

Secretary/ Treasurer's

2012 - 2013

Handbook



Service Chapter



Women

of the **moose**

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Congratulations!

Congratulations on your election as Secretary/Treasurer!

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 Secretary/Treasurer's instructions, as well as the information needed by the Audit Committee to prepare the monthly Financial Report. Please keep this Handbook on file.

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 Secretary/Treasurer**. However, it is your responsibility as Secretary/Treasurer, 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, whether mailed or remitted electronically shall be photocopied before mailing or saved in such a manner as to ensure proof of the existence of such document. 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 Secretary/Treasurer 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.

Resources

This Handbook is designed as a quick reference guide to be used along with other guides such as the Chapter Audit Report Handbook and the Taxes, Exemptions, Forms and Filing Requirements document to assist you in doing your very best for your chapter. These can also be found at our website - www.mooseintl.org, Members Area – Education and Training.

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

Risk Pool Assessment

All chapters are included in the Risk Pool Program provided through Moose International, Inc. and Fraternal Insurance Company.

Risk Pool Coverage includes only Comprehensive General Liability that includes Liquor Liability (dram shop) and Directors and Officers Coverage (D&O). The Secretary/Treasurer, other Officer or designee carrying chapter funds from a function to their home, while at home or from their home to the Bank are NOT covered under the Risk Pool Program for the loss or theft of chapter monies. If the lodge, when applicable, 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.

The Risk Pool Assessment is billed as follows: 33.4% in May, 33.3% in September, and 33.3% 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 remitted to:

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

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.

Directors and Officers Liability Claims should be reported immediately to:

**Risk Management Department
155 South International Drive
Mooseheart, IL 60539-1119
(800) 544-4407**

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

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

Fidelity Bond Insurance

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.

Workers' Compensation

For chapters located in the U.S. where it is mandatory that they have Workers' Compensation, coverage should be included under the Lodge Workers' Compensation Policy. Chapters that are not associated with a Lodge need to determine if they have a payroll and if so, they should contact Risk Management for further instructions. (Refer to the Insurance for Lodges, Service Centers, Chapters, Legions & Association: Programs and Procedures booklet found under the Risk Management and Loss Prevention area of the Moose International website.)

Financial Dispersations

Financial dispensations are required for donations to any single organization **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 (if applicable) without dispensation. Donations of \$1000.01 or more require a dispensation from Women of the Moose Headquarters.

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

The forms can be found on the website. **A copy of the official Minutes page verifying a recommendation by the Board of Officers and 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

Refer to the 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.
- Not be a registered sex offender or convicted felon, 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. (Refer to the 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 Secretary/Treasurer to verify prior membership in another Chapter. The Secretary/Treasurer 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. The date of enrollment is the date she was approved for membership.

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

A re-enrollment counts as one (1) member toward the chapter membership, providing the re-enrollee's information 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, 2010. She was dropped from membership on October 1, 2011. On May 6, 2012, 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 Secretary/Treasurer will issue a 30 (thirty) day computer generated membership receipt to the co-worker for dues paid to September 30, 2012. If she were to apply for reinstatement on August 1, 2012, 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.

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

Transfers

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 Secretary/Treasurer or Recorder of the Chapter receiving the transferring member.

The co-worker shall retain her original membership card.

The receiving Secretary/Treasurer or Recorder shall notify the co-worker's 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.

Note: Co-workers transferring from Allheart Chapter #3000 are not required to pay a transfer fee or an acceptance fee to transfer to the chapter of her choice.

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, if applicable).
- The co-worker has not paid all fines, assessments and other charges levied against her by the Chapter.

Do not enter a transfer in application into LCL.Net until after the application has been voted upon by the membership.

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 Secretary/Treasurer or Recorder shall immediately notify the co-worker's former Chapter of the transfer acceptance by Email. Upon receipt of a notification of acceptance, 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 Secretary/Treasurer of the rejecting Service Chapter shall immediately notify 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 a ten-dollar (\$10.00) transfer fee to the Secretary/Treasurer or 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. If a 50-Year Life Member wishes to transfer her membership to another chapter, the transfer fee is waived and no acceptance fee shall be charged.

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

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

Membership Dues Ledger

Service Chapters without a computer

It is essential that all information concerning each member be entered into a ledger/file system. This information will be needed by International Headquarters as well as future Secretary/Treasurers, in the event a co-worker transfers to another Chapter/Service Chapter or if the co-worker drops her membership and at a later date is reinstated or re-enrolled.

Suggestion: Maintain the following member information on a 3x5 index card, in alphabetical order by last name.

Name		
Address		
City	St/Pr	Zip/Postal Code
Phone	Cell	
Email		
Date Enrolled	Birth date	
Sponsor		
Academy of Friendship	College of Regents	
Star Recorder	Life Membership	

Critical Membership Date – when sending a New Member Report Form if you do not have a computer

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 Service Chapter members. In the case of a reinstatement, this must be the original enrollment date.

