



Massachusetts Elks Association Community Impact

Mission Statement

Benevolent and Protective Order of Elks of the U.S.A.

A Fraternal Organization

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*.

Purposes

This Fraternal Order was founded "To promote and practice the four cardinal virtues of Charity, Justice, Brotherly Love and Fidelity; to promote the welfare and enhance the happiness of its members; to quicken the spirit of American Patriotism and cultivate good fellowship."

What We Do

The Order spends more than \$80,000,000 every year for benevolent, educational and patriotic community-minded programs in such fields as benefitting special needs children, sponsoring Elks National Foundation scholarships, scouting, athletic teams, veterans' works, a national "Hoop Shoot" free-throw contest involving more than 3 million children, physical and occupational therapy programs and patriotic programs.

The youth of our country have always been important to the Order. It is for this reason the Elks Drug Awareness Education Program was launched to warn primary grade students and their parents of the dangers in drug use. Additionally, every lodge observes June 14th as Flag Day, a tradition which the Elks began in 1907 and was later adopted by the Congress as an official observance.



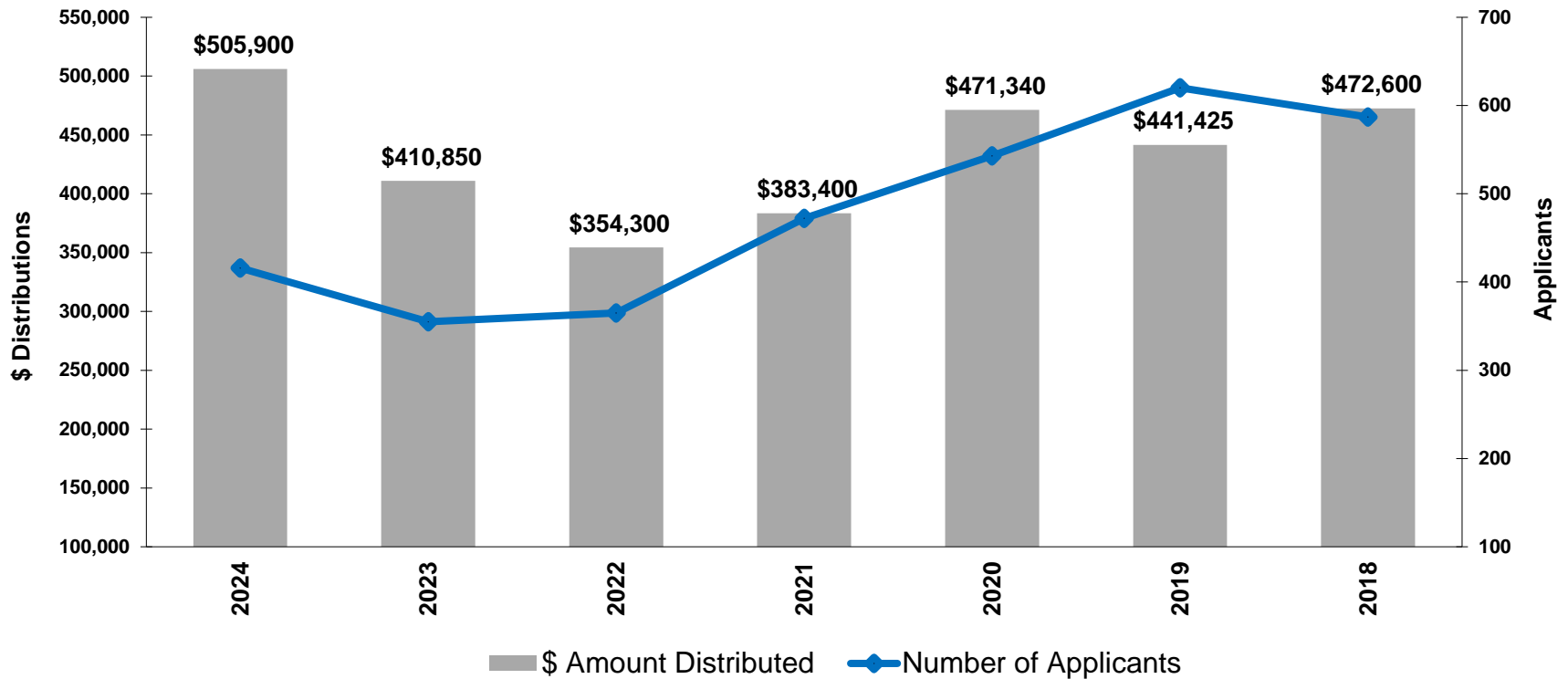
Youth Activities

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MASSACHUSETTS ELKS SCHOLARSHIP INC.

*Investing in today's
youth for
tomorrow's community*



MASSACHUSETTS ELKS SCHOLARSHIPS



The Directors will consider the following criteria when awarding scholarship awards:

- Academic Standing
- Demonstrated family financial need
- Evidence of leadership and citizenship

Applicants should note that MA Elks Scholarship, Inc. awards are made to students across the state, and that every effort is made to achieve geographic balance in the offering of these awards.

The Massachusetts Elks

Association fosters and carries on the philanthropic work of assisting worthy young men and women to secure the advantages of an undergraduate college education through a corporation organized under the laws of the Commonwealth of Massachusetts and known as the Massachusetts Elks Scholarship Inc.

The program offers grants to students demonstrating financial need, scholarship aptitude, and good citizenship. Grants may be renewed yearly, based on continued demonstration of financial need and academic achievement.



Massachusetts Elks Scholarship Applications are now available online!

See your local lodge or district chairman for more information!

The Deadline to turn in Mass Elks Scholarships applications is **January 15th.**

If you have any further questions, please reach out to your MA Elks Scholarship District Chair



ELKS NATIONAL FOUNDATION SCHOLARSHIP 2025



Most Valuable Student

The 2025 application is now open! Click the button below to apply.

Applicants will be judged on scholarship, leadership, and financial need.

Eligibility:

- Current high school seniors, or the equivalent, who are citizens of the United States are eligible to apply.
- Applicants do not need to be related to a member of the Elks.
- High school graduates are not eligible to apply.
- Applicants must be citizens of the United States on the date their applications are submitted; permanent legal resident status does not qualify.

Awards:

- The Elks National Foundation will award 500 four-year scholarships to the highest-rated applicants in the 2025 competition.
- Male and female students compete separately.
- Ranging from \$1,000 per year to \$7,500 per year, Most Valuable Student scholarships are for students pursuing a four-year degree, on a full-time basis (minimum of 12 semester hours), in a U.S. college or university. All scholarships are in the form of certificates of award conditional upon the full-time enrollment of the winner in an accredited U.S. college or university.

The 2025 MVS application closes on November 12, 2024 at 11:59 p.m. Pacific Time.



Legacy Awards

Legacy Awards are \$4,000 scholarships available to children and grandchildren of Elks members. Eligibility requirements are outlined below

Who is Eligible?

1. For the 2025 contest, any child or grandchild (or step-child, step-grandchild, or legal ward) of a living Elk who joined the Order on or before April 1, 2022, or a charter member of a Lodge that was instituted on or after April 1, 2022, is eligible to apply. The Elk must also be a paid-up member through March 31, 2025. Great-grandchildren are not eligible.
2. The applicant must be a high school senior.
3. The applicant must apply online only. **The 2025 Legacy Awards application deadline is February 3, 2025, 11:59 a.m. Pacific Time. NOTE: This is NOON, mid-day, Pacific time.**
4. If the applicant's parent and grandparent are both Elk members, the applicant must apply through the parent's Elks Lodge.
5. We have waived the standardized test requirement for the 2025 Legacy contest. You do not need to submit ACT and/or SAT scores.
6. Students may apply for more than one ENF scholarship; however, they may win only one. In cases where the student wins more than one, we will award the scholarship with the greater value. Students can accept local and state scholarships, which are separate from the awards at the national level.
7. Legacy Awards may only be applied to accredited US American schools, colleges or universities. (Note: Applicants from Panama, Puerto Rico and the Philippines may apply Legacy Awards toward schools, colleges or universities in their respective homes.)
8. If you are selected as a 2025 Legacy Awards recipient, you will be required to perform three instances of service with an Elks Lodge during the four years you are receiving the scholarship. [Click here](#) for more information about serving with the Elks.

SCHOLARSHIP IMPACTS 2024-2025

ELKS NATIONAL FOUNDATION SCHOLARSHIPS

20 @ \$30,000 = \$600,000.00

480 @ \$4,000.00 = \$1,920,000.00

ENF LEGACY AWARDS

252 @ \$4,000.00 = \$1,008,000.00

MASSACHUSETTS ELKS SCHOLARSHIPS

416 @ = \$505,900.00

EACH SCHOLARSHIP THAT IS AWARDED FROM THE MA ELKS IS RENEWABLE FOR 4 YEARS!

