



2017-2018

# Recorder's Handbook



# Honoring Community Heroes

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## Congratulations!

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*Congratulations on your election as Recorder!*

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

Read this Handbook and the Officers' Handbook thoroughly so that you are aware of the duties of your office. This Handbook contains the Recorder's instructions, as well as the information needed by the Audit Committee to prepare the monthly Financial Report. Please keep this Handbook on file.

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

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

All documents submitted to Women of the Moose Headquarters shall be either computer generated, filled out in ink or typed. Before submitting, whether electronically or by postal mail, a copy shall be saved in the Chapter files in the event proof of existence is required.

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

We hope each Recorder earns the Star Recorder Degree!!

## Resources

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

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

## Requirements To Earn The Star Recorder Degree

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Refer to the Women of the Moose General Laws, **ELIGIBILITY FOR STAR RECORDER, Section 110.**

The Star Recorder degree is a degree of excellence, based on your ability to keep accurate and up-to-date records for the Chapter.

While serving as Recorder the following requirements shall be met:

1. The Chapter shall earn the Award of Achievement.
2. The co-worker shall be elected and installed as Recorder on or before July 31<sup>st</sup> and shall serve in this capacity through April 30<sup>th</sup>.
3. The Recorder shall sponsor and have enrolled into the Order – two (2) or more new or re-enrolled members between May 1<sup>st</sup> and April 30<sup>th</sup>.
4. The electronic QuickBooks Financial Report shall be transmitted to Moose International on or before the tenth (10<sup>th</sup>) of each month. In the event the report will be late, it is necessary to notify the Grand Chancellor's office.
5. The Recorder shall sort the active membership into the four (4) Chapter Development Committees and provide the lists to the Senior Regent.
6. She shall attend the two-day Hands On Technical Training (2-HOTT) each Chapter year while serving as Recorder (while attempting to qualify for the degree). Credit will be given for attendance at a 2-HOTT Class up to four (4) months prior to May 1<sup>st</sup> in the event the co-worker attends before assuming her office.
7. She shall attend the Annual Women of the Moose Training Session each Chapter year while serving as Recorder.
8. All Tax and Government Reports, including the Form 990-Exempt Organization, (990-P) and Form 941 or 944 shall be filed and paid on time, when applicable. (Refer to Understanding Tax for Fraternal Unit Leaders booklet.)
9. All receipts and expenditures shall be recorded accurately and properly balanced.
10. Membership records, reports and files shall be kept current. Membership updates and status changes shall be reported at least monthly. Committee Activity Night and fund-raising information shall be reported to Women of the Moose Headquarters as required.

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

## Financial Dispersations

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A maximum of one thousand dollars (\$1,000.00) per quarter may be donated to the Moose Center without dispensation. Donations of \$1000.01 or more require a dispensation from Women of the Moose Headquarters.

Financial dispensations are required for any donation to a 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 dispensation is also required for all office equipment purchases in excess of \$2,500.00.

Dispensation forms can be found at [www.mooseintl.org](http://www.mooseintl.org) under All Forms & Documents.

**A copy of the official Minutes page verifying a recommendation by the Board of Officers and a copy verifying Chapter approval must be attached to ALL dispensation requests.**

When requesting a financial dispensation, please allow for a two-week processing period. We do our best to process 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

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### *Membership Qualifications*

Refer to the Women of the Moose General Laws, **MEMBERSHIP QUALIFICATIONS, Section 29.**

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 be 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 moral 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 Moose membership application provided by Moose International.

When an application is received by the Recorder, it must be given to the Application Review committee first. The application is then thoroughly investigated from public records and non-privileged sources. If the application is rejected by the review committee it is reported as unfavorable to the Board of Officers and the applicable fees and dues paid are returned to the applicant with a letter telling her that it has been rejected and the applicant can reapply in 180 days. (Sec. 38, b. of the WOTM General Laws)

Should the application receive a favorable vote of the Application Review Committee, it is reported as favorable to the Board of Officers, given to the Recorder to be entered into LCL.net and transmitted as a new application. Once transmitted as an applicant, the Chapter is then billed the \$20.00 application fee on their Statement of Account.

Every favorable application must be brought to the Chapter floor for a vote by the membership. If accepted, the Recorder then enters the ballot date and enroll date (which should be the same) and transmits the application as enrolled. Once reported as enrolled, the Chapter is then billed \$22.00 per capita for the members' dues on their Statement of Account. If it is rejected by the membership, the applicable fees and dues paid are returned to the applicant with a letter telling her that it has been rejected and the applicant can reapply in 180 days. (Sec. 40 of the WOTM General Laws) Should this happen, it is necessary to delete the application and contact Moose International to receive a credit for the \$20.00 application fee.

In the case of a Transfer or Reinstatement, the application should not be entered until after it has been voted on favorably by the membership. At the time the transfer or reinstatement application is transmitted, the applicant automatically becomes a member of the Chapter. If entered prior to vote and the application is rejected, it is difficult to correct.

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 twenty-four (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, Section 42)
- 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.

A member whose dues have been expired for six (6) months or more may choose to re-enroll versus reinstating into any Chapter however, she loses all previous years of service and would not count toward continuous years of service.

It is the responsibility of the Recorder to verify prior membership in another Chapter. The Recorder shall make contact **IN WRITING** by postal mail (or by email) to the prior Chapter for verification prior to the Chapter balloting on the co-worker to be re-enrolled.



If the ballot is favorable, the former member (re-enrollee) is re-enrolled upon a favorable vote of the Chapter members.

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

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

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

## ***Reinstatement***

A reinstatement is a co-worker whose dues have been expired for **more than twelve (12) months but less than twenty-four (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 (2) or three (3) years dues in order to bring her current. If the reinstatement is reported to Moose International less than eighty (80) days prior to her dues expiration day and month, she must pay three (3) years dues or she will not receive a dues renewal notice.

**For example:** A co-worker's dues expired on September 30, 2015. She was dropped from membership on October 1, 2016. On May 6, 2017, she applied for reinstatement. In the event Chapter dues are twenty-five dollars (\$25.00) yearly she would present her application for reinstatement along with payment of two (2) years dues at the current dues rate. The application would be balloted on at the following meeting in May. After a favorable ballot the Recorder will issue a thirty (30) day computer generated membership receipt to the co-worker for dues paid to September 30, 2017. If she were to apply for reinstatement on August 1, 2017, she would need to pay three (3) years dues.

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

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

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

## ***Transfers***

A co-worker may transfer to the Chapter of her choice once the following has been completed:

- A completed application for transfer has been submitted to the Chapter.
- A ten dollar (\$10.00) transfer fee is remitted with the completed application to be deposited with the Recorder of the Chapter receiving the transferring member.

