

Official Administrator's Manual for Moose Lodges

Recent Changes	
Realign Chapter 7 Committees to meet changes in Gen Laws	3/3/11
Breakeven formula calculations Chapter 3, Page 34	3/3/11
Update Hall Rental Insurance Info Chapter 6, Page 71	12/12/11
Update Committee Info Reference Sheets Chapter 7	12/12/11
Update Lodge Meeting Order of Business Chapter 1, Page 11	1/17/13



**MISSION STATEMENT -
MOOSE INTERNATIONAL, INC.**

The mission of Moose International, Inc. is to strive for excellence in four areas:

- (i) a fraternal program and community service within our lodge and chapter system known as the Loyal Order of Moose and the Women of the Moose;
- (ii) to provide a family environment and education for underprivileged children in residence at Mooseheart, Illinois;
- (iii) to provide for the needs of senior members at Moosehaven, Florida; and,
- (iv) to promote membership growth.

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Chapter 1 – Meetings

Each Lodge must hold a number of meetings each month to meet the fraternal and business needs of the organization. Lodges must hold two regular meetings of the general membership, **two Board of Officers' meetings with the Board of Officers and invited Committee Chairmen**, and two House Committee meetings each month. If the **Lodge has an affiliated "Women of the Moose" Chapter, the Lodge Board of Officers is required to hold a joint meeting with the Chapter Board of Officers** each month.

Smoking and consumption of alcoholic beverages are absolutely prohibited at any Lodge **meeting, Board of Officers' meeting, Enrollment, House Committee meeting, or Commissioner trial.**

Attendance

All elected officers, including the Administrator, are expected to attend all of the **lodge's meetings each month. The Administrator is responsible for keeping the minutes of all of the Lodge's meetings**, including the Joint meeting with the Women of the Moose Chapter Officers.

Only the presiding officer may excuse someone for missing a meeting.

Agendas: Order of Business

Before every meeting, the Administrator will prepare a typewritten (or printed) agenda, upon conferring with the Governor.

Having agendas prepared ahead of time will make your meeting go smoother.

Some of the benefits of having a prepared agenda for each meeting are:

- Plans the meeting
- Keeps you prepared for what needs to happen
- Keeps you from forgetting things
- Keeps things on track
- Saves time

The Officers Meeting

Meetings of the Board of Officers shall be held at least twice each month, and at such other times as, in their judgment, the business of the Lodge requires. If the regular officers' meeting is held in any other place, or at any other time than on the regular meeting night, the Governor shall notify the Lodge in an open meeting.

- Five elected officers constitute a quorum, and may conduct business. (42.7)
- A majority makes recommendations for Lodge approval.
- The Governor is the presiding officer. The Governor may (1) vote with the body, or (2) in the case of a tie he may cast the deciding vote, or (3) he may vote creating a tie, thus defeating the motion.
- The Administrator serves as secretary to the Board and is the corporate secretary.
- The Administrator shall carefully keep minutes of all officers meetings.

All recommendations of the Board of Officers are subject to approval by the Lodge. The method of submitting the recommendations of the officers for Lodge approval is to read the minutes of the officers meeting under the Order of Business in the Lodge meeting called "Reports of Officers." A simple motion to approve the minutes of the officers meeting and concur in their action, when carried in the Lodge meeting, is sufficient, except actions requiring a separate vote (i.e. an election or the adoption of a resolution, election of Administrator). Any Lodge member may attend the officers meeting if the Board approves, or if invited by the presiding officer.

All minutes must be signed by the Governor, or other presiding officer, and the Administrator.

Order of Business

The following is a recommended Order of Business for a Board of Officers meeting; subject of course to such adjustments as may be dictated by local or temporary circumstances:

- Roll Call
- **Minutes of previous Officers' Meeting**
- Reports of sickness and distress
- Applications for membership
- Examination of bills
- Finances
- Old and new business
- Reports of Committees (principally the Membership, Family Activities, Sports, Ritual, and Community Service committees)
- Reading of Communications – including Official Communications from Moose International

Lodge Meetings

Responsibility for regularly holding and properly conducting Lodge meetings is primarily that of the Governor; however, the other officers also share this responsibility, to a certain extent. Lodge meetings should always be started promptly at the scheduled hour. Prior to the Lodge meeting, the Sergeant-at-Arms should properly set up the Lodge room, placing stations, altar, chairs, tables, and flag in their proper locations. Paraphernalia should be maintained in a clean and attractive condition. If it is dirty, it should be cleaned. If the paraphernalia is old and tattered, it should be replaced.

- Seven members constitute a quorum for a Lodge meeting, provided that, the Governor, Junior Governor, Prelate, or a Past Governor in good standing, is present to preside. (42.7)
- Regular Lodge meetings **must** be held as stated in the Lodge's by-laws.
- If a meeting falls on a major holiday, or on the date of an international or association convention or conference, the lodge may hold the meeting on an alternative night provided the membership has been given thirty days written advance notice of the meeting change.
- The meeting **must** be held if a presiding officer is present and a quorum exists.

If seven members are present at the appointed hour, or as soon after the scheduled time as seven members are present, the Governor, or other officer present and entitled to preside, is duty-bound to call a scheduled meeting to order promptly.

Under no circumstances may a Governor or other presiding officer refuse to call a scheduled meeting to order when a quorum is present.

Order of Business

Following the Opening Ceremony, the Pledge of Allegiance, and the Membership Obligation, the Order of Business for regular Lodge meetings is as follows:

- Reading of minutes of the previous meeting
- Communications and notices
- Reports of sickness and distress
- Ordering of payment for approved bills
- Applications for membership
- Reports of Standing and Special Committees
- **Report of Officers' meeting**
- Unfinished Business
- New Business (For referral to officers)
- (Report of Nominating Committee when necessary)
(Election or Installation of officers when necessary)
- Good of the Order (Including remarks of visiting dignitaries or guests when appropriate).
- Receipts
- **Nine O'clock Ceremony**
- Closing Ceremony

Please see *The Lodge Handbook, dated 7-2011*, for specifics.

House Committee Meetings

The House Committee is required to hold at least two meetings every month. These meetings must **not** be combined with the meetings of the Board of Officers. Since the same men compose the House Committee as the Board of Officers, there **must** be a clear distinction between the two meetings. No House Committee business shall be considered at a meeting of the Board of Officers or Lodge; similarly, no business other than Social Quarters business shall be considered at a House Committee meeting.

The Administrator, as secretary of the committee, is required to keep minutes of all House Committee meetings in a separate book from all other meeting minutes. House Committee minutes must be read and approved at the following House Committee meeting. Since House Committee minutes are confidential, they are **not** read or otherwise disclosed to the Lodge.

Members desiring to bring Social Quarters business to the floor at a Lodge meeting should be immediately ruled out of order by the Governor, and invited to present their remarks at the next regular House Committee meeting.

Per the General Laws of the Order: Sec. 42.7 - Quorum - Seven (7) duly qualified members of the lodge shall constitute a quorum for the transaction of business at any membership meeting. Five (5) elected officers shall constitute a quorum for any meeting of the Board of Officers. No quorum shall be considered present unless an active Past Governor, Governor, Junior Governor or Prelate is present to preside.

House Committee Meeting Agenda

A typical agenda for a House Committee meeting is:

- Roll Call
- Minutes of Previous Meeting
- Check of House Committee Weekly Envelopes
- Approve Payment of Bills
- Monthly House Committee Report
- Analysis of Sales Volume and Costs
- Inventory and Cost Control
- Inspections
- Decorum and Disciplinary Actions
- Old and New Business
- Adjournment

Joint Meetings

If the Lodge has a WOTM Chapter, the Lodge Board of Officers is *required* to hold a joint meeting with the Chapter Board of Officers monthly. The purpose of the joint meeting is to discuss, communicate and coordinate programs, activities, events and concerns of mutual interest.

For these meetings, the Governor is the presiding officer, with the Jr. Governor, Prelate, or Jr. Past Governor presiding in his absence. See General Laws, Sec. 42.7 – Quorum as it relates to those required to be in attendance.

It is the Administrator's responsibility to take the minutes for the Joint meetings.

- Roll call of both Lodge and Chapter Officers
- The reading of the minutes of the previous joint meeting
- Reading of any correspondence that should be communicated for both Lodge and Chapter
- Discussion of upcoming Events of the Lodge and Chapter to coordinate programs
- Good of the Order discussion
- Adjournment

Minutes

The faithful keeping of the minutes of the Lodge and Board of Officers meetings is a **critical yet simple task**. A Lodge **'speaks'** through its minutes. Minutes should always be clear and specific, legibly written in ink (or typed), and concise, yet complete.

The Minutes are the record of all Regular meetings and Special Lodge meetings (e.g., Enrollments) and Board of Officers' meetings with proper distinction being made **at the top of the page**. Minutes of Regular and Special Lodge meetings shall be read at the very next meeting. After being approved, they are to be countersigned by the Governor. Minutes of the Board of Officers' meetings must **always** be ratified by the members at a regular Lodge meeting before the recommendation(s) contained therein can become effective. They should be read for Lodge approval under the **"Report of Officers"** order of business in the Lodge meeting. A simple motion, second, and appropriate vote to approve the recommendation(s) of the officers is sufficient.

Electronic recording devices are prohibited at any meeting, hearing, or other fraternal gathering unless allowed by law and approved by the General Governor in writing. If minutes are recorded, they are to be transcribed into the minute book as a permanent record as soon as possible and the electronic media deleted or erased.

Minutes Book

The flyleaf of the Minute Book contains instructions on its keeping. Even though you do not record every word uttered in a Lodge meeting, and despite the brevity of the information you do record, if you follow this outline, your minutes will be a complete and clear record of the proceedings. The Minute Book can be ordered from Catalog Sales.

Key to Administrator's Minute Book

Note to Administrators: The following suggestions are for the keeping of the minute book. They are for your guidance only. They are not to be taken as a rule. They are to be adapted to the needs of your Lodge.

Instructions for Minutes in the Lodge: Read the title of the Minute Book. Then continue as follows:

1. The Minute Book was opened in the last year.
2. The Minutes of the previous meeting were read and approved.
3. Communications and Reports.
4. Reports of Officers and Members.
5. Reports of Pastors for Pastoral Care.
6. Applications for Membership.
7. Reports of Candidates and Clerical Councilors.
8. Reports of Clerical Councilors.
9. Reports of Clerical Councilors.
10. Reports of Clerical Councilors.
11. Reports of Clerical Councilors.
12. Reports of Clerical Councilors.
13. Reports of Clerical Councilors.
14. Reports of Clerical Councilors.
15. Reports of Clerical Councilors.
16. Reports of Clerical Councilors.
17. Reports of Clerical Councilors.
18. Reports of Clerical Councilors.
19. Reports of Clerical Councilors.
20. Reports of Clerical Councilors.

Note that Item 14 is a total of the income he received during the previous week (including Social Quarters receipts). **This is important and should never be overlooked.**

A separate section in the rear of the Minute Book provides a convenient method by which the Administrator may call the Roll of Officers and maintain a record of their attendance. It is captioned "Officer Roll Call".

Minutes Forms on the Website

On the Moose International website, in Members Only, under Forms, General Governor, there are forms that can be used to make taking minutes easier. There are files that you can download onto your computer, type into, and print out to enter into your Minutes Books.

There are different forms for Lodge Meetings, and Board of Officer Meetings.

Enrollment Ceremonies are considered meetings (as previously noted) requiring minutes and must contain date, place, etc., along with the **names** of each member enrolled, as well as the names of the members voted on and their respective sponsor(s).

Ritual

Certain Officers must memorize their respective parts for opening and closing lodge meetings. If a qualified Ritual staff is not available to do so, the officers of the lodge are to conduct the proper ceremony for enrolling new members.

Chapter 2 – Membership

Membership Records

All membership records are to be kept on the Lodge's computer utilizing the Moose LCL.Net System. The only exception to this system is a Moose Service Center (MSC). The purpose of this system is to provide an individual record of the dues paid by each member of your Lodge and a concise history of his membership.

When a member is accepted by transfer from another Lodge, show the number of the Lodge from which the transfer was made and the date to which dues are paid in that lodge. Also, please make sure that the **enrollment date is the member's original enrollment date.**



Member ID	Name	Home Phone	Dues Expiration Date
012345678	Avery, Neil		01/01/2005
002179561	Bellor, Ben		Life Member
001048086	Bills, John		09/06/2005
002137090	Conway, Dennis		09/06/2005
000049797	Farrell, Ron W		09/06/2005
002085142	Hacker, Will		09/06/2005
001706132	Hughes, George		09/06/2005
001895361	Kill, Ted		12/31/2005
002085141	Landgraf, Gerald	(630) 959-1545	12/31/2005
002085146	Leblond, Theodore		09/06/2005
001779480	Leonard, Brad		Life Member
002049106	Levins, Bruce		10/31/2006
001779487	Parsons, Dan		06/06/2005

Membership Reporting

The Administrator is expected to promptly report all new and former member applications, transfers, and reinstatements. These membership additions must be entered into LCL.Net and **reported when received**. When this is done in a timely manner, it will eliminate the chances for these additions to be overlooked.

Dues Notices

Moose International will send **all the dues notices to all members.** The "first notice" will be mailed approximately 60 days prior to the member's dues expiration date. A second notice will be mailed to each member who has not paid his or her dues approximately 15 days after their dues expiration date. A third notice will be mailed approximately 75 days after their dues expiration date.

Centralized Dues

All payments for **membership dues renewals** need to be made through the Lockbox, to the address provided with the Dues Renewal Notice. Each payment should include the coupon that was sent with the Dues Renewal Notice, as this identifies the member the payment is for. The Lock Box service is a computerized, automated process, with minimal human intervention. The best way to make a payment is one envelope, one coupon, and one check or money order for the amount that is listed on the coupon. Remember to tell your members NOT to send cash!

For all US dues payments:

(US Funds Only)

Dues Processing Center

Moose International

PO BOX 88065

Chicago, IL 60680-1065

For all Canadian dues payments:

(Canadian Funds Only)

Dues Processing Center

Moose International

PO 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.

Lockbox

The Lockbox is a highly automated system that sorts envelopes, opens the envelopes, reads the contents, and makes a decision about what is inside. This machine can open and process up to 6000 envelopes an hour.



The lockbox has sensors that know how thick our envelope with one coupon and one check should be. If the envelope is thicker it gets kicked out of line, a person opens it, removes the contents, and puts only the check and coupon back into the automated work stream. For members or units that send in correspondence with their payments, the correspondence gets separated, the machines cannot read it. Only the check and coupon can go through the automated process.

If the envelope contains one payment coupon and a payment amount that matches, the payment is processed without an exception. ANYTHING else becomes an exception and must be resolved manually. If a member sends in just **a check, or sends in the husband's and the wife's dues on one check, this becomes** an exception. We have also had people photocopy the coupon of a friend and send it in. This payment gets applied to the friend because of the code at the bottom of the coupon.

If a member sends in their payment and wants to pay multiple years at one time, the system makes this an exception. If they pay their Lodge dues but not their Moose Legion dues, the system cannot find a match, and it becomes an exception.

Dues Exceptions


If you have a member who has sent their money but not received their new card, e-mail the Moose International Member Service Center at, helpdesk@mooseintl.org, using **"Payment Resolution Info"** as the subject line, or fax us at 630/966-2225 with the following information:

- The member's name and Moose ID Number.
- The name and Moose ID# of the person whose dues are being paid, if different from above.
- Your Fraternal Unit (Lodge/Chapter) Number.
- The check number used to make your payment.
- The amount of the check.
- The date the check was cashed.
- The last four digits of the checking account number.

If the payment was for more than one member, include the above information and the individual amount of payment for each person.

The process of researching and identifying payments received without this information is extremely time consuming. In rare instances it can take several hours to resolve just one payment!

But -- having the information requested above readily available, enables the staff at Moose International to resolve most of these types of payments in just a few minutes.