This does not include individual Lodge scholarship programs.

ELKS CARE – ELKS SHARE



Elks Soccer Shoot

Kids ages 4-13 get to compete in their respective age groups to see who gets the most goals.

Joins us at an upcoming shoot this Fall! Winners walk away with a trophy and 1st place winners get to advance onto the District Level. From there, winners go on and compete in the MA Elks State Soccer Shoot!

LOCAL SOCCER SHOOT: Held during September and October.

DISTRICT SOCCER SHOOT: Held During September & October.



UPCOMING ELKS HOOP SHOOT DATES

LOCAL & DISTRICT HOOP SHOOT: Click the link above to find your Local & District Dates.

STATE HOOP SHOOT CONTEST: Held at the Maynard/Clinton Lodge #1568 on February 1, 2025.

REGIONAL HOOP SHOOT CONTEST: Held in S. Portland, ME on March 8, 2025.

NATIONAL HOOP SHOOT CONTEST: Held in Chicago, IL on April 26, 2025.



Elks Hoop Shoot

Elks care. Elks share. And, so do Elks Hoop Shoot contestants! Armed with a big heart and an accurate free throw shot, Hoop Shoot contestants find creative ways to make a meaningful difference in their communities.



**FIND OUT WHAT IT TAKES TO GET IN IT TO WIN IT WITH THE ELKS HOOP SHOOT!
REVIEW RULES, LOCATE A CONTEST OR CONTACT A HOOP SHOOT DIRECTOR.**

DRUG AWARENESS PROGRAM (DAP)

Striving to teach all children & parents about the dangers of illegal drug use.

The Benevolent and Protective Order of Elks welcomes you to the resource center for the [Elks National Drug Awareness Program](#) – the largest volunteer drug awareness program in the United States. We are very proud of our dedicated army of volunteers who freely give their time and talents to this most noble cause. The Elks are committed to eliminating the use and abuse of illegal drugs by all members of society and believe that in order to ensure a bright future for our country, it is essential that our children be raised in a drug-free environment.

Contests

[Essay Contest](#)

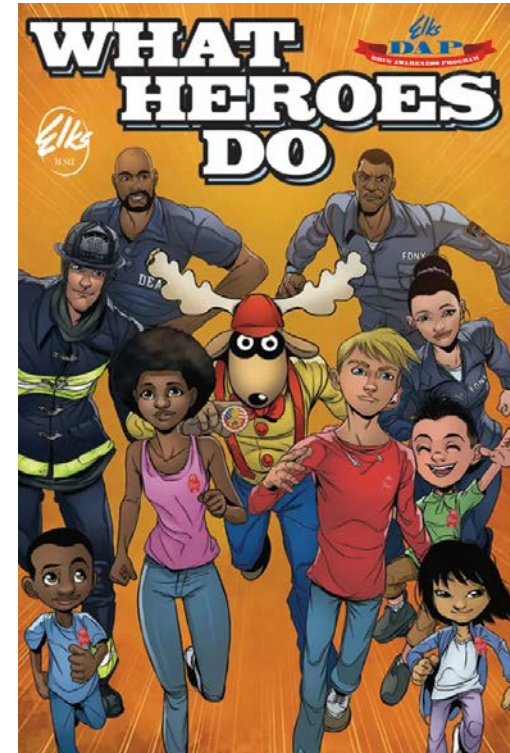
Open to students in 6th through 8th grade.

[Poster Contest](#)

Open to students in 3rd through 5th grade.

[Video Contest](#)

Open to Pre-High School, High School, and Post Graduate Students.



THE Dictionary Project

"A dictionary is a necessity"

The Dictionary Project was founded in 1995 by Mary French of Charleston, SC. Its primary focus is to promote literacy to children in third-grade as they transition from learning how to read to identify and use information. Over the course of the program nearly 15 million third-grade students have received dictionaries including about 2.5 million dictionaries donated in 2009.

Elks joined this movement in 2004. Nationwide they have donated more than 1.2 million dictionaries to third-grade students and their teachers as sponsors of The Dictionary Project over the last 6 years. There are 600 lodges that actively participate in the program. To see if your nearest lodge participates in this program, find a lodge near you.

The Dictionary Project website <http://www.dictionaryproject.org>.



Veterans Programs



Never Forgotten

Elks pledge "So long as there are veterans, the Benevolent and Protective Order of Elks will never forget them." The Elks National Veterans Service Commission takes that pledge one step further, and promises service to our nation's veterans and military members, with a special focus on service to those in need.

Thousands of Elks volunteers give generously of their time, energy and resources to serve veterans and military members each day, to ensure that pledge is not an idle one.

Today, our volunteers provide direct service to veterans in more than 330 facilities each month. Through our grants to Elks Lodges, we connect with veterans and military members in their communities, providing them with services where they live. We help veterans rehabilitate and thrive through adaptive sports programs and therapy kits. And our Welcome Home initiative is reaching out to some of our most vulnerable veterans: those who are experiencing homelessness.



[Mansfield Elks #2633](#)

Presented a donation of \$500 to support the ongoing mission of [22Mohawks](#).

22Mohawks provides assistance to veterans and first responders who need help with navigating the struggles of everyday life.

[Weymouth - Braintree Elks #2232](#) and the veterans committee had a cookout and served our dear veterans at the [Brockton VA](#) today.



[Northampton Elks Lodge No. 997](#)

Thanks to members and Elks Veterans Services helping to coordinate a car show for our Veterans who are receiving care at the [VA in Leeds](#)



[Newton-Brookline #1327](#) at the [West Roxbury VA](#) held a cookout this past Friday for Veterans Day weekend.



[Auburn Elks - MA Lodge #2118](#) is feeling proud at [Holyoke Soldiers Home](#).

Big shout out to the Lodge Members that traveled to the Holyoke Soldier's Home today.



[Randolph Elks #2130](#) National Veterans Service Commission cookout at the [Envision Bank Home for Veterans](#).





Veterans Leather Program

For many patients in VA hospitals, time can move slowly between visits from family and friends. In addition to holding events and providing friendship to veterans in VA hospitals, Elks also provide the tools for veterans to take up a new skill.

The Veterans Leather Program relies on the charity of hunters across the nation to donate hides so they can be turned into leather used for therapy programs for recovering veterans.

Leather is also used to provide professionally-crafted gloves for veterans in wheelchairs, which are distributed at veterans adaptive sports clinics and gatherings throughout the country

Each year, thousands of Elks step up to help out with this program, offering their time, energy and skills to serve veterans. Their gifts help to create thousands of gloves and therapy kits provided to veterans at no charge.

In 2022-23:

- **11** states collected **16,229** hides.
- **1,378** veterans received free wheelchair gloves.
- **64,587** square feet of leather was donated by Elks to provide free craft kits for recovering veterans.
- **8,800** veterans received craft kits from the Elks.



Veterans Bike Run


EVERY YEAR ELKS LODGES THROUGHOUT THE STATE OF MASSACHUSETTS HAVE FUNDRAISERS TO RAISE MONEY FOR THE EVER-CHANGING NEEDS OF OUR VETERANS.

Across our Commonwealth and country, in hundreds of veteran's homes and hospitals, tens of thousands of war veterans would live shut away lives, forgotten by their country and countrymen, were it not for such groups as the Benevolent and Protective Order of Elks.

The Massachusetts Elks have never forgotten them and never will.

Founded in 2007, the MA Elks Vets Bike Run Events have been a huge factor in raising funds for our Veterans.

100% OF ALL PROCEEDS ARE DIRECTED TO MASSACHUSETTS VETERANS AND HOSPITALS AND VETERANS CHARITIES





17th ANNUAL MASS ELKS VETERANS MOTORCYCLE RUN
August 25, 2024
Billerica Elks Lodge
14 Webb Brook Road, Billerica, MA 01821
REGISTRATION @ 9:30 - - - CEREMONY @ 11:00 - - - KICKSTANDS UP @ 12:00

MA ELKS VETERANS
2024
MOTORCYCLE RUN
ACTIVE MILITARY RIDE FOR FREE
Just bring your proper identification and ride for free! A passenger is \$20.