The co-worker shall retain her original membership card.

The receiving Recorder shall notify the co-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.

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

- The co-worker's dues are not paid at least thirty (30) days in advance of the date of the request for transfer.
- Disciplinary charges are pending against the co-worker (does not include actions of the House Committee).
- The co-worker has not paid all fines, assessments and/or 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 from the transferring members current Chapter and if the receiving Chapter's Application Review Committee has investigated the application and reported favorably, the Recorder 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.

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

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

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

### **Transfer Of Life Membership**

A co-worker requesting to transfer a Life Membership must apply to the Chapter of her choice by submitting an application and paying a ten dollar (\$10.00) transfer fee to the Recorder of the receiving Chapter.

If a 50-Year Life Member wishes to transfer her membership to another Chapter, the transfer fee is waived.

## ***Sponsor Information***

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

## ***Critical Membership Dates in LCL.net***

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

### **App Date**

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

### **Entered Date**

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

### **Ballot Date**

The ballot date is the date the application was balloted on by the Chapter membership. This date must be on or after the application date and should be the same as the enroll 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 on or after the application date. This date should be the same as the ballot date. In the case of a reinstatement, this must be their original enrollment date.

## ***Life Membership***

### **Purchase Of Life Membership**

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

### **Earned Life Membership**

A co-worker can attain a Life Membership in the Women of the Moose by sponsoring and enrolling two hundred fifty (250) members into the Order (Refer to the Women of the Moose General Laws, Section 35) or by having fifty (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 sponsoring and enrolling two hundred fifty (250) members into the Order, a Life Membership card and certificate will be processed by the Membership Department at Moose International.

Upon attaining fifty (50) continuous years of membership in the Women of the Moose, the Membership Department at Moose International will prepare the 50-Year Life Membership card and certificate.

## Centralized Dues

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

For all US dues payments: (US Funds Only)

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

For all Canadian dues payments: (Canadian Funds Only)

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

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

In the event a member insists on paying her membership dues to her Chapter, please let her know this could 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# and name on the memo line of the check and, with the payment coupon, mail to the appropriate Moose International lock box.

The Recorder can make payments for members online by visiting [www.mooseintl.org](http://www.mooseintl.org) and clicking "Pay Dues". Enter the member's ID# without the leading 0's. If a coupon appears, then dues can be paid by credit card. Or, by accessing the Admin Menu via the Moose International website, the Recorder can pay multiple members' dues by process of selection. Once again, a credit card must be used.

When member dues are paid, 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 at [www.mooseintl.org](http://www.mooseintl.org).

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 membership 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

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All Chapter Elected Officers, Appointed Officers and Chairmen information must be entered on the Officer List of the Admin Menu at <https://secure.mooseintl.org/FRUAdmin/>.

The 2016-2017 Recorder **must** inform the 2017-2018 Recorder of the Chapter's pass code for accessing the Admin Menu. New Recorder – **do not** share this pass code with anyone else!

New Recorders – you must register your membership ID online under the My Membership Record link. This must be completed prior to any input of Chapter information. All Officer, Appointed Officer and Chairmen information should be entered on or after May 2<sup>nd</sup>. Do not predict the end date to be April 30, 2018 – leave this area blank. Moose International will automatically populate this field at the end of the year.

## Business Rules for Accounting

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### *Receipts*

The Recorder is responsible for the collection of all monies.

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

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

## Issuing Official Business Receipts

Official Business Receipts are issued for the following:

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

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

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

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

Each Chairman or Officer should have an Official Business Receipt Book when holding her 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 Recorder's records. The Recorder will issue an Official Business Receipt for money she receives. The receipt issued by the Recorder will indicate the receipt numbers issued by the Chairman or Officer.

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

## Deposits

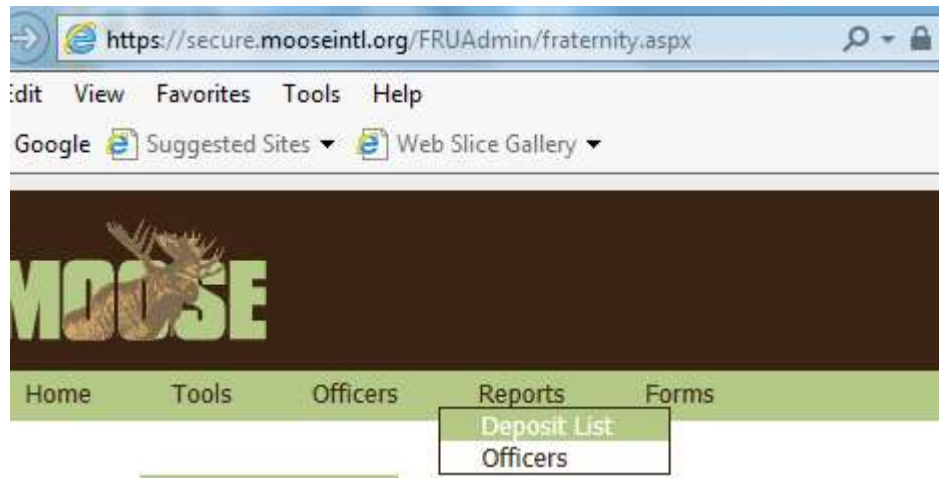
Deposits shall be made weekly or promptly after each meeting. If the Recorder is unable to properly deposit the money, another Officer may assist.

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

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

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

To receive a more accurate accounting of your deposits from Moose International, for the purpose of entering them into QuickBooks or when preparing your Audit, please pull the Deposit List from the Admin Menu not LCL.net.



The deposits listed in the Admin Menu will be the most up to date and accurate due to when Moose International completes ACH deposits to the fraternal unit.

## **Expenditures**

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

- All bills, regardless of amount, are paid by Chapter check.
- **There Shall Be No Cash Pay Outs Or Petty Cash Funds** (The only exception to this rule are: Bingo and 50/50 raffles).
  - Bingo – All prize money must be given to the Bingo Committee for disbursement.
  - 50/50 (split the pot) raffles – the winning percentage of the cash collected from a 50/50 or split the pot raffle may be given to the winner immediately.  
(The Recorder should then record the gross amount collected in receipts and also record the payout of the expense to the winner.)
- **Illegal Pull Tabs Are Not To Be Sold By The Chapter** (a pull tab by any other name is still a pull tab).
- Anticipated expenses and use of the proceeds shall be included in plans and recommended in the Board of Officers minutes. They shall be read to the Chapter before a Committee may proceed with a Fund-raising Project, Committee Activity Night or the event/activity.
- If a project or activity is introduced on the Chapter floor, it must be referred back to the Board of Officers for recommendation.

