundation Contest “E”
(based on Elks National Foundation records)

March 15  Elks National Foundation Lodge Chairpersons Challenge (new pledge) Contest “F”
(based on Elks National Foundation records)

March 15  All-American Lodge Contest “A” (receive Grand Lodge-supplied form in January;
send completed form to District Deputy)

May 1-7  Elks National Youth Week

DUE DATE  LOCAL LODGE AWARDS

Between
January 1  Elk of the Year, Officer of the Year and Citizen of the Year (submit selection to Grand
and
March 31  Secretary for citation, but not before January 1).

June 15  Grand Exalted Ruler’s Outstanding Member Award

March 31  Grand Exalted Ruler’s Outstanding Member Award (submit selection to Lodge
Activities/State Associations Committee Chairperson)

March 31  Grand Exalted Ruler’s Exalted Ruler Award (submit selection to Grand Lodge
Fraternal Committee)

March 31  Grand Exalted Ruler’s Local Lodge Award (submit selection to Grand Lodge Fraternal
Committee)

March 31  Grand Exalted Ruler’s Local Lodge Award for lapsation rate of 2% or less (automatic
entry from Lodge Annual Report)

DETAILED INFORMATION MAY BE OBTAINED FROM THE GRAND LODGE PROGRAM,
THE ANNUALLY-ISSUED COMMITTEE BROCHURES/FLYERS, AND THE EXALTED RULERS,
LODGE OFFICERS AND COMMITTEE MEMBERS MANUAL
CHECK LIST — DISTRICT DEPUTY DUTIES
(Enter date completed in blank space and check box)

July

☐ 1. Contact Predecessor and get permanent DDGER files with background information. Retain copies of all reports and other pertinent documents in files for use during year. ______________________

☐ 2. Inform Lodges by letter of your appointment (See Exhibit A), notify about August clinic and propose a visitation date for one of their regular meeting nights between September 1 and December 20. Copy only your Sponsoring Past Grand Exalted Ruler(s). (Enter date here and on Page 4 Check Sheet) ______________________

☐ 3. Study all District Deputy materials received. ______________________

☐ 4. If needed, create username and password on Elks.Org Web site. ______________________

☐ 5. Review your Lodges’ regular use of CLMS2Web. Log onto http://www.elks.org/grandlodge/reports, click on the “CLMS Reports” tab and then “CLMS2Web Status Reports.” ______________________

☐ 6. Check status of Charitable Reports at http://www.elks.org/grandlodge/reports by clicking on the “Charitable Reports” tab and then “Pending Charitable Reports.” ______________________

☐ 7. Monitor the Local Lodges’ contributions to the Elks National Foundation.

August

☐ 1. Review the previous Audit/Financial Report Evaluations in preparation for this month’s clinic and be prepared to hold a special individual conference with the Exalted Ruler of any Lodge seeming to be in trouble. ______________________

☐ 2. Hold first District Deputy Clinic (if necessary, confirm visitation dates at this time). ______________________

☐ 3. Promptly write the Sponsoring Past Grand Exalted Ruler(s) a short narrative report on the clinic and include the Clinic Agenda, Attendance Report (Exhibit B) and schedule of your official visits. Mail Grand Secretary a copy of your schedule of official visits. ______________________

☐ 4. Record the dates for official visits on District Deputy’s Check Sheet, Page 4. ______________________

☐ 5. Review your Lodges’ regular use of CLMS2Web. Log onto http://www.elks.org/grandlodge/reports, click on the “CLMS Reports” tab and then “CLMS2Web Status Reports.” ______________________

☐ 6. Check status of Charitable Reports at http://www.elks.org/grandlodge/reports by clicking on the “Charitable Reports” tab and then “Pending Charitable Reports.” ______________________

☐ 7. Ensure that the Lodge’s Audits have been reviewed by the G/L Auditing and Accounting Committee and that Grand Lodge comments are available prior to the Visitation.

☐ 8. Monitor the Subordinate Lodges’ contributions to the Elks National Foundation.

September

☐ 1. Start Lodge visits. (At least two weeks prior to visit send letter of reminder to each Lodge with a copy to the Sponsoring Past Grand Exalted Ruler(s). Enter date on Page 5 Check Sheet. State time of arrival and Officers you expect for pre-Lodge Meeting.) (See Exhibit D)

☐ 2. Submit reports of visits no later than one week after each date of visit. (See completed sample Exhibit G.)

☐ 3. Record the date your visitation report is mailed on District Deputy’s Check Sheet, Page 5.

☐ 4. Review your Lodges’ regular use of CLMS2Web. Log onto http://www.elks.org/grandlodge/reports, click on the “CLMS Reports” tab and then “CLMS2Web Status Reports.” ______________________

☐ 5. Check status of Charitable Reports at http://www.elks.org/grandlodge/reports by clicking on the “Charitable Reports” tab and then “Pending Charitable Reports.” ______________________

☐ 6. Ensure that the Lodge’s Audits have been reviewed by the G/L Auditing and Accounting Committee and that Grand Lodge comments are available prior to the visitation.

☐ 7. Monitor the Local Lodges’ contributions to the Elks National Foundation.
October

1. Continue Lodge visits, submit report of each visit no later than one week after visit.
2. Record the date your visitation report is mailed on District Deputy’s Check Sheet, Page 5.
4. Check status of Charitable Reports at [http://www.elks.org/grandlodge/reports](http://www.elks.org/grandlodge/reports) by clicking on the “Charitable Reports” tab and then “Pending Charitable Reports.”
5. Ensure that the Lodges’ Audits have been reviewed by the G/L Auditing and Accounting Committee and that Grand Lodge comments are available prior to the Visitation.
6. Monitor the Local Lodges’ contributions to the Elks National Foundation.

November

1. Continue Lodge visits, submit report of each visit no later than one week after visit. (Try to conclude visits this month.)
2. Record the date your visitation report is mailed on District Deputy’s Check Sheet, Page 5.
3. Compile expenses to date and submit with receipts to Grand Secretary for approval on Expense Reimbursement Vouchers located at back of this book. Mail a copy (please, copy only) of your voucher to the Sponsoring Past Grand Exalted Ruler(s).
4. Review November 1 “Membership Statistics” Reports which your Lodges must file by November 5 through the Chicago Lodge Membership System2. (If not received by November 5, follow-up with Lodge.)
5. Record the date of receipt of membership reports on District Deputy’s Check Sheet, Page 5.
7. Check status of Charitable Reports at [http://www.elks.org/grandlodge/reports](http://www.elks.org/grandlodge/reports) by clicking on the “Charitable Reports” tab and then “Pending Charitable Reports.”
8. Ensure that the Lodges’ Audits have been reviewed by the G/L Auditing and Accounting Committee and that Grand Lodge comments are available prior to the Visitation.
9. Monitor the Local Lodges’ contributions to the Elks National Foundation.

December

1. Complete any remaining Lodge visits (Deadline December 20). Submit report of each visit no later than one week after visit.
2. Record the date your visitation report is mailed on District Deputy’s Check Sheet, Page 5.
3. Write letter to Past Grand Exalted Ruler(s) supervising your Area with a copy to your State President, giving details of any community in your District which has the potential for formation of an Elks Lodge.
6. Check status of Charitable Reports at [http://www.elks.org/grandlodge/reports](http://www.elks.org/grandlodge/reports) by clicking on the “Charitable Reports” tab and then “Pending Charitable Reports.”
7. Ensure that the Lodge’s Audits have been reviewed by the G/L Auditing and Accounting Committee and that Grand Lodge comments are available prior to the Visitation.
8. Monitor the Local Lodges’ contributions to the Elks National Foundation.
January

☐ 1. Review your Lodges’ regular use of CLMS2Web. Log onto http://www.elks.org/grandlodge/reports, click on the “CLMS Reports” tab and then “CLMS2Web Status Reports.”

☐ 2. Check status of Charitable Reports at http://www.elks.org/grandlodge/reports by clicking on the “Charitable Reports” tab and then “Pending Charitable Reports.”

☐ 3. Monitor the Local Lodges’ contributions to the Elks National Foundation.

February

☐ 1. Special assignments or second visits to Lodges when required by the Past Grand Exalted Ruler(s) of your area.

☐ 2. Review lists submitted by your Lodges of Officers elected for coming year, and request information on action to be taken for any vacant positions or non-reporting Lodges.

☐ 3. Send reminder to each Lodge Secretary and Exalted Ruler-Elect about the “Lodge Statutory Committee Chairpersons” Form (Exhibit N or on CLMS2), for completion and file online to you prior to the April Clinic.

☐ 4. General follow-up work.

☐ 5. Review your Lodges’ regular use of CLMS2Web. Log onto http://www.elks.org/grandlodge/reports, click on the “CLMS Reports” tab and then “CLMS2Web Status Reports.”

☐ 6. Check status of Charitable Reports at http://www.elks.org/grandlodge/reports by clicking on the “Charitable Reports” tab and then “Pending Charitable Reports.”

☐ 7. Monitor the Local Lodges’ contributions to the Elks National Foundation.

March

☐ 1. Contact each Exalted Ruler-Elect for the “Lodge Statutory Committee Chairpersons” Form (Exhibit N or on CLMS2Web), for completion and file online to you prior to the April Clinic.

☐ 2. Mail notice of April Clinic to all Lodges and to Sponsoring Past Grand Exalted Ruler(s).

☐ 3. Verify that all Lodges have completed the Local Lodge Directory Information Forms sent to them in January (annual update) and filed them online to the Grand Secretary’s Office by April 15. Follow up with any tardy Lodges to ensure that all are in by April 15 at the latest.


☐ 5. Check status of Charitable Reports at http://www.elks.org/grandlodge/reports by clicking on the “Charitable Reports” tab and then “Pending Charitable Reports.”

☐ 6. Monitor the Local Lodges’ contributions to the Elks National Foundation.

April

☐ 1. Review “Lodge Statutory Committee Chairpersons” Forms (Exhibit N) received for errors or omissions.

☐ 2. On or before April 15, file online the “Lodge Statutory Committee Chairpersons” Forms from all Lodges to the Grand Secretary. If any are late, send what you have and forward those received late when possible. Notify the Grand Secretary of any changes in Chairs during the year.

☐ 3. Hold final District Deputy Clinic, which should highlight and emphasize the new Grand Lodge Program.

☐ 4. Promptly write the Sponsoring Past Grand Exalted Ruler(s) a narrative report on the clinic together with a brief appraisal of each Lodge’s record of accomplishments and your opinion of its prospects for the coming year and include the Clinic Agenda and Attendance Report. (Exhibit B)
5. Review “Annual Report” forms, Pages 1 and 2, via CLMS2Web. If not filed by April 20, follow up with Lodge. $100.00 fine for delinquent reports after May 1.

6. Record the date of filing of Annual Report on District Deputy’s Check Sheet, Page 5.

7. Compile expenses to date and submit with receipts to the Grand Secretary for approval on expenses reimbursement vouchers located at back of this book. Mail a copy of only your voucher to the Sponsoring Past Grand Exalted Ruler(s).


9. Check status of Charitable Reports at http://www.elks.org/grandlodge/reports by clicking on the “Charitable Reports” tab and then “Pending Charitable Reports.”

10. Monitor the Local Lodges’ contributions to the Elks National Foundation.

May

1. On May 1, copy these Check List Pages 1, 2, 3 and the District Deputy Check Sheet on Page 5 and mail to both your Sponsoring Past Grand Exalted Ruler(s) and the Grand Secretary. Check status of CLMS and Charitable Reports on Elks.Org Web site.

2. Monitor the Local Lodges’ contributions to the Elks National Foundation.


4. Check status of Charitable Reports at http://www.elks.org/grandlodge/reports by clicking on the “Charitable Reports” tab and then “Pending Charitable Reports.”

June

1. Organize and deliver Lodge and District files to your successor on or before June 30, sharing the benefit of your knowledge and experience as District Deputy. Before transfer of files, purge them of all extraneous or unimportant material, such as copies of letters or invitations and replies, etc.

2. Monitor the Local Lodges’ contributions to the Elks National Foundation.

3. Advise Lodges that Audit Report is due June 30 to their G/L Auditing and Accounting Area Committee. (See Audit/Financial Report Section, Page 19)


5. Check status of Charitable Reports at http://www.elks.org/grandlodge/reports by clicking on the “Charitable Reports” tab and then “Pending Charitable Reports.”

State __________________________ District Name & Number ____________________________

DDGER ____________________________________________________________________________________________
### DISTRICT DEPUTY CHECK SHEET FOR LODGE REPORTS

**STATE:** ______________________________ **DISTRICT:** ______________________________

<table>
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<tr>
<th>Lodge Names and Numbers</th>
<th>Date Audit/Financial Report Received</th>
<th>Date Pre-Visit Letter Sent to Lodge</th>
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1. Each Lodge’s Annual Report must be filed with the Grand Secretary. The required check for Per Capita Tax must be sent no later than May 1st. Delinquents are subject to a $100 fine. This report is urgently needed in order to close the Grand Lodge books and compile the various printed reports for the Convention. If you do not receive your copy from any Lodge by April 20, you should immediately contact and keep after the Secretary AND Exalted Ruler until you get it and receive positive assurance that copies have been mailed as indicated thereon.

2. Each Lodge is required to file its Membership Report by November 5. If the Lodge has not done so, keep after the Secretary AND Exalted Ruler until the report is filed. If your Area Sponsor notifies you that he has not received a report of which you have a copy, email, FAX or send him a copy, thus expediting matters and eliminating dependence on the Lodge Secretary.

3. District Deputy’s Report of Official Visitation must be mailed to those designated within 7 days after visit is made. Be sure to advise the Sponsoring P.G.E.R.(s) and Grand Secretary of changes in dates of visits as originally scheduled.

4. Every Lodge is required by Statute to revise its By-Laws at least every five years. Check with each Lodge in your District to see when its By-Laws were revised last. Give the Lodge about 60 days to complete the revision and then follow up to see that it is done. *(See Exhibit K)*
THE DISTRICT DEPUTY

Congratulations on your appointment as District Deputy! You’ve served Elkdome well and have the ability to properly discharge the responsibilities of this important office.

You are the personal representative of the Grand Exalted Ruler and hold a key role as the liaison between the Lodges of the District and the Grand Lodge. Subordinate Lodges are responsible to the Grand Exalted Ruler through the District Deputy and the Sponsoring Past Grand Exalted Ruler(s). They should first consult the District Deputy about any problems or questions concerning the Lodge. If satisfaction is not received, the Sponsoring Past Grand Exalted Ruler(s) should be consulted. It is your responsibility to visit all the Lodges in your District, ensure that they are operating in accordance with the Laws of the Order, adhering to the prescribed Grand Lodge procedures, and render assistance when needed. The way you perform your duties will have a great impact on the success of the Grand Exalted Ruler’s program. It will be helpful for you to know more about the person you represent, therefore we urge you to familiarize yourself with the Biography of the Grand Exalted Ruler as presented to you.

PREPARATION

Your first obligation is to learn how to properly perform your duties. Carefully study the Grand Lodge programs and goals. Familiarize yourself with the Constitution and Statutes, manuals and Report Forms – all tools of your trade. Also study carefully the opinions in the Statutes Annotated. Much of material may also be obtained online at http://www.elks.org/members/dds/

List of Material Supplied to All District Deputies: *(SEE EXHIBITS IN THIS BOOK)

- Grand Lodge Program
- Charity Records Workbook
- Local Lodge Directory
- Sample Candidate Booklet
- Forms:
  - *Work and Follow-Up Sheets (Exh. H)
  - *Clinic Attendance Report Form (Exh. B)
  - *DDGER’s Auditor Review Guide (Exh. E)
  - *Online Visitation Reports (Exh. G)
  - *Check List for Lodge Items (Exh. F)
  - *Expense Vouchers, (located at back of this book)

You Will Receive Later in the Year:

- Stationery
- Annotated Statutes
- G/L Proceedings, including Annual Reports of:
  - Memorial & Publication Commission
  - Elks National Foundation
  - Elks National Veterans Service Commission
- G/L Directory (with State Associations)
- *Statutory Lodge Committees (Feb.) (Exhibit N)

At the beginning of this District Deputy Manual are both a monthly Check List of your more important duties and a Check Sheet for Lodge reports. It is VERY IMPORTANT that you use the Check List as a month-by-month guide for the year. As you complete these activities, enter the dates in the Check List and on the D.D. Check Sheet for Lodge Reports (Page 5). The District Deputy is expected to follow up with each Lodge if reports are not filed promptly. If the Deputy does not get the DDGER copy of any required report on time, the Lodge is delinquent in filing, and you should insist that the deficiency be corrected immediately. On May 1, submit copies of Check List (Pages 1, 2, 3 and 4) and the District Deputy Check List for Lodge reports (Page 5) to both your Sponsoring Past Grand Exalted Ruler(s) and Grand Secretary.

As District Deputy, you will enjoy a position of great honor, prestige and responsibility. Prepare for this important trust by diligent study and planning for the position.

PLAN YOUR WORK — THEN WORK YOUR PLAN

PAST GRAND EXALTED RULERS

Your relationship with your Sponsoring Past Grand Exalted Ruler is VERY important! He serves our Order as adviser and supervisor in the Area assigned him. Both protocol and good business require that he be consulted on all matters affecting that Area. The Past Grand Exalted Ruler is more intimately aware of problems and personnel in the Area, and he has more Grand Lodge experience than any other official. In appointing District Deputies, for example, the Grand Exalted Ruler accepts the recommendations of the Past Grand Exalted Ruler of the Area who has current knowledge of the people and practices there. Thus, you must keep your Sponsoring Past Grand Exalted Ruler informed always of the progress or problems of your district.

You should not communicate directly with the Grand Exalted Ruler without first going through your Sponsoring Past Grand Exalted Ruler(s), for in most cases the matter would be referred back to the Sponsor(s).
If you feel a letter to Grand Lodge is necessary, you should consult your Sponsoring Past Grand Exalted Ruler(s) about your problem or idea. Your Sponsor’s door is always open. If any of your Lodges is contacted regarding copyright laws involving music, musicians or ASCAP-BMI-SESAC contract agreements, discuss this at once with your Sponsor. On Page 27 is a brief explanation of our Order’s position on this matter. Similarly, your Sponsor should be notified if Lodge Bingo operations attract the attention of government agencies, and you should also read Page 27. Incorporation proceedings, real estate and large financial transactions are all important matters of a Lodge, so when these types of activity are being planned, refer to Page 28 and the appropriate Statutes, and keep your Sponsor informed during all phases of the procedure.

In no way is the solving of local problems by your Sponsor and you meant to deprive the Grand Exalted Ruler of information; instead it is the same good business sense that departments in a large corporation follow when they handle minor concerns rather than refer every matter to the Chief Executive Officer.

While the Past Grand Exalted Ruler doesn’t want to be bothered with every technicality and minor problem, it’s always easier to prevent a mistake than to correct one. Keep in close touch with your Sponsor(s).

GRAND LODGE SESSION

Your Sponsoring Past Grand Exalted Ruler(s) has recommended you for appointment as District Deputy Grand Exalted Ruler. You are required to attend the forthcoming Grand Lodge Session. For your room reservation, make arrangements with your State Association’s Housing Coordinator as soon as possible.

You are required to bring this District Deputy Manual to the Orientation Session at Grand Lodge and to your Orientation with your Sponsor(s).

When you arrive at the Convention, be sure to register as a “District Deputy-Designate” at the Grand Lodge Credentials desk. You may pick up your spouse’s badge at the same time. You are strongly urged to visit all of the exhibit booths.

Grand Lodge convenes on Sunday at 3 p.m. with the first Business Session beginning at 8 a.m. Monday and continuing each morning through Thursday. At the Thursday morning session, our new Grand Exalted Ruler will administer your Oath of Office as District Deputy. You are required to wear a white tuxedo coat (summer formal) for this occasion. Your attendance at the Opening Session and all Business Sessions is required.

Your official photograph with the Grand Exalted Ruler-elect will be taken. Also at the Grand Lodge Session, you are required to attend the District Deputy Orientation Seminar. The Grand Secretary will notify you where to be and when.

The District Deputy is required to record attendance of his or her District’s Lodge representatives at Grand Lodge. This Attendance Report (Page 8) shall be sent to the Sponsoring Past Grand Exalted Ruler(s) and others as designated.

