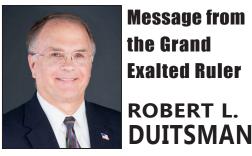


Delinguent Members deserve a phone call

The end of the Lodge year is fast approaching. I hope that Lodges are contacting delinquent Members to find out what is going on, and how they can be kept as Members.

I strongly suggest that no Member should be dropped without some sort of initial personal contact, whether it be a phone call or visit, to really find out what is happening. Sometimes there are special circumstances that can be worked around. Whatever the reason for the delinquency, the person has been a part of your Lodge family and should be afforded the respect and fraternal concern given to all Members.

decided for whatever reason not to continue his or her membership, please consider making the effort to find out why. There may be something going on in your Lodge that can be changed to avoid the loss of additional Members. Something to think about.



Message from the Grand **Exalted Ruler**

February is possibly the most important month of the fraternal year: It is when the leaders of the Lodge are chosen. Every Member should take an interest in officer selection and attend the meeting. Then, elections are to be conducted. Even if a delinquent Member has Unfortunately, there have been times when a very small percentage of a Lodge's membership have elected officers with a passion not shared by the majority. It behooves every Elk to take an interest in the election process and be a part of the decisions made. The future of the Lodge may depend on it.

If you haven't done so, please try to keep your Lodge website page on elks. org up to date. Often times I've visited a Lodge page and found that officer listings were missing or no longer accurate. An outdated or inaccurate web page, especially one provided free through Grand Lodge, reflects poorly.

With only two months left in the fraternal year, now is a good time to plan for year end activities. Will there be an event to recognize senior Members who have achieved milestones in their Lodge membership? Are the new officers properly prepared for their coming year of service? All of these things, both fun and important, should be under consideration as the end of the year starts to come into focus.

Finally, to the Lodge Secretaries, please make sure to enter new Lodge directory information into CLMS2web so that correct listings can be available. It will save a lot of time later on.

Chairperson Report due via CLMS2Web

After the election of Lodge Officers in February and before April 15, the Secretary must complete the 2020-2021 Lodge Committee Chairperson Report in CLMS2Web and confirm acceptance.

In January, to assist in compiling the needed information, a worksheet

GRAND SECRETARY Bryan R. Klatt

was mailed to the Secretary. Remember: This information is to be

filed via CLMS2Web. Please, do not mail to Grand Lodge or your District Deputy.

With the pending automatic submission of the Annual Membership Report, all membership activity must be entered in CLMS2Web by 11:59 p.m. on March 31.

What does that mean? All membership records (additions, drops, and deaths) must be finalized. If not, the Lodge membership total will be out of balance.

ELKS NATIONAL FOUNDATION Hoop Shoot finalist emulates dad

Wayne Bower developed plenty of grit en route to the 2019 Hoop Shoot National Finals. But, he might've learned a bit about grit, and now gratitude, from his dad, too.

"The Elks Hoop Shoot was like a religion in our family," said Jacob Bower, Wayne's dad.

Jacob is the youngest of five boys, all of whom competed in the Hoop Shoot. Jacob's father, who died when Jacob was 3 years old, encouraged his older sons to participate. They continued their father's legacy. Jacob competed every year from the time he was 8 and won the National Championship in 1997.

Jacob loved his Hoop Shoot experience, and so did Wayne. As Wayne advanced, he traveled to Portland, Oregon, and Chicago-places he'd never been.

"It reminded me about all the good experiences I had with the Hoop Shoot," Jacob said. "As I researched my Lodge and

saw how much they give to the community by helping others, especially kids and veterans, something inside me told me I needed to join."

Jacob submitted his application to join Nampa, Idaho Lodge No. 1389 before the 2019 National Finals.

"It's just something I believe in," Jacob said. "Getting involved in it has been so exciting. I just love everything about the Elks."

The Bower family regularly attends the Nampa Lodge's Friday night dinners, and Jacob plans to promote Lodge opportunities, like the ones he and Wayne received, to others in the community. He already volunteers with Hoop Shoot and hopes to direct the Lodge contest one day.

"I really believe this is one of the best events kids can be involved in," Jacob said. "The Elks have done so much for my family and now for [Wayne]."

GRAND LODGE GOVERNMENT RELATIONS COMMITTEE

How to protect your Lodge in case of an audit

By GLENN E. FOSTER Committee Member

What do you do if your Lodge ever receives a notification letter from the IRS of their intent to audit your books?