- All expenditures must have a valid Business Receipt from the store where the purchase was made. Whenever a Chapter check is written for the advance purchase of supplies for any Fund-raiser or Special Event, it is necessary for all cash register receipts plus the monetary change totaling the exact amount of the check, be given to the Recorder immediately. Do not mingle Chapter expenditures with personal expenses.

Utilize the Advance Funds Envelope found in the WOW section of the Women of the Moose website. This may prove to be valuable when reconciling expenditures.

### Checks Issued

All Chapter checks shall be business size, (3 X 8). Personal size checks (2 ¾ X 6) are not acceptable. Computer generated checks shall be ordered from your bank or other check vendor and should be a 3-part voucher.

Checks shall be ordered with the following requirements:

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

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

All Chapter checks remitted to Moose Headquarters, 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 – May	5	Higher Degree - College of Regents – November	11
Community Service – June	6	Community Service – December	12
Activities/Sports – July	7	Activities/Sports – January	1
Mooseheart/Moosehaven – August	8	Mooseheart/Moosehaven – February	2
Higher Degree –Star Recorder – September	9	Membership/Retention – March	3
Mooseheart/Moosehaven – October	10	Higher Degree – Academy of Friendship – April	4
Green Cap/Ways and Means	GC		

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

If your Chapter uses duplicate checks, and cancelled 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 cancelled checks, list this charge under General Administration Expense.

Two (2) separate checks – one (1) for Special Project – one (1) for Scholarship & Maintenance

<b>Jefferson #9999</b> <b>P.O. Box 9</b> <b>Jefferson, WI 53543</b>	BANK OF HEART HEARTLAND, USA 55416-2455	<b>#303</b> <b>5</b> <b>SAMPLE</b>
PAY TO THE ORDER OF	Moose Charities	<u>\$ 50.00</u>
Fifty and no/100		DOLLARS
MEMO <u>Membership/Retention-May scholarship/maintenance</u>		

<b>Jefferson #9999</b> <b>P.O. Box 9</b> <b>Jefferson, WI 53543</b>	BANK OF HEART HEARTLAND, USA 55416-2455	<b>#304</b> <b>5</b> <b>SAMPLE</b>
PAY TO THE ORDER OF	Moose Charities	<u>\$ 50.00</u>
Fifty and no/100		DOLLARS
MEMO <u>Membership/Retention-May special project</u>		

OR

Write one (1) check for Special Project and Scholarship and Maintenance

<b>Jefferson #9999</b> <b>P.O. Box 9</b> <b>Jefferson, WI 53543</b>	BANK OF HEART HEARTLAND, USA 55416-2455	<b>#305</b> <b>5</b> <b>SAMPLE</b>
PAY TO THE ORDER OF	Moose Charities	<u>\$ 100.00</u>
One hundred and no/100		DOLLARS
MEMO <u>Membership/Retention-May special project—\$50.00</u> <u>Membership/Retention-May 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 (1) check may be written for both the Scholarship and Maintenance Fund as well as the Special Project.

Only the signatures of the current Recorder, Senior Regent and the Secretary/Treasurer are listed on the bank signature cards. **A fourth signature is not in order.** If the Senior Regent is ill or out of town, the Junior Regent assumes her responsibilities. The Junior Regent is eligible to sign Chapter checks, provided the bank is notified of her signature.

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

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

## Voided Checks

### Voiding Checks That Have Been Issued:

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

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

### Re-issuing a Voided check:

- Simply write the check again and expense as necessary.

### Voiding Checks That Have Not Been Issued:

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

## Stop Payment Checks

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

## **Returned Checks**

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

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

**Note:** The first time you post an NSF Check, you must create Account # 1105.00 - NSF Checks (Sub account of #1100.00 Accounts Receivable). You must also Create "Item" #1105 – NSF Checks as other charge (attached to #1005.00 Bank Account). Create Account #4601.00 – Other Income (Sub account of #4600.00). Also set up "Item" #1106.00 – NSF bank fee (Attached to #4601.00 Other Charges).

### To Post An NSF Check

Click the **Invoices** Icon in the Customers Section of the Home Page.  
The Create Invoices screen opens.

The screenshot shows the 'Create Invoices' screen in a software application. The interface includes a menu bar at the top with options like 'Previous', 'Next', 'Print', 'Send', 'Ship', 'Print', 'Spelling', 'History', 'Letters', and 'Customize'. Below the menu bar, there are several input fields and a table. Callout 1 points to the 'Customer: Job' field, which contains 'NSF CHECKS'. Callout 2 points to the 'Class' dropdown menu, which is set to 'NSF CHECKS'. Callout 3 points to the 'Date' field, which is set to '03/01/2007'. Callout 4 points to the 'Item' column in the table, where '1005 - NSF...' is selected. Callout 5 points to the 'Memo' field, which contains the text 'NSF CHECKS'. Callout 6 points to the 'Save & Close' button. The table has columns for 'Item', 'Quantity', 'Description', 'Rate', and 'Amount'. The 'Amount' column shows a value of 25.00. At the bottom of the screen, there are buttons for 'Add Time/Costs...', 'Apply Credits...', 'Payments Applied', 'Balance Due', 'Memo', 'Pay Invoice', 'Save & Close', 'Save & New', and 'Revert'.

1. Enter the Customer Name: **NSF CHECKS** In the Customer: Job field.  
The **Bill To** box will auto fill with **NSF CHECKS**. Change **NSF CHECKS** to the name of the person being billed for the NSF check.
2. Select **NSF CHECKS** from the drop down in the Class field.
3. Enter the **Date** of the bad check.
4. In the **Item** column, click the drop down on the far right side of the column and scroll down to and select **1005 – NSF CHECKS**. In the **Amount** column, enter the amount of the NSF Check.
5. Enter the name of the person who wrote the bad check in the Memo area.
6. Click **Save and Close** to save the Invoice and close the Create Invoices screen.

- OR -

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

### ***To Post The NSF Fee Or Bank Charge***

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

### ***Re-payment Of A Returned Check***

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

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

## **Insurances and Premiums**

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### ***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 Recorder, 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 earmarked Risk Pool and 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](http://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 Insurance***

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 Reference Manual for Lodges, Chapters, Legions, Service Centers & Associations booklet found under All Forms & Documents, Lodge Operations and the Legal/Risk Management area of the Moose International website.)