Following is the Grand Lodge Convention Expense policy, which applies to District Deputies-Designate:

1. Grand Lodge will purchase and provide the round-trip AIRPLANE TICKETS for you and your spouse from our officially-contracted travel agency. However, if you plan to drive, Grand Lodge will reimburse you at 30¢ per mile, up to the cost of airfare, whichever is least costly.

2. You are authorized to arrive on the Saturday preceding the start of the annual Grand Lodge Session, and to depart Thursday afternoon AFTER the Grand Lodge Session ends. Grand Lodge will prepay your HOTEL for the FIVE NIGHTS authorized for your stay; if you wish to arrive earlier and/or stay longer, the extra days will be at your expense.

3. Your Convention housing reservations must be made only through your State Association’s Housing Coordinator.

4. You will receive $25 for each of the TWO TRAVEL DAYS to cover cab fare from and to the convention site airport and your hotel. Any amount more than that is at your expense.

5. You will receive $100 PER DIEM for the FIVE DAYS of authorized attendance.

DISTRICT DEPUTY CONFERENCE

After you return home, you should confer with your predecessor AS SOON AS POSSIBLE to learn about the condition of the Lodges now under your jurisdiction. Your predecessor will point out the Lodges’ many achievements and advise you of their weaknesses. Also, meeting with all of your Area Past District Deputies can be productive.

Your predecessor should hand you a complete file on each Lodge by June 30, as required by Grand Lodge. The file should contain: a 10-year membership statistical record; financial statements and audit reports of the preceding year (in some cases for two-four years, particularly if the Lodge has been having consistent financial problems); copies of Membership statistical reports and annual reports; copies of By-Law approvals and any legal opinions and decisions handed down; and copies of all previous District Deputy reports, as far back as possible.

STATIONERY AND CORRESPONDENCE

You will be furnished with blank letterhead and envelopes. At the conclusion of the Grand Lodge Convention, templates to input your personal information will be e-mailed to you by the Grand Secretary. Please, do not waste stationery by using letterhead for second sheets, “cc” list distribution and/or file copies. If additional letterhead or envelopes are needed, contact the Grand Secretary. Confirm your mailing list with your Sponsor(s). ALWAYS REMEMBER, ANSWER ALL CORRESPONDENCE PROMPTLY.
ATTENDANCE REPORT
GRAND LODGE SESSIONS

STATE___________________ DISTRICT_________________________ YEAR__________

<table>
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<tr>
<th>Lodge Name &amp; Number</th>
<th>Title of Representative</th>
<th>Monday</th>
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P = Present  A = Absent  E = Excused

1. It is required that you complete this report for the Grand Lodge Session. If your Sponsor has supplied his own reporting form, disregard this sample.

2. List the Lodges in your District and enter the names of the Lodge representatives (Exalted Ruler or PER Alternate Representative).

3. For each day, enter present (P), or absent (A) or excused (E). (If Lodge representative has a valid excuse, please make notation and attach explanation.)

4. If no representative is to be present at the Grand Lodge Session, indicate “No Rep” and attach explanation.

5. Mail a copy only to your Sponsor(s).
VOUCHERS

Expenses for Official Lodge Visitations and Clinics:

You may be reimbursed by Grand Lodge for:

(a) Travel and auto at the mileage rate set by the Board of Grand Trustees.

(b) If the distance makes it necessary, allowance will be made for actual meals and hotel (unless paid for by the Lodge). However, receipts must accompany expense voucher.

(c) Office supplies, postage and telephone.

Please do not claim expenses for each visitation. In November and April, compile expenses to date and submit with receipts to the Grand Secretary for approval of expense reimbursement vouchers published in the back of this book. Send the voucher with your receipts to the Grand Secretary. Submit your FINAL voucher by May 1 to the Grand Secretary.

Please Note:

(a) Expenses are allowed for only one official visit (previsits not reimbursed) to each Lodge in your District, except for your home Lodge for which no reimbursement is allowed. If followup visits are required, the Sponsor must authorize any reimbursement.

(b) For your visitations and clinics only, your own travel expenses are allowed as outlined above. No allowance is made for those who accompany you.

(c) Your expenses are not allowed for attending State or District meetings, social functions, Officer installations, Ritualistic Contests, Elks Training Seminars, etc. You will not be reimbursed for expenditures incurred for Grand Exalted Ruler visitations.

(d) Expenditures will not be reimbursed for staff badges, office machines (i.e. computer, printer, scanner, shredder, etc.) typewriter rental, stenographic services, tuxedo rental, apparel cleaning, printing of district or state directories or other pamphlets, or for floral tributes. Submit a brief explanation of the extra charges along with the District Deputy Expense Voucher to the Grand Secretary.

BUSINESS CARDS

No provision is made for reimbursement for business cards, visitation schedules or other items of your choosing. They will be at your own expense.

LETTER NOTIFICATION TO LODGES

Now that you have taken the oath of office, you are officially the District Deputy Grand Exalted Ruler for your district. You should immediately send a letter of notification (Exhibit A) to all Lodges in your district. Don’t wait for your official stationery . . . get the letter out at once on your personal or Lodge stationery. Inform them of your appointment – give them your name, your home and business addresses and telephone numbers. Assure them of your desire to be helpful with any problem. Ask each Lodge to put your name on its mailing or email list for Lodge bulletins and announcements.

With this letter, include your biography to acquaint you with Lodge Members and for the Lodges to publicize your official visit in their bulletins and local newspapers. Require that your picture AND business card be posted on Lodge bulletin boards (and even your name, address and phone numbers in each Lodge bulletin) throughout your year to enable ANY Elk in the District to contact you if needed.

In that first letter, be sure to put the time, place and date of your first clinic or workshop . . . and emphasize that the Exalted Ruler, Leading Knight, Secretary and Chairperson of the Board of Trustees of each Lodge are required under the Laws of the Order to attend all clinics. Mail a copy to your Sponsoring Past Grand Exalted Ruler(s). Also, suggest that the Chairpersons of club management and Auditing and Accounting Committee, club managers, and other Officers and Committee persons, attend the clinic.

Finally, be sure to include tentative dates of your official visits, for confirmation at the first clinic. Make every effort to schedule your first visits to Lodges, which you consider weak and in need of early help. But IN NO CASE should your visits start before September 1. Let each Lodge know that one purpose of your early notification letter is to ensure that financial records will be available at the Lodge for your inspection when you visit. Each Lodge is also urged to use the extra time to begin processing an applicant for initiation that night.

DISTRICT DEPUTY APPOINTEES

In many states, District Deputies appoint an “Esquire for the District Deputy” to assist in examining Lodge facilities and non-financial procedures. Also, because so few District Deputies are qualified to examine Lodge financial records, you might also consider appointing an “Auditor for the District Deputy.” Both positions are entirely unofficial and voluntary, and no statutory provision is made for paying their expenses. Where they are used, District Deputies have no difficulty securing qualified Members to serve in those positions. But if a District Deputy uses an Esquire and an Auditor, they are not allowed to make recommendations directly to Lodge Officers; all recommendations must be made through the District Deputy.
To properly perform their functions during Lodge visits, each should be provided with a checklist of all Lodge areas for evaluation. If no standard form has been given to you, contact your Sponsoring Past Grand Exalted Ruler(s) for samples or suggestions.

If you decide to use either of these unofficial Officers, your notification letters to Lodges should include their names.

ESQUIRE TO THE DISTRICT DEPUTY

The Esquire selected by the District Deputy assists in examining the facilities and non-financial procedures of each Lodge in the District. There is no statutory provision for paying the Esquire’s expenses.

In examining the Lodge, the Esquire might use a checklist centering on cleanliness, safety, attractiveness and efficiency. The checklist should be returned to the District Deputy upon completion. (Grand Lodge does not supply these checklists, because their contents vary from state to state.) Obtain your District’s latest version from your predecessor, or add any non-safety-related items desired to the basic SELF INSPECTION Checksheet (Exhibit J) sent annually to all Lodges. It is also published in the Grand Lodge Accident/Claim Prevention Manual.

The Esquire may also: arrange with the Exalted Ruler or the ER’s representative to properly introduce the District Deputy; arrange for the District Deputy to change to formal dress for the meeting; see that club rooms are closed during all meetings, per Section 16.090, Laws of the Order; and see that the Exalted Ruler starts the meeting on time and that no speeches other than the District Deputy’s are scheduled.

In addition, the Esquire should emphasize to the Exalted Ruler that the District Deputy wishes to be called upon to speak soon after the initiation and that the meeting should be brief. Save the nonessential business, speeches, balloting, reading long lists of applicants and controversial business for other meetings.

AUDITOR TO THE DISTRICT DEPUTY

The DD appointee to this unofficial and voluntary position assists in auditing the finances of each Lodge in the District. No statutory provision is made for paying his or her expenses.

Duties of the auditor are included in the “Guide for Review by DDGER’s Auditor” (Exhibit E). They may consist of: examining the books of the Lodge and club, making sure they are current, complete and readily available; that a budget has been adopted and is being followed; that the statutorily required audit has been made; and that all Members who handle funds are adequately bonded. A trained auditor can also assess whether the Lodge and club are profitable; whether changes are needed to stem financial losses; whether membership records are properly kept; whether work sheets, membership control charts and Charity Records Workbook are current; and whether the file of expulsions, suspensions and rejections is complete.

The Chairperson of the Lodge Auditing Committee should be present during the inspection.

The auditor may make recommendations on findings, but only to the District Deputy, who may choose to ask the auditor to discuss the suggestions with Lodge and club officials.

MEMBERSHIP REPORT

Lodges are required to file their November Membership Reports by November 5 via Chicago Lodge Membership System 2Web. District Deputies should then follow up on these reports at http://www.elks.org/grandlodge/reports/NovemberReports.cfm.

JUDICIARY

Judicial opinions are rendered only by the Grand Lodge Committee on Judiciary! But while you are neither qualified nor permitted to make legal interpretations, you are responsible for reporting suspected statutory violations in your District. In addition, urge Lodge Officers to read the opinions published in the Statutes Annotated, which address many questions, thus eliminating unnecessary inquiries to the Judiciary Committee. But for thorny issues, educate your Lodges that contact information for their Area Member of the Committee on Judiciary can be found in the annual Grand Lodge and State Associations Directory (Code 553800). Note that many Lodges mistakenly contact the National Headquarters in Chicago for Judiciary opinions or instructions, only to learn that they must contact their Area Judiciary Member.

CLINICS — GENERAL

Grand Lodge requires that you hold two clinics or workshops during your year. Each has a specific purpose and you should emphasize these purposes (Clinic Agenda — Exhibits B-2 & B-3).

Emphasize that the Exalted Ruler, Leading Knight, Secretary and Chairperson of the Board of Trustees must attend these clinics . . . and that other Officers, Committee Members, Trustees (especially the Accident Prevention Manager), and club managers are also urged to attend. Record attendance at each clinic (Exhibit B-1), and if the required Officers are not present, demand an explanation. If absences are flagrant, ask your Past Grand Exalted Ruler to write and demand an explanation.
AUGUST/SEPTEMBER CLINIC

Your first clinic should be held in August (or September with PGER approval) to review with Lodge Officers the special emphasis the Grand Exalted Ruler wants placed on specific portions of the Grand Lodge Program, and to evaluate how the program has been implemented since the previous April clinic. Plan the meeting carefully and work on a prepared agenda (see Exhibits B-2 & B-3). Many times, social meetings are combined with these conferences and, while Grand Lodge doesn’t object to this, the work of the clinic must not be slighted in favor of social events.

Grand Lodge provides many management tools for Local Lodges, including the Statutes, Guide By-Laws and especially the manuals (as supplied to you at the start of your term). The manuals contain information based on successful programs conducted by other Lodges as well as input from professional sources, all at a fraction of the cost any Lodge would have to expend to learn the same lessons by trial-and-error or hiring its own consultants. Display your manuals at all clinics, especially your first clinic, and stress the justified displeasure Grand Lodge would show toward any Lodge whose program is weak or nonexistent in a required area as a result of Officers who do not consult (or even possess) these manuals. Point out that you must see ALL the current Grand Lodge Manuals on your official visit, and that not having them is an admission of negligence in view of your clinic displays.

Confirm the dates of your official visits at this clinic. You are required to complete all your visits by December 20, preferably earlier. Ask the Lodges to please cooperate with your visit schedule . . . but in cases of severe conflict, you should be willing to adjust your schedule if possible.

Please note that, unlike in past years, the District Deputy is no longer required to witness and grade the Initiatory Ritual at the official Lodge visit. That requirement, which had been mandated under Section 4.490 of the Grand Lodge Statutes, was repealed at the 2011 Grand Lodge Session.

Advise the Lodge of your approximate arrival time and that you want to meet first with the Exalted Ruler, Secretary, Chairperson of the Board of Trustees, Chairperson of the club management body and Chairperson of Auditing and Accounting Committee . . . to be joined later by other Officers and Chairpersons of important committees.

Please send a copy of Exhibit C with your letter of notification for the official Lodge visit. This is information the Lodge Secretary should have available for the District Deputy visit. These various checklists and reports verify that the Lodge’s basic internal systems and supplies are functional, but you must also determine each Lodge’s participation in the community service toward which all this preparation is directed. You should require each important Lodge committee to supply you with a concise, written report. You should get these from the Fraternal, National Foundation, Activities and Veterans Service Committees, etc. Give special attention to the new Charity Records Workbook, and use the topic to emphasize the value of Elkdom in each community is determined by its contributions to bettering the lives for all citizens. Also point out that on your visit you will review the Lodge’s charity records to verify that the Lodge is both active in these areas AND that their records are correct and up-to-date.

Explain the procedures to be followed in your visits to the Lodges, as detailed in the following section on Visitation regarding your entrance, introduction, Lodge activity and social conduct, and your message to the members.

Stress that all club and social activities must cease during Lodge meetings, as provided by Sec. 16.090, Laws of the Order, not only for your official visit but for all official Lodge meetings. If the Order’s laws are violated, Grand Lodge will take action against those responsible. You should also insist that good decorum be maintained at all Lodge meetings and in the Clubrooms. Emphasize the prohibition against gambling, improper language, indecent stories and questionable entertainment. The Exalted Ruler, assisted by the Officers and club management, is required to supervise these things and stop any violations at once! This requires courage, but it IS important. Bad publicity could cause the Grand Lodge to suspend club activities and, if serious enough, could cause loss of the Lodge’s charter!

Strongly inform all of your District’s Exalted Rulers that severe consequences will befall any Lodge that omits a required Lodge meeting UNLESS first receiving permission from you (Sec. 15.070, Laws of the Order). This requirement applies especially to Statutorily-mandated services such as Memorial Sunday and Flag Day, Sec. 2.020 and 2.030, Laws of the Order.

Emphasize that the Exalted Ruler is the Chief Executive Officer who is responsible for the social conduct of Lodge Officers and Lodge functions, and also for the successful operation of the Lodge, proper functioning of important committees and attaining objectives.

Review with Lodge Secretaries Section 14.180, Laws of the Order, and impress upon them that Certificates of Release must be issued upon the payment of $20. Many mistakenly insist on payment of back dues. Remind them also that Absolute Dimits, Certificates of Release and Transfer Dimits must be issued promptly on request (no voting at meeting required) to avoid unnecessary correspondence or delay. For waivers of jurisdiction, first refer to the Lodge of jurisdiction.

Alert Officers to the Grand Lodge Area system with respect to Committee assignments. Make sure that each has the correct name and address of the Past Grand Exalted Ruler Sponsor(s) having jurisdiction over your state.

At this point, the clinic may be broken up into groups for discussions led by pre-selected Past District Deputies or others qualified in specific fields. The groups should end their discussions in about one hour, with everyone returning to the general conference for questions and answers.
Right after your clinic, send the dates of your official visits to the Grand Secretary and your Sponsoring Past Grand Exalted Ruler(s). If you need to reschedule an official visit, remember to notify those involved. You should also send to your Sponsoring Past Grand Exalted Ruler(s) a short report on the clinic, clinic agenda and Attendance Report (Exhibit B).

At all clinics . . . and especially on official visits . . . remember that you are the personal representative of the Grand Exalted Ruler! Your appearance and conduct not only reflect on him and the Order, they also set the standard for the members of your district. The Lodge’s reputation in the community must reflect decency and respect, as exemplified by you.

**VISITATION**

About two weeks before an official Lodge visit, send a reminder letter (Exhibit D) and a copy of (Exhibit C) to the Lodge and only a copy of (Exhibit D) to your Sponsoring Past Grand Exalted Ruler(s) with the date and time of your arrival and the Officers you expect to be present when you begin your examination. Allow sufficient time to make a businesslike, thorough examination. You should arrive no later than 4:00 P.M.

If you have appointed a DDGER’s Esquire and Auditor, they should accompany you and, upon arrival, commence with their duties using appropriate check sheets. The Lodge Trustee designated as the Accident Prevention Manager should be available to accompany the DDGER’s Esquire in examining the Lodge premises, and also should provide the District Deputy with copies of the latest Self-Inspection Reports (Exhibit J).

**DISTRICT DEPUTY OFFICIAL VISIT REPORT**

During your pre-Lodge meeting with the Officers and Chairperson of club management, complete all information required in the District Deputy’s official report. (The Lodge will have already completed Exhibit C, but you must check it for accuracy). Throughout your examination, be prompt, friendly, businesslike and brief. If you use a DDGER Esquire and DDGER Auditor, remember that they take instructions from you and report ONLY to you.

The Visitation Report is now submitted online and can be accessed by District Deputies at http://www.elks.org/members/dds/ddvisits.cfm. If you have questions about the electronic form, write to webmaster@elks.org.

The Laws of our Order mandate that every Lodge make a general revision of its By-Laws at least once every five years, regardless of the quantity of individual amendments approved since the Lodge’s last general revision approval date, and have them approved by the Grand Lodge Committee on Judiciary. Fill in this date on your report from either the printed By-Laws or the official notice from Judiciary of a GENERAL REVISION Approval – NOT the date of an individual By-Laws Amendment. Do not accept a verbal statement. If a Lodge is near or past the five-year limit, have it obtain from the Grand Secretary a By-Laws General Revision Kit containing instructions, Judiciary mailing addresses and the required By-Laws booklets. If you cannot determine the date of the Lodge’s last General Revision, contact the Grand Secretary for this information. (A copy of the revision instructions appears as Exhibit K.)

Upon your District Deputy visit, you shall meet with the membership management team to discuss the Lodge’s membership program. Providing the Lodge with a membership analysis (Exhibit L) would be advisable. The membership figures may be obtained from the Grand Lodge Annual Reports and the CLMS2Web. The membership analysis should also include Lodge compliance with Section 12.050(m), requiring the compilation of the Lodge Transaction Reports in April and October (Exhibit R).

When you’ve finished examining the Lodge, it’s helpful to meet with the Officers to summarize your findings and offer constructive ideas and criticism. This is the proper time to discuss administrative weaknesses and problems. Sometimes, much is accomplished by meeting later with specific Officers.

**INTERNAL AUDIT**

The District Deputy, assisted by a DDGER Auditor, is required to conduct an internal audit upon the District Deputy official visit to the Lodge. A “Guide for Review by DDGER Auditor” is provided (Exhibit E).

Keeping the Lodge and club on an even financial keel is increasingly difficult, hence it must have close and continuous attention. This requires adequate accounting and auditing procedures. Good business practices call for those responsible for managing the Lodge and club to be supplied with prompt and accurate financial reports. If your examination discloses that the accounting system is antiquated or inadequate, discuss with the Officers and Trustees recommendations for updating the system. Call attention to the Grand Lodge Accounting Manual (Code 510100) and suggest that the Lodge submit the Manual and Audit Report Forms to an accountant who can adapt to the suggestions. If the problem is caused by faulty operation of the club, restaurant, etc., strongly urge that the Lodge ask its State Business Practices Committee for an analysis and remedial recommendations.
AUDIT/FINANCIAL REPORT EVALUATION

If the Lodge’s audit/financial report evaluation has been completed by Grand Lodge, a copy will be sent to you. It should be reviewed with Lodge Officers and the Chairperson of Club Management.

You should ask the reason for every “NO” answer or each question left unanswered, and enter the Lodge’s responses into your report. Excessive bar and dining room percentage of cost shall be discussed. A decrease in working capital of the Lodge, club, other operations and all other fund revenue losses shall be determined and entered into your report. If the Lodge has been late in completing its annual audit, a more intensive financial examination on your visit is clearly called for.

The duty of the Exalted Ruler, as Chief Executive Officer of the Lodge, assisted by the Lodge Auditing Committee, is to ensure that all recommendations are considered and implemented when approved.

