

**DUES RECEIVED AT THE FRATERNAL UNIT
THAT MUST BE FORWARDED TO THE MOOSE INTERNATIONAL
LOCKBOX**

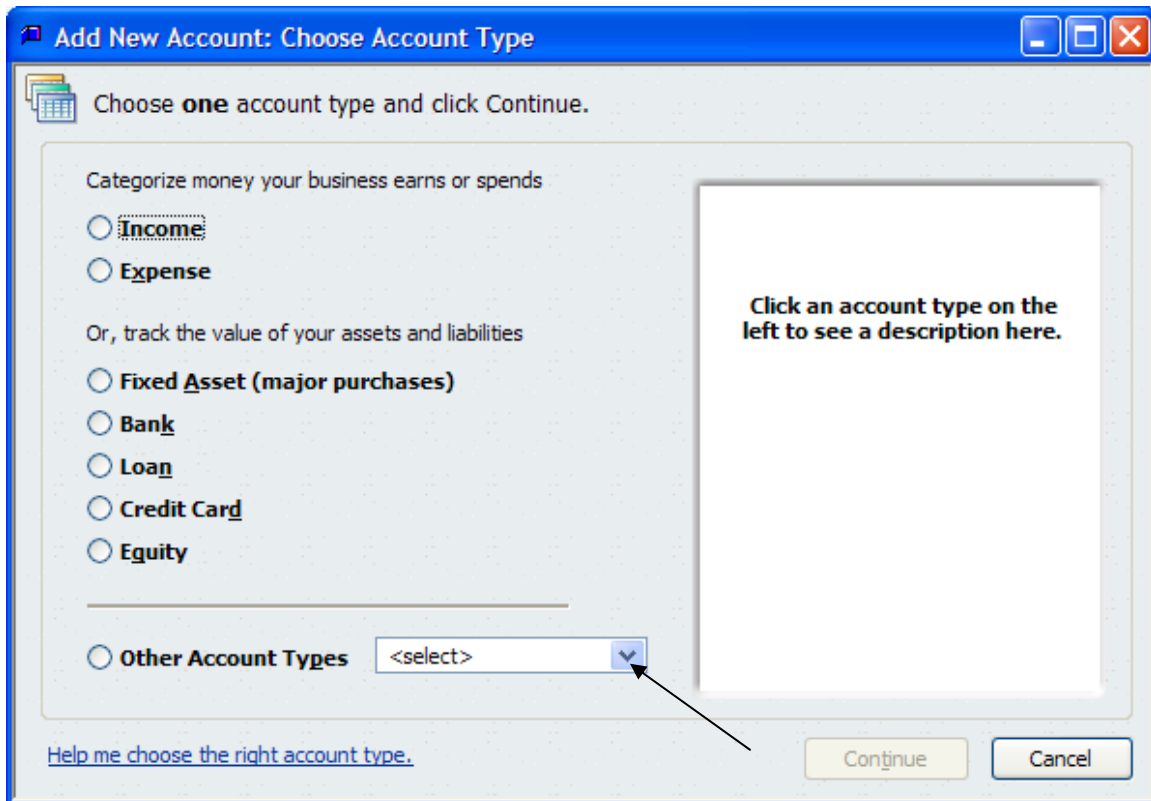
When you receive dues from **members** (*not dues received from an applicant*) whose dues should be forwarded directly to the lockbox use the following procedures.

If they provide a check and it is made out to Moose International (MI), annotate the member's MID number on the check, put "DUES" on the top of the check, put the fraternal unit name and number somewhere on the check, and mail it directly to the lockbox address provided below.

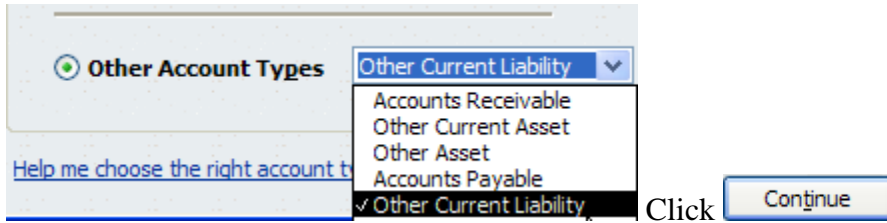
**DUES PROCESSING CENTER
MOOSE INTERNATIONAL
PO BOX 88065
Chicago, IL 60680-1065**

If they provide a check made out to the fraternal unit or if they provide cash then write a manual receipt for the money collected (i.e., receipt for Lodge or Moose Legion members, or official business receipt for Chapter members) and deposit it into the fraternal unit account using standard operating procedures.

