



WOMEN OF THE MOOSE



Recorder's Handbook
2010 = 2011

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Congratulations!

Congratulations on your election as Recorder!

Your election signifies that the co-workers of your Chapter have confidence in your ability to keep accurate chapter records.

Read this Handbook and the Officers' Handbook thoroughly so that you are aware of the duties of your office. This Handbook contains the Recorder's instructions, as well as the information needed by the Audit Committee to prepare the monthly Financial Report. Please keep this Handbook on file, as additional copies are not available.

Use the information contained in this Handbook to ensure proper procedures are followed in preparing not only your Chapter records but also the monthly Financial Reports. The Audit Committee is responsible for the preparation of the Financial Report, **not the Recorder**. However, it is your responsibility as Recorder, to have all Chapter records up-to-date at all times.

Your job will be much easier if you schedule a specific time each day or week to work on the Chapter records.

All documents remitted to Women of the Moose Headquarters shall be photocopied before mailing. Both the Chapter copy and copy sent to Women of the Moose Headquarters shall be either computer generated, filled out in ink or typed.

The Recorder has the responsibility of rechecking all information that is sent to our office. Do not use White Out at any time or place in the Women of the Moose Chapter Books or Reports.

We hope each Recorder earns the Star Recorder Degree!!

Resources

This handbook is designed as a quick reference guide to be used along with other guides such as the Women of the Moose General Laws and its subsequent amendments, Audit Committee Guidelines for Fraternal Units and the Taxes, Exemptions, Forms and Filing Requirements book to assist you in doing your very best for your Chapter.

Learn what these resources offer you as well as the Education and Training webpage and the Women of the Moose website. There are many resources to make you independent and productive.

Requirements To Earn The Star Recorder Degree

See Women of the Moose General Laws, **STAR RECORDER ELIGIBILITY**.

With the changes to duties and the reporting responsibilities of the Recorder, it became necessary to change the requirements for earning the Star Recorder degree. This degree of excellence is based on your ability to keep accurate and up to date records for the chapter.

While serving as Recorder the following requirements shall be met:

1. The chapter shall earn the Award of Achievement.
2. The co-worker shall be elected and installed as Recorder on or before July 31st and shall serve in this capacity through April 30th.
3. The Recorder shall sponsor and have enrolled into the chapter in which she holds her membership two or more new members between May 1st and April 30th.
4. The Financial Report shall be transmitted to Moose International by the tenth (10th) of each month.
5. The Recorder shall sort the active membership into the nine (9) Chapter Development Committees and provide the lists to the Senior Regent.
6. She shall attend the two-day Hands On Technical Training (2-HOTT) each chapter year while serving as Recorder.
7. She shall attend the Annual Women of the Moose Training Session each chapter year while serving as Recorder.
8. All Tax and Government Reports, including the Form 990-Exempt Organization, (990-P) and Form 941 or 944 shall be filed and paid on time, when applicable. (Refer to Understanding Tax for Fraternal Unit Leaders booklet)
9. All receipts and expenditures are recorded accurately and properly balanced.
10. Membership records, reports and files shall be kept current. Membership updates and status changes shall be reported at least monthly. Committee Activity Night and fundraising information shall be reported to Women of the Moose Headquarters as required.

If the Recorder does not fulfill the above qualifications, or if it is determined that any records have been falsified, or that the Audit Committee did not verify the monthly Financial Reports, the Star Recorder Degree shall not be awarded or the degree may be revoked, or removed as appropriate in the sole discretion of Women of the Moose Headquarters. For the good of the chapter, Women of the Moose Headquarters may also decide to vacate the office. This action to be taken only after verification is done by investigation.

Risk Pool Assessment

All Chapters are included in the Risk Pool Program provided through Moose International, Inc. and Fraternal Insurance Co. The Risk Pool Assessment is billed as follows: 33.3% in May, 33.3% in September, and 33.4% in January. All Chapters shall pay the assessment for the Risk Pool when due. Checks are made payable to Moose International, Inc. and shall be earmarked Risk Pool and remitted to:

**Finance Department
Moose International, Inc.
155 South International Dr
Mooseheart, IL 60539-1173**

Risk Pool Coverage includes only Comprehensive General Liability and Liquor Liability (dram shop) and Directors and Officers Coverage (D&O). The Recorder, other Officer or designee carrying Chapter Monies from a function to their home, while at home or from their home to the Bank are NOT covered under the Risk Pool Program. If the Lodge carries Mercantile Burglary and Robbery Insurance, including money being transported by a messenger, it is possible that the Chapter could be endorsed onto the Lodge Policy. If not, the Chapter could obtain the coverage individually from a local agent.

Chapters located in the U.S. where it is mandatory that they have Workers Compensation Coverage can be endorsed on to the Lodge Workers Compensation Policy, usually for no charge, with the exception of the Monopolistic or State Fund States, where they would have to contact the State Fund for directions. The Chapter is required to purchase separate business insurance from a local insurance agent or broker to cover perils such as fire, robbery, and burglary. (Refer to the Insurance for Lodges, Service Centers, Chapters, Legions & Associations-Programs and Procedures booklet found under the Risk Management and Loss Prevention area of the Moose International website.)

Chapters are required to carry Employee Theft Coverage (also known as Fidelity Bond). This coverage may be obtained locally or through Lockton Risk Services. Lockton Risk Services may be contacted at 1-866-836-3373. Your chapter should purchase coverage limits sufficient to cover the amount of money that passes through your chapter.

Director and Officers Liability Claims should be reported immediately to:

**Risk Management Department
155 South International Dr.
Mooseheart, IL 60539-1119
1-800-544-4407**

General Liability Claims should be immediately reported to our Third-party Administrator at:

**Gallagher-Bassett
1-877-5moose5 (1-877-566-6735)**

The amount paid for the Comprehensive Risk Pool assessment shall be listed under **General Administration Expense**. For further information refer to www.mooseintl.org under Risk Management and Loss Prevention.

Financial Dispersations

Financial dispensations are required for any single donation **over** \$1000.00 per quarter to a local charity. If the check is written for \$1000.00, no dispensation is needed. However, if the Chapter writes a check for \$1000.01 or more, a dispensation is needed.

A maximum of one thousand dollars (\$1,000) per quarter may be donated to the Moose Center without dispensation. Donations of \$1000.01 or more require a dispensation from Women of the Moose Headquarters.

The forms can be found on the website. **A copy of the official Minutes page verifying chapter approval must be attached to ALL dispensation requests.**

When requesting a money dispensation, please allow for a two-week processing period. We do our best to process the dispensations within a couple of days of receipt, however, during the last quarter of the chapter year, dispensation requests are heavier.

Requests are processed in the order in which they are received.

Membership

Membership Qualifications

See Women of the Moose General Laws, **MEMBERSHIP QUALIFICATIONS**.

To qualify for membership in the Women of the Moose an applicant must

- Be a female person.
- Be twenty-one (21) years of age or older.
- Not a member of a terrorist group or recognized subversive organization.
- Never have been convicted of a felony, unless; the conviction has been expunged, the conviction has been vacated by an unconditional pardon, or a dispensation waiving this requirement has been obtained from the General Governor.
- Be of good character and capable of understanding the obligation of membership.
- Profess a belief in a Supreme Being.
- Have not been expelled, suspended, or rejected for membership by any Chapter.

New Enrollees

An applicant must properly complete and sign an official membership application on the form provided by Moose International.

Every application for membership in the Women of the Moose must be presented to the Application Review Committee for thorough investigation from public records and non-privileged sources. A report is then made to the Chapter Board of Officers.

Every applicant for membership, approved by the Application Review Committee, must be voted upon by the membership at a regular chapter meeting. The vote shall be taken by "show of hands" unless a paper ballot is requested.

A person cannot become a member of any chapter until she has been enrolled into the chapter in the manner and form required by the Grand Council. A candidate shall be enrolled by her true name.

Re-enrollment

A former member who has been *dropped* from the Chapter membership files for non-payment of dues 24 months or more after the expiration of her dues

- Submits an application to re-enroll.
- Pays a minimum twenty dollar (\$20) application fee (See General Laws)
- Pays one year's dues in advance
- Receives a favorable vote of the Chapter

If the re-enrollee previously earned her Academy of Friendship, Star Recorder, and/or College of Regents Degree, she maintains those degrees unless they have been removed by Women of the Moose Headquarters.

Previous years of membership DO NOT count toward continuous years of service.

It is the responsibility of the Recorder to verify prior membership in another Chapter. The Recorder makes her contact IN WRITING (or by Email) to the prior Chapter with receipt of verification prior to the Chapter balloting on the co-worker to be re-enrolled.

If the ballot is favorable, re-enrollee is enrolled upon a favorable vote of the chapter members.

All re-enrollments are reported immediately -- Re-enrollment is reported with the transmission of data from the Chapter and will show the date of enrollment as the date she was approved for membership.

The co-worker securing the application for re-enrollment receives credit toward the sponsor awards, 25 Club Party at International Conference and qualifying for honors.

A re-enrollment counts as one (1) member toward the chapter membership, providing the re-enrollee is transmitted to Moose International.

Reinstatement

A reinstatement is a co-worker whose dues have been expired for **more than 12 months but less than 24 months** and applies to be reinstated into the Chapter. Dues are not pro-rated for a reinstatement. Upon reinstatement into the Chapter, the applicant shall pay two or three years dues in order to bring her current. If the reinstatement is reported to Moose International less than 80 days prior to her dues expiration day and month, she must pay 3 years dues or she will not receive a dues renewal notice.

