

To: Administrators, Recorders, Moose Legion Secretaries, Trainers, Clericals, Etc.

The attached listing of Parent Accounts, Sub-accounts and explanations of Accounts for use with the Loyal Order of Moose Version of QuickBooks is meant for one purpose and one purpose only. That is to be used as a Guideline when adding Sub-accounts to Parent Accounts and the sequence in which the Sub-accounts should be added.

It is in no way meant to be the exact list of Account Numbers each unit is to be using.

The easiest way to determine the proper numbering of Sub-accounts, is to find the Parent Account the Sub-account will be attached to and use the first two numbers of the Parent Account as the first two numbers of the Sub-account. I.e. *The first two numbers of a Sub-account you wish to attach to 1000.00 Cash would be 10* . The last two numbers of the account can be whatever you decide they should be and must be followed with .00 This is the reason that on the Account Number listing, some of the Sub-accounts are listed as 10__ .00. We want you to be able to add your own choice of the second two numbers and set up your own Account number sequence.

Sub-account numbers should consist of: (Four Numbers, a Period and Two Zeros.)

Example: 1005.00

Important things to remember:

- All Sub-accounts must be attached to a Parent Account.
- All Sub-accounts must end in .00 .
- **No** Parent Accounts may be added.
- **No** Parent Accounts may be deleted.
- If the name of a Parent Account or a Sub-account does not match the use for the **Type of Fraternal Unit, I.e. Lodge, Chapter or Moose Legion**, the name of the Sub-account can be changed, but the Parent Account Number must remain in it's original form.
- Example: Chapters may change the **NAME** of Account 1800.00 to "Chapter Paraphernalia".
- No Sub-accounts of Sub-accounts are to be added for any reason.

Accounts and Sub-accounts not pertaining to your Type of Fraternal Unit, should be made inactive by:

- 1) Open the **Chart of Accounts**.
- 2) Highlight the Account you wish to make inactive.
- 3) Click the **Account** Button in the lower left corner of the Chart of Accounts Screen.
- 4) Click **Make Account Inactive** in the Pop up box.

To make an Account active again:

- 1) Open the **Chart of Accounts**.
- 2) Click in the box next to: **Include Inactive** at the bottom of the Chart of Accounts Screen to put a check mark in the box. (*The Inactive Accounts will appear on the screen*)
- 3) Highlight the Account you wish to make active.
- 4) Click the **Account** Button in the lower left corner of the Chart of Accounts Screen.
- 5) Click **Make Account Active** in the Pop up box.

To hide the inactive Accounts, Click in the box next to: **Include Inactive** at the bottom of the Chart of Accounts Screen to remove the check mark. (*The Inactive Accounts will disappear from the screen*)

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Chart of Accounts Suggestions

1000.00 **Cash**

This is the accumulation account for all Cash Accounts. Sub-accounts that should be attached to Parent account 1000.00, so the balances will roll up into 1000.00 creating an accumulated balance for all Cash Accounts may include:

- 1005.00** **General Checking**---All Fraternal Unit Funds and Social Quarters Funds are deposited to this Account. All Fraternal Unit Checks are written from this Account.
(All Fraternal Unit Types)
- 10___.00** **Bingo Checking**---All Funds derived from Bingo Games are deposited to this Account. All Bingo expenditures and Donations are paid with Checks written on this Account.
(Any Fraternal Unit holding Bingo Games)
- 10___.00** **Gaming Checking**---This could be Pull Tab Account or some other form of gaming for which your State requires a separate dedicated Checking Account. All Income from this Gaming should be deposited to this Account and all Gaming expenditures and Donations are paid by Check from this Account.
(Any Fraternal Unit required to have separate Gaming Checking)
- 10___.00** **Savings Cash**---Funds deposited to a regular Savings Account are listed in this Account. A dispensation from the General Governor is required to add funds to or remove funds from this Account.
(Any Fraternal Unit with Funds in Savings Accounts)
- 10___.00** **CDs – Cash**---CDs purchased with Fraternal Unit Funds are listed in this Account. A dispensation from the General Governor is required to remove funds from or to purchase CDs.
(Any Fraternal Unit with Certificates of Deposit)
- 10___.00** **Petty Cash**---Funds kept on hand at the Fraternal Unit for operating capital. This Account should be replenished with a Fraternal Unit Check to maintain the balance established by the House Committee for this Account.
(Lodges & Moose Legions—Chapters are not allowed to have Petty Cash.)

