
Women of the Moose

Chapter Audit Report Handbook



**The Women of the Moose General Laws will prevail
in case of any conflict with this handbook.**

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SAMPLE CHAPTER AUDIT REPORT

Chapter Audit Report (Sample)

A	Chapter Name		AnyChapter	Chapter No.		1234	
	Federal ID #:		77-12345676	Audit Month/Year		March, 2011	
Financial Assets			Membership		Updates	Total	
Bank Statement Reconciliation. See last month's bank statement(s).							
B1	Checking		Amount	Total	Membership last month's ending number:		
	Balance Beginning of Month			1,772.79	Enrolled		6
	Add Deposits / Interest		721.59		Reenrolled		1
	Subtract Expenditures		152.73		Reinstatement		1
	Balance End of Month			2,341.65	Transfer In		1
Outstanding NSF Checks		0.00		Dues Paid (Expired)		4	
Bank Charges		12.00		Total Additions:		13	
Outstanding Checks		40.00		Expired		14	
Savings				Deceased		0	
B2	Balance Beginning of Month			5,246.00	Transfer Out		0
	Add Deposits / Interest		0.50		Resigned		0
	Subtract Withdrawals		0.00		Total Deductions:		14
Balance End of Month			5,246.50	Total Active Membership:		305	
B3	CD				Communications		Yes / No / #
	Balance Beginning of Month			5,426.00	chapter####@mooseunits.org < 15 Mb?		
	Add Deposits / Interest		25.00		Chapter activities / meetings posted?		
Subtract Withdrawals		0.00		# of Board of Officers' meetings held (min of 1)		2	
Balance End of Month			5,451.00	# of Chapter meetings held (min of 2)		0	
B4	Other				# monthly reports to be created / transmitted		
	Balance Beginning of Month			5,236.00	Reports		Date / N/A
	Add Deposits / Interest		525.00		IRS 990, 990EZ, or 990N filed (Sept audit only)		
Subtract Expenditures		346.00		IRS 940 / 941 filed (Jan, Apr, Jul, & Oct audits)			
Balance End of Month			5,415.00	IRS W2s mailed to recipients (Jan audit only)		N/A	
B5	Paraphernalia				Date Form 114 submitted		03/23/11
	Account # 1800.00			2,960.23	Date Form 166 submitted		03/23/11
Amount of depreciation taken in April				Audit Committee & Officer Signatures:			
C	Liabilities (outstanding bills to be paid)			Sandy Smith			(Audit Chairman)
	Moose Int'l (see Statement of Accounts)		0.00	Jane Jones			(Audit Comm
	Moose Charities (Endowment Fund)		0.00	Michelle Coworker			(Audit Committee)
	Recorder (Compensation)		0.00	Sylvia Martin			(Senior Regent)
	Payroll Tax		0.00	Regina Rogers			(Recorder)
	Other (e.g., recurring bills, etc)		40.00	Regina Rogers			(Recorder)
D	Donations (made during the month)			Email this report to:			04/10/11
	Moose Charities		100.00	wotmmail@mooseintl.org			Date Prepared
	Lodge		300.00	or Fax to:			04/10/11
	Community Service		150.00	(630) 966-2211			Date Submitted to WOTM
	Scholarship & Maintenance Fund		100.00				
	Committee Project:		0.00				
	Committee Project:		0.00				

How to Use this Handbook

Purpose

This handbook has been created to help the Recorder and Audit Committee members prepare for a successful monthly audit.

Design

A completed sample Chapter Audit Report is provided at the beginning of this handbook. Example data is included on the sample report to simulate typical financial and membership data. As you can see from the diagram at the left, the Chapter Audit Report has been divided into the following sections for training purposes:

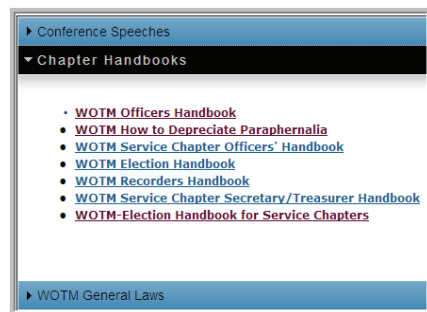
- A – Audit Report Header (Chapter Description)
- B – Financial Assets (Chapter Checking Account, Savings Account, CD(s), Other Account, and Paraphernalia)
- C – Liabilities (Chapter bills)
- D – Donations (By the Chapter)
- E – Membership (Chapter Updates and Totals)
- F – Communications (Chapter email, meetings, and monthly reports)
- G – Reports (IRS Forms and Chapter Forms)
- H – Audit Committee & Officer Signatures

This handbook walks you through the purpose of each section and the recommended procedure for completing each of these sections. Frequently asked questions about the audit process are included in Appendix A of this handbook.

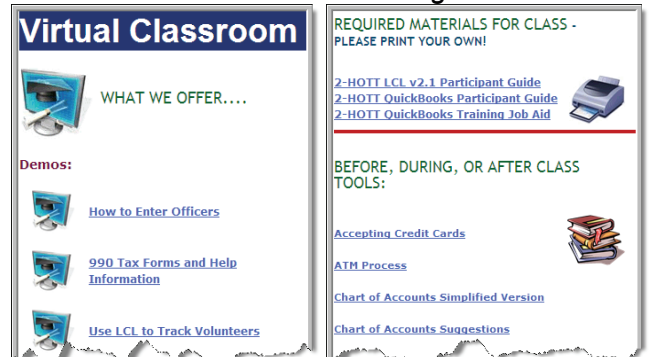
Resources

Supplemental resources are available to you on the www.mooseintl.org website should you need further information on general processes and/or procedures:

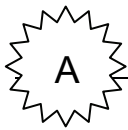
From the *Women of the Moose* site:



From the *Education and Training* site:



NOTE: Links cited in this handbook are subject to change; they are current as of the date of print.



SAMPLE AUDIT REPORT HEADER

Chapter Audit Report (Sample)

Chapter Name	1 AnyChapter	Chapter No.	3 1234
Federal ID #	2 77-12345676	Audit Month/Year	4 March, 2011

Federal ID#
in
LCL:

LCL.net Training Edition v2.1 Workspace
File Go To Help MMS Restore Student Data

Chapter Number: 9999
Chapter Name: JEFFERSON

FRU Information | Members | Applications | Sponsors

Mailing Address Edit
P.O. BOX 1664
CHICAGO, IL 60002-1664

Physical Address Edit
334 LAKESIDE DR
CHICAGO, IL 60002-1664

General Information Edit
Institution Date: 05/23/1971
Federal ID: 63-3636363
Meeting Night/Time:
Lodge:
eMail:

Phone Information Edit
Chapter Phone: (312) 333-4444
Lodge Phone: (312) 395-9595
Fax Number:

Member Spare Date Labels Edit
1:
2:
3:

Federal ID#
in
QuickBooks:

Company Information Type a help question Ask How Do I? X

Contact Information
Company Name: Jefferson Moose Chapter 9999
Address: 334 LAKESIDE DR
CHICAGO, IL 60002-1664
Country: US
Phone #: (312) 333-4444
E-mail: chapter9999@mooseunits.org

Legal Information (Appears on payroll tax forms)
Legal Name: Jefferson Moose Chapter 9999
Legal Address: 334 LAKESIDE DR
City/State/ZIP: CHICAGO IL 60002-1...
Legal Country: US

Company Identification
Federal Employer Identification No. (FEIN is required for Payroll): 63-3636363
Social Security Number (SSN is used on 1099's if no FEIN is entered):

Report Information
First month in your:
Fiscal Year: May Tax Year: May
Income Tax Form Used: Form 990 (Exempt Organization)

Payroll Tax Form Information
Contact: (Name of person preparing and signing payroll tax forms)
Title:
Phone #:

Section A – Audit Report Header

About This Section

All of the information contained in this section is assigned/maintained by personnel at the Women of the Moose Headquarters with the exception of the 'Month/Year' field.

How to Complete

1. **Chapter Name** – This is the name of the chapter (e.g., *Allheart, Anychapter*, etc.)
2. **Federal ID #** - This is the federal identification number assigned to the chapter by the Internal Revenue Service.
3. **Chapter No.** – This is the number that has been assigned to the chapter by Women of the Moose Headquarters. (e.g., 3000, 1234, etc.)
4. **Audit Month/Year** – This is the month and year that the form is being completed for. (e.g., for the report due on April 12th, it would be March, 201x)

SAMPLE CHECKING ENTRIES

Financial Assets		
Bank Statement Reconciliation. See last month's bank statement(s).		
Checking	Amount	Total
Balance Beginning of Month		5 1,772.79
Add Deposits / Interest	6 721.59	
Subtract Expenditures	7 152.73	
Balance End of Month		8 2,341.65

Balance at beginning of April (points to 1,772.79)

Checkbook Balance at End of March (points to 1,729.79 in the screenshot below)

Date	Number	Payee	Payment	✓	Deposit	Balance
	Type	Account	Memo			
03/16/2009	151	Moose International	20.00	*		1,789.52
	BILLPMT	2000.00 · Accounts P:				
03/17/2009					30.00	1,819.52
	DEP	1199.00 · Undeposited Deposit				
03/30/2009	152	Office Supply Chain	89.73			1,729.79
	BILLPMT	2000.00 · Accounts P:				
04/25/2011	Number	Payee	Payment		Deposit	
		Account	Memo			
Ending balance						1,729.79

NOTE: Please be aware that the 'Balance Beginning of Month' and the end-of-month checkbook entry may not match if the account has any pending end-of-month transactions (e.g., checks that have not yet cleared, deposits that have not yet been recorded, interest that has not yet been recorded, etc).

In the above example, the two figures differ by \$43 due to a pending transaction that has not yet cleared.

Section B1 – Checking Entries

About This Section

Prior to completing this section, the checkbook register should be reconciled to the bank statement from the bank. This will ensure that all transactions have been posted to the checkbook register. It will also assist in determining the checks that have not yet been cleared through the bank. In QBs, perform a reconcile of the checking, savings and all other chapter accounts. Print these Reconciliation Reports; they will assist in the preparation of this section of the Chapter Audit Report.