Stay calm. It isn't the end of the world. The IRS audits Lodges to close the tax gap between actual income and reported income.

Why the Elks? Some Members are also civic leaders. If the IRS examines the books of an Elks Lodge, those Members will start cleaning the books of other organizations, too. Elks are trained to do it a certain way because that is how it was always done-often, that is not the right way. And, the Government needs money. Also, they want to locate any incorrect uses of tax exempt organizations that are not reporting payments properly.

The most common notification is by a letter. Rarely by a phone call. It is very unusual for agents with guns and badges to knock on your door. If this happens, call your attorney, not the accountant.

Your first step is to notify the Grand Lodge and ask for an IRS packet to be sent to your Lodge. For the audit you will have to prove the Lodge is a 501 (c) (8) instead of a (c)(10). This packet does that. Look at the IRS information request to see what they are seeking.

The examiners will help you obey the law. They understand the problems that untrained volunteers may have in an organization. They will work with you to the extent allowed by law unless you do not work with them.

When getting ready for the audit, buy three bankers boxes and 30 hanging folders. Label the hanging folders for each item on the information request. Put the required documents in the various folders and check off each item listed. Have your wrong answer may cost you.

accountant there to represent you. You should also have a Power of Attorney (POA) representing you. Schedule a walk through with your POA so he/she can see every room, closet, storage area, and outside area. Remember, gambling items draw the attention of the auditors.

A normal audit will take one to two days. It is usually held at the Lodge but sometimes at the accountant's office. Some questions asked are: Is it a fraternal organization and does it provide insurance benefits? What services does the Lodge perform? Be familiar with the information in the Grand Lodge IRS packet. It may help you with questions during the audit. Questions may include Lodge activities such as scholarships, veterans, drug awareness programs, and fundraising events.

Look out for questions that could be traps. Do you have more than one class of Members? Do you pay officers or trustees? Are non-Members allowed in the Lodge? Do you have a guest sign in book? Guests must be accompanied by a Member. The Member pays for each guest brought into the Lodge. Non-Members who pay their own costs for food, drinks, games, etc. are always potential problems. Some state laws prohibit non-members from buying adult beverages. Know your state liquor laws. Sales to non-members may be Taxable Unrelated Business Income (UBIT). Depending on your state gaming laws, non-member gambling proceeds may trigger unexpected license and tax issues and UBIT and exemption questions.

Engage an accountant in this interview and Lodge walk through. This is another way to gather information. Let your accountant answer the questions. Your

The evidence gathering questions during an audit are too numerous to mention in this article but your best guide is the Grand Lodge IRS packet. Mainly, the UBIT, your financial records, 990s and 990Ts, income to bank deposits, and actual expenses to actual checks are just some of the items closely reviewed. They also check for payroll tax compliance, looking at salaries compared to W-2 totals among other things related to payrolls.

Can a Lodge have more than one class of Members? IRS rules allow it but our Order does not, and doing so can cause large problems.

What are non-members? Anyone who has not been investigated, indoctrinated and initiated into our Order, nor has paid dues, or has no membership card.

Charitable use of your facilities requires a 501(c)(3) determination letter before the first use. If you allow an organization to use the Lodge facility for fundraising events, and the people they bring in are not Members of the Lodge, then the Lodge could lose its tax-exempt status because of being declared a place of public accommodation.

When the audit is done the examiner will review the items that you are to prepare and send to them. Later they may require additional information by mail or a phone call. Be on time with this information. If they find you owe money they will ask if you can pay it now. Do so if possible.

If you do not understand something, ask them. They will take the time to explain it to you. They understand volunteerism and will work with you. If you try to intimidate them with your lawyer or you have an attitude, they will assume you have something to hide and will look harder to find any problems.

GRAND LODGE FRATERNAL COMMITTEE Teamwork, diligence help All American chances

By JOHN R. HOLBROOK **Committee Member**

I believe every Lodge is an All American Lodge, so, show your stuff and enter the Contest "A."

The All American Lodge Contest recognizes the Lodges that have the best administrative Elks programs during the year. Start planning now. With a little effort in filling out the application, your Lodge could be recognized as an All American Lodge, the most prestigious award from the Grand Lodge that a Lodge

can receive.

