

# Chart of Accounts



**Things you Own**  
Cash, Inventory  
Building, property

**1000 account #'s**  
  
**Assets**



**Things you Owe**  
Mortgage, bills,  
dues/fees to MI,  
Sales Tax, Payroll tax

**2000 account #'s**  
  
**Liabilities**



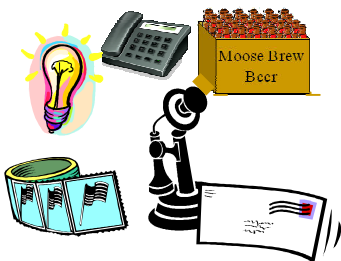
**Net Value of Unit**  
What's left after  
paying bills

**3000 account #'s**  
  
**Equity**



**Money you collect  
that belongs to you**  
Sales, Dues, donations  
to the unit

**4000 account #'s**  
  
**Income**



**Money you spend to  
operate your unit**  
COGS, utilities, supplies,  
postage, printing

**5000 account #'s**  
  
**Expense**

# Balance Sheet

Apr 30, 08

Things

you

Own

## ASSETS

|   |                        |
|---|------------------------|
| Current Assets                          |                        |
| Checking/Savings                        |                        |
| 1000.00 · Cash                          |                        |
| 1005.00 · Checking                      | 736.82                 |
| 1010.00 · Savings                       | 2,509.70               |
| Total 1000.00 · Cash                    | <u>3,246.52</u>        |
| Total Checking/Savings                  | 3,246.52               |
| Other Current Assets                    |                        |
| 1199.00 · Undeposited Funds             | 7.00                   |
| Total Other Current Assets              | <u>7.00</u>            |
| Total Current Assets                    | <u>3,253.52</u>        |
| Fixed Assets                            |                        |
| 1800.00 · Furniture and Equipment       |                        |
| 1815.00 · ACCUMULATED DEPRECIATION      | -1,049.87              |
| 1810.00 · Paraphernalia Depreciated     | 4,151.32               |
| 1805.00 · New Paraphernalia Purchased   | 140.00                 |
| Total 1800.00 · Furniture and Equipment | <u>3,241.45</u>        |
| Total Fixed Assets                      | <u>3,241.45</u>        |
| <b>TOTAL ASSETS</b>                     | <b><u>6,494.97</u></b> |

Things

you

Owe

## LIABILITIES & EQUITY

|  |                        |
|--|------------------------|
| Liabilities                                  |                        |
| Current Liabilities                          |                        |
| Other Current Liabilities                    |                        |
| 2300.00 · Other Liabilities                  |                        |
| 2305.00 · Sales Tax Liabilities              | 27.52                  |
| Total 2300.00 · Other Liabilities            | <u>27.52</u>           |
| 2500.00 · Due to Other Fraternal Units       |                        |
| 2510.00 · Application Fees to MI             | 40.00                  |
| 2515.00 · ABCD/Per Capita due to MI          | 28.00                  |
| Total 2500.00 · Due to Other Fraternal Units | <u>68.00</u>           |
| Total Other Current Liabilities              | <u>95.52</u>           |
| Total Current Liabilities                    | <u>95.52</u>           |
| Total Liabilities                            | 95.52                  |
| Equity                                       |                        |
| 3000.00 · Opening Bal Equity                 | 8,311.23               |
| 3900.00 · Retained Earnings                  | -924.76                |
| Net Income                                   | -987.02                |
| Total Equity                                 | <u>6,399.45</u>        |
| <b>TOTAL LIABILITIES &amp; EQUITY</b>        | <b><u>6,494.97</u></b> |