How to Complete

5. **Balance Beginning of Month** – This is the beginning balance from the checkbook register. This balance must match the balance showing in QuickBooks (QBs) on the last day of the previous month. This figure must match the ending balance from the previous Chapter Audit Report.
6. **Add Deposits/Interest** – This is the total of all increases to the checking account which includes deposits made during the month, all automatic deposits from Moose International (MI), interest earned and posted to the account, and any credits received. In QBs, this is the total of all items listed on the 'Deposit Detail Report.' If there are discrepancies, the checkbook register should be compared to the bank statement to ensure that all transactions listed have been posted in QBs.
7. **Subtract Expenditures** – This is the total of all decreases to the checking account which includes all checks written, fees posted, debit transactions, and any charges posted by the bank (e.g., checks purchased, etc.). In QBs, this is the total of all items listed on the Check Detail Report. If there are discrepancies, the checkbook register should be compared to the bank statement to ensure that all transactions listed have been posted in QBs.
8. **Balance End of Month** – This is the ending balance in the checkbook register. This figure must balance using the following calculation:

a. Balance beginning of month

+ b. Add Deposits/Interest

\$\$\$\$.\$\$

- c. Subtract Expenditures

\$\$\$\$.\$\$

(This balance should match the balance showing in QBs on the last day of the month for which the Chapter Audit Report is being prepared).

Section B1 –Outstanding Checks Entries

How to Complete, cont.

9. **Outstanding NSF Checks** – This is the total of all Non-Sufficient Funds (NSF) checks that have been returned to the chapter and not yet reimbursed by the issuer.
 - In QBs, this is the balance in the 1100.00 Receivables account.

10. **Bank Charges** – This is the monthly fees that are imposed by the bank for maintenance of the account.
 - Other charges such as the purchase of checks or deposit slips from the bank should be posted as expenditures and not as bank charges

11. **Outstanding Checks** – This is the total for all checks that have not yet cleared the bank.
 - The Recorder should be comparing the manual (or QBs) register to the bank statement and annotating all checks that have not yet cleared the bank.
 - In QBs, this is the total of all outstanding checks from the reconciliation report.

Financial Assets		
Bank Statement Reconciliation. See last month's bank statement(s).		
Checking	Amount	Total
Balance Beginning of Month		1,772.79
Add Deposits / Interest	721.59	
Subtract Expenditures	152.73	
Balance End of Month		2,341.65
Outstanding NSF Checks	0.00	
Bank Charges	12.00	
Outstanding Checks	40.00	
Savings		
Balance Beginning of Month		12 5,246.00
Add Deposits / Interest	13 0.50	
Subtract Withdrawals	14 0.00	
Balance End of Month		15 5,246.50

NOTE: Again, please be aware that there may be a difference between the bank balance and the beginning Savings Account balance due to any pending transactions (e.g., deposits, withdrawals, interest) that have not yet cleared.

Section B2 –Savings Entries

About This Section

Prior to completing this section, the Savings account should be reconciled to the bank statement from the bank. This will ensure that all transactions have been posted to the proper registers. In QBs, perform a reconcile of the savings account. Print the Reconciliation Report; it will assist in the preparation of this section of the Chapter Audit Report.

How to Complete

12. **Balance Beginning of Month** – This is the beginning balance of the savings account at the beginning of the month.
 - This figure must match the ending balance from the previous Chapter Audit Report.
 - This balance should match the balance showing in QBs on the last day of the previous month.

13. **Add Deposits/Interest** – This is the total of all deposits made to the savings account and any interest posted to the account during the month.
 - In QBs, the reconciliation report can be used to identify any deposits or interest posted to the account.
 - If there are discrepancies, QBs should be compared to the bank statement to ensure that all transactions listed have been posted in QBs.

14. **Subtract Withdrawals** – This is the total of all withdrawals made during the month or any fees charged to the savings account during the month.
 - In QBs, the reconciliation report can be used to identify any withdrawals to the savings account.
 - If there are discrepancies, the bank statement should be compared to all transactions posted in QBs to ensure they have all been posted correctly.

15. **Balance End of Month** – This is the ending balance from the bank statement for the savings account.
 - This balance should match the balance showing in QBs on the last day of the month for which the Chapter Audit Report is being prepared.



SAMPLE CD ENTRIES

Financial Assets

Bank Statement Reconciliation. See last month's bank statement(s).

Checking	Amount	Total
Balance Beginning of Month		1,772.79
Add Deposits / Interest	721.59	
Subtract Expenditures	152.73	
Balance End of Month		2,341.65
<hr/>		
Outstanding NSF Checks	0.00	
Bank Charges	12.00	
Outstanding Checks	40.00	
<hr/>		
Savings		
Balance Beginning of Month		5,246.00
Add Deposits / Interest	0.50	
Subtract Withdrawals	0.00	
Balance End of Month		5,246.50
<hr/>		
CD		
Balance Beginning of Month		16 5,426.00
Add Deposits / Interest	17 25.00	
Subtract Withdrawals	18 0.00	
Balance End of Month		19 5,451.00

NOTE: Again, please be aware that there may be a difference between the bank balance and the CD Account due to any pending transactions that have not yet cleared (e.g. interest).

Section B3 – CD Entries

About This Section

Some financial institutions do not produce a monthly statement for Certificates of Deposit (CD). So the possibility exists that the figures in this section might not change on a monthly basis. This section should still be populated to identify the CDs owned by the chapter. A reconciliation can be performed when the statement is received from the financial institution.

How to Complete

16. **Balance Beginning of Month** - This is the beginning balance of the CD at the beginning of the month.
 - This figure must match the ending balance from the previous Chapter Audit Report.
 - This balance should match the balance showing in QBs on the last day of the previous month.

17. **Add Deposits/Interest** - This is the total of all deposits made to the CD and any interest posted to the account during the month.
 - In QBs, the reconciliation report can be used to identify any deposits or interest posted to the account.
 - If there are discrepancies, QBs should be compared to the bank statement to ensure that all transactions listed have been posted in QBs.

18. **Subtract Withdrawals** - This is the total of all withdrawals made during the month or any fees charged to the CD during the month.
 - In QBs, the reconciliation report can be used to identify withdrawals to the CD.
 - If there are discrepancies, the bank statement should be compared to all transactions posted in QBs to ensure they have all been posted correctly.

19. **Balance End of Month** - This is the ending balance from the bank statement for the CD.
 - This balance should match the balance showing in QBs on the last day of the month for which the Chapter Audit Report is being prepared.

SAMPLE OTHER ENTRIES

Financial Assets		
Bank Statement Reconciliation. See last month's bank statement(s).		
Checking	Amount	Total
Balance Beginning of Month		1,772.79
Add Deposits / Interest	721.59	
Subtract Expenditures	152.73	
Balance End of Month		2,341.65
Outstanding NSF Checks	0.00	
Bank Charges	12.00	
Outstanding Checks	40.00	
Savings		
Balance Beginning of Month		5,246.00
Add Deposits / Interest	0.50	
Subtract Withdrawals	0.00	
Balance End of Month		5,246.50
CD		
Balance Beginning of Month		5,426.00
Add Deposits / Interest	25.00	
Subtract Withdrawals	0.00	
Balance End of Month		5,451.00
Other		
Balance Beginning of Month		20 5,236.00
Add Deposits / Interest	21 525.00	
Subtract Expenditures	22 346.00	
Balance End of Month		23 5,415.00

NOTE: Again, please be aware that there may be a difference between the bank balance and any 'Other' banking account due to any pending transactions that have not yet cleared.

Section B4 – Other Entries

About This Section

'Other Accounts' may refer to an asset account such as a Bingo account.

How to Complete

20. **Balance Beginning of Month** - This is the beginning balance of any other chapter accounts at the beginning of the month.
- This figure must match the ending balance from the previous Chapter Audit Report.
 - This balance should match the balance showing in QBs on the last day of the previous month.
21. **Add Deposits/Interest** - This is the total of all deposits made to other chapter accounts and any interest posted during the month.
- In QBs, the reconciliation report can be used to identify any deposits or interest posted to the account.
 - If there are discrepancies, QBs should be compared to the bank statement to ensure that all transactions listed have been posted in QBs.
22. **Subtract Expenditures** - This is the total of all expenditures made during the month or any fees charged to other chapter accounts during the month.
- In QBs, the reconciliation report can be used to identify any expenditures, or fees, to other chapter accounts.
 - If there are discrepancies, the bank statement should be compared to all transactions posted in QBs to ensure they have all been posted correctly.
23. **Balance End of Month** - This is the ending balance from the bank statement for other chapter accounts.
- This balance should match the balance showing in QBs on the last day of the month for which the Chapter Audit Report is being prepared.

SAMPLE PARAPHERNALIA ENTRIES

Financial Assets		
Bank Statement Reconciliation. See last month's bank statement(s).		
Checking	Amount	Total
Balance Beginning of Month		1,772.79
Add Deposits / Interest	721.59	
Subtract Expenditures	152.73	
Balance End of Month		2,341.65
<hr/>		
Outstanding NSF Checks	0.00	
Bank Charges	12.00	
Outstanding Checks	40.00	
<hr/>		
Savings		
Balance Beginning of Month		5,246.00
Add Deposits / Interest	0.50	
Subtract Withdrawals	0.00	
Balance End of Month		5,246.50
<hr/>		
CD		
Balance Beginning of Month		5,426.00
Add Deposits / Interest	25.00	
Subtract Withdrawals	0.00	
Balance End of Month		5,451.00
<hr/>		
Other		
Balance Beginning of Month		5,236.00
Add Deposits / Interest	525.00	
Subtract Expenditures	346.00	
Balance End of Month		5,415.00
<hr/>		
Paraphernalia		
Account # 1800.00		24 2,960.23
Amount of depreciation taken in April	25	

Section B5 –Paraphernalia Entries

About This Section

Chapter Paraphernalia refers to the total 'net value' of chapter paraphernalia. Net value is defined as the original purchase price less any depreciation. Paraphernalia includes chapter items purchased from the Supply Department and articles of permanent value for exclusive use of the Chapter. These are items such as medallions, medallion chains, station covers, typewriters, computers, printers, adding machines, calculators, desks, chairs, a safe and cabinets for Chapter Records.

How to Complete

24. **Account #1800.00** – This is the last amount by which the chapter paraphernalia was depreciated.

- In QBs, this is the amount showing in account 1800.00.
- This figure may be the same all chapter year!

25. **Amount of depreciation taken in April** - At the end of each chapter year, the Recorder will take the current chapter paraphernalia balance and depreciate the total by 10% (as per page 25 of the Recorder's Handbook).

- Enter the 10% depreciation dollar amount taken in April.
-

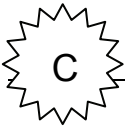
Depreciation Example

Assume Chapter Paraphernalia is currently \$2,960.23 and an April audit is being performed.

10% of \$2,960.23 is \$296.02.

The \$296.02 amount would be entered on Line Item #25 if figures were being recorded for the **April audit**.

The paraphernalia balance as of May 1 will be \$2,664.21 (\$2,960.23 minus \$296.02 = \$2,664.21).