For example: A co-worker's dues expired on September 30, 2008. She was dropped from membership on October 1, 2009. On May 6, 2010, she applied for reinstatement. In the event Chapter dues are twenty dollars (\$20.00) yearly she would present her application for reinstatement along with payment of two (2) years dues at the current dues rate. The application would be balloted on at the following meeting in May. After a favorable ballot the Recorder will issue a 30 (thirty) day computer generated membership receipt to the co-worker for dues paid to September 30, 2010. If she were to apply for reinstatement on August 1, 2010, she would need to pay 3 years dues.

If a dropped member chooses to re-enroll into another chapter (versus reinstating into her original chapter) or re-enrolls into the original chapter, she loses all prior years of service to the fraternity.

All reinstatements are reported immediately, giving the date of reinstatement as the date the co-worker was balloted upon at the second meeting of the month.

A reinstatement counts as one (1) member toward the chapter membership. Reinstatements do not count toward sponsor awards or personal honors.

Transfers-Out And Transfers In

A co-worker may transfer to the chapter of her choice. The following shall be necessary before a transfer may be completed:

- A completed application for transfer into the Chapter.
- A \$10.00 transfer fee deposited with the Recorder of the Chapter receiving the transferring member.

The co-worker shall retain her original membership card.

The receiving Recorder shall notify the co-workers current Chapter via Email of the Request for Transfer. A copy of the Email shall be retained with the application and shall be considered part of the membership record. The transferring co-worker's current Chapter shall have fourteen (14) calendar days to object to the transfer only for the reasons below. The objection to the transfer shall be sent via Email to the receiving Chapter. A copy of the Email objecting to the transfer shall be retained with the application and shall be considered part of the membership record.

The transferring co-worker's current Chapter may only object to the transfer for the following reason:

- The co-worker's dues are not paid at least thirty (30) days in advance of the date of the request for transfer.
- Disciplinary charges are pending against the co-worker (does not include actions of the House Committee.)
- The co-worker has not paid all fines, assessments and other charges levied against her by the Chapter.

At the end of the fourteen (14) days, if no Email objection has been received and if the receiving Chapter's Application Review Committee has investigated the application and reported favorably on the application, the Chapter shall present the transfer application at the next Chapter meeting for acceptance by the Chapter's membership. If the vote is favorable, the co-worker shall immediately become a member of the receiving Chapter (except for Life members, check in the Women of the Moose General Laws regarding additional fees to be paid.)

The receiving Chapter's Recorder shall immediately notify the Recorder of the co-worker's former Chapter of the transfer acceptance by Email. Upon receipt of a notification of acceptance, the Recorder of the co-worker's former Chapter shall immediately forward to the co-worker's new Chapter, copies of correspondence or any additional pertinent information pertaining to the transferred co-worker, retaining the original of the items sent.

Membership in the Women of the Moose shall remain continuous and the transferring co-worker's date of enrollment shall not change. All earned degrees remain with the co-worker.

If the vote is unfavorable, the co-worker requesting to transfer remains a member of her current Chapter. The Recorder of the rejecting Chapter shall immediately notify the Recorder of the co-worker's original Chapter, and the co-worker, of the unfavorable vote by Email. A copy of the Email shall be retained as part of the membership record.

Transfer Of Life Membership

A co-worker requesting to transfer a Life Membership must apply to the chapter of her choice by submitting an application and paying ten dollars (\$10.00) transfer fee to the Recorder of the receiving Chapter. There is no refund of dues.

In addition to the steps listed in the Women of the Moose General Laws, the co-worker pays the sum of fifty dollars (\$50.00 acceptance fee) to the receiving Chapter and is then added to the Chapter rolls. Acceptance fee does not apply to an Earned Life membership.

The entire fifty dollars (\$50.00) remains in the General Fund of the receiving Chapter.

The Recorder shall deposit the \$50.00 in the General Fund of the Chapter. An entry shall be made in the Recorder's Records under Dues and Fees Income / Acceptance Fee.

Sponsor Information

When entering applications into LCL.net, please be certain to check to make sure you have entered the correct sponsor. Incorrect sponsor information will prevent co-workers from earning honors and degrees or receiving sponsor awards.

Critical Membership Dates in LCL.net

When entering applicants into LCL.net, 4 critical dates need to be understood.

App Date

The App date is the date that the application was received by the chapter Recorder and must be on or before the ballot date and enroll date except in the case of a reinstatement.

Entered Date

This date is assigned by the computer and may not be changed.

Ballot Date

The ballot date is the date the application was balloted on by the chapter membership. This date must be on or after the application date.

Enrollment Date

The enrollment date is the date the applicant was enrolled into the chapter (having paid all applicable fees and dues and voted on favorably by the chapter members) and must be after the app date. In the case of a reinstatement, this must be their original enrollment date.

Life Membership

Purchase Of Life Membership

- All purchased life memberships shall be in U.S. Funds
- The co-worker shall remit a \$400.00 check to Moose International, Dues Processing Center, P O Box 88065, Chicago, IL 60680-1065. The check must include the member's ID# and must be clearly marked **Life Membership**.
- Moose International shall prepare documentation to verify the Life Membership status of the co-worker and send it to the member. If the chapter wishes to honor the Life Member and make a special presentation, please contact the Membership Department at Moose International and the documentation will be sent to the Recorder for presentation.

Earned Life Membership

A co-worker can attain a Life Membership in the Women of the Moose by sponsoring and enrolling 250 members into the Women of the Moose (See Women of the Moose General Laws.) or by having 50 or more continuous years of membership in the Women of the Moose.

Upon attaining 50 continuous years of membership in the Women of the Moose, the Membership Department at Moose International will prepare the 50 year Life Membership card and certificate.

Upon sponsoring and enrolling 250 members into the Women of the Moose, the Life Membership card and certificate will automatically be generated.

Centralized Dues

All membership dues payments must be processed as centralized dues payments through the appropriate Moose International lock box. If a dues payment is received in error at the Chapter, please forward the entire dues payment and payment coupon to the appropriate lock box address listed below.

For all US dues payments: (US Funds Only)

**Moose International
Dues Processing Center
P O Box 88065
Chicago, IL 60680-1065**

For all Canadian dues payments: (Canadian Funds Only)

**Moose International
Canadian Dues Processing Center
P O Box 88067
Chicago, IL 60680-1067**

It is imperative that all Canadian payments be processed through the Canadian lock box, as this is the only way that dues payments can be made in Canadian funds. All payments received at the US lock box will be processed in US Funds.

In the event a member insists on paying her membership dues to your chapter, please let her know that this will only slow the processing of her payment and subsequently the receipt of her new membership card.

Depending on circumstances, you may be able to assist the member with the payment of her dues online through your chapter's computer. A valid credit card is required for this procedure.

Should the member still insist on making their payment to the chapter, try to secure the renewal notice coupon, as this will speed the processing of the payment. Please accept the payment and issue a receipt for the amount of the dues. Deposit the funds into the chapter's general fund and then issue a check payable to Moose International in the amount of the dues. Clearly write the member's ID# on the check and, with the renewal notice coupon, mail to the appropriate dues processing center lock box.

The Recorder can make payments for members on line by visiting the Moose website and clicking "Pay Dues on line". Enter the member's ID#. If a coupon appears, then dues can be paid by credit card. Or by accessing the Admin Menu via the Moose International website, the Recorder can pay multiple members dues by process of selection and choosing the method of payment. Once again, a credit card must be used.

If funds are received, each fraternal unit will receive automatic deposits (ACH) of membership funds on a weekly basis. This weekly deposit will be made into the authorized bank account as designated by the fraternal unit. Each fraternal unit must have an original signed Bank Authorization on file with the Finance Department of Moose International indicating the appropriate account for weekly deposits.

Failure by any fraternal unit to supply this information, or to notify Finance Department of any **changes** to this information, will result in the fraternal unit not receiving the deposit of any dues monies owed. All funds will be held at Moose International until such time as a valid bank account authorization has been received. Moose International will not issue checks to fraternal units for dues monies owed.

If any information previously provided to the Finance Department regarding your direct deposit account has changed, please immediately complete a new Bank Authorization Form. The Form can be found on our web site.

The Form must be completed in full and include the signature of an Officer. Please include a pre-printed voided check with the Form for verification of all necessary bank numbers.

Officer Maintenance

As of May 1, 2009 – All Chapter Elected Officers, Appointed Officers and Chairmen information must be entered on the Officer List of the Admin Menu at secure.mooseintl.org/myrecords.

The 2009-2010 Recorder **must** inform the 2010-2011 Recorder of the Chapter's pass code for accessing the Admin Menu. New Recorder – do not share this pass code with anyone else!

New Recorders – must register your membership ID on line under the Member Address and Information section. This must be completed prior to any input of chapter information. All Officer, Appointed Officer and Chairmen information should be entered as soon as possible. Do not predict the end date to be April 30, 2011 – leave this area blank. Moose International will automatically populate this field at the end of the year.

Receipts

The Recorder is responsible for the collection of all monies.

All money raised by any committee shall be handled through the Chapter books and deposited into the General Fund of the Chapter except Bingo which requires that a separate account be established for Bingo Funds, where State/Provincial laws mandate.

All money received, of every nature, by the Recorder, shall be entered into QuickBooks as income. Each entry into QuickBooks shall indicate the receipt number that was issued and for what received. The amount of each item shall be distributed under the proper classification.