Net  
Value

# Profit & Loss

May '07 - Apr '08

**Money  
You  
Collect**

**Money  
You  
Spend**

|  |                      |
|--|----------------------|
| <b>Income</b>  |                      |
| 4000.00 · Dues and Fees Income                         |                      |
| 4005.00 · Membership Dues                              | 2,168.00             |
| 4025.00 · Transfer Fees                                | 5.00                 |
| <b>Total 4000.00 · Dues and Fees Income</b>            | <b>2,173.00</b>      |
| 4400.00 · Interest Investment Income                   | 4.84                 |
| 4700.00 · Special Proj & Committee Income              | 4,670.08             |
| <b>Total Income</b>                                    | <b>6,847.92</b>      |
| <b>Gross Profit</b>                                    | <b>6,847.92</b>      |
| <b>Expense</b>   |                      |
| 5300.00 · Donation Expense                             |                      |
| 5307.00 · ASSOCIATION DONATION                         | 50.00                |
| 5303.00 · Community Service                            | 240.00               |
| 5306.00 · Sunshine Child/Grandparent                   | 150.00               |
| 5302.00 · Mooseheart/Moosehaven Spec Proj              | 638.00               |
| 5301.00 · Scholarship & Maintenance                    | 260.00               |
| <b>Total 5300.00 · Donation Expense</b>                | <b>1,338.00</b>      |
| 5400.00 · General Admin Exp (Incidentals)              |                      |
| 5499.00 · Depreciation Expense                         | 344.61               |
| 5450.00 · Misc Expense                                 | 1,115.79             |
| 5445.00 · Computer Support                             | 120.00               |
| 5440.00 · Chapter Supplies                             | 448.65               |
| 5430.00 · Risk Pool/Bond Premium                       | 197.16               |
| 5425.00 · Postage                                      | 1,234.35             |
| 5405.00 · Bank Charges                                 | 144.00               |
| <b>Total 5400.00 · General Admin Exp (Incidentals)</b> | <b>3,604.56</b>      |
| 5700.00 · Special Project & Committee Exp              | 2,777.38             |
| 5800.00 · Travel and Rep Expense                       |                      |
| 5805.00 · Matriculant Expense                          | 115.00               |
| <b>Total 5800.00 · Travel and Rep Expense</b>          | <b>115.00</b>        |
| <b>Total Expense</b>                                   | <b>7,834.94</b>      |
| <b>Net Income</b>                                      | <b><u>987.02</u></b> |

# Balance Sheet

Things  
you  
Own

Things  
you  
Owe

Net  
Value

| ASSETS                                       | April 30, 08             |
|--|--------------------------|
| Current Assets                               |                          |
| Checking/Savings                             |                          |
| 1000.00 · Cash                               |                          |
| 1005.00 · Checking - Cash                    | 10,000.00                |
| 1010.00 · Savings - Cash                     | 18,000.00                |
| 1025.00 · Petty Cash                         | <u>1,200.00</u>          |
| Total 1000.00 · Cash                         | <u>29,200.00</u>         |
| Total Checking/Savings                       | 29,200.00                |
| Other Current Assets                         |                          |
| 1300.00 · Inventory                          |                          |
| 1305.00 · Beer                               | 4,300.00                 |
| 1310.00 · Liquor                             | 5,700.00                 |
| 1315.00 · Wine                               | <u>2,800.00</u>          |
| Total 1300.00 · Inventory                    | <u>12,800.00</u>         |
| Total Other Current Assets                   | <u>12,800.00</u>         |
| Total Current Assets                         | <u>42,000.00</u>         |
| Fixed Assets                                 |                          |
| 1700.00 · Buildings and Property             |                          |
| 1705.00 · Lodge Home/Building                | <u>750,000.00</u>        |
| Total 1700.00 · Buildings and Property       | 750,000.00               |
| 1800.00 · Furniture and Equipment            |                          |
| 1805.00 · Furniture, Fixtures & Equipment    | <u>185,000.00</u>        |
| Total 1800.00 · Furniture and Equipment      | <u>185,000.00</u>        |
| Total Fixed Assets                           | <u>935,000.00</u>        |
| <b>TOTAL ASSETS</b>                          | <u><u>977,000.00</u></u> |
| Liabilities                                  |                          |
| Current Liabilities                          |                          |
| Accounts Payable                             |                          |
| 2000.00 · Accounts Payable                   | <u>1,250.00</u>          |
| Total Accounts Payable                       | 1,250.00                 |
| Other Current Liabilities                    |                          |
| 2200.00 · Payroll and Benefit Liabilities    | 1,950.00                 |
| 2500.00 · Due to Other Fraternal Units       |                          |
| 2505.00 · Endowment-MooseCharities           | 45.00                    |
| 2510.00 · Application Fees to MI             | 40.00                    |
| 2515.00 · ABCD/Per Capita due to MI          | <u>56.00</u>             |
| Total 2500.00 · Due to Other Fraternal Units | <u>141.00</u>            |
| Total Other Current Liabilities              | <u>3,341.00</u>          |
| Total Current Liabilities                    | <u>3,341.00</u>          |
| Long Term Liabilities                        |                          |
| 2050.00 · Notes Payable                      |                          |
| 2055.00 · Mortgage                           | <u>230,000.00</u>        |
| Total Long Term Liabilities                  | <u>230,000.00</u>        |
| Total Liabilities                            | <u>233,341.00</u>        |
| Equity                                       |                          |
| 3000.00 · Opening Bal Equity                 | 605,061.00               |
| 3900.00 · Retained Earnings                  | <u>138,598.00</u>        |
| Total Equity                                 | <u>743,659.00</u>        |
| <b>TOTAL LIABILITIES &amp; EQUITY</b>        | <u><u>977,000.00</u></u> |