## Investment Of Chapter Funds

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The Board should 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 without dispensation**. No investments of surplus funds in any other securities may be made. (Refer to Women of the Moose General Laws, Section 71, m.)

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

### **Interest on investments in which money is actually transferred to Chapter by check**

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

### **Interest Earning Checking Accounts**

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

### **Interest On Investment In Which No Actual Money Is Transferred**

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

### **Bank Service Charge**

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

## ***Transferring Funds - Changing Banks – 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 in the Chapter's checking account and list in the proper place in QuickBooks.

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

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

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

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

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

## ***Bingo***

Chapters with Bingo are required to have a separate Bingo account, which shall be in the same bank as the General Fund. The Recorder and Senior Regent will be the check signers unless State/Provincial Bingo law specifies that one of the signatures must be the Bingo Chairman. In this case, the two (2) signers shall be the Recorder and Bingo Chairman.

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

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

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

**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 Senior Regent 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 Moose International website under All Forms & Documents) and present it to the Chapter Board of Officers. The monthly Audit Report must be submitted to Women of the Moose Headquarters by the tenth (10<sup>th</sup>) of the month. The form can be sent via Fax to 630-966-2211 or email to – [wotmmail@mooseintl.org](mailto:wotmmail@mooseintl.org). The Chapter name and Chapter number must be included on the form and in the email subject line. Audit Committee reports will be placed in the Chapter files and reviewed prior to any honors awarded to the Chapter and/or co-workers.

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

A sample Audit Report form is shown on the next page.



# Chapter Audit Report

Chapter Name \_\_\_\_\_ Chapter No. \_\_\_\_\_  
 Federal ID #: \_\_\_\_\_ Audit Month/Year \_\_\_\_\_

Financial Assets	Membership																																																																																																																																	
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Rev. D: 07-25-16

SAMPLE ONLY

## Credit For Maintaining Financial Standing

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

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

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

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

**For example:** Your Total Equity figure on April 30, 2017 was \$2,967.05. On April 30, 2018 the amount of money you have in the checking account is \$500.05, savings account is \$900.00 and paraphernalia is \$300.00. During the Chapter year, you gave \$200.00 to Community Services and \$300.00 each to Mooseheart and Moosehaven projects, as well as \$500.00 to the local Lodge. By adding the following figures, you will find that this Chapter has met the financial requirement.

• Checking Account	\$500.05
• Savings Account	\$900.00
• Paraphernalia	<u>\$300.00</u>
<b>Total Assets:</b>	<b>\$1,700.05</b>
Plus Contributions	
• Community Services	\$200.00
• Mooseheart	\$300.00
• Moosehaven	\$300.00
• Local Lodge	\$500.00
•	
Plus Incidentals	
• Risk Pool Premium	<u>\$120.00</u>
<b>Total Contributions &amp; Incidentals (Allowable):</b>	<b>\$1,420.00</b>
<b>Total Net Assets And Contributions As Of April 30, 2018 (Ending Chapter Year):</b>	<b>\$3,120.05</b>
<b>Total As Of April 30, 2017 (Beginning Chapter Year):</b>	<b><u>\$2,967.05</u></b>
<b>Increase In Financial Standing:</b>	<b>\$ 153.00</b>

## Recorder's Compensation

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

As this amount will set a precedent within your Chapter, once established, the amount may not be changed without approval of the Chapter Board of Officers and Chapter membership. An example of reasonable compensation would equal:

For example yearly rate of dues (\$30.00) x # of Active members on the rolls May 1 (100) = Gross income of dues to Chapter (\$3000.00) x 10% (\$300.00). That amount divided by 12 months = monthly reasonable compensation (\$25.00).

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

All wages paid to a Recorder in **United States Chapters** regardless of the amount are subject to Social Security and Medicare Tax withholding. If the amount is sufficient (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 Recorder.

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

### ***Recorder's Compensation Before Taxes***

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

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

From this amount you will need to subtract the amount to be withheld for F.I.C.A taxes (Social Security) and for Federal and Medicare Withholding taxes and if applicable, State Income Tax Withholding. Refer to the **F.I.C.A. and Federal and Medicare Withholding 2017-2018** below.

### ***F.I.C.A. And Medicare Tax Withholding For 2017 (U.S.)***

**To figure the F.I.C.A. (Social Security) tax to be withheld in 2017, use the figure 6.2% (.062), which is the employee rate for 2017. The employer's rate is 6.2% (.062). The Medicare Rate for 2017 is 1.45% (.0145) each.**

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

Please check [www.irs.gov](http://www.irs.gov) for the 2018 rates beginning January 1, 2018.

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

### Federal Withholding Tax (U.S.)

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

### State Withholding Tax

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

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

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

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

### Reporting The Recorder'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 only file the Form 944 if the IRS has notified you in writing.

Whenever a Recorder receives compensation from the Chapter, the Internal Revenue Service must be notified of the amount of the earnings for the Recorder as well as the amount of F.I.C.A. tax and Medicare tax withheld and the Federal Income Tax withheld. In addition, the Chapter must submit a check payable to the 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 (\$0.00) paid as wages.**

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

Therefore, when remitting the Form 941 or Form 944 to the Internal Revenue Service, the Chapter shall submit a check for the correct amount of money withheld plus the amount owed by the Chapter. This would equal the Recorder's compensation times the proper percentage. During the Chapter year 2017-2018 the rate would be **12.4%** for F.I.C.A. and **2.9%** for Medicare. Total rate paid would be **15.3%**. However, the F.I.C.A. and Medicare must be broken down as to amount owed for each.

**For example:** On November 6, 2017 the Recorder received compensation before taxes amounting to \$20.00. The amount deducted from her compensation check would be as follows: 6.2% (.062) for F.I.C.A. (\$1.24) plus 1.45% (.0145) for Medicare (\$0.29) for a total of \$1.53 deducted from the Recorder's Compensation. The Chapter must 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 \$3.06 (\$1.53 from Recorder and \$1.53 from Chapter).

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

In this Handbook are forms to be used in 2017 and 2018 to assist you in determining the amount of compensation the Recorder has earned before taxes as well as computation of the amount to be withheld for F.I.C.A., Medicare Tax and Federal Income Tax Withholding.

Information regarding tax forms may be secured from the IRS website at [www.irs.gov](http://www.irs.gov).

### ***Unemployment Tax***

Each Chapter is to pay unemployment tax as required in your State or Province.