Trans # 000000000000000040600041		Member ID 00022312354	Expiration Date 09-30-2005	Amount Due \$30.00
Please enclose check or enter credit card information.				
VISA <input type="checkbox"/>	MASTERCARD <input type="checkbox"/>	AMERICAN EXPRESS <input type="checkbox"/>		
ACCT#				
EXP DATE		CVN		
405 1 100000 1 AND 0 3001 75000011005 John Smith 123 E Jefferson St Jefferson, IL 60503			 MOOSE INTERNATIONAL DUES PROCESSING CENTER 8338 Innovation Way Chicago, IL 60682-0083	
83380000000000000000406000410000223123540030000509308				

Note: Photocopying the coupon from one member and using it for another member is not an effective way to **pay a member's dues**. The coupon is specific to the member it was printed for, and has codes printed on it that tell the computer how to apply this payment.

It is better to just send a check with the MID# and Lodge# written clearly in the "Memo" portion of the check,

Lodge Checks to Pay Member's Dues

If a Fraternal Unit sends a check to the lockbox to pay a member's dues, the check needs to have the member's MID written on it. If you send a check that is intended to pay for several members' dues, you must write each of those members' MID on the check.

If you include the coupon for a single member, and make the check only for that payment, the Lockbox will process the payment.

If you send in a check for more than one member's dues, it will have to be manually processed. If the Dues Processor cannot identify all of the members on that check, they will send your lodge an e-mail asking for more specific information.

If you do not respond to that e-mail within three days the Dues Processor will contact your Regional Manager for further assistance in clearing up the exception. The Dues Processor will also e-mail you if we receive a member's check that we cannot determine how they want it applied, and we are unable to contact the member.

An alternative to sending a check to pay the **member's dues is to pay them on-line**. This is also a faster method as the dues get paid immediately instead of going through the mail.

You can either pay their dues using the Admin feature, or have the member sit with you in the office to pay their dues using the Pay Dues Online feature.



Deposit of Membership Funds

Each Lodge 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 Lodge. Each Lodge 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 Lodge to supply this information, or to notify Finance Department of any changes to this information, will result in not receiving the deposit of any dues monies owed in a timely manner. All funds will be held in the Lock Box Holding Account until such time as a valid bank account authorization has been received.

If you have not completed a direct deposit authorization, or if any information previously provided to the Finance Department regarding your direct deposit account has changed, please immediately complete the Bank Authorization Form. The Form can be found in the Members' Only section of our web site at www.mooseintl.org. Go to Forms, then select Lodge/Chapter/Moose Legion, and then select the form for either US or Canada, as appropriate.

The Form must be completed in full and include the signature of an authorized **signor on the Lodge's checking account. Please include a voided** check with the Form for verification of all necessary bank numbers. If you have questions, please contact the Moose International staff members at 630-906-3658.

Official Membership Application

Before any member is enrolled, reenrolled, reinstated or transferred in, the Administrator shall secure from him a completed Official Membership Application. Forms may be obtained by contacting the Membership Department at Moose International.

Remember, for ALL applications, New, Reinstated, Reenrolled, and Transfers, the money is paid and deposited at the local unit. When the application is transmitted to Moose International, your unit will be billed for the MI Portion of the dues and fees. Applications cannot be paid through the Lockbox.

Keep in mind that all applications must be given to the Application Review Committee, before the Lodge membership votes on whether to accept any new member.

Qualifications of Membership

Section 28.1 of the General Laws states the Qualifications of Membership. To qualify for membership in a lodge, an applicant must:

1. Be a male person.
2. Be twenty-one (21) years of age or older.
3. Not be a member of a terrorist group or recognized subversive organization.
4. 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.
5. Be of good moral character and capable of understanding the obligation of membership.
6. Profess a belief in a Supreme Being.
7. Have not been expelled from any lodge, unless a special dispensation has been granted in accordance with the laws of the Order.
8. Not currently suspended from membership in any lodge.
9. Not having had an original application for membership rejected in any lodge.



New Members

The Administrator will make a particular effort to create a favorable impression upon all new members. The Administrator will send a cordial letter of welcome to the applicant after his application has been accepted, advising him of said acceptance, and the date, time, and place he is to appear for Orientation. Then, the Officers will offer their congratulations, and be prepared to answer any questions about the Moose.

After the member is enrolled, many Administrators deliver to the new member(s) a short, prepared speech of congratulations and welcome, telling them about dues requirements, membership privileges, and a few words about the current programs and activities of the Lodge. He will encourage their participation in that program, and invite them to become active in Lodge affairs.

Membership Transfers

Transfers may be accepted at any time, provided the member is in good standing in his Lodge, has no charges pending against him, and has deposited \$20.00 with the Administrator of the receiving Lodge, and an Official Application form has been completed. Because the new Lodge is a separate corporation, the member needs to be approved by the lodge membership of the Lodge he is transferring to. The Administrator shall issue a receipt for the transfer fee and attach it to the Official Application.

It is to be clearly understood that a transfer is a privilege and not a right. It is subject to acceptance (or rejection), without recourse, by the Lodge in which the member wants to transfer into.

When an Administrator receives an application for transfer, he must notify the **member's** current lodge, and the current lodge has fourteen days to object to the transfer.

For further details, see the General Laws, specifically the chapter on Transfers.

Reinstated Members

Expired

If a member does not pay their dues by their Dues Expiration Date, their status changes from Active to **Expired**. They can pay their dues during the first twelve months after their Dues Expiration date without any penalty. During this time frame payments may still be made online at www.mooseintl.org.

Dropped

If they have not paid their dues within twelve months past their Dues Expiration Date their status changes to **Dropped**.

A member of the Order who has been dropped for nonpayment of dues may apply for reinstatement within 24 months from the date his dues expired. Such application for reinstatement must be accompanied by payment sufficient to cover all dues arrearage plus current dues and any fines or assessments.

When the Lodge receives a reinstatement application (the applicant must, of course, be voted upon and approved by the Lodge membership,) the Administrator shall issue a Receipt for the dues received. The expiration date is based upon dues paid from the last expiration date. The Administrator shall then re-**open the member's former ledger account, and report him as a** Reinstatement. If the member is **Reinstated**, he retains his prior years of service.

Terminated

If the member does not pay their full dues arrearage before 24 months have passed, their status changes to **Terminated**. At this point, the only way for them to rejoin is to Re-apply as a new member, including the need for a sponsor, and the appropriate new member fees. If a member is Re-enrolled, he loses all previous years of service.

Life Memberships

Any member in good standing may purchase a life membership in his lodge by paying \$1000 to Moose International. A remittance, to the Lock Box, of the full amount of the Life Membership, payable to Moose International, shall accompany such notification. Moose International will then remit to the Lodge electronically half of the received fee; refer to Sec. 31.1 of our General Laws. A new life card will be issued and mailed to the member every two years in the month of December.

A Life membership can also be awarded to a member who has sponsored 250 or **more new members, for earning the "Governors Award of Excellence"** or if the member has fifty or more years of continuous service in the fraternity. A life membership card and certificate accompany these honors.

Life memberships, except those received for having fifty (or more) years of continuous service in the Fraternity, are transferable only upon payment of an acceptance fee of \$50.00 to the Lodge and a \$20.00 transfer fee, to which he is transferred into immediately upon receipt of notice that said transfer has been approved by a majority vote of the members at a regular meeting of the receiving Lodge.

Comp Member

A Comp Member is someone that you add into your computer that is not a member of your Unit for the purpose of producing mailing labels. A Comp Member can be a member of another Fraternal Unit that wants to receive a copy of your Newsletter. They are added to your database for mailing labels ONLY.

Multi Member

A Multi-Member is someone that belongs to another Lodge, and wants to hold **membership in your Lodge also. LCL refers to these members as "Multiple Membership."** This member pays full membership dues and fees at both lodges.

In LCL you would enter this member using **Code 1 – Multiple Membership** to enter their application.

LCL.Net Entry of Membership

Members' records and Applicant records need to be kept current using the LCL.Net program. Refer to the **LCL.Net Resource Manual**, Chapter 3 for Member Records and Chapter 4 for Applicant Records.

All Lodges need to keep their membership records current in LCL.Net by first entering the most recent information, and then performing a Daily Transmit. Remember, if Moose International processes a member's dues through the lockbox, it will not show up on your computer until you do a Transmit.

The screenshot shows the 'Application' window in LCL.Net. It contains several tabs: 'Application', 'Applicant Info', 'Name Information', 'Address Information', 'Contact Information', 'Family Information', 'Enrollment', 'Employment Info', 'Sponsor', and 'Notes'. The 'Application' tab is active, displaying fields for FRU Number (9999), FRU Name (JEFFERSON), Member ID, Applicant Name, Tax ID Type, and Tax ID. Below these are sections for 'Applicant Info' (App ID, App Date, App Code, Status, Entered date, Report Date, Report No, Fees Paid, Dues Paid, Multiple Memberships), 'Name Information' (First Name, Middle Name, Last Name, Suffix), 'Address Information' (Address 1, Address 2, City, State/Prov, Zip, Country, Birth Date), 'Contact Information' (Home Phone, eMail), 'Family Information' (Married, Children, First Name, Middle Name, Last Name), 'Employment Info' (Occupation, Employer, Bus Phone), 'Sponsor' (ID, SSN, Lodge, First Name, Last Name, Address, City, State, Zip), and 'Notes'. At the bottom are buttons for 'Print Screen', 'Edit', 'Save', 'Reset', and 'Close'. The status bar at the bottom right indicates 'Browse Mode' and the time '8:36 AM'.

Daily Transmit

Refer to Chapter 6, Transmit Functions, of the LCL.Net Resource Manual under Daily Transmit. The Daily Transmit window will open allowing you to view the Fraternal Unit changes or Member Information changes to be transmitted to Moose International. If no Fraternal Unit or Member changes have been made the information areas will be blank.

The **Connect to Moose International** button is used to initiate a data transfer session that will upload your Fraternal Unit and Member changes and will download any changes received at Moose International to your system. Downloaded information will be displayed in the **Receive** tab.

The screenshot shows the 'Daily Transmit' window. It has a 'Send Date/Time' dropdown set to 'Ready For Transmit' and a 'Completed' checkbox. Below this is a 'Synchronization' section with 'Send' and 'Receive' tabs. The 'Send' tab is active, showing a table with columns: Type, Fraternal Unit Number, Name, State/Province, Status, Classification, Institution Date, and Date. The table contains one entry: 'LODGE' with Fraternal Unit Number '9999', Name 'JEFFERSON', State/Province 'IL', Status 'S', Classification '100001988', and Date '10/05/1988'. Below the table is a 'Member' section with columns: Last Name, First Name, Middle Name, Prefix, Suffix, Title, and Moose Haven ID. It contains one entry: 'Avery' with First Name 'Fred' and Title 'H'. At the bottom are buttons for 'Connect to Moose International' and 'Close'. The status bar at the bottom right indicates 'Browse Mode' and the time '8:37 AM'.

Remember, Moose International cannot initiate the data transfer; you must perform the Transmit Function to send information to MI and for MI to send the information back to your computer.

QuickBooks Fees and Dues

Dues Moose International Portion entered in Acct 2515 as liability ABCD per Capita.

Dues Lodge Portion entered in Acct 4005 as income.

New App Fees entered in Acct 2510 as liability.

Transfer Fees entered in Acct 4025 as income.

Enter Sales Receipts

Customer: Job members dues Class lodge Template Print Preview
Dues Receipt

Date 02/25/2010 Sale No. 13

Dues Receipt

Sold To

Item	Description	Class	Qty	Rate	Amount
2510	App Fees to MI	lodge		20.00	20.00
2515	ABCD/Per Capita to MI	lodge		30.00	30.00
4005	Membership Dues	lodge		30.00	30.00

Customer Message

Total 80.00

☒ To be printed ☐ To be e-mailed Memo John Fracas

Add Time/Costs...

☐ Process credit card payment when saving

Save & Close Save & New Clear

Chapter 3 – Business Reports

Read Financial Reports

If you want a clear understanding of how the Lodge is doing financially, and you want to be able to predict and plan for the future, a fairly thorough understanding of your financial statements is essential. A sound understanding of financial statements will help you:

- Identify unfavorable trends and tendencies in your operations (for example, the unhealthy buildup of inventory or accounts receivable) before the situation becomes critical.
- Determine your cash flow requirements on a timely basis, and identify financing needs early.
- Find important indicators of financial health.
- Analyze periodic increases and decreases in wealth (net worth).
- Track your performance against your financial plan, if you have developed one.
- Develop a workable budget

QuickBooks Reports

QuickBooks has a number of reports available that you can print in different ways to allow you to analyze your financial situation.

- The Balance Sheet can be printed in detail or summary format depending on what you want to know.
- The Profit & Loss reports can also be printed in different ways, including a Previous Year comparison, so you can look at how you are doing this year compared to last year for the same time period.
- Detail reports show all individual transactions that have been entered in a selected time period.

It's often a good idea to read the reports in a variety of ways to determine your actual financial situation.

Limitations of Financial Statements

Keep in mind that your financial statements are only a starting point for analysis. Individual numbers aren't good or bad in themselves — you may have to dig for the reason behind any numbers that seem out of whack. For instance, if your statements show that your inventory has trended significantly downward over the last few years, it could mean:

- You're selling more product, or ordering smarter (which is good); or it could mean that
- You're not purchasing enough stock to support your sales (which is bad).

The key is to use your statements to spot trends and anomalies, and then follow these up with further investigation and appropriate adjustment to your current practices.

Chart of Accounts



Things you Own
Cash, Inventory
Building, property

1000 account #'s

Assets



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

2000 account #'s

Liabilities



Net Value of Unit
What's left after
paying bills

3000 account #'s

Equity



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

4000 account #'s

Income



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

5000 account #'s

Expense

Balance Sheet

Also called a statement of financial position, a balance sheet is a financial "snapshot" of your business at a given date in time. It lists your assets, your liabilities, and the difference between the two, which is your owner's equity, or net worth.

The accounting equation

$$\mathbf{[Assets = Liabilities + Equity (Net Worth)]}$$

is the basis for the balance sheet.

Assets

For accounting purposes, assets are the things your business owns. Assets can be current (e.g., cash, accounts receivable, inventory and merchandise, prepaid rent, prepaid insurance) or fixed (things that aren't held for resale such as furniture and equipment, land and buildings).

Current Assets

Generally, current assets are cash or items that will be converted into cash within a year. Some typical current assets are: cash; inventories of raw materials; prepaid expenses such as rent, insurance, and interest; and receivables. The relationship between current assets and current liabilities tends to show the business's ability to pay off its debt during the normal course of operations.

Fixed Assets

Fixed assets are used to facilitate your business's operations and are not held for resale. Inventory held for resale, therefore, is not a fixed asset. Generally, fixed assets may be both tangible and intangible. Tangible fixed assets include furniture, fixtures, tools, equipment, vehicles and buildings. The asset may be real or personal property. Intangible fixed assets consist of such things as copyrights, patents, licenses, franchises, leases, subscription lists, and goodwill. A fixed asset may deteriorate over a period of time (vehicle), or last indefinitely (land).

Liabilities

Liabilities are what your company owes. For accounting purposes, current liabilities are those that are due within a year, such as accounts payable, taxes, and wages. Fixed liabilities (or long-term liabilities) are those that are due in more than one year, such as notes payable that have a five-year maturity. Liabilities are balance sheet accounts.

Some of the monies you collect are actually liabilities, NOT income. Money you collect for the Endowment Fund does not belong to the Lodge; it belongs to Moose Charities, and should be reported as a liability, as opposed to income. It really is not income for the lodge, since you are collecting it for Moose Charities. Likewise, Sales Tax is collected for the state, not as income.

Equity

Equity is what your company is worth after all your liabilities have been paid.