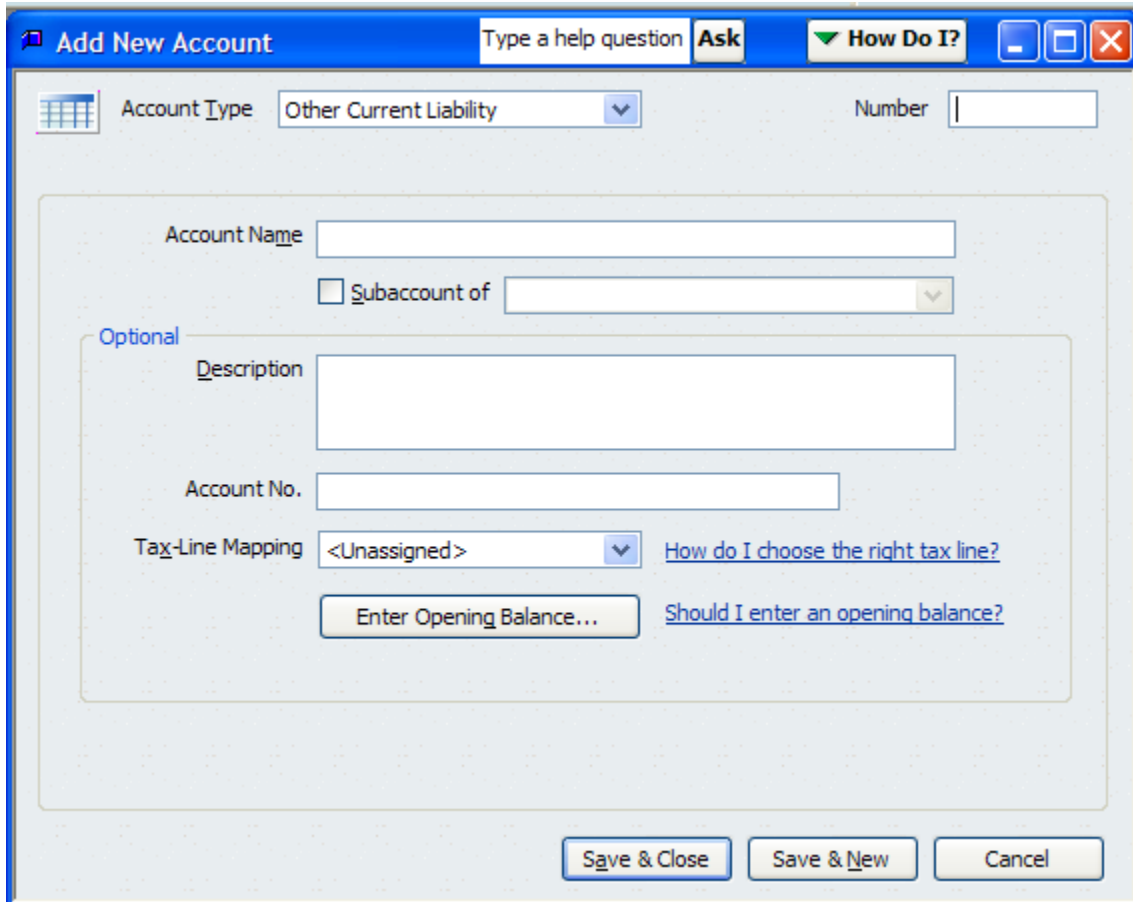
Create a sub-account in QuickBooks (QBs) entitled *Remit to Lockbox – Member Dues* under account 2500.00. To create a new account right click on the Chart of Accounts and select "NEW". The following window will appear asking you to select what type of account you want to set up.



In this case we are establishing a new “**Other Current Liability**” account so we must select the “**Other Account Types**” drop down and find “**Other Current Liability**”.



The “**Add New Account**” window will appear. We must populate the “**Number**”, “**Account Name**”, and “**Subaccount of**” fields as well as the “**Tax-Line Mapping**”.

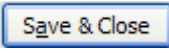


The “**Number**” field is always formatted as xxxx.xx.

The “**Account Name**” should be populated in ALL CAPS to identify that the account has been added to the original accounts provided by MI.

Moose International has set policy that a fraternal unit is not allowed to establish “Parent Accounts”, therefore the “**Subaccount of**” box should always be checked and the applicable Parent account selected which in this case is 2500.00.

Tax-Line Mapping is used to help with creation of the IRS Form 990. Since all fraternal units are required to prepare some type of IRS Form 990 this line should be populated using the “**ASSIGN 990 TAX LINE**” procedure on the MI and CNMA websites.

