

# 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.



# Table of Contents

Table of Contents.....	3
Sample Chapter Audit Report .....	5
How to Use this Handbook.....	6
<i>Purpose</i> .....	6
<i>Design</i> .....	6
<i>Resources</i> .....	6
Sample Audit Report Header .....	7
Section A – Audit Report Header .....	8
<i>About This Section</i> .....	8
<i>How to Complete</i> .....	8
Section B1 – Checking Entries.....	10
<i>About This Section</i> .....	10
<i>How to Complete</i> .....	10
Section B2 – Savings Entries.....	14
<i>About This Section</i> .....	14
<i>How to Complete</i> .....	14
Section B3 – CD Entries .....	16
<i>About This Section</i> .....	16
<i>How to Complete</i> .....	16
Section B4 – Other Entries.....	18
<i>About This Section</i> .....	18
<i>How to Complete</i> .....	18
Section B5 – Total Assets .....	20
<i>About This Section</i> .....	20
<i>How to Complete</i> .....	20
Section C – Liabilities Entries.....	22
<i>About This Section</i> .....	22
<i>How to Complete</i> .....	22
Section D – Donation Entries .....	24
<i>About This Section</i> .....	24
<i>How to Complete</i> .....	24
Section E – Membership Entries.....	26
<i>About This Section</i> .....	26
<i>How to Complete</i> .....	26
Section F – Communications Entries .....	30
<i>About This Section</i> .....	30
<i>How to Complete</i> .....	30
Section G – Reports Entries.....	32

<i>About This Section</i> .....	32
<i>How to Complete</i> .....	32
Section H – Audit Committee & Officer Signature Entries.....	38
<i>About This Section</i> .....	38
<i>How to Complete</i> .....	38
Submitting the Quarterly Audit Report.....	40
<i>About This Process</i> .....	40
<i>How to Complete</i> .....	40
Appendix A.....	41
Audit Committee Checklist .....	42
Audit Procedures.....	43
Blank Chapter Audit Report .....	44
Quarterly Audit FAQs .....	45
Quarterly Audit FAQs, cont. ....	46
Quarterly Audit FAQs, cont. ....	47
Example Monthly Statement of Accounts – From Finance.....	48
Enter Officers – LCL Web Procedure.....	49
QuickBooks ‘Reconcile’ Screens.....	50
View / Print a ‘Check Detail’ Report .....	51
View / Print a ‘Deposit Detail’ Report .....	51
Chart of Account Explanation.....	52

# Sample Chapter Audit Report

## Chapter Audit Report



**Chapter Name** \_\_\_\_\_  
Federal ID #: \_\_\_\_\_

**Chapter No.** \_\_\_\_\_  
Audit Month/Year \_\_\_\_\_



**Financial Assets**

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

**Checking** **\$ Amount** **\$ Total**

Balance Beginning of Quarter \_\_\_\_\_

Add Deposits / Interest \_\_\_\_\_

Subtract Expenditures \_\_\_\_\_

**Stmt Balance End of Quarter** \_\_\_\_\_

Add Deposits in Transit \_\_\_\_\_

Subtract Outstanding Checks \_\_\_\_\_

**CheckBook/QBs Balance** **A** \_\_\_\_\_

Outstanding NSF Checks \_\_\_\_\_

**Savings**

Balance Beginning of Quarter \_\_\_\_\_

Add Deposits / Interest \_\_\_\_\_

Subtract Withdrawals \_\_\_\_\_

**Balance End of Quarter** **B** \_\_\_\_\_

**CD**

Balance Beginning of Quarter \_\_\_\_\_

Add Deposits / Interest \_\_\_\_\_

Subtract Withdrawals \_\_\_\_\_

**Balance End of Quarter** **C** \_\_\_\_\_

**Other / Bingo**

Balance Beginning of Quarter \_\_\_\_\_

Add Deposits / Interest \_\_\_\_\_

Subtract Expenditures \_\_\_\_\_

**Balance End of Quarter** **D** \_\_\_\_\_

**Total Assets** **A+B+C+D** \_\_\_\_\_



**Liabilities (outstanding bills to be paid)**

Moose Int'l (see Statement of Accounts) \_\_\_\_\_

Moose Charities (Endowment Fund) \_\_\_\_\_

Treasurer (Compensation) \_\_\_\_\_

Payroll Tax \_\_\_\_\_

Other (e.g., recurring bills, etc) \_\_\_\_\_

**Donations (made during the quarter)**

Endowment \_\_\_\_\_

Special project Form 114 \_\_\_\_\_

Scholarship & Maintenance Fund \_\_\_\_\_

Mooseheart Activity Center \_\_\_\_\_

Moose Charities \_\_\_\_\_

Lodge \_\_\_\_\_

Community Service \_\_\_\_\_

**Membership**

**Updates**

**Total**

**Membership Totals from LCL Web**

Starting membership May 1st \_\_\_\_\_

Starting membership this qtr \_\_\_\_\_

Enrolled this qtr \_\_\_\_\_

Active \_\_\_\_\_

Expired \_\_\_\_\_

Dropped \_\_\_\_\_

Ending membership this qtr \_\_\_\_\_



**Communications**

**Yes / No / #**

chapter####@mooseunits.org < 100 Mb? \_\_\_\_\_

Chapter activities / meetings posted? \_\_\_\_\_

# of Board of Officers' meetings held (min of 3) \_\_\_\_\_

# of Chapter meetings held (min of 3) \_\_\_\_\_



**Reports**

**Yes/No**

Were Forms 166 submitted? \_\_\_\_\_

Were Forms 114 submitted? \_\_\_\_\_

Were Monthly Forms read on Chapter Floor? \_\_\_\_\_

Were IRS Form 990/990EZ/990N filed? \_\_\_\_\_

Were IRS Forms 940/941/944 filed? \_\_\_\_\_



**Financial Review Cmte & Officer Signatures:**

\_\_\_\_\_  
(Financial Review Chairman)

\_\_\_\_\_  
(Financial Review Committee)

\_\_\_\_\_  
(Financial Review Committee)

\_\_\_\_\_  
(Senior Regent)

\_\_\_\_\_  
(Treasurer)



*Three (3) or more signatures required*

Email this report to: \_\_\_\_\_ Date Prepared \_\_\_\_\_

wotmmail@mooseintl.org \_\_\_\_\_

or Fax to: (630) 966-2211 \_\_\_\_\_ Date Submitted \_\_\_\_\_

on or before the 15th day of \_\_\_\_\_ to WOTM \_\_\_\_\_

**August, November, February and May**

Rev. 7-23-21

# How to Use this Handbook

---

## **Purpose**

This handbook has been created to help the Chapter Treasurer, and Financial Review Committee members prepare for a successful quarterly 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 for Chapters. As you can see from the diagram on page 5, 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), and Other/Bingo Account)
- 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 – Financial Review & Officer Signatures

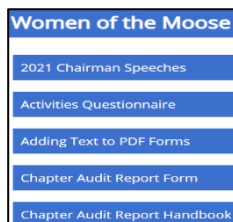
This handbook walks you through the purpose of each section and the recommended procedure for completing each of these sections. Frequently asked questions about the audit process are included in Appendix A of this handbook.

---

## **Resources**

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

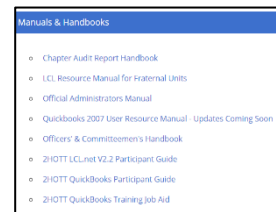
From the WOTM Site:



From the Moose Training site:



Additional Information





# Sample Audit Report Header

## Chapter Audit Report

**Chapter Name** 1 Any Chapter

**Federal ID #:** 2 77-1234567


**Chapter No.** 3 1234

**Audit Month/Year** 4 August 20xx

<b>Name</b>	Jefferson	<b>Treasurer</b>	SUSIE QUE
<b>Number</b>	9999	<b>Senior Regent</b>	SANDY SMITH
<b>Type</b>	CHAPTER	<b>Regional Manager</b>	JOHN ROSE
<b>Institution Date</b>	9/24/2000	<b>Territory Manager</b>	JOE SMITH
<b>State/Province</b>	Illinois	<b>Magazine Copies 1</b>	
<b>Moose Legion</b>	Not applicable	<b>Service Center No</b>	
<b>Affiliated Lodge</b>	IL 1234 Jefferson (Open)	<b>Family Center</b>	Not Applicable
<b>Moose Center</b>	IL 1234 Jefferson	<b>Campground</b>	Not Applicable
<b>Physical Address</b>	123 MAIN ST JEFFERSON, ILLINOIS 65932-1234	<b>R.V. Facility</b>	Not Applicable
<b>Mailing Address</b>	PO BOX 66 JEFFERSON, ILLINOIS 65932	<b>Federal ID</b>	77-1234567
<b>Business Phone</b>	(630) 999-9999		
<b>Social Quarters Phone</b>	(630) 999-9988		
<b>Fax</b>			
<b>eMail</b>	CHAPTER9999@MOOSEUNITS.ORG		
<b>Meeting Night</b>	3RD MON 6:30 PM BOO 1ST MON 6:00 PM		
<b>Current Rate</b>	USD - 15.00		
<b>Life Rate</b>	USD - 500.00		

Federal ID#  
In  
LCL Web:

Company name

Company logo Shown on sales forms and purchase orders. 