SAMPLE LIABILITIES ENTRIES

Liabilities (outstanding bills to be paid)

Moose Int'l (see Statement of Accounts)	26	0.00
Moose Charities (Endowment Fund)	27	0.00
Recorder (Compensation)	28	0.00
Payroll Tax	29	0.00
Other (e.g., recurring bills, etc)	30	40.00

- ◆ 2000.00 · Accounts Payable
- ◆ 2075.00 · Other Payables
- ◆ 2200.00 · Payroll and Benefit Liabilities
 - ◆ 2205.00 · Compensation
 - ◆ 2210.00 · Payroll Tax Liability
- ◆ 2300.00 · Other Liabilities
 - ◆ 2310.00 · Local tax Liabilities
- ◆ 2500.00 · Due to Other Fraternal Units
 - ◆ 2505.00 · Endowment - Moose Charities
 - ◆ 2510.00 · Application Fees to MI
 - ◆ 2515.00 · ABCD/Per Capita due to MI
 - ◆ 2525.00 · CURRENT MEMBERS DUES//LOCKBOX

Chapter
Liability
Accounts

Section C – Liabilities Entries

About This Section

In simplified terms, 'liabilities' refer to outstanding bills that the Chapter owes and needs to pay.

How to Complete

26. **Moose Int'l (see Statement of Accounts)** – This is total amount still owed to Moose International.
 - If there is an outstanding balance on the statement of account received from the Moose International Finance Department, this amount needs to be populated here.
 - In QBs, this is the balance displayed in the Vendor Center under Moose International.

27. **Moose Charities (Endowment Fund)** – This is the endowment fund collected that has not been forwarded to Moose Charities with a Form 114.
 - Each month all funds collected at chapter meetings and functions should be forwarded by chapter check to Moose Charities. If this was not done then the balance owed should be reported here.
 - In QBs, this is the balance displayed in account 2505.00. If the chapter has written a check to Moose Charities for the amount collected during the month this account should have a balance of zero.
 - Discrepancies should be identified and reported to a Moose Technical Trainer who can assist the chapter in reconciling QBs.

28. **Recorder (Compensation)** – This is the amount calculated as owed to the Recorder that has not yet been paid by chapter check.
 - Refer to the Chapter Policies for the chapter.
 - In QBs, this should be the amount posted to account 2205.00.

29. **Payroll Tax** – This is the amount of outstanding payroll taxes not yet submitted to the IRS, state, or local authority.
 - In QBs, this should be the balance(s) showing in the 2210.00 account.

30. **Other (e.g., recurring bills, etc)** – This is the total amount of any other outstanding liabilities owed by the Chapter.
 - An Internet bill would be an example entry for this line item.



SAMPLE DONATIONS ENTRIES

INCLUDE things like:

- Gimme 5 check
- Donation made in honor of deceased co-worker

DO NOT INCLUDE things like:

- Endowment Fund check
- Scholarship and Maintenance Fund check
- Special Project (Mooseheart/Moosehaven) Committee check

Donations (made during the month)

Moose Charities	31	100.00	←
Lodge	32	300.00	←
Community Service	33	150.00	
Scholarship & Maintenance Fund	34	100.00	
Committee Project: _____	35a	0.00	
Committee Project: _____	35b	0.00	

INCLUDE things like:

- Check for Lodge water heater, freezer, etc.
- Check for Lodge repairs. NOTE: Donations to the Lodge shall not exceed \$1000 per quarter without dispensation.

DO NOT INCLUDE things like:

- Newsletter printing or postage
- Kitchen supplies purchased from the Lodge for a Chapter function

Section D – Donations Entries

About This Section

Monthly donations include funds the Chapter pays to Moose Charities (excluding the Scholarship and Maintenance fund and Special Project checks for the endowment fund), the Lodge, the surrounding community.

How to Complete

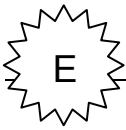
31. **Moose Charities** – This is the total of all checks written to Moose Charities during the month excluding the endowment fund, scholarship and maintenance, and special project committee donations. See the graphic at the left.
 - Use the QuickBooks 5300 series of accounts to track and report donations made by the chapter. A separate account should exist for Scholarship and Maintenance, Mooseheart/Moosehaven Special Projects, Lodge, Community Service, etc.

32. **Lodge** – This is the total of all monthly checks written to support the local lodge or donations made to the Lodge for a special project. See the graphic at the left.
 - A separate QuickBooks account should be used for all donations to the Lodge. This will allow for the creation of a Quick Report to report the total for the month.

33. **Community Service** – This is the total of all checks written to local charities or community service project(s).
 - Examples: American Cancer Society, Family in Need, Scouting, etc.

34. **Scholarship & Maintenance Fund** – This is the total of all checks written to Moose Charities for Scholarship and Maintenance fund.

35. **Committee Project(s)** – This is the total of all checks written to Moose Charities for the committee-assigned Mooseheart/Moosehaven special project.
 - NOTE: Two lines (35a and 35b) are provided to enter donations made for committee projects. If donations were made this month for more than two committee projects, attach a separate document to the audit report that identifies \$ amounts for each project. Then, enter a total for all projects on line 35a.



SAMPLE MEMBERSHIP ENTRIES

Audit month's LCL 'Chapter Totals for' screen:

Chapter Totals for March		
Total on Rolls Last Month		306
Enrolled	6	
Reenrolled	1	
Reinstatement	1	
Transfer In	1	
Dues Paid (Expired)	4	
Total Additions	13	
Expired	14	
Deceased	0	
Transfer Out	0	
Resigned	0	
Total Deductions	14	
Total Members on Rolls (as of last transmit)		305
Members in Arrears for Dues (Expired)		14
Percentage in Arrears		4.57%

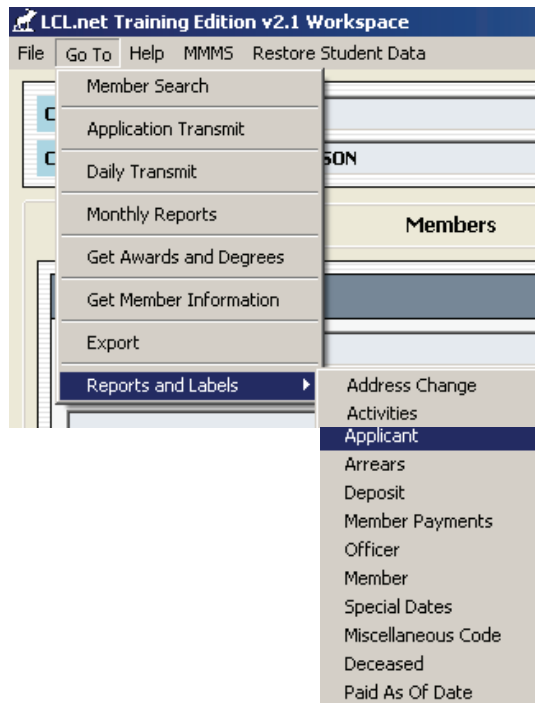
'Total on Rolls Last Month'

'Total Members on Rolls (as of last transmit)'

Partial Membership Section of the Audit Report:

Membership	Updates	Total
Membership last month's ending number:		36 306
Enrolled	37 6	
Reenrolled	38 1	
Reinstatement	39 1	
Transfer In	1	
Dues Paid (Expired)	4	
Total Additions:		13

Create an LCL 'Applicant' Report:



1. Go To, Reports and Labels, Applicant
2. Application Code = **All – Excluding Comp**
3. Application Status = **Enrolled**
4. App Received Start = **1st day of the month being reported**
5. App Received End = **last day of the month being reported**
6. Sort by **Application Code** to view all totals required in the Membership section of Audit Report (except for Dues Paid (Expired))

Reports
 Labels

Applicant
 Applicant Roster

Selection

Application Code
All - Excluding Comp

Application Status
All

App Received Start
3/1/2011

App Received End
3/31/2011

Sort

Application Number
 Name
 Application Code
 Application Status
 Sponsor ID
 App Received Date

Create Report

Section E – Membership Entries

About This Section

Each Chapter year, the WOTM send a beginning membership number to each Chapter. This number is to be used when calculating a gain in membership.

Prior to completing this section on the monthly audit report, it is best to print an LCL.net screen capture of the 'Chapter Totals for' **on the last day of the month after the Daily Transmit has been performed and before the Moose International nightly processing has occurred.** All the information needed to complete this section is displayed on the 'Chapter Totals for' screen. See the graphic at the top far left.

***Remember - this screen will be reset on the first day of the new month!

How to Complete

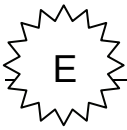
36. **Membership last month's ending number** - This is the total membership count from the previous Chapter Audit Report. This should also match the "Total on Rolls Last Month" on the "Chapter Totals for" screen found on the FRU Information tab in LCL.net.

NOTE: If the "Chapter Totals for" figure was not captured on the last day of the month, the LCL.net *Applicant Report* can be used to find the members who were reported as enrolled during the month. Refer to the LCL screen shots at the bottom left and the 'Report Procedure' at the bottom left to create an *Applicant Report* in LCL.net:

37. **Enrolled** – This is the:

$$\begin{aligned} & \text{Total \# of new members (1 – New) reported this month,} \\ & + \text{Total \# of multiple memberships (1 – Multiple Membership) reported} \\ & = \text{Total } \textit{Enrollments} \text{ (that the Chapter reported to Moose International via} \\ & \text{this month's LCL monthly transmits)} \end{aligned}$$

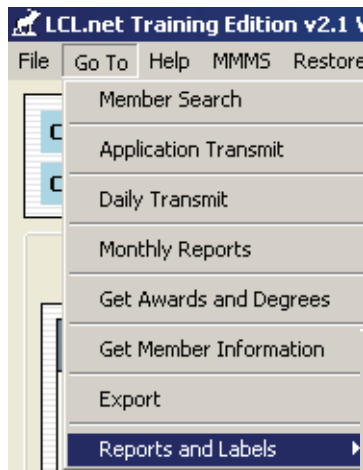
38. **Reenrolled** – This is the total # of former members that the Chapter reported as re-enrolled (**2 – Re-Enroll**) during this month (as reported to Moose International via the LCL.net monthly transmits).
39. **Reinstatement** – This is the total # of dropped members that the Chapter reported as reinstated (**3 – Reinstatement**) during the month (as reported to Moose International via the LCL.net monthly transmit).



SAMPLE MEMBERSHIP ENTRIES, CONT.