\$20 PER DRIVER
\$20 PER PASSENGER
\$20 BBQ AFTER PARTY (non riders)
FIRST 100 To register get a t-shirt

All Motorcycles Welcome
RAIN OR SHINE

2024 Honorees **Special Ops**

<p>Pre-registration via Venmo Mass Elks Veterans Motorc... @ElksVetsRun</p>  <p>venmo</p> <p>THANK YOU to all Military Special Ops</p> <p>This honor goes to the men and women that served quickly, quietly and without a lot of recognition</p> <p>Thank you for your service!</p>	<p>Richard A. Fitts Sr. U. S. Army, Vietnam Airborne, KIA Recovered 21 years later</p> 	<p>Jamie L. Melendez, Jr. U. S. Army, Ranger Afghanistan</p> 	<p>Anthony O'Brien U. S. Navy, Lieutenant Commander Navy Seal Team Five & SDV Team One Asia, Middle East & Europe</p> 
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Helping our Local Communities



Community Impact – 6 Years

	2019	2020	2021	2022	2023	2024
Program Participants	181,303	176,243	61,418	123,679	139,158	209,234
Elks Volunteers	25,074	42,884	23,293	32,969	41,549	61,333
Non-Member Volunteers	8,521	40,226	8,211	36,142	45,085	49,904
Total Workers	33,595	83,110	31,504	69,111	86,634	111,237
Elks Hours Donated	62,999	84,579	44,550	66,431	97,606	193,998
Non-Member Hours Donated	23,897	29,729	7,934	22,564	28,516	23,863
Total Hours	86,896	114,308	52,484	88,995	126,122	217,861
Elks Miles Traveled	269,797	275,289	64,935	251,853	217,724	555,744
Non-Member Miles Traveled	52,838	84,129	5,510	20,405	54,828	43,770
Total Miles	322,635	359,418	70,445	272,258	272,552	599,514
Cash Value of Donated Hours*	\$ 2,145,462.24	\$ 2,822,264.52	\$ 1,295,829.96	\$ 2,665,400.25	\$ 3,777,353.90	\$ 6,524,936.95
Cash Value of Miles Traveled**	\$ 177,449.25	\$ 197,679.90	\$ 38,744.75	\$ 160,632.22	\$ 160,805.68	\$ 353,713.26
Cash Contributions	\$ 1,617,155.00	\$ 1,467,492.00	\$ 1,386,909.00	\$ 1,484,424.00	\$ 1,759,611.00	\$ 2,329,588.00
Non-Cash Contributions	\$ 713,831.00	\$ 855,083.00	\$ 179,863.00	\$ 494,601.00	\$ 768,373.00	\$ 885,357.00
Total Contributions	\$ 4,653,897.49	\$ 5,342,519.42	\$ 2,901,346.71	\$ 4,805,057.47	\$ 6,466,143.58	\$ 10,093,595.21



BRING IN YOUR WORN AMERICAN FLAGS!

Drop Them Off in Our Flag Drop-Off Box and We'll Get Them Out For Proper Retiring!

A bed FOR EVERY CHILD
Giving a child a place to dream.

WE NEED YOUR HELP!
Please Read This Post!

Elks BUDDIES BOX DRIVE 2024
We Will Be Collecting Select School Supplies Again Through the Months of June & July!

COLLECTED OVER \$5,000 WORTH OF ITEMS SINCE 2022!

THE BRAVERY BOX CHARITABLE DRIVE IS BACK SEPTEMBER & OCTOBER!

Elks HELPING HEROES IN NEED!

This will be our Lodge's Fifth-Annual Bravery Box Charitable Drive!
It's a great way to get some needed supplies to our Veterans, Active Military Members, and Military Families!

SEE THE BRAVERY BOX STATION IN THE LODGE FOR MORE INFORMATION!



BINGO

EVERY WEDNESDAY

at the Auburn Elks!



AUBURN ELKS
754 SOUTHBRIDGE ST. AUBURN, MA.

DOORS OPEN FROM 4PM - 10PM
TICKET SALES START AT 5PM | GAMES START AT 6:30PM

NO RESERVE SEATING
LIMITED SNACK BAR AVAILABLE WITH COMPLIMENTARY COFFEE AND TEA



We are collecting clothing and items to help local, homeless mothers in need!

During the month of May we are collecting the following items in a collection box (baby crib) located in the Member's Lounge:

ALL FOR BABIES 0 - 24 MONTHS

PLEASE, ALL ITEMS INCLUDING CLOTHING MUST BE NEW!

Nothing secondhand will be able to be accepted!

NEEDED ITEMS:

- Undershirts / Shirts
- Pants
- One-Piece Sleep and Play Outfits
- Onesies
- Pajamas, Sleepers, or Sleeping Sacks
- Sun Hats, Winter Hats, Newborn Knit Caps
- Socks or Booties
- No-Scratch Mittens
- Sweaters or Jackets
- Other Clothing Essentials
- Crib Sheets
- Receiving Blankets
- Burp Cloths / Cloth Diapers
- 16 Diaper Bags
- Swaddles
- Destin, Aquaphor
- Board Books, Cloth Books, and Sensory Books
- Shampoo, Soap, Powder

Thank You
FOR YOUR
SUPPORT

PLEASE BRING
THESE NEEDED
ITEMS TO
THE LODGE BY
MAY 31st!

Questions? Contact Sophia at:
sophiaprunier1@gmail.com

Elks Care — Elks Share

"It's Time AGAIN!!!"
Auburn Elks Annual **KIDS SAFETY DAY!**
Saturday, June 22, 2024
I Can't Wait to See You There!!!"
-Eloy The Elk

OPEN TO THE GENERAL PUBLIC!

Elks SUPPORT YOUTH!

The Auburn Lodge of Elks Presents:

Kids Safety Day 2024

Saturday, 6/22 - 9am—12pm

Bring Your Children & Grandchildren to this **FREE, Fun & Informative Event!**

Learn Bicycle Safety, Youth Fingerprinting, Swimming Pool Safety, Visit the Elk's Drug Awareness Trailer, and so much more! Kids, Bring Your Bicycle! Receive a FREE Bicycle Helmet While Supplies Last!

Booths from Local Businesses and Presentations from S.W.A.T. and the Auburn Police & Fire Departments!

LOCATION:
Auburn Elks, 754 Southbridge Street,
Auburn, MA 01501

FRIDAY NIGHT CRUISIN'

EVERY FRIDAY NIGHT AT THE #2118

COME ON DOWN FOR A FUN NIGHT EVERY FRIDAY OF THE SUMMER!

Elks

CAR SHOW STARTS AT 5PM!



Elks **VOLUNTEERS NEEDED!**
Special Olympics
Massachusetts AUBURN HIGH SCHOOL

Saturday 3/16

We will be, once again, cooking and serving the lunch for this year's Special Olympics Tournament at the Auburn High School. **VOLUNTEERS NEEDED!**

Meet at our Lodge @11am and we'll head over to the Auburn High School! See Flyer in the Lodge!



SUMMING IT ALL UP

ELKS CONTRIBUTIONS INCLUDING CASH DONATIONS, VOLUNTEER HOURS,
NON-CASH DONATIONS AND MILES TRAVELED=

MASSACHUSETTS 2023-2024

\$10,093,595.21

MASSACHUSETTS 2019-2023

\$21,608,662.00

NATIONWIDE 2023-2024

\$504,150,543.19

NATIONWIDE 2019-2023

\$1,962,472,854.00

***ELKS* CARE - *ELKS* SHARE**

The background features abstract, overlapping geometric shapes in various shades of blue, ranging from light to dark, creating a modern and professional look. The shapes are primarily triangles and polygons, some with soft gradients.

Grand Lodge Government Relations Committee

Grand Lodge Government Relations Committee

MISSION STATEMENT OF THE GRAND LODGE GOVERNMENT RELATIONS COMMITTEE

The mission of the Grand Lodge Government Relations Committee is to guide the Grand Lodge of the Benevolent and Protective Order of Elks, its State Associations and its Local Lodges, in protecting and preserving the right to exist as a private, nonprofit, charitable organization, a status our great Order has enjoyed since our formation in 1868.

The work being done by your Government Relations Committee, although not glamorous, is essential to maintaining our status as a nonprofit, tax exempt, private charitable organization, and is vital to the very survival of our Great Order. We need the support and assistance of each and every Member. The tremendous amount of work required to achieve its mission cannot be accomplished by the committee alone. Therefore, it is the responsibility of every single Member to help us meet these goals and protect the status of our Order as the greatest nonprofit, private charitable organization in the United States of America.

PRIMARY ACTIVITIES OF THE GRAND LODGE GOVERNMENT RELATIONS COMMITTEE

There are five main functions of the Grand Lodge Government Relations Committee that, if diligently performed, will guarantee our Lodges will continue to thrive and perform great works of charity in their communities on into the future. Those five functions are:

1. CHARITABLE REPORTING.

Our committee is charged with ensuring that the tremendous amount of charitable work being done by our Members, Local Lodges and State Associations is fully, completely and accurately maintained throughout the year and reported as part of the Grand Lodge Annual Report.

2. MONITOR LEGISLATION and LAWS.

Equally as important, the committee is the watchdog of the Order. Committee Members keep a constant vigil for any proposed legislation or governmental action that might in any way affect our Order.