Opening Balance Equity

You will have an account titled Opening Balance Equity. This account shows what your Lodge was worth on the day you started your QuickBooks entries, **when you first created your "company."** The amount listed in this account should never change.

Retained Earnings

Another Equity account is Retained Earnings, which should be account # 3900.00. This account will reflect the changes you have had in your net worth. At the end of each fiscal year, your Net Profit is rolled into this account, and accumulates each year. If this number is negative, it means you have been taking a loss overall.

Net Profit

This should match the figure that is the very bottom of the Profit & Loss Report that ends the same date as the Balance Sheet. (I.E. if your Balance Sheet is dated 8/31/09, and your P&L is dated through 8/31/09, your Net Profit figures should be the same on both reports.

At the end of the Fiscal Year, (April 30) your Net Profit on the Balance sheet gets combined with the Retained Earnings figure.

Profit and Loss

While the balance sheet is a financial snapshot, giving you a picture of the Lodge's assets and liabilities on a single day at the end of the accounting period, the income statement shows you a summary of the flow of transactions you have had over the entire accounting period. In other words, the income statement shows you what happened during the period between balance sheets.

The income statement, also referred to as a "Profit and Loss Statement," tells you and your fellow officers:

- The income the business has earned during the accounting period
- The costs or expenses to purchase the merchandise sold by the business during the period
- The other costs or expenses that were incurred by the business during the period
- Your net profit — the difference between the costs and income for the period

$$\text{Income} - \text{Cost of Goods Sold} = \text{Gross Profit}$$

$$\text{Gross Profit} - \text{Fixed Expenses} = \text{Net Profit}$$

Breakeven Point

We often hear people say you can make profit by increasing volume, that is to say, by selling more merchandise.

But, it's just not a simple thing.

$$\text{Units to Sell} = (\text{Net Profit} + \text{Expenses}) / (\text{Price} - \text{Cost})$$

You decide to sell Hot dogs next to the parking lot during a Softball Tournament. You hope to raise \$300.00 for the Boy Scouts to buy new camping equipment. You sell 400 hot dogs at \$1.00 each. Is this a successful fundraiser? How much did you pay for the hot dogs, buns, ketchup, mustard, relish, and onions? What about the other materials used?

Even if the food is already in the Lodge freezer and kitchen, there is still a cost involved. Someone has paid for it. If all of the food, plates, napkins, etc. are donated, then you make \$1.00 for each hotdog.

But let's say that your average cost per hotdog sold is \$0.50 including hotdogs, buns, condiments, plates or wrappers, etc. If we sell 400 hotdogs at \$1.00 we have income of \$400.00. Our cost is \$200.00.

$$\text{Income } \$400.00 - \text{COGS } \$200.00 = \text{Gross Profit } \$200.00$$

But you rented a tent to sell the hotdogs from.

$$\text{GP } \$200.00 - \text{Expenses: Tent Cost } \$250.00 = \text{Net Profit } (-\$50.00)$$

How many hotdogs do we have to sell to make a Net Profit?

If you sell the hotdogs for \$1.00 each, how many would you have to sell?

$$\text{Units to Sell} = (\text{Net Profit} + \text{Expenses}) / (\text{Price} - \text{Cost})$$

Net Profit = Target Goal of \$300.00

Expenses = \$250.00 (Tent)

Price = \$1.00

Cost = \$0.50

Net Profit + Expenses = \$550.00

Price - Cost = \$0.50

Units to Sell = \$550.00 / \$0.50 = 1100 Hotdogs to make our goal.

If you sell the hotdogs for \$2.00 each, how many would you have to sell?

$$\text{Units to Sell} = (\text{Net Profit} + \text{Expenses}) / (\text{Price} - \text{Cost})$$

Net Profit = Target Goal of \$300.00

Expenses = \$250.00 (Tent)

Price = \$2.00

Cost = \$0.50

Net Profit + Expenses = \$550.00

Price - Cost = \$1.50

Units to Sell = \$550.00 / \$1.50 = 367 Hotdogs to make our goal.

Budget

Since it is the Administrator who is closer than any other person to the financial affairs of the Lodge, he should take the lead in preparing a workable budget so that the officers will see the Lodge progress financially each year. A budget is just good business, and is as important to the smallest business as it is to a billion dollar corporation.

What is a Budget?

A budget is one of the most important financial tools you can have. It provides a game plan for not only long-term operations, but day-to-day operations as well. Properly used, a budget can help your Lodge meet its financial goals, and help it become more profitable.

You can use a budget to help determine if a goal is realistic, decide if you have the cash reserves to start a new venture, and calculate your expected profits from any new project you want to take on.

Jefferson Lodge 9999 Profit & Loss Budget Overview May 2006 through April 2007							
Expense	May 08	Jun 08	Jul 08	Aug 08	Sep 08	Oct 08	Nov 08
5600.00 · Occupancy Expense							
5645.00 · Mortgage Interest Expense	836.00	829.00	822.00	815.00	809.00	803.00	797.00
5640.00 · Garbage			586.00			586.00	
5635.00 · Water/Sewer	245.00	257.00	280.00	256.00	275.00	230.00	195.00
5630.00 · Cable	76.00	76.00	76.00	76.00	76.00	76.00	76.00
5625.00 · Phone	150.00	150.00	150.00	150.00	150.00	150.00	150.00
5620.00 · Gas	380.00	375.00	380.00	390.00	360.00	410.00	580.00
5605.00 · Electricity	2,760.00	2,428.00	2,760.00	2,965.00	2,240.00	1,856.00	1,657.00
Total 5600.00 · Occupancy Expense	4,447.00	4,115.00	5,054.00	4,652.00	3,900.00	4,111.00	3,455.00

Create a Budget

There are three concepts you need to understand: variable costs, fixed costs and break-even point. You need to have an idea of what your sales will be, What you pay for the goods you will be selling, how many members you have, what it costs just to open the doors of your lodge as far as utilities, mortgage, and other overhead is concerned.

Variable costs are those expenses in your business that increase or decrease with the level of your sales. For instance, if you sell hamburgers, your variable costs would include the cost of the meat, the buns, condiments as well as packaging.

Fixed costs are those that you will incur whether you have any sales or not. As soon as you open the doors of your lodge, you have to pay for lights, heat, keeping the floors and restrooms clean: even when no one comes and buys. These would include such items as rent, utilities, certain labor costs, insurance, etc.

The **break-even point** is, as the name implies, the level of sales where you neither make money nor lose money. It is the level of sales where the gross profit is the same as the fixed costs.

Tracking your Budget

Use the budget as a Road Map, to help you see where you are going, and what progress you have made. Comparing your monthly P&L Statements to your budget can help you determine if you are overspending in one area, have greater volume in sales than you estimated, or need to adjust your overall expectations.

Compare your income on the budget to this year's income.

Compare your Cost of Goods Sold on the budget to this year's COGS.

Are you making the Gross Profit you expected?

Compare your other Expenses on the Budget to this year's Expenses.

Are you making the Net Profit you expected?

Can you pay your Utility Bills?

If not, what is out of line? Did your COGS increase, but your prices stay the same? Do you have higher utility bills? Do you have higher payroll expenses? Are Sales lower than expected?

Using the Budget to Approve Bills

You can display or print the budget in different formats, including weekly. The weekly version can be used to help your Trustees validate bills for Social Quarters and Kitchen merchandise.

Jefferson Lodge 9999 Profit & Loss Budget Overview May 2006 through April 2007								
	May 06	Jun 06	Jul 06	Aug 06	Sep 06	Oct 06	Nov 06	Dec 06
Cost of Goods Sold								
\$025.00 - Social Quarters Cost of Goods Sold								
\$030.00 - Beer - Cost of Goods Sold	2,275.00	2,265.00	2,282.00	2,184.00	2,885.00	2,161.00	2,603.00	2,025.00
\$035.00 - Liquor - Cost of Goods Sold	2,891.00	2,963.00	2,999.00	2,981.00	3,627.00	2,966.00	3,565.00	2,804.00
\$040.00 - Wine - Cost of Goods Sold	221.00	261.00	273.00	204.00	291.00	266.00	228.00	516.00
\$045.00 - Misc Merch - Cost of Goods Sold	1,257.00	1,303.00	1,205.00	1,297.00	1,491.00	1,250.00	1,413.00	1,309.00
Total \$025.00 - Social Quarters Cost of Goods Sold	6,644.00	6,832.00	6,762.00	6,666.00	7,994.00	6,632.00	7,809.00	6,655.00
Total COGS	6,644.00	6,832.00	6,762.00	6,666.00	7,994.00	6,632.00	7,809.00	6,655.00

You can get an idea of what you expected to pay for merchandise each week, and use that to determine if your bills and purchases are in line.

You can use the monthly version of the Budget to track other monthly bills also, such as utilities, to see if they are in line, or if there are costs that are higher than expected.

Analysis of Income and Expenses

The following are some general recommendations that Moose International makes to help keep your Social Quarters profitable.

- For beverage service in the Social Quarters, the cost of your merchandise should be no more than 30% of the price you sell it for. For example, if you sell a bottle of beer for \$2.00, your cost per bottle should be no more than \$0.60. If that bottle costs you \$0.75 you should sell it for at least \$2.50.
- Similarly, for food service, your prices should be around 3 times your cost. That includes all of the costs that go into the meal. A steak dinner needs to be priced to include the baked potato and green beans too.
- Your payroll expenses, including not just what you pay your staff, but also the employment taxes you pay and the benefits you pay for, should be less than 30% of your total sales receipts for the Social Quarters operations.
- Overall, all of your costs and other expense should be no more than 80% of your total sales receipts.

Weekly Envelopes

The Weekly Envelope is a tool an Administrator should use to keep his "Source Documents" for all cash in the Social Quarters. Any receipts for cash purchases, as well as the "X" and "Z" tapes from the registers should be kept in the envelopes, as well as entering the respective financial data in the spaces on the front of the envelope.

LOYAL ORDER OF MOOSE			
HOUSE COMMITTEE			
Lodge No. _____			
This envelope encloses cash register tape(s) for the week ending _____			
and receipts for cash payouts as listed in the Social Quarters _____			
Cash Purchase Record Book on Pages _____			
RECEIPTS		CASH PAYOUTS	
Merchandise #1	\$	Merchandise #1	\$
Merchandise #2	\$	Merchandise #2	\$
Merchandise #3	\$	Merchandise #3	\$
Food	\$	Food	\$
Total Merchandise Receipts	\$	Repairs	\$
Register Reading	\$	Incidentals Laundry	\$
Overage/Underage	\$	Bar Supplies	\$
Other Social Quarters Receipts	\$		
TOTAL RECEIPTS per House Committee		TOTAL CASH PAYOUTS	
Receipt No. _____ and duplicate	\$	as covered by Reimbursement	\$
deposit slip dated _____		Check No. _____	

The weekly totals for all House Committee Cash should be recorded on the front of each week's envelope, to match the receipts inside.

- On the left side of the envelope are the amounts you received at the register in the social quarters and kitchen operations.
- On the right is listed the amounts of any cash expenses, that you paid out during the week. This does not include bills you paid for deliveries of merchandise, but is meant to track any incidental or cash expenditures that would account for a difference between what was collected at the register and the amount of cash actually on hand.

The envelopes should be taken to the House Committee Meeting and reviewed by the other officers. This is also one of the things the Operations Analysts (OA's) will be looking for when they visit your lodge.

Chapter 4 – Finance

Many Administrators have become known as “the watchdog of the treasury”, and such a title should be taken as complimentary. It connotes great respect and confidence on the part of the members for the Administrator so entitled.

Such a title does not mean that the Administrator has no vision or that he is afraid to “spend a dollar to make two dollars”. It simply means that he is constantly on the alert against any and all schemes and proposals, which would be detrimental to the financial security of the Lodge. It also means that he constantly protects all trust funds, especially the Endowment Funds.

Financial Operations

QuickBooks Entries

The recommended method of entering the Sales Revenue into QuickBooks is to **first enter the data in a Sales Receipt, and then “Make a Deposit.”** This might seem like an extra step, but it creates a valuable audit trail to track down any mistakes with less difficulty. It creates entries in the 1199.00 Undeposited Funds account for each receipt and each matching deposit.

A similar process is to be used for paying vendors. When an invoice or bill is **received, you should use the “Enter Bills” feature, and then use the “Pay Bills”** when it is time to write or print the checks. This creates entries in the 2000.00 Accounts Payable account, with matching entries for the Bills entered and the checks written to pay the bills.

By doing these two simple processes, it creates an audit trail that gives fewer entries to search through than just the Checking Account Register to make entries. It also gives, by vendor, the entries that can be matched up in pairs to make sure the entries are correct and complete.

It’s very important to pay attention to the accounts when entering money into and paying bills. You need to know if what you are entering should be income or held as a liability. When paid, is it being paid from a liability account, or is it an expense. These questions are answered in the 2HOTT and Administrator classes.

For reference, see the QuickBooks Pro 2007 Resource Manual or the 2-HOTT QuickBooks Participant Guide posted on the Education & Training webpage.

Receipts

At the bottom of this section, is an example of the official General Receipt, which shall be used by Administrators for acknowledging ALL funds received, intended for deposit to the Lodge account and received by the Administrator.

- The receipts are bound in book form, with a white original followed by a colored copy; the receipts are sequentially numbered.
- **These receipts are the "original points of entry" for all items that are to be recorded in the Lodge records.**
- **Each** receipt is to be posted individually using the receipt number along with the purpose and source from which it came (individual, company, etc.).
- **These receipts are extremely important – failing to utilize them leaves the Administrator extremely vulnerable to harsh criticism.**
Therefore, please be sure to issue a receipt for every single penny received.

NOTE: Receipts can also be printed on the computer from the QuickBooks program. See the QuickBooks Pro 2007 Resource Manual or the 2-HOTT QuickBooks Participant Guide for information regarding receipts.

This receipt can be used for dues and fees if paid in the Lodge ONLY when the office is closed.

(City and State) _____ (Date) _____ 19 _____ 660879

OFFICIAL RECEIPT
Loyal Order of Moose
Except for Dues and Fees

Received of _____ \$ _____
Dollars

Same being for _____

(SEAL) _____ Lodge, No. _____
By _____

Printed in U.S.A.

Bank Deposits

There is an extremely important mandate that you must always heed: **make bank deposits no less than once a week**, and EVERY PENNY received as Administrator must be deposited and/or accounted for. There shall be **no** exceptions to these crucial points. This of course means every week and every penny. Please understand in no uncertain terms that the Administrator's responsibility in the handling of funds is a sacred trust.

Prepare deposit slips in triplicate – the original going to the bank, one copy (stamped by the bank) to the Treasurer, and the other copy to be retained in the **Administrator's files**. Administrators must follow the practice of identifying the source of the funds comprising each deposit. The old way consisted of writing check numbers or names on the back of the copy of the deposit slip that he retains. However, QuickBooks handles that if you enter receipts properly.

Until the funds reach the bank, they are the full responsibility of the Administrator – safeguard these funds dutifully! A cigar box is perhaps one of the poorest ways to keep funds safe. **Insist that adequate facilities (e.g., a safe or lockbox) are made available for the safekeeping** and protection of all money while it is in your custody. Always be completely sure that the bank where the funds are deposited is covered by a Federal Insuring Agency (Note: accounts are only insured up to \$250,000.00).

Dues deposits are made directly into the Lock Box for Moose International and the **Lodge's portion of the dues will be transferred back to the Lodge's bank** electronically. If the Lodge receives any dues, the entire amount must be sent to the Lock Box for proper credit.

Petty Cash

Many Lodges maintain a Petty Cash fund for emergency or incidental expenses. Proper maintenance of these funds is just as important as any other Lodge property. This account must be counted, reconciled and balanced on at least a weekly basis. Any money taken out should have a receipt to account for it. The Petty Cash account can also include any cash you put in the Registers to start the business day. If your Lodge owns an ATM, the cash held in that should be in a separate ATM Cash account.