Membership	Updates	Total
Membership last month's ending number:		306
Enrolled	37	6
Reenrolled	38	1
Reinstatement	39	1
Transfer In	40	1
Dues Paid (Expired)	41	4
Total Additions:		42 13

Create LCL Reports for Report Item #41:



- Address Change
- Activities
- Applicant
- Arrears
- Deposit
- Member Payments**
- Officer
- Member
- Special Dates
- Miscellaneous Code
- Deceased
- Paid As Of Date

'Members Payment'
Report Criteria
(if chapter dues > \$20)

Date Selection

Received Date
 Deposit Date

Start Date: 4/1/2011

End Date: 4/30/2011

Payment Type

All

Sort

Member ID
 Name
 Deposit Date

Create Report

'Paid As Of Date'
Report Criteria
(if chapter dues = \$20)

Date Selection

Start Date: 4/1/2011

End Date: 4/30/2011

Sort

Member ID
 Name

Create Report

Section E –Membership Entries, cont.

How to Complete

40. **Transfer In** – This is the total # of members who transferred into the Chapter (**5 – Transfer In**) from another Chapter during the month as reported to Moose International.
41. **Dues Paid (expired)** – This is the total # of members who were previously showing with a status of ‘expired’ in LCL.net that have paid their dues during the current month. NOTE: As the month progresses, and members who were previously reported as Expired pay their dues, this figure will increase.

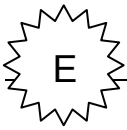
If the “Chapter Totals for” figure was not captured, this information can be found on the Member Payments Report if the dues of the chapter exceed the minimum of \$20. Refer to the graphics at the bottom left for the procedure on how to create the ‘Member Payments’ report in LCL.

- Count the number of co-workers whose dues were expired in a month prior to the previous month. For our example March Audit Report, count from the February (or prior) report.
- Do not count the members whose dues expired at the end of the previous month. For our March Audit Report example, do not count co-workers whose dues expired at the end of February since these are the co-workers who moved to ‘expired’ at the beginning of March.

If the chapter dues are equal to the minimum of \$20, then the Paid As Of Date Report must be used to obtain this figure. Refer to the procedure at the bottom left on how to create the ‘Paid As Of Date’ report in LCL.net:

- Count the number of co-workers whose dues were expired in a month prior to the previous month. Do not count the members whose dues expired at the end of the previous month.

42. **Total Additions** – This is the total of items 37 through 41.



SAMPLE MEMBERSHIP ENTRIES, CONT.

Membership	Updates	Total
Membership last month's ending number:		306
Enrolled	6	
Reenrolled	1	
Reinstatement	1	
Transfer In	1	
Dues Paid (Expired)	4	
Total Additions:		13
Expired	43	14
Deceased	44	0
Transfer Out	45	0

*View
Member Status
for Audit Report
Items 43:*

1. Click **Members** tab.
2. Click **Inactive** tab.
3. Select **Expired** in Status drop down field.
4. Click the **Dues Expiration Date** column so the most recent date is at the top.
5. Count # of co-workers that show a Dues Expiration Date = to the last day of the previous month.

LCL.net Training Edition v2.1 Workspace

File Go To Help MMMS Restore Student Data

Chapter Number	9999	Member Moose ID	007271434
Chapter Name	JEFFERSON	Member Name	Hopper, Diane

FRU Information Members Applications Sponsors

Find Status

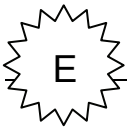
Active Inactive

Member ID	Name	Home Address	Home Ph	Status Change Date	Status	Dues Expiration Date
007271434	Hopper, Diane	348 Easy Ct, Hillsdale, FL, 33540		03/30/2011	Expired	03/30/2011
008198051	Jones, Mary	3744 Webber Ave, Antioch, IL 60002		03/30/2011	Expired	03/30/2011

Section E –Membership Entries, cont.

How to Complete

43. **Expired** – This is the total number of members who expired at the end of the *previously reported month*. In our example, this would be the month of February.
- These are co-workers that moved to ‘Expired’ at the beginning of the month being reported for the following reason: their status changed after the end of the previous reporting period, and they were reported as ‘Expired’ at the beginning of the month being reported on this Chapter Audit Report. As the month progresses, and members pay their dues, this figure will change.
 - If the “Chapter Totals for” figure was not captured, this information can be found in LCL.net as shown in the screen capture – and procedure – at the bottom left.
44. **Deceased** – This is the number of co-workers that were reported as ‘Deceased’ *during* the month.
- If the “Chapter Totals for” figure was not captured, this information can be found in LCL.net according to the procedure below.
 1. Click **Members** tab.
 2. Click **Inactive** tab.
 3. Select **Deceased** in the Status drop down.
 4. Click the **Status Change Date** column so the most recent date is at the top.
 5. Count # of co-workers that show a Status Change Date with the month being reported on the Audit Report.
45. **Transfer Out** – This is the number of co-workers that were transferred out of your Chapter during the month (as reported through the MMMS Moose Membership Management System).
- If the “Chapter Totals for” figure was not captured, this information can be found in LCL.net according to the procedure below.
 1. Click **Members** tab.
 2. Click **Inactive** tab.
 3. Select **Transferred** in the Status drop down.
 4. Click the **Status Change Date** column so the most recent date is at the top.
 5. Count # of co-workers that show a Status Change Date with the month being reported on the Audit Report.



SAMPLE MEMBERSHIP ENTRIES, CONT.

Membership	Updates	Total
Membership last month's ending number		36 306
Enrolled	6	
Reenrolled	1	
Reinstatement	1	
Transfer In	1	
Dues Paid (Expired)	4	
Total Additions:		42 13
Expired	43 14	
Deceased	44 0	
Transfer Out	45 0	
Resigned	46 0	
Total Deductions:		47 14
Total Active Membership:		48 305

View 'Total Members on Rolls' in LCL via the FRU Information tab:

Chapter Totals for March		
Total on Rolls Last Month		306
Enrolled	6	
Reenrolled	1	
Reinstatement	1	
Transfer In	1	
Dues Paid (Expired)	4	
Total Additions	13	
Expired	14	
Deceased	0	
Transfer Out	0	
Resigned	0	
Total Deductions	14	
Total Members on Rolls (as of last transmit)		305
Members in Arrears for Dues (Expired)		14
Percentage in Arrears		4.57%

'Total Members on Rolls' as of last transmit

Section E –Membership Entries, cont.

How to Complete, cont.

46. **Resigned** – This is the number of co-workers who were marked as resigned.

- If the “Chapter Totals for” figure was not captured, this information can be found in LCL.net according to the procedure below.
 1. Click **Members** tab.
 2. Click **Inactive** tab.
 3. Select **Resigned** in the Status drop down.
 4. Click the Status **Date Change Date** column so the most recent date is at the top.
 5. Count # of co-workers that show a Status Date Change with the month being reported on the Audit Report.

47. **Total Deductions** – This is the total of items 43 through 46.

48. **Total Active Membership** – This should be a calculation of:

Item 36: Membership last Month’s ending number (e.g., 306)
+ Item 42: Total Additions (e.g., 13)

Example Total: 319 (306 + 13)

- Item 46: Total Deductions (e.g., 14)

EXAMPLE TOTAL ACTIVE MEMBERSHIP: 305

- This should also match the “Total Members on Rolls (as of last transmit)” figure on the “Chapter Totals For” screen capture.
- This should also equal the “Total Active Co-Workers:” figure on the Members tab on the last day of the month.
- This figure will change after the new month begins. Those members who did not pay their dues by the end of the month move to an Expired status after processing is completed in MMMS.



SAMPLE COMMUNICATIONS ENTRIES

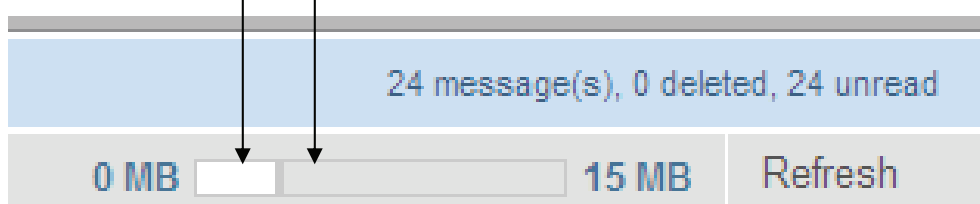
Communications	Yes / No / #
chapter####@mooseunits.org < 15 Mb?	49 Yes
Chapter activities / meetings posted?	50 Yes
# of Board of Officers' meetings held (min of 1)	51 1
# of Chapter meetings held (min of 2)	2
# monthly reports to be created / transmitted	0

View your Chapter's Email Capacity:

1. Type the following address in your Internet browser: **www.mooseintl.org/webmail**
2. Log into your Chapter's mooseunits.org email account.
3. View the email 'Usage Bar' from any of the email views to verify 'used space' vs 'free space.'

gray = available space (up to 15MB)

white = used space



Section F – Communications Entries

About This Section

The Communications section of the monthly Audit Report is included to make sure that the Chapter is effectively communicating (as defined by the General Laws):

- Between Chapter Officers and the General Membership;
- Between Chapter Officers and Committee Chairmen/Members;
- Between Chapter Officers and Lodge Officers;
- Between the Chapter and other Fraternal Units; and
- Between the Chapter and Moose International

Line Items included in the Communications section of the Audit Report validate Chapter 'process' rather than financial or membership statistics as were previously described in this handbook. Audit entries for this section include one of the following: Yes, No, or a Numeric Value.

How to Complete

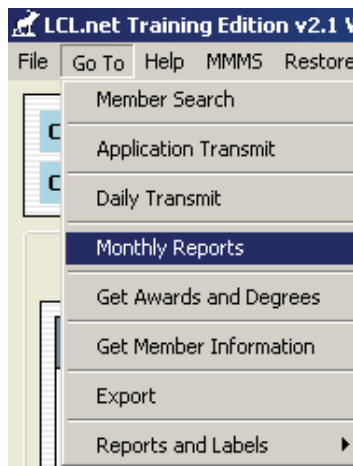
49. chapter####@mooseunits.org < 15MB? – This line item is included to see if the Chapter's official email account is nearing maximum capacity (15MB). If the Chapter's email account is maxed out, no additional messages will be received – until 'old' or 'read' mail is deleted.
 - Follow the steps at the left to check the Chapter's current email capacity.
50. **Chapter Activities/Meetings posted?** – This line item is included to verify details about all upcoming Chapter activities, events, meetings, etc. are being communicated to Officers, members, potential members, guests, community, Lodges, etc. Typical forms of communication are: bulletin boards, newsletters, calendars, emails, meeting minutes, etc.
51. **# Board of Officers' Meetings Held** – This line item is included simply to verify that *at least one* Board of Officers' meeting was held during this audit month.
 - Enter the # of Officers' Meetings held this month after viewing the approved/signed meeting minutes.



