Title: Report of Special Event

Date Approved: November 15, 2019

References: IRS Publication 598, Chapter 3, Page 9.
Volunteer Workforce and Examples #1 and #2.
Grand Lodge Auditing and Accounting Manual:
Chapter 6, Fund-Raising Committees, Page16.
Chapter 10, Paragraph 10-103, Unrelated Business
Income, Pages 22-25.
Chapter 10, Paragraph 10-104, Form 990,

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REPORT OF SPECIAL EVENT

The Report of Special Event can and is recommended for any event of which the Lodge wants to maintain a record. The form should be used for all Lodge Fund Raiser events, account number 30180. If this form is used properly, it tells where the funds came from, who worked the event, expenses for the event, and where the funds were used.

Almost any event can be Non-UBI by proving the exception of “Volunteer Workforce” was met. A Lodge can sell BBQ ribs to the public as long as the work is done with volunteers and they are identified by name and hours worked on the Report of Special Event.

The first paragraph of 10-103, Unrelated Business Income, in the Auditing and Accounting Manual states “It is almost certain that an IRS examiner will seek to determine whether there is taxable unrelated business income (UBI) that the Lodge has not reported to IRS. This is of interest to IRS since it can result in additional tax collections.”

If the Report of Special Event is used properly and completely filled out, it will prove whether the income is Unrelated Business Income (UBI) or not. Having UBI income is not bad; however, it has to be reported on the proper form (Form 990-T).

DISCLAIMER
The Business Practice Committee of the B.P.O. Elks of the State of Florida has prepared this information to assist the Local Lodges of this Fraternal Order. The FSEA Business Practice Committee is neither responsible nor empowered to be responsible for the establishment of such procedures. The Business Practice Committee acts as a resource to assist Local Lodges. You should always consult lodge’s tax and Legal advisors before engaging in any endeavors or transactions to ensure compliance with Federal, State and Local Laws.
REPORT OF SPECIAL EVENT

(Lodge Name and Number) TO BE COMPLETED BY CHAIRMAN AND TURNED IN WITHIN ONE WEEK

1. Event: ___________________________ Date: ___________ Hours: From ___ To ___

2. Lodge Event: ______ Benefit of: ________________ Catered Event? ______

3. Chairman: ________________________ Facilities used: ________________________

4. Name of Band: ____________________ Other Entertainment: ____________________

5. Open Bar? Yes __ No __ Raffle? Yes ___ No ___ Raffle Prizes: ___________________

6. Attendance limited to Elks and Guests? Yes ___ No ___ No. Who Attended: ________________

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**INCOME**

7. No. of Tickets Sold: ____________ @ $ __________ Per Ticket $ __________

8. No. Raffle Tickets Sold: __________ @ $ __________ Per Ticket $ __________

9. Payment Collected for Catered Event: ($ __________ Per Person) $ __________

10. Other Income: $ __________

11. Other Income: $ __________

12. TOTAL INCOME: $ __________

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**EXPENSES**

<table>
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<tr>
<th>From Club Supplies</th>
<th>Purchased</th>
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13. Band: $ __________ Other Entertainment: $ __________ $ __________

14. Raffle License: $ __________ Prizes: $ __________ $ __________

15. Food (Including Coffee, Tea, Etc) $ __________ $ __________

16. Liquor: $ __________ Beer: $ __________ Wine: $ __________ $ __________ $ __________

17. Paper and Plastic Supplies: $ __________ $ __________

18. Other (List): $ __________ $ __________

19. $ __________ $ __________

20. TOTALS: $ __________ $ __________

21. TOTAL EXPENSES: $ __________

22. PROFIT: (Total Income Less Total Expenses) $ __________

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Number of Elk Volunteers to put on Event: ____________
Number of Paid Employees to put on Event: ____________ PERCENTAGE: ____________

Distribution: Original to Lodge Secretary
Copy for Committee File

Signature: ____________ Date: ____________
List of workers for Special Event Report

Volunteers

<table>
<thead>
<tr>
<th>NAME (Print)</th>
<th>Hours Work</th>
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<tbody>
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</table>

Total Hours Worked: __________

Paid Employees

| (1)          |            |
| (2)          |            |

Total Hours Worked: __________

Percentage (85% or Higher): __________

IT IS BEST TO HAVE ZERO PAID EMPLOYEES