Issuing Official Business Receipts

Official Business Receipts are issued for the following:

- Committee member gives funds to a Chairman.
- Committee Chairman gives funds to a Chapter Officer.
- Chapter Officer gives funds to the Recorder.
- Fees and Fines

Before an Official Business Receipt is issued, the money is to be counted in the presence of the co-worker who is turning in funds.

All Official Business Receipts issued should be numbered in consecutive order. The receipt number is to be entered into the Recorder's Records as proof of the transaction.

Receipt Books are to be verified by the Audit Committee when completing the Financial Report.

Each Chairman or Officer should have an Official Business Receipt Book when holding her Fundraising projects to issue receipts to co-workers assisting with the project. Receipts issued by the Chairman or Officer would not be listed in the Recorder's Records. The Recorder will issue an Official Business Receipt for money she receives. The receipt issued by the Recorder will indicate the receipt numbers issued by the Chairman or Officer.

- Give Official Business Receipts to any co-worker turning in money to you. This applies to the Recorder, Officers, Chairman and Co-workers. All Official Business Receipt Books are given to the Recorder after a project is completed.
- Each time that money changes hands such as committee member to Chairman, and Chairman to Officer, and Officer to Recorder, it calls for the preparation of an Official Business Receipt. **DO NOT TAKE SHORTCUTS**; protect your own honesty by this means and the honesty of the Chapter.
- Receipts are all monies collected prior to payout/reimbursement of expenses.

Deposits

Deposits shall be made weekly or promptly after each meeting. If the Recorder is unable to properly deposit the money, another officer may assist.

The total of the deposits should include all receipts and be entered into QuickBooks. Deposit slips shall be written in duplicate.

- **Copy 1** Bank Copy
- **Copy 2** Recorder's Copy to be retained in Chapter Files

All deposit slips shall be written in detail on the reverse side, with name of check writer and the amount of the check. Attaching only an adding machine tape is not acceptable. It is necessary to follow the steps of items received by the Recorder and the above mentioned detail will provide for better review of the records. A reimbursement for an NSF check is deposited as a separate item and receipt is not given to the Secretary/Treasurer. No other items will be included on this deposit slip.

Expenditures

All checks drawn shall be entered into QuickBooks and shall show Date, To Whom Payable, Description, or purpose, Check Number and Amount. The amount of the check is distributed under the proper Class and Item. Expenditures that do not match any listed category are shown under the Column for General Administration Expense and are identified by Account Numbers.

- All bills, regardless of amount, are paid by Chapter check.
- **There Shall Be No Cash Pay Outs Or Petty Cash Funds** (the only exception to this rule are: Bingo and 50/50 raffles
 - Bingo – All prize money must be given to the Bingo Committee for disbursement.
 - 50/50 raffles – 50% of the cash collected from a 50/50 raffle may be given to the winner immediately.

The Reorder should then record the gross amount collected in receipts and also record the payout of the expense to the winner.)

- **Illegal Pull Tabs Are Not To Be Sold By The Chapter** (a pull tab by any other name is still a pull tab).
- Anticipated expenses and use of the proceeds shall be included in plans and recommended in the Board of Officers minutes. They shall be read to the Chapter before a Committee may proceed with a Fund Raising Project, Committee Activity Night or the event/activity.
- If a project or activity is introduced on the Chapter floor, it must be referred back to the Board of Officers for recommendation.
- All expenditures must have a valid Business Receipt from the store where the purchase was made. Whenever a Chapter check is written for the advance purchase of supplies for any Fund Raiser or Special Event, it is necessary for all cash register receipts plus the monetary change totaling the exact amount of the check, be given to the Recorder immediately. Do not mingle Chapter expenditures with personal expenses.

A Dispensation shall be required for all paraphernalia purchases in excess of \$1,000.00.

Checks Issued

It is not in order for a chapter to use personal size checks (2 ¼ X 6). All Chapter checks, shall be business size, (3 X 8). Computer generated checks shall be ordered from your bank or other check vendor and should be a 3-part voucher.

Checks shall be ordered with the following requirements:

- A place for two (2) signatures.
- A box or "Memo" line to describe the purpose of the check.
- **Chapter name, Chapter number**
- City, State/Province

Note: Do not put the Lodge number on the check.

All Chapter checks remitted to Moose, shall be made payable to either "Moose International, Moose Charities or to the Women of the Moose", with expenditure properly identified in the item box. This is called earmarking the check.

All checks for Endowment Fund, Scholarship & Maintenance as well as committee project donations shall be made payable to Moose Charities. On each check, designate the committee project by placing to the left of the date the following code:

| Project | Code | Project | Code |
|-----------------------|------|-------------------------|------|
| Membership/Retention | 5 | College of Regents | 11 |
| Publicity | 6 | Community Service | 12 |
| Youth Involvement | 7 | Educational Advancement | 1 |
| Academy of Friendship | 8 | Family Involvement | 2 |
| Star Recorder | 9 | Moose Charities | 3 |
| Mooseheart/Moosehaven | 10 | Health Awareness | 4 |

Original signatures are required; a signature stamp is not acceptable on checks, correspondence, or reports. FORGERY OF ANY SIGNATURE IS A FELONY, PUNISHABLE BY LAW AND THE MOOSE FRATERNITY. If an officer is not available to sign a check, a pro-tem officer shall sign her name and write in parenthesis (Pro-tem) after her signature. The Pro-tem Officer's signature must be on file at the bank.

If your Chapter uses duplicate checks, and canceled checks are not returned from the bank, all duplicates must be left in the checkbook to allow for tracking of checks written.

Note: Do not make checks payable to cash.

Make every attempt to use a bank that provides the service of returning checks or copies of the cancelled checks. If bank charges a service fee for returning canceled checks, list this charge under General Administration Expense.

Two (2) separate checks – one for Special Project – one for Scholarship & Maintenance

| | | | |
|--|-----------------|----------|---------------|
| Jefferson #9999 | BANK OF HEART | 6 | #303 |
| P.O. Box 9 | HEARTLAND, USA | | SAMPLE |
| Jefferson, WI 53543 | 55416-2455 | | |
| PAY TO THE ORDER | | | |
| OF | Moose Charities | | \$ 20.00 |
| Twenty and no/100 | | | DOLLARS |
| MEMO <u>Membership/Retention scholarship/maintenance</u> | | | |

| | | | |
|--|-----------------|----------|---------------|
| Jefferson #9999 | BANK OF HEART | 6 | #304 |
| P.O. Box 9 | HEARTLAND, USA | | SAMPLE |
| Jefferson, WI 53543 | 55416-2455 | | |
| PAY TO THE ORDER | | | |
| OF | Moose Charities | | \$ 20.00 |
| Twenty and no/100 | | | DOLLARS |
| MEMO <u>Membership/Retention project</u> | | | |

OR

Write one (1) check for special project and Scholarship and Maintenance

| | | | |
|--|-----------------|----------|---------------|
| Jefferson #9999 | BANK OF HEART | 6 | #305 |
| P.O. Box 9 | HEARTLAND, USA | | SAMPLE |
| Jefferson, WI 53543 | 55416-2455 | | |
| PAY TO THE ORDER | | | |
| OF | Moose Charities | | \$ 40.00 |
| Forty and no/00 | | | DOLLARS |
| MEMO <u>Membership/Retention project—\$20.00</u> | | | |
| <u>Membership/Retention S/M—\$20.00</u> | | | |

In an attempt to aid in the processing of checks, chapters are encouraged to purchase computer checks that can either be generated in QuickBooks or hand written. One check may be written for both the Scholarship and Maintenance Fund as well as the Special Project.

Only the signatures of the current Recorder, Senior Regent and the Secretary/Treasurer are listed on the bank signature card. **A Fourth Signature Is Not In Order.** When a Senior Regent is ill or out of town, the Junior Regent assumes her responsibilities. The Junior Regent is eligible to sign Chapter checks, provided the bank is notified of her signature. The pro-tem Officers shall not attend meetings of the Board of Officers.

The Recorder makes out a Chapter check completely, signs the check first, followed by the Senior Regent or the Secretary/Treasurer. **The signing of any blank check by any of the Officers will justify removal from office.** The Recorder who provides the blank check for signing, and the Officer(s) who signs the check, are subject to removal from office.

It is very important that the Chapter checks and the Form 114 agree, as this will assist in giving credit to the proper project or account. Incorrectly prepared checks will be sent back to the Recorder to be corrected or re-issued, resulting in delay of giving the chapter credit for donations received at Women of the Moose Headquarters.

Voided Checks

Voiding Checks That Have Been Issued:

- If outstanding for three (3) months, contact person to whom the check was issued.
- If check was received, ask that it be cashed immediately.
- If check was not received, void it by writing void across check stub and marking the check VOID in QuickBooks.

By voiding the check in QuickBooks, this will automatically deposit the funds back into the checking account.

Re-issuing a Voided check:

- Simply write the check again and expense as necessary.

Voiding Checks That Have Not Been Issued:

- If an error is made in preparing a check, void the check by writing the word VOID across the face of the check and across the check stub and void in QuickBooks.
- Staple the voided check to the back of the check stub for verification by the Audit Committee, and any Official Visitor sent to your Chapter. Do not throw the check away.