Enter and Pay Bills

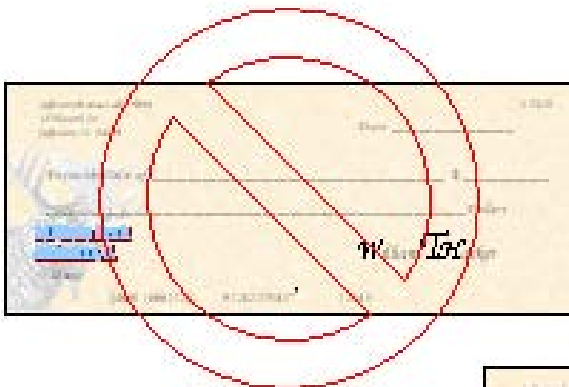
All of the Lodge and Social Quarters bills should be paid in a timely manner. Most vendors charge a penalty if not paid by their due date, and some vendors even offer a discount if paid early. As mentioned elsewhere in this manual, a paper file of bills must be retained and filed.

For details on how to use QuickBooks to enter/pay the bills and write the checks for the bills, see the QuickBooks Pro 2007 Resource Manual or the 2-HOTT QuickBooks Participant Guide on the Education and Training website. Read the sections on **"Working with Vendors – Entering and Paying Bills."**

Remember, with the exception of recurring overhead items, the Trustees on a weekly basis should review all bills. Once the Trustees have reviewed the bills, their recommendation for payment should be presented to the Lodge for approval. (If the bills are for the Social Quarters, they are presented to the House Committee for payment.)

Writing and Signing Checks

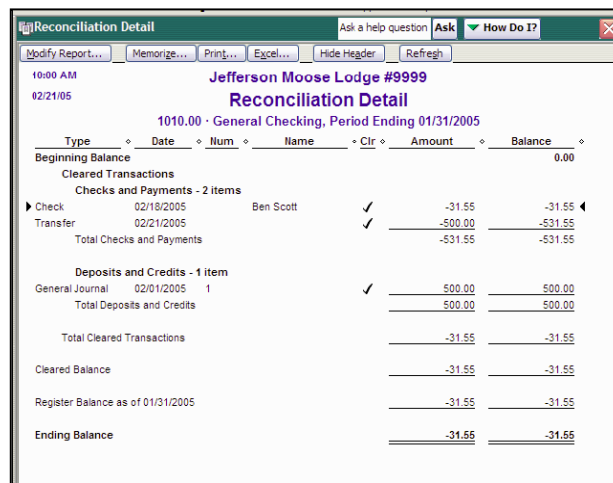
All checks must have at least two signatures, and some Lodges require three. Sometimes you have to have checks ready to pay a vendor at a time it would not be convenient to have the Governor and Treasurer sign them. You may prepare **the check ahead of time, filling in the "Pay To" line on the check, have the check signed by the other officer, and then at the time of purchase, you can fill in the amount and sign it yourself. Blank Checks, (where the "Pay To" line is blank,) must never be signed by the officers.**



Reconcile Bank Statement

Prepare a Bank Reconciliation when you receive your bank statement every month. This is a very important part of your cash control procedures. It verifies the amount of cash you have in your checking account.

The cash balance in your books will never agree with the balance shown on the bank statement because of the delay in checks and deposits clearing the bank, automatic bank charges and credits you haven't recorded, and errors you may have made in your books. After preparing the bank reconciliation, you can be comfortable that the account balance shown on your books is up-to-date.



Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						0.00
Cleared Transactions						
Checks and Payments - 2 items						
Check	02/18/2005		Ben Scott	✓	-31.55	-31.55
Transfer	02/21/2005			✓	-531.55	-531.55
Total Checks and Payments					-531.55	-531.55
Deposits and Credits - 1 item						
General Journal	02/01/2005	1		✓	500.00	500.00
Total Deposits and Credits					500.00	500.00
Total Cleared Transactions					-31.55	-31.55
Cleared Balance					-31.55	-31.55
Register Balance as of 01/31/2005					-31.55	-31.55
Ending Balance					-31.55	-31.55

Refer to the QuickBooks 2007 Resource Manual, **Working with Bank Accounts** and **Reconciling Bank Statements** or the 2-HOTT QuickBooks Participant Guide.

When a bank statement is received, it is important to reconcile the transactions on the bank statement with the transactions recorded in QuickBooks Pro. If it were done manually, this could be a time-consuming process. Fortunately, QuickBooks Pro provides a simple method to reconcile bank statements.

Journal Entry

The principle of a Journal Entry is based upon the fact that any amount may be added to the receipt side if the same amount is added to the expenditure side – if done as such, it will not affect the balance. Because of its simplicity, an Administrator should not hesitate to use it, provided he clearly understands its significance and proper usage.

For example, we enter inventory purchases into QuickBooks using a Cost of Goods Sold Account. However, this does not keep our Inventory Assets accounts accurate. At month end, when the Trustees take their inventory, you need to adjust your Inventory totals in QuickBooks to match what is in your stockroom. To do this you would use a Journal Entry to increase or decrease the Inventory accounts and make the opposite adjustment to the Cost of Goods Sold Accounts. Journal Entries can also be used to adjust the amount of Principal and Interest paid during a year when you get your Year End statement for your mortgage.

See the QuickBooks 2007 Resource Manual or the 2-HOTT QuickBooks Participant Guide for information regarding **"Working with Journal Entries."**

NSF Checks

It is unfortunate, yet inevitable, that the Administrator will occasionally receive back from the bank a personal check that has been deposited to the Lodge **account**. It may be marked "NSF", "no account", "unauthorized signature", or some other reason for return. When this happens, the Administrator should immediately make an entry in Quick Books in the same manner as if he were entering a check. Remember that the bank has charged such a returned check against the bank account just as if it had been an official check paid by the bank.

- In the "To Whom Payable" space, just write *'NSF Check – John Doe'* followed by the amount in the "Amount Disbursed" column. Note that most banks will charge **your** Lodge's account for the handling and returned check; this amount is then to be classified as a *bank charge* and **not** added to the amount of the NSF check.
- At the same time, make an appropriate adjustment of the running bank balance carried on the check stubs.

You should immediately notify Lodge Personnel not to accept another check from this person until that person talks to you.

Next, take immediate measures to make the returned check good. Normally, this is accomplished by collecting (**in cash**) from the individual who issued the NSF check.

- When this is done, a separate item of Receipt should then be entered in your computer under the description *"NSF Check – John Doe"* and the amount should then be deposited to the bank account.
- In addition, when a service charge is collected for the returned check, a separate item of Receipt should be made in your computer under the description *"NSF Check Charge – John Doe"*.

Until a returned check is made good, the Administrator should be careful to preserve it in his safe, and carry the item on the Balance Sheet Report.

If you have questions on **this procedure**, contact one of your area's Technical Trainers. This procedure is covered in the 2-HOTT course as well.

Payroll Records

Although a payroll record book is not one of the official books of the Order, it is highly important that the Administrator maintains such a record. Permanent payroll records, in complete and explicit detail, **must be kept** in the files of the Lodge, as required by law. There are numerous commercial books of this type available including a separate module available from (Intuit) Quick Books at an additional fee and all of them are satisfactory. The important point is that the Administrator, under normal conditions, is required by law to maintain accurate payroll records.

House Committee and Lodge salaries, including the Administrator's, should always be paid by check. Each check should show the amount deducted for Social Security and Federal and State "Withholding" taxes. At the end of the year, or at the termination of the services of any employee, the Administrator *must* furnish (for US Lodges only) to each employee an IRS Form W-2 that shows the total individual earning for the year, and the total amount deducted for Social Security and Withholding taxes.

Bear in mind that the deduction of Social Security and Withholding taxes is *never at the discretion of the Administrator or the Lodge*. It is mandated strictly by Federal Law, so do not allow anything contrary to ever happen, as you may quite likely be held responsible for the infraction.

The Lodge is also required to pay certain Employer Matching Taxes. These taxes are the responsibility of the lodge, and are considered payroll expenses.

Moose International Statement Of Account

Remittance Information

Checks or money orders should be made payable to ***Moose International***.

- Be sure the Lodge number is clearly marked on the check or money order.
- Remit the Amount Due as listed on the Statement of Account.
- Be sure the appropriate Officers sign the check.
- **DO NOT** remit Moose Charities donations with Moose International payments. Donations should be made payable to Moose Charities, and clearly earmarked with the corresponding project or fund.

Previous Unpaid Balance:

Amount carried over from amount due on previous Statement.

Payments:

Checks received in payment of charges.

All payments are posted on the date received. ***NOTE***: The total amount of each check is reflected on the Statement. It is NOT necessary to send separate checks for each item billed. One check can be remitted for the entire Amount Due.

Interest:

Interest is charged and calculated in the following manner:

1. Total payments received during the month are subtracted from the Previous Unpaid Balance.
2. If there is no outstanding balance, no interest is charged for the month.
3. If there is an outstanding balance, an interest charge of 0.5% is accrued on balances exceeding \$100.00. The interest amount is added to the balance and becomes part of the Amount Due.

Charges:

Including but not limited to:

- **ABCD** Dues Charges for new Applications
- **BOOKKEEPING** Miscellaneous Adjustments
- **EXAMINATIONS** Operational Analyst Fees
- **FRATERNAL EDUCATION** Education and Training materials
- INFORMATION SYSTEMS Monthly Support Fee
- MEMBERSHIP Application Fees & Per Capita
- Enrollment Fees
- RISK MANAGEMENT Risk Pool and General Liability
- CATALOG SALES DEPARTMENT Merchandise*

***NOTE:** If payment accompanies the order, the payment will be posted on the date received. If all items ordered are not shipped during the month payment is received, payments received will be applied to any outstanding balance or show as a credit if the outstanding balance is zero.

Amount Due:

Total amount due at the end of the period, calculated as follows:

Previous Unpaid Balance	
Less	- Payments
Plus	+ Interest
Plus	+ Charges
Equals	= Amount Due

Things To Remember

Risk Pool Assessments are charged in May [33.3%] September [33.3%] and January [33.3%]. Since interest is charged on unpaid balances, Catalog Sales Dept. charges are billed based upon the items shipped. Items on backorder are not billed until the items are shipped. File the monthly Statement in a binder for easy reference.

Moose Charities Remittance Information

Donations – Endowment Fund

DONATIONS should be made payable to Moose Charities, and clearly earmarked with the corresponding project or fund.

Mail Donations To:

Moose Charities
155 South International Drive
Mooseheart, IL 60539-1100
(630) 966-2200
www.moosecharities.org

Audits

It is in the best interests of a good Administrator to request a thorough audit. The Administrator should willingly provide the Audit Committee with the documentation they need to be able to:

- Verify the Membership records
- Verify that Tax payments are being made timely
- Verify the Lodge Finances are accurately tracked and reported
- Review and critique the Monthly House Committee Reports and the Monthly P&L
- Verify the Lodge has appropriate and adequate insurance coverage in force to protect the assets of the Lodge

For more details, please see the Audit Committee Guidelines booklet, or attend the **Education and Training class, "Treasurer and Audit Committee Workshop."** Check the schedule of classes on the Education and Training webpage in the Members Only section of the Moose International website.

Chapter 5 – House Committee

(Note: For information on the QuickBooks computer accounting program, please refer to the manuals on the Education & Training page of the Moose International website, www.mooseintl.org, and the QuickBooks tutorial when you open up QuickBooks.)

Before starting on records, the Administrator should clearly understand that a Social Quarters operation is, for all practical purposes, *a separate department of the Lodge*. The operations of the Social Quarters are under the supervision and control of the House Committee, and while the membership of the House Committee is exactly the same people as that of the Board of Officers, and though the Governor presides as chairman of the House Committee, **no one House Committee Member has more power than any other**. It is governed by the entire committee.

- An exception to these rules is when a Lodge, Chapter and the General Governor, have approved an alternate management structure. In these cases, the procedures of the House Committee can be quite different.
- The General Laws provide the option of utilizing a Joint House Committee composed of both Lodge and Chapter officers. For additional information refer to the General Laws or contact the General **Governor's Office**. The composition of the House Committee in no way affects the responsibilities of the committee.

For example, there are separate minutes of House Committee meetings, which are kept on House Committee Minute sheets, and these minutes **are not** to be read at Lodge meetings. However, minutes from Board of Officers meetings must *always* be read at Lodge meetings. The same applies to the House Committee Minutes regarding electronic recording.

For this reason, House Committee meetings should always be separate and distinct from Board of Officers meetings. House Committee meetings shall deal exclusively with matters pertaining to Social Quarters operations, and such matters should never be considered in a Board of Officers meeting or in a Lodge meeting – except the adoption of Social Quarters Rules and Regulations, and the reading of the monthly House Committee report.

Daily Administrator Duties

Count Register Banks

Every day the Social Quarters operates, the money taken in at the registers is to be counted, verified against the register tapes, and prepared for deposit.

Prepare Register Banks

Make sure each register has enough money in it to start the business day. Servers will need to make change, so you need to have enough cash in the proper denominations to get started.

If your House Committee has a policy to cash customer checks, you will need to have enough money in the register to cover those also.

Petty Cash Accounts

You can track your Register Banks in the Petty Cash Account in QuickBooks.

Official House Committee (Turnover) Receipts

Official House Committee Receipts (*see example below*) are prepared in **duplicate, two to a 'page', numbered, and bound in book form.** The Administrator is required to issue a receipt from this book for all funds which he receives for deposit to the proper account. In the case of merchandise income, the receipt is issued to the head bartender, Social Quarters Manager, or another member of the House Committee. In the case of miscellaneous income (i.e., jukebox, vending machines, etc.), the receipts should be issued to the vendor, or the Chairman, and initialed and countersigned by another member of the House Committee who witnessed the opening of the vending machine.

Avoid becoming the sole custodian of coin box keys – you will open yourself to unfair suspicion. A far better scenario is to have the keys distributed to other members of the House Committee who do not have access to the Social Quarters unless you or the head bartender is on duty. We remind you that, as Administrator, you should never open a vending machine coin box **alone, or 'check out' the cash registers. Better still, it may be a good idea to** follow the practice of some House Committees in having a small metal box constructed that has three padlocks. This box becomes the place of safekeeping for the keys to all vending machine coin boxes in the Social Quarters, and able to be opened *only* when all three padlocks are removed. Keys for these padlocks should be in the custody of three different duly designated members of the House Committee who would provide their own padlocks, and keep their own keys. Obviously, the padlocked box itself **would be stored in the Administrator's safe. Vending machine coin boxes** should be opened *only* during regular House Committee meetings. Must be only when Social Quarters is closed.

This procedure serves to safeguard individual members of the House Committee from any possible suspicion. In the handling of Social Quarters funds, the Administrator is again reminded to be cognizant that he always issues a receipt for every penny received. The original (white) receipt is given to the Bartender or Governor, and the duplicate (pink) remains in the **book, which stays in the Administrator's custody.**

Mdse. #1..... \$.....	Lodge No.....	Date.....
Mdse. #2..... \$.....	Loyal Order of Moose	
Mdse. #3..... \$.....	HOUSE COMMITTEE RECEIPT	
Total Mdse..... \$.....	I Hereby Certify that the total Receipts to date are	
Donations..... \$..... Dollars	
Vend. Mach. \$.....	Signed	
Other..... \$.....	Signature of Employee	
..... \$.....	I Hereby Acknowledge having Received from said	
..... \$.....	Employee the above-mentioned sum of money.	
Total Receipts..... \$.....	175716	Signed
		Secretary of House Committee

The Reimbursement Check

The *General Laws* require that all expenditures be made by check and prohibit expenditures by cash. Though all Administrators are expected to live up to both the letter and the spirit of the law, there are isolated times when this is not possible. For example, alcoholic beverage control laws in some states require that merchandise be paid for when it is purchased or delivered, and sometimes require cash instead of checks. In such instances, state law prevails over our General Laws and merchandise may be purchased by cash payout from the House Committee Petty Cash or from merchandise receipts. Again, such cash payouts are permissible only when there is no other legal alternative, or it is impractical (e.g., \$2.00 worth of ice, a \$0.35 newspaper, **and other 'small' purchases**). In cases where cash payouts are necessary, the following **"Reimbursement Check" procedure** must be followed.