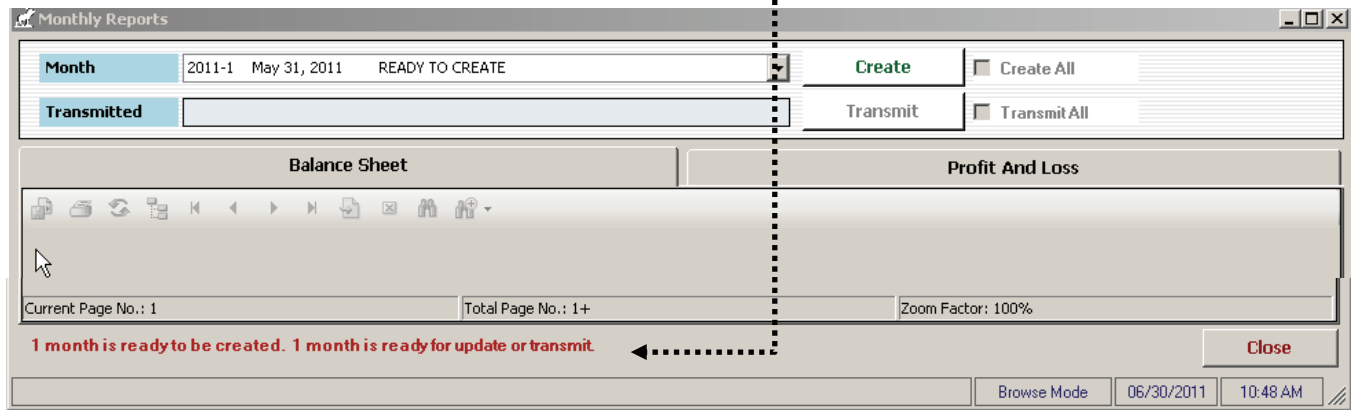
SAMPLE COMMUNICATIONS ENTRIES, CONT.

Communications	Yes / No / #
chapter####@mooseunits.org < 15 Mb?	Yes
Chapter activities / meetings posted?	Yes
# of Board of Officers' meetings held (min of 1)	1
# of Chapter meetings held (min of 2)	52 / 2
# monthly reports to be created / transmitted	53 / 0

View # of Monthly Reports Waiting to be Created, Updated, or Transmitted:



1. Open **LCL.net**.
2. From the **Go To** menu, choose **Monthly Reports**.
3. View the message at the bottom of the Monthly Reports screen to validate the number of financial reports that are pending (or ready to be created, updated, or transmitted to Moose International).



Section F – Communications Entries, cont.

How to Complete, cont.

52. # of Chapter Meetings Held – This line item is included simply to verify that the required number of Chapter meetings were held during this audit month.

- Enter the number of Chapter Meetings held this month.

53. # Monthly Reports to be created / transmitted – This line item is included to make sure that required monthly reports (e.g., Balance Sheet and Profit and Loss Statement) are being transmitted (from LCL.net) to Moose International by the 10th of every month.

- If this month's audit occurred after the 10th of the month, then the number of monthly reports to be created/transmitted should be '0.'
- Refer to the LCL.net procedure at the bottom left to view the # of monthly reports that are waiting to be sent to Moose International.



SAMPLE REPORTS ENTRIES

Reports	Date / NA
IRS 990, 990EZ, or 990N filed (Sept audit only)	54 N/A
IRS 940 / 941 filed (Jan, Apr, Jul, & Oct audits)	N/A
IRS W2s mailed to recipients (Jan audit only)	N/A
Date Form 114 submitted	03/23/11
Date Form 166 submitted	03/23/11

Visit the Moose International website as shown below to determine which annual form (990, 990EZ, or 990N) your Chapter needs to submit by September 15th.

**Downloadable
Forms,
Instructions,
and Help
Videos!**

Access Path:

- www.mooseintl.org
- Members Area



3.

NOTE: Type of Form used is based upon your Chapter's gross receipts, and in some cases, your Chapter's total assets!

Form 990	Return Of Organization Exempt From Income Tax
Purpose:	Annual information return.
Who files:	Fraternal Units with gross receipts greater than \$200,000 or total assets greater than \$500,000.
When filed:	No later than September 15.
Download and Print	PDF IRS Form 990 PDF Form 990 Schedule R 990 Help Video Available View Video 990 Schedule R Help Video View Video
Form 990 EZ	Short Form Return Of Organization Exempt From Income Tax
Purpose:	Annual information return.
Who files:	Fraternal Units with gross receipts less than \$200,000 and total assets less than \$500,000.
When filed:	No later than September 15.
Download and Print	PDF IRS Form 990EZ PDF 990 EZ Instructions PDF 990 EZ Worksheet 990EZ Help Video Available View Video
Form 990 N	E-Postcard Return Of Organization Exempt From Income Tax
Purpose:	Annual information return.
Who files:	Fraternal Units with gross receipts less than \$50,000.
When filed:	No later than September 15.
File Online	IRS 990N e-Postcard
Download and Print	PDF 990 N Instructions

File your 990, 990EZ, or 990N AFTER transmitting the May monthly report (LCL) to Moose International and BEFORE September 15th!

Section G – Reports Entries

About This Section

This Reports section of the monthly Audit Report is included to ensure that required IRS and WOTM forms are completed and sent on or before the Federal or Moose International deadline.

- **If the IRS Forms are not filed on time, the Chapter may incur a large financial penalty – \$20/day – and possibly cause a forfeiture of the Chapter’s tax-exempt status!**
- If WOTM Forms 114 and 166 are not filed on time, Chapter status may be affected.
- Line Items #54 through #57: Enter a ‘Date’ or ‘N/A’ (not applicable) – depending upon the month of the audit.

How to Complete

54. **IRS 990, 990EZ, or 990N filed** – U.S. Chapters Only – enter the date the Chapter filed its Annual Income Tax Return. This date should be on, or before, September 15th and should, therefore, appear on the September Audit Report only – unless one of the following conditions apply:

- Chapter filed for an extension and submitted the 990x in a different month (e.g., October, November, etc); or
- Chapter filed for an extension and does not yet have a copy of the filed paperwork.
- For additional filing assistance from Moose International (e.g., forms, instructions, and help videos), follow the access path shown at the left.
- For additional information from the IRS, view the go to the www.irs.gov website.

Section G – Reports Entries, cont.

55. **IRS 940 / 941 filed – U.S. Chapters Only** – if the Chapter pays compensation to the Recorder, or Pro Tem, it must:

- File a 940 Form to pay a required Federal Unemployment Tax to the IRS.
- File a quarterly 941 Form to report withheld Federal Income Tax, and withheld Social Security and Medicare tax.
- Enter the date of payment as per the Chapter's 940/941 copy.

56. **IRS W2s mailed to recipients – U.S. Chapters Only** – if the Chapter pays compensation to the Recorder or Pro Tem, it must report annual wages paid, and annual taxes withheld, from the Recorder's/Pro Tem's paycheck. This is accomplished via the W2 Wage and Tax Statement; W2s must be mailed to all paid employees by **January 31st**.

22222		Void <input type="checkbox"/>	a Employee's social security number		For Official Use Only ▶ OMB No. 1545-0008	
b Employer identification number (EIN)			1 Wages, tips, other compensation		2 Federal income tax withheld	
c Employer's name, address, and ZIP code			3 Social security wages		4 Social security tax withheld	
			5 Medicare wages and tips		6 Medicare tax withheld	
			7 Social security tips		8 Allocated tips	
d Control number			9		10 Dependent care benefits	
e Employee's first name and initial		Last name	Suff.	11 Nonqualified plans		12a See instructions for box 12
f Employee's address and ZIP code			13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12b	
			14 Other		12c	
					12d	
15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name

Form W-2 Wage and Tax Statement 2011 Department of the Treasury—Internal Revenue Service
 Copy A For Social Security Administration — Send this entire page with Form W-3 to the Social Security Administration; photocopies are not acceptable. For Privacy Act and Paperwork Reduction Act Notice, see back of Copy D. Cat. No. 10134D
Do Not Cut, Fold, or Staple Forms on This Page — Do Not Cut, Fold, or Staple Forms on This Page

- If performing the January audit, enter the date that Recorder/Pro Tem W2(s) were mailed (as per the Chapter records) on Line Item #56.
- If performing an audit for any other month, enter N/A in Line Item #56.
- NOTE: The IRS copy with Form W-3 is due by February 28th.



SAMPLE REPORTS ENTRIES, CONT.

Reports	Date / NA
IRS 990, 990EZ, or 990N filed (Sept audit only)	N/A
IRS 940 / 941 filed (Jan, Apr, Jul, & Oct audits)	N/A
IRS W2s mailed to recipients (Jan audit only)	N/A
Date Form 114 submitted	57 03/23/11
Date Form 166 submitted	58 03/23/11

Download Form 114 and/or Form 166 via:

1. www.mooseintl.org
2. Members Area
3. WOTM / Forms

Committee's Signed/Dated ACTIVITY NIGHT Report

Includes check #s, amounts,
and community service
information

Committee's Signed/Dated FUNDRAISING Report

Snapshot of Fundraising:
allocation of proceeds and
net profit
(income – expenses)

+ Chairmen P...lets
- Form 114
<ul style="list-style-type: none"> • PDF Membership/Retention (May) • PDF Publicity (June) • PDF Youth Involvement (July) • PDF Academy of Friendship (August) • PDF Star Recorder (September) • PDF Mooseheart/Moosehaven (October) • PDF College of Regents (November) • PDF Community Service (December) • PDF Educational Advancement (January) • PDF Family Involvement (February) • PDF Moose Charities (March) • PDF Health Awareness (April) • PDF Green Cap/Ways and Means (4th Quarter) • PDF Blank/Special Committee

+ Form 114
- Form 166
<ul style="list-style-type: none"> • PDF Membership/Retention (May) • PDF Publicity (June) • PDF Youth Involvement (July) • PDF Academy of Friendship (August) • PDF Star Recorder (September) • PDF Mooseheart/Moosehaven (October) • PDF College of Regents (November) • PDF Community Service (December) • PDF Educational Advancement (January) • PDF Family Involvement (February) • PDF Moose Charities (March) • PDF Health Awareness (April) • PDF Green Cap/Ways and Means (4th Quarter) • PDF Blank/Special Committee

Section G – Reports Entries, cont.

57. Date Form 114 submitted – Every month, Chapters are required to complete a WOTM Form 114 and a WOTM Form 166. Together, these two forms track status and efforts of each of the Chapter’s standing and special committees.

- Form 114 tracks status of member participation, Committee Activity Night details, and monthly donations made to: Moose Charities, Mooseheart Scholarship & Maintenance Fund, Endowment Fund, and the surrounding community, etc.
 - Form 114 is mailed to the WOTM Headquarters with all applicable checks.
 - Enter the date Form 114 was mailed.

58. Date Form 166 submitted – Form 166 tracks status of fundraising income, expenses, and/or net profit; allocation of proceeds.