Completing the New Member Report Form

The New Member Report Form is used for the reporting of new members to Moose International. Make certain all fields are completed for each applicant. Information should be printed or typed to ensure the proper spelling of names and addresses.

It is not necessary to remit funds with the New Member Report Form as Moose International will bill your Chapter for the Application fees and dues.

NEW MEMBER REPORT FORM				«FRUNAME» # «FRUNo»	
Please PRINT					
Transmit Date				APPLICANT	
Transmit #				Member ID# (if applicable):	
APPLICATION				NAME INFORMATION	
Application Date				Title	
Application Code*		(See below)		First Name Middle Name	
				Last Name Suffix	
Ballot Date		Enrollment Date			
Fees Paid <input type="radio"/>		Dues Paid <input type="radio"/>		ADDRESS INFORMATION	
Charter Member <input type="radio"/> Yes <input type="radio"/> No				Address 1	
SPONSOR				Address 2	
Member ID		Chapter Name		City	
First Name		State/Prov		Zip	
Last Name		Country		Birth Date	
Address					
City				CONTACT INFORMATION	
State/Prov		Zip		Home Phone () Cell ()	
Home Phone		Cell Phone		Email Address	
				Married <input type="radio"/> Yes <input type="radio"/> No Number of Children _____	
				Spouse's Name _____	

*Application codes:

- 1 – New
- 2 – Re-enroll
- 5 – Transfer In
- 1M – Multi-membership
- 3 – Reinstatement

Office Use Only			
INPUT DATES			
App	_____	by	_____
Enroll	_____	by	_____

Critical Membership Dates in LCL.net

Service Chapters with a computer

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

App Date

The App Date is the date that the application was received by the Service Chapter Secretary/Treasurer 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's 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 application date. In the case of a reinstatement, this must be the original enrollment date.

Sponsor Information

When entering applications into LCL.net, please be certain you have entered the correct sponsor. Incorrect sponsor information will prevent co-workers from receiving sponsor awards.

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 Secretary/Treasurer 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 (Refer to the Women of the Moose General Laws) or by having 50 or more continuous years of membership in the Women of the Moose or upon payment of dues, in advance, equal to fifty (50) years of membership.

Upon attaining 50 years of continuous membership in the Women of the Moose, the Membership Department at Moose International will generate 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:

For all U.S. dues payments: (U.S. 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 U.S. lock box will be processed in U.S. 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 Moose International lock box.

The Secretary/Treasurer can make payments for members online by visiting the Moose website and clicking "Pay Dues Online". 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 Secretary/Treasurer 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 the 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 website.

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.

Please note: Far too often, Moose International will attempt to process a new member card however the member has a bad address as notified by the US Postal Service. To help us find your members, please contact your member to obtain current information and remit to Moose International via LCL.net. Please update their member record with a correct address and phone number. After updating their record, perform a daily transmit, then contact the Helpdesk by email (Helpdesk@mooseintl.org <<mailto:Helpdesk@mooseintl.org>>) or phone (630-906-3658) to let us know that this MEMBER'S address has been entered and we will resend the Member Card to your member.

Officer Maintenance

As of May 2, 2012 – All Elected Officer and Chairman information must be entered on the Officer List of the Admin Menu at secure.mooseintl.org/myrecords.

If applicable, the 2011-2012 Secretary/Treasurer **must** inform the 2012-2013 Secretary/Treasurer of the Chapter's pass code for accessing the Admin Menu. New Secretary/Treasurer – do not share this pass code with anyone else!

New Secretary/Treasurers – you 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 and Chairmen information should be entered as soon as possible. Do not predict the end date to be April 30, 2013 – leave this area blank. Moose International will automatically populate this field at the end of the year.

Business Rules for Accounting

Secretary/Treasurer Record Book – if the Chapter does not have a computer

The Secretary/Treasurer Record Book shall be ordered from Moose Catalog Sales. The order number for the manual accounting system is C144 for the first 100 pages and C143-1 for the next 100 pages. The binder is sold separately.

Receipts

The Secretary/Treasurer 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.

If the Chapter does not have a computer, all money received, of every nature, by the Secretary/Treasurer, shall be entered into the ledger as income. Each entry into the ledger shall indicate the receipt number that was issued and for what received. The amount of each item shall be distributed under the proper classification.

If the Chapter has a computer, all money received by the Secretary/Treasurer shall be entered into QuickBooks as income. Each entry into the computer 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 Secretary/Treasurer.
- 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 Secretary/Treasurer's records as proof of the transaction.