### ***Waiving The Recorder's Compensation***

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

<p><b>Remember:</b> All Chapters shall file the necessary tax forms. If Recorder waives her compensation she reports her earnings as zero (0).</p>
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## 2017 Compensation And Tax Breakdown Worksheet

\_\_\_\_\_ CHAPTER MONTH ENDING \_\_\_\_\_

\_\_\_\_\_  
(RECORDER'S NAME)

\_\_\_\_\_  
CHAPTER TAX NUMBER

\_\_\_\_\_  
(RECORDER'S SOCIAL SECURITY NUMBER)

### AMOUNT DETERMINED BY CHAPTER

COMPENSATION (total for month)		\$
	(Gross Compensation)	\$

### DEDUCTIONS:

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

### COMPENSATION LESS DEDUCTIONS

GROSS COMPENSATION (from above)		\$
DEDUCTIONS SUB TOTAL (from above)		\$
AMOUNT DUE RECORDER	(Net Compensation)	\$

### TAX BREAKDOWN FOR FORM 941 REPORT:

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

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

RECORDER'S COMPENSATION:  
(*Net Compensation*)

PAID ON CHECK: \_\_\_\_\_

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

PAID ON CHECK: \_\_\_\_\_

## 2018 Compensation And Tax Breakdown Worksheet (verify current rates)

\_\_\_\_\_ CHAPTER MONTH ENDING \_\_\_\_\_

\_\_\_\_\_  
(RECORDER'S NAME)

\_\_\_\_\_  
CHAPTER TAX NUMBER

\_\_\_\_\_  
(RECORDER'S SOCIAL SECURITY NUMBER)

### AMOUNT DETERMINED BY CHAPTER

COMPENSATION (total for month)		\$
	(Gross Compensation)	\$

### DEDUCTIONS:

F.I.C.A. (Social Security)	RATE: 6.2% (.062)	\$
MEDICARE	RATE: 1.45% (.0145)	\$
FEDERAL WITHHOLDING TAX		\$
DEDUCTIONS SUB TOTAL		\$

### COMPENSATION LESS DEDUCTIONS

GROSS COMPENSATION (from above)		\$
DEDUCTIONS SUB TOTAL (from above)		\$
AMOUNT DUE RECORDER	(Net Compensation)	

### TAX BREAKDOWN FOR FORM 941 REPORT:

RECORDER'S GROSS COMPENSATION (see above)		\$
TOTAL F.I.C.A. AND MEDICARE TAX	RATE: *15.30% (.1530)	\$

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

RECORDER'S COMPENSATION:  
(Net Compensation)

PAID ON CHECK: \_\_\_\_\_

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

PAID ON CHECK: \_\_\_\_\_

## Other Important Things to Know

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### **Instructions for Form 990**

All Women of the Moose Chapters having US bank accounts 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.

The IRS 990-N Quick Start Guide found on our website will be most helpful in the preparation of the 990-N post card. 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 contact Women of the Moose at 630-859-2000 x 6492. 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 many accountants are not familiar with Fraternal Organizations.

You will need to file either the Form 990, 990EZ or 990N e-Postcard. Which return that you are required to file depends on your Chapter's 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](http://www.mooseintl.org) as certain information has already been inserted to assist you in preparing your return. We have also attached worksheets along with the 990, 990EZ and 990N instructions.

You should now follow the separate instructions for either the 990, 990EZ or 990N as appropriate. After completing the return, you should sign and mail it to the Internal Revenue Service, Ogden Utah 84201-0027 by **September 15th**. It is very important that you file a return or an extension by September 15<sup>th</sup>, as the penalty for late filing is **twenty dollars (\$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](http://www.irs.gov/formspubs).

### **Elimination of Paraphernalia and Depreciation Accounts**

During the 2016-2017 Chapter year, Recorders were responsible for the elimination of the Paraphernalia and Depreciation Accounts. In the event this has not been done, the instructions below should help you. We used April 30, 2017 in the example however you may use any date after May 1, 2017.

Begin with the dollar amount in the 1805.00 Paraphernalia Account and the 1810.00 Accumulated Depreciation Account.

Complete a General Journal Entry dated April 30 with a credit for the amount in 1805.00 and a debit for the amounts in the 1810.00 and the 54xx.00 Depreciation Expense Account.

#### **Example:**

If your 1800 accounts have the following amounts:

1800.00 Furniture & Equipment	\$ 800.00
1805.00 Paraphernalia figure	\$1,000.00
1810.00 Accumulated Depreciation Amount	\$ 200.00



The General Journal Entry would be as follows:

Date		Entry No.					
04/30/2016		9					
Account	Debit	Credit	Memo	Name	Bill...	Class	
1805.00 · Furn, Fixt ...		1,000.00	Adjusting Entry Elimination of Paraphernalia			Adjusting Entry	
1810.00 · Accum De...	200.00		Adjusting Entry Elimination of Paraphernalia			Adjusting Entry	
5430.00 · Depreciati...	800.00		Adjusting Entry Elimination of Paraphernalia			Adjusting Entry	

When the General Journal entry is saved, the figures in the 1800.00 accounts should now all be at zero.

◊ 1800.00 · Furniture and Equipment	Fixed Asset	0.00
◊ 1805.00 · Furn, Fixt and Equip	Fixed Asset	0.00
◊ 1810.00 · Accum Depreciation	Fixed Asset	0.00

Do the General Journal Entry with the figures in your chart of accounts. If you have additional accounts under the 1800.00 parent account dealing with the paraphernalia, you would eliminate these as well. All positive numbers will be a credit and any negative numbers will be a debit. Just add the line to General Journal Entry. Once the accounts are at a zero balance, make the accounts inactive.

### **Making Paraphernalia and Depreciation Accounts Inactive:**

Once the General Journal entry is completed, make the accounts inactive.

To make an account inactive, from the Chart of Accounts list, right click on the 1800.00 parent account. A pop up menu will appear.

Left Click on Make Account Inactive. The 1800.00 Parent Account and all subs will be made inactive and be removed from your screen.

Please contact your Technical Trainer or 2-HOTT Session Leader for assistance.

### **Academy Of Friendship Call Cards**

All Academy of Friendship call cards are mailed to the Chapter Recorder and are to be distributed to the candidates when received.

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

### **Relinquishing Books To New Recorder**

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

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

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

## How To Determine The Email Address Of A Chapter

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

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

**For example:**

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

*This email account, often referred to as Smarter Mail, is accessible through any internet connection by going to [www.mooseintl.org/webmail](http://www.mooseintl.org/webmail). The State/Provincial Regional Manager, Territory Manager, Chapter Analyst Coordinator or Moose International Helpdesk can assist the Recorder in obtaining the Chapter's password.*

## Changing Dues Rates

To change the rate of dues, the Board of Officers must approve an increase and recommend the increase to the Chapter members via the Board of Officers minutes. Immediately after the Chapter members approve the increase in dues, the Recorder shall enter the new membership dues rate into LCL.net and transmit to Moose International. The new rate will take effect 90 days from the entry date.