LODGE AUDITING and ACCOUNTING COMMITTEE

The Lodge Auditing and Accounting Committee, in July, October, and January, is required to review the financial records of the Lodge and club for the year-to-date, including compliance with the approved budget and report at the last regular meeting of the Lodge during those months. A “Guide for Review by Lodge Auditing and Accounting Committee” is provided (Exhibit I), and every Lodge’s Auditing and Accounting Committee should study the guidelines and useful information supplied by Grand Lodge in the Auditing and Accounting Manual (Code 510100).

Copies of their reports should be given to the District Deputy during the official visitation, and the Auditing and Accounting Committee should be in attendance when the Auditor to the District Deputy is performing the internal audit of the Lodge.

ENTRANCE & INTRODUCTION

Emphasize that you wish to be brought into the Lodge room as soon as the Lodge is called to order. If other guests are there, you should be the last guest introduced. The audience shouldn’t be tired out by many separate introductions. Many times, visitors may be asked to take specific seats at the opening of the Lodge, with the Exalted Ruler acknowledging their presence under “Good of the Order.”

The Lodge Esquire will enter the Lodge room with the District Deputy, followed by the DDGER’s Esquire (if used). The Lodge Esquire will introduce the DDGER’s Esquire, and then the District Deputy. The Grand Lodge recommends that your introduction be brief. It’s sufficient for the DDGER’s Esquire to say, “I present Lee Martin, a Past Exalted Ruler of Lodge No. 3456, and District Deputy Grand Exalted Ruler for the Southeast District.” You are entitled to Grand Lodge honors, with your Esquire leading the Lodge in the hailing sign (Page 21 of Regular Ritual Pocket Book — Exhibit Q).

MESSAGE TO LODGE

Emphasize that you wish to be called upon to speak as soon as possible after the initiation, and that the meeting should be shortened by eliminating nonessential business. Balloting, reading long lists of applicants and controversial business should not occur on your official visit.

Limit your speech to the Lodge to no longer than 10 or 15 minutes. Be constructive and cover the important points of the Grand Lodge program. Reserve any criticism of administrative functions for a private talk with the responsible Officers. Your talk should be on topics of general interest to the membership. There are times when it is necessary to criticize the Lodge directly, but the damage that might be caused by creating an unfavorable impression on the membership, especially new members, should be weighed carefully. It is not the province of the District Deputy to hand out punishment or make threats . . . and none should be given without first receiving approval from your supervising Past Grand Exalted Ruler, or on direct orders of the Grand Exalted Ruler.

COMPLETION AND FILING OF OFFICIAL DISTRICT DEPUTY VISIT REPORT

You should fill out completely all pages of the report and file it within the required seven days. You’ll find it much easier to complete and much more accurate if you fill it out the next day, while results are still fresh in your mind. It’s easy to record information lightly with a pencil and then type it in. In this event, go over your report with the Exalted Ruler after the Lodge meeting, and forward him or her a copy after it has been submitted.

Be fair in your judgments . . . but thorough and accurate; report the true conditions of the Lodge. Don’t gloss over deficiencies . . . the Grand Lodge can’t help correct them unless your report is factual and honest. Many times it will take courage, but this you owe to the Grand Exalted Ruler and the Order. We must stress that the visit to your own Lodge be conducted with the same diligence and truthfulness as the other Lodges in your District, and not be swayed by personal feelings. Just as an accurate review helps a Lodge improve and grow, and inaccurate report allows problems to continue or worsen. If you are truly concerned about your home Lodge, you must act in its best interests even when the duty is unpleasant.

Reports will be filed online at http://www.elks.org/members/dds/ddvisits.cfm. Be advised that your Area Sponsor may request a mailed copy.

As the Grand Lodge Representative, you remain responsible for pointing out all deficiencies and making recommendations for improvement to the Officers and leaders of the Lodge. Sixty days after a Lodge visit and report, you should request information from the Lodge advising you of the action taken to correct its deficiencies.
GRAND LODGE
Benevolent and Protective
ORDER OF ELKS
UNITED STATES OF AMERICA

AUDITING AND ACCOUNTING COMMITTEE

BENSON Lodge 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.................................................................
1. Date Report Received...................................................................................
2. Was Uniform Chart of Accounts Used?.......................................................  
3. Was Report Prepared by an Independent Accountant?..............................  
4. When was Report Presented to Members?................................................  
5. Amount of Working Capital.......................................................................  
6. Amount of Total Equity............................................................................  
7. Lodge Net Profit (Loss) (Pg. 3)..................................................................  
8. Club and Other Operation Net Profit (Loss) (Pg. 4).................................  
9. Restricted Funds Reconciliation (Pg. 5)......................................................  
10. Was the Proper Budget Comparison Submitted For Each Entity?............  
11. Bar — Cost of Liquor Sold Percent (Pg. 8)...............................................  
12. Dining Room — Cost of Food Sold Percent (Pg. 8)....................................  
13. Was a Complete Insurance Schedule Included? (Pg. 9)...........................  
14. Were Dues Correctly Reconciled with Membership? (Pgs. 10/11)..........  
15. Membership Statistics (Pg. 10)................................................................  
16. Were Grand Lodge Forms Used?.............................................................  
17. Was Copy of Federal Income Tax Return Enclosed?...............................  

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<td>6/20/20XX</td>
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<td>2. Uniform Chart of Accounts Used</td>
<td>Yes</td>
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<td>3. Report Prepared by Independent Accountant</td>
<td>Yes</td>
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<td>5. Amount of Working Capital</td>
<td>$71,784</td>
<td>$74,270</td>
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<td>6. Amount of Total Equity</td>
<td>$600,787</td>
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<td>7. Lodge Net Profit (Loss)</td>
<td>$29,978</td>
<td>$23,111</td>
<td>$667</td>
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<td>8. Club and Other Operation Net Profit (Loss)</td>
<td>$(2,398)</td>
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<td>10. Proper Budget Comparison</td>
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<td>11. Bar — Cost of Liquor Sold Percent</td>
<td>35%</td>
<td>42%</td>
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<td>12. Dining Room — Cost of Food Sold Percent</td>
<td>35%</td>
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<td>13. Complete Insurance Schedule Included</td>
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<td>14. Dues Correctly Reconciled with Membership</td>
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<td>15. Membership Statistics</td>
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<td>16. Grand Lodge Forms Used</td>
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<td>17. Copy of Federal Income Tax Return Enclosed</td>
<td>Yes</td>
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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
G/L Auditing & Accounting Committee

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OFFICER SELECTION

Instruct Lodges that Officer selection should not be based on personalities, but on Elkdom’s principles. Point out the qualifications necessary to be a good Officer:

- Interest in building the Lodge and the Order.
- Willingness to give the Lodge the necessary time and effort required, and being aware of all the duties of the office.
- Acceptance of the responsibilities of office, recognizing that they go far beyond merely stating the rituals of the station well.
- Must be a leader, well-liked by the Lodge Members, and intelligent and forceful enough to develop good programs they can follow enthusiastically.
- Must certainly have the consent and support of the Officer’s family and employer.

Emphasize that the Exalted Ruler-Elect confer with Officers and Past Exalted Rulers regarding Officer selection before making any commitments for appontive offices. Officers progressing through the chairs has distinct advantages . . . provided each Officer is qualified by ability and training, accepts the responsibilities of office and exhibits a sincere desire to serve the Lodge to the best of his or her ability. The other Officers and Past Exalted Rulers must, however, have the courage to see that an Officer who shirks duties does not continue in office. Every Officer should have the potential of being Exalted Ruler. And to help future Lodge Officers start without controversy, review with the current Exalted Rulers and Secretaries the procedure for Local Lodge Nominations (Section 3.080) and Elections (Section 3.090), Laws of the Order. Immediately after their elections, each Lodge Secretary must send you a list of the elected Officers. Ask the Lodges about any open positions.

LOCAL LODGE DIRECTORY INFORMATION

Remind Lodge Secretaries, as soon as the new Officers have been determined for the coming year, that the completed “Local Lodge Directory Information Form” must be filed via CLMS2Web to the Grand Secretary. Do NOT wait until after installation!

DUES NONPAYMENT DROPS

Review with Secretaries Section 14.160, Laws of the Order, that “A Member owing one year’s dues to the Lodge . . . shall be dropped from the rolls . . . etc.” This is now mandatory — not optional!

NEW LODGES

Now that you have spent several months traveling throughout your District and gauging the health of Elkdom in your Lodges, you are also the individual most competent to assess other potential sites for a Lodge in the non-Elk towns within your District. Write a letter to your Sponsoring Past Grand Exalted Ruler(s) with a copy to the State President, giving the names of communities where organization can begin and any details, such as prominent leaders and Elks who might form the nucleus of the organization committee.

Before starting to organize a new Lodge, the Laws of the Order require the District Deputy to secure permission of the Past Grand Exalted Ruler(s) of the Area and to submit petitions and applications for dispensation to Grand Lodge through him. Carefully follow the “Developing New Lodges” Booklet (Code 510405, available free from the Grand Secretary). Remember that carelessness in organizing a Lodge often results in a bad Lodge. Insist on high standards of performance and strict compliance with all requirements.

Work closely with your State Association’s New Lodge Committee as well as the Grand Lodge Fraternal Committee, which will assist you at the direction of your Sponsoring Past Grand Exalted Ruler(s) following approval of the Lodge organization plans.

THE START OF THE LODGE YEAR

Up to this point in your term, you may have been dealing with the Lodge Officers and operations whose guidelines and goals were first established by your predecessor at the beginning of the Local Lodge year which now ends, just as this “follow-up and learning” phase of your District Deputyship. Now you will make the greatest personal impact on the Lodges of your District as you steer new Exalted Rulers into the Grand Lodge Programs and more firmly on the path to proper Lodge operation so that they will meet with success and the approval of their members, your successor and the Order.

FEBRUARY

LODGEE STATUTORY COMMITTEE CHAIRPERSONS WORKSHEETS (Exhibit N) are now mailed directly to Lodges for filing online at Elks.Org/clms2web/confirmcommittees.cfm. Follow up with unresponsive Lodges; either you and your Lodges supply the names of these Chairpersons to Grand Lodge promptly and correctly, or your Lodges begin their year cut off from communications that Grand Lodge will send directly to the Program Chairpersons.

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MARCH/APRIL CLINIC

The second required clinic – held in March or April – is a training and program session for Officers-elect of your District’s Lodges. Much of this clinic emphasizes the new Grand Lodge Program and its importance in developing activities to stimulate membership and attendance at Lodge sessions. The Officers must be thoroughly oriented in the program and the responsibilities they face in administering it.

Notify the Lodges of the date, time and place of this clinic at least three weeks in advance with a copy to your Sponsoring Past Grand Exalted Ruler(s). Stress those required to attend by Statute and suggest attendance by other Officers and Committee Members. You will find the new Officers eager to learn. Stimulate and encourage them by illustration, discussion and challenge.

As you have done for the previous clinic, prepare an agenda that covers all the important areas of both successful Lodge operation and full participation in the activities of the Grand Lodge Program by these new Exalted Rulers during the Local Lodge year just beginning.

Again, exhibit all Grand Lodge manuals and publications and explain their use. Call special attention to the EXALTED RULERS, LODGE OFFICERS AND COMMITTEE MEMBERS MANUAL and determine if each one present has read and understands their duties as described. Additional copies of this valuable booklet as well as of all the Manuals can be easily obtained from the Grand Secretary.

Note also that issues dealing with Lodge audits and the November 1 Membership Report – formerly addressed at the now-defunct January clinic – will now be discussed at the March/April clinic.

You now have a file of the Lodge Audits or Financial Reports, official Visit Reports, DDGER’s Esquire and Auditor checksheets, your own Check Sheets plus the Work & Follow-Up sheets, the Grand Lodge Financial Report Evaluations, Membership Reports, copies of the Lodge Auditing & Accounting Committee’s Reviews and Accident Prevention Self-Inspection Reports for each Lodge. Review this wealth of information and get a clear picture of areas still needing guidance and correction in each of your Lodges. Then decide which matters can be handled in open discussion as part of your clinic agenda, and which matters must be discussed separately with the Lodge Officers before, during or after the clinic.

Use information from the November 1 Membership Statistics Reports to compare the goals desired. Use this information to prod those Lodges with poor records of achievement. Open the meeting with a round-table discussion and call on those Lodges with successful programs to explain their methods. If desirable, the meeting can be broken into panel discussions just as in your first clinic. In any event, you must provide time either before the clinic or during the panel discussions for individual conferences with each Exalted Ruler to discuss with each the progress that Lodge is making on membership, laptsation, National Foundation, etc., and to check with each on correcting deficiencies found during your official visit. Demand prompt, constructive action to correct any deficiencies. Right after your clinic, send to your Sponsoring Past Grand Exalted Ruler(s) a short narrative on the clinic, clinic agenda and Attendance Report (Exhibit B-1).

RITUAL

Discuss the importance of ritualistic training for Lodge Officers. Members appreciate a ritual that is well performed. They are better informed as Elks and have a better understanding of the Order’s goals and principles. Please encourage Lodge Officers not to overlook the value of conducting special Lodge and Public services that are impressive. They are vitally important to the image and success of all Lodges.

Caution Lodges that no part of the Order of Business of a Lodge may be omitted and that the prescribed rituals of “opening” and “closing” must be observed. While the Grand Lodge-approved shortened versions of the “Opening,” “Closing” and Initiatory Rituals may be used, they must first be approved in the Lodge By-Laws by the Area Member of the Committee on Judiciary before those versions may be used. Also, it is not proper to dispense with the reading of minutes of the previous session or any other item listed in the order of business.

Emphasize the importance of conducting the affairs of the Lodge in a businesslike manner, answering all correspondence promptly, acting on ditts and filing reports on time.

ANNUAL REPORT

(Laws of the Order, Section 16.010)

Lodges are required to file in CLMS2Web by May 1 its completed Annual Membership Report (with per capita dues) and Annual Charitable Report, subject to a $100 fine for filing beyond this date. If the Lodge has not filed the Annual Report by April 20, keep after the Secretary and Exalted Ruler until the report has been submitted to all required recipients.

GRAND LODGE AND STATE ASSOCIATIONS DIRECTORY

Since the March/April clinic is the first clinic for the new Lodge Officers for the year, you should remind them of the assignments of the Board of Grand Trustees, Grand Lodge Auditing and Accounting Committee, Committee on Judiciary and so on. Clearly inform your District’s Lodges which Grand Lodge Area they are in, then display the current Grand Lodge and State Associations Directory as you explain each Grand Lodge Committee’s duties and how Lodges are to locate the appropriate Member of each by assigned Area or Program. Also point out your State Association’s pages with the various State Committees, since every Lodge is also an Association Member and should use the expert advice of these State Committees to succeed. Urge them to send their questions to the proper person to handle their problem. They should also know the name and address of their supervising Past Grand Exalted Ruler and the fact that he is willing to help with their problems. It is
desirable for such matters to be cleared through you as District Deputy, but no Lodge is precluded from discussing problems directly with its Past Grand Exalted Ruler(s).

All Grand Lodge Officers and Committeemen want to help and are available whenever you need them. But Elkdom really thrives and prospers when it’s not just a one-way street. During and even after your year, pass on any suggestions for improvement to the appropriate Members in Grand Lodge about our programs and procedures.

**BUDGET**

Proper fiscal management is essential for a successful Lodge. Financial stability and solvency form the basic foundation for any Lodge. This solvency is predicated upon the proper budgeting, accounting and auditing procedures of the Lodge.

Each Local Lodge enjoys local autonomy to managing its financial affairs, limited only by the Laws of the Order. Remember, the Lodge enjoys the privilege of its existence only because it is chartered as an integral part of the Order by the Grand Lodge as the parent organization. Every officer and member is obligated to obey the Statutes, rules and regulations of the Order.

One objective of a District Deputy is to encourage Lodges to adopt good business practices and become knowledgeable of, and comply with all Federal, State and local tax laws.

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), 16.030 (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. Of extreme importance is that each area or fund of the Lodge be self-sufficient. It is against the Laws of the Order to use funds from the Lodge funds to maintain or support a social activity, such as the club fund, golf course, etc. For an explanation of the budgeting process, please refer to the Grand Lodge Auditing and Accounting Manual (Code 510100).

In these days of high costs, all Lodges need to closely study their fiscal condition and accounting procedures. Income and expenditures should be reviewed to keep them in line. If expenditures cannot be reduced, then Lodge dues and club prices need to be adjusted. Thorough study of conditions, proper budgeting and good accounting are a must.

**AUDIT/FINANCIAL REPORT**

*(Laws of the Order, Sections 4.330 and 13.040)*

Section 13.040, Laws of the Order, requires each Local Lodge to have an annual audit, review or compilation performed by an accountant approved by the Lodge who is independent of the accounting and bookkeeping operations of the Lodge or any entity thereof. This examination is to include all books and financial records of the Lodge, its Officers and Committees, Home, Club, or Separate corporation of the Lodge and any other activities conducted by the Lodge, and should be performed as soon as possible after the close of the fiscal year ending March 31. The completed financial report, which will include the required standard audit report forms and a budget comparison, complete for all entities of the Lodge, should be in the hands of your Lodge Auditing Committee by June 1. Then, not later than June 15, the Auditing Committee should submit the financial report to the membership at a regularly scheduled meeting. Not later than June 30, the original transmittal letter, complete financial report forms, and a copy of the Federal Tax Returns should be submitted to the Area Member of the Grand Lodge Auditing and Accounting Committee and a copy to the District Deputy of your District. Failure to file the report by June 30 will subject the Lodge to an initial $100 fine, plus subsequent fines of an additional $100 for each 30-days’ delay thereafter, not to exceed $500 total.

**GRAND LODGE SESSION — EXALTED RULER ATTENDANCE**

*(Laws of the Order, Sections 4.240 and 12.120)*

The Exalted Ruler must attend the Grand Lodge Session before he or she may qualify to hold any Grand Lodge office. The Local Lodge pays the expense of its Exalted Ruler to attend as its representative. The ER is duty bound, not only to register, but to attend all sessions. Most districts and/or states plan for delegates to attend sessions together. At the April clinic and during the months remaining in your term, impress upon all your Lodges’ Exalted Rulers that their presence and attention at all the Sessions represent not only a duty but a valuable opportunity to gain information to guide their Lodges through the remainder of their year of office. Advise your successor to work with officials from your state to ensure the attendance of all your Exalted Rulers. This clinic is also an appropriate time to stress that each Exalted Ruler should give a comprehensive report of the Sessions to the Lodge membership upon return home. Also, increasingly stringent IRS regulations make it imperative that every returning Exalted Ruler give a full accounting of the Lodge funds furnished, and return any unused portion to the Lodge, or risk subsequent discovery and difficulty over unreported income.

**TAXES AND TAX RETURNS**

Lodges must be careful to remain law-abiding organizations and not jeopardize our income tax exemption. Here are suggestions to help Lodges comply with the tax laws:
STEPS TO INAUGURATE A SUCCESSFUL MEMBERSHIP PLANNING PROGRAM

PREPARATION

1. The Exalted Ruler must study the entire Membership Program and Planning Manual (Code 510400); and the Chairpersons of the Membership Committee, the Chairperson of the Indoctrination Committee, the Lodge Activities Chairperson, and the Chairperson of the Lapsation Committee must study at least the portions of the manual which affect their particular parts of the Membership Control Program. Lodge Activities are essential to Membership appeal and retention.

MANAGEMENT TEAM

2. Together with the Secretary, who must also be familiar with the entire Manual, these members constitute the Lodge Membership Management Team. This team should draft a definite Membership Planning Program for the Lodge, utilizing the ideas, plans and suggestions in the Manual.

GOALS

3. We always do better when we are challenged to meet specific objectives, so definite goals should be set. The goal suggested for Membership Procurement for the year is to add to the roll not less than 10% of the membership total at the beginning of the year. In other words, if the membership of the Lodge was 700 on April 1, during that Lodge year at least 70 members should be added to the roll. The goal for lapsation is to close the Lodge year with a total of 2% or fewer members dropped for non-payment of dues and 6 months in arrears in dues based upon the membership at the commencement of the Lodge year. Thus, in order for the membership program to meet this goal, a Lodge commencing the year with 700 members should not have more than a combined total of 14 members dropped or owing 6 months dues at the completion of the Lodge year.