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

Each Chairman or Officer should have an Official Business Receipt Book when holding her fund-raising projects to issue receipts to co-workers assisting with the project. Receipts issued by the Chairman or Officer would not be listed in the Secretary/Treasurer's Records. The Secretary/Treasurer will issue an Official Business Receipt for money she receives. The receipt issued by the Secretary/Treasurer 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 Secretary/Treasurer, Officers, Chairmen and Co-workers. All Official Business Receipt Books are given to the Secretary/Treasurer after a project is completed.
- Each time that money changes hands such as committee member to Chairman, Chairman to Officer, and Officer to Secretary/Treasurer, 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 Secretary/Treasurer is unable to properly deposit the money, another Officer may assist.

The total of the deposits should include all receipts and must be entered in the Secretary/Treasurer's Record book. Deposit slips shall be written in duplicate.

- **Copy 1** Bank Copy.
- **Copy 2** Secretary/Treasurer's Copy to be retained in Chapter Files.

All deposit slips shall be written in detail on the reverse side, with the 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 Secretary/Treasurer 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 on the page headed EXPENDITURES and shall show Date, To Whom Payable, Description or purpose, Check Number and Amount. The amount of the check is distributed under the proper classification. Expenditures that do not match any listed category are shown under the Column for OTHER are identified by Account Numbers.

- All bills, regardless of amount, are paid by Chapter check.
- **There shall be no cash payouts or petty cash funds** - the only exceptions to this rule are: Bingo and 50/50 raffles.
 - Bingo – All prize money must be given to the Bingo Committee for disbursement.
 - 50/50 (split the pot) raffles – The winning percentage of the cash collected from a money raffle may be given to the winner immediately. The Secretary/Treasurer 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 the proposal 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 Service 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 Secretary/Treasurer immediately. Do not mingle Chapter expenditures with personal expenses.

Suggestion: Utilize the Advanced Funds Envelope found in the WOW section of the Women of the Moose website.

Bank Balances

The Expenditure record provides for daily computation of the CASH BALANCE. This is determined by adding to the previous balance, the deposits as recorded, and deducting the amount of checks drawn.

Checks Issued

It is not in order for a chapter to use personal size checks (2 3/4X6). All Chapter checks shall be business size, (3X8). 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 (if applicable) on the check.

All Chapter checks remitted to Moose International, 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	Officers	11
Community Service / Fraternal Fund-raising	6	Community Service / Fraternal Fund-raising	12
Activities & Sports	7	Activities & Sports	1
Officers	8	Mooseheart/Moosehaven	2
Officers	9	Membership/Retention	3
Mooseheart/Moosehaven	10	Officers	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 the 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 the 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 P.O. Box 9 Jefferson, WI 53543	BANK OF HEART HEARTLAND, USA 55416-2455	6	#303 SAMPLE
PAY TO THE ORDER			
OF <u>Moose Charities</u>			\$ <u>50.00</u>
<u>Fifty and no/100</u>			<u>DOLLARS</u>
MEMO <u>Membership/Retention scholarship/maintenance</u>			

Jefferson #9999 P.O. Box 9 Jefferson, WI 53543	BANK OF HEART HEARTLAND, USA 55416-2455	6	#304 SAMPLE
PAY TO THE ORDER			
OF <u>Moose Charities</u>			\$ <u>50.00</u>
<u>Fifty and no/100</u>			<u>DOLLARS</u>
MEMO <u>Membership/Retention project</u>			

OR

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

Jefferson #9999 P.O. Box 9 Jefferson, WI 53543	BANK OF HEART HEARTLAND, USA 55416-2455	6	#305 SAMPLE
PAY TO THE ORDER			
OF <u>Moose Charities</u>			\$ <u>100.00</u>
<u>One Hundred and no/100</u>			<u>DOLLARS</u>
MEMO <u>Membership/Retention project—\$50.00</u>			
MEMO <u>Membership/Retention S/M—\$50.00</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 Secretary/Treasurer, President and the Vice President are listed on the bank signature card. **A fourth signature is not in order.** When a President is ill or out of town, the Vice President assumes her responsibilities.

The Secretary/Treasurer makes out a Chapter check completely and secures the signature of either the President or the Vice President and signs the check. **The signing of any blank check by any of the Officers will justify removal from office.** The Secretary/Treasurer 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 Secretary/Treasurer 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.

When voiding the check, the funds must be added 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 the Expense record.
- 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 Secretary/Treasurer 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 as VOID. A notation should be made on the check stub referencing that this check was a “stop payment” and the reason.

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 Secretary/Treasurer to take the following steps:

1. Notify the person who wrote the check and ask for cash replacement for the 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.

In the event the Chapter does not have a computer, when a check is returned from the bank, the Secretary/Treasurer must deduct the funds from the Chapter checking account. When re-payment is made, the funds will be added back to the checking account by way of deposit.

Note - QuickBooks instructions: 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 In QuickBooks

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

The Create Invoices screen opens.