3. ADVOCATE FOR OR AGAINST LEGISLATION WHERE NECESSARY.

Whenever necessary, our committee will advocate for proposed legislation that would help our Lodges and, on the contrary, take action to oppose any legislation or governmental action that would adversely affect the ability of our Lodges to operate. In addition, our committee will take steps to change existing laws when necessary for the benefit of the Order.

4. PROMOTE PROGRAMS FOR POSITIVE INTERACTION BETWEEN LODGES AND THEIR ELECTED OFFICIALS.

This committee also guides Lodges on promoting positive interactions and ties with federal, state and local officials and agencies.

5. EDUCATE MEMBERS ON PUBLIC ACCOMMODATIONS AND OTHER LAWS.

Our goal is to educate our State Associations and Lodges about existing laws that directly affect their day-to-day operations and how to comply with these laws and regulations.

KEEP A CONSTANT VIGIL FOR CHANGES IN THE LAWS

This is one of the most important functions of the Grand Lodge Government Relations Committee. Each day when Congress is in session, it proposes laws or changes to existing laws. So do state legislatures, and county and municipal governing bodies. Administrative bodies like those that govern Alcohol Beverage Control or bingo, raffles and games of chance, in all the 50 states constantly change their rules and regulations. The IRS and even the U.S. Postal Service continually revise their rules and regulations governing nonprofit organizations such as the Elks. These constant changes directly affect our Lodges and Order. We must keep constant vigil for new or changing federal, state and local legislation that would in any way affect our Lodges.

Despite our diligence, it is impossible for the eight-members Grand Lodge Government Relations Committee to keep watch for proposed legislation in all 50 states and their counties, parishes, municipalities and administrative agencies. Therefore, the duty of every Member is to help with this vigil.

There are many ways to monitor laws in your jurisdiction. Reviewing newspapers is a start, but adequate coverage is usually not available. Legislative activity can be monitored on-line, often in real-time. The legislature of each of the 50 states maintains a website (*Appendix 1*) where action on bills can be followed.

Of course, the best way to monitor legislation is in person. Many Lodges have Members involved in law or government. Ask them to keep the Lodge apprised of changes in the law.

TAKE ACTION WHEN NECESSARY

If you become aware of proposed changes in the law that would affect us, immediate action is necessary. To succeed in supporting or opposing legislation, start your efforts as soon as the legislation is being considered. The best time is while the legislation is in committee. Testifying before the committee can have major impact on the legislation. But you need to know what is being drafted and proposed as soon as possible.

Much work of legislative bodies is done in committee and public hearings between legislative sessions. Often these are opportunities for Elks to be heard. Watch newspapers and the Internet for scheduled meetings and hearings, and try to contribute.

If adverse legislation or governmental action is proposed in your jurisdiction, our committee needs to be made aware of it as soon as possible. But we caution you to follow the chain of command. First, discuss the issue with your district, regional and/or state Government Relations Committee chairpersons as the situation warrants. Your state committee chairperson with the advice of the State Sponsor will decide whether to involve members of the Grand Lodge committee.

If warranted, our committee is ready to help any Lodge or State Association organize support for laws favorable to our Order and oppose those that are not.

Again, only with the advice of your State Sponsor and leaders, should individual Members and Lodges ask legislators for their support. Members should be coached on how to write letters, make phone calls, etc. (*Appendixes 2 and 3.*)

All contacts with public officials should be factual, calm and considerate. Even if the legislator does not agree with the Member on the matter at hand, there will be other issues in the future where the legislator may be asked for help again. We must not forgo tomorrow's cooperation because of frustration over an issue today.

LAWS OF CONCERN TO OUR COMMITTEE

A. UNRELATED BUSINESS INCOME TAX (UBIT)

Of most concern to our committee are IRS codes relating to “Unrelated Business Income Tax” (UBIT). The code essentially states: Even though an organization is recognized as tax exempt, it still may be liable for tax on its unrelated business income. For most organizations, unrelated business income is income from a trade or business, regularly carried on, that is not substantially related to the charitable, educational, or other purpose that is the basis of the organization’s exemption. An exempt organization that has \$1,000 or more of gross income from an unrelated business must pay tax on that income.

One example of its effect: A Lodge may regularly sell advertising space in its monthly newsletter. Because selling advertising space is a commercial activity and “regularly carried on,” income to the nonprofit from advertising is most likely taxable even if the nonprofit uses that income to advance its charitable purposes.

UBIT can have a financial impact on certain Local Lodges who conduct unrelated business activities. The law is designed to protect against charitable organizations that engage in business for profit under the guise of nonprofit status. Fortunately, the majority of our Lodges have little or no unrelated business income and thus little or no UBIT.

The issue with the law is that the \$1,000 threshold is antiquated. It has been the same for decades and should be updated and increased. The Government Relations Committee has participated in the Order’s attempts to have this law changed and the \$1000 threshold increased, but to date those attempts have failed. If the threshold could be increase to a realistic number UBIT would be a non-entity in almost all Lodges. As opportunities become available for possible change in tax law and the \$1000 threshold, the committee will again become involved and try to get positive results for the Lodges with UBIT.

UBIT is reported annually by virtue of filing an IRS 990T, all lodges are required by IRS and Grand Lodge to file a 990 or 990T for each fiscal year. It is recommended that all Lodges file an IRS 990T each year (not a 990) even if the Lodge has no UBIT.

B. OTHER LAWS OF CONCERN AND SHOULD BE WATCHED CLOSELY

Lodges and State Associations should also become familiar with the following laws as they affect day-to-day operations and fundraising. Legislation in these areas historically has had the most significant effect on our Lodges and therefore should be monitored closely. *(Note, these words can often be used to search proposed legislation reported on legislative websites.)*

Laws against discrimination and harassment — Lodges are strongly advised to review the “Discrimination and Harassment Guidelines for Local Lodges” manual to establish a written policy against discrimination and harassment in your Lodge. The manual may be downloaded at <https://www.elks.org/leadership/manuals.cfm>.

U.S. postal regulations as they affect postage rates — In reference to our newsletters and publications.

Sales tax and exemptions — Sales tax laws differ state-by-state.

Alcoholic Beverage Control rules and regulations — Which govern permits, licensing and establish liability and penalties. All Lodges should be familiar with their local laws.

Bingo Raffle and Games of chance rules and regulations — Nearly all our Lodges are affected by these rules in their states and localities.

Property tax exemption laws — Be familiar with your local laws and take advantage of these exemptions if possible.

PROGRAMS TO PROMOTE POSITIVE INTERACTION WITH ELECTED OFFICIALS

Another important function of the Grand Lodge Government Relations Committee is to assist Lodges and State Associations in promoting positive interaction and ties with federal, state and local officials and agencies.

It is far more effective if your elected officials know about the Elks, what we stand for and the charitable work we do, *before* we request their support for legislation. There are many ways to do this. We strongly recommend all Lodges invite their elected officials to Lodge events such as: youth banquets, awards presentations, Flag Day ceremonies, holiday food basket distributions or events honoring veterans and active military.

When you invite public officials to your Lodge, treat them with respect. Give them an opportunity to speak if warranted. Seat them with individuals with whom they will be comfortable. Accommodate their schedules. If they need to leave early let them speak earlier than planned.

State Associations are encouraged to invite state officials or governors to their conventions and events. A State Association should also host open houses in Lodges located in capital cities. All state legislators should be invited for light refreshments or possibly dinner. Displays featuring the State Association Major Projects and Local Lodge programs should be prominently displayed. Qualified Elks should be on hand to answer questions, provide explanations and speak about our programs and our needs as a private organization.

Several State Associations hold annual events at their capitols when the legislatures are in session. They set up displays showing the charitable work of their association and Lodges. They invite the legislators to stop for refreshments. These types of events can be a hit. Those Associations literally expose all of their states' elected officials to what the Elks do at one time.