PROGRAM

4. When the program has been defined and the goals established, meetings of the Membership, Retention and Orientation committees should be held. At these meetings, the entire program of each Committee is explained and adjustment made for acceptable suggestions from the members of the Committees. Everyone must understand the program and the goals. Everyone must be enthusiastic and believe the program can achieved.

EVALUATING RESULTS

5. In the back of the Membership Program and Planning Manual, 12 Membership statistical charts are published – one for each month. The Secretary must fill in the figures on the appropriate chart promptly each month so the Membership Management Team (see 2 above) can review the condition of the membership on the first of each month. This allows the management, headed by the Exalted Ruler, to discover promptly any portion of the Membership Planning Program that is not succeeding and to strengthen it with increased emphasis or new ideas. If this plan is NOT followed, the year may be over before it is discovered that the goals are not being attained. At that point, it is usually too late to make successful corrections.

ACCOMPLISHMENTS

6. The stronger you stress membership to the Lodges and their Officers, the more likely the Lodges will achieve the goals. Start early as and do not let up until the Lodge year has been completed. Again, the District Deputy shall work closely with the State and District Chairpersons, and should work with them in their efforts to retain Members.

This suggested program applies known methods of good business – make sales and collections. If your present program is faltering, try this plan.
EXPERT ADVICE: Seek advice of a qualified public accountant or tax attorney when you have questions or are in doubt. Also, the Lodge must keep the Sponsoring Past Grand Exalted Ruler(s) informed. At the time of the annual audit, ask the accountant to review your practices for compliance with tax laws and regulations. The Secretary should keep up-to-date in this area, maintain a file of pertinent publications, and be the point of contact for Lodge 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 some Lodge accountants:

- 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. Filing requirements include:

a. FORM 990-N: If any Local Lodge has gross receipts of less than $25,000 it must file Form 990-N, Electronic Notice (e-postcard). Include a copy of your filing with your Annual Financial Report submittal.

b. FOR FORMS 990 OR 990EZ: All other Lodges are required to file one of these returns by August 15 each year. Form 990EZ, the short form, may be used when gross receipts are less than $500,000 and total assets are less than $1,250,000 at end of year. (These amounts are for the current year and should be checked each year for changes.) Returns should be prepared at time of and forwarded with the Annual Financial 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:

   - 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, other than the need for funds. Gross income is gross receipts less cost of goods sold and/or operations. 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 Elks Constitution, and Lodges provide benefits exclusively to members and bona-fide guests, including Club, swimming pool, golf and similar privileges. Lodges should always act
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 AUDITING & ACCOUNTING MANUAL (Code 510100) 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, Federal Income Tax Returns and State Income Tax Returns where required.

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 be postmarked 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 AN INITIAL $100.00 FINE, PLUS SUBSEQUENT FINES OF AN ADDITIONAL $100.00 FOR EACH 30 DAYS’ DELAY THEREAFTER, NOT TO EXCEED $500.00 TOTAL.

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.

10. Special actions are required of the Lodge seeking approval to prepare its own Financial Report as permitted by Section 13.040, paragraph “J,” and careful attention must be given to ensure all requirements are fulfilled.
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 Local Lodge Directory listing for each Lodge. Upon receiving the Lodge’s copy of the annual Directory, Secretaries should verify 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.

**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 510100.

**MEMBER NOTES OR BONDS:** Occasionally a Lodge will borrow money from members and issue notes or bonds as security. 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 Forms 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).**

**INSURANCE**

**Liability Insurance Program (Master Liability Program) • (Laws of the Order, Section 4.231)**

A Master Liability Insurance Program was adopted by Grand Lodge in 1984, effective to provide coverage to all Local Lodges, State Associations (except their major projects) and the Grand Lodge. (NOTE: Coverage for proposed new Lodges is effective on granting of dispensation by the Grand Exalted Ruler.) All liability insurance information as to procedures, coverages, claims reporting and loss prevention is in the Liability Insurance Manual (Code 513000). District Deputies are automatically mailed a copy. This Manual may be obtained from the Grand Secretary’s office. Exhibit J provides you a copy of the Self-Inspection Checklist for the use of the Local Lodge Accident Prevention Manager (a Trustee). The Self Inspection Checklist may be accessed at http://www.elks.org/members/dds/selfinspection.cfm for filing online. The Lodge’s file copies of completed self-inspections must be made available for review by the District Deputy upon the official Lodge visit.

Questions pertaining to coverage may be directed to:

S. H. Staubitz, Director
Insurance Department
2750 N. Lakeview Avenue
Chicago, Illinois  60614-1889
Phone: (773) 755-4714 • Fax: (773) 755-4715
Email: insurance@elks.org
All claims or liability-related incidents MUST BE REPORTED IMMEDIATELY to the Claims Handling Agency:

GALLAGHER BASSETT SERVICES, INC.
National Claims Unit
P.O. Box 7110
Oakbrook Terrace, Illinois 60181
Phone: (800) 962-7088 • Fax: (800) 223-7006

PROPERTY PLUS INSURANCE PROGRAM
(Laws of the Order, Section 4.232)
A master comprehensive all-risk of physical loss and crime coverage program (which includes statutory coverage required of Officers) for the properties and functions of the Local Lodges and the Grand Lodge was adopted in July 1991. All Lodges that purchase any coverage of this type are mandatorily required to participate in this program.

Marsh, Inc. is the insurance broker, program administrator and claims reporting service for the Property Plus Program. Questions pertaining to coverages and limitations, claims reporting and loss prevention should be directed to:

Deborah Downey
AON RISK SERVICES, INC. OF ILLINOIS
200 East Randolph Street, Fifth Floor
Chicago, Illinois 60601
Phone: (312) 381-2727 • Fax: (312) 381-2751
Toll Free: (800) 421-ELKS [3557]
Email: deborah_downey@asg.aon.com

Upon request, a Benevolent and Protective Order of Elks Property Plus Insurance Program Manual will be provided.

OTHER INSURANCE

WORKER COMPENSATION:
All Lodges should have Workers Compensation Insurance locally obtained in the state of the Lodge’s operation. A voluntary Workers Compensation Program is available to Local Lodges that may offer lower rates and in many states the option of obtaining coverage for volunteers. (Call Lockton Risk Services at 1-877-735-6349.)

DIRECTOR AND OFFICERS/EMPLOYMENT PRACTICES: (D&O)
Lodges should consider purchasing this coverage to protect the Lodge and its Officers’ personal assets in the event of a claim involving wrongful acts of discrimination, harassment, etc., which are not covered under the Master Liability Program. Such coverage can be obtained locally or under the discounted group policy negotiated by Grand Lodge. (Call Aon Risk Services at 1-800-421-3557.)

ACTIVITIES COMMITTEE
This committee, created in 2011 under Section 4.345 of the Grand Lodge Statutes, is charged with promoting, supporting and overseeing: Community Project, Public Relations, Youth Activities, Hoop Shoot and Drug Awareness. Following are suggestions of how committee programs applicable to District Deputies can assist in demonstrating that “Elks Care — Elks Share”:

DRUG AWARENESS (Laws of the Order, Section 13.021(a); Grand Lodge Drug Awareness Manual* and Grand Lodge Program) — The Grand Lodge Drug Awareness Program calls for each Lodge to conduct its own program with training, guidance and materials provided through the State Drug Awareness Chairperson and directed by the Lodge Drug Awareness Chairperson. The program is designed to stop alcohol and other drug use by our children before it starts. The target is youth in the fourth through ninth grades whose attitudes and behavior can still be influenced. The secondary targets are the parents and teachers of these children. The objective is to increase their awareness through education of the adverse consequences of alcohol, tobacco and other drug use, so that they can decide for themselves to say “no” when offered to try them. Also, the Elks have complemented the Drug Awareness Education Program with highly visible programs that offer positive alternatives (“Hoop Shoot®,” Scouting, Antlers, Little League baseball, football and/or basketball, chess clubs, choir, gymnastics, tennis, golf or crafts) to drug use. These alternative programs have been an essential element of our mission to the benefit of youth and the nation’s future.

As District Deputy, you should stress and encourage participation in the Drug Awareness Program. Require that the Lodges read the Drug Awareness Manual* and follow its guidelines. Exhibit P is a new order form listing the free literature that may be obtained through the State Drug Awareness Chairperson. The order form must be sent through the State Drug Awareness Chairperson. (These materials are paid for by the Elks National Foundation and donated to the public.)
"HOOP SHOOT®" FREE-THROW PROGRAM (Laws of the Order, Section 13.021(a), “Hoop Shoot®” Manual and Grand Lodge Program) — The Elks National Hoop Shoot provides Lodges with a great opportunity to connect with their communities and serve youth in a meaningful way. Through the Hoop Shoot, Lodges can work with local schools to host contests and form partnerships that develop an Elks' presence in the community. As contestants advance in the competition, Elks can support families, build relationships and inspire Hoop Shoot parents to become Members. As a District Deputy, you should encourage Local Lodges to host a Hoop Shoot and involve the youth of their community.

In August, the Elks National Foundation mails instructional kits to Hoop Shoot Directors at all levels of competition. Kits for Local Hoop Shoot Directors are mailed directly to Lodges. To avoid lost materials, the Elks National Foundation recommends that District Deputies remind Exalted Rulers of this policy during August clinics. Each Lodge should ensure that the instructional kit is delivered to its Hoop Shoot Director.

All Hoop Shoot materials, including contact information for State and Regional Hoop Shoot Directors, can be accessed online via the Hoop Shoot website at www.elks.org/hoopshoot. The website is an excellent resource available to all Hoop Shoot Directors.

The Hoop Shoot National Finals are held each April at Western New England University in Springfield, Mass. Of the 72 national finalists who compete at the National Finals, six will be named national champions and will have their names permanently inscribed in the Naismith Memorial Basketball Hall of Fame. For more information on the Elks National Hoop Shoot, please contact the Elks National Foundation Programs Department at 773/755-4758 or email hoopshoot@elks.org.

PUBLIC RELATIONS (Grand Lodge Media Relations Handbook and Grand Lodge Program) — Call attention to the Media Relations Manual and emphasize the importance of the Image of Elkdom to each Lodge and the entire Order.

Telling the American public about Elkdom is of paramount importance to the Order. We have left our accomplishments hidden from the public for too long. It is time the Elks are recognized for their many benevolences.

Every member of the Order belongs to the Public Relations Committee. By your actions you reflect to the public what an Elk is. You are the window through which the public views Elkdom. You are the image of an Elk.

There is a difference between public relations and publicity. They are not the same, although publicity is a part of public relations. Any Lodge can get publicity; that’s no problem. The problem is to make certain that all publicity reflects a positive image of Elkdom and of the Local Lodge involved.

Public relations does not mean community projects and activities alone, but includes the manner in which we meet and greet our visitors - the way we conduct ourselves in our Lodges and in public. By our actions we can command admiration and respect in our communities.

Of extreme importance to the image and welfare of Elkdom is the proper attitude of individual Elks toward their Lodge and Elkdom. It is important that we put our best foot forward. Our good works do not necessarily speak for themselves. We have to bring them to the attention of the public so that our fraternal purpose is understood.

Especially impart to the new Exalted Rulers the role they must take by the Laws of the Order, Sections 9.140, 9.150, 16.060, 16.140, in preserving the quality of their Elks Lodge so that it avoids both the reality and the reputation of being a honky-tonk or gambling den. Where such a situation develops, the Grand Lodge is left with just one very severe option. The District Deputy should stress and encourage the Lodge Public Relations Committee to use the national and state backgrounder in the Lodge’s local news releases.

YOUTH ACTIVITIES (Laws of the Order, Section 13.021(c), Grand Lodge Youth Activities Committee Program Manual and Grand Lodge Program) — The youth of our nation represent the future of America. Our youth go to the very heart of our society. You are urged to direct your efforts toward the support of the Grand Lodge Youth Activities program and its related activities. This program is described in detail in the Youth Activities Manual and its annual supplement. Please read and study the Manual. As District Deputy, you should stress and encourage participation in the various contests and their closing dates. Encourage the Lodge to have a vigorous and highly visible youth program with a very active and working Youth Activities Committee.
Urge the Lodges to promote an active youth program, responsive to the needs of the youth in the community. Point out to the Exalted Rulers, Secretaries and Lodge Youth Activities Chairpersons, the importance of entering the necessary information in the monthly Records Book of Volunteer, Youth, Charitable and Community Service programs (Charity Records Workbook). This booklet should be kept up-to-date and used in its total concept to be effective. If requested, the Youth Activities Report information (taken from that booklet) MUST be in the hands of the State Chairperson by April 1.

The Youth Activities Committee is authorized to organize and maintain a youth organization to be known as ‘The Antlers of the Benevolent and Protective Order of Elks’ according to the rules and regulations promulgated by the Youth Activities Committee of Grand Lodge.

FRATERNAL COMMITTEE

This committee, created in 2011 under Section 4.355 of the Grand Lodge Statutes, begins its service to Elkdom with the 2012-13 Fraternal Year. The committee is charged with promoting, supporting and overseeing: Americanism, Elks National Foundation, Flag Day, Elks Memorial Day, Membership, Lodge Activities, State Associations and Veterans programs. Following are suggestions of how the committee programs applicable to District Deputies can assist in demonstrating that “Elks Care – Elks Share”:

LODGE ACTIVITIES (Lodge Activities Manual and Grand Lodge Program) — Lodge activities encompass almost everything the Lodge does, including social functions, club activities and community service projects. Therefore, the primary function of Lodge activities is to offer friendship, physical facilities and pride of membership.

The District Deputy should encourage each Lodge to have an active and enthusiastic Lodge Activities Committee. This Committee should utilize the Lodge Activities Manual from the Grand Lodge for its many proven ideas and successful projects. Stress to every Lodge that its vitality depends on the activities it has for its members and families. A Lodge that has many interesting and diverse activities will maintain the interest of its members and thereby obtain new members.

The Lodge Activities programs are detailed in the Lodge Activities Manual and an annual leaflet. Please read the Manual. As District Deputy, you should encourage participation in the various contests and their closing dates.

For efficiency, many of Elkdom’s programs are conducted through cooperation with your State Association, with Lodge Committee Chairpersons joining into an information-and-supply network that ensures prompt support and coordination from district, state and national chairpersons in the same line of endeavor and expertise.

As District Deputy, you should be familiar with those programs of the Lodge and State Association that are interrelated, and with the necessity for coordinating these activities. As District Deputy, you should encourage participation in the various State Association programs, including:

- Membership
- Major Project
- Inter-Lodge Activities
- “Hoop Shoot®” Playoffs
- Large-scale Drug Education,
- Public Relations and
  Government Relations Projects
- Elks National Foundation Scholarships and Fund-Raising
- Seminars on Business Management, Insurance and State Laws
- District & Statewide Americanism Programs
- Grand Lodge Session Housing Arrangements
- Veterans Assistance & Outings
- Ritual Competition & Clinics
- Government Relations Projects

ELKS NATIONAL FOUNDATION (Constitution, Article V, Laws of the Order, Section 4.270; Elks National Foundation Annual Report and Grand Lodge Program) — Since 1928, the Elks National Foundation, the charitable arm of the Benevolent and Protective Order of the Elks, has helped Elks build stronger communities through programs that support youth, honor veterans, and meet needs in areas where Elks live and work. Today, these programs include the Community Investments Program, which offers grants to Elks Lodges; state Elks association grants; ENF scholarships, including scholarships for Elks families; youth programs like the Elks Drug Awareness Program and the Elks National Hoop Shoot Program; and the Elks National Veterans Service Program.

The Elks National Foundation is able to help Elks build stronger communities thanks to donations from generous supporters. Stress the importance of supporting the ENF to members in your District.

■ Encourage every Lodge to meet the GER’s goal for per-member giving to qualify for a $2,000 Community Investments Program Gratitude Grant to serve the community. Visit www.elks.org/enf/community for details of the Gratitude Grant and other ENF grants, including the Beacon, Promise, Impact and Lodge Assistance grants.
■ Suggest that Lodges publish articles about the ENF in Lodge bulletins or on Lodge websites to educate members about the importance of giving.
Promote the ENF by ensuring each Lodge in your District has an active ENF Chair, who will organize fundraisers, demonstrate the importance of giving to the ENF, and recognize donors for their contributions.

Encourage all Lodge officers to lead by example by giving to the ENF themselves. Make sure donors know that all contributions to the ENF are tax-deductible.

For more information, visit www.elks.org/enf or contact:

Elks National Foundation, Inc.
2750 N Lakeview Ave.
Chicago, IL 60614-2256
773/755-4728 | enf@elks.org

MEMBERSHIP — As District Deputy, you should know the Order’s membership planning program as recommended in the Membership Program and Planning Manual (Code 510400). You should be able to explain the program, how to set goals and how to use the membership statistical charts in the back of that Manual to check the progress of the Lodge membership planning program. “Steps to inaugurate a successful membership planning program” has been provided for your reference on Page 18. In addition, Exhibit L provides a form for comparing membership figures for all of your District’s Lodges. Also, Exhibit M allows you to display a particular Lodge’s membership statistics covering 25 years.

As District Deputy, you should be the prime mover in promoting membership procurement. At the April clinic, you should stress and determine if the Lodges have established a membership management team (which consists of the Exalted Ruler, Secretary, the Membership and Lodge Activities Chairpersons, and the Orientation and Retention Coordinators). You must follow up to ensure that the management team is fulfilling its responsibilities. If not, this information should be reported to the Sponsoring Past Grand Exalted Ruler(s).

The District Deputy is required to work closely with the State and District Chairpersons to improve membership. The State Association’s role is to assist the Grand Lodge. The District Deputy should not leave it up to the State Association to do what the District Deputy, as a member of the Grand Lodge, is responsible for.

ELKS NATIONAL VETERANS SERVICE COMMISSION
(Laws of the Order, Section 4.290; Elks National Veterans Service Commission Manual and Annual Report, and Grand Lodge Program)

Detailed descriptions of the programs administered by the Elks National Veterans Service Commission can be found in the Elks National Veterans Service Commission Manual and on the website. It is important to note that many Lodges and States have their own programs to serve veterans and active members of the US Armed Forces and their families, which are not covered in the ENVSC Manual.

For more information, please contact: National Director, Elks National Veterans Service Commission
2750 N. Lakeview Avenue, Chicago, Illinois 60614-1889
Phone: (773) 755-4736; Fax: (773) 755-4737; Email: vets@elks.org

“Adopt-a-Veteran” Program – This program recognizes the patient’s need for personal contact through direct visits, whether those patients are hospitalized, in their own homes, or even homeless.

“Army of Hope” – The Army of Hope was established in 2002. The Army of Hope is designed to provide support and comfort to members of the US Armed Forces and their families, particularly to the families while the mother or father is serving far from home. The Army of Hope is operated and funded primarily through individual Lodges and State Associations.

Veterans Leather Program – Hunters across the country donate thousands of hides, usually deer, to the Elks National Veterans Leather Program. The finished leather is turned into thousands of leather products such as craft kits for hospitalized Veterans therapy and fingerless gloves for those confined to wheelchairs.

Medal of Valor – The Medal of Valor was designed to honor those brave men and women of our Armed Forces who have lost their lives in the current war against terror. It is available from the Office of the ENVSC Director in Chicago.

PLAYING CARDS FOR VETERANS

The Exalted Ruler can order these cards at no charge for use in a veterans’ program by contacting our Playing Cards for Veterans National Chairman. Cards must be ordered in writing on Lodge letterhead and signed by the Exalted Ruler or Secretary.

ENVSC VAVS REPRESENTATIVES AND VAVS DEPUTY REPRESENTATIVES

VAVS (Veterans Affairs Voluntary Service) Representatives and VAVS Deputy Representatives are national appointments, and the titles and duties cannot be bestowed or removed by the Lodge. In many cases, a VAVS Representative or Deputy Representative may also serve as the Lodge Veterans Committee Chairman, but the titles and duties are distinct.

Funds given to the VAVS Representative by the Elks National Veterans Service Commission to support service at the local veteran’s facility are ENVSC funds and cannot be appropriated by the Lodge or State Association.
FREEDOM GRANTS

Each year, the Elks National Veterans Service Commission awards a limited number of Freedom Grants of $2,000 each to Local Lodges. Freedom Grants can be used for any program that benefits veterans, the active military or their families. Applications are judged on thoroughness, promised support of the Lodge itself and the expected benefit to the Veterans or members of the Armed Forces. Lodges can apply for a Freedom Grant between August 1 and August 31, 2013.

Contact ENVSC headquarters for more details, including suggestions for creating a winning application.