- The House Committee, at its weekly Social Quarters inspection, first examines signed receipts for all such cash payouts. (A receipt must be kept in *every* instance, and the House Committee must approve the validity of each receipt). If a **Register Shortage** exists, that amount should also be included in the reimbursement check amount.
- When found satisfactory, the Administrator draws a check (payable to the Lodge) for the total cash payout amount. This signed check makes House Committee gross receipts equal the required deposit amount.
- The Administrator staples the cash payout receipts together (e.g., an adding machine tape that shows the total amount for which the Reimbursement Check was drawn) and files them in the **"Weekly Envelope"** for future verification/inspection by the Auditing Committee and/or a Lodge Operations representative. (Weekly Envelopes, used to record cash payouts, are available from the Catalog Sales). The check should contain a breakdown of the total amount of the reimbursement check according to the proper classifications of the expenditures it covers. This enables the House Committee to obtain total weekly receipts from the bartenders (as shown by the cash register tape) and still leave the Petty Cash fund intact. *The exact amount of the Petty Cash should be left each week.*
- The Administrator includes the Reimbursement Check in his deposit. Remember – weekly deposit must equal the cash register tape, less non-reimbursed over-rings, plus any other income.

Again – **cash payouts should occur only when absolutely necessary;** in these said instances, the Administrator must save the receipts for the cash payouts covered by the Reimbursement check.

House Committee Checks

A Lodge maintains one bank account (unless an alternative management structure has been approved) that includes the Lodge account and House Committee account.

Monthly Report Of The House Committee

The *General Laws* of the Order mandate that the Monthly Report of the House Committee be compiled and read to the Lodge at the first regular meeting of each month. This report shall be made on a form provided by the Membership Department. It consists merely of a statement of receipts and expenditures for the month, summary and bank statement to prove those receipts and expenditures, and a profit and loss (P&L) statement, which serves as an accounting to the Lodge members. The General Laws require this report to be audited by the Audit Committee.

This report is not difficult to prepare. A physical inventory of all resale merchandise on hand after the last House Committee inspection each month is absolutely necessary. This inventory must be taken at least once a month, and should be extended at cost (not *sale price*).

This monthly report is an extremely valuable tool for the House Committee. **It is the one "proof positive" method, which the House Committee has of knowing whether the Social Quarters is "in the red" or "in the black". Furthermore, if it is "in the red" the report will give the House Committee a fairly good indication as to where the trouble lies. For example, if "Merchandise Sales" are less or only slightly higher than the "Cost of Merchandise Sold", it is almost certain that one of the following is occurring:**

- The merchandise purchased is not actually being received or, if received, is never sold.
- Portions sold are too large (food) or are over poured (liquor).
- Cash sales become register shortages, are not rung on the register, or are not being turned over in their entirety to the Administrator.
- **If "Operating Expenses" are in excess of "Gross on Merchandise",** then the Social Quarters is probably operating at a loss.

The House Committee is responsible for taking prompt remedial action in the instances outlined above. **A House Committee's failure to attempt to reverse** an unprofitable Social Quarters operation could result in personal liability to the members of the committee. For operational suggestions, see the **Officers' and Committeemen's Handbook**, Inventory & Cost Control section.

House Committee Minutes

The purpose of House Committee Minutes ought to be self-evident. They are kept much in the same manner as the Lodge Minutes. The Administrator should record therein the record of all House Committee Meetings, which should generally adhere to the following agenda:

1. Roll Call
2. Minutes of Previous Meeting
3. Check of House Committee Weekly Envelope
4. Approve Payment of Bills
5. Monthly House Committee Report
6. Analysis of Sales Volume and Costs
7. Inventory and Cost Control
8. Inspections
9. Decorum and Disciplinary Actions
10. Old and New Business
11. Adjournment

Minutes shall be complete, particularly the itemization of Social Quarters receipts for the week as checked by the House Committee and the authorization of bills to be paid.

The House Committee should be careful to allow only such business to be brought before it which is directly and exclusively concerned with the operation of the Social Quarters and falls within its authority. Again we remind you that House Committee Meetings are confidential and House Committee Minutes are never read on the Lodge Floor.

The Governor and the Administrator must sign all minutes.

Private Policy

The House Committee members must learn, follow and enforce the rules designed to maintain the Private Policy. They include, but are not limited to; providing a Guest Register; having guests or members wear identification; and, permitting the sale of merchandise only to good standing members of the Order.

The rules in the General Laws are based upon the Internal Revenue Code as it pertains to Fraternal Orders [501(c)8 corporations.]

The House Committee is responsible for protecting the rights of your Lodge to continue as a Good Standing lodge of the Moose Organization.

Member And Guest Register

The *General Laws* of our Order, as well as the laws of many states, require that a Member and Guest Register be maintained in the Social Quarters. All members of the Order in good standing will be admitted to the Social Quarters; a qualified guest may be admitted according to the points to follow. Section 50.2 of the *General Laws* defines who is a qualified guest.

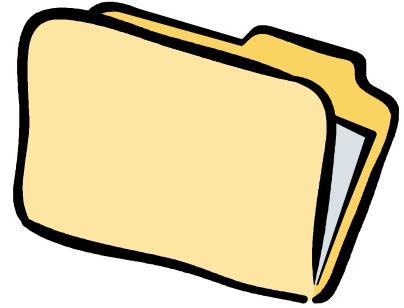
A guest must be in the company of the member and must leave when the member leaves. The guest may not make purchases of any kind without exceptions! Members will be held accountable for the actions of their guests.

The enforcement of these conditions makes it absolutely necessary that a Member and Guest Register be maintained. If a doorman is designated, it **is his responsibility to see that all guests' register** – otherwise, if there is **no doorman, the responsibility falls upon the bartender (or "head" bartender** should there be more than one working at the time). The Member and Guest Register must be a bound book (not just a pile of loose-leaf sheets of paper). Every guest in the Social Quarters should wear some type of identification that clearly informs others that he or she is a guest.

Files

The operation of the Social Quarters requires the maintenance of several **additional files**. **The first is a file of “weekly envelopes”** which contain the cash register tapes, vendor receipts, and cash payout receipts to substantiate all reimbursement checks.

The second is a “Paid Bills” file for the Social Quarters, kept either alphabetically (according to creditor) or numerically (according to the number of the check drawn in payment of the bill). The third file is a file of Monthly House Committee Reports.



The Administrator should also keep a file of the Inventory Reports from the Trustees, both the Annual Building and Property Inventory, and the Monthly Merchandise Inventories.

The Audit Committee’s Monthly Reports should be retained for five years. Finally, the *Profit & Loss* and *Balance Sheet* prepared at the close of each month should be printed and retained in the Lodge’s paper files.

Chapter 6 – Taxes, Permits, Licenses, Insurance and Corporation

Taxes

Another important task that the Administrator simply must learn 'to live with' is the necessity for frequent tax reports. For details on the most common tax reports and remittances in the United States, please refer to your *Tax Forms, Exemptions and Filings Handbook*.

- The handbook information is not to be taken as an exhaustive list by any means; again, these are the ones that likely will be those that you must tackle on a fairly regular basis.
- Keep in mind, the taxes you will need to file will vary based on the activities at your Lodge, and your State, County and local laws.
- Go to the following website for more specific information on your State Sales Tax Laws.

State Taxes

http://www.toolkit.com/small_business_guide/sbg.aspx?nid=P07_4000

Sales Tax Information

http://www.toolkit.com/small_business_guide/sbg.aspx?nid=P07_4215

990 Tax Form

All of the instructions and guidelines posted on the www.mooseintl.org website are based on the operations of average Moose Lodges, Chapters, and Legions.

- If your unit has activities that are not addressed in the instructions provided, contact your State 990 or Government Relations Chairman.
- If you have an unusual question related to your specific unit, please contact the Finance Department at Moose International.
- If you have any general questions about filing your return, please contact Member Services.

Please attempt to prepare the form yourself; outside help can be quite expensive, and many accountants are not familiar with Fraternal Organizations.

- If you have determined you are required to file Form 990, download the form, schedules and attachments from the IRS website at www.irs.gov
- If your filing status indicates you can file Form 990N, no forms are required. Follow the www.irs.gov 990N instructions.
- If your filing status indicates you are required to file Form 990EZ, please use the online forms and worksheets, posted the www.mooseintl.org website and/or the www.irs.gov website.
- All forms must be remitted to the IRS no later than September 15, 2010.
- After completing the 990 or the 990EZ, sign and mail it to:
- Department of the Treasury
Internal Revenue Service Center
Ogden UT 84201-002

It is very important that you file a return or an extension by September 15; penalties for late filing can be costly. If you need to request a filing extension, obtain Form 8868 from the www.irs.gov website. Again, if you have any general questions about filing your return, please contact Member Services at 630.906.3658.

990 forms, information and demos are on the www.mooseintl.org website.

FORMS

Downloadable, Printable --All You Need

Quick Section Links

- [Community Service](#)
- [Education and Training](#)
- [Family Activities](#)
- [General Governor](#)
- [Lodge/Chapter/Moose Legion](#)
- [IRS Form 990 and 990 EZ](#)
- [Membership Department](#)
- [Moose Legion](#)
- [Publications](#)
- [Risk Management](#)
- [Sports](#)
- [Women of the Moose](#)

ATTENTION LODGES AND CHAPTERS
IMPORTANT
[IRS 990 Forms and Instructions](#)

May 2010

Dear Administrators, Recorders and Secretaries,

All Moose Lodges, Chapters, Legions, Associations, and any other unit that has a unique EIN are required to file an annual information return, known as IRS Form 990, Form 990EZ, or Form 990N.

The form you choose to file depends on your units' gross receipts and total assets, as defined in the table below.

Form 990 Purpose: Who files: When filed: <div>Download and Print</div>	Return Of Organization Exempt From Income Tax Annual information return. Fraternal Units with gross receipts greater than \$500,000 or total assets greater than \$1,250,000. No later than September 15. PDF IRS Form 990 990 Help Video Available View Video 990 Schedule R Help Video View Video
Form 990 EZ Purpose: Who files: When filed: <div>Download and Print</div>	Short Form Return Of Organization Exempt From Income Tax Annual information return. Fraternal Units with gross receipts less than \$500,000 and total assets less than \$1,250,000. No later than September 15. PDF IRS Form 990EZ PDF 990 EZ Instructions PDF 990 EZ Worksheet 990EZ Help Video Available View Video
Form 990 N Purpose: Who files: When filed: File Online <div>Download and Print</div>	E-Postcard Return Of Organization Exempt From Income Tax Annual information return. Fraternal Units with gross receipts less than \$25,000. No later than September 15. IRS 990N e-Postcard PDF 990 N Instructions

990 Help File

Help to Complete Your 990
Only complete the 990 if your Unit had more than \$500,000 total revenue, or more than \$1,250,000 in total assets for fiscal year May 2009 through April 2010.

Before you start to work on this form, it is recommended that you download a copy of the 990 form from the IRS website (www.irs.gov). Also, print a Summary Balance Sheet for year end April 30, 2010, and a Summary Profit and Loss Statement for Fiscal Year May 1, 2009 through April 30, 2010.

Click on the green blocks below for instructions on the different parts of the 990 form.

- Part I Summary (Page 1)
- Part II Signature Block (Page 1)
- Part III Statement of Program Service Accomplishments (Page 2)
- Part IV Checklist of Required Schedules (Pages 3&4)
- Part V Statements Regarding Other IRS Filings and Tax Compliance (Page 5)
- Part VI Government, Management, and Disclosure (Page 6)
- Part VII Compensation of Officers, Employees and Independent Contractors (Pages 7&8)
- Part VIII Statement of Revenue (Page 9)
- Part IX Statement of Functional Expenses (Page 10)
- Part X Balance Sheet (Page 11)

Schedule R Help File

Previous Page Next Page

Enter your Lodge/Chapter/Moose Legion name and number, and your **09**

Department of the Treasury
Name of the organization

Part I Identification of Disregarded Entities (Complete if the organization answered "Yes" to Form 990, Part IV, line 30.)

Name, address, and EIN of disregarded entity	Primary activity	Legal domicile state or foreign country	Total income	End of year assets	Direct controlling entity
Part I should be left blank. It does not apply to Moose Units.					

Part II Identification of Related Tax-Exempt Organizations (Complete if the organization answered "Yes" to Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during this tax year.)

Name, address, and EIN of related organization	Primary activity	Legal domicile state or foreign country	Exempt Code section	Public charity status of section 501(c)(3)	Direct controlling entity
Moose International, Inc. 155 S. International Drive Mooseheart, IL 60539 36-1408120	Fraternal Organization	IL	501(C)8		Sole Member
Part II should be Moose International only.					

For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990. Cat No. 501097 Schedule R (Form 990) 2008

Help to Complete Your 990EZ
Only complete the 990EZ if your Unit had less than \$500,000 total revenue, and less than \$1,250,000 in total assets for fiscal year May 2009 through April 2010.

Before you start to work on this form, it is recommended that you download a copy of the 990EZ form from the IRS website (www.irs.gov). Also, print a Summary Balance Sheet for year end April 30, 2010, and a Summary Profit and Loss Statement for Fiscal Year May 1, 2009 through April 30, 2010.

Click on the green blocks below for instructions on the different parts of the 990EZ form.

- Page 1, Organization Information, Part I Revenue, Expenses, and Changes in Net Assets, Part II Balance Sheet
- Page 2, Part III Statement of Program Service Accomplishments, Part IV List of Officers
- Page 3, Other Information
- Page 4, Section 501(c)(3) Organizations

990EZ Help File

Licenses & Permits

While it is the Administrator's responsibility to file these License and Permit Applications, it is the responsibility of the entire Board of Officers to assure that the Licenses and Permits are applied for in a timely manner.

The licenses and permits you will need to apply for will vary based on the activities your Lodge wants to hold, and your State, County and local laws.

Some of the licenses and permits you may need are listed below.

State, County and Local

Not all of these Licenses and Permits are required for all Lodges, but you should make sure you do not need them before you decide they **don't apply to your Lodge.**

- | | |
|----------------------------|--|
| ○ State Liquor License | ○ County Liquor License |
| ○ City Liquor License | ○ Bingo License |
| ○ Gaming License | ○ Small Raffle License |
| ○ City Tobacco License | ○ City Food & Beverage License |
| ○ Live Music License | ○ Entertainment Device License |
| ○ Health Department Permit | (Juke Box, video games, pool tables, etc.) |

There may be others that you need for your area. Other Lodges in your area may be able to help you determine just what you need, or who to contact.

Insurance – Risk Management Department

Insurance Programs

There are currently five primary lines of insurance that all Lodges with physical facilities (owned or rented) must have.

1. General Liability (including Liquor Liability)
2. Directors and Officer Liability
3. Employee Theft (Fidelity Bond)
4. Property/Fire Insurance (Building & Contents)
5. **Workers' Compensation**

The first two programs are what we commonly refer to as "The Risk Pool" because they are primarily self-insured by all Lodges and administered by the Risk Management Department.

The third and fourth are administered by Lockton Risk Services or purchased through your local agent or broker.

The fifth is administered by Aon Risk Services, unless you are required to participate in a state or provincial fund. Please note that both Lockton and AON are independent insurance brokers and while they are approved, they are not affiliated with or owned by Moose International. The individual insurance companies used by both Lockton and AON must be **"A" rated and are subject to review by Risk Management.**

Detailed information about all five programs can be found in the *Insurance for Lodges, Chapters, Service Centers, Legions & Associations* Reference Manual booklet that is published annually and is posted on the www.mooseintl.org website in the Risk Management section of the Members Only portal.