Massachusetts Charitable Report Summary

	2019	2020	2021	2022	2023	2024
Program Participants	181,303	176,243	61,418	123,679	139,158	209,234
Elks Volunteers	25,074	42,884	23,293	32,969	41,549	61,333
Non-Member Volunteers	8,521	40,226	8,211	36,142	45,085	49,904
Total Workers	33,595	83,110	31,504	69,111	86,634	111,237
Elks Hours Donated	62,999	84,579	44,550	66,431	97,606	193,998
Non-Member Hours Donated	23,897	29,729	7,934	22,564	28,516	23,863
Total Hours	86,896	114,308	52,484	88,995	126,122	217,861
Elks Miles Traveled	269,797	275,289	64,935	251,853	217,724	555,744
Non-Member Miles Traveled	52,838	84,129	5,510	20,405	54,828	43,770
Total Miles	322,635	359,418	70,445	272,258	272,552	599,514
Cash Value of Donated Hours*	\$ 2,145,462.24	\$ 2,822,264.52	\$ 1,295,829.96	\$ 2,665,400.25	\$ 3,777,353.90	\$ 6,524,936.95
Cash Value of Miles Traveled**	\$ 177,449.25	\$ 197,679.90	\$ 38,744.75	\$ 160,632.22	\$ 160,805.68	\$ 353,713.26
Cash Contributions	\$ 1,617,155.00	\$ 1,467,492.00	\$ 1,386,909.00	\$ 1,484,424.00	\$ 1,759,611.00	\$ 2,329,588.00
Non-Cash Contributions	\$ 713,831.00	\$ 855,083.00	\$ 179,863.00	\$ 494,601.00	\$ 768,373.00	\$ 885,357.00
Total Contributions	\$ 4,653,897.49	\$ 5,342,519.42	\$ 2,901,346.71	\$ 4,805,057.47	\$ 6,466,143.58	\$ 10,093,595.21

Circle Dist No. 3880	Year	# People	Elks	Non Elks	Elk Hours	Non Elk Hrs	\$ Value of Total Hrs	Elk Miles	Non Elk Mi	\$ Value of Total Miles	Non-Cash	Cash	Total Value
Quincy, MA No. 943	2022	210	210	0	0	0	\$0.00	-	-	\$0.00	\$0.00	\$4,063.00	\$4,063.00
	2023	473	498	0	470	0	\$14,076.50	513	-	\$302.67	\$14,525.00	\$29,519.00	\$58,423.17
	2024	1,210	794	416	1094	383	\$35,388.92	875	-	\$413.00	\$42,236.00	\$25,642.00	\$103,679.92
North Attleboro, MA No. 1011	2022	2,839	487	407	757	932	\$50,585.55	320	53	\$220.07	\$6,885.00	\$14,630.00	\$72,320.62
	2023	6,563	749	1051	896	1675	\$77,001.45	481	66	\$322.73	\$24,004.00	\$19,877.00	\$121,205.18
	2024	5,395	907	759	1260	1113	\$61,595.17	774	25	\$408.56	\$25,130.00	\$31,418.00	\$118,551.72
Attleboro, MA No. 1014	2022	196	197	5	49	9	\$1,737.10	39	-	\$23.01	\$3,839.00	\$17,226.00	\$22,825.11
	2023	181	171	25	158	227	\$11,530.75	50	-	\$29.50	\$450.00	\$57,165.00	\$69,175.25
	2024	1,610	307	108	4246	69	\$114,030.22	78	60	\$71.84	\$800.00	\$80,648.00	\$195,550.06
Randolph, MA No. 2130	2022	6,126	309	1618	893	1170	\$61,786.85	497	50	\$322.73	\$28,710.00	\$32,659.00	\$123,478.58
	2023	4,275	162	2959	259	408	\$19,976.65	150	45	\$115.05	\$31,345.00	\$16,033.00	\$67,469.70
	2024	6,076	1491	2690	1368	428	\$48,411.18	5,366	74	\$2,888.64	\$50,180.00	\$23,160.00	\$124,639.82
Weymouth-Braintree, MA No. 2232	2022	4,073	440	3643	710	476	\$35,520.70	451	30	\$283.79	\$850.00	\$14,691.00	\$51,345.49
	2023	2,797	354	2506	449	224	\$20,156.35	128	-	\$75.52	\$7,637.00	\$10,788.00	\$38,656.87
	2024	2,992	1345	494	2389	221	\$70,352.55	9,751	514	\$5,450.72	\$18,626.00	\$31,017.00	\$125,446.27
Marshfield, MA No. 2494	2022	239	189	50	25	15	\$1,198.00	-	-	\$0.00	\$5,820.00	\$13,681.00	\$20,699.00
	2023	788	219	540	41	3	\$1,317.80	-	-	\$0.00	\$1,300.00	\$23,028.00	\$25,645.80
	2024	174	120	0	6	0	\$128.36	-	-	\$0.00	\$1,000.00	\$55,166.00	\$56,294.36
Mansfield, MA No. 2633	2022	1,102	275	750	475	2	\$14,286.15	80	-	\$47.20	\$3,300.00	\$6,506.00	\$24,139.35
	2023	1,164	337	817	968	245	\$36,329.35	30	-	\$17.70	\$4,450.00	\$7,148.00	\$47,945.05
	2024	1,031	278	753	284	20	\$3,034.93	-	-	\$0.00	\$5,600.00	\$3,915.00	\$12,549.93
East Central Dist No. 3960	Year	# People	Elks	Non Elks	Elk Hours	Non Elk Hrs	\$ Value of Total Hrs	Elk Miles	Non Elk Mi	\$ Value of Total Miles	Non-Cash	Cash	Total Value
Hudson, MA No. 0959	2022	4,917	1965	3119	1236	614	\$55,407.50	572	-	\$337.48	\$18,993.00	\$7,098.00	\$81,835.98
	2023	3,001	811	2139	2180	803	\$89,340.85	9,037	1,542	\$6,241.61	\$26,100.00	\$2,813.00	\$124,495.46
	2024	2,919	2319	688	7277	1042	\$218,009.79	20,681	901	\$11,141.71	\$16,198.00	\$3,279.00	\$248,628.50
Norwood, MA No. 1124	2022	2,847	934	1437	165	435	\$17,970.00	28	7	\$20.65	\$6,875.00	\$14,831.00	\$39,696.65
	2023	2,309	722	1194	168	29	\$5,900.15	115	32	\$86.73	\$4,500.00	\$14,471.00	\$24,957.88
	2024	2,840	725	1069	139	105	\$6,643.45	20	15	\$18.77	\$6,350.00	\$12,268.00	\$25,280.23
Framingham, MA No. 1264	2022	162	169	0	57	0	\$1,707.15	2	-	\$1.18	\$1,055.00	\$13,942.00	\$16,705.33
	2023	210	210	0	37	0	\$1,108.15	150	-	\$88.50	\$0.00	\$19,555.00	\$20,751.65
	2024	1,839	149	540	0	0	\$0.00	-	600	\$318.60	\$9,300.00	\$23,297.00	\$32,915.60
Natick, MA No. 1425	2022	1,200	387	648	429	0	\$12,848.55	466	-	\$274.94	\$2,450.00	\$5,750.00	\$21,323.49
	2023	7,071	486	643	567	13	\$17,371.00	86	-	\$50.74	\$29,150.00	\$10,274.00	\$56,845.74
	2024	3,396	618	730	663	76	\$20,705.11	1,944	20	\$1,084.00	\$19,883.00	\$10,394.00	\$52,066.11
Maynard-Clinton, MA No. 1568	2022	7,062	2382	3231	2465	97	\$76,731.90	4,091	38	\$2,436.11	\$32,250.00	\$4,625.00	\$116,043.01
	2023	5,467	2220	2695	2385	154	\$76,043.05	15,084	1,102	\$9,549.74	\$25,050.00	\$12,473.00	\$123,115.79
	2024	12,583	7233	5553	3519	234	\$106,919.31	23,405	2,035	\$14,277.41	\$58,298.00	\$17,387.00	\$196,881.72
Franklin, MA No. 2136	2022	1,624	1323	311	1423	30	\$43,517.35	1,871	-	\$1,103.89	\$12,385.00	\$38,563.00	\$95,569.24
	2023	1,802	285	1512	377	115	\$14,735.40	175	-	\$103.25	\$24,879.00	\$41,377.00	\$81,094.65
	2024	1,997	320	1505	328	40	\$10,173.78	722	-	\$393.21	\$218.00	\$101,801.00	\$112,586.00
East Dist No. 3920	Year	# People	Elks	Non Elks	Elk Hours	Non Elk Hrs	\$ Value of Total Hrs	Elk Miles	Non Elk Mi	\$ Value of Total Miles	Non-Cash	Cash	Total Value
Gloucester, MA No. 892	2022	3,378	2119	1658	252	301	\$16,562.35	295	40	\$197.65	\$23,700.00	\$58,670.00	\$99,130.00
	2023	7,241	5207	2521	289	279	\$17,011.60	200	60	\$153.40	\$28,400.00	\$56,530.00	\$102,095.00
	2024	1,627	1064	632	274	333	\$15,149.71	-	-	\$0.00	\$15,517.00	\$13,968.00	\$44,634.71
Woburn-Stoneham, MA No. 908	2022	124	130	4	38	9	\$1,407.65	220	10	\$135.70	\$2,750.00	\$20,875.00	\$25,168.35
	2023	502	461	41	973	990	\$58,791.85	491	55	\$322.14	\$8,990.00	\$22,818.00	\$90,921.99
	2024	666	658	8	136	24	\$4,054.77	335	35	\$184.72	\$100.00	\$31,350.00	\$35,689.48
Newburyport, MA No. 909	2022	668	225	499	248	50	\$8,925.10	42	-	\$24.78	\$7,725.00	\$24,718.00	\$41,392.88
	2023	946	146	405	123	93	\$6,469.20	14	-	\$8.26	\$16,700.00	\$8,137.00	\$31,314.46
	2024	1,944	260	1099	279	249	\$13,178.00	42	-	\$20.65	\$31,150.00	\$12,609.00	\$56,957.65
Wakefield, MA No. 1276	2022	936	262	680	210	124	\$10,003.30	95	-	\$56.05	\$2,925.00	\$38,584.00	\$51,568.35
	2023	994	371	660	678	124	\$24,019.90	25	-	\$14.75	\$7,695.00	\$20,543.00	\$52,272.65
	2024	752	726	30	1072	57	\$27,050.84	150	-	\$70.80	\$1,182.00	\$5,366.00	\$33,669.64
Beverly/Salem, MA No. 1309	2022	553	444	134	475	108	\$17,460.85	530	142	\$396.48	\$12,591.00	\$18,795.00	\$49,243.33
Beverly-Peabody, MA No. 1309	2023	556	500	290	1216	142	\$40,672.10	733	104	\$493.83	\$19,733.00	\$18,582.00	\$79,480.93
	2024	1,390	330	651	1038	20	\$25,349.68	2,694	160	\$1,347.09	\$11,698.00	\$18,497.00	\$56,891.77
Peabody-Lynn, MA No. 1409	2022	80	53	5	400	15	\$12,429.25	42	-	\$755.00	\$755.00	\$4,075.00	\$17,284.03
	2023	129	206	0	26	10	\$1,078.20	26	-	\$15.34	\$2,694.00	\$1,674.00	\$5,461.54