ELKS VETERANS MEMORIAL BUILDING

Dedicated in 1926 to those Americans and Elks 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 the selfless Americans who made the ultimate sacrifice in World War II, Korea, Vietnam, Grenada and Kuwait. All Elk families are invited to tour this impressive structure whose interior contains numerous world-renowned and irreplaceable works of art in harmony with the fraternal love, which is felt throughout every room. Located north of Chicago’s downtown business area overlooking Lake Michigan at 2750 N. Lakeview Avenue, The Memorial is normally open 9 a.m. to 5 p.m. Monday through Friday year-round and 10 a.m. to 5 p.m. Saturday and Sunday from April 15 through November 15. Due to recent construction, please call 1-773-755-4708 for information about access to the Memorial.

REPORTING OF CHARITABLE STATISTICS

The District Deputy shall remind all Lodges to begin their charitable and community service activities, and to maintain the vital statistics in the Charity Records Workbook or directly into the Chicago Lodge Membership System at http://www.Elks.Org/grandlodge/reports/PendingCharityReports.cfm. A full report is required to be filed online as soon after the Fraternal year ends on March 31 and before April 30. With CLMS2Web, the booklet should be viewed as a worksheet to facilitate the online filing. Lodge Secretaries would find it helpful to file those statistics immediately before or after they are reported at Lodge meetings to avoid filing them all at once at the end of the year.

THE ELKS MAGAZINE

(Laws of the Order, Section 4.280, Annual Report of Elks National Memorial and Publication Commission and Grand Lodge Program)

The Elks Magazine is the finest and most informative publication produced by all the community service organizations. Its primary purpose is to place in the hands of every member a wealth of information about their Order, and its beneficent power and uplifting mission, so that out of this recognition will come deeper pride of membership and greater participation. Information on the many charitable and patriotic activities of our Lodges published throughout the year comes from submissions by the Lodges following the instructions found in the “Guidelines” (See Exhibit O).

Questions concerning The Elks Magazine should be directed to:
The Elks Magazine
425 W. Diversey Parkway
Chicago, Illinois 60614-6196
Phone: (773) 755-4900 • Fax: (773) 755-4792
Email: elksmag@elks.org

As District Deputy, please follow up to ensure your Secretaries update their Chicago Lodge Membership System2Web (CLMS2Web) frequently. This synchronizes and updates the mailing database for The Elks Magazine. Keeping CLMS2Web accurate guards against incorrect addresses, which cost the Order thousands of dollars every month, and helps ensure that Elks members receive their copies of The Elks Magazine. Accuracy also ensures that mailing labels and address files are available to Lodges and State Associations at extremely low prices from the Magazine Label Department.

Lodge CLMS backup reports are available in the DDGER section of Elks.org under “Extended Access,” “DDGERs,” “Reports.”

Questions concerning CLMS2Web should be directed to your State CLMS2Web coordinator(s). A link to listings is found on the www.Elks.org CLMS2Web page.

Questions for the Circulation or Label Departments should be directed to:
Circulation Department
The Elks Magazine
425 W. Diversey Parkway
Chicago, Illinois 60614-6196
Phone: (773) 755-4742 • Fax: (773) 755-4743
Email: magcirc@elks.org
ELKS NATIONAL HOME and RETIREMENT CENTER
(Laws of the Order, Sections 6.010-6.100 and Grand Lodge Program)

The Home is truly a “Home Away from Home,” where our Members from all walks of life and from all parts of our great country come to live and enjoy relaxing privacy in a haven of beauty, contentment and peace.

The residents, all members of the Benevolent and Protective Order of Elks, have come to the Home to spend their retirement years in surroundings that offer extensive opportunities for recreation, companionship, friendship and a peaceful, fulfilling life-style.

Each resident is accorded a private room which is attractively furnished and decorated. Delicious meals, which include menus for those with special dietary requirements, are prepared in a modern kitchen by a skilled staff. The meals are served in a most impressive dining hall. A modern facility provides excellent health care.

If retired Members in any of your Lodges could benefit from the many advantages so carefully provided at the Home, please encourage them to apply for information.

A VCR tape is available at a minimal charge upon request. This tape would make an excellent special program at a Lodge meeting, social function or District meeting.

For more information, please contact: Executive Director
Elks National Home
931 Ashland Avenue
Bedford, Virginia 24523-1399
Phone: (540) 586-8232 • Fax: (540) 586-2096
Email: enhome@elkshome.org

SPECIAL INSTRUCTIONS

Because there are certain situations or procedures which are not normally part of the yearly agenda in most Lodges, we have gathered them in this separate reference section, to be available should one of your Lodges require assistance in these specific areas.

AUDIT DISPENSATION REQUEST

Section 13.040 of the Laws of the Order allows Lodges, under extreme circumstances, to complete their annual financial report using in-house personnel instead of hiring an outside accountant. No Lodge is permitted to take this course of action unless it first receives a written recommendation of the Grand Lodge Auditing and Accounting Committee approved by the Lodge’s State Sponsor(s). To ensure that the Lodge has obtained its own Members’ approval for the request, an Audit Dispensation Request (Exhibit S) should be completed. Make copies as needed to assist any of your District’s Lodges wanting to apply.

ASCAP – BMI – SESAC MUSIC ROYALTIES

To prevent misunderstanding and to avoid violating copyright laws when bands perform copyrighted material in the Lodge facilities, the following is a clarification of the amendment to United States Code, Section 110, Title 17, which took effect November 25, 1982, and pertains to provisions for performance of music under copyright law.

An event held for MEMBERS AND GUESTS is NOT an infringement of the Copyright if the PROCEEDS from the social function, after deducting reasonable cost, are USED FOR CHARITABLE PURPOSES. Reasonable cost could include many facets of overhead expenses and other cost items. It is also suggested that where recorded, reproduced or live music is engaged for a Lodge social function, the event be labeled for a charitable cause or purpose.

For all practical purposes, therefore, it is no longer necessary for Lodges 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.

It is recommended that a simple record 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 the state and local laws in regard to bingo. You may have non-members participate. The activity must be staffed solely with volunteers and no individual or private interest should profit from the activity. It is required that you have a separate budget and bank account for the bingo. The Lodge must institute the proper accounting system as to revenue and expenditures for the bingo operation. Section 513(f) of the Internal Revenue Service Code removes proceeds from certain bingo games from the term “unrelated trade or business.” In order to be eligible for exemption, the bingo game must neither violate state or local law nor compete with any commercial activity.
INCORPORATION — LODGE
(Laws of the Order, Sections 16.020 and 16.030)

If you wish to incorporate your Lodge (Section 16.020) or form a separate corporation (Section 16.030), follow these Sections as to procedure. For suggested forms, see Appendix (Pages 201 and 203) of Statutes Annotated.

BUILDING, LEASE AND/OR FINANCIAL TRANSACTION APPLICATION
(Section 16.050, Laws of the Order)

Any Lodge contemplating a building or financial transaction should be completely familiar with the provisions of Section 16.050 since approval of the Board of Grand Trustees 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, as set forth in the provisions of Section 16.050 through the Sponsoring Past Grand Exalted Ruler(s) of the Area.

The Sponsor knows the Grand Lodge requirements and can save a Lodge a lot of time by catching errors or omissions in advance. The Board of Grand Trustees must have approval of the Sponsoring Past Grand Exalted Ruler(s). You will do well to advise the Lodges in your District to follow this procedure.

Questions concerning the Building Applications should be directed to the appropriate Building Applications Member (East or West) Grand Trustee having jurisdiction. Their names and addresses appear in the Grand Lodge and State Associations Directory published annually as well as the instructions which accompany the Building Application forms sent by the Grand Secretary upon request.

To obtain the necessary Building Application Forms, please contact:
Office of the Grand Secretary
2750 N. Lakeview Avenue
Chicago, Illinois 60614-1889
Phone: (773) 755-4700 • Fax: (773) 755-4790
Email: GrandLodge@Elks.Org

END OF TERM

From April until July, continue to monitor the operations of your Lodges, especially those known to be in need of help. Verify that all of your New Exalted Rulers will be attending AND participating in the July Grand Lodge Session. And finally, once your successor is sworn in, provide all the help you can to ensure a smooth transition for your district. Your experience as the most recent Past District Deputy also makes your advice the most valuable.

CONCLUSION

Finally, the office you hold is NOT just a position of honor. You must be willing to stand up and be counted as one who has responsibilities that will be enforced. It’s easy for anyone to “go along to get along,” but this will not accomplish anything to advance our Order and will hurt the Lodges of your District. Your job takes courage, sacrifice, ability, time and hard work. Your Grand Exalted Ruler expects this from each of you. If you do your job sincerely and efficiently, the Grand Exalted Ruler and Grand Lodge will stand behind you . . . and you'll leave a record of splendid service in the annals of our Order.

Thanks for your attention . . . and the best of luck to each of you!
EXHIBIT A

(WRITE LETTER FOLLOWING RETURN FROM GRAND LODGE SESSION)

YOUR LETTERHEAD

DATE

To All Exalted Rulers:

At the ___ Grand Lodge Session held in (City and State), (name of the Grand Exalted Ruler) of (Lodge name, State), Lodge No. ___ was installed as the new Grand Exalted Ruler for the year ________.

At this session, I had the honor of being installed as District Deputy Grand Exalted Ruler, (District). I want to assure you that I am at your disposal to assist you and your Lodge in any way that I possibly can. I want you, your Officer and your Members to feel free to call upon me at any time.

The first District Deputy Clinic will be held in (location) on (date), at (time). According to the Laws of the Order, it is necessary that you ensure that the Exalted Ruler, Leading Knight, Secretary and the Chairperson of the Board of Trustees be present.

Enclosed is a copy of my official visit schedule. Inform me as soon as possible of any factors which might influence your Lodge’s date so we can arrange an alternate date.

I request that you put me on your mailing list for all of your bulletins, and post my picture, address and phone number where Members will see them.

I am looking forward to working with you and your Lodge.

Sincerely and fraternally,

Name and Title

cc: Lodge Secretary
EXHIBIT B-1
ATTENDANCE REPORT — DISTRICT DEPUTY CLINIC

File online at Elks.org/members/dds/otherforms.cfm

DDGER: __________________________________________________________ DATE OF CLINIC: __________

STATE & DISTRICT: __________________________________________________________________________________

P = Present               A = Absent               E = Excused

Click on boxes at left to select/unselect.

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COMMENTS:

MAIL A COPY TO YOUR SPONSOR(S).
EXHIBIT B-2

“Adapt any part of this Agenda for your Clinics”

I. Call to Order.

II. Invocation and Pledge of Allegiance to the Flag.

III. Welcome by the District Deputy, the Host Exalted Ruler and Introductions.

IV. Stress the following parts of the Grand Exalted Ruler’s Program.
   a) Membership in all its phases.
      1. A dynamic year-round new Members program.
      2. A well-planned orientation program.
      4. A strong year-round reinstatement program.
      5. An active dues collection program to increase retention.
   b) Community Service and the Image of Elkdom.
      1. Stress Lodges continually seeking needs to be filled in their community, doing service
         and maintaining Charity Records at Elks.org/Grandlodge/reports/PendingCharityReports.cfm
      2. Importance of establishing good relationship with all local media.
      3. High-visibility participation in various community-spirit events.
      4. Well-maintained and attractive Lodge building and grounds.
   c) Youth Activites
      1. Antlers Programs.
      2. Boy and Girl Scout sponsorships.
      3. Scholarships.
      4. Youth Week.
      5. Hoop Shoot®, Soccer Shoot®.
      6. Drug Awareness Program.
   d) Elks Veterans Service Work
      1. Army-Of-Hope Program.
      2. Hospital, Hospice & home Visits.
      3. “Stand-Down” Programs at Lodge or VA facility.
   e) Elks National Foundation
      1. Brief History of Foundation.
      2. GER’s Per Capita Goal, pledge and bequest programs.
   f) The Elks Magazine
      1. Use and read.
      2. Keep Members’ address list up-to-date.
   g) Elks National Home
      1. Promote in meetings and Lodge bulletins.
      2. Provide videos and leaflets to retired Members about excellent facilities for singles and couples.
   h) Lodge Activities: Flag Day, Memorial Day, Mother’s Day, etc.
   i) Americanism
      1. A U.S. Flag in every Classroom Program.
      2. Let’s Fly our Flag every day possible.
   j) Fraternalism
      1. Stimulating Lodge Attendance.
      2. An active PER Association in each Lodge.
   k) Family Participation.
      1. Joint programs for spouses.
      2. Teenage programs with parents attending, etc.

(continued on reverse side)
l) Awards.
   1. “Elk of the Year” Award – selected by Committee.
   2. “Officer of the Year” Award – selected by PER Association.
   3. “Citizen of the Year” Award.

m) The need for New Lodges.

V. Communications.
   a) Read and answer your mail promptly.
   b) Present Grand Lodge and State Association Communications to the Lodge promptly.
   c) All Officers should read the Grand Lodge Newsletter.
   d) Prompt action to implement communications.
   e) Effective communications, etc.

VI. Improvement of Lodge and Club Financial Structure.
   a) Budget.
   b) Audit – Chart of Accounts.
   c) Club Management.

VII. Discussion and display of various Grand Lodge Manuals, Handbooks, and Posters.

VIII. Discussion of Reports.
   a) Statutory Lodge Committee Chairmen Report.
   b) Annual Report – P. 1 Membership; P. 2 Charity Figures, Per Capita Dues
   d) November Membership Report.
   e) Directory Information Forms.

IX. District Deputy Visitation and Inspection.
   a) Date and Time.
   b) Initiation by Elected Officers from memory.
   c) Meeting with designated Officers.
   d) Check Sheets.
   e) Written Reports.
   f) Closing Club.
   g) Other pertinent items.

X. Inter-Lodge Activities.

XI. Support of State and/or District Major Projects.

XII. Panel Discussions led by preselected Past District Deputies or others qualified in specific fields:

<table>
<thead>
<tr>
<th>SUBJECT</th>
<th>ATTENDED BY</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Auditing, accounting, office procedures, club management and a complete review of the Uniform Chart of Accounts.</td>
<td>Secretaries, Treasurers, Audit Committee Chairmen, Trustees, Club Managers and Lodge Officers not involved elsewhere.</td>
</tr>
<tr>
<td>2. Membership Control, Procurement, Investigation, Orientation, Lapsation, Stray Elks, Reinstatements and Lodge Activities.</td>
<td>Exalted Rulers, Membership Committee Chairmen, Indoctrination Chairmen, Lapsation Chairmen and Lodge Activities Chairmen.</td>
</tr>
</tbody>
</table>

XIII. Question and Answer Session.

XIV. Adjournment.
EXHIBIT C

LODGE SECRETARY WILL HAVE THE SUCCEEDING INFORMATION READY AND LAID OUT FOR DISTRICT DEPUTY VISIT, IN THE FOLLOWING ORDER

Lodge Name and Number______________________________________________ Date________________________

1. All items on the check sheet, printed on the reverse side, in listed order.

2. Current membership __________, and year-to-date ENF donations $__________.

3. Copy of Grand Lodge Area Auditing & Accounting Committee evaluation form.
   a) Have GL Committee questions or comments been replied to and/or complied with?  [ ] Yes  [ ] No

4. Date IRS Form 990/990T mailed ________________.

5. Copy of Lodge By-Laws with general revision date.  Date ________________.

6. Copy of Lodge House Rules with general revision date.  Date ________________.

7. Salaries: Secretary $_______; Treasurer $_______; Tiler $_______; Organist $_______; Vocalist $_______.

8. Initiation fee $_________; Annual Dues $_________; Reinstatement fee $_________.

9. Amount of fire insurance $_________; date when last adjusted ________________.

10. Number of meetings missed by Lodge Officers, to date:
    E.R. ______; Leading Knight____; Loyal Knight____; Lecturing Knight____; Secretary____;
    Treasurer____; Tiler____; Esquire____; Chaplain____; Inner Guard____; Organist____; Vocalist____;
    1 year Trustee______; 2 year Trustee______; 3 year Trustee______; 4 year Trustee______; 5 year Trustee______.

11. Is the Lodge incorporated?  [ ] Yes  [ ] No  Date of incorporation ________________.

12. What is current combined indebtedness of Lodge?  $______________.

13. Current Profit/Loss Statement for each entity (Lodge, Club, Bingo, etc.).

14. Has Exalted Ruler appointed a Presiding Justice?  [ ] Yes  [ ] No; a Mediator?  [ ] Yes  [ ] No [GLS 13.020]

15. Has Exalted Ruler scheduled an Elks Training Session?  [ ] Yes  [ ] No
    Will that be done?  [ ] Yes  [ ] No

16. Does Lodge Secretary submit written transaction reports to the Lodge at 1st sessions in April and October?  (See Exhibit R)  [ ] Yes  [ ] No

17. Does Board of Trustees submit written reports to the Lodge at 1st sessions of each month?  [ ] Yes  [ ] No

18. Does Lodge have an active P.E.R. Association and does it hold required meetings?  [ ] Yes  [ ] No [GLS 13.190]

Please have P.E.R. Association minutes available for District Deputy! Minutes of this body should be held in the Lodge office and be available at all times. All funds generated or held by a P.E.R. Association, other than P.E.R. Association Dues, belong to the Lodge, may only be used if budgeted and approved by the Lodge, and are subject to audit by the Lodge. [GLS 13.190, Opinion 02]
YOUR LETTERHEAD

DATE

Lee Martin, Exalted Ruler
Paris Lodge No. 816, BPOE
P.O. Box 760
Paris, TN  38242

Dear Exalted Ruler Martin:

This is to inform you that I will be making my official visit to the Paris Lodge No. 816 on (date). I expect to arrive at (time) and will want to meet with you, your Secretary, the Chairperson of the Board of Trustees, the Chairperson of the Club Management Body, the Chairperson of the Auditing and Accounting Committee, the Chairperson of the Membership Committee and the Accident Prevention Manager.

Enclosed is a copy of Exhibit C. Please have your Secretary fill out the appropriate information for the District Deputy visit.

Also, I require that you have a copy of the following:

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 others profit and loss statement

At (time) I would like to meet with your other Officers.

I will expect you and your elected and appointed Officers to perform the initiatory ritual during the meeting.

Sincerely and fraternally,

Name and Title

cc: Lodge Secretary
10. Auditing Information

How do you rate the financial condition of the lodge?

1. Did the Lodge Auditing & Accounting Committee conduct the reviews and report to the Lodge as required by Sec. 13.040-1 of the Statutes?

2. Was the accountant for the annual financial report selected well in advance of March 31st?

3a. Did the Lodge take appropriate action on the suggestions or recommendations made by the accountant?

3b. Did the Lodge take appropriate action on the suggestions or recommendations made by the Area Member of the Grand Lodge Auditing and Accounting Committee?

4. Does the Lodge use the Chart of Accounts?

5. Were all entities of the Lodge - club, dining room, health room, swimming pool, golf course, bingo, separate corporations, etc. - included in the Combined Balance Sheet?

6. Does the lodge use an adequate bookkeeping system?

6b. What type of bookkeeping system does the lodge use:

- Manual
- Computerized
- Computer Services Firm

7. Are postings performed currently?

8. Are regular monthly financial reports or statements reported to the membership?

9. Are budgets prepared for each entity (Lodge, club, dining room, health room, swimming pool, golf course, bingo, separate corporation, etc.)?

10. Do statements include a budget comparison? If not, explain below what action is taken to compare actual revenue and expenses to budgeted amounts.

11. Do expenditures, which are not in the budget, clear through the Board of Trustees before being presented to the membership? (Sec. 12.070)

12. Does the Exalted Ruler know that all expenditures not covered by the budget have to be presented to the Board of Trustees first, and then to the membership?

13. Is there any evidence that decisions are made to adjust operations in order to prevent year-end losses?

14a. Are all funds submitted to the Secretary?


15. Does the Secretary submit the funds to the Treasurer who then posts the data to the proper books of record?

16a. Is a gross income and expense report for each fund-raising or special event provided by the Committee Chairperson?

16b. Is a gross income and expense report for each fund-raising or special event reported within two weeks after each affair?

17. Do the various committees understand that they are not to make any cash payments (will be done through the Voucher System)?

18. Are these reports reconciled by either the Secretary or Treasurer?

19. Are the reports retained by the Secretary for use in conducting the annual audit, and available for the next year’s committee?