Company name Shown on sales forms and purchase orders.

Legal name Used on forms like 1099s.  Same as company name

EIN  EIN  SSN

Federal ID#  
In

# Section A – Audit Report Header

---

## About This Section

All 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, Any Chapter, etc.*)
2. **Federal ID #** - This is the Federal Identification number assigned to the Chapter by the Internal Revenue Service. The Federal EIN # can be found in LCL Web on the Home Page.

Name	Jefferson	Treasure	SUSIE QUE
Number	9999	Senior Regen	SANDY SMITH
Type	CHAPTER	Regional Manager	JOHN ROSE
Institution Date	9/24/2000	Territory Manager	JOE SMITH
State/Province	Illinois	Magazine Copies 1	
Moose Legion	Not applicable	Service Center No	
Affiliated Lodge	IL 1234 Jefferson (Open)	Family Center Not Applicable	
Moose Center	IL 1234 Jefferson	Campground Not Applicable	
Physical Address	123 MAIN ST JEFFERSON, ILLINOIS 65932-1234	R.V. Facility Not Applicable	
Mailing Address	PO BOX 66 JEFFERSON, ILLINOIS 65932	Federal ID	77-1234567
Business Phone	(630) 999-9999		
Social Quarters Phone	(630) 999-9988		
Fax			
eMail	CHAPTER9999@MOOSEUNITS.ORG		
Meeting Night	3RD MON 6:30 PM BOO 1ST MON 6:00 PM		
Current Rate	USD - 15.00		
Life Rate	USD - 500.00		

Federal  
EIN#



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 for which the form is being completed (e.g., *for the report due on August 15<sup>th</sup>, it would be August, 20xx.*)





# Sample Checking Entries

## Financial Assets

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

### Checking

**\$ Amount    \$ Total**

Balance Beginning of Quarter

**5** 4,108.93

Add Deposits / Interest **6** 386.00

Subtract Expenditures **7** 441.80

Stmt Balance End of Quarter

**8** 4,053.13

Balance at beginning of quarter

Checkbook balance at end of quarter

Chart of Accounts    Reconcile

Bank Register    1005.00 Cash:General Che

ENDING BALANCE    **Reconcile**    \$3,996.93

Reconciled through 05/31/2021    Go to: 1 of 1 < First Previous 1-13 of 13 Next Last >

DATE	REF NO. TYPE	PAYEE ACCOUNT	MEMO	PAYMENT	DEPOSIT	✓	BALANCE
05/18/2021	Deposit	Committee 1199.00 Undeposited Funds			\$345.00	R	\$3,996.93
05/17/2021	5069 Bill Payment	Office Supply Chain 2000.00 Accounts Payable		\$56.20			\$3,651.93
05/07/2021	5068 Bill Payment	Walmart 2000.00 Accounts Payable		\$123.90		R	\$3,708.13
05/05/2021	5067 Bill Payment	Moose International 2000.00 Accounts Payable		\$67.90		R	\$3,832.03
05/04/2021	Deposit	Endowment 1199.00 Undeposited Funds			\$25.00	R	\$3,899.93
05/03/2021	Deposit	CENTRALIZED DUES 1199.00 Undeposited Funds			\$16.00	R	\$3,874.93
04/30/2021	5066	Moose Charities		\$250.00		R	\$3,858.93

**NOTE:** Please be aware that the 'Balance Beginning of Quarter and the end-of-quarter checkbook entry may not match if the account has any pending end-of-quarter transactions (e.g., checks that have not yet been 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 \$56.20 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 Quarter – This is the beginning balance shown on the Bank Statement.**

This balance should match the balance showing in QuickBooks (QBs) on the last day of the previous quarter.

*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 quarter, 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. Stmt Balance End of Quarter – This is the ending balance shown on the Bank Statement. This figure must balance using the following calculation:**

a. Balance beginning of quarter	
+b. Add Deposits/Interest	<u>                    </u>
	\$\$\$.\$\$
-c. Subtract Expenditures	<u>                    </u>
	\$\$\$.\$\$

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



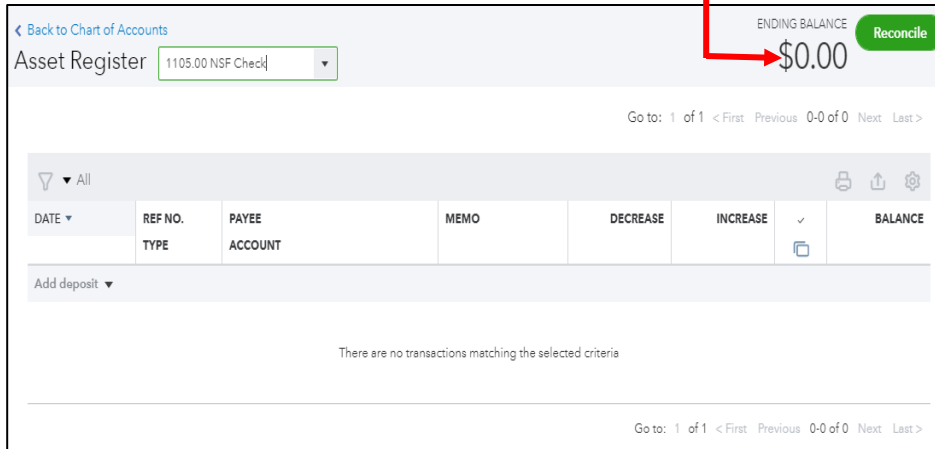
# Sample Outstanding Check Entries

## Financial Assets

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

Checking	\$ Amount	\$ Total
Balance Beginning of Quarter		4,108.93
Add Deposits / Interest	386.00	
Subtract Expenditures	441.80	
<b>Stmt Balance End of Quarter</b>		<b>4,053.13</b>
Add Deposits in Transit <b>9</b>	0.00	
Subtract Outstanding Checks <b>10</b>	56.20	
<b>CheckBook/QBs Balance</b>	<b>A 11</b>	<b>3,996.93</b>
Outstanding NSF Checks <b>12</b>	0.00	

2-HOTT Recall: Go to Chart of accounts and click on View Register for Account #1105.00 NSF Checks to see Line Item #12 balance.



**NOTE:** Again, please be aware that there may be a difference between the bank balance and the Checking Account due to any pending transactions that have not yet cleared the bank.

# Section B1 – Checking Entries

---

## ***How to Complete, cont.***

- 9. Add Deposits in Transit** – This is the total of all deposits that have been entered and deposited in QuickBooks, but do not appear on the bank statement (*similar to #10 Outstanding Checks*).
- 10. Subtract Outstanding Checks** – This is the total for all checks that have not yet cleared the bank.

The Treasurer 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.

- 11. CheckBook/QBs Balance** – This should equal the actual balance in the Chapter checkbook.

a	Stmt Balance beginning of quarter	
+ b	<u>Add Deposits in Transit</u>	
		\$\$\$\$.\$\$
- c	<u>Subtract Outstanding Checks</u>	
		\$\$\$\$.\$\$

**(*This balance should match the checkbook and QB Balance*).**

- 12. 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 1105.00 NSF Check account.*



# Sample Savings Entry

## Financial Assets

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

<b>Checking</b>	<b>\$ Amount</b>	<b>\$ Total</b>
Balance Beginning of Quarter		4,108.93
Add Deposits / Interest	386.00	
Subtract Expenditures	441.80	
<b>Stmt Balance End of Quarter</b>		4,053.13
Add Deposits in Transit	0.00	
Subtract Outstanding Checks	56.20	
<b>CheckBook/QBs Balance</b>	<b>A</b>	3,996.93
Outstanding NSF Checks	0.00	

## Savings

Balance Beginning of Quarter		<b>13</b> 5,246.00
Add Deposits / Interest	<b>14</b> 0.50	
Subtract Withdrawals	<b>15</b> 0.00	
<b>Balance End of Quarter</b>		<b>B 16</b> 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***

- 13. Balance Beginning of Quarter** – This is the beginning balance shown on the Bank Statement.

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 quarter.

- 14. Add Deposits/Interest** – This is the total of all deposits made to the savings account and any interest posted to the account during the quarter.

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.

- 15. Subtract Withdrawals** – This is the total of all withdrawals made during the quarter or any fees charged to the savings account during the quarter.

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.

- 16. Balance End of Quarter** – 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 quarter for which the Chapter Audit Report is being prepared.