Stop Payment Checks

If the Chapter wishes to stop payment on a check, the Recorder or other authorized Officer shall notify Bank Officials to stop payment on the particular check. There is generally a service charge fee to stop payment on a check and a form must be completed at the bank – list charge(s) under General Administration Expense. A stop payment check would also be marked in QuickBooks as VOID. A notation should be made in the “Memo” area referencing that this check was a “stop payment” and the reason. A notation shall also be made on the check stub.

Returned Checks

There are several reasons why the bank may return a check that was deposited into your account. It may be because of insufficient funds, improper date, irregular signature, drawn on uncollected funds or other. When the bank returns a check, it will be necessary for the Recorder to take the following steps:

1. Notify the person who wrote the check and ask for cash replacement for check and any service charges connected to the returned check.
2. Follow the instructions below for proper accounting procedures to ensure proper recording of the check and fees.

NSF Check Posting

If you receive notification from your bank that an insufficient check has been returned, you can enter the following transaction to remove those funds from your checking account until such time that you receive payment for those funds.

Note: The first time you post an NSF Check, you must create Account # 1105.00 - NSF Checks (Sub account of #1100.00 Accounts Receivable). You must also Create "Item" #1105 – NSF Checks as other charge (attached to #1005.00 Bank Account). Create Account #4601.00 – Other Income (Sub account of #4600.00). Also set up "Item" #1106 – NSF bank fee (Attached to #4601.00 Other Charges).

To Post An NSF Check

Click the **Invoices** Icon in the Customers Section of the Home Page.

The Create Invoices screen opens.

The screenshot shows the QuickBooks 'Create Invoices' window. At the top, there are navigation buttons like 'Previous', 'Next', 'Print', 'Send', 'Ship', 'Find', 'Spelling', 'History', 'Letters', and 'Customize'. Below these, there are dropdown menus for 'Customer: Job' (set to 'NSF CHECKS'), 'Class' (set to 'NSF'), and 'Account' (set to '1100.00 - Receivabl...'). There are also fields for 'Date' (08/01/2007) and 'Invoice #' (1). A large blue 'PAID' stamp is overlaid on the 'Bill To' box, which contains 'NSF CHECKS'. Below the stamp is a table with columns: Item, Quantity, Description, Rate, and Amount. The table contains one row: '1005 - NS...' with a quantity of 1, a description of 'NSF CHECKS', a rate of 25.00, and an amount of 25.00. At the bottom right, the 'Total' is 25.00. There are also fields for 'P.O. No.' and 'Terms'. At the bottom, there are checkboxes for 'To be printed' and 'To be e-mailed', buttons for 'Add Time/Costs...', 'Apply Credits...', 'Payments Applied', 'Balance Due', and 'Memo' (set to 'Pat Morris'). There are also buttons for 'Save & Close', 'Save & New', and 'Revert'.

1. Enter the Customer Name: **NSF CHECKS** In the Customer: Job field.
The **Bill To** box will auto fill with NSF CHECKS. Change NSF CHECKS to the name of the person being billed for the NSF check.

2. Select **NSF CHECKS** from the drop down in the Class field.
3. Enter the **Date** of the bad check.
4. In the **Item** column, click the drop down on the far right side of the column and scroll down to and select **1005 – NSF CHECKS**. In the **Amount** column, enter the amount of the NSF Check.
5. Enter the name of the person who wrote the bad check in the Memo area.
6. Click **Save and Close** to save the Invoice and close the Create Invoices screen.

- or -

Click **Save and New** to save the Invoice and create another.

To Post The NSF FEE Or Bank Charge

1. Open the **Chart of Accounts** and double click on Account 1005.00. Checking – Cash to open the account register.
2. On a blank transaction line, enter the date of the bad check in the date column.
3. Enter NSF FEE in the **Number / Type** column.
4. Enter NSF CHECKS in the **Payee** column.
5. Enter the amount of the bank charge that your bank may have charged for the NSF Check in the **Payment** column.
6. Under the Payee, click the drop down for the account number, scroll down to and select Account 5405.00 Bank Charges.
7. Enter the name of the person who wrote the bad check in the **Memo** line.
8. Click Record to save the transaction.

Re-payment Of A Returned Check

When a person re-pays the amount of an NSF Check, typically an amount for incurred bank charges plus an amount for an NSF Fee is usually paid at the same time. These monies will be entered into QuickBooks using the following steps:

1. Select the Customer Navigator and select Receive Payments.
2. Select the Customer NSF CHECKS or if entered individually select the name of the person who wrote the bad check.
3. Make certain that the A/R Account box has the 1105.00 NSF CHECKS account selected.
4. Enter the Amount being re-paid in the amount field.
5. Enter the date of the re-payment in the date field.
6. Select the method of payment from the Pmt. Method drop down.
7. Enter a Reference Number.
8. From the amount entered in Step #4, QuickBooks will automatically put a check mark by the appropriate line in the table below.
9. **Click Save & Close** to complete the transaction or Click **Save & New** to enter the repayment of another NSF Check.
10. Enter the repayment of NSF Bank Charges and NSF Fees in Sales Receipts.

Investment Of Chapter Funds

The Board shall invest all surplus money in the name of the Chapter in government bonds and/or a Federally Insured Savings Account. The Chapter may also invest in Certificates of Deposit for a period **not to exceed six (6) months**. No investments of surplus funds in any other securities may be made. (Refer to Women of the Moose General Laws.)

When surplus funds have accumulated, the Board of Officers shall make a recommendation to the Chapter to invest the surplus funds. **No action may be made without Chapter approval**. The recommendation shall state the amount of money to be invested, type of investment and the rate of interest. Any investment requires two (2) signatures (Officers) for withdrawal.

Interest on investments in which money is actually transferred to chapter by check.

When the Chapter receives interest on their investments and the interest is paid to the Chapter by check, the interest would be recorded in QuickBooks, and deposited to Chapter's General Fund. The Secretary/Treasurer would have a duplicate deposit slip.

Interest Earning Checking Accounts.

When a Chapter has a NOW checking account, or a checking account in which interest is earned, the Recorder will make an entry when reconciling the account to show the amount of interest earned. This amount is then automatically added to the account.

Interest On Investment In Which No Actual Money Is Transferred.

If the amount of interest earned by the Chapter is added to the balance of the investment, an entry is made when reconciling the account to clarify this interest entry for an Official Visitor.

Bank Service Charge

If your bank charges your Chapter a service charge for checks written or to have new checks printed, this entry would be made while reconciling the account under Bank Charges, expensed to the appropriate account. This entry automatically decreases the balance of the checking account due to the service charge.

Transferring Funds - Changing Banks

A dispensation from International Headquarters is not required for cashing Certificates of Deposit, changing banks and transferring funds to and from savings account and checking account. **However, recommendation by the board of officers shall be read to the chapter and chapter approval secured before transferring funds, changing banks or cashing bonds or other securities.**

Deposit any withdrawal from Certificate of Deposit or Savings Account in the Chapter's checking account and list in the proper place in QuickBooks.

When a Chapter closes a savings account and transfers the amount to another bank, the transaction must be entered into QuickBooks.

When the Chapter has accumulated a large amount in the checking account, it is advisable to transfer part of the funds into a savings account. This is done by writing a Chapter check in QuickBooks. This amount should also be shown under Assets. If the Chapter is opening the savings account in another bank, other than the one in which the Chapter has the checking account, be sure to create that account in QuickBooks.

Deposit cash from matured Certificates of Deposit in the General Fund. Re-issue a check to deposit in savings, or roll over (re-invest) with Chapter approval.

The only time a Secretary/Treasurer receives a bank validated duplicate deposit slip is when money is received and deposited.

All monies collected by the Chapter must be deposited in the General Fund before it can be transferred to a Savings Account or a Certificate of Deposit. A Chapter check must be written.

Bingo

Chapters with Bingo are required to have a separate Bingo account, which shall be in the same bank as the General Fund. The Recorder and Senior Regent will be the check signers unless State/Provincial bingo law specifies that one of the signatures must be the Bingo Chairman. In this case, the two signers shall be the Recorder and Bingo Chairman.

A complete accounting of all Bingo receipts and expenditures must be recorded in QuickBooks. Gross receipts are monies collected prior to any deductions. These would include but are not limited to the sale of all cards, interest earned on the Bingo Account and reimbursement of NSF checks. Expenditures include all payouts, supplies, debits for NSF checks, and any other charges.

The Bingo Chairman shall keep an accurate record showing total receipts and expenditures for each Bingo game and make a complete report at the second meeting of the month. The report shall be available for inspection by Local, State/Provincial and/or Moose Officials.

The Actual Cash balance of the Bingo Fund shall be shown under Assets. If the Chapter owns the equipment used in this game, this equipment should be shown under Paraphernalia.

No member of the Board of Officers shall serve as Bingo Chairman.

Auditing the Chapter Books

It is the responsibility of the Senior Regent to appoint an Audit Committee for the purpose of auditing the Chapter books monthly. Please refer to the Audit Committee Guidelines for Fraternal Units document on the Moose International website at <http://www.mooseintl.org/portal/pdf/FratEd/AuditCommitteeGuidelinesforFraternalUnits.pdf> for further instructions.

Audit Report

Upon conclusion of the monthly audit, the Audit Chairman must complete the Monthly Audit Report Form (found on the Women of the Moose website under forms) and present it to the Chapter Board of Officers. The monthly Audit Report must be submitted to Women of the Moose Headquarters by the 12th of the month. The form can be sent via: Fax to 630-966-2211 OR Email to – wotmmail@mooseintl.org. The Chapter Name and # must be included on the fax cover sheet and the Email subject line. Audit Committee reports will be placed in the chapter files and reviewed prior to any honors awarded to the chapter and/or co-workers.