- Form 166 can be mailed – or emailed – to the WOTM Headquarters.
- Enter the date Form 166 was mailed or emailed.



SAMPLE AUDIT COMMITTEE & OFFICER SIGNATURES

Audit Committee & Officer Signatures:	
59	
	(Audit Chairman)
60	
	(Audit Committee)
61	
	(Audit Committee)
62	
	(Senior Regent)
63	
	(Recorder)
Email this report to: wotmmail@mooseintl.org or Fax to: (630) 966-2211	64
	Date Prepared
	65
	Date Submitted to WOTM

Section H – Audit Committee & Officer Signatures Entries

About This Section

If the report is prepared electronically using the fillable form capabilities in Adobe the name can be typed. After the report is electronically transmitted a copy should be printed and the Audit Chairman, Audit Committee members, Senior Regent and Recorder should sign the report for retention in the chapter files.

If the report is manually prepared it should be signed by the Audit Chairman, Audit Committee members, Senior Regent and Recorder prior to faxing.

NOTE: If an Audit Committee Member cannot be present for the audit, the Senior Regent can appoint someone else in her place.

How to Complete

59. **Audit Chairman** – Print or type the name of the Audit Chairman.

60. **Audit Committee** – Print or type the name(s) of the Audit Committee Members who assisted with the completion of this report.

- NOTE: If an Audit Committee Member was not present, and the Senior Regent appointed another member in her place, enter N/A for this signature. Include the name of the appointed member that did attend.

Example: **N/A; Kathy Yarbrough attended.**

61. **Audit Committee** – See #59 description above.

62. **Senior Regent** – Print or type the name of the Senior Regent.

63. **Recorder** – Print or type the name of the Recorder.

64. **Date Prepared** – Print or type the date the Audit Report was completed.

65. **Date Submitted to WOTM** – Print or type the date the completed Audit Report was emailed wotmail@mooseintl.org or faxed to WOTM Headquarters.

Submitting the Monthly Audit Report

Chapter Audit Report		
Chapter Name		Chapter No.
Federal ID #:		Audit Month/Year
Financial Assets <small>Bank Statement Reconciliation. See last month's bank statement(s).</small>		Membership
Checking	Amount	Total
Balance Beginning of Month		Membership last month's ending number:
Add Deposits / Interest		Enrollments
Subtract Expansures		Reenrollments
Balance End of Month		Reinstatements
		Transfer In
		Deos Paid (Expired)
Outstanding NSF Checks		Total Additions:
Bank Charge		Expired
Outstanding Checks		Deceased
		Transfer Out
		Resigned
Savings		Total Deductions:
Balance Beginning of Month		Total Active Membership
Add Deposits / Interest		
Subtract Withdrawals		
Balance End of Month		
CD		Communications
Balance Beginning of Month		chapter####@mooseintl.org < 15 Mb? >
Add Deposits / Interest		Chapter activities / meetings posted?
Subtract Withdrawals		# of Board of Officers' meetings held (min of 1)
Balance End of Month		# of Chapter meetings held (min of 2)
		# monthly reports to be created / transmitted
Other		Reports
Balance Beginning of Month		Date / I/A
Add Deposits / Interest		IRS 990, 990EZ, or 990N filed (Sept audit only)
Subtract Expansures		IRS 940 / 941 filed (Jan, Apr, Jul, & Oct audits)
Balance End of Month		IRS 922 mailed to recipients (Jan audit only)
		Data Form 114 and Form 155 submitted
Paraphernalia		Audit Committee & Officer Signatures:
Account # 1800.00		
Amount of depreciation taken in April		Audit Chairman
		Audit Committee
		Audit Committee
		Senior Regent
		Recorder
		Date Prepared
		Date Submitted to WOTM
Liabilities (outstanding bills to be paid) <small>Moose Intl (see Statement of Assets)</small>		
Moose Charities (Endowment Fund)		
Recorder (Commutations)		
Payroll Tax		
Other (e.g., recurring bills, etc)		
Donations (made during the month)		
Moose Charities		
Lodge		
Community Service		
Scholarship & Maintenance Fund		
Committee Project		
Committee Project		

Completed Chapter Audit Report e-mailed or faxed to WOTM Headquarters by the 12th of every month!

LCL.net Financial Reports transmitted to Moose International by the 10th of every month!

Submitting the Monthly Audit Report

About This Process

The completed **Chapter Audit Report** discussed in this handbook is due back to **WOTM Headquarters by the 12th** of every month.

- See the example report graphic at the left.

NOTE: Recall from the General Laws, Section 66f, that the Chapter's **financial reports** (e.g., Balance Sheet and Profit & Loss Statement) must be transmitted to **Moose International (via LCL.net) by the 10th** of every month.

- See the LCL.net screen captures at the left.
-

How to Complete

1a. Email a completed, and saved, Audit Report as follows:

- Include the following information in the email Subject field:
Chapter Name, Chapter Number, State/Province, Type of Report, Month and Year of the Report
Example: San Diego #2, California, Audit, February 201x
- Attach the Audit Report
- Send to... wotmmail@mooseintl.org
- NOTE: An automatic 'receipt of e-mail notice' will be sent to the chapter – however this is only stating the email was received. An additional email will be sent to the Chapter if information is missing.

1b. Or, fax the completed Audit Report 630-966-2211.

For additional assistance on how to **submit a Monthly Audit Report**, please contact the Women of the Moose at 630-966-2246.

APPENDIX A

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Blank Service Chapter Audit Report

Service Chapter Audit Report				
Chapter Name		Chapter No.		
Federal ID #:		Audit Month/Year		
Financial Assets		Membership	Updates	Total
Bank Statement Reconciliation. See last month's bank statement(s).				
Checking	Amount	Total		
Membership last month's ending number:				
Balance Beginning of Month		Enrolled		
Add Deposits / Interest		Reenrolled		
Subtract Expenditures		Reinstatement		
Balance End of Month		Transfer In		
		Dues Paid (Expired)		
Outstanding NSF Checks		Total Additions:		
Bank Charges		Expired		
Outstanding Checks		Deceased		
		Transfer Out		
		Resigned		
Savings		Total Deductions:		
Balance Beginning of Month		Total Active Membership:		
Add Deposits / Interest				
Subtract Withdrawals				
Balance End of Month				
CD		Communications Yes / No / #		
Balance Beginning of Month		chapter####@mooseunits.org < 15 Mb?		
Add Deposits / Interest		Chapter activities / meetings posted?		
Subtract Withdrawals		# of Board of Officers' meetings held (min of 1)		
Balance End of Month		# of Chapter meetings held (min of 1)		
		# monthly reports to be created / transmitted		
Other		Reports Date / IIA		
Balance Beginning of Month		IRS 990, 990EZ, or 990N filed (Sept audit only)		
Add Deposits / Interest		IRS 940 / 941 filed (Jan, Apr, Jul, & Oct audits)		
Subtract Expenditures		IRS W2s mailed to recipients (Jan audit only)		
Balance End of Month		Form 114 submitted		
		Form 166 submitted		
Paraphernalia		Audit Committee & Officer Signatures:		
Account # 1800.00				
Amount of depreciation taken in April				
		(Audit Chairman)		
		(Audit Committee)		
		(Audit Committee)		
		(President)		
		(Secretary/Treasurer)		
Liabilities (outstanding bills to be paid)		Email this report to:		
Moose Int'l (see Statement of Accounts)		wotmail@mooseintl.org		
Moose Charities (Endowment Fund)		or Fax to:		
Secretary/Treasurer (Compensation)		(630) 966-2211		
Payroll Tax				
Other (e.g., recurring bills, etc)				
Donations (made during the month)		Date Prepared		
Moose Charities				
Lodge				
Community Service		Date Submitted to WOTM		
Scholarship & Maintenance Fund				
Committee Project:				
Committee Project:				

Monthly Audit FAQs

- 1. Who must attend the monthly audit?** The Chapter's Audit Committee members (to ask questions and view documents, records, reports, etc) AND the Chapter Recorder, Senior Regent, Secretary/Treasurer, and Junior Graduate Regent (to answer questions asked by the Audit Committee).
- 2. How does the date and time for the monthly audit get communicated?** The audit meeting is announced at the Chapter meeting. The Senior Regent (or President for Service Chapters) will set the date and time of the audit and coordinates with the Recorder and the Audit Committee members.
- 3. As the Chapter Recorder, what am I expected to do to prepare for the monthly audit?** As Chapter Recorder, it is highly recommended that you have the following available:

Previous Month Audit Folder:	Current Month:
Previous month's bank statement(s) Previous month's bills and Statement of Accounts Previous month's QuickBooks reports →	Member Applications Outstanding Bills, including Statement of Accounts QuickBooks Reports: Reconciliation Report, Check Detail, Sales by Item Detail, Check Register, Profit & Loss Standard for "last month," Profit & Loss Standard "this fiscal year," Balance Sheet Standard, and Quick Report of Account 2505.00 Endowment Fund Checking, Savings, and/or CD Bank Registers Copies of current tax files Employment Records (if applicable) Recorder's Official Business Receipt Book Internet Connection; LCL.net; and QuickBooks
Previous month's LCL screen prints and/or reports →	Printed LCL.net screens at minimum: Active Member Roster (see the LCL graphic below), Arrears, Applicant Report, and Deposit History Report (see the LCL graphic at the right to recall how to access the LCL Reports).

Chapter Number: 9999 Member Moose ID: 01256847

Chapter Name: JEFFERSON Member Name: Bryant, An

FRU Information Members Applications Spons

Find:

Active Inactive

Member ID	Name	Home Address
005621286	Swimmer, Carol	10219 151ST AVE, BIGFALLS, WI, 53179-9656
005621088	Gregory, Wilma	11227 CHAMPLAIN, ANTIPOCH, IL, 60002-1667
002261287	Plumer, Christine	12327 ROSELAND DR, ANTIPOCH, IL, 60002-1661

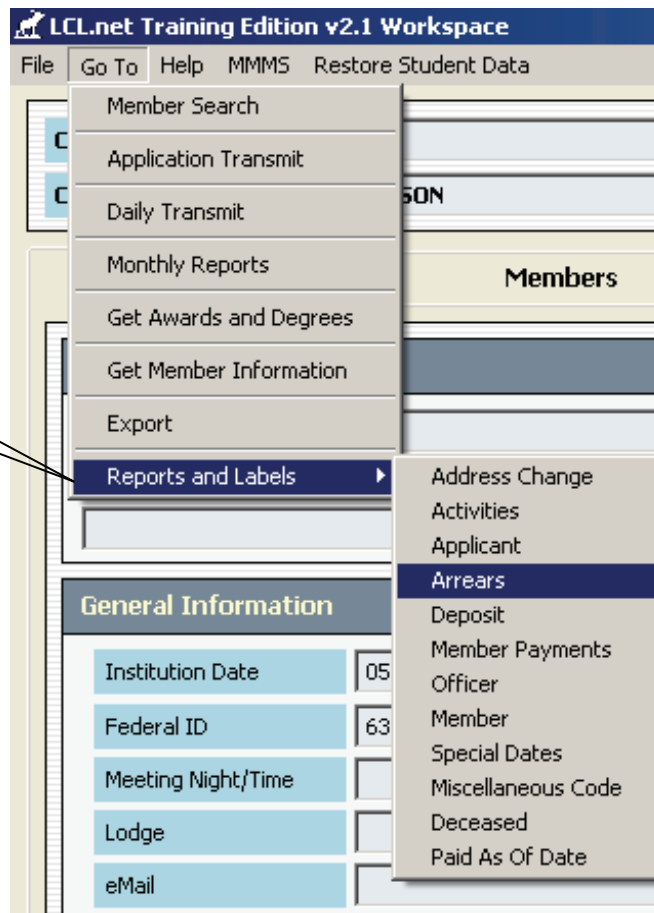
Spreadsheet Look

[View Member](#)

Status	Dues Expiration Date
Active	Life Member
Active	12/31/2011
Active	12/31/2011

Monthly Audit FAQs, cont.