Click  to save this new account.

Create a new Item entitled **Remit to Lockbox – Member Dues** using the same first 4 digits as the sub-account you established above as the “**Item Name/Number**”. Be sure and enter the new account in the “**Account**” field of the “**New Item**” screen as shown below in order to ensure that the Item is properly attached to the new sub-account you established.

Refer to the “*Chapter Item Listing*” or “*Lodge Item Listing*” on the CNMA website.

If the fraternal unit is manually writing checks from the fraternal unit checking account then write out a check for the amount collected and earmark it with the member’s name and MID number, put “**DUES**” across the top of the check and circle the fraternal unit name and number that is on the preprinted check. Send it to the lockbox address provided below:

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If the fraternal unit prints checks from QBs then follow the procedure below to enter and pay the bill, and then follow the procedures for printing the check in QBs.

Enter the receipt into the “**Enter Sales Receipts**” screen using the “**Item Number**” you created above.

Chapter or Moose Legion Example:

Item	Description	Class	Amount
2516 - REMIT TO LOCKBOX	REMIT TO LOCKBOX - MEMBER DUES		20.00

For the Chapter example the “**Customer:Job**” should be something generic such as **Membership** rather than entering each individual member. This will reduce the amount of customers in the fraternal unit’s QBs Company.

Lodge Example:

Item	Description	Class	Amount
4230 - Beer	Beer sales	SOCIAL QUARTERS	100.00
4235 - Liquor	Liquor sales	SOCIAL QUARTERS	245.25
4240 - Wine	Wine sales	SOCIAL QUARTERS	15.00
4245 - Misc merchandise	Misc merchandise sales	SOCIAL QUARTERS	38.50
4255 - Food	Food sales	KITCHEN	508.00
4300 - Donations	Donations Received	LODGE	500.00
2516 - REMIT TO LOCKBOX	REMIT TO LOCKBOX - MEMBER DUES	LODGE	65.00
2510 - Application Fees	Application Fees to MI	LODGE	20.00
2515 - ABCD	ABCD/Per Capita due to MI	LODGE	28.00
4005 - Membership dues	Fraternal Unit Membership Dues	LODGE	37.00

The receipted dues can be added to the weekly receipts of a lodge or entered as a separate receipt, as identified in the Chapter example above, based on the operating procedures of the lodge.

Enter a bill into QBs and use the sub-account created above for **Remit to Lockbox – Member Dues** in the “Expenses” tab of the “Enter Bills” screen.

Lodge Example:

Account	Amount	Memo	Customer:Job	Billa...	Class
2516.00 · REMIT TO LOCKBOX - MEMBER DUES	65.00	Dues for John Smith			LODGE

Since this account was used to enter both the receipt and to pay the bill, this account should always have a balance of \$0. If there is a balance in this account then the fraternal unit has neglected to forward the dues to the lockbox as required (or neglected to properly post it in QBs). If there is a negative balance in this account it would indicate that an incorrect posting may have been made to this account. Contact a Moose Trainer for assistance.

Chapter or Moose Legion Example:

The screenshot shows the 'Enter Bills' window in QuickBooks. The window title is 'Enter Bills' and it includes a search bar and navigation buttons. The main area shows a bill form for 'Moose International' with a date of 05/07/2009 and an amount due of 20.00. The bill is for 'Dues for M. Smith MID #11820988'. Below the bill form, there is a summary table showing 'Expenses' of \$20.00 and 'Items' of \$0.00. A table below that lists the account '2516.00 · REMIT TO LOCKBOX - MEMBER DUES' with an amount of 20.00 and a memo of 'Dues for M. Smith #11820988'.

Account	Amount	Memo	Custo...	Billable?	Class
2516.00 · REMIT TO LOCKBOX - MEMBER DUES	20.00	Dues for M. Smith #11820988			Membership Dues

NOTE: Fraternal units have been asked to encourage its members to remit their dues directly to the lockbox. Remember forwarding it for the member costs the fraternal unit for the postage, envelope, etc., and adds additional QBs transactional burden on the Administrator (Administrator's assistant), Recorder or Moose Legion Secretary. Encouraging the member to pay through the lockbox or on-line will result in the member receiving their updated membership card in a timely manner. In addition it should be noted that forwarding centralized dues directly to the lockbox without a coupon creates a dues exception record that must be cleared manually by MI personnel which may delay the receipt of the member's membership card and receipt of the updated information into the fraternal unit's LCL database.

NOTE: This procedure is consistent with the Moose International procedure entitled "QuickBooks Dues Procedure" found on the MI website.