The screenshot shows the QuickBooks 'Create Invoice' window. At the top, the 'Customer: Job' field is set to 'NSF CHECKS'. The 'Class' is 'NSF' and the 'Account' is '1100.00 - Receivabl...'. The 'Date' is '08/01/2007' and the 'Invoice #' is '1'. A large blue 'PAID' stamp is overlaid on the 'Bill To' field, which contains 'NSF CHECKS'. Below this is a table with columns for 'Item', 'Quantity', 'Description', 'Rate', and 'Amount'. The first row contains '1005 - NS...', '1', 'NSF CHECKS', '25.00', and '25.00'. At the bottom right, the 'Total' is '25.00'. There are also checkboxes for 'To be printed' and 'To be e-mailed', and buttons for 'Add Time/Costs...', 'Apply Credits...', 'Save & Close', 'Save & New', and 'Revert'. A memo field contains 'Pat Morris'.

Item	Quantity	Description	Rate	Amount
1005 - NS...	1	NSF CHECKS	25.00	25.00

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) Officers' signatures 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 as a receipt, 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 Secretary/Treasurer will make a receipt entry when reconciling the account to show the amount of interest earned.

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 will decrease the balance of the checking account by the amount of the service charge.

Transferring Funds - Changing Banks – Cashing Securities

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 as a receipt and add to the Chapter's checking account and distribute to the appropriate account.

When a Chapter closes a savings account and transfers the amount to another bank, the transaction must be entered into the Secretary/Treasurer's Record book.

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.

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 Secretary/Treasurer and President 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 Secretary/Treasurer and Bingo Chairman.

A complete accounting of all Bingo receipts and expenditures must be kept. 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 chapter meeting. 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 as an Asset. 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 unless required by law.

Auditing the Chapter Books

It is the responsibility of the President to appoint an Audit Committee for the purpose of auditing the Chapter books monthly. Please refer to the Chapter Audit Report Handbook document on the Moose International website 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 10th 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 or the Email subject line.

Example: Allheart 3000 June 2012 Audit

Audit Committee reports will be placed in the chapter files. It is also the responsibility of the Audit Chairman to report on the financial condition of the chapter during the chapter meeting. She would simply state, "The Audit Committee has found the Secretary/Treasurer's records to be true and accurate."

Secretary/Treasurer's Compensation

For her services, the Secretary/Treasurer 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.

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 and Chapter membership.

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

All wages paid to a Secretary/Treasurer 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.

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

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

Secretary/Treasurer's Compensation Before Taxes

The chapter Board of Officers and membership of the chapter establish a reasonable amount of Secretary/Treasurer's Compensation before taxes as follows:

- o Amount recommended by Board and approved by Chapter \$20.00/month.
- o This is the amount of Secretary/Treasurer's 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 2012-2013** below.

F.I.C.A. And Medicare Tax Withholding For 2012 – 2013 (U.S.)

To figure the F.I.C.A. (Social Security) tax to be withheld in 2012, use the figure 4.2% (.042), which is the employee rate for 2012. The employer's rate is 6.2% (.062). The Medicare Rate for 2012 is 1.45% (.0145).

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

For example: \$20.00 x .042 (4.2%) = \$.84, eighty four cents (\$.84) should be withheld from the Secretary/Treasurer'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 Secretary/Treasurer's Compensation, you will need to consult a tax table. The marital status as well as the number of exemptions claimed on the Secretary/Treasurer's W-4 Form will determine the amount of money to be withheld from the Secretary/Treasurer'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 (U.S.)

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 or State Governmental authorities for information and due dates regarding other forms that may be required. It is the responsibility of the Secretary/Treasurer to file all necessary governmental and tax forms as may be required.

Determining Secretary/Treasurer's Compensation After Taxes (U.S.)

The amount that is due the Secretary/Treasurer after taxes would be determined as follows:

E		
X	Gross Compensation	\$20.00
A	Social Security Tax Withholding	\$.84
M	Medicare Tax Withholding	\$.29
P		
L	Federal Income Tax Withholding	\$ 0.00
E	State Income Tax Withholding	<u>\$ 0.00</u>
	Compensation Due Secretary/Treasurer	\$18.87

Reporting The Secretary/Treasurer's Compensation - Form 941 or Form 944 (U.S.)

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

Whenever a Secretary/Treasurer receives compensation from the Chapter the Internal Revenue Service must be notified of the amount of the earnings for the Secretary/Treasurer 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 Department of the Treasury 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 Form 944 to the Internal Revenue Service, the Chapter must match the amount withheld from the Secretary/Treasurer'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 plus the amount owed by the Chapter. This would equal the Secretary/Treasurer's compensation times the proper percentage. During the Chapter year 2012 - 2013 the rate would be 10.4% for F.I.C.A. and 2.9% for Medicare. Total rate paid would be 13.3%. However, the F.I.C.A. and MEDICARE must be broken down as to amount owed for each.