1100.00 **Receivables**

This is the accumulation account for all Accounts Receivable Accounts. Sub-accounts that should be attached to Parent account 1100.00, so the balances will roll up into 1100.00 creating an accumulated balance for all Accounts Receivable may include:

- 1105.00** **NSF Checks**---All NSF Checks are entered into this Account via whichever NSF Check entry system you choose to use. Re-payment of NSF Check amounts are also deposited to this Account number. (NSF Charges and Fees are charged and deposited to other Accts.)
(All Fraternal Units)
- 11___.00** An Accounts Receivable Account may be created for any other funds owed the Fraternal Unit.
(All Fraternal Units)

1199.00 Undeposited Funds

All monies received by the Fraternal Unit must have a Custom Sales Receipt or Dues Receipt created in QuickBooks using Item numbers corresponding with Account numbers. This puts the Dollar amounts of the receipts into Account 1199.00. Deposits are created from the funds listed in Account 1199.00 and deposited to the various Checking Accounts of the Fraternal Unit.

(No Sub-accounts should be attached to this Parent account)

(All Fraternal Units)

1300.00 Inventory

This is the accumulation account for all Inventory Accounts. Sub-accounts that should be attached to Parent account 1300.00, so the balances roll up into 1300.00 creating an accumulated balance for all Inventories may include:

(These Accounts should be adjusted monthly to reflect the Inventory Values from the monthly Inventory compiled by the Trustees----General Laws Sec. 40.1)

- 13___.00 **Social Quarters Inventory**---Inventory Value of all Resale and Miscellaneous items used for Social Quarters operation.
(Lodge Only)
- 13___.00 **Kitchen Inventory**---Inventory Value of all Resale and Miscellaneous items used for Food Service operations.
(Lodge Only)
- 13___.00 **Bingo Inventory**---Inventory Value of all Bingo Supplies and Prizes associated with Bingo operations.
(Any Fraternal Unit holding Bingo Games)
- 13___.00 **Gaming Inventory**---Inventory Value of all Gaming supplies and Prizes associated with Gaming operations.
(Any Fraternal Unit having Gaming Supplies)
- 13___.00 **Resale Merchandise**---Inventory Value of Fraternal Unit Merch. For resale to Members.
(Any Fraternal Unit with Resale Merchandise Supplies)

1500.00 Due from other Fraternal Units

This is the accumulation account for all Funds owed to your Fraternal Unit by another unit within the Loyal Order of Moose. Sub-accounts that should be attached to Parent account 1500.00, so the balances roll up into 1500.00 creating an accumulated balance for all Funds due from other Fraternal Units may include:

- 15___.00 Any Debt owed your Fraternal Unit by another Unit of the Loyal Order of Moose.
(All Fraternal Units)

1700.00 Building and Property

This is the accumulation account for the value of all Real Estate owned and improvements. Sub-accounts that should be attached to Parent account 1700.00, so the balances roll up into 1700.00 creating an accumulated balance for all Real Estate owned and improvements may include:

- 17___.00 **Lodge Home/Building**---The appraised value of any Lodge Home owned by the Fraternal Unit.
(Lodge Only)
- 17___.00 **Other Property**---The value of any other property owned by the Fraternal Unit.
(Lodge Only)
- 17___.00 **Building Lease and Improvements**---The value of any Building Lease or Improvements to the Fraternal Unit Lodge Home or other property.
(Lodge Only)

1800.00 Furniture, Fixtures and Equipment

This is the accumulation account for the value of all Furniture, Fixtures and Equipment owned by the Fraternal Unit as well as the Accumulated Depreciation account for the Depreciation applied to that value if applicable. Sub-accounts that should be attached to Parent account 1800.00, so the balances roll up into 1800.00 creating an accumulated balance for all Furniture, Fixtures and Equipment may include:

- 18___.00 **Furniture, Fixtures and Equipment**---The value of all Furniture, Fixtures and Equipment owned by the Fraternal Unit.
(All Fraternal Units) (Women of the Moose may change the name of this Account to "Chapter Paraphernalia")
- 18___.00 **Accumulated Depreciation**---The Depreciation applied against the value of the Furniture, Fixtures and Equipment. (Chapter Paraphernalia for Chapters)
(At the present time only the Chapters are to be doing the yearly depreciation.)