Risk Pool assessments for General Liability Coverage, including- Liquor Liability, are currently based upon Lodge membership. The Directors Coverage assessments are also based solely on Lodge membership.

The Risk Pool assessments are billed three times annually: one-third in May, one-third in September and one-third in January. The billing appears on your Accounts Receivables statement from the Finance Department.

The Lodge Safety Inspection Form must be completed and returned to the Risk Management Department by October 1st and April 1st of each year. This form can be found in the Risk Management section of the Members Only portal of the Moose International website at www.mooseintl.org. Failure to submit these reports by their established deadline will result in **an additional amount, a "Compliance Modifier", being added to the Lodge's annual Risk Pool Assessment. This Report also establishes a** record of your insurance information in the event a loss occurs and you cannot locate this information.

It is very important for every Lodge to report all occurrences that could possibly lead to claims as soon as practicable. There are no forms to fill out in order to report an occurrence. For General Liability or Liquor Liability occurrences or claims, you simply call our Third-Part Administrator, Gallagher-Bassett, at 1-877-5MOOSE5 (1-877-566-6735). This number is available 24 hours a day, 7 days a week. Directors and Officers occurrences and claims should be reported to the Risk Management Department at 1-800-544-4407.

Certificates of Insurance

General and Liquor Liability certificates of insurance for landlords, municipalities, licensing bodies and others may be arranged by writing, faxing, emailing or calling the Risk Management Department of Moose International at **(1-800-544-4407)**. Please give us at least **ten days advance notice** for certificate issuance. If another entity needs to be named as an additional insured, you must submit a copy of the contract, lease or application that specifies their requirements and provides their full name and address. Only Fraternal Units can request that certificates of insurance be issued.

Whenever you engage in an independent contractor or vendor to perform work or provide services to your Lodge, please be sure to request a certificate of insurance from that company and request that they name your Lodge as an additional insured for all losses arising out of the **contractor's or vendor's negligence**.

Requirements When Renting your Hall, Fraternal Property or Facilities

When renting your hall, property or facilities either for a fixed amount of money or gratis (no fee), you must make sure that the requirements listed below are followed when alcohol is being served, sold, given away or consumed during such rental.

1. The Fraternal Unit must obtain Hall Rental Insurance with limits of at least \$500,000.00 for General Liability including \$500,000.00 for Liquor Liability. Your Lodge and Moose International, Inc. must be named as Insureds under this coverage. You must be provided with proof of this coverage prior to the event.

Failure to follow these requirements will result in there being no insurance for you for any claims arising out of the rental.

These requirements apply regardless of whether or not you are renting to a Moose member. All other requirements, including requirements placed by the General Governor's office, remain in full effect.

The only approved Hall Rental Insurance is the Endurance Insurance policy purchased through AON Risk Services. This policy must be applied for online. Please refer to the Risk Management section of the Moose International website or the Insurance Reference Manual booklet for instructions as to how to apply and submit payment for this coverage.

Responsible Alcohol Server Training – TIPS Program

By now, every Lodge should know that all their servers of alcohol are required to be certified in either the TIPS (Training for Intervention ProcedureS) program or another state/provincial approved server training program.

We also strongly recommend that social quarters managers and all officers attend a class so they are familiar with the laws and can support **their bartenders' efforts. Regardless of the program you use, all servers** are required to be re-certified every three years.

You are responsible for retention of certificates or cards. Copies of the Cards should be kept in the Social Quarters behind the bar.

Corporation Information and Filings

Section 26.8 of the General Laws-Incorporating – Every lodge having substantial assets, operating a social quarters or if required by the General Governor, shall incorporate under the laws of the state or province in which the lodge is located.

Because your Lodge is incorporated, it must have a Board of Directors. The Board of Directors is your Board of Officers. You will have your Lodge title and your corporate title. The Governor is the President, the Jr. Governor is the Vice President, the Administrator is the Secretary and the Treasurer is the Treasurer. The rest of the Board of Officers are Directors.

You may be required to file certain state or federal forms, either annually, biennially or even every 5 years. They may come by mail or you may be required to file them online. It is **imperative** that these forms are filed on time in order to stay in good standing with the state. You must always use your corporate title when signing these forms or for that matter, signing anything on behalf of the Lodge. If you do not stay in good standing with the state or do not use the appropriate corporate title when signing anything on behalf of the Lodge, you could be held personally liable for any debts of the Lodge.

It is highly recommended that you keep a Corporate File to hold copies of any reports you file pertaining to corporate matters to use as a reference from year-to-year.

Chapter 7 – Committees

The Board of Officers set goals and manage much of the Lodge business; however, Committees are responsible for doing much of the work for the Lodge and the fraternity. This course has been designed to assist Committee Chairmen as they prepare for their leadership role within the Lodge. It is hoped that the course content will be shared with Lodge Officers and committee members.

Standing Committees

'Standing' and 'Special' committees are formed to help the Lodge meet its membership, business operations, and fraternal goals. These multiple committees are created to break down the overall job of the Lodge into smaller and more manageable parts. Though each committee has a unique purpose, the combined efforts of all committees **can be key to the Lodge's success.**

Special Committees

'Special' committees differ from standing committees primarily in their goal and duration. These committees typically have one project to complete, and the project typically takes less time to complete.

Moose Charities Committee

Committee Members

1. Chairman:
appointed by the Governor
2. Other Members as needed to support annual projects



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Moose Charities

Responsibilities:

- Fundraising for Mooseheart and Moosehaven.
- Ensure endowment funds are collected at meetings and forwarded properly.
- Ensure 9:00 Ceremony, The Moose Golden Ball Ceremony, and Legacy of the Moose ceremonies are planned, promoted, and conducted properly.
- Recognize, thank, and publish members of: Defending Circle Society, James J. Davis Society, Defending Circle Society, and the League of Guardians

Meetings & Reports:

- Provide committee status updates at general membership meetings

Resources & Tools:

- Legacy of the Moose and the Moose Golden Ball Booklet (Moose Charities)
- Endowment Mail-in Enrollment Form
- Guardian Referral Cards
- Forms: Tribute Gift; Gift Pledge; Gimmie 5; Car Donation
- Employer Matching Gift Instructions
- Moose Charities Bequest Builder
- Appreciated Securities & Stocks
- Partnership Programs; Posters

Audit Committee

Committee Members

1. Chairman = Lodge Member appointed by the Governor
2. Prelate
3. Governor-appointed Member

No other elected officer on this committee.

Committee members serve for 1 year.

Responsibilities:

- Verify signature cards at banks (3 signatures on all accounts).
- Conduct **monthly** reviews of all Lodge financials – including House Committee financials.
- Advise Board of Officers on financial issues when/where necessary.
- Review trends on inventory and Cost of Goods (COGs).

Meetings & Reports:

- Board of Officers can request special audit at any time; Administrator delivers all requested records to Committee for review.
- Governor requests (from Officers & Members) that all financials/records be made available for the Audit Committee.
- Financial records are attached to Board of Officer meeting minutes.
- Audit issues believed to threaten Lodge stability should be sent to Moose International – Lodge Operations Department for analysis and appropriate follow-up.

Resources & Tools:

- Treasurer & Audit Committee Training
- Reporting and Remittance Deadlines
- Audit Committee Guidelines for FRUs
- General Laws Sect: 35.7, 39.1, and 43.5

Membership Committee

Committee Members

1. Chairman = appointed by the Governor
2. Other Committee Members



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*Membership
Department*

Committee Responsibilities:

- Review Membership Campaign promotional material with Lodge Officers.
- Ensure that the Lodge has a local campaign plan implemented at all times.
- Outline strategies to increase production and improve member retention. Work with the Regional Manager, Association Committee, and/or Council of Higher Degrees for ideas and direction.
- Post Preferred Members in the Lodge; work with Lodge Officers to set dates for the Preferred Member party.
- Work with Administrator and/or Catalog Sales to ensure membership supplies are readily available in the Lodge (e.g., official membership applications, promotional brochures, etc.).
- Stay informed on Lodge and Sponsor Recognition Award programs (certificate), qualifications, and rules.
- Ensure that scheduled activities are planned for all age groups and are truly meeting the needs and expectations of the members and community.

Meetings & Reports:

- Report membership status at monthly Board of Officers Meetings and at General Membership meetings.

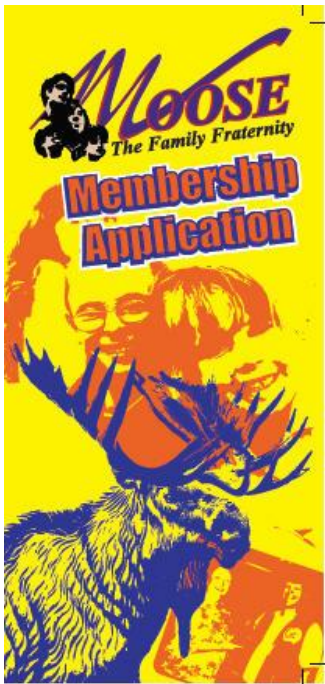
Resources & Tools:

- Campaign Supply Order Forms: pins, brochures, posters, etc.
- Welcome to the Moose DVD
- The Friendliest Place in Town Booklet (<http://loom.org/ohio.htm>)

Application Review Committee

Committee Members

1. Committee appointed by the Governor – and should not include any elected officers.
2. Other Committee Members. Member qualifications: fair, impartial, and maintain confidentiality.



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Membership
Department
Membership Materials

Committee Responsibilities:

- Investigate member applications and member transfers – verify accuracy of member application information; ensure and protect privacy and association rights.
- Optionally plan and attend 'Orientation Program' to get to know your new members.
- Submit report to Board of Officers with 'favorable' and/or 'unfavorable' finding.
- Governor can reject unfavorable applicant without need for formal vote; applicant cannot be considered for application for 6 months after rejection.
- Committee can approve favorable candidates with a majority vote.
- Membership 'majority vote' *qualifies* candidate for enrollment. Lodge/SQ access not allowable until member is officially *enrolled*.

Meetings & Reports:

- Committee-approved applicants voted on a regular Lodge meeting; elected to membership.
- Committee members sign application form; report decision to Officers.
- Advise rejected applications (brief letter with returned dues & fees).
- Provide application report (that includes applicant names, sponsors, committee vote) at Board of Officers Meeting.

Resources & Tools:

- Any public records.
- Investigating Applications
(*General Governor / What Every Lodge Should Know*)
- General Laws Section 28 (member qualification and committee information)
- Felony Dispensation Form
(*Forms / General Governor Forms*)

Community Service Committee

Committee Members

1. Chairman:
appointed by the Governor*

*NOTE: See Find it Here A-Z Links, Community Service, for Moose Alert Committee details.

2. Committee Member qualifications:

- Active
- Committed to the community service program(s)
- Willing to complete related training or respond to 'on call' needs as applicable



www.mooseintl.org /
Community Service

Responsibilities:

- Ensure monies are obtained and/or donated to fund Mooseheart tournaments and country-wide partner Foundations:

- Moose Youth Awareness
- Youth Sports and Special Olympics
- Boy Scouts, Safe Surfin', Tommy Moose
- Mooseheart/Moosehaven
- Moose Alert*

* *Officer-approved committee with (7) appointed 'positions'.*

Meetings & Reports:

- Report at general membership meeting.
- Submit quarterly Community Service Reports to the Membership Department:
 - End of 1Q=July 31; report due Aug 15th
 - End of 2Q=Oct. 31; report due Nov. 15th
 - End of 3Q=Jan. 31; report due Feb 15th
 - End of 4Q=April 30; report due May 15th
 - MUST be post-marked, faxed or emailed by deadline!

Resources & Tools:

- Program Overviews; Youth Awareness Association Coordinator Lists
- Program Instructions, Forms, Brochures, Posters, Consent Forms, Student Applications
- LOOM Association Youth Awareness Coordinator List
- Program Brochures; Consent Forms
- Premier Lodge Award Criteria Checklist (*Lodge Operations / Premier Lodge Award*)
- csreport@mooseintl.org
- FAX: 630.9662225

Loss Prevention Committee

Committee Members

1. Chairman:
Appointed by the Governor
2. Members: Trustees must serve; others may serve



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Risk Management

Responsibilities:

- Promote and monitor acceptable prevention and safety programs at the Lodge. Always 'Think Safety First!'
- Ensure all alcohol servers are server trained (e.g., TIPS, RAMPS, or other state approved program).
- Notify Lodge Board of Officers of ANY Moose Lodge hazards found during a Safety Inspection – OR – at any other time.
- Ensure inside and outside Moose Lodge hazards are identified and corrected in a timely manner – based upon corrective action plan.

Meetings & Reports:

- Perform *at least* four Lodge safety inspections per year.
- Submit completed Safety Inspection Form to Moose International's Loss Control Department by April 1st and October 1st of each year.
- Committee reports at General Membership Meeting.
- Submit Lodge Facility Questionnaire at least once every 3 years.

Resources & Tools:

- Safety Inspection Form
- Insurance for Lodges...and Procedure
- Lockton Risk – Lodge Property Insurance Program
- Lodge Accident Report Form
- Helpful Hints for Choosing a Designated Safety Coordinator
- CAP (Continuous Accident Prevention) Reference Manual

Communications Committee

Committee Members

1. Chairman:
Appointed by the Governor
2. Committee Members



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Publications
or

Website Links

Responsibilities:

- Edit, produce, and distribute Lodge newsletter every month (or more often per the needs of the Lodge).
- Work with mooseintl.org to:
 - Publish activity/event results; Chairman sends important Lodge information or event photos to request general publication.
 - Recognize members.
 - Obtain approval to post a Lodge website or publish a Lodge newsletter.
 - Obtain assistance with website development and maintenance.
- Maintain communications and positive relationship with local newspaper, radio, etc. on Lodge's behalf.

Meetings & Reports:

- Report at general membership meetings.

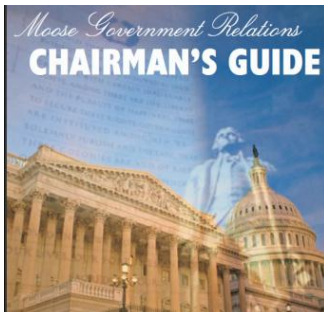
Resources & Tools

- Quarterly Moose Magazine
- Moose Magazine Story Information Form
- Moose Leader
- Advertising vs. Marketing
(Find it Here A-Z Links; General Governor)
- Logos
- News Release Format
- Permit Application to Publish Newsletter
- Webmaster Resources (e.g., website hosting, graphics, site building, site help)
- General Laws Sect: 35.5, 45.3, 46.11

Government Relations Committee

Committee Members

1. Chairman appointed by the Governor
2. Recommend 3-5 total Committee Members



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*Government Relations
Chairman's Guide
Booklet*

Committee Responsibilities:

- Track and communicate *local issues* that might impact the Lodge: taxes, zoning, licensing, permits, ordinances, utilities, discrimination, etc.
- Maintain favorable relationships with local legislators and officials (e.g., TV, radio, newspaper, legislation reports, etc.).
- Stay informed on District and Association level correspondence that might impact the Lodge (information or reports received from District/ Association Chairman).
- Immediately report any potential/existing issues to Lodge Officers and District Chairman.

Meetings & Reports:

- Provide reports at Lodge meetings.
- Report all pending or potential litigation and legislative issues to District and Association Chairmen.
- File all reports to Association & State Chairmen (as required by the Assoc.).