The Contest "A" letter and application is on the ER's thumb drive or online at: https://www. elks.org/grandlodge/fraternal/files/ contestALodgeCertification.pdf

You will find that many items on the form can be completed immediately. Lodge Officers should work together to complete it. The application must be signed by the Exalted Ruler and the Secretary, and it must be mailed to your District Deputy and postmarked no later than March 15. DDs will verify points

earned and then mail the district winners by April 1 to the State Activities Chairman. The State Activities Chairman will mail the winners to Robert R. Hinkle, 339 Lucy Drive, Harrisonburg, VA, 22801-8050. He can also be reached at hinklerr@ vahoo.com.

Three winners are named in each of the six membership divisions. First place Lodges are awarded a plaque, while second and third place Lodges receive a certificate. Plaques and certificates will be presented at the Grand Lodge Convention in Baltimore.

GRAND LODGE ACTIVITIES COMMITTEE

Award recognizes Members who spread Scouting

By MICHAEL T. OHREN **Committee Member**

The Grand Lodge Activities Committee invites all Lodges to nominate one candidate for the Marvin M. Lewis Award, the highest award for scouting presented by the Elks. This is awarded to those Elks Members who have been strong promoters of Scouting in their Lodge and have an extensive history in working with Scouts. Four Elks each year are given this prestigious award.

Marvin M. Lewis Awards are presented annually at the Grand Lodge Convention. In addition, presentations can be made at events such as Boy Scouts of America Local Council, an Elks State Convention, or a Local Lodge meeting.

When selecting a candidate for the

Marvin M. Lewis Award, candidates must have the recommendation of their Local Lodge and their local Scouting Council to be eligible. A Lodge should consider Elks who:

1. Have brought Scouting to many young people.

2. Have assisted Lodges in forming Scouting units.

3. Are fully trained in the skills of Scouting and are outstanding role models.

4. Have contributed significantly to Elks and Scouting by bringing the two movements together to serve the community.

5. Have offered Scouting to all youths regardless of race, creed, or income level, and have been instrumental in organizing Scouting units, especially in inner-city or other low-income communities.

A Grand Lodge selection committee will review candidates and choose qualified recipients. Applications for this award can be found on the Elks website under Grand Lodge Committees and are due on or before March 1. Lodges that submitted an application in the past and were not selected are encouraged to resubmit.

If you have any questions concerning the application contact Activities Committee Member Michael Ohren at White-tail@cox.net, Richard Belmore at american@flash.net or William Sternberg at bigjockewing@yahoo.com.

Drug Awareness Program

Addicts tell their stories to teens in new DAP video

By FRANK BURR Assistant Director, Elks DAP

The ELKS Drug Awareness Program (DAP), the nation's largest all-volunteer drug education group, has partnered with the Drug Enforcement Administration (DEA) to launch a national antidrug educational video "Teens React To Conversations with Survivors of Addiction" to spotlight the effects of drugs on teenagers. The video premiered in late November on FBE, a multiplatform digital studio that serves over 34 million subscribers, with additional content running on its Twitter and Facebook pages using hashtag #ElksDAP and #DEA. As of mid-December the video had over 500,000 views.

Viewers can watch the full video using the following links:

YouTube: https://www.youtube.com/ watch?v=6WNjlc_P6O4

Instagram: <u>https://www.instagram.</u> com/p/B5TxnIQAIJJ/

Twitter: https://twitter.com/Sunny <u>DayEntert1/status/1199</u>1068869 07265025?s=20

Facebook: https://www.facebook. com/104144524370404/posts/122340 982550758?d=n&sfns=mo

The video features teens and their parents watching interviews from a diverse group of adults who describe their journey into addiction and road to recovery. After viewing the footage, the that make an impact," said Marc Hustvedt, prevent drug addiction before it starts."

subjects in person and further explore their experiences.

Ahead of the nationwide campaign, teens from all over the country participated in the Elks Anti-Drug Video Contest. The 2019 winning entry, Sunshine by El Modena High School Sr. Sandy Beach, elicited very strong and emotional reactions, and was then watched by the teens, parents, and individuals in recovery as seen in the video. Following this, the group then engaged in a candid and heartfelt discussion that is a must watch for parents and their children. It is at times lighthearted and other times heart wrenching as the parents, teens, and people in recovery connect on a truly human level.