Create an LCL Report:
- LCL.net
- Go To
- Reports and Labels



- 4. Who can I (Chapter Recorder) contact if I have trouble making my LCL or QuickBooks entries as I prepare for an upcoming audit?** Please contact Moose International's Member Services department at 630-906-3658 or email your detailed question to helpdesk@mooseintl.org. You may also contact your local LCL/QuickBooks Trainer.
- 5. Why do I (Chapter Recorder) need to have an Internet connection and LCL/QuickBooks programs available at the time of a monthly audit?** As the Chapter Recorder, you may be asked to access current data in either your Chapter's LCL.net or QuickBooks records. You may also be asked to pull up your chapter###@mooseunits.org email account to verify communications about your Chapter's membership or financial records.

6. Where can I (Audit Committee Chairman) find a blank Chapter Audit Report? Can I complete it electronically? Access the Chapter Audit Report as follows:

- www.mooseintl.org
- Click on *Members Area*
- Click the *Women of the Moose* link and then *Forms*
- Click the + sign to the left of *Audit*.
NOTE: the '+' sign will change to a '-' sign and audit links will appear.
- Click the *Chapter Audit Report* link or the *Service Chapter Audit Report* link (as shown below):



NOTE: Prior to the Audit, print the report or save it to your computer or thumb drive. During or after the audit, complete the report manually OR electronically!

7. What happens after I (Audit Committee Chairman) submit the monthly Audit Report to Moose International? How do I know that Moose International received it or if it was acceptable?

- You should receive an automatic email stating that your report was received. NOTE: The automatic email can be sporadic; you may or may not receive it every month.
- You may be contacted by the WOTM if your report is incomplete or if it requires further attention.

Example Monthly Statement of Accounts – From Finance

Statement

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

Page number 1

Account number: C0123
 Sls rep: John Smith
 Stmt beg date: 1/1/11
 Stmt end date: 1/31/11
 Due Date: 2/25/11
 Current Balance: 289.24
 Amount enclosed _____

SAMPLE

To: CHAPTER RECORDER
 ANYTOWN MOOSE CHAPTER 0123
 PO BOX 0000
 ANYTOWN, IL 12345-6789

Please detach this portion and return with payment

Doc Date	Doc #	Doc type	Amount																
Balance Forward			100.00																
1/1/11	FIN-21815	Risk Pool	44.99																
1/14/11	CS-100409	Catalog Sales	54.25																
		<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">Item #</th> <th style="text-align: left;">Description</th> <th style="text-align: right;">Qty</th> <th style="text-align: right;">Price</th> </tr> </thead> <tbody> <tr> <td>C522</td> <td>Friendship 14K Gold Ring</td> <td style="text-align: right;">4</td> <td style="text-align: right;">\$7.00</td> </tr> <tr> <td>C108</td> <td>Official Business Receipt</td> <td style="text-align: right;">4</td> <td style="text-align: right;">\$3.00</td> </tr> <tr> <td>M50</td> <td>Official Applications</td> <td style="text-align: right;">100</td> <td style="text-align: right;">\$0.00</td> </tr> </tbody> </table>	Item #	Description	Qty	Price	C522	Friendship 14K Gold Ring	4	\$7.00	C108	Official Business Receipt	4	\$3.00	M50	Official Applications	100	\$0.00	
Item #	Description	Qty	Price																
C522	Friendship 14K Gold Ring	4	\$7.00																
C108	Official Business Receipt	4	\$3.00																
M50	Official Applications	100	\$0.00																
1/21/11	2019	Payment	-100.00																
1/31/11	FIN-36836	Help Desk Fees	10.00																
1/31/11	FIN-44258	Chapter Dues	80.00																
1/31/11	FIN-44259	Chapter Enrollment Fees	100.00																
1/31/11	FIN-57634	Finance Charge	0.00																

Message from Finance Department

IT IS YOUR RESPONSIBILITY TO RETAIN THESE STATEMENTS FOR FUTURE REFERENCE

Please be sure the correct Lodge, Chapter, or Moose Legion number is indicated on payments to Moose Intl.

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

	Current transactions:	189.24		
		New balance:		
		289.24		
(OPEN) balance	Current	31-60 days	61-90 days	Over 90 days
0.00	289.24	0.00	0.00	0.00

Enter Officers – Online MMMS Procedure

STEP 1: www.mooseintl.org

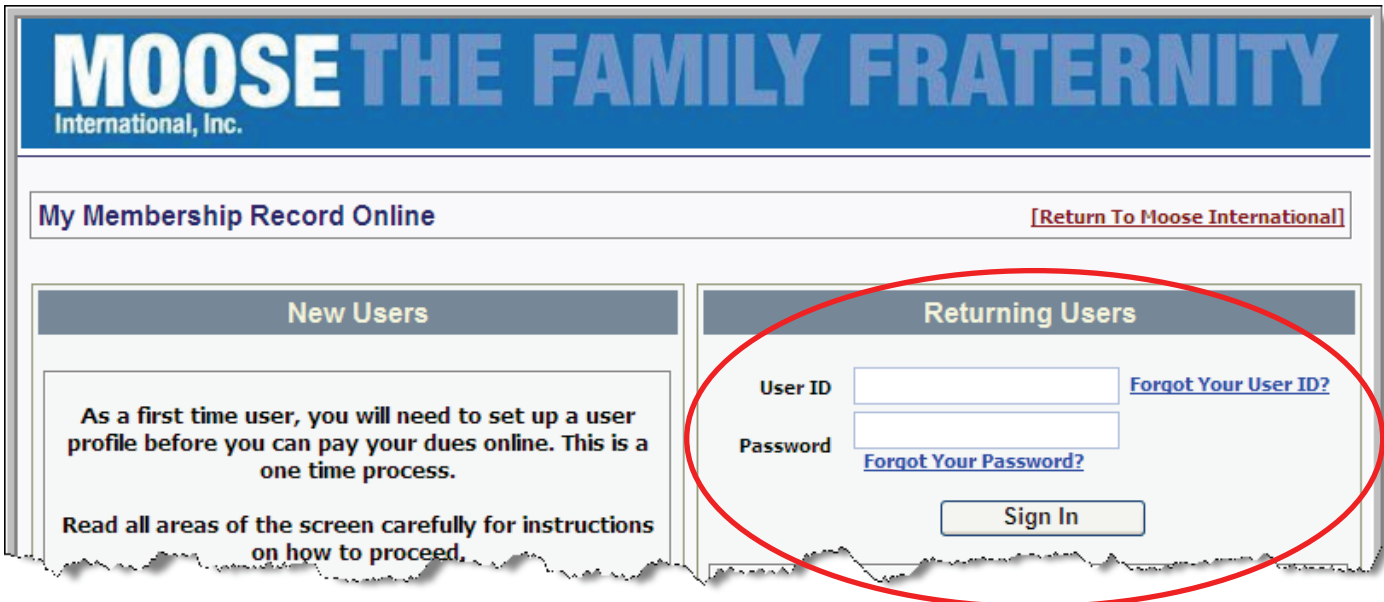
STEP 2: Click the Members Area button/



STEP 3: Click on My Moose Record (top left)