**For example:**

The Recorder changes the "total amount" only in LCL.net on May 1, 2017. Please note that the total amount is the dues rate only and should not include the application fee. The effective date will default to 90 days.

## How to Review Monthly Transmit Dates

To qualify for the Star Recorder degree, the Recorder is required to transmit her QuickBooks monthly Financial Report on or before the 10<sup>th</sup> day of the month. When the Recorder transmits, she is connected directly to the Moose International Server and her report is saved within. Please remember that all transmits must be received on or before midnight (Central time) on the 10<sup>th</sup> day of the following month that she is reporting.

To review when the report was transmitted, log into the Admin Menu and choose the **REPORTS** header. In the dropdown list choose **MONTHLY REPORTS** to populate the list shown below.

Monthly Financial Transmission

Month	Transmit Date
December 2016	01/03/2017
November 2016	12/06/2016
October 2016	11/08/2016
September 2016	10/06/2016
August 2016	09/02/2016
July 2016	08/04/2016
June 2016	07/08/2016
May 2016	06/07/2016
April 2016	05/05/2016
March 2016	04/01/2016
February 2016	03/03/2016
January 2016	02/01/2016
December 2015	01/06/2016
November 2015	12/02/2015
October 2015	11/05/2015
September 2015	10/01/2015
August 2015	09/01/2015
July 2015	08/03/2015

# Sample Statement of Account

## Statement of Account

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

Page number 1  
 Account number: C1405  
 Stmt beg date: 4/1/13  
 Stmt end date: 4/30/13  
 Due date: 5/25/13  
 Current balance: \$ 551.64  
 Amount enclosed \_\_\_\_\_

To: CHAPTER RECORDER  
 ROSEMEAD CHAPTER 1405  
 9304 MISSION DR  
 ROSEMEAD, CA 91770-4416

Please detach this portion and return with payment.

Doc date	Doc #	Doc type	Amount
Balance forward			\$132.45
4/30/13	FIN-0324592	Member Services Fees	\$10.00
4/30/13	FIN-0328103	Chapter Dues	\$40.00
4/30/13	FIN-0330557	Finance Charge	\$0.66

**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 Int'l

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	Member Relations	(630) 966 2212
All Other	Finance Department	(630) 966 2202

Current transactions:					\$50.66
New balance:					\$183.11
(OPEN) balance	Current	31 - 60 days	61 - 90 days	Over90 days	
0.00	120.66	0.00	42.45	20.00	
Transactions past stmt end date:					368.73

**Note:** If there is an outstanding balance, a Finance Charge of 0.5% is accrued on balances exceeding one hundred dollars (\$100.00).

The Statement of Account and Fraternal Unit Billing itemizing the Chapter Dues and Enrollment Fees is emailed to the Chapter's mooseunits address.

## Checklist For Recorders

### MAY 2017

	Recorder secures bank statement(s) from bank showing transactions through April 30 <sup>th</sup> .
	Audit Committee meeting.
	Eliminate Chapter Paraphernalia
	Input Chapter Elected and Appointed Officers and Chairmen into Moose International Admin. Site on or after May 2 <sup>nd</sup> .
	Electronic QuickBooks Financial report transmitted by Recorder no later than <b>May 10th</b> . Manual Audit Report due by <b>May 10th</b> .
	Recorder, Senior Regent and Secretary/Treasurer 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.
	Membership/Retention Committee Activity Night.
	Immediately after a favorable ballot, Recorder transmits all newly enrolled and re-enrolled members. Recorder contacts new members and offers congratulations and extends an invitation to Welcome Reception.
	Chapter Development Committee meetings.
	Board of Officers meeting with Committee Chairmen to prepare the Calendar.
	When preparing the yearly Chapter calendar, please remember the Green Cap/Ways and Means Committee Activity Night shall be scheduled any time during the months of November, December or January. Neither meeting shall conflict with the regularly scheduled monthly Committee Activity Night.
	Board of Officers meeting.
	Second meeting of the month.
	Recorder shall close her books as of 8:00 a.m. on the last business day of the month. Books should be totaled and balanced.
	Last bank deposit is made on the last business day of the month. The Recorder shall make sure 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.)
	<b>2-HOTT Training Sessions – The schedule with exact dates, places and times is located in the Education and Training portal at <a href="http://www.mooseintl.org">www.mooseintl.org</a>. The Recorders who do not hold the Star Recorder degree or Call Card for the degree must attend a two (2) day 2-HOTT Hands On Technical Training Session each year while serving as Recorder to qualify for personal honors. Star Recorders, holding the office of Recorder, wishing to hold consecutive terms as Recorder shall attend a 2-HOTT session every other year. All co-workers in good standing are encouraged to attend.</b>
	<b>Women of the Moose Training Sessions – The schedule with exact dates, places and times is located in the Women of the Moose portal at <a href="http://www.mooseintl.org">www.mooseintl.org</a>. The Recorder shall attend the Women of the Moose Training Session each year while serving as Recorder to qualify for personal honors. The Senior Regent and Junior Graduate Regent are also required to attend to qualify for personal honors. All co-workers in good standing are encouraged to attend.</b>
	<b>International Conference – Tampa, Florida – June 30 - July 3, 2017.</b>

## JUNE 2017

	Recorder secures bank statement(s) from bank showing transactions through May 31 <sup>st</sup> .
	Audit Committee meeting.
	Input any changes/updates to Chapter Elected and Appointed Officers and Chairmen into Moose International Admin. site.
	1/3 of Risk Pool Insurance premium will show on monthly Moose International statement sent to Chapter's email.
	Electronic QuickBooks Financial report transmitted by Recorder no later than <b>June 10th</b> . Manual Audit Report due by <b>June 10th</b> .
	Community Service Committee Activity Night.
	Immediately after a favorable ballot, Recorder transmits all newly enrolled and re-enrolled members. Recorder contacts new members and offers congratulations and extends an invitation to Welcome Reception.
	Chapter Development Committee meetings.
	Board of Officers meeting.
	Second meeting of the month.
	Risk Pool Insurance Premium paid.
	Visit the Moose International website at <a href="http://www.mooseintl.org/portal/news/form990.asp">http://www.mooseintl.org/portal/news/form990.asp</a> to determine if it is necessary to file the form 990, 990-EZ or 990N for 2016 (May 1, 2016 – April 30, 2017). Additional information can be found on the website regarding filing. This form shall be filed with the Internal Revenue Service prior to <b>September 15, 2017</b> .
	Recorder shall close her books as of 8:00 a.m. on the last business day of the month. Books should be totaled and balanced.
	Last bank deposit is made on the last business day of the month. The Recorder shall make sure 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.)