# Profit & Loss

**Money  
You  
Collect**

**Money  
You  
Spend**

| Income   | May '07 - Apr '08        |
|--|--------------------------|
| 4000.00 · Dues and Fees Income                 |                          |
| 4005.00 · Membership Dues                      | 9,750.00                 |
| 4010.00 · Application Fees                     | 250.00                   |
| 4015.00 · Life Membership                      | 900.00                   |
| Total 4000.00 · Dues and Fees Income           | <u>10,900.00</u>         |
| 4225.00 · Social Quarters Sales                |                          |
| 4230.00 · Beer Sales                           | 125,000.00               |
| 4235.00 · Liquor Sales                         | 174,750.00               |
| 4240.00 · Wine Sales                           | 108,600.00               |
| Total 4225.00 · Social Quarters Sales          | 408,350.00               |
| 4300.00 · Donations Received                   |                          |
| 4310.00 · Lodge Donations                      | 235.00                   |
| 4400.00 · Interest Investment Income           |                          |
| 4410.00 · Savings                              | 63.00                    |
| <b>Total Income</b>                            | <u><b>419,548.00</b></u> |
| 5000.00 · Cost of Goods Sold                   |                          |
| 5025.00 · Social Quarters Cost/Goods Sold      |                          |
| 5030.00 · Beer                                 | 54,300.00                |
| 5035.00 · Liquor                               | 67,800.00                |
| 5040.00 · Wine                                 | 31,800.00                |
| Total 5000.00 · COGS                           | <u>153,900.00</u>        |
| <b>Gross Profit</b>                            | <b>265,648.00</b>        |
| <b>Expense</b>                                 |                          |
| 5100.00 · Payroll & Benefit                    |                          |
| 5110.00 · Payroll                              | 35,530.00                |
| 5115.00 · Payroll Taxes                        | 4,520.00                 |
| Total 5100.00 · Payroll & Benefits             | <u>40,050.00</u>         |
| 5200.00 · Supplies and Misc                    |                          |
| 5220.00 · Misc Lodge                           | 1,250.00                 |
| 5215.00 · Lodge Supplies                       | 775.00                   |
| Total 5200.00 · Supplies and Misc              | <u>2,025.00</u>          |
| 5225.00 · Social Quarters Supplies and Expense | 7,850.00                 |
| 5300.00 · Donation Expense                     | 280.00                   |
| 5400.00 · General Administration Exp           |                          |
| 5435.00 · COMPUTER SUPPORT                     | 480.00                   |
| 5430.00 · REPAIR & MAINT                       | 6,750.00                 |
| 5420.00 · Postage                              | 520.00                   |
| 5410.00 · Printing                             | 1,800.00                 |
| 5415.00 · Licenses and Permits                 | 3,560.00                 |
| Total 5400.00 · General Administration Exp     | <u>13,110.00</u>         |
| 5600.00 · Occupancy Expense                    |                          |
| 5605.00 · Gas                                  | 3,650.00                 |
| 5610.00 · Electric                             | 25,675.00                |
| 5615.00 · Water & Sewer                        | 2,250.00                 |
| 5620.00 · Phone                                | 10,560.00                |
| 5630.00 · Mortgage                             | 21,600.00                |
| Total 5600.00 · Occupancy Expense              | <u>63,735.00</u>         |
| <b>Total Expense</b>                           | <u><b>127,050.00</b></u> |
| <b>Net Income</b>                              | <u><b>138,598.00</b></u> |