# Sample CD Entries

## Financial Assets

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

<b>Checking</b>	<b>\$ Amount</b>	<b>\$ Total</b>
<b>Balance Beginning of Quarter</b>		4,108.93
Add Deposits / Interest	386.00	
Subtract Expenditures	441.80	
<b>Stmt Balance End of Quarter</b>		4,053.13
Add Deposits in Transit	0.00	
Subtract Outstanding Checks	56.20	
<b>CheckBook/QBs Balance</b>	<b>A</b>	3,996.93
Outstanding NSF Checks	0.00	
 <b>Savings</b>		
<b>Balance Beginning of Quarter</b>		5,246.00
Add Deposits / Interest	0.50	
Subtract Withdrawals	0.00	
<b>Balance End of Quarter</b>	<b>B</b>	5,246.50
 <b>CD</b>		
<b>Balance Beginning of Quarter</b>		<b>17</b> 5,426.19
Add Deposits / Interest <b>18</b>	25.00	
Subtract Withdrawals <b>19</b>	0.00	
<b>Balance End of Quarter</b>	<b>C</b> <b>20</b>	5,451.19

**NOTE:** Again, please be aware that there may be a difference between the bank balance and the beginning 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/quarterly statement for Certificates of Deposit (CD). So, the possibility exists that the figures in this section might not change on a monthly/quarterly 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***

- 17. Balance Beginning of Quarter** – This is the beginning balance of the CD at the beginning of the Quarter.

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 quarter.

- 18. Add Deposits/Interest** – This is the total of all deposits made to the CD and any interest posted to the account during the quarter.

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.

- 19. Subtract Withdrawals** – This is the total of all withdrawals made during the quarter or any fees charged to the CD during the quarter.

In QBs, the Reconciliation Report can be used to identify any 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.

- 20. Balance End of Quarter** – 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 quarter for which the Chapter Audit Report is being prepared.



# B4 Sample Other Entries

## Financial Assets

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

<b>Checking</b>	<b>\$ Amount</b>	<b>\$ Total</b>
Balance Beginning of Quarter		4,108.93
Add Deposits / Interest	386.00	
Subtract Expenditures	441.80	
<b>Stmt Balance End of Quarter</b>		4,053.13
Add Deposits in Transit	0.00	
Subtract Outstanding Checks	56.20	
<b>CheckBook/QBs Balance</b>	<b>A</b>	3,996.93
Outstanding NSF Checks	0.00	

## Savings

Balance Beginning of Quarter		5,246.00
Add Deposits / Interest	0.50	
Subtract Withdrawals	0.00	
<b>Balance End of Quarter</b>	<b>B</b>	5,246.50

## CD

Balance Beginning of Quarter		5,426.19
Add Deposits / Interest	25.00	
Subtract Withdrawals	0.00	
<b>Balance End of Quarter</b>	<b>C</b>	5,451.19

## Other / Bingo

Balance Beginning of Quarter		<b>21</b> 5,236.00
Add Deposits / Interest <b>22</b>	525.00	
Subtract Expenditures <b>23</b>	346.00	
<b>Balance End of Quarter</b>		<b>D 24</b> 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***

- 21. Balance Beginning of Quarter** – This is the beginning balance of any other Chapter accounts at the beginning of the quarter.

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 quarter.

- 22. Add Deposits/Interest** – This is the total of all deposits made to other Chapter accounts and any interest posted during the quarter.

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.

- 23. Subtract Expenditures** – This is the total of all expenditures made during the quarter or any fees charged to other Chapter accounts during the quarter.

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.

- 24. Balance End of Quarter** – 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 quarter for which the Chapter Audit Report is being prepared.

# B5 Total Assets

## Financial Assets

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

<b>Checking</b>	<b>\$ Amount</b>	<b>\$ Total</b>	
<b>Balance Beginning of Quarter</b>		4,108.93	
Add Deposits / Interest	386.00		
Subtract Expenditures	441.80		
<b>Stmt Balance End of Quarter</b>		4,053.13	
Add Deposits in Transit	0.00		
Subtract Outstanding Checks	56.20		
<b>CheckBook/QBs Balance</b>	<b>A</b>	3,996.93	★ A
Outstanding NSF Checks	0.00		
 <b>Savings</b>			
<b>Balance Beginning of Quarter</b>		5,246.00	
Add Deposits / Interest	0.50		
Subtract Withdrawals	0.00		
<b>Balance End of Quarter</b>	<b>B</b>	5,246.50	★ B
 <b>CD</b>			
<b>Balance Beginning of Quarter</b>		5,426.19	
Add Deposits / Interest	25.00		
Subtract Withdrawals	0.00		
<b>Balance End of Quarter</b>	<b>C</b>	5,451.19	★ C
 <b>Other / Bingo</b>			
<b>Balance Beginning of Quarter</b>		5,236.00	
Add Deposits / Interest	525.00		
Subtract Expenditures	346.00		
<b>Balance End of Quarter</b>	<b>D</b>	5,415.00	★ D
 <b>Total Assets</b>	<b>A+B+C+D</b>	20,109.62	★ 25

## Section B5 – Total Assets

---

### ***About This Section***

'Total Assets' refers to the Chapters total for the Checking, Savings, CD, and Other/Bingo accounts for the quarter.

---

### ***How to Complete***

- 25. Total Assets** – This is the ending balance of all Chapter accounts at the end of the quarter. **Add** totals from above - **A + B + C + D** together for the correct ending balance for the quarter.

This balance should match the balance showing in QBs in the 1000.00 Cash Account in QBs.

# C Sample Liability Entries

## Liabilities (outstanding bills to be paid)

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

2000.00	2000.00 Accounts Payable
2075.00	2075.00 Other Payables
2200.00	2200.00 Payroll and Benefit
2205.00	2205.00 Compensation
2210.00	2210.00 Payroll Tax Liabilities
2300.00	2300.00 Other Liabilities
2310.00	2310.00 Local Tax Liabilities
2500.00	2500.00 Due to Other FRU
2505.00	2505.00 Endowment
2510.00	2510.00 Application Fees to MI
2515.00	2515.00 ABCD/Per Capita to MI
2520.00	2520.00 Dues to be Paid at Lock Box

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 the total amount still owed to Moose International.

If there is an outstanding balance on the Statement of Account received from Moose International Finance Department, this amount needs to be populated here.

In QBs, this is the balance displayed in the Vendor Area under Expenses. Look for the vendor Moose International.

- 27. Moose Charities (Endowment Fund)** – This is the endowment fund collected that has not been forwarded to Moose Charities with 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 quarter 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. Treasurer (Compensation)** – This is the amount calculated as owed to the Treasurer 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.

'Sales Tax' would be an example entry for this line item.

# D Sample Donation Entries

## Donations (made during the quarter)

Endowment	31	100.00
Special project Form 114	32	50.00
Scholarship & Maintenance Fund	33	30.00
Mooseheart Activity Center	34	50.00
Moose Charities	35	0.00
Lodge	36	500.00
Community Service	37	150.00

### Moose Charities Donations will **INCLUDE** things like:

- Mooseheart or Moosehaven Operations
- Donations made in honor of deceased member

### For **LODGE** Donations **INCLUDE** things like:

- Check for Lodge water heater, freezer, etc.
- Check for Lodge repairs.

**NOTE:** Donations to the Lodge shall not exceed \$1,000 per quarter without dispensation.

### For **LODGE** Donations **DO NOT** include things like:

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

## Section D – Donation Entries

---

### **About This Section**

Quarterly donations include funds the Chapter pays to Moose Charities (**excluding the Scholarship & Maintenance fund and Special Project checks and checks for the Endowment Fund**), the Lodge and the surrounding community.

---

### **How to Complete**

31. **Endowment** – This is the amount of the check written to Moose Charities for the Endowment fund collected during your meetings and functions since the last audit.
32. **Special Project Form 114** – This is the total of all checks written to Moose Charities for the committee projects assigned quarterly from Form 114.
33. **Scholarship & Maintenance Fund** – This is the total of all checks written to Moose Charities for Scholarship and Maintenance Fund for the quarter.
34. **Mooseheart Activity Center** – This is the total of all checks written to Moose Charities for the Mooseheart Activity Center for the quarter.
35. **Moose Charities** – This is the total of all checks written to Moose Charities during the quarter **EXCLUDING** *the endowment fund, scholarship and maintenance, special project committee donations and the Mooseheart Activity Center donations*. See the graphic on page 23.

Use the QBs 53xx.00 series of accounts to track and report donations made by the Chapter. A separate account should exist for Scholarship & Maintenance, Special Project, Mooseheart Activity Center, Lodge, Community Service, etc.

36. **Lodge** – This is the total of all quarterly checks written to support the local Lodge or donations made to the Lodge for a special project. See the graphic on page 23.

**A separate QBs 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 quarter.**

37. **Community Service** – This is the total of all checks written to local charities or community service project(s).