## JULY 2017

	Recorder secures bank statement(s) from bank showing transactions through June 30 <sup>th</sup> .
	Audit Committee meeting.
	Input any changes/updates to Chapter Elected and Appointed Officers and Chairmen into Moose International Admin. site.
	Electronic QuickBooks Financial report transmitted by Recorder no later than <b>July 10th</b> . Manual Audit Report due by <b>July 10th</b> .
	Activities/Sports Committee Activity Night.
	Immediately after a favorable ballot, Recorder transmits all newly enrolled and re-enrolled members. Recorder contacts new members and offers congratulations and extends an invitation to Welcome Reception.
	Chapter Development Committee meetings.
	Board of Officers meeting.

## JULY 2017 (continued)

	Second meeting of the month.
	Order Red Stole (If applicable).
	IRS Form 941 should be remitted to Internal Revenue Service by July 31 <sup>st</sup> .
	Recorder shall close her books as of 8:00 a.m. on the last business day of the month. Books should be totaled and balanced.
	Last bank deposit is made on the last business day of the month. The Recorder shall make sure 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 2017

	Recorder secures bank statement(s) from bank, showing transactions through July 31 <sup>st</sup> .
	Audit Committee meeting.
	Input any changes/updates to Chapter Elected and Appointed Officers and Chairmen into Moose International Admin. site.
	Electronic QuickBooks Financial report transmitted by Recorder no later than <b>August 10th</b> . Manual Audit Report due by <b>August 10th</b> .
	Mooseheart/Moosehaven Committee Activity Night.
	Immediately after a favorable ballot, Recorder transmits all newly enrolled and re-enrolled members. Recorder contacts new members and offers congratulations and extends an invitation to Welcome Reception.
	Chapter Development Committee meetings.
	Board of Officers meeting.
	Second meeting of the month.
	Recorder shall close her books as of 8:00 a.m. on the last business day of the month. Books should be totaled and balanced.
	Last bank deposit is made on the last business day of the month. The Recorder shall make sure 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 2017

	Recorder secures bank statement(s) from bank showing transactions through August 31 <sup>st</sup> .
	Audit Committee Meeting.
	Input any changes/updates to Chapter Elected and Appointed Officers and Chairmen into Moose International Admin. site.
	Electronic QuickBooks Financial report transmitted by Recorder no later than <b>September 10th</b> . Manual Audit Report due by <b>September 10th</b> .

## SEPTEMBER 2017 (continued)

	Higher Degree - Star Recorder Committee Activity Night.
	Immediately after a favorable ballot, Recorder transmits all newly enrolled and re-enrolled members. Recorder contacts new members and offers congratulations and extends an invitation to Welcome Reception.
	IRS Form 990 must be sent to <b>Internal Revenue Service by September 15th.</b>
	Chapter Development Committee meetings.
	Board of Officers meeting.
	Second meeting of the month.
	Recorder shall close her books as of 8:00 a.m. on the last business day of the month. Books should be totaled and balanced.
	Last bank deposit is made on the last business day of the month. The Recorder shall make sure 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 2017

	Recorder secures bank statement(s) from bank showing transactions through September 30 <sup>th</sup> .
	Audit Committee Meeting.
	Input any changes/updates to Chapter Elected and Appointed Officers and Chairmen into Moose International Admin. site.
	1/3 of Risk Pool Insurance premium will show on monthly Moose International statement sent to Chapter's email.
	Electronic QuickBooks Financial report transmitted by Recorder no later than <b>October 10th</b> . Manual Audit Report due by <b>October 10th</b> .
	Mooseheart/Moosehaven Christmas in October Committee Activity Night.
	Immediately after a favorable ballot, Recorder transmits all newly enrolled and re-enrolled members. Recorder contacts new members and offers congratulations and extends an invitation to Welcome Reception.
	Chapter Development Committee meetings.
	Board of Officers meeting.
	Second meeting of the month.
	IRS Form 941 should be remitted to Internal Revenue Service by October 31 <sup>st</sup> .
	Recorder shall close her books as of 8:00 a.m. on the last business day of the month. Books should be totaled and balanced.
	Last bank deposit is made on the last business day of the month. The Recorder shall make sure 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 2017

	Green Cap/Ways and Means Committee Activity Night shall be scheduled any time during the months of November, December or January. The meeting shall not conflict with the regularly scheduled monthly Committee Activity Night.
	Recorder secures bank statement(s) from bank showing transactions through October 31 <sup>st</sup> .
	Audit Committee Meeting.
	Input any changes/updates to Chapter Elected and Appointed Officers and Chairmen into Moose International Admin. site.
	Electronic QuickBooks Financial report transmitted by Recorder no later than <b>November 10th</b> . Manual Audit Report due by <b>November 10th</b> .
	Higher Degree - College of Regents Committee Activity Night and Award of Achievement Ceremony.
	Immediately after a favorable ballot, Recorder transmits all newly enrolled and re-enrolled members. Recorder contacts new members and offers congratulations and extends an invitation to Welcome Reception.
	Chapter Development Committee meetings.
	Board of Officers meeting.
	Second meeting of the month.
	Recorder shall close her books as of 8:00 a.m. on the last business day of the month. Books should be totaled and balanced.
	Last bank deposit is made on the last business day of the month. The Recorder shall make sure 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 2017

	Recorder secures bank statement(s) from bank showing transactions through November 30 <sup>th</sup> .
	Audit Committee Meeting.
	Input any changes/updates to Chapter Elected and Appointed Officers and Chairmen into Moose International Admin. site.
	Electronic QuickBooks Financial report transmitted by Recorder no later than <b>December 10th</b> . Manual Audit Report due by <b>December 10th</b> .
	Community Service Committee Activity Night.
	Immediately after a favorable ballot, Recorder transmits all newly enrolled and re-enrolled members. Recorder contacts new members and offers congratulations and extends an invitation to Welcome Reception.
	Chapter Development Committee meetings.
	Board of Officers meeting.
	Second meeting of the month.
	Recorder shall close her books as of 8:00 a.m. on the last business day of the month. Books should be totaled and balanced.