It is also the responsibility of the Audit Chairman to report on the financial condition of the Chapter during the second meeting of the month. She would simply state, "The Audit Committee has found the Recorder's records to be true and accurate."

Credit For Maintaining Financial Standing

In order for the Chapter to earn the Award of Achievement, one of the requirements is that the Chapter must maintain its financial standing.

The Total Net Assets at the end of the Chapter year **must be the same or greater than** the Total Net Assets at the beginning of the Chapter year. Credit for maintaining financial standing is based on the **Total Net Assets and NOT the actual cash balance.**

If necessary, credit for donations to help the Chapter maintain the financial standing shall be given at the end of the Chapter year if expenditures are clearly identified. Credit is given for all donations to Mooseheart, Moosehaven, and to Community Service, provided dispensation has been granted for donations over \$1000.00. Credit is also given for Employee Theft and Risk Pool Insurance for Chapters, and for sending representatives and matriculants receiving a degree to Conferences.

Note: All donations to the Lodge over \$1000.00 per quarter require a dispensation. Financial consideration will only be given if dispensation was granted.

For example: Your net asset figure on April 30, 2010 was \$2,967.05. On April 30, 2011 the amount of money you have in the checking account is \$500.05, savings account is \$900.00 and paraphernalia is \$300.00. During the Chapter year, you gave \$200.00 to Community Services and \$300.00 each to Mooseheart and Moosehaven projects, as well as \$500.00 to the local Lodge. By adding the following figures, you will find that this Chapter has met the financial requirement.

| | |
|---|--------------------------|
| • Checking Account | \$500.05 |
| • Savings Account | \$900.00 |
| • Paraphernalia | <u>\$300.00</u> |
| Total Assets: | \$1,700.05 |
| Plus Contributions | |
| • Community Services | \$200.00 |
| • Mooseheart | \$300.00 |
| • Moosehaven | \$300.00 |
| • Local Lodge | \$500.00 |
| • | |
| Plus Incidentals | |
| • Risk Pool Premium | <u>\$120.00</u> |
| Total Contributions & Incidentals (Allowable): | \$1,420.00 |
| Total Net Assets And Contributions As Of April 30, 2011 (Ending Chapter Year): | \$3,120.05 |
| Total As Of April 30, 2010 (Beginning Chapter Year): | <u>\$2,967.05</u> |
| Increase In Financial Standing: | \$ 153.00 |

Recorder's Compensation

For her services, the Recorder may receive reasonable compensation as determined by the chapter Board of Officers and membership. Compensation shall be paid or waived, but may not be accrued. Compensation listed in a report to Women of the Moose Headquarters and not paid to the Recorder for that reporting period shall automatically be waived or forfeited upon the filing of the next required report.

As this amount will set a precedent within your chapter, once established, the amount may not be changed without approval of the chapter Board of Officers, chapter membership and Women of the Moose Headquarters.

All compensation paid to a Recorder is subject to local government regulations. In the event a Recorder elects to waive her compensation, it must be waived for the entire year. The compensation waived by the Recorder shall remain in the chapter's General Fund. If a vacancy should occur in the office of Recorder, the co-worker performing the duties and responsibilities of that office may receive the compensation allocated to the Recorder for the period of her actual service.

All wages paid to a Recorder in United States Chapters regardless of the amount are subject to Social Security and Medicare Tax withholding. If sufficient in amount (use tax table to make this determination) income tax must also be withheld and remitted to the Internal Revenue Service as required by United States Law.

Recorders of Canadian Chapters shall follow Canadian Laws of the Province and Country regarding deduction of any and all taxes from Compensation paid to the Recorder.

The co-worker who is in office at the time of the audit shall receive the compensation. If the Chapter does not have a Recorder, the co-worker pro-temming the position shall receive the compensation.

Recorder's Compensation Before Taxes

A reasonable amount of Recorder's Compensation before taxes is established by the chapter Board of Officers and membership of the chapter as follows:

- Amount recommended by Board and approved by chapter \$20.00/month.
- This is the amount of Recorders Compensation before taxes.

From this amount you will need to subtract the amount to be withheld for F.I.C.A taxes (Social Security) and for Federal and Medicare Withholding taxes and if applicable, State Income Tax Withholding. See **F.I.C.A. and Federal and Medicare Withholding 2010-2011** below.

F.I.C.A. And Medicare Tax Withholding For 2010 – 2011 (U.S.)

To figure the F.I.C.A. (Social Security) tax to be withheld in 2010, use the figure 6.20% (.062), which is the rate for 2010. The Medicare Rate for 2010 is 1.45% (.0145).

To calculate the amount to be withheld, take the amount of the Recorder's Compensation before taxes, times the F.I.C.A. and Medicare rate, to determine the amount to be withheld from the Recorder's Compensation for F.I.C.A. taxes.

For example: \$20.00 x .0765 (7.65%) = \$1.53, One dollar and fifty-three cents (\$1.53) should be withheld from the Recorder's compensation. However, the Social Security and Medicare taxes must be broken down and amounts for Social Security and Medicare must be reported individually.

Federal Withholding Tax (U.S.)

To determine the amount of federal income tax to be withheld from the Recorder's Compensation, you will need to consult a tax table. The marital status as well as the number of exemptions claimed on the Recorder's W-4 Form will determine the amount of money to be withheld from the Recorder's Compensation for federal income tax. A withholding schedule for federal income tax may be obtained from your local Internal Revenue Service or by visiting www.irs.gov.

State Withholding Tax

If your state has a State Income Withholding Tax, you will need to contact your state taxing authority for further information. Please check with Local, State or Provincial Governmental authorities for information and due dates regarding other forms that may be required. It is the responsibility of the Recorder to file all necessary governmental and tax forms as may be required.

Determining Recorder's Compensation After Taxes (U.S.)

The amount that is due the Recorder after taxes would be determined as follows:

| | | |
|----------|---------------------------------|----------------|
| E | Gross Compensation | \$20.00 |
| X | Social Security Tax Withholding | \$ 1.24 |
| A | Medicare Tax Withholding | \$.29 |
| M | Federal Income Tax Withholding | \$ 0.00 |
| P | State Income Tax Withholding | <u>\$ 0.00</u> |
| L | | |
| E | Compensation Due Recorder | \$18.47 |

Reporting The Recorder's Compensation - Form 941 or Form 944 (U.S.)

Please note that the IRS has a new Form 944 – Employer's Annual Federal Tax Return. This replaces the IRS Form 941 – Employer's Quarterly Federal Tax Return HOWEVER – You may only file the Form 944 if the IRS has notified you in writing.

Whenever a Recorder receives compensation from the Chapter the Internal Revenue Service must be notified of the amount of the earnings for the Recorder as well as the amount of F.I.C.A. tax and Medicare tax withheld and the Federal Income Tax withheld. In addition, the Chapter must submit a check payable to the Internal Revenue Service for the amount due Internal Revenue for F.I.C.A. Tax, Medicare Tax and Federal Income Tax. Failure to report may result in a penalty from the Internal Revenue Service. **If compensation is waived, the report must still be remitted showing zero dollars paid as wages.**

In reporting the F.I.C.A. tax on Form 941 or the new Form 944 to the Internal Revenue Service, the Chapter must match the amount withheld from the Recorder's compensation check for F.I.C.A. and Medicare tax.

Therefore, when remitting the Form 941 or Form 944 to the Internal Revenue Service, the Chapter shall submit a check for the correct amount of money withheld which would be the Recorder's compensation times the proper percentage. During the Chapter year 2010 - 2011 the rate would be 6.20% for F.I.C.A. and 1.45% for Medicare. Total rate paid would be 7.65%. However, the F.I.C.A. and MEDICARE must be broken down as to amount owed for each.

For example: On November 6, 2010 the Recorder received compensation before taxes amounting to \$20.00. The amount deducted from her compensation check would be as follows: 6.2% (.062) for F.I.C.A. (\$1.24) plus 1.45% (.0145) for Medicare (\$0.29) for a total of \$1.53 deducted from the Recorder's Compensation. The Chapter must match that amount. The amount that is owed to the Internal Revenue Service along with Form 941 or Form 944 for F.I.C.A. taxes would be \$3.06 (\$1.53 from Recorder and \$1.53 from Chapter).

In this example the Recorder did not earn an amount of money during the quarter to require Federal Income Tax Withholding.

In this Handbook are forms to be used in 2010 and 2011 to assist you in determining the amount of compensation the Recorder has earned before taxes as well as computation of the amount to be withheld for F.I.C.A., Medicare Tax and Federal Income Tax Withholding.

Information regarding tax forms may be secured from the IRS web site at www.irs.gov.

Unemployment Tax

Each Chapter is to pay unemployment tax as required in your state or province.

Waiving The Recorder's Compensation

The Recorder may waive her compensation if she so desires. A signed letter by the Recorder and the rest of the Board of Officers shall be retained in chapter files stating that the Recorder is waiving her compensation for the year

Remember: All Chapters shall file the necessary tax forms. If Recorder waives her compensation she reports her earnings as zero.