20. Does the Lodge Treasurer serve as Treasurer for all Committees regardless of what committee is involved?

21. As required by Sec. 12.060 of the Statutes, does the Treasurer sign all checks for all accounts?
22. Are bank reconciliations for all accounts performed monthly?  
23. Are balances in each account kept to a reasonable maximum amount?  
24. If Lodge has an investment fund (stocks, bonds, CDs), does it appear that it is well-managed by the Trustees with no recent significant losses?  
25. Is the interest from investment accounts posted to the books of record on a current/quarterly basis?  
26. In reviewing the records of cash overages/shortages (club, dining room, etc.) does the Lodge have an adequate policy for handling cash shortages?  
27. Is a voucher system used as authorization to pay bills for the Lodge and the club?  
28. As required by Sec. 12.060, are vouchers signed by the Exalted Ruler and Secretary?  
29. Are all bills read at Lodge meetings and approved by the membership?  
30. Does the Chairman of the club management body review all club-related bills before they go to the Lodge Secretary?  
31. Are inventories taken by individuals other than the bartenders, steward or chef?  
32a. Are register tapes checked daily against cash turned in, by other than the cashier or bartender?  
32b. Are tapes/receipts turned over to the Lodge accountant?  
33. Does the club management body recap all club-related revenues and disbursements monthly?  
34. Is cash safeguarded by prompt deposit, adequate safe, etc.?  
35. Do the Trustees have a current inventory of fixed assets?  
36. Are proper payroll taxes being paid on all employees?  
37. Are IRS Form 1099's issue for "contract work", interest paid, etc.?  
38. Have IRS Forms 990 and 990N been filed with the IRS?  
39. Does Lodge retain employment tax records for four (4) years and income tax returns and records for three (3) years?  
40. Does the Secretary maintain security of all records (G.L.S. Sec. 16.110)?  
41. Does Lodge, where applicable, pay sales tax properly?  

Notes or responses to negative answers, deficiencies, irregularities or weaknesses should be made here:

11. Save

DD Name:  
Report Status: [select one]  
Rating Status: [select one]  
Print Status: [select one]
## EXHIBIT F

### CHECK SHEET FOR LODGE OF ITEMS REQUIRED FOR DISTRICT DEPUTY VISIT

(To be completed and retained by the DISTRICT DEPUTY)

**LODGE NAME AND NUMBER:** ______________________________________________________

**DATE:** ____________________________

<table>
<thead>
<tr>
<th>YES</th>
<th>NO</th>
<th>I WILL WANT TO SEE IF YOU CAN ACCESS THESE PUBLICATIONS AT ELKS.ORG:</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>1. Accident/Claim Prevention Manual — Code 513100 — {Fifth Edition} *</td>
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<td></td>
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<td>2. Americanism Committee Manual — Code 512000 — {May 2009} *</td>
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<td></td>
<td></td>
<td>3. Auditing and Accounting Manual — Code 510100 — {January 2012} *</td>
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<td>— {June 2009 — CD/online: <a href="http://elks.org/GrandLodge/dap/dap125.pdf%7D">http://elks.org/GrandLodge/dap/dap125.pdf}</a></td>
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<tr>
<td></td>
<td></td>
<td>7. Investigation/Interview Committee Manual — Code 510200 — {February 2010} *</td>
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<tr>
<td></td>
<td></td>
<td>8. Liability Insurance Program Manual — Code 513000 — {Annual} *</td>
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<td>11. Membership, Program &amp; Planning Manual — Code 510400 — {August 2001} *</td>
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<td></td>
<td>12. Exalted Rulers, Lodge Officers and Committee Members Manual — Code 510500 — {February 2012} *</td>
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<td></td>
<td>14. Ritual B. P. O. Elks — Code 511500 — {August 2007} *</td>
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<td>15. Rituals of Special Services — Code 511601 — {August 2005} *</td>
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<td>16. Ritualistic Contest Manual — Code 519900 — {Annual} *</td>
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<td>17. Secretary’s Manual — Code 510800 — {December 2011} *</td>
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<td></td>
<td></td>
<td>18. Youth Activities Committee Program Manual — Code 512100 — {June 2009} *</td>
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<td>19. Youth Supervision Guide — Code 512200 — {July 2006} *</td>
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<td>20. Discrimination and Harassment Guide — Code 510900 — {March 2008} *</td>
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<table>
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<tr>
<th>YES</th>
<th>NO</th>
<th>I WILL WANT TO SEE THESE PUBLICATIONS:</th>
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<tbody>
<tr>
<td></td>
<td></td>
<td>2. Directory of Local Lodges — Code 553700 — {Annual}</td>
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<td></td>
<td></td>
<td>3. Grand Lodge and State Associations Directory — Code 553800 — {Annual}</td>
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<td></td>
<td></td>
<td>5. Grand Lodge Program Booklet — Code 514000 — {Annual} *</td>
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<td>7. Indoctrination Program Video — Code 533200 — {2000}; or DVD — Code 533300</td>
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<td>8. Leadership Training Booklets (set of 5) — Code 511900</td>
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<td></td>
<td>11. Charity Records Workbook — Code 510400 — {Annual}</td>
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<td></td>
<td>13. What It Means To Be An Elk (Candidate Booklet) Code 512000 (sufficient supply for membership) {March 2009}</td>
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</tbody>
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<table>
<thead>
<tr>
<th>YES</th>
<th>NO</th>
<th>I WILL WANT A COPY OF OR TO EXAMINE:</th>
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<tbody>
<tr>
<td></td>
<td></td>
<td>1. Visitors Register — Code 553400</td>
</tr>
<tr>
<td></td>
<td></td>
<td>2. Lodge Charter displayed (or Dispensation, if Charter not yet issued)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>3. Judiciary-approved Lodge By-Laws (sufficient supply for membership)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>4. Judiciary-approved House Rules (sufficient supply for membership)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>5. Seal of the Lodge</td>
</tr>
<tr>
<td></td>
<td></td>
<td>6. Annual Lodge Budget as adopted by the Lodge</td>
</tr>
<tr>
<td></td>
<td></td>
<td>7. Club Managing Body Budgets</td>
</tr>
<tr>
<td></td>
<td></td>
<td>(Club, Dining Room, Health Room, Swimming Pool and Golf Course) as adopted by the Lodge.</td>
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<tr>
<td></td>
<td></td>
<td>8. Detailed record of Charity Fund income, expenses, balance and plans</td>
</tr>
<tr>
<td></td>
<td></td>
<td>9. Minute Book of proceedings of the Lodge</td>
</tr>
<tr>
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<td></td>
<td>10. Ledger containing the name of each member, birth place, etc.</td>
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<tr>
<td></td>
<td></td>
<td>11. Alphabetical list of expulsions, suspensions, and rejections</td>
</tr>
<tr>
<td></td>
<td></td>
<td>12. 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.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>13. Charity Records Workbook with up-to-date entries</td>
</tr>
<tr>
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<td></td>
<td>14. Forum Box — Code 5323</td>
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<tr>
<td></td>
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<td>15. Minutes of P.E.R. Association meetings</td>
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<tr>
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<td></td>
<td>16. Minutes of Board of Trustees’ meetings</td>
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<tr>
<td></td>
<td></td>
<td>17. Minutes of Club Managing Body meetings</td>
</tr>
<tr>
<td></td>
<td></td>
<td>18. Minutes of meetings of corporations connected with the Lodge</td>
</tr>
</tbody>
</table>

* Denotes manuals available online
EXHIBIT G-1
The Benevolent and Protective Order of Elks

Report of Visit of District Deputy
Report Year: 2012/2013

Lodge Number , District:
Exalted Ruler:
Secretary:

If the Secretary and/or Exalted Ruler have changed, please contact the Office of the Grand Secretary before submitting this report. Thank you!

1. Date of Visit
   Date of Visit: ____________ (mm/dd/yyyy)
   Number of Members Present:
   Average Meeting Attendance:

Save

2. Membership

   Year ending March 31: 2009 2010 2011 2012 Current
   Members:

   A. Is the Lodge using the Membership Control Manual (Sec. 13.100)?
   B. Does the lodge have a functioning membership management team?
   C. Are new members properly indoctrinated using the video program supplied by the Grand Lodge? (Sec. 13.022(c))
   D. Does the Lapsation Committee meet and report as required? (Sec. 13.022(e))
   E. Does the lodge have an active "Stray Elks" program?
   F. Does the lodge have a functioning Investigating Committee? (Sec. 13.022(d))
   G. Does the Secretary bill delinquent members for dues regularly? (Sec. 12.050)

Save

3. National Foundation Statistics

   Year ending March 31: 2010 2011 2012 Current
   A1. Total Giving:
   A2. Per-Capita Giving:

   B. Does Lodge maintain a recognition board listing names of Foundation subscribers?

Save

4. Lodge Operation

   A. Are all required books, records and minutes of Secretary and Treasurer properly kept? (Sec. 16.110)
   B. Approval date of General Revision of Lodge By-Laws (Sec. 17.060):

   (mm/dd/yyyy)

Save

page 38
C. Are all Committees required by the Laws of the Order maintained in the Chicago Lodge Membership System? (Sec. 13.020)  

D1. Annual Salary of Secretary:  

D2. Annual Salary of Treasurer:  

E1. Initiation Fee:  

E2. Annual Dues:  

E3. Reinstatement Fee:  

F. Do all Officers and Club Managers know procedure to promptly report possible claims?  

G. Does the Accident Prevention manager (Trustee Sec. 12.070) use the Grand Lodge self-inspection checklist?  

H1. Amount of Fire Insurance:  

H2. Date Fire Insurance last adjusted: (mm/dd/yyyy)  

I. Is all Lodge-owned property used by the Lodge in its operation?  

J. Does Lodge support the Americanism program? (Sec. 13.022(a))  

K. Does Lodge support the Drug Awareness program? (Sec. 13.021(a))  

L. Does Lodge participate in the Hoop Shoot® Contest? (Sec. 13.021(a))  

M. Does Lodge conduct Elks Memorial Day Services? (Sec. 2.020/13.022(g))  

N. Does Lodge conduct Flag Day Services? (Sec. 2.030/13.0226)  

O. How do you rate the Lodge's community involvement beyond the statutorily required programs, which include those listed in J-N?  

P. Is there an active Past Exalted Rulers Association? (Sec. 13.190)  

Q. Did you examine minutes of Past Exalted Rulers Association meetings?  

R. Is the Lodge maintaining charity records on the Grand Lodge website of volunteer, youth, charitable and community service programs?  

S. Has each Lodge Officer read and understood his duties as described in the Exalted Ruler, Lodge Officers & Committee members Manual?  

T1. Were all regular lodge meetings held prior to the District Deputy visit?  

T2. If not all meetings were held, how many were missing?  

U. Was dispensation granted by the District Deputy for a missed lodge meeting?  

V. Does Lodge participate in the Antlers Program? (Article III, Sec. 18)  

5. Lodge Officers:  

Does the lodge have a full slate of elected Officers for the current year?  

Number of Meetings held since April 1st:  

Exalted Ruler Meetings Missed:  

Leading Knight Meetings Missed:  

Loyal Knight Meetings Missed:  

Lecturing Knight Meetings Missed:  

Secretary Meetings Missed:
## 6. Club Operations (Sec. 16.040)

**A.** Method of Club Management:
- Four Chair Officers & Trustees
- Trustees Only
- House Committee
- Lodge does not have a Club

**B.** Did you examine the Club budget?
- Yes
- No

**C.** Are expenditures within budget?
- Yes
- No

**D.** Does club management body check if expenditures are within budget?
- Yes
- No

**E.** Does club management body hold regular meetings?
- Yes
- No

**F.** Did you examine minutes of the clubs managing body?
- Yes
- No

**G.** Did you examine the monthly financial statement of the club?
- Yes
- No

**H.** Are club rooms vacated and closed during sessions of the Lodge (Sec. 16.090)?
- Yes
- No

**I.** Date of approval of General Revision of the Lodge House Rules (Sec. 17.060)

**J.** Does the club management body report monthly at Lodge meetings?
- Yes
- No

## 7. Lodge Operations (Sec. 12.070)

**A.** Is the Lodge incorporated?
- Yes
- No

**B.** Date Incorporated:

- (mm/dd/yyyy)
EXHIBIT G-4

C. Method of Lodge Management:
   ☐ Board of Trustees ☐ Board of Directors

D. Do the Trustees/Board of Directors hold regular monthly meetings?
   ☐ Yes ☐ No

E. Did you examine the minutes of the Trustees/Board of Directors meetings?
   ☐ Yes ☐ No

F. Did you examine the Lodge budget?
   ☐ Yes ☐ No

G. Are the expenditures within the Lodge budget?
   ☐ Yes ☐ No

H. Do the Trustees/Board of Directors check to see if the Lodge expenditures are within the Lodge budget?
   ☐ Yes ☐ No

I. Did you examine the monthly financial statement of the Lodge?
   ☐ Yes ☐ No

J. Is the lodge building:
   ☐ Owned by the Lodge ☐ Home Corporation ☐ Rented facility

K. What is the combined indebtedness of the Lodge?

8. Ritual Performance (OPTIONAL)

   Did you witness initiation?
   ☐ Yes ☐ No

   Impressively done from memory?
   ☐ Yes ☐ No

   Number of candidates initiated?

   Was the opening and closing done impressively?
   ☐ Yes ☐ No

9. IMPORTANT: ADDITIONAL INFORMATION

   If there is a "NO" answer, give a complete explanation:

Consise report as to your general observations and specific recommendations as to the problems of the lodge and

Guide for Review by DDGER Auditor

10. Auditing Information

   How do you rate the financial condition of the lodge?

   1. Did the Lodge Auditing & Accounting Committee conduct the reviews and report to the Lodge as required by Sec. 13.040-i of the Statutes?
      ☐ Yes ☐ No
EXHIBIT G-5

2. Was the accountant for the annual financial report selected well in advance of March 31st?  ○ Yes  ○ No

3a. Did the Lodge take appropriate action on the suggestions or recommendations made by the accountant?  ○ Yes  ○ No

3b. Did the Lodge take appropriate action on the suggestions or recommendations made by the Area Member of the Grand Lodge Auditing and Accounting Committee?  ○ Yes  ○ No

4. Does the Lodge use the Chart of Accounts?  ○ Yes  ○ No

5. Were all entities of the Lodge - club, dining room, health room, swimming pool, golf course, bingo, separate corporations, etc. - included in the Combined Balance Sheet?  ○ Yes  ○ No

6. Does the lodge use an adequate bookkeeping system?  ○ Yes  ○ No

6b. What type of bookkeeping system does the lodge use:
   ○ Manual  ○ Computerized  ○ Computer Services Firm

7. Are postings performed currently?  ○ Yes  ○ No

8. Are regular monthly financial reports or statements reported to the membership?  ○ Yes  ○ No

9. Are budgets prepared for each entity (Lodge, club, dining room, health room, swimming pool, golf course, bingo, separate corporation, etc.)?  ○ Yes  ○ No

10. Do statements include a budget comparison? If not, explain below what action is taken to compare actual revenue and expenses to budgeted amounts.  ○ Yes  ○ No

11. Do expenditures, which are not in the budget, clear through the Board of Trustees before being presented to the membership? (Sec. 12.070)  ○ Yes  ○ No

12. Does the Exalted Ruler know that all expenditures not covered by the budget have to be presented to the Board of Trustees first, and then to the membership?  ○ Yes  ○ No

13. Is there any evidence that decisions are made to adjust operations in order to prevent year-end losses?  ○ Yes  ○ No

14a. Are all funds submitted to the Secretary?  ○ Yes  ○ No

14b. Are they entered in his cash receipts book? If not, explain below.  ○ Yes  ○ No

15. Does the Secretary submit the funds to the Treasurer who then posts the data to the proper books of record?  ○ Yes  ○ No

16a. Is a gross income and expense report for each fund-raising or special event provided by the Committee Chairperson?  ○ Yes  ○ No

16b. Is a gross income and expense report for each fund-raising or special event reported within two weeks after each affair?  ○ Yes  ○ No

17. Do the various committees understand that they are not to make any cash payments (will be done through the Voucher System)?  ○ Yes  ○ No

18. Are these reports reconciled by either the Secretary or Treasurer?  ○ Yes  ○ No

19. Are the reports retained by the Secretary for use in conducting the annual audit, and available for the next year's committee?  ○ Yes  ○ No

20. Does the Lodge Treasurer serve as Treasurer for all Committees regardless of what committee is involved?  ○ Yes  ○ No

21. As required by Sec. 12.060 of the Statutes, does the Treasurer sign all checks for all accounts?  ○ Yes  ○ No

22. Are bank reconciliations for all accounts performed monthly?  ○ Yes  ○ No

23. Are balances in each account kept to a reasonable maximum amount?  ○ Yes  ○ No

24. If Lodge has an investment fund (stocks, bonds, CDs), does it appear that it is well-managed by the Trustees with no recent significant losses?  ○ Yes  ○ No
EXHIBIT G-6

25. Is the interest from investment accounts posted to the books of record on a current/quarterly basis?  
   □ Yes  □ No

26. In reviewing the records of cash overages/shortages (club, dining room, etc.) does the Lodge have an adequate policy for handling cash shortages?  
   □ Yes  □ No

27. Is a voucher system used as authorization to pay bills for the Lodge and the club?  
   □ Yes  □ No

28. As required by Sec. 12.060, are vouchers signed by the Exalted Ruler and Secretary?  
   □ Yes  □ No

29. Are all bills read at Lodge meetings and approved by the membership?  
   □ Yes  □ No

30. Does the Chairman of the club management body review all club-related bills before they go to the Lodge Secretary?  
   □ Yes  □ No

31. Are inventories taken by individuals other than the bartenders, steward or chef?  
   □ Yes  □ No

32a. Are register tapes checked daily against cash turned in, by other than the cashier or bartender?  
   □ Yes  □ No

32b. Are tapes/receipts turned over to the Lodge accountant?  
   □ Yes  □ No

33. Does the club management body recap all club-related revenues and disbursements monthly?  
   □ Yes  □ No

34. Is cash safeguarded by prompt deposit, adequate safe, etc.?  
   □ Yes  □ No

35. Do the Trustees have a current inventory of fixed assets?  
   □ Yes  □ No

36. Are proper payroll taxes being paid on all employees?  
   □ Yes  □ No

37. Are IRS Form 1099’s issue for “contract work”, interest paid, etc.?  
   □ Yes  □ No

38. Have IRS Forms 990 and 990N been filed with the IRS?  
   □ Yes  □ No

39. Does Lodge retain employment tax records for four (4) years and income tax returns and records for three (3) years?  
   □ Yes  □ No

40. Does the Secretary maintain security of all records (G.L.S. Sec. 16.110)?  
   □ Yes  □ No

41. Does Lodge, where applicable, pay sales tax properly?  
   □ Yes  □ No

Notes or responses to negative answers, deficiencies, irregularities or weaknesses should be made here:

Save

11. Save

Click SAVE to save your report and return again later. Note that your report will not be submitted to Grand Lodge until you’ve clicked the “Submit to Grand Lodge” button, below.

12. Submit to Grand Lodge

Click Submit to Grand Lodge to submit your report to the Grand Lodge. Note that once your report has been submitted, you will not be able to make changes.

Your name: 

Submit to Grand Lodge
DISTRICT DEPUTY’S WORK AND FOLLOW-UP SHEET

This work sheet is to be used as a Check List and should be retained in your files to assist you in following up on recommendations to your Lodges to determine that proper action has been taken.

If proper action is not taken, notify your Past Grand Exalted Ruler(s).