2000.00 Accounts Payable

This Account shows the current balance of all monies owed to Vendors by the Fraternal Unit. This Account is increased when you enter a Bill or Invoice in QuickBooks and is decreased when you enter a Check using the Pay Bill function to pay a previously entered Bill or Invoice.

(No Sub-accounts should be attached to this Parent Account)

(All Fraternal Units)

2050.00 Notes Payable

This Account is the accumulation account for all Notes payable to Financial Institutions by the Fraternal Unit. Sub-accounts that should be attached to Parent account 2050.00, so the balances roll up into 2050.00 creating an accumulated balance for all Notes Payable may include:

- 2055.00 **Mortgage**---The amount of a Mortgage owed a Financial Institution that is secured by the Lodge Home/Property.
(Lodge Only)
- 205___.00 **Any other Note owed by the Fraternal Unit.**
(Lodge Only)

2075.00 Other Payables

Any Funds owed by the Fraternal Unit other than Mortgage, Notes, Payroll and Benefit Liabilities, Sales Tax Liabilities or Liabilities Due other Fraternal Units. Sub-accounts may be added to this Parent Account as needed, but must be attached to Parent Account 2075.00.

(All Fraternal Units)

2200.00 Payroll and Benefit Liabilities

This is the accumulation account for all Payroll and Benefit Liabilities Accounts. Sub-accounts that should be attached to Parent account 2200.00, so the balances roll up into 2200.00 creating an accumulated balance for all Payroll and Benefit Liabilities may include:

- 2205.00 **Compensation – Admin, Rec & Sec**---Funds owed the Administrator, Recorder or Moose Legion Secretary as compensation for duties performed.
(All Fraternal Units)
- 2210.00 **Payroll Tax Liability**---Funds owed Federal, State or Local Governments for Payroll Taxes withheld and any employer portion of Payroll Taxes.
(All Fraternal Units)
- 22___.00 **Bingo Payroll & Benefits**---Any Payroll & Benefits Funds owed related to Bingo operations and payable from Bingo Checking.
(Any Fraternal Unit with Bingo Payroll)
- 22___.00 **Gaming Payroll & Benefits**---Any Payroll & Benefits Funds owed related to Gaming operations and payable from Gaming Checking.
(Any Fraternal Unit with Gaming Payroll)

2250.00 Real Estate Tax Liabilities

This Account is used for Real Estate Tax Liabilities owed by the Fraternal Unit on the Lodge Home/Building and/or Other property owned.

(No Sub-accounts should be added to this Parent Account)

(Lodge Only)

2300.00 Other Liabilities

This is the accumulation account for Tax Liabilities not covered by Payroll and Benefit Liabilities or Real Estate Tax Liabilities. Sub-accounts that should be attached to Parent account 2300.00, so the balances roll up into 2300.00 creating an accumulated balance for all Other Liabilities may include:

2305.00 Sales Tax Liabilities---Taxes owed by the Fraternal Unit on Business related sales

(All Fraternal Units)

23___.00 Local Tax Liabilities---Liabilities specific to a Government Agency in your State, County, Township or City

(All Fraternal Units)

2500.00 Due to Other Fraternal Units

This is the accumulation account for all Funds due to Moose Charities, Moose International or other Fraternal Units. Sub-accounts that should be attached to Parent account 2500.00, so the balances roll up into 2500.00 creating an accumulated balance of all Funds due other Fraternal Units may include:

2505.00 Endowment – Moose Charities---Endowment Fund money collected by the Fraternal Unit are deposited into this Sub-account. Checks written monthly to Moose Charities to forward the Endowment Fund monies are charged against this Account number also.

(All Fraternal Units)

2510.00 Application Fees to MI---Application Fees received by the Fraternal Unit are deposited to this Sub-account. Application Fees payable to MI on the Monthly Consolidated Statement are charged against this Sub-account when paying the Consolidated Statement.

(All Fraternal Units)

2515.00 ABCD/Per Capita due to MI---Moose International's portion of the yearly Membership Dues (ABCD) received by the Fraternal Unit are deposited to this Sub-account. ABCD/Per Capita payable to MI on the monthly Consolidated Statement are charged against this Sub-account when paying the Consolidated Statement.