Examples: *American Cancer Society, March of Dimes, Scouting, etc.*



# E Sample Membership Entries

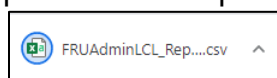
Monthly Membership Totals			
Fiscal Year: 2021			
As of Date	Active Members	Expired Members	Dropped Members
06/30/2021	463	51	45
05/31/2021	455	54	42
05/01/2021	465	47	43

Membership totals for the quarter can be retrieved from LCL Web /Fraternity tab – Monthly Membership Totals

Membership	Updates	Total
<u>Membership Totals from LCL Web</u>		
Starting membership May 1st		<b>38</b> 465
Starting membership this qtr	<b>39</b> 465	
Enrolled this qtr	<b>40</b> 3	
Active	<b>41</b> 463	
Expired		
Dropped		
Ending membership this qtr		

## Exporting Reports LCL Web:

1. **Open** LCL Web, **Click** on Reports > Export
2. In the members field, **select** the items that you want in your report (e.g., *First Name, Last name, etc.*)
3. **Click** Add to move them to the Report Fields Box.
4. In the Member Status box, **choose** which type of member you want in your report (e.g., *Applicant, Deceased, etc.*)
5. **Click** Export Data to send the report to Excel.
6. A report will appear on your task bar in the lower left corner as a csv file. **Click** on the report for it to open. An Excel file will open with the exported information. Sort the file as needed.



## Section E – Membership Entries

---

### **About This Section**

Each Chapter year the WOTM send a beginning membership number to each Chapter by email. This number is to be used when calculating a gain in membership and should be used at last quarter's ending number on the May audit.

Prior to completing this section on the Quarterly Audit Report, it is best to print an LCL Web screen capture of the 'Monthly Membership Totals' from the Fraternity tab on the last day of the quarter.

---

### **How to Complete**

38. **Starting Membership May 1st** – 'This will be the Active Members number under the 'As of Date' number from the 05/01/20xx Monthly Membership Totals.
39. **Starting Membership This Quarter** – This is the Active Members number under the 'As of Date' number for the first month of the quarter you are auditing on the Monthly Membership Totals screen.
40. **Enrolled this Quarter** – This will be the total number of applicants that were enrolled for the Quarter being audited.

#### ***To run a report on Applications in LCL Web:***

- Click on Report > Export Report and choose appropriate fields from Member Fields section,
- Click on 'Applications from the Member Status section and,
- Click on Export Data

#### ***Verify report by going to the Applications section in LCL Web:***

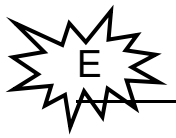
- Click on Application > Search
- Leave Member ID and Name fields blank,
- Change Status to enrolled
- Click the Accepted Date link column header to sort the data (*you may need to click the link again to sort from newest to oldest*).

You may also physically count the applications that have been enrolled during the quarter.

41. **Active** – This is the total membership number for the quarter. Follow #40 above to run report on 'Active' members.

#### ***Verify report by going to the Members section in LCL Web:***

- Click on Members > Member Search
- Leave Member ID and Name fields blank,
- Change Status to Active
- Record Count will be in top left corner (*this is your total active members*)



## Sample Membership Entries, Cont'd

Membership	Updates	Total
<u>Membership Totals from LCL Web</u>		
Starting membership May 1st		465
Starting membership this qtr	465	
Enrolled this qtr	3	
Active	463	
Expired	42 51	
Dropped	43 45	
Ending membership this qtr		44 463

**NOTE:** See exporting Reports LCL Web on page 25.

## Section E – Membership Entries, Cont'd

---

### ***How to Complete***

**42. Expired** – This is the total number of members that are expired.

***To run a report on Expired Members in LCL Web:***

- Click on Report > Export Report and choose appropriate fields from Member Fields section,
- Click on 'Expired' from the Member Status section and,
- Click on Export Data

**43. Dropped** – This is the total number of members dropped.

***To run a report on Dropped Members in LCL Web:***

- Click on Report > Export Report and choose appropriate fields from Member Fields section,
- Click on 'Dropped' from the Member Status section and,
- Click on Export Data

**44. Ending Membership Totals for Quarter** – Current Membership.



# Sample Communications Entries

## Communications

## Yes / No / #

chapter####@mooseunits.org < 100 Mb?

45 Yes

Chapter activities / meetings posted?

46 Yes

# of Board of Officers' meetings held (min of 3)

47 3

# of Chapter meetings held (min of 3)

48 3

### View your Chapter's Email Capacity:

1. Type the following address in your Internet browser: [www.mail.mooseunits.org](http://www.mail.mooseunits.org)
2. Log into your Chapter's mooseunits.org email account.
3. Click on the '**My Today**' page link. You will be able to see the Chapter's total usage under Disk Space Limits on the right side of the screen. It shows that you have 100 MB of space limit. Then shows the amount currently used.

## Section F – Communications Entries

---

### ***About This Section***

The Communications section of the quarterly 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***

- 45. Chapter####mooseunits.org < 100 MB?** – This line item is included to see if the Chapter's official email account is nearing maximum capacity (100 MB). If the Chapter's email account is maxed out, no additional messages will be received – until 'old', 'read', or 'deleted' mail is deleted.

Follow the steps on page 29 to check the Chapter's current email capacity.

- 46. 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.

- 47. # Board of Officers' Meetings Held** – This line is included simply to verify that at least three (3) Board of officers' meeting were held during this audit quarter.

Enter the number of Officers' Meetings held this quarter after viewing the approved/signed meeting minutes.

***(Please do not enter Dates of the meetings or Yes/No).***

- 48. # Chapter Meetings Held** – This line item is included simply to verify that the required number of Chapter meetings were held during the audit quarter.

Enter the number of Chapter Meetings held this quarter after viewing the approved/signed meeting minutes.

***(Please do not enter Dates of the meetings or Yes/No).***



# Sample Reports Entries

---

## Reports

## Yes/No

Were Forms 166 submitted?

49

Yes

---

Were Forms 114 submitted?

50

Yes

---

Were Monthly Forms read on Chapter Floor?

51

Yes

---

Were IRS Form 990/990EZ/990N filed?

---

Were IRS Forms 940/941/944 filed?

---

---

Download Form 114 and/or Form 166 via:

1. [www.mooseintl.org](http://www.mooseintl.org)
2. Members Area
3. All Forms and Documents
4. Women of the Moose – *Scroll down the screen to the current year's 114 and 166 Form pdf links.*

### **114 Forms – Committee's Signed/Dated ACTIVITY NIGHT Report**

*Includes check #s, amounts, and community service information*

### **166 Forms – Committee's Signed/Dated Fundraising Report**

*Snapshot of Fundraising: Allocation of proceeds and net profit (Income – expenses)*

## Section G – Reports Entries

---

### ***About This Section***

This Reports section of the quarterly 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 #'s 49, 50 and 51: Enter a ‘Yes or No’.

---

### ***How to Complete***

- 49. Date Form 166 Submitted** – Form 166 tracks status of fundraising income, expenses, and/or net profit: allocation of proceeds.

Form 166 should be entered into LCL Web via the Forms submenu.

Enter ‘Yes’ if Form 166 was entered into LCL Web for the quarter.

- 50. Date Form 114 Submitted** – Every month, Chapters are required to complete a WOTM Form 114 and potentially 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, Special Project, Endowment Fund, and the surrounding community, etc.

Form 114 is mailed to the WOTM Headquarters with all applicable checks.

Enter ‘Yes’ if Form 114 was mailed for all months of the quarter.

- 51. Date Monthly Forms read on Chapter Floor** – Enter ‘Yes’ if the Forms 114 and 166 were read on the Chapter floor.





# Sample Reports Entries, Cont'd

## Reports

## Yes/No

Were Forms 108 submitted?

Yes

Were Forms 114 submitted?

Yes

Were Monthly Forms read on Chapter Floor?

Yes

Were IRS Form 990/990EZ/990N filed?

52

Yes

Were IRS Forms 940/941/944 filed?

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

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

### Access Path:

1. [www.mooseintl.org](http://www.mooseintl.org)
2. Members Area
3. Moose Training
4. Moose Training Demo and Tools page
5. 990 Tax Forms and Help information
6. IRS Form 990 Due by September 15<sup>th</sup>!

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

990 N: Electronic notice (e-postcard) for tax-exempt organizations not required to file Form 990 or Form 990 EZ.

Purpose: Annual information return

Who Files: Fraternal units with gross receipts of \$50,000 or less

When Filed: No later than September 15

Instructions: This form must be completed and submitted electronically. There is no paper form. All filers must register at the IRS.gov prior to filing their first Form 990 N. This is a one-time registration; you won't be asked to register again.

Download: [IRS 990N e-Postcard](#)  
[990 N User Guide](#)  
[IRS 990-N Quick Start Guide](#)

Additional Schedules: Where applicable for Moose Units filing Form 990 or Form 990EZ. Every unit filing a Form 990 or a Form 990EZ must file Schedule O and Schedule R at a minimum, all others are lodge specific.

File your 990, 990Ez, or 990N **AFTER** May 1<sup>st</sup> and any time **BEFORE** September 15<sup>th</sup>!