2010 Compensation And Tax Breakdown Worksheet

_____ CHAPTER _____ QUARTER ENDING _____

(RECORDER'S NAME)

CHAPTER TAX NUMBER

(RECORDER'S SOCIAL SECURITY NUMBER)

AMOUNT DETERMINED BY CHAPTER

| | | |
|----------------------------------|-----------------------------|----------|
| COMPENSATION (total for quarter) | | \$ _____ |
| | <i>(Gross Compensation)</i> | \$ _____ |

DEDUCTIONS:

| | | |
|-------------------------------------|---------------------|----------|
| F.I.C.A. (<i>Social Security</i>) | RATE: 6.2% (.062) | \$ _____ |
| MEDICARE | RATE: 1.45% (.0145) | \$ _____ |
| FEDERAL WITHHOLDING TAX | | \$ _____ |
| DEDUCTIONS SUB TOTAL | | \$ _____ |

COMPENSATION LESS DEDUCTIONS

| | | |
|-----------------------------------|---------------------------|----------|
| GROSS COMPENSATION (from above) | | \$ _____ |
| DEDUCTIONS SUB TOTAL (from above) | | \$ _____ |
| AMOUNT DUE RECORDER | <i>(Net Compensation)</i> | \$ _____ |

TAX BREAKDOWN FOR FORM 941 REPORT:

| | | |
|--|-----------------------|----------|
| RECORDER'S GROSS COMPENSATION (<i>see above</i>) | | \$ _____ |
| TOTAL F.I.C.A. AND MEDICARE TAX | RATE: *15.30% (.1530) | \$ _____ |

***Total F.I.C.A. including Medicare withheld from Recorder's Compensation is equal to 7.65%. The Chapter must match amount withheld from Recorder's Compensation. (7.65% withheld Recorder's Compensation + 7.65% Chapter's obligation = 15.30%)**

RECORDER'S COMPENSATION:
(Net Compensation)

PAID ON CHECK: _____

F.I.C.A. AND MEDICARE:
(Submitted with Form 941)

PAID ON CHECK: _____

2011 Compensation And Tax Breakdown

CHAPTER _____ QUARTER ENDING _____

(RECORDER'S NAME)

CHAPTER TAX NUMBER

(RECORDER'S SOCIAL SECURITY NUMBER)

AMOUNT DETERMINED BY CHAPTER

| | | |
|----------------------------------|-----------------------------|----------|
| COMPENSATION (total for quarter) | | \$ _____ |
| | <i>(Gross Compensation)</i> | \$ _____ |

DEDUCTIONS:

| | | |
|-------------------------------------|---------------------|----------|
| F.I.C.A. (<i>Social Security</i>) | RATE: 6.2% (.062) | \$ _____ |
| MEDICARE | RATE: 1.45% (.0145) | \$ _____ |
| FEDERAL WITHHOLDING TAX | | \$ _____ |
| DEDUCTIONS SUB TOTAL | | \$ _____ |

COMPENSATION LESS DEDUCTIONS

| | | |
|-----------------------------------|---------------------------|----------|
| GROSS COMPENSATION (from above) | | \$ _____ |
| DEDUCTIONS SUB TOTAL (from above) | | \$ _____ |
| AMOUNT DUE RECORDER | <i>(Net Compensation)</i> | |

TAX BREAKDOWN FOR FORM 941 REPORT:

| | | |
|--|-----------------------|----------|
| RECORDER'S GROSS COMPENSATION (<i>see above</i>) | | \$ _____ |
| TOTAL F.I.C.A. AND MEDICARE TAX | RATE: *15.30% (.1530) | \$ _____ |

***Total F.I.C.A. including Medicare withheld from Recorder's Compensation is equal to 7.65%. The Chapter must match amount withheld from Recorder's Compensation. (7.65% withheld Recorder's Compensation + 7.65% Chapter's obligation = 15.30%)**

RECORDER'S COMPENSATION:
(Net Compensation)

PAID ON CHECK: _____

F.I.C.A. AND MEDICARE:
(Submitted with Form 941)

PAID ON CHECK: _____

Instructions for Form 990

All Women of the Moose Chapters are required by Federal Law to file an annual informational return, known as IRS Form 990, IRS Form 990EZ or IRS Form 990N.

All of the suggestions and guidelines outlined on our web site are based on the operations of an average Chapter. In case of any questions, first contact your State 990 or Government Relations Chairman. If your question is of a technical nature, please call the Finance Department at 630-859-2000 x2203. If you choose to have this report prepared by someone else, be certain they use the forms from the web and follow these instructions. Please try to do the form yourself, as outside help can be very expensive, and most accountants are not familiar with Fraternal Organizations.

You will need to file either the Form 990 990EZ or 990N. Which return that you are required to file depends on your Chapters gross receipts and total assets. Please refer to the copies of IRS Form 990, IRS Form 990EZ or 990N to try to determine your filing status. Please use the forms from our web site at www.mooseintl.org as certain information has already been inserted to assist you in preparing your return. We have also attached worksheets along with the 990, 990EZ and 990N instructions.

You should now follow the separate instructions for either the 990, 990EZ or 990N as appropriate. After completing the return, you should sign and mail it to the Internal Revenue Service, Ogden Utah 84201-0027 by September 15th. It is very important that you file a return or an extension by September 15th, as the penalty for late filing is \$20.00 per day.

If you need to request an extension of time to file this return please obtain Form 8868 from the Internal Revenue Service or download from the Internal Revenue Service website www.irs.gov/formspubs.

Depreciation Of Chapter Paraphernalia

The Audit Committee is responsible for adjusting the dollar figure for the Chapter's Paraphernalia.

Begin with the dollar amount shown as paraphernalia in account 1800.00. Multiply that figure times 10% to determine the Chapter's depreciation amount. Do a General Journal entry dated April with a debit for the amount of the depreciation to your depreciation expense account and a credit to 1810.00 – Accumulated Depreciation.

If you have not yet set up those accounts, be sure that you make 1810.00 a sub account of 1800.00 as a fixed asset and then set up your depreciation expense as a sub account of 5400.00 using whatever number fits in your chart of accounts.

Example:

| | |
|---------------------------------------|------------------|
| Paraphernalia Figure | \$800.00 |
| Multiply X 10% (Depreciation Expense) | \$ 80.00 |
| Deduct Depreciation Expense for year | - <u>\$ 0.00</u> |
| Equals New Total Paraphernalia | \$720.00 |

Academy Of Friendship Call Cards

All Academy of Friendship call cards are to be distributed to the candidates when received.

These call cards are not to be placed in the chapter files. If co-workers are not present at the meeting when the call cards are presented, the Recorder is to mail the cards immediately to the co-workers.

Relinquishing Books To New Recorder

A Recorder must deliver the Chapter books, records, files, computer, etc., to the newly elected Recorder on May 1, except for those items that are required by the Audit Committee for the preparation of the Financial Report.

All records and equipment used by the Audit Committee shall be turned over to the new Recorder the day following the completion of the Financial Report.

Note: Action will be taken by Women of the Moose Headquarters or a Chapter against any Recorder who refuses to turn over Chapter books and items to the new Recorder.

How To Determine The Email Address Of A Chapter

Moose International will assign all fraternal units an Email address. This provides a uniform way to know the correct Email address of any fraternal unit of the Moose.

For Chapters the Email address is the word Chapter followed by the number of the Chapter you are communicating with @ mooseunits.org.

For example:

San Diego, CA Chapter #2 has been assigned an Email address of Chapter2@mooseunits.org.

Sample Statement of Account



MOOSE INTERNATIONAL
LOYAL ORDER OF MOOSE
 Statement of Account

Page 1

| STATEMENT DATE | DUE DATE |
|----------------|-----------|
| 1/31/2011 | 2/25/2011 |

| AMOUNT DUE | AMOUNT PAID |
|------------|-------------|
| \$1,251.65 | |

SAMPLE
2010-2011

Office of Recorder
 Any town Chapter
 Any Street
 Any town, XX Zip

Remit to: Moose International
 Loyal Order of Moose
 Finance Department
 Mooseheart, IL 60539-1173

Please detach this portion and return with payment

Previous Unpaid Balance 1,000.00

Amount carried over from Amount Due on previous statement.

PAYMENTS for Period Ending 2010-01

| Date | Reference | Amount |
|-------------------------|-----------|---------------|
| 01-01-2010 | 1234 | 10.00 |
| 01-10-2010 | 1235 | 100.00 |
| 2 Total Payments | | 110.00 |

Checks received in payment of charges.
 Payments are posted on the date received.
 The total amount of each check is reflected on the Statement.
 It is NOT necessary to send separate checks for each item billed.
 One check can be remitted for the entire Amount Due.

INTEREST for Period Ending 2010-01

| | |
|-------------------------|---------------|
| Balance Less Payments | 890.00 |
| Interest .50% per month | 4.45 |
| Current Unpaid balance | 894.45 |

If there is an outstanding balance, an interest charge of 0.5% is accrued on balances exceeding \$100.00.