(All Fraternal Units)

2554.00 Home Chapter

Home Chapter no longer exists and this Account number should not be used.

(Should not be used by any Fraternal Unit)

3000.00 Opening Bal Equity

This Account is for entering account balances in the initial setup of a New QuickBooks Company, correcting an opening account balance that was entered wrong, entering outstanding Bills and Checks during the Initial setup.

(No Sub-accounts should be attached to this Parent Account)

(All Fraternal Units) (Should not be used after Initial Setup except to correct Beginning Balances that were entered wrong.)

3900.00 Retained Earnings

Do not touch this account. Do not add Sub-accounts or alter it in any way.

4000.00 *Dues and Fees Income*

This is the accumulation account for the Fraternal Unit portion of all Dues and Fees received. Sub-accounts that should be attached to Parent account 4000.00, so the balances roll up into 4000.00 creating an accumulated balance of all Fraternal Unit Dues and Fees received may include:

- 4005.00 Membership Dues**---The Fraternal Unit portion of all Dues electronically deposited to the Fraternal Unit Checking Account or received as part of the Application and Enrollment process.
(All Fraternal Units)
- 4010.00 Application Fee**---The Fraternal Unit portion of the Application Fees received as part of the Application and Enrollment process, if applicable.
(Chapters Only)
- 4015.00 Life Membership**---The Fraternal Unit portion of the Life Membership Dues of a Member applying to become a Life Member.
(All Fraternal Units)
- 4020.00 Acceptance Fee**---The Fee received from a Paid Life Member or a 250 Sponsor Life Member (50 yr Life Members are exempt) to the receiving Fraternal Unit.
(All Fraternal Units) (The Acceptance Fee is waved for 50 year Life Members.)
- 4025.00 Transfer Fee**---The Fee paid by a Member to the receiving Fraternal Unit with the Application for Transfer.
(All Fraternal Units) (The Transfer Fee is waved for 50 year Chapter Life Members)

4050.00 *Home Chapter Dues and Fees*

Home Chapter no longer exists and this Account number should not be used.
(Should not be used by any Fraternal Unit)

4200.00 *Sales Income*

This is the accumulation account for all Sales Income derived from the sale of Fraternal Unit Merchandise. Sub-accounts that should be attached to Parent account 4200.00, so the balances roll up into 4200.00 creating an accumulated balance of Sales Income from Fraternal Unit Merchandise Sales may include:

- 42___.00 Resale Merchandise**---May include Hats, Shirts, Can Coolers, Coats, Sweaters, Sweat Shirts, Etc. Some Fraternal Units will create a separate Sub-account for each Item type, that's up to you, but they should all be attached to 4200.00.
(All Fraternal Units)

4225.00 *Social Quarters Sales*

This is the accumulation account for all Social Quarters Sales Funds. Sub-accounts that should be attached to Parent account 4225.00, so balances roll up into 4225.00 creating an accumulated balance for Social Quarters Sales may include:

- 4230.00 Beer Sales**---Social Quarters Income from the sale of Beer.
(Lodge Only)
- 4235.00 Liquor Sales**---Social Quarters Income from the sale of Liquor.
(Lodge Only)
- 4240.00 Wine Sales**---Social Quarters Income from the sale of Wine.
(Lodge Only)
- 4245.00 Miscellaneous Merchandise Sales**---Social Quarters Income from the sale of Pop, Chips, Candy, Pizza, Nuts, Etc.
(Lodge Only)

4250.00 Kitchen Sales

This is the accumulation account for all Kitchen Sales Funds. Sub-accounts that should be attached to Parent account 4250.00, so balances roll up into 4250.00 creating an accumulated balance for Kitchen Sales may include:

- 4255.00 **Food Sales**---Kitchen Sales Income from Food Sales.
(All Fraternal Units might use this, but mainly Lodge)
- 4260.00 **Enrollment/Celebration Meals**---Re-imbusement for Enrollment or Celebration meals from the Fraternal Unit.
(Lodge Only) (Used to record reimbursements for Lodge Kitchen Resale Merchandise used for Enrollment or Celebration meals.)

4300.00 Donations Received

All Donations received by the Fraternal Unit should be deposited into the General Checking Account using this Account number.