## Section G – Reports Entries, Cont’d

---

### ***How to Complete***

- 52. IRS 990, 990EZ, 990N filed** – U.S. Chapter Only – enter ‘Yes’ if the Chapter filed its Annual Income Tax Return. The IRS Form 990 should be completed between May 1<sup>st</sup> and September 15<sup>th</sup> – unless one of the following conditions apply.
- Chapter filed for an extension and Not 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 on page 33.
  - For additional information from the IRS, go to the [www.irs.gov](http://www.irs.gov) website.



# Sample Reports Entries, Cont'd

## Reports

## Yes/No

Were Forms 106 submitted?

Yes

Were Forms 114 submitted?

Yes

Were Monthly Forms read on Chapter Floor?

Yes

Were IRS Form 990/990EZ/990N filed?

Yes

Were IRS Forms 940/941/944 filed?

53

N/A

**940 Form:** Payment/Deposit toward **Federal Unemployment Tax**. Must pay / file if the Chapter pays a salary to anyone.



Form **940 for 2020: Employer's Annual Federal Unemployment (FUTA) Tax Return** 850113  
 Department of the Treasury – Internal Revenue Service OMB No. 1545-0028

Employer identification number (EIN)	<input type="text"/>
Name (not your trade name)	<input type="text"/>
Trade name (if any)	<input type="text"/>
Address	<input type="text"/>
Number	<input type="text"/>
Suite or room number	<input type="text"/>
City	<input type="text"/>
ZIP code	<input type="text"/>
Foreign country name	<input type="text"/>
Foreign postal code	<input type="text"/>

**Payment Towards Federal Unemployment Tax**

**Type of Return**  
(Check all that apply.)

a. Amended

b. Successor employer

c. No payments to employees in 2020

d. Final: Business closed or stopped paying wages

Go to [www.irs.gov/Form940](http://www.irs.gov/Form940) for instructions and the latest information.

**941 Form:** Quarterly report of federal income tax withheld from employee paycheck(s); AND report of employee – and Chapter – Social Security taxes and Medicare taxes.

Form **941 for 2021: Employer's QUARTERLY Federal Tax Return** 951121  
 (Rev. June 2021) Department of the Treasury – Internal Revenue Service OMB No. 1545-0029

Employer identification number (EIN)	<input type="text"/>
Name (not your trade name)	<input type="text"/>
Trade name (if any)	<input type="text"/>
Address	<input type="text"/>
Number	<input type="text"/>
Suite or room number	<input type="text"/>
City	<input type="text"/>
ZIP code	<input type="text"/>
Foreign country name	<input type="text"/>
Foreign postal code	<input type="text"/>

**Withheld Federal Tax, Social Security & Medicare Tax**

**Report for this Quarter of 2021**  
(Check one.)

1: January, February, March

2: April, May, June

3: July, August, September

4: October, November, December

Go to [www.irs.gov/Form941](http://www.irs.gov/Form941) for instructions and the latest information.

## Section G – Reports Entries, Cont’d

---

### ***How to Complete***

**53. IRS 940 / 941 / 944 filed** – U.S. Chapters Only – if the Chapter pays compensation to the Treasurer, 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; OR if notified by the IRS in writing, file an annual 944 Form instead of the quarterly 941.
- Enter ‘Yes’ if the Chapter submitted payment as per the Chapter’s 940, 941 or 944 copy. Enter ‘NA’ if the Chapter does not pay compensation.



# Sample Audit Committee & Officer Signatures

---

## Financial Review Cmte & Officer Signatures:

- 54** Sandy Smith  
\_\_\_\_\_  
(Financial Review Chairman)
- 55** *Jane Jones*  
\_\_\_\_\_  
(Financial Review Committee)
- 56** *Sylvia Martin*  
\_\_\_\_\_  
(Financial Review Committee)
- 57** Regina Roger  
\_\_\_\_\_  
(Senior Regent)
- 58** *Susie Qye*  
\_\_\_\_\_  
(Treasurer)

**Three (3) or more signatures required**

Email this report to:

**wotmmail@mooseintl.org**

or Fax to: (630) 966-2211

on or before the **15th day of**

**August, November, February and May**

**59** 8/12/20xx

\_\_\_\_\_  
Date Prepared

**60** 8/13/20xx

\_\_\_\_\_  
Date Submitted  
to WOTM

## Section H – Audit Committee & Officer Signature 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 Financial Review Chairman, Financial Review Committee members, Senior Regent, and Treasurer should sign the report for retention in the Chapter files.

If the report is manually prepared it should be signed by the Financial Review Chairman, Financial Review Committee members, Senior Regent and Treasurer prior to faxing or mailing.

**NOTE:** If a Financial Review Committee Member cannot be present for the audit, the Senior Regent can appoint someone else in her place. **At least three (3) signatures are required for the audit** however they must physically perform the audit.

---

### ***How to Complete***

54. **Financial Review Chairman** – Print or type the name of the Financial Review Chairman.
55. **Financial Review Committee** – Print or type the name(s) of the Financial Review Committee Members who assisted with the completion of this report.

**NOTE:** If a Financial Review 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: Sue Jones attended.**

56. **Financial Review Committee** – See # 55 description above.
57. **Senior Regent** – Print or type the name of the Senior Regent.
58. **Treasurer** – Print or type the name of the Treasurer.
59. **Date Prepared** – Print or type the date the Audit Report was completed.
60. **Date Submitted to WOTM** – Print or type the date the completed Audit Report was emailed ([wotmail@mooseintl.org](mailto:wotmail@mooseintl.org)) or mailed / faxed to WOTM Headquarters.

# Submitting the Quarterly Audit Report

Completed  
**Chapter Audit Report**  
 e-mailed or faxed to  
**WOTM Headquarters**  
 By the 15<sup>th</sup> of Aug, Nov, Feb, and May!



## Chapter Audit Report

<b>Chapter Name</b> _____	<b>Chapter No.</b> _____
Federal ID #: _____	Audit Month/Year _____

<b>Financial Assets</b> <small>Bank Statement Reconciliation. See last quarter's bank statement(s).</small> <b>Checking</b> <b>\$ Amount</b> <b>\$ Total</b> <b>Balance Beginning of Quarter</b> _____ Add Deposits / Interest _____ Subtract Expenditures _____ <b>Stmnt Balance End of Quarter</b> _____ Add Deposits in Transit _____ Subtract Outstanding Checks _____ <b>CheckBook/QBs Balance</b> <b>A</b> _____ Outstanding NSF Checks _____  <b>Savings</b> <b>Balance Beginning of Quarter</b> _____ Add Deposits / Interest _____ Subtract Withdrawals _____ <b>Balance End of Quarter</b> <b>B</b> _____  <b>CD</b> <b>Balance Beginning of Quarter</b> _____ Add Deposits / Interest _____ Subtract Withdrawals _____ <b>Balance End of Quarter</b> <b>C</b> _____  <b>Other / Bingo</b> <b>Balance Beginning of Quarter</b> _____ Add Deposits / Interest _____ Subtract Expenditures _____ <b>Balance End of Quarter</b> <b>D</b> _____ <b>Total Assets</b> <b>A+B+C+D</b> _____	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%;"><b>Membership</b></td> <td style="width: 20%;"><b>Updates</b></td> <td style="width: 20%;"><b>Total</b></td> </tr> <tr> <td colspan="3"><b>Membership Totals from LCL Web</b></td> </tr> <tr> <td>Starting membership May 1st</td> <td></td> <td>_____</td> </tr> <tr> <td>Starting membership this qtr</td> <td></td> <td>_____</td> </tr> <tr> <td>    Enrolled this qtr</td> <td></td> <td>_____</td> </tr> <tr> <td>    Active</td> <td></td> <td>_____</td> </tr> <tr> <td>    Expired</td> <td></td> <td>_____</td> </tr> <tr> <td>    Dropped</td> <td></td> <td>_____</td> </tr> <tr> <td>Ending membership this qtr</td> <td></td> <td>_____</td> </tr> </table> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%;"><b>Communications</b></td> <td style="width: 40%;"><b>Yes / No / #</b></td> </tr> <tr> <td>chapter####@mooseunits.org &lt; 100 Mb?</td> <td>_____</td> </tr> <tr> <td>Chapter activities / meetings posted?</td> <td>_____</td> </tr> <tr> <td># of Board of Officers' meetings held (min of 3)</td> <td>_____</td> </tr> <tr> <td># of Chapter meetings held (min of 3)</td> <td>_____</td> </tr> </table> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%;"><b>Reports</b></td> <td style="width: 40%;"><b>Yes/No</b></td> </tr> <tr> <td>Were Forms 166 submitted?</td> <td>_____</td> </tr> <tr> <td>Were Forms 114 submitted?</td> <td>_____</td> </tr> <tr> <td>Were Monthly Forms read on Chapter Floor?</td> <td>_____</td> </tr> <tr> <td>Were IRS Form 990/990EZ/990N filed?</td> <td>_____</td> </tr> <tr> <td>Were IRS Forms 940/941/944 filed?</td> <td>_____</td> </tr> </table>	<b>Membership</b>	<b>Updates</b>	<b>Total</b>	<b>Membership Totals from LCL Web</b>			Starting membership May 1st		_____	Starting membership this qtr		_____	Enrolled this qtr		_____	Active		_____	Expired		_____	Dropped		_____	Ending membership this qtr		_____	<b>Communications</b>	<b>Yes / No / #</b>	chapter####@mooseunits.org < 100 Mb?	_____	Chapter activities / meetings posted?	_____	# of Board of Officers' meetings held (min of 3)	_____	# of Chapter meetings held (min of 3)	_____	<b>Reports</b>	<b>Yes/No</b>	Were Forms 166 submitted?	_____	Were Forms 114 submitted?	_____	Were Monthly Forms read on Chapter Floor?	_____	Were IRS Form 990/990EZ/990N filed?	_____	Were IRS Forms 940/941/944 filed?	_____
<b>Membership</b>	<b>Updates</b>	<b>Total</b>																																																
<b>Membership Totals from LCL Web</b>																																																		
Starting membership May 1st		_____																																																
Starting membership this qtr		_____																																																
Enrolled this qtr		_____																																																
Active		_____																																																
Expired		_____																																																
Dropped		_____																																																
Ending membership this qtr		_____																																																
<b>Communications</b>	<b>Yes / No / #</b>																																																	
chapter####@mooseunits.org < 100 Mb?	_____																																																	
Chapter activities / meetings posted?	_____																																																	
# of Board of Officers' meetings held (min of 3)	_____																																																	
# of Chapter meetings held (min of 3)	_____																																																	
<b>Reports</b>	<b>Yes/No</b>																																																	
Were Forms 166 submitted?	_____																																																	
Were Forms 114 submitted?	_____																																																	
Were Monthly Forms read on Chapter Floor?	_____																																																	
Were IRS Form 990/990EZ/990N filed?	_____																																																	
Were IRS Forms 940/941/944 filed?	_____																																																	