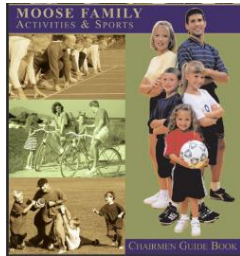
Resources & Tools:

- Your Computer.
- City, County, and State websites.
- *Moose Government Relations Chairman's Guide* (includes tips on writing and meeting with a legislator and information on legislative history).
- Government Relations Committee Territory Map (*Government Relations*).
- General Laws Section 35.5

Activities Committee

Committee Members

1. Chairman:
Appointed by the Governor
2. Minimum of (4)
Committee Members
of varied age groups



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*Family Activities & Sports
Chairman Guide*



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*Moose Olympics &
Family Day Guide*

Committee Responsibilities:

- Plan and implement Lodge activities to retain existing members and attract new members; ensure that all age groups are considered, and that expected member/community needs are being met.
- Submit all committee plans to the Board of Officers for approval.
- Contact sanctioning organizations to establish a Sports program at the Lodge.
- Remit all funds to the Administrator (official receipts to the Lodge account).

Meetings & Reports:

- Committee reports at general membership meeting.

Resources & Tools:

- General Laws Section 35.5
- Family Activities & Sports Chairman's Guide
- Moose Olympics & Family Day Guide
- General Lodge Policies
(General Governor; Policies)
- Rules for Sporting Events
(General Governor; Policies)
- Advertising vs. Marketing
(General Governor; Policies)
- Sports Entry Forms; Release & Indemnification Agreement for Adults; Release Permission Form for Children
(General Governor; Other Important Forms)
- Tournament Results
(Sports)
- Premier Lodge Award Criteria Checklist
(Lodge Operations; Fraternal Unit Recognition)

Moose Legion Committee

Committee Members

Must be a Moose Legionnaire to be on the committee:

1. Chairman = Governor-appointed
2. Vice-Chairman (Membership Chairman; elected by Moose Legionnaires)
3. Assistant Secretary (Appointed by Moose Legion Secretary)

Optional Members:

4. Junior Past Chairman
5. Other Appointed Officers: Marshal, Guards



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Moose Legion

Responsibilities:

- Provide Lodge, Officer, and Member service and leadership.
- Promote program of wholesome social activities and fellowship for Moose Legionnaires and their Lodge families – between Moose Legion celebrations.
- Stimulate membership growth in both the Lodge and the Moose Legion; maintain goal to have every Lodge member join the Degree of Service.
- Plan all Lodge-approved Moose Legion events.
- Remit activity monies to Administrator for handling – deposit to the Lodge General Fund; credit to committee.
- Ensure endowment fund is collected and remitted to the Moose Legion Secretary.
- Hold quarterly Moose Legion Orientation Program.

Meetings & Reports:

- Regular committee reports at general membership meetings and Lodge Board of Officer meetings.
- (1) Official meeting per month (usually with a social activity following).

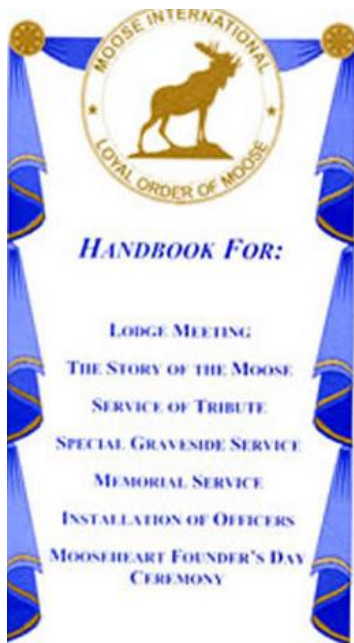
Resources & Tools:

- A Guide to Success – For the Lodge Moose Legion Committee
- Moose Legion Code of Rules
- Moose Legion Invitation to Qualified Candidates (Degree of Service Member Qualification & Application for Membership)
- Fundraising Projects
- Eligibility of Qualified Lodge Members
- Units by State/Province
- Ritual Competition Results

Ritual Committee

Committee Members

1. Chairman:
appointed by the Governor
2. Committee Members



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Catalog Sales

Responsibilities:

Ensure that Lodge ceremonies are occurring and are followed properly.

- Lodge Meetings
- Story of the Moose
- Service of Tribute
- Special Graveside Service
- Memorial Service
- Installation of Officers
- Mooseheart Founder's Day

Meetings & Reports:

- Committee reports at general membership meeting

Resources & Tools:

- LOOM - Complete Lodge Ritual Handbook (including scripts)
- Council of Higher Degrees Officer Installation Ceremony

Nominating Committee

Committee Members

1. Chairman = Governor
2. (8) Elective Lodge Officers
3. (5) Past Governors
4. (5) Lodge Members* appointed by Governor

**See General Laws, Section 33 for Committee Member Eligibility Requirements.*

FORM D – Sample Report of the Nominating Committee

Report of the Nominating Committee (Sample)	
The Nominating Committee submits the following nominations for the offices indicated:	
John Johns	- Governor
Scott Smith	- Junior Governor
Henry Heath	- Preside
Dennis Downs	- Treasurer
Peter Porter	- 3-Yr Trustee
Bruce Bowser	- 3-Yr Trustee
The following members submitted their name for the specific office indicated, but were not nominated by the Nominating Committee:	
Fred Farley	- Jr. Governor
Eddie Eassey	- Treasurer
The above two members are eligible to run by petition. The petition must comply with the requirements of Section 35.4 of the General Laws. The completed petitions must be delivered to the Administrator no later than one week prior to the day of the election.	
The above report was also verbally given by the Nominating Committee at the regular general membership meeting held on _____ in accordance with Section 35.3 of the General Laws.	
Keith Kilroy, Chairman Nominating Committee	

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*General Governor
Lodge Election Handbook
(Forms Section)*

Responsibilities:

- Nominate (1) member for each elective office, except Administrator, at the last general membership meeting in April.

NOTE: Annual elections follow reporting of Nominating Committee.

- Submit names (written report) to Lodge no later than 2 weeks before election.

NOTE: Nominees must meet qualifications and have a desire to serve

- Complete "Special election" list and reports if/when required.
- Committee dissolves AFTER nominated member list is submitted to the Lodge; Nominating committee reassembled thereafter.
- Report nominations to fill a vacant Officer slot (except for the Governor or the Administrator) – vacant slot could occur due to (3) unexcused meetings.

NOTE: Administrator nominated by Board of Officers; elected by majority vote of both Board Officers and Membership.

Meetings & Reports:

- Meeting formed no later than the last general election meeting in February; written notification of meeting time/date submitted to the Administrator; verbal report given in an open lodge meeting
- Submit written report that lists nominee names at general membership meeting; attach list to minutes.
- Place names on official Lodge ballot; report at general membership meetings

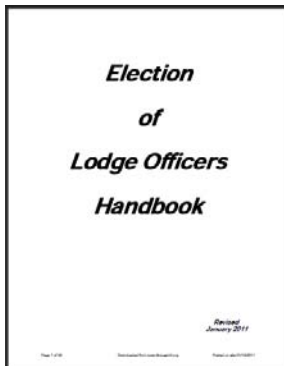
Resources & Tools:

- Election of Lodge Officers Handbook
- Sample Nomination Petition Sheet (Lodge Administrator)

Election Committee

Committee Members

1. Chairman = Governor appointed
2. (3) Members appointed by the Governor – not Officers or election candidates



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*General Governor
Lodge Election Handbook*

Responsibilities:

- Conduct April election of Lodge Officers (except for Administrator). Election at least 2 weeks after Nominating Committee report submitted.
- Forward election questions to Governor and/or Nominating Committee.
- Be familiar with voting options: sign of order, paper ballot, Australian ballot; secure ballot boxes at all times.
- Ensure that only active members vote.
- Keep a record of all ballots issued (not numbered). Count ballots; keep ballots for 48 hours after election; seal box, and initial it (all committee members).
- Address complaints or written challenges made directly to the committee (e.g., request for recounts).

Meetings & Reports:

- Provide committee updates (election dates, times, etc) at general membership meetings.
- Complete election results report, sign the report (all committee members) and have Governor attach to the Lodge meeting minutes.

Resources & Tools:

- Election of Lodge Officers Handbook
 - FAQs
 - Special Dispensation
 - Sample Report of Election Committee
- General Laws Sections 33.6 – 33.8

House Committee

Committee Members

1. Chairman =
Lodge Governor
2. Secretary =
Lodge
Administrator
3. Treasurer =
Lodge Treasurer
4. Trustees =
Lodge Trustees
5. Members =
Junior Governor,
Prelate,
Jr. Past
Governor



**You are
either
a Member
or a Guest!**

Responsibilities (when SQ operational):

- Set Social Quarters rules (dress code, decorum, etc.) in line with the General Laws.
- Verify weekly receipts and cash payouts.
- Approve all bills before they are paid.
- Monitor sales and operational expenses (e.g., food, beverages, income and related expenses).
- Make inspections and take annual and monthly inventory for cost control (Trustees).
- Complete and submit Incident Reports when needed.

Meetings & Reports:

- At least (2) meetings per month; read and disclosed at House Committee meeting only.
- Submit House Committee Report to the Lodge once a month.

Resources & Tools:

- Policies of the LOOM
(*General Governor*)
- General Laws Chapter 48

Rookie of the Year Committee

Committee Members

1. Chairman = Governor
2. Board of Officers*

*NOTE: Quorum of (5) signatures on the International Rookie of the Year Form.

Responsibilities:

- Select and honor most qualified NEW Member for his overall record as a Moose Member and service contributions.
- Provide concise information on nominee's contributions to the Lodge, Moose Legion, District, and Association.
- Do not include any information that reveals the identity of the Nominee. He will be disqualified.
- Selection Form completed by Officers and postmarked to Fraternal Programs (Awards) by July 1 each year.
- Nominee qualification criteria:
 - Enrolled a maximum of 3 years prior to the committee's form submission (July 1)
 - Sponsored and enrolled (2) new members
 - MUST be an active Moose Legion member
 - MUST have served on a Lodge Committee, OR held an elected or appointed office
 - MUST project good image of Lodge
- Programs (Awards) by July 1 each year.

Meetings & Reports:

- (5) Finalists, and (1) Honoree named are introduced at Annual International Convention each July.

Resources & Tools:

- International Rookie of the Year Form (contact Lodge Operations).

Moose of the Year Committee

Committee Members

Committee Members

1. Chairman = Jr. Past Governor*

*NOTE: Or any Past Governor of the Lodge (appointed by the Governor) if Jr. Past Governor not available.

2. At least (3) additional active Past Governors**

**NOTE: Or other Lodge Officers (appointed by the Governor) if 3 Past Governors are not available.



Responsibilities:

- Select and honor most qualified Member for his overall record as a Moose Member and service to the community and country.
- Provide concise information on nominee's contributions to the Lodge, Moose Legion, District, and Association.
- Do not include any information that reveals the identity of the Nominee. He will be disqualified.
- Selection Form completed by Officers and postmarked to Moose International by July 1 each year.
- Nominee qualification criteria:
 - MUST be an active member
 - MUST project good image of Lodge
- Programs (Awards) by July 1 each year.

Meetings & Reports:

- (5) Finalists, and (1) Honoree named are introduced at Annual International Convention each July.

Resources & Tools:

- International Moose of the Year Form (contact Lodge Operations).

Chapter 8 – Record Keeping and Reports

Reports

The Moose record keeping system has been designed expressly and solely for the purpose of providing an adequate record of the operations of a Moose Lodge, whether those operations are broad or limited, and whether the lodge is large or small. The entire system, and each individual entry and record in it, is extremely simple.

While the Administrator may maintain as many supplementary records as he may desire, it should be clearly understood that those records will never be allowed to take the place of the official records. In other words, keeping the official records provided by Moose International is mandatory, without question or exception.

The cardinal rules of bookkeeping are:

- o **Promptness** (don't get behind with entries and posting; bring everything up to date daily, or at least weekly)
- o **Completeness** (be as wordy as possible – you can never itemize or explain things 'too much')
- o **Accuracy** (never guess; make your entries carefully and exactly)

The Administrator is the custodian of all Lodge records; they should be kept in a place of safekeeping and accessible by a password in the computer. These records (including frequent computer back up) are to stay on the Lodge premises at all times – do not take or allow the taking of the same outside of the Lodge home, unless the General Governor has granted approval. Upon request, the Administrator is required to immediately submit his records for inspection to a Moose International Representative (e.g., Regional Manager, his assistant or an Operations Analyst). The Board of Officers or the Governor, and the Board of Directors in Joint Management Lodges, may also request to receive the records. However, the records should never be reviewed in the absence of the Administrator unless he expressly grants the authorization to do so. Failure to grant immediate access to an authorized Moose International representative could result in the suspension of the Administrator.

With the approval of the Lodge, clerical help may be employed to perform such duties as the Administrator may direct; however, the Administrator still retains full responsibility for the proper keeping of the records as well as the handling of all funds. Clerical help may be authorized to handle funds, but they should then be covered by fidelity bond. The Administrator should put a policy in place for the handling of funds, which will provide clear responsibility for it. Hired clerical help may never be an authorized check signor on any Lodge account.

The Monthly Report

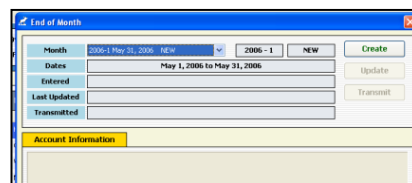
The extreme importance of the timely completion and dispatch of this report cannot **be stressed strongly enough. Far too many times it is "put on the back burner"** indefinitely because Administrators are intimidated by it. However, there is nothing to fear from this report when taken one step at a time.

While our *General Laws* provide for an Auditing Committee to be appointed by the Governor, the responsibility for the prompt finishing and transmitting of the Monthly **Report is entirely the Administrator's. In nearly every case, the report is actually** compiled by the Administrator and simply verified by the Auditing Committee; however, it must be understood that a review by the Auditing Committee requires far more than merely reading this Report.

The Administrator would do well to *insist* that the Auditing Committee carefully examine his books, records, receipt sources, bills and statements for expenditures, verification of paid taxes, inspection of unpaid bills, count and verify the membership roll, etc. The Auditing Committee is not to be taken lightly. Reputations are at stake **when handling others' money; a "clean bill of health" from a skilled Audit Committee** goes a long way to ensure confidence in the Administrator by the members, and quiets the ever-present **"rumor mongers"**.

If all books and records are in proper order, completely maintained, and posted promptly, compilation of the Monthly Report is not a difficult task.

Instructions regarding the compilation of the Monthly Report can be found in your computer tutorials. These instructions must be followed very carefully and completely. If the report is submitted without certain required information, the Lodge Operations Department will contact the Lodge for the missing information. Always be sure that such communications, should they occur, are answered promptly and in detail.



After becoming familiar with these instructions, and after having first-hand experience working on your books, should you have any questions or concerns, please do not hesitate to contact the Lodge Operations Department for assistance. In addition, it is certainly possible that there is an Administrator in the area who is a seasoned veteran. If that is the case, he will hopefully be good enough to sit down with you and assist you with the Monthly Report. If in fact *you* are the local veteran, **if an Administrator approaches you for help, don't forget how it felt at first not** knowing what to do.

Help strengthen our circle by helping him to figure out the Monthly Report. Inexperience is *not* an excuse for delayed completion of this Report.

Preparing the Monthly Report

On the last business day of each month, the Administrator must deposit all moneys on hand prior to 2:00 pm, and the bank account(s) balanced. Lodges with access to online banking can typically print an account balance and activity report through the close of the prior month on the first business day of each month.

This Report must be compiled and transmitted to Moose International no later than midnight of the 10th day of each month. This report will cover the business for the preceding month. As previously mentioned, the Administrator will complete the **report, and then the Auditing Committee will verify it prior to the report's** timely transmission to Moose International will verify it.

The Auditing Committee is requested to carefully study the instructions printed in the Auditing Committee Guidelines. These will provide needed guidance in examining the records as well as the Monthly Report.

Occasional Sections of the Monthly Report

As you might have gotten from the title above, the following sections do not appear in every issuance of the Monthly Report.