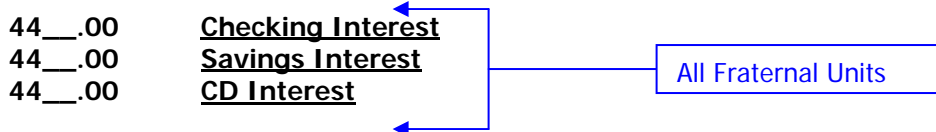
(All Fraternal Units)

4400.00 Investment Income

All Interest Income on Checking, Savings, CDs, Etc. should be entered in the Interest Earned Field of the begin Reconciliation Box under the Banking Navigator using this Account number or a Sub-account number when reconciling your monthly Bank Statement.

(All Bank Accounts are to be reconciled, not just the Checking Accounts)

Sub-accounts that should be attached to Parent account 4400.00, so balances roll up into 4400.00 creating an accumulated balance for Investment Income may include:



4500.00 Bingo Income

This is the accumulation account for all funds received from the Bingo function of the Fraternal Unit. Sub-accounts that should be attached to Parent account 4500.00, so balances roll up into 4500.00 creating an accumulated balance for Bingo Income may include:

- 4505.00 **Admission and Card Sales**---All funds received from Admission Charges or the sale of Bingo Cards.
(All Fraternal Units holding Bingo Games)
- 4510.00 **Bingo Merchandise Sales**---All funds received from the sale of Ink Daubers, Bingo Chips, Novelties, Etc.
(All Fraternal Units selling Merchandise At Bingo Games)
- 4515.00 **Bingo Concession Receipts/Sales**---All funds received from the sale of Food, Beverages, Etc.
(All Fraternal Units selling Food & Beverages at Bingo Games)

4550.00 Gaming Income

This is the accumulation account for all funds received from the gaming functions of the Fraternal Unit. Sub-accounts that should be attached to Parent account 4550.00, so balances roll up into 4550.00 creating an accumulated balance for Gaming Income may include:

- 45__.00 **Pull Tab Income**---Net profit from the sale of Pull Tabs.
(Any Fraternal Unit selling Pull Tabs)
- 45__.00 **Raffle Income**---Income received from Raffles by the Fraternal Unit.
(Any Fraternal Unit)

4600.00 Other Income

This is the accumulation account for all funds received from miscellaneous income. Sub-accounts that should be attached to Parent account 4600.00, so balances roll up into 4600.00 creating an accumulated balance for Other Income may include:

- 4605.00 **Vending**---Funds received from sales of Items sold via a Vending Machine.
(Lodge Only)
- 4610.00 **Youth Club Receipts**---Funds received from Youth Club Dues and Functions.
(Lodge Only)
- 46___.00 **Other Miscellaneous Income**---Income not fitting the criteria for other Income Accounts.
(Any Fraternal Unit)

4700.00 Special Project & Committee Income

This is the accumulation account for all funds received from Special Projects & Committees. Sub-accounts that should be attached to Parent account 4700.00, so balances roll up into 4700.00 creating an accumulated balance for other Special Proj & Committee Income may include:

- 47___.00 **Moose Legion Committee Income**
(Lodge Only)
- 47___.00 **PEP Committee Income**
(Chapter Only)
- 47___.00 **Membership Committee Income**
(All Fraternal Units)

(Income Sub-accounts may be added for each Committee within the Fraternal Unit)

4800.00 Entertainment Income

This is the accumulation account for funds received as charges for Entertainment. Sub-accounts that should be attached to Parent account 4800.00, so balances roll up into 4800.00 creating an accumulated balance for Entertainment Income may include:

- 48___.00 **Cover Charges**---Fees charged Members to help defray the cost of bands.
(All Fraternal Units)
- 48___.00 **Show Tickets**---Fees received from Members for the purchase of Tickets to Specialty Shows booked by the Fraternal Unit.
(All Fraternal Units)
- 48___.00 **New Years Eve**---The portion of the New Years Eve Tickets charged to pay for the Entertainment.
(All Fraternal Units)

4900.00 Sales Tax Receipts

Account Number 4900.00 should be made inactive and not used. Sales Tax received is not Income for the Fraternal Unit, but is a Current Liability and should be Deposited and Paid Through the Sales Tax Liability Account 2305.00

5000.00 Cost of Goods Sold

This Account may be used for purchase of Fraternal Unit Resale Merchandise. I.e. Hats, Shirts, Coats, Etc. If Sub-accounts are created for each type of Merchandise, the Sub-accounts must be attached to Parent account 5000.00, thus making account 5000.00 the accumulation account for all Fraternal Unit Resale Merchandise Cost of Goods Sold.