CHARGES for Period Ending 2010-01

| Date | Description | Invoice No. | Reference | Amount |
|---------------------------------------|-----------------------------|-------------|------------|---------------|
| Bookkeeping | | | | |
| 01-30-2010 | Adjustments | 1234.00 | adj | 20.00- |
| Examinations | | | | |
| 01-26-2010 | Exam | 12345.00 | OA Fee | 250.00 |
| Membership | | | | |
| 01-10-2010 | New Member Apps & Dues | 11221.00 | 12/09 chgs | 60.00 |
| Information Systems Department | | | | |
| 01-20-2010 | Support, Services, and Fees | 123456.00 | 123456.00 | 10.00 |
| Risk Management | | | | |
| 01-15-2010 | General Liability | 66112.00 | 90111 | 25.50 |
| Supply Department | | | | |
| 01-28-2010 | Merchandise | 622201.00 | 622201.00 | 31.70 |
| 6 Total Charges | | | | 357.20 |

Miscellaneous Adjustments
 Operations Analyst Fees
 Application and Dues Fees - refer to Fraternal Unit Billing.
 Charges are generated based on LCL.net transmissions.
 Monthly Support Fee
 Risk Pool and General Liability Charges
 Catalog Sales Merchandise/Shipping Charges
 Total Charges

*****Amount Due 1,251.65**

Previous Unpaid Balance less Payments plus Interest plus Total Charges equals Amount Due

F.Y.I.

Messages and Phone Numbers

CHECKLISTS FOR RECORDERS

MAY

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| | Recorder secures Bank statement(s) from bank showing transactions through April 30. |
| | Audit Committee meeting. |
| | Depreciate Chapter Paraphernalia. |
| | Input Chapter Elected and Appointed Officers and Chairmen into Moose International Admin. Site. |
| | Monthly Report transmitted by Recorder no later than May 10th . Manual Audit Report due by the 12th. |
| | Recorder, Senior Regent and Secretary/Treasure go to the bank(s) to have new signature card(s) prepared, and authorized Officers names changed on all accounts, as well as safety deposit box and certificate of deposit and all other securities, if applicable. |
| | Risk Pool Insurance statements sent around May 1 st . |
| | Membership/Retention Committee Activity Night. |
| | Immediately after a favorable ballot, Recorder transmits all newly enrolled and re-enrolled members. Recorder contacts new members and offers congratulations and extends an invitation to Welcome Reception. |
| | Chapter Development Committee meetings. |
| | Board of Officer's meeting with Committee Chairmen to prepare the Calendar. |
| | The Green Cap/Ways and Means Committee Activity Night shall be scheduled any time during the months of February, March or April. Neither meeting shall conflict with the regularly scheduled monthly Committee Activity Night. |
| | Board of Officer's meeting. |
| | Second meeting of the month. |
| | Recorder shall close her books as of 8:00 a.m. on the last business day of the month. Books should be totaled and balanced. |
| | Last bank deposit is made on the last business day of the month. The Recorder shall make verify the bank deposit is made on time so that it shows as a deposit on the last business day of the month. (Many banks use a cut-off time for the transaction of business. For example, any deposit made at the ABC Bank after 2:00 P.M. on the last day of the month may show as a deposit on the first day of the next month.) |
| | 2-HOTT Training Sessions – The schedule with exact dates, places and times is located on the webpage. The Recorders who do not hold the Star Recorder degree or Call Card for the degree must attend a two (2) day 2-HOTT Hands On Technical Training Session each year while serving as Recorder to qualify for personal honors. Star Recorders, holding the office of Recorder, wishing to hold consecutive terms as Recorder shall attend a 2-HOTT session every other year. All co-workers in good standing are encouraged to attend. |
| | Women of the Moose Training Sessions – The schedule with exact dates, places and times is located on the webpage. The Recorder shall attend the Women of the Moose Training Session each year while serving as Recorder to qualify for personal honors. The Senior Regent and Junior Graduate Regent are also required to attend to qualify for personal honors. All co-workers in good standing are encouraged to attend. |

JUNE

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| | Recorder secures Bank statement(s) from bank showing transactions through May 31. |
| | Audit Committee meeting. |
| | Input any changes/updates to Chapter Elected and Appointed Officers and Chairmen onto Moose International Admin. site. |
| | Monthly Report transmitted by Recorder no later than June 10th . Manual Audit Report due by the 12th. |
| | Publicity Committee Activity Night. |
| | Immediately after a favorable ballot, Recorder transmits all newly enrolled and re-enrolled members. Recorder contacts new members and offers congratulations and extends an invitation to Welcome Reception. |
| | Chapter Development Committee meetings. |
| | Board of Officer's Meeting. |
| | Second meeting of the month. |
| | Order Academy of Friendship Rings (If Applicable). |
| | Risk Pool Insurance Premium paid? |
| | Visit the Moose International web site at http://www.mooseintl.org/portal/news/form990.asp to determine if it is necessary to file the form 990, 990-EZ or 990N for 2010. Additional information can be found on the web site regarding filing. This form shall be filed with the Internal Revenue Service prior to September 15, 2010 . |
| | Recorder shall close her books as of 8:00 a.m. on the last business day of the month. Books should be totaled and balanced. |
| | Last bank deposit is made on the last business day of the month. The Recorder shall make verify the bank deposit is made on time so that it shows as a deposit on the last business day of the month. (Many banks use a cut-off time for the transaction of business. For example, any deposit made at the ABC Bank after 2:00 P.M. on the last day of the month may show as a deposit on the first day of the next month.) |
| | International Conference, Nashville, Tennessee July 2-7, 2010. |

JULY

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| | Recorder secures Bank statement(s) from bank showing transactions through June 30. |
| | Audit Committee meeting. |
| | Input any changes/updates to Chapter Elected and Appointed Officers and Chairmen onto Moose International Admin. site. |
| | Monthly Report transmitted by Recorder no later than July 10th . Manual Audit Report due by the 12th. |
| | Youth Involvement Committee Activity Night. |
| | Immediately after a favorable ballot, Recorder transmits all newly enrolled and re-enrolled members. Recorder contacts new members and offers congratulations and extends an invitation to Welcome Reception. |
| | Chapter Development Committee meetings. |
| | Board of Officer's meeting. |
| | Second meeting of the month. |

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| | Order Red Stole (If applicable). |
| | IRS Form 941 should be remitted to Internal Revenue Service by July 31. |
| | Recorder shall close her books as of 8:00 a.m. on the last business day of the month. Books should be totaled and balanced. |
| | Last bank deposit is made on the last business day of the month. The Recorder shall make verify the bank deposit is made on time so that it shows as a deposit on the last business day of the month. (Many banks use a cut-off time for the transaction of business. For example, any deposit made at the ABC Bank after 2:00 P.M. on the last day of the month may show as a deposit on the first day of the next month.) |

AUGUST

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| | Recorder secures Bank statement(s) from bank, showing transactions through July 31. |
| | Audit Committee meeting. |
| | Input any changes/updates to Chapter Elected and Appointed Officers and Chairmen onto Moose International Admin. site. |
| | Monthly Report transmitted by Recorder no later than August 10th . Manual Audit Report due by the 12th. |
| | Academy of Friendship Committee Activity Night. |
| | Immediately after a favorable ballot, Recorder transmits all newly enrolled and re-enrolled members. Recorder contacts new members and offers congratulations and extends an invitation to Welcome Reception. |
| | Chapter Development Committee meetings. |
| | Board of Officer's meeting. |
| | Second meeting of the month. |
| | Recorder shall close her books as of 8:00 a.m. on the last business day of the month. Books should be totaled and balanced. |
| | Last bank deposit is made on the last business day of the month. The Recorder shall make verify the bank deposit is made on time so that it shows as a deposit on the last business day of the month. (Many banks use a cut-off time for the transaction of business. For example, any deposit made at the ABC Bank after 2:00 P.M. on the last day of the month may show as a deposit on the first day of the next month.) |

SEPTEMBER

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| | Recorder secures Bank statement(s) from bank showing transactions through August 31. |
| | Audit Committee Meeting. |
| | Input any changes/updates to Chapter Elected and Appointed Officers and Chairmen onto Moose International Admin. site. |
| | Monthly Report transmitted by Recorder no later than September 10th . Manual Audit Report due by the 12th. |
| | Star Recorder Committee Activity Night. |
| | Immediately after a favorable ballot, Recorder transmits all newly enrolled and re-enrolled members. Recorder contacts new members and offers congratulations and extends an invitation to Welcome Reception. |
| | IRS Form 990 must be sent to Internal Revenue Service by September 15th . |

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| | Chapter Development Committee meetings. |
| | Board of Officer's meeting. |
| | Second meeting of the month. |
| | Recorder shall close her books as of 8:00 a.m. on the last business day of the month. Books should be totaled and balanced. |
| | Last bank deposit is made on the last business day of the month. The Recorder shall make verify the bank deposit is made on time so that it shows as a deposit on the last business day of the month. (Many banks use a cut-off time for the transaction of business. For example, any deposit made at the ABC Bank after 2:00 P.M. on the last day of the month may show as a deposit on the first day of the next month.) |

OCTOBER

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| | Recorder secures Bank statement(s) from bank showing transactions through September 30. |
| | Audit Committee Meeting. |
| | Immediately after a favorable ballot, Recorder transmits all newly enrolled and re-enrolled members. Recorder contacts new members and offers congratulations and extends an invitation to Welcome Reception. |
| | Monthly Report transmitted by Recorder no later than October 10th . Manual Audit Report due by the 12th. |
| | Mooseheart/Moosehaven Committee Activity Night. |
| | Immediately after a favorable ballot, Recorder transmits all newly enrolled and re-enrolled members. Recorder contacts new members and offers congratulations and extends an invitation to Welcome Reception. |
| | Chapter Development Committee meetings. |
| | Board of Officer's meeting. |
| | Second meeting of the month. |
| | IRS Form 941 should be remitted to Internal Revenue Service by October 31. |
| | Recorder shall close her books as of 8:00 a.m. on the last business day of the month. Books should be totaled and balanced. |
| | Last bank deposit is made on the last business day of the month. The Recorder shall make verify the bank deposit is made on time so that it shows as a deposit on the last business day of the month. (Many banks use a cut-off time for the transaction of business. For example, any deposit made at the ABC Bank after 2:00 P.M. on the last day of the month may show as a deposit on the first day of the next month.) |