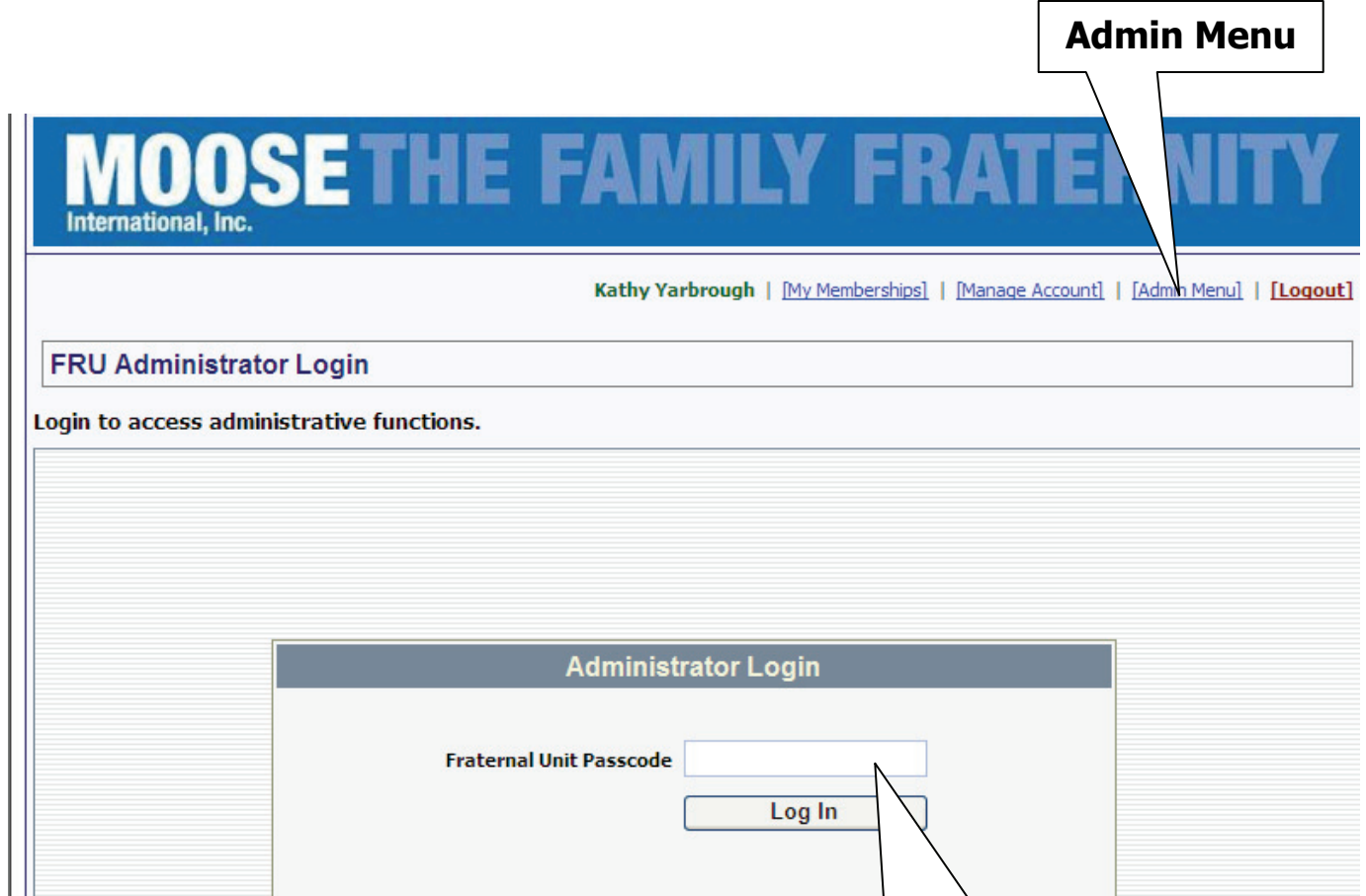


STEP 4: Enter your User ID and Password to access MMMS and then use the Admin Menu.

A screenshot of the "MOOSE THE FAMILY FRATERNITY International, Inc." website. The page has a blue header with the organization's name. Below the header, there is a section titled "My Membership Record Online" with a link "[Return To Moose International]". The main content area is divided into two columns. The left column is titled "New Users" and contains instructions for first-time users. The right column is titled "Returning Users" and contains a login form. The login form has two input fields: "User ID" and "Password". To the right of the "User ID" field is a link "Forgot Your User ID?". Below the "Password" field is a link "Forgot Your Password?". At the bottom of the login form is a "Sign In" button. A red oval is drawn around the "Returning Users" login form area.

Enter Officers – Online MMMS Procedure

STEP 5: Click the Admin Menu; enter the Chapter's Fraternal Unit Passcode.



The screenshot shows the top navigation bar of the Moose International website. The logo "MOOSE THE FAMILY FRATERNITY International, Inc." is on the left. On the right, there are links for "Kathy Yarbrough", "My Memberships", "Manage Account", "Admin Menu", and "Logout". Below the navigation bar is a section titled "FRU Administrator Login" with the instruction "Login to access administrative functions." In the center of the page is a form titled "Administrator Login" with a text input field labeled "Fraternal Unit Passcode" and a "Log In" button. A callout box labeled "Admin Menu" points to the "Admin Menu" link in the navigation bar. Another callout box points to the "Log In" button.

Enter Chapter's **Passcode** to proceed (and update Moose International records)

Contact
helpdesk@mooseintl.org
if you forgot the Passcode!

QuickBooks 'Reconcile' Screens

From the QuickBooks home page, click the 'Reconcile' icon.

Screen #1: 1005.00 Checking Account shown below

Begin Reconciliation Type a help question **Ask** **How Do I?**

Select an account to reconcile, and then enter the ending balance from your account statement.

Account: 005.00 · General Checking

Statement Date: 03/31/2009

Beginning Balance: 0.00

Ending Balance: 1,819.52

Enter any service charge or interest earned.

Service Charge	Date	Account	Class
0.00	03/26/2009		

Interest Earned	Date	Account	Class
0.24	03/26/2009	4405.00 · Checking Inte...	

Buttons: Locate Discrepancies, Undo Last Reconciliation, **Continue**, Cancel, Help

Screen 2:

For Period: 03/31/2009 Hide transactions after the statement's end date

Checks and Payments					Deposits, Interest and Other Credits				
✓	Date	Chk #	Payee	Amount	✓	Date	Chk #	Memo	Amount
✓	03/10/2009	150	USPS	16.80	✓	03/01/2009		Deposit	1,736.82
✓	03/16/2009	151	Moose Inte...	20.00	✓	03/03/2009		Deposit	89.50
✓	03/30/2009	152	Office Supp...	89.73	✓	03/17/2009		Deposit	30.00
					✓	07/15/2011		Deposit	89.49

Buttons: Mark All, Unmark All, Go To, Columns to Display...

Beginning Balance	0.00
Items you have marked cleared	
5 Deposits, Interest and Other Credits	1,946.05
3 Checks and Payments	126.53

Modify	Service Charge	0.00
	Interest Earned	0.24
	Ending Balance	1,819.52
	Cleared Balance	1,819.52
	Difference	0.00

Buttons: **Reconcile Now**, Leave

View / Print a 'Check Detail' Report

QuickBooks Navigation Path:

1. Report Center
2. Banking
3. Check Detail

Jefferson Moose Chapter 9999								
Check Detail								
March 2009								
Type	Num	Date	Name	It...	Account	Paid Amount	Original Amount	
Bill Pmt -Check	150	03/10/2009	USPS		1005.00 · General Checking			-16.80
Bill		03/10/2009			5435.00 · Postage Expense	-16.80	16.80	
TOTAL						-16.80	16.80	
Bill Pmt -Check	151	03/16/2009	Moose International		1005.00 · General Checking			-20.00
Bill		03/06/2009			2510.00 · Application Fees to MI	-20.00	20.00	
TOTAL						-20.00	20.00	
▶ Bill Pmt -Check	152	03/30/2009	Office Supply Chain		1005.00 · General Checking			-89.73 ◀
Bill		03/20/2009			5420.00 · Office Supply Expense	-89.73	89.73	
TOTAL						-89.73	89.73	

View / Print a 'Transaction List by Vendor' Report

QuickBooks Navigation Path:

1. Report Center
2. Vendors & Payables
3. Transaction List by Vendor






Jefferson Moose Chapter 9999									
Transaction List by Vendor									
All Transactions									
Type	Date	Num	Name	Memo	Account	Clr	Split	Amo...	
Moose International									
▶ Bill	03/06/2009		Moose International		2000.00 · Accounts Payable		2510.00 · Application Fees to MI	-20.00	◀
Bill Pmt -Check	03/16/2009	151	Moose International		1005.00 · General Checking	*	2000.00 · Accounts Payable	-20.00	
Office Supply Chain									
Bill	03/20/2009		Office Supply Chain		2000.00 · Accounts Payable		5420.00 · Office Supply Expense	-89.73	
Bill Pmt -Check	03/30/2009	152	Office Supply Chain		1005.00 · General Checking	*	2000.00 · Accounts Payable	-89.73	
USPS									
Bill	03/10/2009		USPS		2000.00 · Accounts Payable		5435.00 · Postage Expense	-16.80	
Bill Pmt -Check	03/10/2009	150	USPS		1005.00 · General Checking	*	2000.00 · Accounts Payable	-16.80	



Chart of Accounts

ASSETS
Things you OWN
(1000 Account #s)

Name
◆ 1000.00 · Cash
◆ 1005.00 · General Checking
◆ 1010.00 · Savings
◆ 1020.00 · CD's
◆ 1100.00 · Receivables
◆ 1105.00 · NSF Checks
◆ 1199.00 · Undeposited Funds
◆ 1800.00 · Chapter Paraphernalia
◆ 1805.00 · Paraphernalia
◆ 1810.00 · Accumulated Depreciation

LIABILITIES
Things you OWE
(2000 Account #s)

◆ 2000.00 · Accounts Payable
◆ 2200.00 · Payroll and Benefit
◆ 2205.00 · Compensation
◆ 2210.00 · Payroll Tax Liability
◆ 2300.00 · Other Liabilities
◆ 2305.00 · Sales Tax Liability
◆ 2500.00 · Due to Other FRU
◆ 2505.00 · Endowment - Moose Charities
◆ 2510.00 · Application Fees to MI
◆ 2515.00 · ABCD/Per Capita to MI
◆ 2520.00 · Dues to be Paid at Lock Box

Payroll Tax Withheld




Stop Others

EQUITY (Net Value)
What's left after bills!
(3000 Account #s)

◆ 3000.00 · Opening Balance Equity
◆ 3900.00 · Retained Earnings





Chart of Accounts

INCOME
\$ Collected That
Belongs to Unit
(4000 Account #s)

- ◆4000.00 · Dues and Fees Income
 - ◆4005.00 · Membership Dues
 - ◆4010.00 · Application Fees
 - ◆4015.00 · Life Membership
 - ◆4020.00 · Acceptance Fee
 - ◆4025.00 · Transfer Fee
- ◆4200.00 · Sales Income
 - ◆4205.00 · Resale Merchandise
- ◆4300.00 · Donation Income
- ◆4400.00 · Interest Income
- ◆4500.00 · Bingo Income
- ◆4550.00 · Gaming Income
- ◆4600.00 · Other Income
- ◆4700.00 · Special Proj and Committees



\$ Unit Keeps



\$ Unit Keeps

EXPENSES
\$ You Spend to
Operate Your Unit
(5000 Account #s)

- ◆5100.00 · Payroll & Benefits
 - ◆5105.00 · Compensation
 - ◆5115.00 · Payroll Tax Expense
- ◆5200.00 · Supplies & Misc
- ◆5300.00 · Donation Expense
 - ◆5301.00 · Scholarship & Mnrc
 - ◆5302.00 · Mooseheart/Moosehaven Spec Proj
 - ◆5303.00 · Community Service
 - ◆5304.00 · Moose Charities
 - ◆5305.00 · Lodge Support
 - ◆5306.00 · Sunshine Child/Grandparent
- ◆5400.00 · General Administration
 - ◆5405.00 · Bank Charge Expense
 - ◆5410.00 · Printing Expense
 - ◆5420.00 · Computer Fee to MI
 - ◆5425.00 · Sales Tax Paid
 - ◆5430.00 · Membership Promotion
 - ◆5435.00 · Postage Expense
 - ◆5445.00 · Risk Pool Insurance
 - ◆5485.00 · Officers Bond Expense
 - ◆5499.00 · Depreciation Expense
- ◆5500.00 · Bingo Expense
- ◆5550.00 · Gaming Expense
- ◆5700.00 · Special Project & Com
- ◆5800.00 · Travel & Rep Expense
 - ◆5805.00 · Matriculant Conv & Travel
 - ◆5810.00 · Green Cap Conv & Travel
 - ◆5815.00 · Chapter Representative
 - ◆5820.00 · Training Expense



Ticket Cost