5025.00 Social Quarters Cost/Goods Sold

This is the accumulation account for all Social Quarters Cost of Goods Sold Sub-accounts. Sub-accounts that should be attached to Parent account 5025.00, so the balances roll up into 5025.00 creating an accumulated balance for all Social Quarters Cost of Goods Sold may include:

- 5030.00 **Beer – Cost of Goods Sold**---All Beer products purchased for resale in the Social Quarters.
(Lodge Only)
- 5035.00 **Liquor – Cost of Goods Sold**---All Liquor products purchased for resale in the Social Quarters.
(Lodge Only)
- 5040.00 **Wine – Cost of Goods Sold**---All Wine products purchased for resale in the Social Quarters.
(Lodge Only)
- 5045.00 **Misc. Merchandise – Cost of Goods Sold**---All other products purchased for resale in the Social Quarters. I.e. Pop, Candy, Chips, Pizza, Nuts, Etc.
(Lodge Only)

5050.00 Kitchen Cost of Goods Sold

All Food products purchased for resale from the Kitchen. Sub-accounts may be added to this Parent account as long as they are attached to 5050.00, so the balances roll up into 5050.00 creating an accumulation account for all Kitchen Cost of Goods Sold.

(All Fraternal Units)

5100.00 Payroll & Benefit Expenses

This is the accumulation account for all Payroll Expenses associated with the Lodge side of the Fraternal Unit. Sub-accounts that should be attached to Parent account 5100.00, so balances roll up into 5100.00 creating an accumulated balance for all Lodge Payroll & Benefit expenses may include:

- 5105.00 **Admin, Rec & Sec Compensation**---All Compensation expenses paid to an Administrator, Recorder or Moose Legion Secretary.
(All Fraternal Units)
- 5110.00 **Salary Expense – Fraternal Unit**---All Salary & Benefit expense paid to Employees of the Fraternal Unit. I.e. Administrator Salary, Clerical Wages, Janitorial Wages or Lawn Care Wages.
(Lodge Only)
- 5115.00 **Payroll Tax Expense – Fraternal Unit**---All Payroll Tax expense paid to Federal, State or Local Agencies from Fraternal Unit Payroll.
(All Fraternal Units)

5125.00 Social Quarters Payroll & Benefit Expense

This is the accumulation account for all Payroll Expenses associated with Social Quarters Operations. Sub-accounts that should be attached to Parent account 5125.00, so balances roll up into 5125.00 creating an accumulated balance for all Social Quarters Payroll & Benefit expenses may include:

- 5130.00 **Social Quarters Salary Expense**---All Salary & Benefit expense paid to Social Quarters Employees.
(Lodge Only)
- 5135.00 **Social Quarters Payroll Taxes**---All Payroll Tax expense paid to Federal, State or Local Agencies from Social Quarters Payroll.
(Lodge Only)

5150.00 Kitchen Payroll & Benefit Expense

This is the accumulation account for all Payroll Expenses associated with Kitchen Operations. Sub-accounts that should be attached to Parent account 5150.00, so balances roll up into 5150.00 creating an accumulated balance for all Kitchen Payroll & Benefit expenses may include:

- 5160.00 **Kitchen Payroll & Benefit Expense**---All Salary & Benefit expense Paid to Kitchen Employees.
(Lodge Only)
- 5165.00 **Kitchen Payroll Taxes**---All Payroll Tax expense paid to Federal, State or Local Agencies from Kitchen Payroll.
(Lodge Only)

5200.00 Supplies & Misc Expense

This is the accumulation account for all Supplies & Miscellaneous Expenses associated with Moose Legion Celebrations, DEC Schools or SEC Schools. Sub-accounts that should be attached to Parent account 5200.00, so balances roll up into 5200.00 creating an accumulated balance for all Supplies & Miscellaneous Expenses may include:

- 5205.00 **Celebration Expense**---Expenses related to Moose Legion Celebrations.
(Moose Legion Only)
- 5210.00 **DEC Expenses**---Expenses related to Director's Educational Conference.
(Moose Legion Only)
- 5215.00 **SEC Expenses**---Expenses related to Secretaries Educational Conferences.
(Moose Legion Only)

(Lodges may change the names of these Accounts and use them as the Expense Accounts for such things as Janitor Supplies.) **(Office Supplies may be expensed using "General Administration Expense")**

5225.00 Social Quarters Supplies & Misc Expense

This is the accumulation account for all Social Quarters Supplies and Miscellaneous Expenses. Sub-accounts that should be attached to Parent account 5225.00, so balances roll up into 5225.00 creating an accumulated balance for all Social Quarters Supplies & Miscellaneous Expenses may include:

- 52___.00 **Draft Line Cleaning & Repair**---All expenses related to the cleaning and Maintenance of Draft Beer Systems.
(Lodge Only)
- 52___.00 **Cooler Repair**---All expenses related to repair of Social Quarters Cooler Equipment.
(Lodge Only)
- 52___.00 **Miscellaneous Social Quarters Supplies**---All expenses for Social Quarters Supplies not covered by Cost of Goods Sold. I.e. Ice, Plastic Glasses, Coasters, Napkins, Bar Glasses, Plastic Drink Stirrers, Condiment Picks, Etc.
(Lodge Only)

5250.00 Kitchen Supplies & Misc Expense

This is the accumulation account for all Kitchen Supplies & Miscellaneous Expenses. Sub-accounts that should be attached to Parent account 5250.00, so balances roll up into 5250.00 creating an accumulated balance for all Kitchen Supplies & Miscellaneous Expenses may include:

- 52___.00 **Kitchen Equipment Maintenance**---Exhaust System Cleaning, Fire Equipment inspection & Repair, Cooking Equipment Repair, Etc.
(Lodge Only)
- 52___.00 **Miscellaneous Kitchen Supplies**---Purchases of Dishwasher Supplies, Paper plates, Sundry Items, Fryer Oil, Etc.
(Lodge Only)
- 52___.00 **Dinnerware**---Purchases of Plates, Cups, Saucers, Etc.
(Lodge Only)
- 52___.00 **Silverware**---Purchases of Silverware
(Lodge Only)

5300.00 Donation Expense

This account number is for all Donation Expenditures made from the Fraternal Unit General Checking Account. Some States require a percentage of Gaming Revenue, such as Pull Tab and Bingo Revenue, be donated to Charity to qualify for a Gaming License for the Next Fiscal Year. Therefore, it is recommended you use your Pull Tab or Bingo Accounts to make donations if your State has this requirement.
(All Fraternal Units)

5400.00 General Administration Expense

This is the accumulation account for all General Administration Expenses. Sub-accounts that should be attached to Parent Account 5400.00, so balances roll up into 5400.00 creating an accumulated balance for all General Administration Expenses may include:

- 5405.00 **Bank Charges**---All Charges pertaining to banking accounts. I.e. Checks, Fees, Etc.
(All Fraternal Units)
- 5410.00 **Printing**---All expenses related to the Printing of Newsletters, Letters to the Membership, Tickets to events, Etc.
(All Fraternal Units)
- 5415.00 **Licenses & Permits**---All expenses relating to the operation of the Lodge, Kitchen and Social Quarters.
(All Fraternal units)
- 54___.00 **Office Supplies**---Purchases of any Supplies necessary for the operation of the Lodge, Chapter or Moose Legion Office.
(All Fraternal Units)
- 54___.00 **Telephone**---Expenses incurred by the Fraternal Unit for Telephone usage in the operation of the Fraternal Unit.
(All Fraternal Units)
- 54___.00 **Depreciation Expense**---Expense account for depreciation of Furniture & Fixtures. (Chapter Paraphernalia for Chapters)
(Chapters Only at this time) (All Fraternal Units in the future?)