Metro-North Dist No. 3980	Year	# People	Elks	Non Elks	Elk Hours	Non Elk Hrs	\$ Value of Total Hrs	Elk Miles	Non Elk Mi	\$ Value of Total Miles	Non-Cash	Cash	Total Value
Saugus-Everett, MA No. 642	2022	1,460	208	7	727	15	\$22,222.90	410	-	\$241.90	\$9,675.00	\$47,828.00	\$79,967.80
	2023	2,517	256	450	633	35	\$20,006.60	135	-	\$79.65	\$23,700.00	\$26,985.00	\$70,771.25
	2024	4,324	696	2377	1439	482	\$49,314.81	230	146	\$190.15	\$20,200.00	\$45,971.00	\$115,675.96
Medford-Malden, MA No. 915	2022	209	44	42	176	16	\$5,750.40	597	38	\$374.65	\$1,470.00	\$8,994.00	\$16,589.05
	2023	183	52	131	135	148	\$8,475.85	1,282	276	\$919.22	\$1,000.00	\$12,880.00	\$23,275.07
	2024	549	189	218	85	84	\$3,936.76	731	64	\$364.82	\$0.00	\$5,570.00	\$9,871.58
Melrose, MA No. 1031	2022	196	203	9	56	16	\$2,156.40	-	-	\$0.00	\$15.00	\$12,770.00	\$14,941.40
	2023	334	327	24	71	7	\$2,336.10	-	-	\$0.00	\$0.00	\$11,026.00	\$13,362.10
	2024	394	503	1	152	4	\$4,180.39	135	-	\$71.27	\$0.00	\$11,973.00	\$16,224.66
Winthrop, MA No. 1078	2022	5,421	1157	112	1585	445	\$60,798.50	23,631	547	\$14,265.02	\$63,123.00	\$28,953.00	\$167,139.52
	2023	7,051	1379	547	2774	834	\$108,059.60	2,224	1,099	\$1,960.57	\$79,135.00	\$34,190.00	\$223,345.17
	2024	4,600	1134	412	2712	1130	\$102,955.49	28,322	1,553	\$15,770.83	\$68,554.00	\$25,391.00	\$212,671.32
Revere, MA No. 1171	2022	391	336	60	21	0	\$628.95	-	-	\$0.00	\$0.00	\$1,165.00	\$1,793.95
	2023	536	349	19	152	24	\$5,271.20	145	60	\$120.95	\$1,050.00	\$5,929.00	\$12,371.15
	2024	766	465	0	129	3	\$2,823.86	131	-	\$55.21	\$370.00	\$4,552.00	\$7,801.06
Winchester, MA No. 1445	2022	123	62	43	60	29	\$2,665.55	9	-	\$5.31	\$700.00	\$15,881.00	\$19,251.86
	2023	153	130	27	218	70	\$8,625.60	3	-	\$1.77	\$1,884.00	\$14,437.00	\$24,948.37
	2024	320	285	37	318	9	\$6,995.46	91	-	\$38.35	\$3,098.00	\$1,372.00	\$11,503.81
Metro-West Dist No. 4000	Year	# People	Elks	Non Elks	Elk Hours	Non Elk Hrs	\$ Value of Total Hrs	Elk Miles	Non Elk Mi	\$ Value of Total Miles	Non-Cash	Cash	Total Value
Boston, MA No. 10	2022	706	120	180	340	128	\$14,016.60	224	150	\$220.66	\$5,700.00	\$5,545.00	\$25,482.26
	2023	550	98	102	296	121	\$12,489.15	236	90	\$192.34	\$3,750.00	\$9,210.00	\$25,641.49
	2024	1,572	250	892	385	391	\$19,665.63	263	244	\$253.11	\$10,000.00	\$21,235.00	\$51,153.74
Cambridge, MA No. 839	2022	1	1	0	0	0	\$0.00	-	-	\$0.00	\$0.00	\$100.00	\$100.00
	2023	1	1	0	0	0	\$0.00	-	-	\$0.00	\$0.00	\$100.00	\$100.00
	2024	1	1	0	0	0	\$0.00	-	-	\$0.00	\$0.00	\$100.00	\$100.00
Brookline, MA No. 886	2022	134	98	70	26	10	\$1,078.20	30	15	\$26.55	\$1,520.00	\$4,545.00	\$7,169.75
Waltham, MA No. 953	2022	150	130	15	44	20	\$1,916.80	-	-	\$0.00	\$6,500.00	\$8,932.00	\$17,348.80
	2023	29	29	0	0	0	\$0.00	-	-	\$0.00	\$0.00	\$528.00	\$528.00
Newton-Brookline, MA No. 1327	2022	18	12	6	6	6	\$359.40	68	53	\$71.39	\$400.00	\$4,000.00	\$4,830.79
	2023	175	44	53	174	50	\$6,708.80	72	45	\$69.03	\$10.00	\$6,020.00	\$12,807.83
	2024	316	22	32	42	13	\$1,176.61	40	4	\$18.54	\$240.00	\$11,664.00	\$13,099.15
Arlington, MA No. 1435	2022	350	282	80	997	28	\$30,698.75	1,504	86	\$938.10	\$0.00	\$4,676.00	\$36,312.85
	2023	395	280	143	480	44	\$15,693.80	1,068	24	\$644.28	\$0.00	\$3,504.00	\$19,842.08
	2024	413	369	71	733	52	\$21,271.63	2,579	96	\$1,427.94	\$0.00	\$11,444.00	\$34,143.57
Brighton, MA No. 2199	2022	4,946	500	4341	1949	584	\$75,863.35	680	20	\$413.00	\$14,950.00	\$9,161.00	\$100,387.35
	2023	6,436	1124	4090	4544	357	\$146,784.95	1,720	2	\$1,015.98	\$19,250.00	\$18,422.00	\$185,472.93
	2024	2,756	1454	223	2203	402	\$70,217.78	5,967	876	\$3,633.63	\$26,180.00	\$22,706.00	\$122,737.41
Lexington, MA No. 2204	2022	87	83	0	34	0	\$1,018.30	5	-	\$2.95	\$0.00	\$6,373.00	\$7,394.25
Lexington-Waltham, MA No. 2204	2023	651	351	445	81	131	\$6,349.40	213	-	\$125.67	\$3,000.00	\$4,375.00	\$13,850.07
	2024	279	135	143	91	2	\$2,228.28	428	-	\$202.02	\$4,522.00	\$8,078.00	\$15,030.30
North Dist No. 4040	Year	# People	Elks	Non Elks	Elk Hours	Non Elk Hrs	\$ Value of Total Hrs	Elk Miles	Non Elk Mi	\$ Value of Total Miles	Non-Cash	Cash	Total Value
Lawrence, MA No. 65	2022	4,630	1707	2923	1706	84	\$53,610.50	20,247	35	\$11,966.38	\$32,570.00	\$4,227.00	\$102,373.88
	2023	4,005	2035	2652	2334	550	\$86,375.80	37,500	975	\$22,700.25	\$89,800.00	\$8,492.00	\$207,368.05
	2024	2,938	953	1917	771	468	\$26,505.75	15,953	7,835	\$10,024.93	\$35,590.00	\$4,222.00	\$76,342.68
Haverhill, MA No. 165	2022	368	124	250	391	92	\$14,465.85	347	34	\$224.79	\$3,275.00	\$5,306.00	\$23,271.64
	2023	1,367	551	658	561	44	\$18,119.75	560	-	\$330.40	\$10,051.00	\$2,139.00	\$30,640.15
	2024	543	172	371	497	0	\$9,923.43	30	-	\$11.80	\$3,350.00	\$7,330.00	\$20,615.23
Tewksbury-Wilmington, MA No. 2070	2022	1,330	471	869	1601	1416	\$90,359.15	2,140	1,679	\$2,253.21	\$22,999.00	\$21,622.00	\$137,233.36
	2023	3,452	599	2731	2884	4890	\$232,831.30	4,036	5,309	\$5,513.55	\$25,835.00	\$30,830.00	\$295,009.85
	2024	2,472	962	1537	2186	2129	\$107,695.21	5,720	3,308	\$4,438.76	\$31,425.00	\$14,051.00	\$157,609.97
Billerica, MA No. 2071	2022	12,443	1498	240	7629	1216	\$264,907.75	7,769	2,934	\$6,314.77	\$23,141.00	\$28,831.00	\$323,194.52
	2023	5,367	1399	165	4972	499	\$163,856.45	8,411	1,303	\$5,731.26	\$52,421.00	\$20,356.00	\$242,364.71
	2024	7,162	1023	136	2919	435	\$86,101.97	5,670	472	\$3,106.10	\$30,913.00	\$32,334.00	\$152,455.06
Chelmsford-Lowell, MA No. 2310	2022	283	95	196	110	10	\$3,594.00	-	-	\$0.00	\$5,600.00	\$2,795.00	\$11,989.00
	2023	1,237	611	502	116	21	\$4,103.15	-	-	\$0.00	\$17,673.00	\$22,679.00	\$44,455.15
	2024	2,185	975	1205	1136	299	\$33,427.53	205	-	\$94.07	\$5,120.00	\$15,167.00	\$53,808.60