Supreme Lodge List Deletions

When you make changes to your membership and our system syncs with yours the members who were **L**ife **M**embers (LM), **P**ast **G**overnors (PG), **25**-Clubbers (25), **F**ellows (F), or **P**ilgrims (P) – and you indicate whether they were Dropped, Transferred, or Deceased, and give the date that the action took place, our records will be updated.

Annual Payroll Report

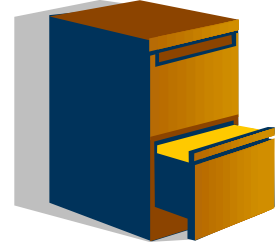
This portion will be taken from your December 31st Monthly Report.

Files

One of the first criteria by which members will judge the efficiency of an Administrator is the neatness and orderliness of this office and records. Occasionally, they will ask for certain information – if it can be given quickly, accurately, and convincingly, they are certain to be favorably impressed.

Individual Membership File

The most important file is an individual membership file. This file consists of a standard file jacket for each member of your Lodge maintained in alphabetical order. The name of the member should be written or typed on the outside of the jacket. The file should contain the official membership application, correspondence with that individual member, Mooseheart and Moosehaven applications for benefits, and any other papers dealing with that individual member. Many Administrators keep, **on the face of the jacket, a record of that member's membership**-production, committee service, and other services to the Lodge.



General Correspondence File

Next is a general correspondence file. This is a simple file maintained by the Administrator in alphabetical order under the names of the correspondents.

Included in this file should be separate jackets captioned: "Director General", "General Governor", "Membership Department", "Regional, or Assistant Regional Manager".

Paid Bill File

A "Paid Bills" file should also be maintained. This may be maintained alphabetically under the names of the creditors; or, as most Administrators seem to prefer, numerically according to the number of the check drawn in payment of the bill. In either case, each bill is marked with the number of the check drawn in payment. At this point it should be pointed out that discounting bills by prompt payment is a good practice.

Cancelled Checks File

The Administrator must obtain canceled checks (if the bank returns them, if not a copy of all cancelled checks must be attainable from the bank) and bank statements from the bank and reconcile them each month. This, of course, must be done prior to compiling the Monthly Report. These cancelled checks and bank statements may be reviewed when a Moose International Representative visits a Lodge. The cancelled checks, including voided checks, are to be kept in numerical order. Boxes for this purpose can be obtained from most office supply stores.

In addition, the bank statements are to be maintained in chronological order. Upon completion of visit by a Moose International Representative, the bank statements **and canceled checks should be put away into "dead" files, but the Administrator** should carefully file all canceled checks and bank statements so that they can be easily accessed. If the bank statements are late in arriving, most banks will give you a computer printout.

If Electronic Bank Statements are received they must be printed, signed by the Treasurer, and retained in the paper files.

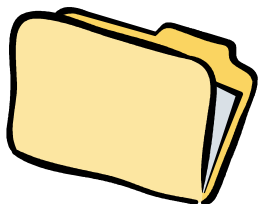
Communications File

A *Moose Leader* file should be maintained for reference purposes. An **Administrator's office should also have a complete file of *Moose Magazines***. The current issue of *Moose Magazine* will always be found in the lounge or reading room of a good Lodge.

The general rule is to keep all records, documents, invoices, etc. for a minimum of seven (7) years; however, all Moose-authorized hardbound books and electronic files should be kept *forever*. Payroll records are permanent records and should never be discarded. Records necessary for State or Provincial Sales Tax audits **should be kept in accordance to local rules and regulations. If ever in doubt, don't throw something away.**

Applicants NOT Enrolled File

A separate file should be maintained for applicants not enrolled. These applications, with receipts for fees attached to each, should be filed alphabetically under the name of the applicant. The Administrator should not lose sight of this file. Each applicant in this file should receive an announcement of each Enrollment Ceremony. After a certain period of time, the Administrator or membership committee should endeavor to contact the applicant in person (or on the telephone); **at the same time, the sponsor's attention should be called** to the fact



that his member has not yet been enrolled. After all other means have been exhausted a final notice should be sent by the Administrator to the applicant advising that the fee will be forfeited unless the membership is completed by a certain date.

Lodge Record Retention Guidelines

Guidelines for holding onto records are as follows:

- Completed Membership Applications and dues payment history - Permanent
- Meeting Minutes - Permanent
- Employee Payroll Records (Earnings and Deductions) - Permanent
- All other financial records - Not less than seven (7) years

If specific records are subject to longer retention periods under Federal, State/Provincial or Local law, said records shall be retained for not less than that specified length of time.

Chapter 9 – General Information

Mooseheart / Moosehaven Admissions

The responsible Administrator will contact the Admissions Department at Mooseheart or Moosehaven whenever he recognizes the need for our invaluable benefits provided at Mooseheart or Moosehaven.

Administrator Promptness

The virtue of promptness should be manifested in all matters. A reputation for prompt replies to correspondence goes far to command respect for the Lodge as well as for the Administrator himself. Prompt payment of bills not only opens potential opportunities to save money by receiving discounts, but it also assures the credit **standing of the Lodge, as well as garnering the respect of the community's** merchants.

In fact, the Administrator should be prompt in all matters. He is the official administrative officer of the Lodge, and it is his responsibility to represent the interests of the Lodge to the best of his ability and in the most creditable manner at all times.

Of particular note is the prompt (and accurate) reporting of Officer Changes throughout the year. **When a change occurs, please update your records using the Administrator function of MMMS online through the "Member Information; Address Changes; Sponsor records" section of the Moose International website.**

The form is titled "2007 Moose International Officer Entry" and is for the "2007 Moose International Convention, Orlando, FL". It includes fields for "Lodge Name", "City/State/Province", "Name", and "Moose ID". Below these is a table for "OFFICERS" with columns for "TITLE", "FIRST NAME", "LAST NAME", and "MOOSE ID". The table is divided into two sections: "2006/2007 - OUTGOING OFFICERS (Ages 30-39)" and "2007/2008 - NEW INCOMING OFFICERS (Ages 30-39)". The table has rows for "Quorum", "Elected / Acting / Administrator", "Past Quorum", "Past Governor", "Past President", "Past Treasurer", "Past Trustee (1-year)", "Past Trustee (2-year)", and "Past Trustee (3-year)".

TITLE	FIRST NAME	LAST NAME	MOOSE ID	FIRST NAME	LAST NAME	MOOSE ID
Quorum						
Elected / Acting / Administrator						
Past Quorum						
Past Governor						
Past President						
Past Treasurer						
Past Trustee (1-year)						
Past Trustee (2-year)						
Past Trustee (3-year)						

MUST BE RETURNED BY MAY 31, 2007. FORM CAN BE E-MAILED TO OFFICERENTRY@MOOSEINTL.ORG OR SENT BY MAIL TO MOOSE INTERNATIONAL. Administrator Signature required.

For a demonstration/tutorial please see the following on the Education & Training pages in the Members Only section of the Moose International website.

http://www.mooseintl.org/portal/FraternalEducation/Demos/OfficerEntry_demo/OfficerEntry_demo.htm

Administrator's Calendar

The successful Administrator will maintain a calendar of coming events and future plans, as much as a year in advance. This calendar will contain notations of special events, special days, campaign plans and programs, reminders about tax payments **and reports, expiring insurance policies, contractual obligations, and all of the "little things" which together create the whole picture, so to speak.**

Special Days To Remember

- **Mooseheart's Birthday** July 27th
- **Moosehaven's Birthday** October 3rd
- **Mooseheart Founders Day** October 27th
- **Your Lodge's Birthday**

Please understand that the time to plan the Lodge Christmas party is not December 15th, but instead in early October; the time to organize bowling leagues is not September 1st, but in June. Such a calendar also serves the very valuable purpose of pointing out weaknesses that may exist in the Lodge activities program. By looking at the whole picture a year ahead, the Administrator can make sure that the activities program of the Lodge will be broad and comprehensive, appealing to as many different interests as may be represented on the membership rolls of the Lodge.

Administrator's Office Hours

The Administrator has the responsibility to maintain regular office hours, and to see to it that the members are informed of those hours so that they may have the opportunity to contact the Administrator should they so desire. The Administrator should devote at least as much time to his job as necessary to properly perform his duties.

The General Laws

Inevitably, the members of a Lodge will look to the Administrator for “all the answers”. While he should know many of the answers, he should never attempt to answer any question without being certain of the correct answer.

To equip himself in this regard, the Administrator will carefully study the *General Laws* as well as familiarizing himself with the *Officers' & Committeemen's Handbook* publication. He will also be fully acquainted with the rights and privileges of the members as well as the limitations of those rights and privileges.

In case of doubt, or for interpretations of the *General Laws*, the Administrator should correspond with the General Governor at Moose International.

Real Estate

Sooner or later, every Lodge becomes interested in real estate. In matters of this character, the Administrator would do well to lend his influence along the lines of common sense and good judgment.

He should also be mindful of the fact that all Lodge real estate transactions, of every **nature and description, require a fraternal permit granted by the General Governor's** office.

Under no circumstances will the Administrator EVER sign his name to a real estate commitment without having, in hand, the written permission of the General Governor.

- 100

Officer and Committee Relationships

Nearly every Officer and every Committeeman will look to the Administrator for counsel and advice, as well as information. Since actively functioning Officers and Committeemen **make the Administrator's job easier, the Administrator will encourage** them by being just as cooperative as possible.

The Administrator should:

- Remember that he possesses more detailed information about the Lodge than any other individual, and he should always be willing to pass that information along to others who, with that knowledge, will be able to do a better job in the best interest of the Lodge.
- Studiously **refrain from boastful use of the pronouns "I" and "my", and instead prefer the use of "we" and "our", respectively.**
- Work closely and actively with all Committees and Officers to maximize their possibility of success. Moreover, the Administrator should be a stimulating factor, which helps to get committees started on their assigned tasks, and then helps to keep them active.
- Be in close touch with the chairman of every committee, appointed by the Governor, to keep abreast of activities and progress. The Administrator is required by the *General Laws* to receive all funds raised by all committees and deposit them to the Lodge account.

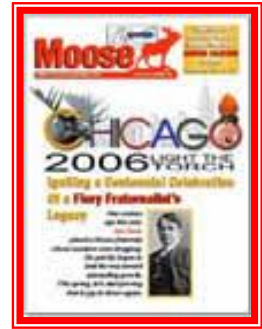
Announcements

The job of composing announcements and publicity material generally falls on the Administrator. Occasionally, he has a member at his disposal that is in a literary or marketing profession; their contributions can be very valuable to the Administrator. However, this is of course not always the case; the Administrator, then, is expected to do it himself. He should strive for an attractive announcement that draws attention to the activity (without being gaudy or in poor taste); it should be dignified yet interesting and stimulating. Above all else, please pay particular attention to using proper English (grammar, syntax, and spelling).

A regular flow of announcements to members is rather inexpensive, yet it produces a good feeling between a member and their Lodge. Members like to hear that their Lodges are having activities X, Y, and Z – **even if they don't necessarily care to** participate. It just helps give the Lodge a feeling of life and vibrancy. You will note, however, that *public* advertising or soliciting is most often not permissible. If you believe that there is an acceptable situation that you can take advantage of, you must first consult with the Office of the General Governor before proceeding. Failing to do so will put yourself, your Lodge, and possibly the entire Fraternity at risk.

Moose Magazine Mailing List

The "Moose Magazine" informs the members concerning the activities of the Order, particularly its humanitarian programs and thus provides more active, more loyal and more devoted members and workers for your Lodge and the Order.



It is **your** responsibility to make sure every issue of *Moose Magazine* gets into the hands of every one of the members. To be able to do this, the accuracy of the information you enter into the computer regarding the members is important. For this reason and many others, please be sure to immediately report any change of member addresses or status. This publication is also available online at www.mooseintl.org.

Moose Magazine Material

The alert Administrator will afford the members of the Lodge the opportunity for honor and recognition by forwarding photographs and text materials of any outstanding events of interest or good ideas worthy of emulation to the editorial offices of *Moose Magazine*. Send photographs properly captioned, and only in a regular photo mailer.

Moose Leader

Moose Leader (formerly known as *Action*) is an official quarterly publication of the Fraternity, and is now included within the Moose Magazine. It is perhaps the strongest avenue of communication between the Supreme Lodge and Lodge Officers. Each issue contains timely information about current events and issues within the Fraternity. Each issue is literally a textbook for Lodge and Chapter Officers.

The astute Administrator will not only carefully study each issue, but also refer it to the attention of the other Officers, Committees, and members that will take interest in a particular article or issue. Only after the entire contents of an issue have been carefully digested and disseminated to all those interested will the Administrator then file the copy away for future reference. This publication is also available online at www.mooseintl.org.

Another source of current information is the Moose International website. Current information is located on both the Members Only pages, as well as the pages available to the general public. News releases, announcements and important information are available through the website. Many of the Committee Chairmen will find the most current versions of materials for their specific committees, as well as updated training and reference materials.

To access the Moose International website, type www.mooseintl.org in your Internet Address field and hit the Enter key. This will bring you to the Moose home page (shown at the right). There are links and buttons along the left side and towards the top that, when clicked, will direct you to additional information the Moose organization, the LOOM, the WOTM, Mooseheart, Moosehaven, and/or Moose Charities.



Access to 'your member record' and the 'online dues payment feature is also available here. Current 'Moose news' also appears on this page.

Moose Members Area

Clicking on the **blue** 'Members Area' button at the top of the www.mooseintl.org page, enables you to access a home page for members only which looks similar to the following:

Here you will find quick-access buttons at the top of the page, links to Moose International departments on the left, scrolling news about the Moose organizations, special announcements, and/or 'What's New' links.



Some of the Moose International Department links include: Membership,

(which includes a list of Regional Managers), General Governor, Community Service, Activities, Communications, Education and Training, Sports, Risk Management, Member Benefits, Lodge/Chapter finder, Fraternal Bulletin Board, Lodge Operations, etc.

Catalog Sales / Supply Department

All official supplies, books, records, and paraphernalia of the Order are handled by the Catalog Sales Department at Mooseheart. DO NOT allow the utilization of unofficial supplies in your Lodge.

An official catalog of items available has been furnished to every Lodge. If yours has become lost or destroyed, you may acquire another (without charge) by requesting one from the Catalog Sales Department.

Past Governor Recognition

Past Governor's recognition is added to a member's membership card immediately after the honor is earned or conferred. The initials PG are added after his name on his membership card. One becomes a Past Governor either by action of the Supreme Council (*Honorary* Past Governor) or by completing the term of office for which he was *elected* Governor – providing the term is **greater than** six months and ends on April 30.

Fund Raising

The Administrator should always be on the alert for opportunities to make money.



He should always be on guard against "fast deals" or those that are perfectly willing to sacrifice the good name and reputation of your Lodge for their own personal monetary gain.

He must be mindful of the requirements of the General Laws, and that all contractual fundraising agreements with outside persons or firms must be submitted to the General Governor for dispensation before being signed.

Conduct and Decorum

The Administrator should always be courteous to everyone, but particularly to the members. He is ever mindful of the fact that Moose membership is voluntary, and that abruptness or being discourteous to any member may mean one less member in the Lodge.

The Administrator will be courteous both in person and in correspondence. Abuse and criticism are never to be invoked: rather, carefully worded suggestions and encouragement will be the tools of your trade. Also, never forget the value of a **smile as well as the effectiveness of the phrase "Thank You"**.

The Administrator should be prepared to represent the Lodge at all times – whether **on a moment's notice, at public gatherings, or before other organizations**. For this reason, the Administrator shall educate himself as thoroughly as possible in the programs and history of our Moose Family Fraternity.

Moose International

The Administrator must have an accurate conception of the relationship between his Lodge and Moose International. He should feel that Moose International is always at his disposal for advice and counsel on all matters related to his Lodge. His close cooperation with the Officers of the Supreme Lodge and employees of Moose International will stem from the full realization that the best interests of the Supreme Lodge, Mooseheart, Moosehaven, and Moose International can only be served by furtherance of the best interests of the Lodge.