NOVEMBER

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| | Recorder secures Bank statement(s) from bank showing transactions through October 31. |
| | Audit Committee Meeting. |
| | Monthly Report transmitted by Recorder no later than November 10th . Manual Audit Report due by the 12th. |
| | Input any changes/updates to Chapter Elected and Appointed Officers and Chairmen onto Moose International Admin. site. |
| | College of Regents Committee Activity Night. |
| | Immediately after a favorable ballot, Recorder transmits all newly enrolled and re-enrolled members. |

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| | Recorder contacts new members and offers congratulations and extends an invitation to Welcome Reception. |
| | Chapter Development Committee meetings. |
| | Board of Officer's meeting. |
| | Second meeting of the month. |
| | Recorder shall close her books as of 8:00 a.m. on the last business day of the month. Books should be totaled and balanced. |
| | Last bank deposit is made on the last business day of the month. The Recorder shall make verify the bank deposit is made on time so that it shows as a deposit on the last business day of the month. (Many banks use a cut-off time for the transaction of business. For example, any deposit made at the ABC Bank after 2:00 P.M. on the last day of the month may show as a deposit on the first day of the next month.) |

DECEMBER

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| | Recorder secures Bank statement(s) from bank showing transactions through November 30. |
| | Audit Committee Meeting. |
| | Input any changes/updates to Chapter Elected and Appointed Officers and Chairmen onto Moose International Admin. site. |
| | Monthly Report transmitted by Recorder no later than December 10th . Manual Audit Report due by the 12th. |
| | Community Service Committee Activity Night. |
| | Immediately after a favorable ballot, Recorder transmits all newly enrolled and re-enrolled members. Recorder contacts new members and offers congratulations and extends an invitation to Welcome Reception. |
| | Chapter Development Committee meetings. |
| | Board of Officer's meeting. |
| | Second meeting of the month. |
| | Recorder shall close her books as of 8:00 a.m. on the last business day of the month. Books should be totaled and balanced. |
| | Last bank deposit is made on the last business day of the month. The Recorder shall make verify the bank deposit is made on time so that it shows as a deposit on the last business day of the month. (Many banks use a cut-off time for the transaction of business. For example, any deposit made at the ABC Bank after 2:00 P.M. on the last day of the month may show as a deposit on the first day of the next month.) |

JANUARY

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| | Recorder secures Bank statement(s) from bank showing transactions through December 31. |
| | Audit Committee Meeting. |
| | Input any changes/updates to Chapter Elected and Appointed Officers and Chairmen onto Moose International Admin. site. |
| | Monthly Report transmitted by Recorder, no later than January 10th . Manual Audit Report due by the 12th. |

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| | Educational Advancement Committee Activity Night. |
| | Immediately after a favorable ballot, Recorder transmits all newly enrolled and re-enrolled members. Recorder contacts new members and offers congratulations and extends an invitation to Welcome Reception. |
| | Chapter Development Committee meetings. |
| | Board of Officer's meeting. |
| | Second meeting of the month. |
| | Senior Regent announces Nominating Committee, date, time, place of first, second and third Nominating Committee meeting and requests co-workers to submit their names for an Elected Office. |
| | IRS Forms 940 and 941 must be filed with Internal Revenue Service by January 31, 2011. |
| | IRS Form W-2 prepared for the 2009-2010 Recorder for any monies received between January 1, 2010 and April 30, 2010. Form W-2 prepared for the 2010-2011 Recorder for any monies received between May 1, 2010 and December 31, 2011. |
| | IRS Form 1099 to be mailed to recipients by January 31. |
| | Recorder shall close her books as of 8:00 a.m. on the last business day of the month. Books should be totaled and balanced. |
| | Last bank deposit is made on the last business day of the month. The Recorder shall make verify the bank deposit is made on time so that it shows as a deposit on the last business day of the month. (Many banks use a cut-off time for the transaction of business. For example, any deposit made at the ABC Bank after 2:00 P.M. on the last day of the month may show as a deposit on the first day of the next month.) |

FEbruary

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| | Recorder secures Bank statement(s) from bank showing transactions through January 31. |
| | Audit Committee Meeting. |
| | Input any changes/updates to Chapter Elected and Appointed Officers and Chairmen onto Moose International Admin. site. |
| | Monthly Report transmitted by Recorder no later than February 10th . Manual Audit Report due by the 12th. |
| | Family Involvement Committee Activity Night. |
| | Immediately after a favorable ballot, Recorder transmits all newly enrolled and re-enrolled members. Recorder contacts new members and offers congratulations and extends an invitation to Welcome Reception. |
| | First Nominating Committee meeting. |
| | Chapter Development Committee meetings. |
| | Board of Officer's meeting. |
| | Second meeting of the month. |
| | IRS Form W-3 should be remitted to Internal Revenue Service by February 28. |
| | IRS Form 1096 should be remitted to Internal Revenue Service by February 28. |

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| | Second Nominating Committee meeting. |
| | Recorder shall close her books as of 8:00 a.m. on the last business day of the month. Books should be totaled and balanced. |
| | Last bank deposit is made on the last business day of the month. The Recorder shall make verify the bank deposit is made on time so that it shows as a deposit on the last business day of the month. (Many banks use a cut-off time for the transaction of business. For example, any deposit made at the ABC Bank after 2:00 P.M. on the last day of the month may show as a deposit on the first day of the next month.) |

MARCH

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| | Recorder secures Bank statement(s) from bank showing transactions through February 28. |
| | Audit Committee Meeting. |
| | Input any changes/updates to Chapter Elected and Appointed Officers and Chairmen onto Moose International Admin. site. |
| | Third Nominating Committee meeting. |
| | Monthly Report transmitted by Recorder no later than March 10th . Manual Audit Report due by the 12th. |
| | Moose Charities Committee Activity Night – include Slate of Nominees to be read at this meeting. |
| | Immediately after a favorable ballot, Recorder transmits all newly enrolled and re-enrolled members. Recorder contacts new members and offers congratulations and extends an invitation to Welcome Reception. |
| | Chapter Development Committee meetings. |
| | Board of Officer's meeting. |
| | Second meeting of the month– including election. |
| | Recorder shall close her books as of 8:00 a.m. on the last business day of the month. Books should be totaled and balanced. |
| | Last bank deposit is made on the last business day of the month. The Recorder shall make verify the bank deposit is made on time so that it shows as a deposit on the last business day of the month. (Many banks use a cut-off time for the transaction of business. For example, any deposit made at the ABC Bank after 2:00 P.M. on the last day of the month may show as a deposit on the first day of the next month.) |

APRIL

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| | Recorder secures Bank statement(s) from bank showing transactions through March 31. |
| | Audit Committee Meeting. |
| | Input any changes/updates to Chapter Elected and Appointed Officers and Chairmen onto Moose International Admin. site. |
| | Monthly Report transmitted by Recorder no later than April 10th . Manual Audit Report due by the 12th. |
| | Health Awareness Committee Activity Night. |
| | Immediately after a favorable ballot, Recorder transmits all newly enrolled and re-enrolled members. Recorder contacts new members and offers congratulations and extends an invitation to Welcome Reception. |

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| | Chapter Development Committee meetings. |
| | Board of Officer's meeting. |
| | Second meeting of the month. |
| | Installation. |
| | IRS Form 941 must be filed with the Internal Revenue Service by April 30. |
| | Recorder shall close her books as of 8:00 a.m. on the last business day of the month. Books should be totaled and balanced. |
| | Last bank deposit is made on the last business day of the month. The Recorder shall make verify the bank deposit is made on time so that it shows as a deposit on the last business day of the month. (Many banks use a cut-off time for the transaction of business. For example, any deposit made at the ABC Bank after 2:00 P.M. on the last day of the month may show as a deposit on the first day of the next month.) |

MAY 2009

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| | Recorder secures Bank statement(s) from bank showing transactions through April 30. |
| | Audit Committee Meeting. |
| | Depreciate Chapter Paraphernalia. |
| | Input 2011 Elected and Appointed Officers and Chairmen onto Moose International Admin. site. |
| | Monthly Report transmitted by Recorder no later than May 10th . |
| | Watch for Risk Pool Insurance statements. |
| | Membership/Retention Committee Activity Night. |
| | Immediately after a favorable ballot, Recorder transmits all newly enrolled and re-enrolled members. Recorder contacts new members and offers congratulations and extends an invitation to Welcome Reception. |
| | Board of Officer's meeting with Committee Chairmen to prepare the Calendar. |
| | Chapter Development Committee meetings. |
| | Board of Officer's meeting. |
| | Second meeting of the month. |
| | Recorder shall close her books as of 8:00 a.m. on the last business day of the month. Books should be totaled and balanced. |
| | Last bank deposit is made on the last business day of the month. The Recorder shall make verify the bank deposit is made on time so that it shows as a deposit on the last business day of the month. (Many banks use a cut-off time for the transaction of business. For example, any deposit made at the ABC Bank after 2:00 P.M. on the last day of the month may show as a deposit on the first day of the next month.) |

Notes