It is the District Deputy’s duty and responsibility to require that:

(a) The Visitor’s Register be available at all times;
(b) The Charter be properly displayed in the Lodge;
(c) The Lodge By-laws be up-to-date and approved by the Committee on Judiciary. It is required that a general revision of the By-laws be made at least once every five years, to keep them in conformity with changes made by the Grand Lodge. If the By-laws have not been approved in the last five years, a general revision must be made. The mere amendment of specific sections is not acceptable.
(d) Elks Memorial Services be held annually on the first Sunday in December or by permission of the District Deputy on a designated date of the week before or after the first Sunday;
(e) The Lodge maintain an appropriate Memorial Tablet or Necrology;
(f) The Lodge hold appropriate Flag Day Services;
(g) All committees required by Statute be appointed and active;
(h) The Secretary’s and Treasurer’s salaries be provided for in the By-laws;
(i) A Mediator and a Presiding Justice of the Subordinate Forum be appointed;
(j) Provisions and procedures of Section 1.210 on a Forum Box be complied with;
(k) The Lodge have a copy of the Annotated Statutes (latest re-issue);
(l) All officers and committee members have copies of appropriate manuals;
(m) Lodge officers understand and comply with requirements of Sections 14.010-14.020;
(n) The Secretary knows the assignments of Grand Lodge Trustees and the Judiciary Committee are listed in the current Grand Lodge and State Associations Directory;
(p) The Trustees be advised of the requirements of Section 16.050;
(q) The Trustees be required to hold meetings regularly, keep minutes of their meetings and perform all duties as required by Section 12.070 - including the establishment of an annual Lodge budget adopted by the Lodge and selection of one of them as Accident Prevention Manager;
(r) The Club management body be required to hold meetings regularly, keep minutes of their meetings and perform all duties as required by Section 16.040 - including the establishment of an annual Club, Dining Room, Health Room, Swimming Pool and Golf Course budget adopted by the Lodge;
(s) The Lodge have an annual audit review, or compilation of Lodge, Home, Club or separate corporation and committee accounts as required by Section 13.040; and copies sent to the Area Grand Lodge Auditing and Accounting Committee Member;
(t) The Lodge keep a file of Elks Magazines and a copy of the “History of the Order of Elks” for members to read;
(u) The Lodge have a copy of the Membership Manual and use the Procurement, Indocrtination and Lapsation sections properly;
(v) The Lodge have an up-to-date Indoctrination Program Video which is used properly by the Indoctrination Committee;
(w) The Lodge have an adequate Lapsation Program and active Lapsation Committee;
(x) The Lodge have a broad program of charitable, welfare, community and youth activities based on the needs of the community, with participation statistics posted up-to-date in the Charity Records Booklet on file at the Secretary’s desk;
(y) The Lodge have an active Elks National Foundation Committee and support by the Lodge and its individual members;
(z) The Lodge officers understand and comply with the provisions of Section 16.140. The penalty for such solicitations will be invoked;
(aa) The Lodge have an active National Veterans Service Committee and support by the Lodge.

Lodge officers should be informed of the importance and necessity of sending the Grand Secretary membership reports within the required time.
GUIDE FOR REVIEW 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 and Accounting Manual (Code 510100)

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.

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

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? ......................................................... YES NO
13. Do check amounts agree with invoices? ........................................................................................................ YES NO
14. Was the correct expense account code from the Chart of Accounts entered? ............................................ YES NO
15. Are all invoices marked “Paid” with the date and check number posted thereon? ..................................... YES NO
16. Were payroll checks computed correctly based on hours worked, taxes withheld? .................................... YES NO
17. Is the number of checking accounts kept to a minimum? ............................................................................... YES NO
18. Are all checking accounts interest-bearing? .................................................................................................. YES NO
### EXHIBIT I-2

#### Examine the Cash Disbursement Journals.

<table>
<thead>
<tr>
<th></th>
<th>YES</th>
<th>NO</th>
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</thead>
<tbody>
<tr>
<td>19.</td>
<td></td>
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<tr>
<td>20.</td>
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<tr>
<td>21.</td>
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</tbody>
</table>

#### BUDGET COMPLIANCE

<table>
<thead>
<tr>
<th></th>
<th>YES</th>
<th>NO</th>
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<tbody>
<tr>
<td>25.</td>
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<td>26.</td>
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<td>28.</td>
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<td>29.</td>
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</tbody>
</table>

#### TAX COMPLIANCE

<table>
<thead>
<tr>
<th></th>
<th>YES</th>
<th>NO</th>
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<tbody>
<tr>
<td>33.</td>
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<td>34.</td>
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<td>38.</td>
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<td>39.</td>
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</table>

**NOTE:** The Lodge Auditing & Accounting 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.
# SELF INSPECTION

## EXHIBIT J

### I. Access Roads, Walkways, Parking Areas

<table>
<thead>
<tr>
<th></th>
<th>YES</th>
<th>NO</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Free of debris, cracks, broken paving</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2. Different elevations between adjacent walkways provided with guards or well marked</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3. Walkways flat, well-drained, without holes</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4. Fences &amp; barricades secured &amp; in good condition</td>
<td></td>
<td></td>
</tr>
<tr>
<td>5. Pathways &amp; parking areas well lighted</td>
<td></td>
<td></td>
</tr>
<tr>
<td>6. Walkways have safe clearance from motorized equipment</td>
<td></td>
<td></td>
</tr>
<tr>
<td>7. Signs indicating “Park at your own risk”</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### II. Stairs & Ramps

<table>
<thead>
<tr>
<th></th>
<th>YES</th>
<th>NO</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Standard stair rails or handrails provided on ramps &amp; stairways with four or more stairs</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2. Handrails well secured with no sharp or rough parts</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3. Stair treads &amp; risers are level &amp; free of chips or cracks</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4. Stair treads &amp; ramps slip resistant</td>
<td></td>
<td></td>
</tr>
<tr>
<td>5. Stairways &amp; ramps well lighted</td>
<td></td>
<td></td>
</tr>
<tr>
<td>6. Do stairs have at least 6½ feet overhead clearance</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### III. Floor & Wall Openings

<table>
<thead>
<tr>
<th></th>
<th>YES</th>
<th>NO</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Large glass areas subject to human impact well marked</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2. Floor opening provided with guard rail or cover</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3. Grate-type covers designed not to affect foot traffic</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4. Safe floors non-skid</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### IV. Exiting & Egress

<table>
<thead>
<tr>
<th></th>
<th>YES</th>
<th>NO</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Emergency lighting provided in corridors &amp; stairways</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2. All exits marked &amp; properly illuminated</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3. All doors, passages, stairs that aren’t exits properly marked</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4. All exits &amp; passageways free of obstructions</td>
<td></td>
<td></td>
</tr>
<tr>
<td>5. Are at least two means of egress provided from upper floors</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### V. Exit doors

<table>
<thead>
<tr>
<th></th>
<th>YES</th>
<th>NO</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. All exit doors opening the direction of exit</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2. Cold-storage room doors provided with inside release</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3. Doors opening into street provided with warnings or barriers to prevent stepping into path of vehicles</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### VI. Storage Areas

<table>
<thead>
<tr>
<th></th>
<th>YES</th>
<th>NO</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Storage areas clean, dry &amp; free of refuse</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2. Entrance to areas locked while unattended</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3. Flammable &amp; combustibles stored away from heating devices &amp; open flames</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4. Trash &amp; debris in metal-covered containers &amp; regularly removed</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### VII. Emergency & First Aid

<table>
<thead>
<tr>
<th></th>
<th>YES</th>
<th>NO</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Emergency numbers posted at each phone</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2. Employees instructed on reporting emergencies</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3. Employees instructed on use of portable extinguishers</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4. First Aid kits clean and fully stocked</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### VIII. Outdoor Fixtures & Playgrounds

<table>
<thead>
<tr>
<th></th>
<th>YES</th>
<th>NO</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Benches &amp; tables free of cracks, slivers &amp; broken parts</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2. Water fountains &amp; taps in good repair without broken parts</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3. BBQ free of sharp edges or missing parts</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4. Playground equipment clean &amp; in good repair</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### IX. Swimming Pool

<table>
<thead>
<tr>
<th></th>
<th>YES</th>
<th>NO</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Appropriate caution signs posted</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2. Proper enclosure to prevent falling into pool or access to children</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3. Glass cups &amp; plates not allowed in pool area</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4. Remove Diving Board</td>
<td></td>
<td></td>
</tr>
<tr>
<td>5. Certified Lifeguard when pool open</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### X. Kitchen, Bar & Restaurant

<table>
<thead>
<tr>
<th></th>
<th>YES</th>
<th>NO</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Metal container with cover provided for greasy rags</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2. Knives stored in holders when not in use</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3. Electrical cords &amp; plugs of appliances in good condition</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4. Food processing equipment properly guarded &amp; in good repair</td>
<td></td>
<td></td>
</tr>
<tr>
<td>5. Glass stored away from open ice storage &amp; food storage areas</td>
<td></td>
<td></td>
</tr>
<tr>
<td>6. Gas &amp; beverage-concentrate cylinders secured against tipping</td>
<td></td>
<td></td>
</tr>
<tr>
<td>7. Drain &amp; other floor openings covered</td>
<td></td>
<td></td>
</tr>
<tr>
<td>8. Non-skid mats provided in line of sinks, ice machine, range, etc.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>9. Are mats clean without grease or other build-up</td>
<td></td>
<td></td>
</tr>
<tr>
<td>10. Food stored off the floor</td>
<td></td>
<td></td>
</tr>
<tr>
<td>11. Food covered &amp; stored in refrigerator when not being prepared. Proper temperature maintained</td>
<td></td>
<td></td>
</tr>
<tr>
<td>12. Hood &amp; filters over range clean &amp; not laden with grease</td>
<td></td>
<td></td>
</tr>
<tr>
<td>13. Suppression system in hood inspected in last 6 months</td>
<td></td>
<td></td>
</tr>
<tr>
<td>14. Chairs, stools &amp; tables in good condition</td>
<td></td>
<td></td>
</tr>
<tr>
<td>15. Board of Health certified server and inspection</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### XI. Restrooms, Locker Rooms, Showers & Saunas

<table>
<thead>
<tr>
<th></th>
<th>YES</th>
<th>NO</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Maintained dry, clean, sanitized &amp; free of debris</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2. Well-illuminated, burned out bulbs promptly replaced</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3. Hand towel, soap, toilet paper &amp; sink fixtures secured and in good repair</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4. Toilet stall &amp; locker walls, doors &amp; latches secure and in good repair</td>
<td></td>
<td></td>
</tr>
<tr>
<td>5. Walking surfaces of non-skid materials</td>
<td></td>
<td></td>
</tr>
<tr>
<td>6. Appropriate warning signs posted, i.e., “CAUTION — SLIPPERY WHEN WET” or “DO NOT USE OVER 15 MINUTES,” etc.</td>
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</tr>
</tbody>
</table>

### XII. Personal Protection Devices

<table>
<thead>
<tr>
<th></th>
<th>YES</th>
<th>NO</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Appropriate protective devices provided for chemicals on site such as respirators for gas leaks, gloves, goggles, etc.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2. Compliance with “Right to Know” requirements where applicable</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### XIII. Protection Devices

<table>
<thead>
<tr>
<th></th>
<th>YES</th>
<th>NO</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. All automatic fire sprinkler system supply valves wide open</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2. All heat/smoke detection systems in operation</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3. Portable extinguishers serviced in last 12 months &amp; tagged</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4. Pressures in appropriate range on gauge</td>
<td></td>
<td></td>
</tr>
<tr>
<td>5. Extinguishers properly mounted at stations</td>
<td></td>
<td></td>
</tr>
<tr>
<td>6. Extinguishers recharged, as required</td>
<td></td>
<td></td>
</tr>
<tr>
<td>7. All sleeping quarters provided with smoke detectors unless provided with automatic sprinklers and carbon monoxide detectors</td>
<td></td>
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</tbody>
</table>

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Please access Self Inspection checklist at: [http://www.elks.org/members/dds/selfinspection.cfm](http://www.elks.org/members/dds/selfinspection.cfm) for filing online.
**EXHIBIT K-1**

**HOW TO REVISE OR AMEND LODGE BY-LAWS AND HOUSE RULES**

Every lodge of the Order **MUST**, at least every five years, submit a general revision of its by-laws as well as the lodge House rules to its area member of the Grand Lodge Committee on Judiciary for approval pursuant to section 17.060 of the statutes. This requirement applies regardless of the number of individual amendments approved since the lodge’s last general revision date or the fact that no changes are contemplated.

1. **GENERAL REVISION**

The Exalted Ruler should appoint a By-law Revision Committee, which must obtain a free by-law revision kit from the Grand Secretary’s office. The kit (Code 520500) contains an instruction sheet, Judiciary member addresses, checklist, and four current by-law booklets with blank spaces. Only the current booklets issued by the Grand Secretary’s office should be completed and submitted.

The committee should compare the present lodge by-laws and any amendments approved by Judiciary since the last general revision with the latest by-law booklet provisions and the annotated statutes. This review is to determine what revisions, if any, and choices need to be made. The committee then compiles the proposed revised by-laws and reports its recommendations in writing to the lodge at a regular meeting. It is also advisable to publish any proposed changes in the lodge newsletter, and to invite input from the members to ensure that all have the opportunity to contribute their ideas.

At that regular meeting, a motion to make consideration of the proposed general revision a “Special Order of Business” at a later regular meeting (no fewer than two weeks or more than eight weeks) should be made, seconded, and passed by a majority vote. At least ten days prior to the scheduled vote, the lodge must notify all members of the date of the meeting and the proposed revisions to be voted upon. Notification may occur in the lodge newsletter if sent to members at least ten days prior to voting.

At the meeting scheduled for the vote, the proposed revisions should be discussed and motions made to modify where necessary. The lodge must approve the final version of each proposed change by a majority vote, taken by the voting sign of an Elk. Voting on a proposed revision cannot be postponed until a later meeting unless the ten-day notice is sent to all members.

The committee then enters the approved provisions in each of the four current by-law booklets, completes all blank spaces throughout the four booklets, and chooses among the options offered. Delete all provisions that do not apply (see pages 13, 21, 23, 25, 26, and 28) and write legibly in the margins if the blanks are too small. The Exalted Ruler and Secretary must print their names, sign them, and seal the certificates found at the back of all four completed booklets. Three signed and sealed copies of the booklet are mailed to your area member of the Committee on Judiciary for approval. The lodge retains the fourth. Please include a cover letter with the lodge’s mailing and e-mail addresses, telephone number, and the name of the lodge Secretary.

**NOTES:** The revised by-laws do not take effect until approved by the Judiciary member, who will mail written notification to the lodge. Direct all questions to the Judiciary member for your area.

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. The statutes require that the new lodge’s by-laws be approved BEFORE a Charter can be issued.

2. **BY-LAWS AMENDMENT**

The procedure for amending one or more individual by-laws is the same as that outlined above, except that the by-laws booklets are not to be used. The written amendment proposal should be typed out separately and presented to the lodge at a regular meeting. The ten-day notice to all members should first recite the pertinent by-law or section as it presently reads, and then state that it is to “be amended to read as follows,” followed by the proposed language. At the meeting scheduled for voting, the lodge decides by a majority vote to approve or reject the proposal.

The Secretary shall promptly prepare three identical copies of the entire approved motion and three certificates certifying lodge action, as found at the back of the by-laws booklet. Substitute the phrase, “amendment to Article ____, Section ____ of the by-laws of _______ lodge,” wherever the words “amended and substituted by-laws” appear. Enter the dates of lodge action on the certificates. The Exalted Ruler and the Secretary must sign and seal all three certificates. Then send the amendments and certificates to your area member of the Committee on Judiciary.
Amendments are effective when your lodge receives the Judiciary member’s approval. Changes in dues, however, become effective only on the following April 1.

Finally, to ensure that how you want to amend a by-law is permissible, review the appropriate section in the latest edition of the annotated statues. You could also ask an attorney member of your lodge for advice, or contact your area Judiciary member.

**NOTES:** If the general revision of your lodge’s by-laws is past due, individual amendments cannot be approved. Your lodge must submit a general revision to restore statutory compliance and permit your Judiciary area member to consider subsequent amendments for approval.

### 3. HOUSE RULES

Section 17.060 requires that a lodge’s House rules be reviewed and revised at the same time as a general revision of the by-laws. The procedures for lodge approval of the House rules are that same as those regarding a general revision or amendment. Send three complete sets of the revised House rules to be approved, along with three completed certificates, dated, signed, and sealed as outlined above, to your area member of the Committee on Judiciary. (See attached certification form).

### 4. PRINTING

Printed copies of a lodge’s full by-laws (Code 520600) can be obtained from the Office of the Grand Secretary, 2750 N. Lakeview Avenue, Chicago, Illinois 60614-1889.

The lodge’s order must be placed within one year of approval of either an original or general revision, as entered in the latest issue of the by-laws guide booklet (Code 520500). The area member of the Committee on Judiciary files this booklet with the Grand Secretary, and only this copy is used for printing orders. Therefore, do not send your lodge’s file copy of the approved general revision.

A minimum order of 100 is required. Your lodge should order a sufficient quantity to last approximately five years. Do not include payment with your lodge’s order. Printing takes two to three months, and the Grand Secretary’s office cannot withhold or deposit funds that far in advance of delivery.

The basic prices in the supply catalog are subject to change without notice. Check the current Supply Catalog for the current price. The lodge will be billed at the current price through normal procedures after shipment of the completed by-laws.

Please indicate in the order whether the Lodge wishes to have its House rules printed in the by-laws booklet. If so, enclose a copy of the approved House rules to be printed. There may be an additional charge for their inclusion, or for any large insertions or changes in the basic by-law text.

While a printing order is being processed, the lodge may use its existing supply of previous by-laws. To provide copies for new members, just update the existing by-laws by inserting the approved changes. If copies of the lodge by-laws are unavailable, the lodge should order as many copies of the current by-law guide booklets with blank spaces (Code 520500) as it will need to comply with the statute, which requires that copies of the by-laws be given to each new member at Initiation. The guides are available from the Grand Secretary, and must be filled in by hand.

**NOTE:** Orders accompanied by unapproved booklets or additional by-law texts will be returned. The area member of the Committee on Judiciary must approve all by-laws, House rules, and amendments before the Grand Secretary’s office can print your order. Also, the Grand Secretary’s office will not accept orders which require editing of by-laws material or compiling to make the by-laws complete. Nor will the Grand Secretary’s office assume responsibility for errors. Please contact the Grand Secretary for further information before submitting your order.
<table>
<thead>
<tr>
<th>Membership March 31</th>
<th>Initiation</th>
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<tbody>
<tr>
<td>Dimit</td>
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<td>Reinstate</td>
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<td>Total Added to Rolls</td>
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<td>Dropped for Non-Payment of Dues</td>
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<td>Expelled</td>
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<td>Total Dropped From Roll</td>
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<td>Total Membership End of This Period</td>
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<td>Net Gain</td>
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<td>Applicants Waiting Investigation</td>
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<td>Total Applications On Hand</td>
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<td>Life Members</td>
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<td>Honorary Life Members</td>
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<td>Delinquent 6 Months</td>
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<td>Delinquent 1 Year</td>
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<td>Delinquent 18 Months</td>
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<td>Total Delinquent</td>
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## 25-YEAR LODGE MEMBERSHIP RECAP
(Based on March 31 report of years indicated)

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<thead>
<tr>
<th>State and District</th>
<th>Lodge Name and No.</th>
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<tr>
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<th>Members as of 3/31</th>
<th>Initiated During Year</th>
<th>Affiliated By Dimit</th>
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<th>Total Added</th>
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<th>Expelled</th>
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<th>Dimit Absolute</th>
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<th>Total Dropped</th>
<th>Members as of 3/31</th>
<th>Net Gains</th>
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**EXHIBIT N-1**

2013-2014 LODGE COMMITTEE CHAIRPERSONS

[Required per Sections 3.090 and 13.020]

**ER-ELECT & SECRETARY, PLEASE COMPLETE IMMEDIATELY!** Use this form as a worksheet to file directly online at elks.org/clms2web/confirmCommittees.cfm. Online filing must be completed on or before APRIL 15. Forms mailed to the Grand Secretary are no longer accepted. Any changes in Officer or Chairperson addresses may also be filed online.

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.