For example: On November 6, 2012 the Secretary/Treasurer received compensation before taxes amounting to \$20.00. The amount deducted from her compensation check would be as follows: 4.2% (.042) for F.I.C.A. (\$.84) plus 1.45% (.0145) for Medicare (\$0.29) for a total of \$1.13 deducted from the Secretary/Treasurer's Compensation. The Chapter must pay an additional 7.65% (.0765) or \$1.53. 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 \$2.66 (\$1.13 from Secretary/Treasurer and \$1.53 from Chapter).

In this example the Secretary/Treasurer 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 2012 and 2013 to assist you in determining the amount of compensation the Secretary/Treasurer 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 website at www.irs.gov.

Unemployment Tax

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

Waiving The Secretary/Treasurer's Compensation

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

<p>Remember: All Chapters shall file the necessary tax forms. If Secretary/Treasurer waives her compensation she reports her earnings as zero.</p>

2012 Compensation And Tax Breakdown Worksheet

_____ CHAPTER QUARTER ENDING _____

 (SECRETARY/TREASURER'S NAME) CHAPTER TAX NUMBER

 (SECRETARY/TREASURER'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: 4.2% (.042)	\$
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 SECRETARY/TREASURER	<i>(Net Compensation)</i>	\$

TAX BREAKDOWN FOR FORM 941 REPORT:

SECRETARY/TREASURER'S GROSS COMPENSATION (<i>see above</i>)		\$
TOTAL F.I.C.A. AND MEDICARE TAX	RATE: *13.30% (.1330)	\$

***Total F.I.C.A. including Medicare withheld from Secretary/Treasurer's Compensation is equal to 5.65%. The Chapter must pay an additional equal to 7.65%. (5.65% withheld Secretary/Treasurer's Compensation + 7.65% Chapter's obligation = 13.30%)**

SECRETARY/TREASURER'S COMPENSATION:
(Net Compensation) PAID ON CHECK: _____

F.I.C.A. AND MEDICARE:
(Submitted with Form 941) PAID ON CHECK: _____

2013 Compensation And Tax Breakdown

_____ CHAPTER QUARTER ENDING _____

(SECRETARY/TREASURER'S NAME)

CHAPTER TAX NUMBER

(SECRETARY/TREASURER'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: 4.2% (.042)	\$
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 SECRETARY/TREASURER	<i>(Net Compensation)</i>	\$

TAX BREAKDOWN FOR FORM 941 REPORT:

SECRETARY/TREASURER'S GROSS COMPENSATION (<i>see above</i>)		\$
TOTAL F.I.C.A. AND MEDICARE TAX	RATE: *13.30% (.1330)	\$

***Total F.I.C.A. including Medicare withheld from Secretary/Treasurer's Compensation is equal to 5.65%. The Chapter must pay an additional equal to 7.65%. (5.65% withheld Secretary/Treasurer's Compensation + 7.65% Chapter's obligation = 13.30%)**

SECRETARY/TREASURER'S COMPENSATION:
(*Net Compensation*)

PAID ON CHECK: _____

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

PAID ON CHECK: _____

Other Important Things to Know

Instructions for Form 990 (U.S.)

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 e-Postcard.

All of the suggestions and guidelines outlined on our website 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 some 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 website 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: Department of the Treasury, Internal Revenue Service Center, 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. Multiply that figure times 10% to determine the Chapter's depreciation amount. If the chapter has computer and using QuickBooks, complete 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. The ending paraphernalia should be the beginning amount less the 10% depreciation expense.

If you have not yet set up those accounts in QuickBooks, 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 (To be listed on the Monthly Audit Report Form)	-\$ <u>80.00</u>
Equals New Total Paraphernalia	\$720.00

Relinquishing Books To New Secretary/Treasurer

A Secretary/Treasurer must deliver the Chapter books, records, files, computer, etc. to the newly elected Secretary/Treasurer 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 Secretary/Treasurer 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 Secretary/Treasurer who refuses to turn over Chapter books and items to the new Secretary/Treasurer.

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

This Email account, often referred to as SmarterMail, is available from any internet connection. The State/Provincial Regional Manager, Chapter Analyst Coordinator or Moose International HelpDesk can assist the Secretary/Treasurer in obtaining the Chapter's password.