South Dist No. 4080	Year	# People	Elks	Non Elks	Elk Hours	Non Elk Hrs	\$ Value of Total Hrs	Elk Miles	Non Elk Mi	\$ Value of Total Miles	Non-Cash	Cash	Total Value
Wareham-New Bedford, MA No. 73	2022	441	238	234	855	265	\$33,544.00	940	155	\$646.05	\$3,300.00	\$13,669.00	\$51,159.05
	2023	358	285	58	6571	2848	\$282,099.05	202	10	\$125.08	\$1,100.00	\$7,341.00	\$290,665.13
	2024	1,114	412	561	2548	513	\$75,008.41	1,904	46	\$941.32	\$5,063.00	\$29,691.00	\$110,703.73
Fall River, MA No. 118	2022	243	335	29	100	28	\$3,833.60	165	-	\$97.35	\$1,000.00	\$17,003.00	\$21,933.95
	2023	1,156	663	515	854	588	\$43,187.90	639	255	\$527.46	\$16,799.00	\$40,727.00	\$101,241.36
	2024	4,902	1349	426	4989	599	\$150,624.54	1,089	115	\$639.32	\$21,334.00	\$63,010.00	\$235,607.86
Taunton, MA No. 150	2022	536	141	395	252	0	\$7,547.40	2,510	-	\$1,480.90	\$600.00	\$5,811.00	\$15,439.30
	2023	1,349	369	1016	1157	1062	\$66,459.05	6,537	4,892	\$6,743.11	\$6,260.00	\$9,047.00	\$88,509.16
	2024	3,131	726	2332	2186	929	\$81,632.47	7,080	910	\$4,124.84	\$11,486.00	\$15,433.00	\$112,676.31
Middleboro, MA No. 1274	2022	709	611	107	1091	62	\$34,532.35	1,557	149	\$1,006.54	\$0.00	\$7,990.00	\$43,528.89
	2023	2,263	1274	369	4255	570	\$144,508.75	10,227	60	\$6,069.33	\$20,725.00	\$9,397.00	\$180,700.08
	2024	6,101	4135	362	42549	588	\$1,215,955.89	26,459	535	\$14,989.61	\$25,585.00	\$120,790.00	\$1,377,320.50
Plymouth, MA No. 1476	2022	6,558	83	31	396	270	\$19,946.70	615	715	\$784.70	\$845.00	\$11,765.00	\$33,341.40
	2023	863	330	199	153	13	\$4,971.70	1,300	115	\$834.85	\$290.00	\$7,762.00	\$13,858.55
	2024	902	755	188	346	155	\$11,670.52	3,760	170	\$1,803.43	\$5,591.00	\$4,695.00	\$23,759.95
Hyannis, MA No. 1549	2022	2,200	1165	1023	1110	15	\$33,693.75	3,452	75	\$2,080.93	\$11,930.00	\$15,763.00	\$63,467.68
	2023	2,511	1157	1264	1152	189	\$40,162.95	3,217	151	\$1,987.12	\$6,382.00	\$22,024.00	\$70,556.07
	2024	4,372	1098	3287	1465	925	\$62,632.94	3,965	108	\$2,102.69	\$5,661.00	\$23,087.00	\$93,483.62
Falmouth, MA No. 2380	2022	414	207	9	237	55	\$8,745.40	89	73	\$95.58	\$0.00	\$11,113.00	\$19,953.98
	2023	579	291	55	455	34	\$14,645.55	480	-	\$283.20	\$2,000.00	\$25,065.00	\$41,993.75
	2024	4,074	1140	142	5642	186	\$139,638.88	612	77	\$325.21	\$2,885.00	\$15,560.00	\$158,409.09
Orleans-Eastham, MA No. 2572	2022	1,114	1080	29	3605	50	\$109,467.25	15	-	\$8.85	\$2,200.00	\$10,020.00	\$121,696.10
	2023	2,044	1663	10	3436	201	\$108,928.15	10	-	\$5.90	\$3,000.00	\$26,273.00	\$138,207.05
	2024	16,747	2421	72	32934	122	\$825,022.66	-	-	\$0.00	\$48,400.00	\$162,436.00	\$1,035,858.66
West Central Dist No. 4160	Year	# People	Elks	Non Elks	Elk Hours	Non Elk Hrs	\$ Value of Total Hrs	Elk Miles	Non Elk Mi	\$ Value of Total Miles	Non-Cash	Cash	Total Value
Leominster-Fitchburg, MA No. 1237	2022	265	110	9	206	16	\$6,648.90	553	3	\$328.04	\$1,550.00	\$12,302.00	\$20,828.94
	2023	168	124	44	95	8	\$3,084.85	304	30	\$197.06	\$1,550.00	\$6,269.00	\$11,100.91
	2024	1,228	186	783	567	144	\$15,970.84	3,081	243	\$1,470.87	\$8,969.00	\$4,645.00	\$31,055.71
Greenfield, MA No. 1296	2022	494	172	363	316	65	\$11,410.95	235	-	\$138.65	\$1,625.00	\$6,435.00	\$19,609.60
	2023	2,136	274	1853	569	23	\$17,730.40	420	16	\$257.24	\$4,925.00	\$8,060.00	\$30,972.64
	2024	3,092	412	2636	1007	0	\$24,127.72	7,834	-	\$3,697.65	\$8,925.00	\$11,855.00	\$48,605.37
Gardner, MA No. 1426	2022	656	257	102	1741	333	\$62,116.30	5,307	2,231	\$4,447.42	\$4,091.00	\$20,913.00	\$91,567.72
	2023	3,534	860	370	4519	1620	\$183,863.05	16,275	26,561	\$25,273.24	\$8,188.00	\$25,206.00	\$242,530.29
	2024	4,965	1390	546	6287	265	\$166,042.80	19,068	334	\$9,686.06	\$8,327.00	\$16,893.00	\$200,948.86
Chicopee, MA No. 1849	2022	8,658	612	254	243	182	\$12,728.75	120	103	\$131.57	\$17,750.00	\$69,779.00	\$100,389.32
	2023	4,851	206	198	639	621	\$37,737.00	327	256	\$343.97	\$24,100.00	\$43,946.00	\$106,126.97
	2024	1,140	142	1033	496	520	\$30,429.20	887	373	\$743.40	\$8,110.00	\$2,020.00	\$41,302.60
Auburn, MA No. 2118	2022	4,429	2982	225	7973	780	\$262,152.35	20,950	1,210	\$13,074.40	\$21,895.00	\$35,188.00	\$332,309.75
	2023	11,546	2489	554	10850	2022	\$385,516.40	22,535	3,085	\$15,115.80	\$26,502.00	\$130,244.00	\$557,378.20
	2024	28,806	6326	1004	15547	1334	\$471,880.21	53,273	3,467	\$31,244.79	\$55,695.00	\$83,187.00	\$642,007.00
Ludlow, MA No. 2448	2022	1,643	214	168	634	345	\$29,321.05	75	50	\$73.75	\$5,360.00	\$12,363.00	\$47,117.80
	2023	2,194	222	107	849	330	\$35,311.05	125	75	\$118.00	\$3,590.00	\$9,935.00	\$48,954.05
	2024	3,489	297	129	1247	568	\$38,828.04	250	-	\$105.36	\$8,800.00	\$9,488.00	\$57,221.39
Montague, MA No. 2521	2022	299	208	108	97	11	\$3,234.60	400	1	\$236.59	\$3,250.00	\$11,353.00	\$18,074.19
	2023	1,782	1318	388	955	179	\$33,963.30	1,307	-	\$771.13	\$6,790.00	\$27,273.00	\$68,797.43
	2024	1,720	1033	573	2236	106	\$67,337.18	1,076	100	\$666.09	\$15,683.00	\$195,332.00	\$279,018.27