<b>Liabilities (outstanding bills to be paid)</b> Moose Int'l (see Statement of Accounts) _____ Moose Charities (Endowment Fund) _____ Treasurer (Compensation) _____ Payroll Tax _____ Other (e.g., recurring bills, etc) _____	<b>Financial Review Cmte &amp; Officer Signatures:</b>  _____ (Financial Review Chairman) _____ (Financial Review Committee) _____ (Financial Review Committee) _____ (Senior Regent) _____ (Treasurer)
---	---

<b>Donations (made during the quarter)</b> Endowment _____ Special project Form 114 _____ Scholarship & Maintenance Fund _____ Mooseheart Activity Center _____ Moose Charities _____ Lodge _____ Community Service _____	<p style="text-align: center;"><i>Three (3) or more signatures required</i></p> Email this report to: _____ Date Prepared _____ <b>wotmmail@mooseintl.org</b> or Fax to: (630) 966-2211 _____ Date Submitted to WOTM _____ on or before the 15 <sup>th</sup> day of <b>August, November, February and May</b>
--	---

Rev. 7-23-21

# Submitting the Quarterly Audit Report

---

## **About This Process**

The completed **Chapter Audit Report** discussed in this handbook is due back to **WOTM Headquarters by the 15<sup>th</sup> of August, November, February, May.**

See the example report graphic on page 39.

---

## **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: *Any Chapter #1234, Illinois, Audit, August 20xx.*

- Attach the Audit Report
- Send to: [wotmmail@mooseintl.org](mailto: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 to (630) 966-2211

For additional assistance on how to **submit a Quarterly Audit Report**, please contact the Women of the Moose at (630) 966-2244.



# Appendix A

---

<b>Description</b>	<b>Page</b>
Audit Committee Checklist & Procedures	42-43
Blank Chapter Audit Report	44
Quarterly Audit FAQs	45-47
Example Monthly Statement of Accounts (Finance)	48
Enter Officers – Online LCL Web Procedure	49
QuickBooks ‘Reconcile’ Screens	50
View / Print a ‘Check Detail’ Report	51
View / Print a ‘Deposit Detail’ Report	51
Chart of Accounts	52-53

# Audit Committee Checklist

---

## Audit Committee Checklist

Chapter Name and Number \_\_\_\_\_ Date \_\_\_\_\_

### *Items Needed to Complete Audit:*

<b>LCL Web Reports:</b>	✓
Enrolled	
Active	
Expired	
Dropped	
Chapter Totals for the Quarter from the 'Monthly Totals' page	
<b>QuickBooks Reports:</b>	
Bank Statement(s) Detail Reconciliation	
Balance Sheet Detail Report	
Profit & Loss Detail Report	
Check Detail Report	
Deposit Detail Report	
Chart of Account Listing	
<b>Miscellaneous Items:</b>	
Applications received/approved	
Monthly 114 Form	
Monthly 166 Form	
Bank Statement(s) Reconciled	
Receipt Book(s)	
CheckBook	
Minutes Book	
Form 990, 990EZ or 990N Receipt	
Computer	
Monthly Audits for Quarter	
<b>Payroll Reports, if applicable:</b>	
Quarterly Payroll Forms 940 & 941, if applicable	
End of Year W2 & W3 Forms, if applicable	

**DO NOT SEND THIS FORM TO WOTM HEADQUARTERS  
ATTACH TO CHAPTER AUDIT COPY**

# Audit Procedures

## Audit Procedures

<b>Auditing Membership Records</b>		✓
1	Verify Beginning and Ending membership numbers with Chapter Totals for Quarter; Active Roster and LCL Web.	
2	Verify new applicants with Applicant Report; Applications, 'Monthly Totals' page.	
3	Verify number active members on rolls with Active Membership List, Totals from 'Monthly Totals' page.	
4	Verify expired members from Expired Report; 'Monthly Totals' page.	
5	Verify dropped members from Dropped Report; 'Monthly Totals' page.	

<b>Auditing Financial Information</b>		
1	Verify bank statement(s) reconciliation with checkbook, savings, CD(s), etc.	
2	Verify bank statement(s) reconciliation with QuickBooks Reconciliation Detail reports for all bank accounts, e.g. Checking, Savings, CD(s) etc.	
3	Verify deposits made with checkbook, savings, CD(s) etc. and were entered into QuickBooks.	
4	Verify receipts received with deposits made.	
5	Verify outstanding deposits with checkbook and QuickBooks.	
6	Verify ACH deposits from Moose International entered into checkbook and QuickBooks.	
7	Verify checks written with checkbook and were entered into QuickBooks.	
8	Verify checks written with invoices received.	
9	Verify outstanding checks with checkbook and QuickBooks.	
10	Review all blank checks and/or checkbook stubs.	
11	Verify checkbook ending balance with QuickBooks ending balance for all bank accounts.	
12	Review cancelled checks and/or checkbooks stubs that no checks made payable to cash.	
13	Verify donation amounts with checkbook and with QuickBooks Donation account.	
14	Verify NSF checks and/or repayment were recorded properly.	
15	Verify Chart of Account Listing for negative account balances - should be none.	

<b>Auditing Miscellaneous</b>		
1	Verify Minutes of all meetings recorded properly	
2	Verify minutes are accurate, complete, and were approved	
3	Verify Signatures - Secretary and Senior Regent	
4	Verify officers and/or changes entered on LCL Web	
5	Verify email system is less than 100 mb	
6	Verify email system is being used properly - accessed regularly, correspondence read at meetings, junk email cleaned out, etc.	
7	Verify Forms 114 & 166 mailed or transmitted	
8	Verify 990 Form filed between May 1st and September 15th	
9	Verify Payroll reports 940 and 941 Forms filed quarterly, if applicable	
10	Verify W2's W3's, filed at year end, if applicable	