Sample Statement of Account

Statement

Moose International
 ATTN Finance
 155 S International Drive
 Mooseheart, IL 60539-1173

SAMPLE

Page number 1
 Account number: C0123
 Sls rep: John Smith
 Stmt beg date: 1/1/11
 Stmt end date: 1/31/11
 Due Date: 2/25/11
 Current Balance:
 Amount enclosed _____

To: CHAPTER RECORDER
 ANYTOWN MOOSE CHAPTER 0123
 PO BOX 0000
 ANYTOWN, IL 12345-8789

Please detach this portion and return with payment

Doc Date	Doc #	Doc type	Amount
Previous Balance			100.00
1/1/11	FIN-21815	Risk Pool FIN-21815	44.99
1/14/11	CS-100409	Catalog Sales CS-100409	54.25
		<u>Item #</u>	
		C522	Friendship 14K Gold Ring 4 \$7.00
		C108	Official Business Receipt 4 \$3.00
		M50	Official Applications 100 \$0.00
1/21/11	2019	Payment	-100.00
1/31/11	FIN-36836	Help Desk Fees FIN-36836	10.00
1/31/11	FIN-44258	Chapter Dues FIN-44258	80.00
1/31/11	FIN-44259	Chapter Enrollment Fees FIN-44259	100.00
1/31/11	FIN-57634	Finance Charge FIN-57634	0.00

Message from Finance Department
 IT IS YOUR RESPONSIBILITY TO RETAIN THESE STATEMENTS FOR FUTURE REFERENCE
 Please be sure the correct Lodge, Chapter, or Moose Legion number is indicated on payments to Moose Intl.

Legion Apps & Dues	Moose Legion	(630) 966-2227
Risk Pool & Bond Premium	Claims & Loss Prevention	1 800 544 4407
Chapter Apps & Dues	Member Relations	(630) 966 2212
Enrollment Fees Only	Members Relations	(630) 966 2212
All Other	Finance Department	(630) 966 2203

Current transactions:	289.24			
New balance:	289.24			
(OPEN) balance	Current	31-60 days	61-90 days	Over 90 days
0.00	289.24	0.00	0.00	0.00

Notes: If there is an outstanding balance, a Finance Charge of 0.5% is accrued on balances exceeding \$100.00.

The Statement and a Fraternal Unit Billing itemizing the Chapter Dues and Enrollment Fees are emailed to the Chapter's mooseunits address.

Checklists for Secretary/Treasurers

In the event the Chapter is using a computer with QuickBooks, the electronic Financial transmission must be remitted by the 10th day of each month.

MAY 2012

	Secretary/Treasurer secures Bank statement(s) from bank showing transactions through April 30.
	Audit Committee meeting. Audit report remitted to Women of the Moose Headquarters by the 10th of the month.
	Depreciate Chapter Paraphernalia for April 30 report.
	Input Chapter Elected Officers and Chairmen into Moose International Admin. Site.
	Monthly Report transmitted by Secretary/Treasurer no later than May 10th .
	Secretary/Treasurer, President and Vice President 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, Secretary/Treasurer reports all newly enrolled and re-enrolled members. Secretary/Treasurer contacts new members and offers congratulations and extends an invitation to Welcome Reception.
	Chapter Committee meetings.
	Board of Officers' meeting with Committee Chairmen to prepare the calendar.
	Board of Officers' meeting.
	Secretary/Treasurer 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 Secretary/Treasurer shall 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 in the Education and Training portal. The Secretary/Treasurer is encouraged to attend as well as any additional active co-workers.
	Women of the Moose Training Sessions – The schedule with exact dates, places and times is located on the website. The Secretary/Treasurer is encouraged to attend the Women of the Moose Training Session each year while serving as Secretary/Treasurer. All co-workers in good standing are encouraged to attend.

JUNE 2012

	Secretary/Treasurer secures Bank statement(s) from bank showing transactions through May 31.
	Audit Committee meeting. Audit report remitted to Women of the Moose Headquarters by the 10th of the month.
	Input any changes/updates to Chapter Elected Officers and Chairmen onto Moose International Admin. site.
	1/3 of Risk Pool Insurance bill will show on monthly Moose International bill sent to Chapter's email. .
	Monthly Report transmitted by Secretary/Treasurer no later than June 10th .
	Community Service/Fraternal Fund-raising Committee Activity Night.
	Immediately after a favorable ballot, Secretary/Treasurer reports all newly enrolled and re-enrolled members. Secretary/Treasurer contacts new members and offers congratulations and extends an invitation to Welcome Reception.
	Chapter Committee meetings.
	Board of Officers' Meeting.
	Risk Pool Insurance Premium paid?
	Visit the Moose International website 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 2011 (May 1, 2011 – April 30, 2012). Additional information can be found on the website regarding filing. This form shall be filed with the Internal Revenue Service prior to September 15, 2012 .
	Secretary/Treasurer 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 Secretary/Treasurer 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, Tampa, Florida, June 29 -July 3, 2012.

JULY 2012

	Secretary/Treasurer secures Bank statement(s) from bank showing transactions through June 30.
	Audit Committee meeting. Audit report remitted to Women of the Moose Headquarters by the 10th of the month.
	Input any changes/updates to Chapter Elected Officers and Chairmen onto Moose International Admin. site.
	Monthly Report transmitted by Secretary/Treasurer no later than July 10th .
	Activities & Sports Committee Activity Night.
	Immediately after a favorable ballot, Secretary/Treasurer reports all newly enrolled and re-enrolled members. Secretary/Treasurer contacts new members and offers congratulations and extends an invitation to Welcome Reception.
	Chapter Committee meetings.
	Board of Officers' meeting.