Massachusetts State Elks Association for year ending: 03/31/2024

	Participants	Workers			Hours				Miles				Contributions		
		Elks	Helpers	Total	Elks	Helpers	Total	Value*	Elks	Helpers	Total	Value**	Cash	Non-cash	Grand Total
1001 Youth Programs - Youth Scholarship	3,214	1,363	475	1,838	4,683	523	5,206	\$155,919.70	6,749	404	7,153	\$4,220.27	\$208,644.00	\$23,683.00	\$392,466.97
1002 Youth Programs - Student of Month/Year	271	35	100	135	415	420	835	\$25,008.25	147	200	347	\$204.73	\$3,450.00	\$3,650.00	\$32,312.98
1004 Youth Programs - Youth Activities	19,819	2,127	5,646	7,773	6,497	4,600	11,097	\$332,355.15	7,703	5,027	12,730	\$7,510.70	\$70,698.00	\$94,559.00	\$505,122.85
1005 Youth Programs - Antlers Program	30	26	4	30	81	8	89	\$2,665.55	160	60	220	\$129.80	\$1,147.00	\$750.00	\$4,692.35
1101 Athletic Programs - Youth Athletic Programs	3,456	454	1,597	2,051	672	320	992	\$29,710.40	702	45	747	\$440.73	\$21,654.00	\$18,216.00	\$70,021.13
1102 Athletic Programs - Hoop Shoot ®	1,355	642	195	837	3,476	219	3,695	\$110,665.25	13,530	377	13,907	\$8,205.13	\$5,341.00	\$4,838.00	\$129,049.38
1103 Athletic Programs - Soccer Shoot ®	714	229	203	432	865	143	1,008	\$30,189.60	5,189	56	5,245	\$3,094.55	\$1,702.00	\$2,147.00	\$37,133.15
1201 Special Needs Progs. - Special School	524	54	391	445	140	31	171	\$5,121.45	237	39	276	\$162.84	\$17,190.00	\$2,962.00	\$25,436.29
1202 Special Needs Progs. - Special Needs Progs.	4,488	640	2,435	3,075	1,839	593	2,432	\$72,838.40	2,096	319	2,415	\$1,424.85	\$28,905.00	\$17,780.00	\$120,948.25
1203 Special Needs Progs. - Special Equipment Used	118	30	80	110	210	40	250	\$7,487.50	120	80	200	\$118.00	\$1,060.00	\$0.00	\$8,665.50
1204 Special Needs Progs. - State Major Project	676	355	38	393	31,643	42	31,685	\$948,965.75	18,549	560	19,109	\$11,274.31	\$415,380.00	\$2,000.00	\$1,377,620.06
1205 Special Needs Progs. - Lodge Major Project	1,537	933	694	1,627	2,002	299	2,301	\$68,914.95	2,038	185	2,223	\$1,311.57	\$19,496.00	\$9,750.00	\$99,472.52
1301 Patriotic Programs - Patriotic Programs	6,214	1,257	1,932	3,189	3,701	799	4,500	\$134,775.00	3,433	464	3,897	\$2,299.23	\$14,171.00	\$27,215.00	\$178,460.23
1401 Veterans Service Progs. - Vets Service Events	12,021	2,488	5,551	8,039	10,753	3,257	14,010	\$419,599.50	51,581	10,488	62,069	\$36,620.71	\$164,520.00	\$66,272.00	\$687,012.21
1402 Veterans Service Progs. - Adopt-a-Vet Progs.	272	38	244	282	118	17	135	\$4,043.25	216	0	216	\$127.44	\$2,478.00	\$0.00	\$6,648.69
1403 Veterans Service Progs. - Army of Hope Progs.	102	50	52	102	283	0	283	\$8,475.85	5,784	0	5,784	\$3,412.56	\$200.00	\$175.00	\$12,263.41
1404 Veterans Service Progs. - Vets Welcome Home Progs.	34	34	50	84	100	100	200	\$5,990.00	511	100	611	\$360.49	\$5,635.00	\$50.00	\$12,035.49
1406 Veterans Service Progs. - Vets Facility Support	6,081	692	1,048	1,740	2,429	1,427	3,856	\$115,487.20	11,112	1,431	12,543	\$7,400.37	\$38,976.00	\$31,875.00	\$193,738.57
1501 Community Service Progs. - Comm. Service Donations	14,366	2,993	3,430	6,423	11,175	1,929	13,104	\$392,464.80	19,042	3,204	22,246	\$13,125.14	\$155,907.00	\$70,121.00	\$631,617.94
1502 Community Service Progs. - Health Fair/Blood Banks	1,906	206	900	1,106	860	599	1,459	\$43,697.05	357	349	706	\$416.54	\$6,917.00	\$17,275.00	\$68,305.59
1503 Community Service Progs. - Lodge Facilities Donated	42,031	5,238	11,911	17,149	34,321	2,994	37,315	\$1,117,584.25	15,768	10,181	25,949	\$15,309.91	\$54,520.00	\$221,484.00	\$1,408,898.16
1504 Community Service Progs. - Senior Citizen Progs.	1,619	271	682	953	678	203	881	\$26,385.95	836	58	894	\$527.46	\$13,269.00	\$24,210.00	\$64,392.41
1505 Community Service Progs. - Food Basket Programs	3,090	674	1,459	2,133	1,589	1,228	2,817	\$84,369.15	2,201	343	2,544	\$1,500.96	\$72,640.00	\$29,165.00	\$187,675.11
1508 Community Service Progs. - Natural Disaster Relief	75	75	0	75	0	0	0	\$0.00	0	0	0	\$0.00	\$10,875.00	\$0.00	\$10,875.00
1601 Community Recognition - Community Recognition	4,620	642	793	1,435	1,739	527	2,266	\$67,866.70	5,899	2,709	8,608	\$5,078.72	\$29,236.00	\$19,455.00	\$121,636.42
1701 Elks Natl Foundation - Donation by Indiv	4,954	5,768	268	6,036	1,367	143	1,510	\$45,224.50	2,465	138	2,603	\$1,535.77	\$181,693.00	\$9,865.00	\$238,318.27
1702 Elks Natl Foundation - Donation by Ldg/Assn	0	0	0	0	0	0	0	\$0.00	0	0	0	\$0.00	\$81,349.00	\$0.00	\$81,349.00
1801 Drug Awareness Programs - Drug Awareness Programs	5,171	392	271	663	1,484	209	1,693	\$50,705.35	5,034	185	5,219	\$3,079.21	\$20,709.00	\$6,330.00	\$80,823.56
1901 Auxiliary Organizations - Auxiliary Organizations	2,003	699	270	969	1,920	278	2,198	\$65,830.10	12,607	385	12,992	\$7,665.28	\$5,174.00	\$7,665.00	\$86,334.38
9999 Categories Not Covered - Categories Not Covered	68,473	32,928	9,185	42,113	68,958	2,915	71,873	\$2,152,596.35	361,678	6,383	368,061	\$217,155.99	\$676,652.00	\$173,865.00	\$3,220,269.34
Grand Total:	209,234	61,333	49,904	111,237	193,998	23,863	217,861	\$6,524,936.95	555,744	43,770	599,514	\$353,713.26	\$2,329,588.00	\$885,357.00	\$10,093,595.21

*The Federal Government has determined that the cost of work done by charitable organizations like the Elks would average out to \$29.95 per hour if performed by

** Mileage computed at \$0.59 per mile.