<table>
<thead>
<tr>
<th>Lodge Name (with state) and Number:</th>
</tr>
</thead>
<tbody>
<tr>
<td><em>Exalted Ruler</em></td>
</tr>
<tr>
<td>Member No.</td>
</tr>
<tr>
<td><em>Leading Knight</em></td>
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<tr>
<td>Member No.</td>
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<tr>
<td><em>Loyal Knight</em></td>
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<tr>
<td>Member No.</td>
</tr>
<tr>
<td><em>Lecturing Knight</em></td>
</tr>
<tr>
<td>Member No.</td>
</tr>
<tr>
<td><em>Secretary</em></td>
</tr>
<tr>
<td>Member No.</td>
</tr>
<tr>
<td><em>Treasurer</em></td>
</tr>
<tr>
<td>Member No.</td>
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<tr>
<td><strong>Trustee–Five Years</strong></td>
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<tr>
<td>Member No.</td>
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<tr>
<td><em>Tiler</em></td>
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<tr>
<td>Member No.</td>
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<tr>
<td><em>Esquire</em></td>
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<tr>
<td>Member No.</td>
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<tr>
<td><em>Chaplain</em></td>
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<td>Member No.</td>
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<tr>
<td>Inner Guard</td>
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<td>Member No.</td>
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<tr>
<td>Organist</td>
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<tr>
<td>Member No.</td>
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<tr>
<td>Presiding Justice</td>
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<tr>
<td>Member No.</td>
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<tr>
<td>Soloist</td>
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<tr>
<td>Member No.</td>
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<tr>
<td><strong>Trustee–Four Years</strong></td>
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<tr>
<td>Member No.</td>
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<tr>
<td>Alternate Rep to GL</td>
</tr>
<tr>
<td>Member No.</td>
</tr>
<tr>
<td><em>Member of Standing Relief Committee per Sec. 13.010</em></td>
</tr>
<tr>
<td><strong>Applicable if approved by Local Lodge By-Laws</strong></td>
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<table>
<thead>
<tr>
<th><strong>Auditing and Accounting Committee</strong> [As required per Sec. 13.040]</th>
</tr>
</thead>
<tbody>
<tr>
<td>Chairperson</td>
</tr>
<tr>
<td>Member No.</td>
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<tr>
<td>Address</td>
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<tr>
<td>Member No.</td>
</tr>
<tr>
<td>City __________________________________________________________________</td>
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<tr>
<td>State _______  Zip ___________________________</td>
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<td>E-mail __________________________________________________________________</td>
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<td>UPS Address: __________________________________________________________________</td>
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<table>
<thead>
<tr>
<th><strong>Activities Committee</strong> [As required per Sec. 13.021]</th>
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<td>Member No.</td>
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<td>E-mail __________________________________________________________________</td>
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<td>UPS Address: __________________________________________________________________</td>
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*The following sub-committee chairpersons of the Activities Committee MAY be appointed & listed under elks.org/clms2web*

Community Projects & Activities Chairperson

<table>
<thead>
<tr>
<th>Chairperson</th>
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<td>Member No.</td>
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<td>Address</td>
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<td><strong>Public Relations</strong> Chairperson</td>
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<tr>
<th><strong>Youth Activities</strong> Chairperson</th>
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<td>Address</td>
<td>O ( )</td>
<td>Member No.</td>
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<td>City</td>
<td>C ( )</td>
<td>Member No.</td>
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<th><strong>Hoop Shoot®</strong> Chairperson</th>
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<th><strong>Fraternal Committee</strong> [As required per Sec. 13.022] Chairperson</th>
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</table>

*The following sub-committee chairpersons of the Fraternal Committee MAY be appointed & listed under elks.org/clms2web*

<table>
<thead>
<tr>
<th><strong>Americanism</strong> Chairperson</th>
<th>H ( )</th>
<th>Member No.</th>
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<tbody>
<tr>
<td>Address</td>
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<td>City</td>
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<td>Title</td>
<td>Chairperson</td>
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<tr>
<td>Elks National Foundation Chairperson</td>
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<td>Flag Day Chairperson</td>
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<td>Elks Memorial Day Chairperson</td>
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<td>Orientation, Investigation) Chairperson</td>
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<td>Lodge Activities Chairperson</td>
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<td>Veterans Service Chairperson</td>
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<tr>
<td><strong>Accident Prevention Chairperson</strong></td>
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<tr>
<td>[As required per Sec. 12.070]</td>
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<td><strong>PER Association President</strong></td>
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<td>[As required per Sec. 13.190]</td>
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<td><strong>The following sub-committee chairpersons MAY be appointed and listed under elks.org/</strong></td>
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<td><strong>Soccer Shoot® Chairperson</strong></td>
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<td><strong>Government Relations Chairperson</strong></td>
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<tr>
<td><strong>State Major Project Chairperson</strong></td>
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</table>

**Lodge Name (with state) and Number:**

- **EXHIBIT N-4**
Material Appropriate for The Elks Magazine—Lodge News and Activities

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
➤ Fund-Raising Activities
➤ Donations to Local or National Charities
➤ Assistance to People in Distress
➤ Selected Army of Hope Activities
➤ Obituaries of Grand Lodge Officers
➤ Lodge Centennial Celebrations
➤ Institution of New Lodges
➤ Dedication of New Lodge Homes

Keep in Mind
➤ Submissions must be timely—mail your submission within two weeks of the date of your lodge’s event. Submissions received more than 30 days after an event will not be considered for publication.
➤ 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, a daytime phone number, and an e-mail address in case more information is needed.

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 at least 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.
➤ 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 of the photo 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.

(over)
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 four 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: larger, higher resolution images are more reproducible. It is important to create, save, and send the image in high 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; images with a resolution of 2,160 x 2,860 pixels are preferred. 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, do not expect news items to be published until 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.

Material The Elks Magazine Can’t Publish But Your Local Media Can

Here are many activities at your lodge that, while not appropriate for The Elks Magazine, 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 increase awareness and recognition of your lodge in the community:
➤ 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
➤ Lodge Anniversaries other than Centennials
➤ Advertising for 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 (which is covered at the national level in the magazine)
### National Drug Awareness Program

**“Prevention through Education”**

Order Date: ____________  State: ____________

Lodge Name: ___________________________  Number: ____________

Ordering Materials for (please check one):
- [ ] Lodge
- [ ] District Chair
- [ ] State Chair

For use:
- [ ] Trailer
- [ ] School
- [ ] Special Event
- [ ] Other (please explain) __________________________________________________

**PLEASE USE FULL BOX COUNT ONLY!**

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<tr>
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<tr>
<td>500</td>
<td>DAP165</td>
<td>COLORING BOOK</td>
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<td>UR CHOICE UR VOICE DVD KIT</td>
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<tr>
<td>250</td>
<td>DAP380</td>
<td>IMPAIRED DRIVING</td>
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</table>

**TOTAL**

(For Office Use Only)

Please note: The following items below have been discontinued. They are available to download online only at [www.elks.org/dap](http://www.elks.org/dap): Parent’s Guide to Inhalants; Tips for Teens—Hallucinogens; Methamphetamine, It’s Everyone’s Problem; and, Anabolic Steroids—Hidden Dangers.

**SHIP TO:**
- [ ] Commercial
- [ ] Residential

To prevent delay in processing, please type or print legibly.

Comments:

Order must be sent through State Drug Awareness Chair!

**State Chair Signature:** ___________________________  **Date Signed:** ____________

The Elks Drug Awareness Program is fully funded by the Elks National Foundation, Inc., the charitable arm of the Benevolent and Protective Order of Elks of the USA. The Elks are committed to providing a healthy future for America’s youth. In addition to educating young people about the dangers of drugs, the Elks provide positive alternatives such as the Hoop Shoot® and Soccer Shoot athletic programs. The Foundation also annually awards nearly $3.6 million in college scholarships. For more information, contact your local Elks Lodge or visit the Elks website at [www.elks.org](http://www.elks.org).

Revised 12/2012
HONORS TO PAST GRAND EXALTED RULERS, GRAND LODGE OFFICERS OR DISTRICT DEPUTY GRAND EXALTED RULERS

When a Past Grand Exalted Ruler, a Grand Lodge Officer or a District Deputy Grand Exalted Ruler officially visits a Local Lodge, he/she shall be received in the following manner.

*Exalted Ruler:* Lodge Esquire, you will retire to the anteroom and cause our honored guest to approach the Altar and introduce him/her to the Lodge.

[The Esquire retires.]

*Exalted Ruler:* (★ ★ ★) Raps

[The Esquire escorts the honored guest into the Lodge room about two paces in front center of the Altar. The Esquire shall continue by introducing the honored guest by giving his/her name and the name and number of his/her Lodge. The honored guest, when the number of his/her Lodge is announced, shall take one step forward and give the hailing sign.]

*Exalted Ruler:* [Answers with a wave of the hand.]

*Exalted Ruler:* Please extend the Grand Lodge Honors to ____________.

[The honored guest shall be saluted with the hailing sign given once only by all the Members in unison, including the Exalted Ruler, led by the Esquire.]

*Honored Guest:* [Answers with a wave of the hand. Then the honored guest shall step back one pace.]

*Exalted Ruler:* Lodge Esquire, you will now conduct our honored guest to a seat at my right.

*Exalted Ruler:* ( ★ ) Rap

[The Esquire shall return to his/her station and be seated.]

*From Regular Ritual Book — (Code 511500)*
**EXHIBIT R**

**Lodge Transactions Report**

[Section 12.050(m)]

*Lodge Secretaries: You may copy this page for your use.*

<table>
<thead>
<tr>
<th>Lodge No.</th>
<th>Name</th>
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</table>

For six month period starting April 1, 20____ to September 30, 20____

**Membership Transactions**

*(Based on yearly Worksheet)*

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<th>Item</th>
<th>Amount</th>
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</thead>
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<td></td>
</tr>
<tr>
<td>Number Initiated</td>
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<tr>
<td>Number Affiliated by Dimit</td>
<td></td>
</tr>
<tr>
<td>Number Reinstated</td>
<td></td>
</tr>
<tr>
<td>Lines 2,3,&amp; 4—Total Added</td>
<td></td>
</tr>
<tr>
<td>Number stricken for nonpayment</td>
<td></td>
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<tr>
<td>Number Expelled</td>
<td></td>
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<tr>
<td>Transfers Granted</td>
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<tr>
<td>Absolute Dimits Granted</td>
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<tr>
<td>Number Deceased</td>
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<tr>
<td>Lines 6-10 = Total Dropped</td>
<td></td>
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<tr>
<td>Total on Sept. 30</td>
<td></td>
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<tr>
<td>Lines 1 &amp; 5 minus Line 11</td>
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**Delinquents**

<table>
<thead>
<tr>
<th>Amount</th>
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<tr>
<td>6 months in arrears</td>
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<tr>
<td>1 year in arrears</td>
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<tr>
<td>Over 1 year in arrears</td>
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**Dues**

<table>
<thead>
<tr>
<th>Amount</th>
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<tbody>
<tr>
<td>Collected</td>
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<tr>
<td>To be collected</td>
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**Per Capita Fees**

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<th>District</th>
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Are By-Laws current? Yes [ ] No [ ]

Expiration Date |        |

For six month period starting October 1, 20____ to March 31, 20____

**Membership Transactions**

*(Based on yearly Worksheet)*

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</thead>
<tbody>
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<td>Total on March 31</td>
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Are By-Laws current? Yes [ ] No [ ]

Expiration Date |        |
EXHIBIT S

AUDIT DISPENSATION REQUEST

APPLICATION FOR AUTHORIZATION TO PREPARE ANNUAL FINANCIAL REPORT IN-HOUSE

(ONLY MAIL TO AREA MEMBER OF GRAND LODGE AUDITING & ACCOUNTING COMMITTEE)

LODGE NAME AND NUMBER ___________________________________________________________

MAILING ADDRESS __________________________________________________________________

In accordance with Section 13.040, Laws of the Order, we are requesting authorization to prepare the Annual Financial Report using In-Lodge personnel under the supervision of the Lodge Auditing & Accounting Committee for the fiscal year ending March 31, _______. (The Lodge’s AUDIT DISPENSATION REQUEST can only be granted with the approval of their Grand Lodge State/Area Sponsor(s) via their Area Member of the Grand Lodge Auditing and Accounting Committee.)

Please answer ALL of the following questions:

1. Does the Lodge Auditing & Accounting Committee fully understand the minimum requirements contained in Grand Lodge Statutes, Section 13.040(j)? (If you answer “No,” please explain)

2. Is the Lodge Auditing & Accounting Committee prepared to supervise the preparation of the Annual Financial Report as required by Grand Lodge Statutes, Section 13.040(j)? (If you answer “No,” please explain)

3. Explain the reason(s) why the Lodge is applying for permission to prepare their Annual Financial Report in-house.

4. Please give the name, address and telephone number of the person to prepare the Annual Financial Report.

____________________________________________________________________________________
____________________________________________________________________________________
____________________________________________________________________________________

5. Has the request to prepare the Annual Financial Report In-House been presented to the Lodge Membership at a regular Lodge Meeting and been approved by them? __________

6. Please attach a copy of the current balance sheet and income statement as prepared internally, from which the Annual Financial Report will be prepared.

Date __________________________ Chairperson
Lodge Auditing & Accounting Committee

Date __________________________ Exalted Ruler
PROPER FORMS OF ADDRESS

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

Members of the Order are not referred to as “Mr.,” and we never use nicknames nor titles such as “Dr.” In addition, beginning in the 2011-12 Lodge year, reference to “Honorable” or “Hon.” is no longer required for addressing Grand Lodge Officers, and Grand Lodge Committee Chairpersons and Committee Members.

Samples of correct usage of titles: All Grand Lodge Officers, such as Grand Exalted Ruler, Grand Esteemed Leading Knight, Grand Secretary, etc., are to be addressed as follows:

(Name), G. E. R.
B. P. O. Elks
(then 2-line address)

The Chairman of the Board of Grand Trustees is to be addressed as follows:

(Name), Chairman
Board of Grand Trustees
B. P. O. Elks
(then 2-line address)

All remaining members of the Board of Grand Trustees are to be addressed as follows:

(Name), Grand Trustee
B. P. O. Elks
(then 2-line address)

The Chief Justice of the Grand Forum is to be addressed as follows:

(Name), Chief Justice
Grand Forum, B. P. O. Elks
(then 2-line address)

All remaining Justices of the Grand Forum are to be addressed as follows:

(Name), Justice
Grand Forum, B. P. O. Elks
(then 2-line address)

All P.G.E.R.s are addressed as follows:

(Name), P.G.E.R.
B. P. O. Elks
(then 2-line address)

Grand Lodge Agency Managers or Directors should be addressed using their correct titles such as:

(Name), Executive Director
Elks National Home
(then 2-line address)

All District Deputy Grand Exalted Rulers are to be addressed as follows:

(Name), D. D. G. E. R.
(State) South District
B. P. O. Elks
(then 2-line address)

(*Be sure to indicate the District as above.)

All Special Deputy Grand Exalted Rulers are to be addressed as follows:

(Name), S. D. G. E. R.
B. P. O. Elks
(then 2-line address)
Lodge Visitations:

<table>
<thead>
<tr>
<th>Date</th>
<th>Lodge #</th>
<th>City</th>
<th>Mileage</th>
<th>BATCH</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Home Lodge</td>
<td>DD Visit</td>
<td></td>
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</tbody>
</table>

**Authorized Visits:**

Total Miles @ $0.30 $____________

**OTHER EXPENSE:**

- Photocopies (attach receipts) $____________
- Postage (attach postal receipts) $____________
- Telephone (make photocopies of phone bills) $____________
- * Other (explain) Motel (only if NOT paid by visiting Lodge - attach receipts) $____________

Grand Total $____________

---

1. **AFTER FINAL LODGE VISIT, SUBMIT VOUCHER.**
2. **SUBMIT FINAL VOUCHER ON OR BEFORE MAY 1st.**
3. **SUBMIT VOUCHER AND RECEIPTS TO THE GRAND SECRETARY.**
4. **SUBMIT ONLY A COPY OF THE VOUCHER TO YOUR SPONSOR(S).**

---

**Approved for Payment:**

<table>
<thead>
<tr>
<th>amended_text</th>
<th>Pay to: ____________________________________________</th>
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</thead>
<tbody>
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<td><strong>PAY TO:</strong></td>
<td>___________________________________________________</td>
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<tr>
<td><strong>NAME:</strong></td>
<td>___________________________________________________</td>
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<td><strong>STREET OR P.O. BOX:</strong></td>
<td>___________________________________</td>
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<tr>
<td><strong>CITY, STATE, ZIP + 4:</strong></td>
<td>___________________________________</td>
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</table>

**PERIOD:** FROM ____/____/____ TO ____/____/____

**CHECK #___________________**
**APPROVAL:________________________**
**DATE:_____________________________**

---

**PAY TO:**

**PERIOD:** FROM ____/____/____ TO ____/____/____

---

**COMPTROLLER**

**GRAND SECRETARY**

**APPROVING MEMBER, BOARD OF GRAND TRUSTEES**

**GRAND TREASURER**

---

**DATE**

I hereby certify that the above claim is correct and legally chargeable to the Elks, U.S.A.

**SIGNATURE**

**DIST NAME**

**DIST NO.**

**BATCH _______________________
VOUCHER #______________________
REF #____________________________**

---

**NAME**

**STREET OR P.O. BOX**

**CITY, STATE, ZIP + 4**

Mo. Recorded / (Month) (Year)

---

**AFTER FINAL LODGE VISIT, SUBMIT VOUCHER.**

---

**SUBMIT FINAL VOUCHER ON OR BEFORE MAY 1st.**

---

**SUBMIT VOUCHER AND RECEIPTS TO THE GRAND SECRETARY.**

---

**SUBMIT ONLY A COPY OF THE VOUCHER TO YOUR SPONSOR(S).**

---

**GRAND TOTAL** $____________

---

**GRAND TOTAL** $____________

---

**HELPFUL TIPS:**

- Ensure all dates and mileage are accurately recorded.
- Attach all necessary receipts for reimbursement.
- Follow the submission deadlines to avoid delays in processing.
- Keep copies of the voucher and submitted receipts for record-keeping.

---

**ATTACH RECEIPTS**
**DDGER REIMBURSEMENT VOUCHER**

**PAY TO:** ________________________________  **NAME**  ________________________________________________________________________

______________________________________________________________________________

**STREET OR P.O. BOX**  ____________________________________________________________________________________________

______________________________________________________________________________

**CITY, STATE, ZIP + 4**  ____________________________________________________________________________________________

**DATE:** ________________________________  **APPROVAL:** ________________________________  **CHECK #** ________________________________

**PERIOD:** FROM __/___/___ TO __/___/___

<table>
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<tr>
<th>Date</th>
<th>Lodge #</th>
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<th>Authorized Visits:</th>
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Total ___________ Miles @ $.30 _______________

**OTHER EXPENSE:**

- Photocopies (attach receipts) .......................................................... $____________
- Postage (attach postal receipts) ...................................................... $____________
- Telephone (make photocopies of phone bills) ..................................... $____________
- * Other (explain) Motel (only if NOT paid by visiting Lodge - attach receipts) $____________

**Grand Total** $____________

**Approved for Payment:**

- Comptroller _____________________________________________________________________
- Grand Secretary ___________________________________________________________________
- Approving Member, Board of Grand Trustees _____________________________________________________________________
- Grand Treasurer ___________________________________________________________________

**Gen. Ledger Distribution:**

<table>
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<tr>
<th>A/C#</th>
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DATE: ________________________________  **SIGNATURE**  ________________________________________________________________________

**I hereby certify that the above claim is correct and legally chargeable to the Elks, U.S.A.**

**DIST NAME**  __________  **DIST NO.**  __________  **Mo. Recorded**  __/___  **(Month)**  __/___  **(Year)**

* ATTACH RECEIPTS
## Lodge Visitations:

<table>
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<tr>
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**Total Miles @ $ .30**  $__________

## OTHER EXPENSE:

- Photocopies (attach receipts) ............................................................. $______
- Postage (attach postal receipts) ........................................................ $______
- Telephone (make photocopies of phone bills) ......................................... $______
- * Other (explain) Motel (only if NOT paid by visiting Lodge - attach receipts) $______
  
**Grand Total**  $__________

## Approved for Payment:

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<tr>
<th>Comptroller</th>
<th>Grand Secretary</th>
<th>Approving Member, Board of Grand Trustees</th>
<th>Grand Treasurer</th>
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I hereby certify that the above claim is correct and legally chargeable to the Elks, U.S.A.

Mo. Recorded (Month) (Year)

**DATE**

**DIST NAME**

**DIST NO.**

* ATTACH RECEIPTS
D D G E R
REIMBURSEMENT
VOUCHER

PAY TO: __________________________________________________________
NAME
__________________________________________________________
STREET OR P.O. BOX
__________________________________________________________
CITY, STATE, ZIP + 4
__________________________________________________________

Lodge Visitations:

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Total Miles @ $ .30 $____________

OTHER EXPENSE:

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Postage (attach postal receipts) ................................................................ $   
Telephone (make photocopies of phone bills) .............................................. $   
* Other (explain) Motel (only if NOT paid by visiting Lodge - attach receipts) $   

Grand Total $____________

Approved for Payment:

Comptroller

Grand Secretary

Approving Member, Board of Grand Trustees

Grand Treasurer

Gen. Ledger Distribution:

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SIGNATURE

DIST NAME

DIST NO.

* ATTACH RECEIPTS