JULY 2012 (continued)

	IRS Form 941 should be remitted to Internal Revenue Service by July 31.
	Secretary/Treasurer 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 Secretary/Treasurer 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 2012

	Secretary/Treasurer secures Bank statement(s) from bank, showing transactions through July 31.
	Audit Committee meeting. Audit report remitted to Women of the Moose Headquarters by the 10th of the month.
	Input any changes/updates to Chapter Elected Officers and Chairmen onto Moose International Admin. site.
	Monthly Report transmitted by Secretary/Treasurer no later than August 10th.
	Officers' Committee Activity Night.
	Immediately after a favorable ballot, Secretary/Treasurer reports all newly enrolled and re-enrolled members. Secretary/Treasurer contacts new members and offers congratulations and extends an invitation to Welcome Reception.
	Chapter Committee meetings.
	Board of Officers' meeting.
	Secretary/Treasurer 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 Secretary/Treasurer 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 2012

	Secretary/Treasurer secures Bank statement(s) from bank showing transactions through August 31.
	Audit Committee meeting. Audit report remitted to Women of the Moose Headquarters by the 10th of the month.
	Input any changes/updates to Chapter Elected Officers and Chairmen onto Moose International Admin. site.
	Monthly Report transmitted by Secretary/Treasurer no later than September 10th.
	Officers' Committee Activity Night.
	Immediately after a favorable ballot, Secretary/Treasurer reports all newly enrolled and re-enrolled members. Secretary/Treasurer contacts new members and offers congratulations and extends an invitation to Welcome Reception.

SEPTEMBER 2012 (continued)

	IRS Form 990 must be sent to Internal Revenue Service by September 15th.
	Chapter Committee meetings.
	Board of Officers' meeting.
	Secretary/Treasurer 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 Secretary/Treasurer 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 2012

	Secretary/Treasurer secures Bank statement(s) from bank showing transactions through September 30.
	Audit Committee meeting. Audit report remitted to Women of the Moose Headquarters by the 10th of the month.
	Input any changes/updates to Chapter Elected Officers and Chairmen onto Moose International Admin. site.
	Immediately after a favorable ballot, Secretary/Treasurer reports all newly enrolled and re-enrolled members. Secretary/Treasurer contacts new members and offers congratulations and extends an invitation to Welcome Reception.
	1/3 of Risk Pool Insurance bill will show on monthly Moose International bill sent to Chapter's email. .
	Monthly Report transmitted by Secretary/Treasurer no later than October 10th.
	Mooseheart/Moosehaven Committee Activity Night.
	Immediately after a favorable ballot, Secretary/Treasurer transmits all newly enrolled and re-enrolled members. Secretary/Treasurer contacts new members and offers congratulations and extends an invitation to Welcome Reception.
	Chapter Committee meetings.
	Board of Officers' meeting.
	IRS Form 941 should be remitted to Internal Revenue Service by October 31.
	Secretary/Treasurer 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 Secretary/Treasurer 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 2012

	Secretary/Treasurer secures Bank statement(s) from bank showing transactions through October 31.
	Audit Committee meeting. Audit report remitted to Women of the Moose Headquarters by the 10th of the month.
	Input any changes/updates to Chapter Elected Officers and Chairmen onto Moose International Admin. site.
	Monthly Report transmitted by Secretary/Treasurer no later than November 10th .
	Officers' Committee Activity Night.
	Immediately after a favorable ballot, Secretary/Treasurer reports all newly enrolled and re-enrolled members. Secretary/Treasurer contacts new members and offers congratulations and extends an invitation to Welcome Reception.
	Chapter Committee meetings.
	Board of Officers' meeting.
	Secretary/Treasurer 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 Secretary/Treasurer 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 2012

	Secretary/Treasurer secures Bank statement(s) from bank showing transactions through November 30.
	Audit Committee meeting. Audit report remitted to Women of the Moose Headquarters by the 10th of the month.
	Input any changes/updates to Chapter Elected Officers and Chairmen onto Moose International Admin. site.
	Monthly Report transmitted by Secretary/Treasurer no later than December 10th .
	Community Service/Fraternal Fund-raising Committee Activity Night.
	Immediately after a favorable ballot, Secretary/Treasurer reports all newly enrolled and re-enrolled members. Secretary/Treasurer contacts new members and offers congratulations and extends an invitation to Welcome Reception.
	Chapter Committee meetings.
	Board of Officers' meeting.
	Secretary/Treasurer 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 Secretary/Treasurer 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 2013