The video, while being very engaging, also provides information for teens and parents on how to handle peer pressure, conversations with your kids, signs that someone you care about might have a problem, and many other important subjects critical to keeping kids safe and drug free. The video also encourages parents, kids, and teens to visit www. elkskidzone.com, the Elks DAP Kids site, www.getsmartaboutdrugs.com, and www. justthinktwice.com, the DEA's website for teens and parents, educators, and caregivers, all of which provide access to an array of education and treatment resources.

"FBE is dedicated to sharing stories

teens and their parents meet the interview CEO of FBE. "Our wide array of content often ignites emotional responses and this effort really provided a human spotlight on a very serious issue. We look forward to sparking an important conversation with our community and draw attention to the powerful resources like ELKS and the DEA who are there to help. You are not alone."

> The Project was once again created by Sunny Day Entertainment, who previously partnered with the DEA and Elks DAP on several anti-drug videos with SMOSH in 2017 and 2018. The Elks have also created several comic books, including ones with the New York Fire Department and Marvel which are available on www. Elkskidzone.com.

> Kent Gade, National Director of The Elks DAP, said "The Benevolent and Protective Order of Elks is committed to finding unique and effective tools to provide education about illegal drug use and legalized drug abuse by our children and adults. We are very proud of our relationship with the Drug Enforcement Administration and excited to partner with FBE on this project!"

> "The Elks are outstanding, long-time partners with DEA in raising awareness about substance abuse and its destructive effects on families throughout the United States," said DEA Acting Administration Uttam Dhillon. "I commend the Elks for their continued efforts to engage as many teenagers and parents as possible to

Passion creates passion for volunteer projects

By HANNAH GRABER ENVSC Department Assistant

Over the past few months we've asked volunteers to share stories and advice about serving veterans in their community. We recently contacted Minnesota State Veterans Chair Thomas Kramin to ask how he and his state volunteers get so much done. His simple answer was "Passion creates passion."

"To get started, approach the Members with a project that you have a heartfelt passion for," Kramin said. "Make sure you have a fluid plan on how to accomplish the project. When you ask for help, you open the door for outside opinions on how to do it. Be open. You cannot do it

alone. Find quality people to help with volunteer, working on a volunteer the project, lay out the fluid plan to them, income," Kramin said. "Life gets in and delegate tasks to them without OUR NATION'S VEY

micromanaging. Present a task that needs to be accomplished and let them do the rest."

As State Veterans Chair, Kramin helps oversee 20 volunteers at 13 voluntary service facilities and helps with dozens of local and state projects. Partnerships and working with the community are

key to his success, so be sure to ask for assistance. Once these volunteers are involved, it's important to be flexible and understanding.

SERVICE

"Remember that everyone is a

the way sometimes and you must

remember the volunteers have families and bills to take care of first. Gentle nudges for reminders work better than dropping the hammer on them for being late in the reporting."

When pressed as to why he spends so much of his time volunteering, Kramin said "Helping

veterans is more addictive than any drug available on the market. The sense of life accomplishment and self-worth you feel in your soul afterwards is so overpowering that you want to do more."

BRYAN R. KLATT, Grand Secretary Benevolent and Protective ORDER OF ELKS 2750 N. Lakeview Avenue

Chicago, Illinois 60614-1889





GRAND LODGE PUBLIC RELATIONS AND MEMBERSHIP MARKETING

Gift of Elkdom helps others, keeps Members engaged

By RICK GATHEN PR and Membership Marketing Manager

Elks are profoundly social beings. We offer countless social opportunities and friendships. However, the key to membership retention is to get our Members active in our charitable works.

The gift of Elkdom is the warming of the soul we feel when we help those in need, especially children and our veterans. Our state major projects are all dedicated to the betterment of the youth of our nation. Last year alone, our Members served more than 677,000 veterans. But still too often we are reluctant to ask Members to volunteer their time, especially new Members.

We need to change the way we think. The gift of Elkdom is a life-changing experience that we must deliver.

But there is a right way and wrong way to ask Members to be active. The wrong

way is to talk only about the tasks needed. The right way is to explain how good you feel helping those in need, and how its terrifically rewarding to volunteer. The ability to bring out the best in people is what makes the Elks so popular and respected.

You can begin to profoundly alter the culture in your Lodge by delivering the gift of Elkdom. Members who experience the gift are more likely to remain in the Order and be active Elks.