# Blank Chapter Audit Report

## Chapter Audit Report

Chapter Name \_\_\_\_\_  
Federal ID #: \_\_\_\_\_

Chapter No. \_\_\_\_\_  
Audit Month/Year \_\_\_\_\_

<p><b>Financial Assets</b> Bank Statement Reconciliation. See last quarter's bank statement(s).</p> <p><b>Checking</b>                      <b>\$ Amount</b>    <b>\$ Total</b></p> <p>Balance Beginning of Quarter _____</p> <p style="padding-left: 20px;">Add Deposits / Interest _____</p> <p style="padding-left: 20px;">Subtract Expenditures _____</p> <p><b>Stmnt Balance End of Quarter</b> _____</p> <p style="padding-left: 20px;">Add Deposits in Transit _____</p> <p style="padding-left: 20px;">Subtract Outstanding Checks _____</p> <p><b>CheckBook/QBs Balance</b>                      <b>A</b> _____</p> <p style="padding-left: 20px;">Outstanding NSF Checks _____</p> <p><b>Savings</b></p> <p>Balance Beginning of Quarter _____</p> <p style="padding-left: 20px;">Add Deposits / Interest _____</p> <p style="padding-left: 20px;">Subtract Withdrawals _____</p> <p><b>Balance End of Quarter</b>                      <b>B</b> _____</p> <p><b>CD</b></p> <p>Balance Beginning of Quarter _____</p> <p style="padding-left: 20px;">Add Deposits / Interest _____</p> <p style="padding-left: 20px;">Subtract Withdrawals _____</p> <p><b>Balance End of Quarter</b>                      <b>C</b> _____</p> <p><b>Other / Bingo</b></p> <p>Balance Beginning of Quarter _____</p> <p style="padding-left: 20px;">Add Deposits / Interest _____</p> <p style="padding-left: 20px;">Subtract Expenditures _____</p> <p><b>Balance End of Quarter</b>                      <b>D</b> _____</p> <p><b>Total Assets</b>                                      <b>A+B+C+D</b> _____</p>	<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 60%;"></th> <th style="width: 20%;">Updates</th> <th style="width: 20%;">Total</th> </tr> </thead> <tbody> <tr> <td colspan="3"><b>Membership</b></td> </tr> <tr> <td colspan="3"><u>Membership Totals from LCL Web</u></td> </tr> <tr> <td>Starting membership May 1st</td> <td></td> <td>_____</td> </tr> <tr> <td>Starting membership this qtr</td> <td></td> <td>_____</td> </tr> <tr> <td style="padding-left: 40px;">Enrolled this qtr</td> <td></td> <td>_____</td> </tr> <tr> <td style="padding-left: 40px;">Active</td> <td></td> <td>_____</td> </tr> <tr> <td style="padding-left: 40px;">Expired</td> <td></td> <td>_____</td> </tr> <tr> <td style="padding-left: 40px;">Dropped</td> <td></td> <td>_____</td> </tr> <tr> <td>Ending membership this qtr</td> <td></td> <td>_____</td> </tr> </tbody> </table> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 80%;"></th> <th style="width: 20%;">Yes / No / #</th> </tr> </thead> <tbody> <tr> <td colspan="2"><b>Communications</b></td> </tr> <tr> <td>chapter#####@mooseunits.org &lt; 100 Mb?</td> <td>_____</td> </tr> <tr> <td>Chapter activities / meetings posted?</td> <td>_____</td> </tr> <tr> <td># of Board of Officers' meetings held (min of 3)</td> <td>_____</td> </tr> <tr> <td># of Chapter meetings held (min of 3)</td> <td>_____</td> </tr> </tbody> </table> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 80%;"></th> <th style="width: 20%;">Yes/No</th> </tr> </thead> <tbody> <tr> <td colspan="2"><b>Reports</b></td> </tr> <tr> <td>Were Forms 166 submitted?</td> <td>_____</td> </tr> <tr> <td>Were Forms 114 submitted?</td> <td>_____</td> </tr> <tr> <td>Were Monthly Forms read on Chapter Floor?</td> <td>_____</td> </tr> <tr> <td>Were IRS Form 990/990EZ/990N filed?</td> <td>_____</td> </tr> <tr> <td>Were IRS Forms 940/941/944 filed?</td> <td>_____</td> </tr> </tbody> </table> <p><b>Financial Review Cmte &amp; Officer Signatures:</b></p> <p style="text-align: right;">_____ (Financial Review Chairman)</p> <p style="text-align: right;">_____ (Financial Review Committee)</p> <p style="text-align: right;">_____ (Financial Review Committee)</p> <p style="text-align: right;">_____ (Senior Regent)</p> <p style="text-align: right;">_____ (Treasurer)</p> <p style="text-align: center;"><i>Three (3) or more signatures required</i></p> <p>Email this report to: _____ Date Prepared _____ <b>wotmmail@mooseintl.org</b></p> <p>or Fax to: (630) 966-2211 _____ Date Submitted _____ to WOTM</p> <p><b>on or before the 15th day of August, November, February and May</b></p>		Updates	Total	<b>Membership</b>			<u>Membership Totals from LCL Web</u>			Starting membership May 1st		_____	Starting membership this qtr		_____	Enrolled this qtr		_____	Active		_____	Expired		_____	Dropped		_____	Ending membership this qtr		_____		Yes / No / #	<b>Communications</b>		chapter#####@mooseunits.org < 100 Mb?	_____	Chapter activities / meetings posted?	_____	# of Board of Officers' meetings held (min of 3)	_____	# of Chapter meetings held (min of 3)	_____		Yes/No	<b>Reports</b>		Were Forms 166 submitted?	_____	Were Forms 114 submitted?	_____	Were Monthly Forms read on Chapter Floor?	_____	Were IRS Form 990/990EZ/990N filed?	_____	Were IRS Forms 940/941/944 filed?	_____
	Updates	Total																																																							
<b>Membership</b>																																																									
<u>Membership Totals from LCL Web</u>																																																									
Starting membership May 1st		_____																																																							
Starting membership this qtr		_____																																																							
Enrolled this qtr		_____																																																							
Active		_____																																																							
Expired		_____																																																							
Dropped		_____																																																							
Ending membership this qtr		_____																																																							
	Yes / No / #																																																								
<b>Communications</b>																																																									
chapter#####@mooseunits.org < 100 Mb?	_____																																																								
Chapter activities / meetings posted?	_____																																																								
# of Board of Officers' meetings held (min of 3)	_____																																																								
# of Chapter meetings held (min of 3)	_____																																																								
	Yes/No																																																								
<b>Reports</b>																																																									
Were Forms 166 submitted?	_____																																																								
Were Forms 114 submitted?	_____																																																								
Were Monthly Forms read on Chapter Floor?	_____																																																								
Were IRS Form 990/990EZ/990N filed?	_____																																																								
Were IRS Forms 940/941/944 filed?	_____																																																								
<p><b>Liabilities (outstanding bills to be paid)</b></p> <p>Moose Int'l (see Statement of Accounts) _____</p> <p>Moose Charities (Endowment Fund) _____</p> <p>Treasurer (Compensation) _____</p> <p>Payroll Tax _____</p> <p>Other (e.g., recurring bills, etc) _____</p>																																																									
<p><b>Donations (made during the quarter)</b></p> <p style="padding-left: 20px;">Endowment _____</p> <p style="padding-left: 20px;">Special project Form 114 _____</p> <p style="padding-left: 20px;">Scholarship &amp; Maintenance Fund _____</p> <p style="padding-left: 20px;">Mooseheart Activity Center _____</p> <p style="padding-left: 20px;">Moose Charities _____</p> <p style="padding-left: 20px;">Lodge _____</p> <p style="padding-left: 20px;">Community Service _____</p>																																																									

Rev. 7-23-21

# Quarterly Audit FAQs

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

Previous Quarter Audit Folder:	Current Quarter:
Previous Quarter's bank statement(s)	Member Applications
Previous Quarter's bills and Statement of Accounts	Outstanding bills, including Statement of Account
Previous Quarter's QuickBooks reports →	QuickBooks Reports: Reconciliation Report, Check Detail, Sales by Item Detail, Check Register, Profit & Loss Standard for "last quarter," 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)
	Treasurer's Official Business Receipt Book
Previous Quarter's LCL Web Reports	Active Member Roster, Applicant Report, Deposit History Reports (see graphics below to see how to access LCL Web Reports).



## Quarterly Audit FAQs, cont.

### **First:**

*In the Member Fields box choose the appropriate field for the Report.*

### **Second:**

*Click Add button to send to Report Fields box*

Report Export

Member Fields:

Select All

- Title
- Suffix
- Full Name
- Address Line 1
- Address Line 2
- City
- State/Province
- Zip Code
- Country Code
- Home Phone

Fraternal Unit Fields:

Select All

- Fraternal Unit Number
- Fraternal Unit Name
- Mailing Address Line 1
- Mailing Address Line 2
- Mailing City
- Mailing State/Province
- Mailing Zip Code
- Mailing Country Code

Report Fields:

Select All

- Member Status
- Last Name
- First Name
- Middle Name
- Member ID
- Dues Expiration Date

### **Member Status:**

### **Third:**

*In the Member Status box select which report to run*

Active

Application

Deceased

Dropped

Expired

Terminated

### **Export Options**

Field delimiter

Header row at beginning of file

### **Fourth:**

*Click Export Data to run the Report*

**NOTE:** You must have Excel on your Computer to run reports from LCL Web.

- 4. Who can I (Chapter Treasurer) contact if I have trouble making my LCL Web 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](mailto:helpdesk@mooseintl.org). You may also contact your local 2-HOTT Trainer.
- 5. Why Do I (Chapter Treasurer) need to have an Internet connection and LCL Web and QuickBooks online programs available at the time of the quarterly audit?** As the Chapter Treasurer, you may be asked to access current data in either your Chapter's LCL Web or QuickBooks records. You may also be asked to pull up your [chapter###@mooseunits.org](mailto:chapter###@mooseunits.org) email account to verify communications about your Chapter's membership or financial records.