**DECEMBER 2017 (continued)**

	Last bank deposit is made on the last business day of the month. The Recorder shall make sure 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.)
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**JANUARY 2018**

	Recorder secures bank statement(s) from bank showing transactions through December 31 <sup>st</sup> .
	Audit Committee Meeting.
	Input any changes/updates to Chapter Elected and Appointed Officers and Chairmen into Moose International Admin. site.
	1/3 of Risk Pool Insurance premium will show on monthly Moose International statement sent to Chapter's email.
	Electronic QuickBooks Financial report transmitted by Recorder no later than <b>January 10th</b> . Manual Audit Report due by <b>January 10th</b> .
	Activities/Sports Committee Activity Night.
	Immediately after a favorable ballot, Recorder transmits all newly enrolled and re-enrolled members. Recorder contacts new members and offers congratulations and extends an invitation to Welcome Reception.
	Chapter Development Committee meetings.
	Board of Officers meeting.
	Order Academy of Friendship Rings (If Applicable).
	Second meeting of the month.
	Senior Regent announces Nominating Committee, date, time, place of first, second and third Nominating Committee meeting and requests co-workers to submit their names for an Elected Office.
	IRS Forms 940 and 941 must be filed with Internal Revenue Service by January 31, 2018.
	IRS Form W-2 prepared for the 2016-2017 Recorder for any monies received between January 1, 2017 and April 30, 2017. Form W-2 prepared for the 2017-2018 Recorder for any monies received between May 1, 2017 and December 31, 2017.
	IRS Form 1099 to be mailed to recipients by January 31 <sup>st</sup> .
	Recorder shall close her books as of 8:00 a.m. on the last business day of the month. Books should be totaled and balanced.
	Last bank deposit is made on the last business day of the month. The Recorder shall make sure 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 2018**

	Recorder secures bank statement(s) from bank showing transactions through January 31 <sup>st</sup> .
	Audit Committee Meeting.

## FEBRUARY 2018 (continued)

	Input any changes/updates to Chapter Elected and Appointed Officers and Chairmen into Moose International Admin. site.
	Electronic QuickBooks Financial report transmitted by Recorder no later than <b>February 10th</b> . Manual Audit Report due by <b>February 10th</b> .
	Mooseheart/Moosehaven Committee Activity Night.
	Immediately after a favorable ballot, Recorder transmits all newly enrolled and re-enrolled members. Recorder contacts new members and offers congratulations and extends an invitation to Welcome Reception.
	First Nominating Committee meeting prior to February 15 <sup>th</sup> .
	Chapter Development Committee meetings.
	Board of Officers meeting.
	Second meeting of the month.
	IRS Form W-3 should be remitted to Internal Revenue Service by February 28 <sup>th</sup> .
	IRS Form 1096 should be remitted to Internal Revenue Service by February 28 <sup>th</sup> .
	Second and third Nominating Committee meeting, February 15 <sup>th</sup> or after but prior to the first meeting in March.
	Recorder shall close her books as of 8:00 a.m. on the last business day of the month. Books should be totaled and balanced.
	Last bank deposit is made on the last business day of the month. The Recorder shall make sure 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 2018

	Recorder secures bank statement(s) from bank showing transactions through February 28 <sup>th</sup> .
	Audit Committee Meeting.
	Input any changes/updates to Chapter Elected and Appointed Officers and Chairmen into Moose International Admin. site.
	Possible third Nominating Committee meeting.
	Electronic QuickBooks Financial report transmitted by Recorder no later than <b>March 10th</b> . Manual Audit Report due by <b>March 10th</b> .
	Membership/Retention Committee Activity Night – include final Slate of Nominees to be read at this meeting.
	Immediately after a favorable ballot, Recorder transmits all newly enrolled and re-enrolled members. Recorder contacts new members and offers congratulations and extends an invitation to Welcome Reception.
	Chapter Development Committee meetings.
	Board of Officers meeting.
	Second meeting of the month – including election.

**MARCH 2018 (continued)**

	Recorder shall close her books as of 8:00 a.m. on the last business day of the month. Books should be totaled and balanced.
	Last bank deposit is made on the last business day of the month. The Recorder shall make sure 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 2018**

	Recorder secures bank statement(s) from bank showing transactions through March 31 <sup>st</sup> .
	Audit Committee Meeting.
	Input any changes/updates to <b>2017-2018</b> Chapter Elected and Appointed Officers and Chairmen into Moose International Admin. site. <b>DO NOT ENTER END DATES OF APRIL 30<sup>TH</sup></b> .
	Electronic QuickBooks Financial report transmitted by Recorder no later than <b>April 10th</b> . Manual Audit Report due by <b>April 10th</b> .
	Higher Degree - Academy of Friendship Committee Activity Night.
	Immediately after a favorable ballot, Recorder transmits all newly enrolled and re-enrolled members. Recorder contacts new members and offers congratulations and extends an invitation to Welcome Reception.
	Chapter Development Committee meetings.
	Board of Officers meeting.
	Second meeting of the month.
	Installation of Officers, Appointed Officers and Chairmen.
	IRS Form 941 must be filed with the Internal Revenue Service by April 30 <sup>th</sup> .
	Recorder shall close her books as of 8:00 a.m. on the last business day of the month. Books should be totaled and balanced.
	Last bank deposit is made on the last business day of the month. The Recorder shall make sure 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 2018**

	Recorder secures bank statement(s) from bank showing transactions through April 30 <sup>th</sup> .
	Audit Committee Meeting.
	Input <b>2018 - 2019</b> Elected and Appointed Officers and Chairmen into Moose International Admin. site on or after May 2 <sup>nd</sup> .
	Electronic QuickBooks Financial report transmitted by Recorder no later than <b>May 10th</b> . Manual Audit Report due by <b>May 10th</b> .
	Watch for Risk Pool Insurance statements.
	Membership/Retention Committee Activity Night.

## MAY 2018 (continued)

	Immediately after a favorable ballot, Recorder transmits all newly enrolled and re-enrolled members. Recorder contacts new members and offers congratulations and extends an invitation to Welcome Reception.
	Board of Officers meeting with Committee Chairmen to prepare the Calendar.
	Chapter Development Committee meetings.
	Board of Officers meeting.
	Second meeting of the month.
	Recorder shall close her books as of 8:00 a.m. on the last business day of the month. Books should be totaled and balanced.
	Last bank deposit is made on the last business day of the month. The Recorder shall make sure the bank deposit is made on time so that it shows as a deposit on the last business day of the month. (Many banks use a cut-off time for the transaction of business. For example, any deposit made at the ABC Bank after 2:00 p.m. on the last day of the month may show as a deposit on the first day of the next month.)

## Notes

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## Notes

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