	Secretary/Treasurer secures Bank statement(s) from bank showing transactions through December 31.
	Audit Committee meeting. Audit report remitted to Women of the Moose Headquarters by the 10th of the month.
	Input any changes/updates to Chapter Elected Officers and Chairmen onto Moose International Admin. site.
	1/3 of Risk Pool Insurance bill will show on monthly Moose International bill sent to Chapter's email. .
	Monthly Report transmitted by Secretary/Treasurer, no later than January 10th .
	Activities & Sports Committee Activity Night.
	Immediately after a favorable ballot, Secretary/Treasurer reports all newly enrolled and re-enrolled members. Secretary/Treasurer contacts new members and offers congratulations and extends an invitation to Welcome Reception.
	Chapter Committee meetings.
	Board of Officers' meeting.
	President 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, 2012 .
	IRS Form W-2 prepared for the 2011-2012 Secretary/Treasurer for any monies received between January 1, 2011 and April 30, 2012. Form W-2 prepared for the 2012-2013 Secretary/Treasurer for any monies received between May 1, 2012 and December 31, 2013.
	IRS Form 1099 to be mailed to recipients by January 31 .
	Secretary/Treasurer 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 Secretary/Treasurer 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 2013

	Secretary/Treasurer secures Bank statement(s) from bank showing transactions through January 31.
	Audit Committee meeting. Audit report remitted to Women of the Moose Headquarters by the 10th of the month.
	Input any changes/updates to Chapter Elected Officers and Chairmen onto Moose International Admin. site.
	Monthly Report transmitted by Secretary/Treasurer no later than February 10th .
	Mooseheart/Moosehaven Committee Activity Night.
	Immediately after a favorable ballot, Secretary/Treasurer reports all newly enrolled and re-enrolled members. Secretary/Treasurer contacts new members and offers congratulations and extends an invitation to Welcome Reception.
	First Nominating Committee meeting prior to February 15 th .
	Chapter Committee meetings.
	Board of Officers' meeting.

FEBRUARY 2013 (continued)

	IRS Form W-3 should be remitted to Internal Revenue Service by February 29.
	IRS Form 1096 should be remitted to Internal Revenue Service by February 29.
	Second and third Nominating Committee meeting, February 15 th or after but prior to the meeting in March.
	Secretary/Treasurer 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 Secretary/Treasurer 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 2013

	Secretary/Treasurer secures Bank statement(s) from bank showing transactions through February 29.
	Audit Committee meeting. Audit report remitted to Women of the Moose Headquarters by the 10th of the month.
	Input any changes/updates to Chapter Elected Officers and Chairmen onto Moose International Admin. site.
	Possible third Nominating Committee meeting.
	Monthly Report transmitted by Secretary/Treasurer no later than March 10th.
	Membership/Retention Committee Activity Night – include Slate of Nominees to be read at this meeting.
	Immediately after a favorable ballot, Secretary/Treasurer reports all newly enrolled and re-enrolled members. Secretary/Treasurer contacts new members and offers congratulations and extends an invitation to Welcome Reception.
	Chapter Committee meetings.
	Board of Officers' meeting.
	Secretary/Treasurer 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 Secretary/Treasurer 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 2013

	Secretary/Treasurer secures Bank statement(s) from bank showing transactions through March 31.
	Audit Committee meeting. Audit report remitted to Women of the Moose Headquarters by the 10th of the month.
	Input any changes/updates to Chapter Elected Officers and Chairmen onto Moose International Admin. site.
	Monthly Report transmitted by Secretary/Treasurer no later than April 10th.

APRIL 2013 (continued)

	Officers' Committee Activity Night – including election and Installation of Officers and Chairmen.
	Immediately after a favorable ballot, Secretary/Treasurer reports all newly enrolled and re-enrolled members. Secretary/Treasurer contacts new members and offers congratulations and extends an invitation to Welcome Reception.
	Chapter Committee meetings.
	Board of Officers' meeting.
	Installation may be held on a separate day.
	IRS Form 941 must be filed with the Internal Revenue Service by April 30.
	Secretary/Treasurer 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 Secretary/Treasurer 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 2013

	Secretary/Treasurer secures Bank statement(s) from bank showing transactions through April 30.
	Audit Committee meeting. Audit report remitted to Women of the Moose Headquarters by the 10th of the month.
	Depreciate Chapter Paraphernalia for April 30 report.
	Input 2013 - 2013 Elected Officers and Chairmen onto Moose International Admin. site.
	Monthly Report transmitted by Secretary/Treasurer no later than May 10th.
	Watch for Risk Pool Insurance statements.
	Membership/Retention Committee Activity Night.
	Immediately after a favorable ballot, Secretary/Treasurer reports all newly enrolled and re-enrolled members. Secretary/Treasurer contacts new members and offers congratulations and extends an invitation to Welcome Reception.
	Board of Officers' meeting with Committee Chairmen to prepare the Calendar.
	Chapter Development Committee meetings.
	Board of Officers' meeting.
	Secretary/Treasurer 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 Secretary/Treasurer 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.)