## Quarterly Audit FAQs, cont.

---

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

[www.mooseintl.org](http://www.mooseintl.org)

- **Click** on *Already a Moose? Click Here* button
- **Click** on Forms and Documents
- **Click** Women of the Moose
- **Click** the Chapter Audit Report link (as shown below)

Chapter Audit Report Form

[Link to PDF](#)

Chapter Audit Report Handbook

[Link to PDF](#)

**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 (Chapter Treasurer) submit the Quarterly 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 an email was received.

**NOTE:** The automatic email can be sporadic; you may or may not receive it every quarter.

**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 of Account**

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

Page number: 1  
 Account number: C1234  
 Stmt beg date: 6/1/21  
 Stmt end date: 6/30/21  
 Due date: 7/25/21  
 Current balance: \$105.46  
 Amount Enclosed: \_\_\_\_\_

SAMPLE

TO: Chapter Treasurer  
 Anytown Moose Chapter 1234  
 PO BOX 0000  
 Anytown, IL 12345-6789

---

*Please detach this portion and return with payment*

Doc Date	Doc #	Doc Type	Amount
	Balance Forward		\$25.46
6/1/2021	FIN-1387668	Risk Pool	\$7.46
6/2/2021	ACH	Payment	-\$25.46
6/30/21	FIN-1391692	Member Service Fee	\$10.00
6/30/2021	FIN-1394294	QuickBooks Monthly Fee	\$8.00
6/30/2021	FIN-1401085	Chapter Membership Dues	\$80.00

**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 Inf'l

Legion Apps & Dues	Moose Legion	(630) 966-2260
RiskPool & Bond Premium	Claims & Loss Prevention	(630) 859-6615
Chapter Apps & Dues	Membership	(630) 966-2259
Enrollment Fees Only	Membership	(630) 966-2259
All Other	Finance Department	(630) 966-2202

Current Transactions: \$80.00

---

New Balance: \$105.45

(OPEN) Balance	Current	31-60 Days	61-90 Days	Over 90 Days
\$0.00	\$113.46	\$0.00	\$0.00	\$0.00



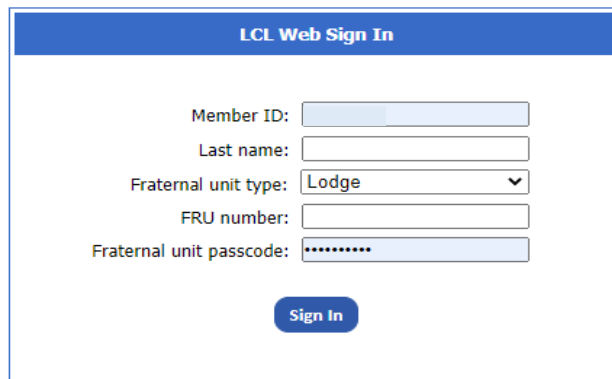
# Enter Officers – LCL Web Procedure

---

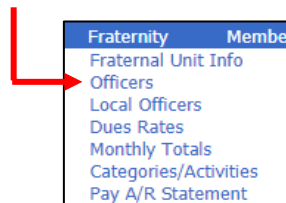
1. [www.mooseintl.org](http://www.mooseintl.org)
2. **Click** the LCL Web link at top of window



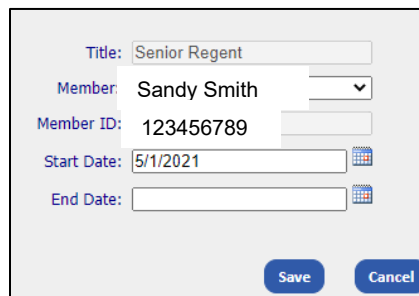
3. **Enter** your Member ID no., Enter your Last name; Choose the appropriate Fraternal unit type: (*Lodge, Chapter, Moose Legion*) enter your FRU (*Fraternal Unit*) number (*e.g., Lodge number, Chapter number, Moose Legion number*) Enter the unique passcode given by Moose International. Click Sign in.

A screenshot of a web form titled 'LCL Web Sign In'. It contains five input fields: 'Member ID:' (text), 'Last name:' (text), 'Fraternal unit type:' (dropdown menu with 'Lodge' selected), 'FRU number:' (text), and 'Fraternal unit passcode:' (password field with dots). A blue 'Sign In' button is centered below the fields.

4. Under the Fraternity Tab, **click** Officers from the list.



5. Click **Edit** to enter current year's officers. **Enter** the name of the member that was installed. The Start Date is the installation date for the member. Leave end date blank unless member resigns or was removed from office.

A screenshot of a form for entering officer information. It includes fields for 'Title' (Senior Regent), 'Member' (Sandy Smith), 'Member ID' (123456789), 'Start Date' (5/1/2021), and 'End Date'. There are 'Save' and 'Cancel' buttons at the bottom right.

6. Click Save.

# QuickBooks 'Reconcile' Screens

From the Side Menu, click Accounting > Reconcile

Screen #1: 1005.00 Checking account shown below:

Which account do you want to reconcile?

Account  
1005.00 Cash:General Checking

Add the following information  
[Last statement ending date 05/31/2021](#)

Beginning balance    Ending balance \*    Ending date \*  
4,053.13                      3,996.93                      06/30/2021

Enter the service charge or interest earned, if necessary

Date	Service charge	Expense account
	0.00	Account

Date	Interest earned	Income account
	0.00	Account

**Start reconciling**

Don't forget to reconcile all 10xx.00 cash accounts! Drop down to choose: Savings Account, CDs, etc.

Screen #2:

Chart of accounts > Bank register > Reconcile

Reconcile 1005.00 General Checking  
Statement ending date: June 30, 2021

**\$3,996.93**    -    **\$3,996.93**  
STATEMENT ENDING BALANCE    CLEARED BALANCE

**\$4,053.13**    -    **\$56.20**    +    **\$0.00**  
BEGINNING BALANCE    1 PAYMENT    0 DEPOSITS

**\$0.00**  
DIFFERENCE

**Finish now**

Statement ending date: June 30, 2021

DATE	REF NO.	PAYEE	MEMO	PAYMENT (USD)	DEPOSIT (USD)
05/17/2021	5069	Office Supply ...		56.20	

# View / Print a 'Check Detail' Report

QuickBooks Navigation Path:

1. On the Side Menu, **click** Reports.
2. Under the Standard Tab, **Scroll** down to the Expenses and Vendor > **Click** on Check Detail:
3. **Choose** the appropriate date for the report in the Report Period Section.

Check Detail Report

[Back to report list](#)  
Report period

This Month-to-date 07/01/2021 to 07/25/2021 Customize Save customization

Rows/columns

Group by Account Run report

4. **Click** Run Report to see the report.

Jefferson Chapter 43

Check Detail  
January - December 2021

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	CLR	AMOUNT
1000.00 Cash						
1005.00 General Checking						
01/05/2021	Bill Payment (Check)	2302	Moose International		R	-101.89
						-101.89
01/25/2021	Bill Payment (Check)	2301	Moose Charities		R	-70.00
						-70.00
02/25/2021	Bill Payment (Check)	2303	Moose International		R	-69.90
						-69.90
04/30/2021	Bill Payment (Check)	5066	Moose Charities		R	-250.00
						-250.00
05/05/2021	Bill Payment (Check)	5067	Moose International		R	-67.90
						-67.90
05/07/2021	Bill Payment (Check)	5068	Walmart		R	-123.90
						-123.90

# View / Print a 'Deposit Detail' Report

1. On the Side Menu, **click** Reports.
2. Under the Standard Tab, **Scroll** down to the Sales and Customers > **Click** on Deposit Detail:
3. **Choose** the appropriate date for the report in the Report Period Section.

Deposit Detail Report

[Back to report list](#)  
Report period

This Month-to-date 07/01/2021 to 07/25/2021 Customize Save customization

Rows/columns

Group by Account Run report


4. **Click** Run Report to see the report.

Jefferson Chapter 43

Deposit Detail  
January - December 2021

DATE	TRANSACTION TYPE	NUM	CUSTOMER	VENDOR	MEMO/DESCRIPTION	CLR	AMOUNT
1000.00 Cash							
01/04/2021	Deposit		Dues				1,739.00
			CENTRALIZED DUES				-30.00
			Endowment				-564.00
			Fundraiser				-250.00
			Fundraiser				-650.00
			Renewal Dues				-123.00
							-120.00
01/19/2021	Deposit		CENTRALIZED DUES				56.00
			CENTRALIZED DUES				-56.00
01/30/2021	Deposit		Dues				100.00
			Dues				-100.00




# Chart of Account Explanation



## 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**



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

◆ 3000.00 · Opening Balance Equity
◆ 3900.00 · Retained Earnings



◆ 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

\$ to Others

◆ 3000.00 · Opening Balance Equity

◆ 3900.00 · Retained Earnings

Page 1



# 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**



**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 & Mntr
  - ♦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



**Insurance**