5500.00 ***Bingo Expenses***

This is the accumulation account for all expenses related to Bingo operations in your Fraternal Unit. Sub-accounts that should be attached to Parent account 5500.00, so balances roll up into 5500.00 creating an accumulated balance for all Bingo Expenses may include:

- 55___.00 **Prizes & Jackpots**---All monies paid out to Bingo Game & Jackpot Winners during the operation of Bingo Games by the Fraternal Unit. When entering Bingo Receipts, this amount should be entered as a negative amount. (I.e. – 2125.00)
(All Fraternal Units holding Bingo Games)
- 55___.00 **Bingo Supplies**---All purchases of supplies needed to operate Bingo operations.
(All Fraternal Units holding Bingo Games)
- 55___.00 **Bingo Tax**---Any Taxes owed on receipts from Bingo operations.
(All Fraternal Units holding Bingo Games)

5550.00 ***Gaming Expense***

This is the accumulation account for all expenses related to Gaming operations in your Fraternal Unit. Sub-account that should be attached to Parent account 5550.00, so balances roll up into 5550.00 creating an accumulated balance for Gaming Expenses may include:

- 55___.00 **Gaming Supplies**---Expenses relating to purchases of Gaming Supplies. I.e. Pull tabs, Raffle Tickets, Prizes, Etc.
(All Fraternal Units holding Gaming Operations)
- 55___.00 **Gaming Tax**---Any Taxes owed on receipts from Gaming operations.
(All Fraternal Units who pay Gaming Taxes to Local, State or Federal Taxing Units)

5600.00 ***Occupancy Expense***

This is the accumulation account for all expenses relating to the operation or maintaining of your Lodge Home/Building or Property. Sub-accounts that should be attached to Parent account 5600.00, so balances roll up into 5600.00 creating an accumulated balance for all Occupancy Expense may include:

- 56___.00 **Gas Bill**---Expenses relating to the Heating of the Lodge Home with Natural Gas, Propane or Fuel Oil.
(Lodge Only)
- 56___.00 **Electric Bill**---Expenses related to the use of Electricity to operate the Lodge Home.
(Lodge Only)
- 56___.00 **Real Estate Tax**---Tax on your Lodge Home/Building and/or other Property.
(Lodge Only)
- 56___.00 **Building Repair**---Expenses related to repairs of the Lodge Home or other property.
(Lodge Only)
- 56___.00 **Mortgage Interest**---Interest Expense on the Mortgage on the Lodge Home or other property.
(Lodge Only)
- 56___.00 **Insurance**---Cost of property insurance pertaining to the Lodge Building or other property owned by the Fraternal Unit.
(Lodge Only)
- 56___.00 **Risk Pool**---Insurance purchased through Moose International covering personal injury occurring on Lodge Property.
(All Fraternal Units)

5700.00 Special Project & Committee Expense

This is the accumulation account for all expense relating to Special Projects or Committee Projects. Sub-Accounts that should be attached to Parent account 5700.00, so balances roll up into 5700.00 creating an accumulated balance for all Special project & Committee Expense may include:

57___.00	<u>Ritual Committee Expense</u> (All Fraternal Units)
57___.00	<u>PEP Committee Income</u> (Chapters Only)
57___.00	<u>Membership Committee Income</u> (All Fraternal Units)

(Expense Sub-accounts may be added for each Committee within the Fraternal Unit)

5800.00 Travel & Rep Expense

This is the accumulation account for all expenses relating to Travel and Fraternal Representative expenses to Conventions, Conferences and Training Sessions. Sub-accounts that should be attached to Parent account 5800.00, so balances roll up into 5800.00 creating an accumulated balance for all Travel & Rep Expenses may include:

5805.00	<u>Matriculant Expense</u> ---Matriculant expenses to Convention (Chapter Only)
5810.00	<u>Green Cap Expense</u> ---Green Cap expenses to Convention (Chapter Only)
5815.00	<u>Presidents Expense</u> ---President's Travel & Convention expenses (Moose Legion Only)
5820.00	<u>Secretary Travel Expenses</u> ---Moose Legion Secretary Travel Exp. (Moose Legion Only)
58___.00	<u>Governor Travel Expenses</u> ---Governor' Travel & Convention Exp. (Lodge Only)
58___.00	<u>Administrator Travel Expense</u> ---Administrator's Travel & Convention Expenses. (Lodge Only)
58___.00	<u>Chapter Representative</u> ---Chapter Representative Travel & Convention Expenses. (Chapter Only)

(In place of adding Sub-accounts, the names of Accounts may be edited to reflect the terminology applicable to the type of Fraternal Unit.) I.e. (5805.00 could be edited to read Governor's Travel Expense) (5810.00 could be edited to read Chapter Representative Expenses.) Etc.