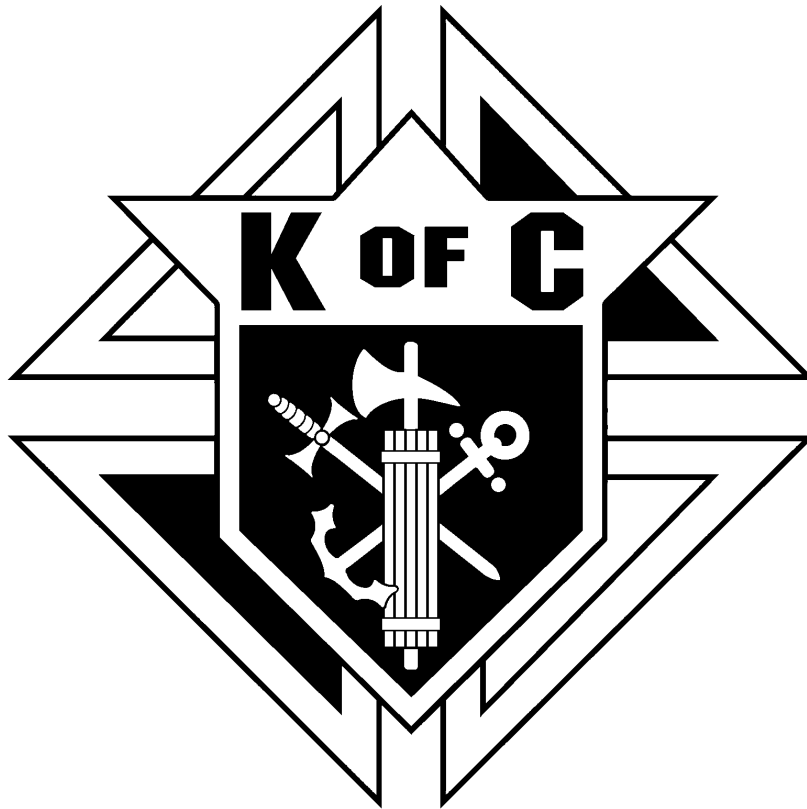


# Treasurer

Training Manual

2011



**Michigan State Council  
Knights of Columbus**

# Treasurer

## Introduction

Worthy Treasurer, as you serve your council and the Order as Treasurer, remember that you are a part of a team. Your team consists of you, the Financial Secretary, the Grand Knight, and the 3 Trustees. How well you do your job will effect how well they can do theirs. Indeed, your entire council is depending on you to be reliable and accurate. They trust you to be honest and dedicated.

Nonetheless, the Board of Trustees will scrutinize your work at every meeting. Your books should **always** be open for inspection. Indeed, you should plan to keep your records so concise and organized that almost anyone can understand your council's financial status after only a short inspection of your records.

To that end, all that you do should be done with the Semi-Annual Audit in mind; it is your official accounting to the Board of Trustees and the membership at large. The **Semi-Annual Audit is the key.**

Twice a year you will be called upon to turn over your books and all relevant data for inspection. These two periods are from July to December and from January to June. The Grand Knight leads the audit, and he will usually allow a reasonable time (for checks to clear and to receive the bank statement) after the end of each period. He will then call for you, the Financial Secretary, and the Recording Secretary to submit all relevant records for review. The audit may then be conducted by the Board of Trustees, led by the Grand Knight as chairman of the board. You should be present, but **you may not complete the audit.** If you cannot be present, you should make yourself available by phone. However, if you have done a good job, your books should "speak for themselves".

<b>KNIGHTS OF COLUMBUS</b>									
SEMIANNUAL COUNCIL AUDIT REPORT								Due By February 15	
FOR PERIOD ENDED DECEMBER 31, <u>20??</u>									
COUNCIL NO. <u>50000</u>		CITY <u>ANYTOWN</u>		STATE <u>MI</u>					
SCHEDULE A – MEMBERSHIP									
ADDITIONS			DEDUCTIONS						
	INS.	ASSO.	TOT.		INS.	ASSO.	TOT.		
Total Members Start of Period	102	53	155	Suspensions	0	0	0		
Initiations	0	6	6	Deaths	0	0	0		
Transfers from other councils	0	1	1	Final Withdrawals	0	0	0		
Transfers - Assoc. to Ins.	2	N/A	2	Transfers - Assoc. to Insurance	N/A	2	2		
Transfers- Ins. to Assoc.	N/A	0	0	Transfers-Ins. to Associate	0	N/A	0		
Reinstatements & Re-admissions	0	1	1	Transfers to Other Councils	0	1	1		
Total for Period	104	61	165	Total Deductions	0	3	3		
Minus Total Deductions	0	3	3	(For this form only, exclude inactive insurance members)					
Number Members End of Period	104	58	162						
SCHEDULE B – CASH TRANSACTIONS									
FINANCIAL SECRETARY					TREASURER				
Cash on Hand Beginning of Period	\$ 0.00				Cash on Hand Begin. Period	\$ 11,477.18			
Cash Received-Dues, Initiations	\$ 380.00				Received from Fin. Sec.	\$ 7,454.76			
Cash Received from other Sources:					Interest Earned on Investments	\$ 41.51			
(Explain Kind and Amount)					Total Receipts	\$ 18,973.45			
Bond interest	\$ 4,143.76				<u>Disbursements</u>				
Raffles	\$ 2,360.00				Per Capita: Supreme Council	\$ 348.75			
Other	\$ 571.00				State Council	\$ 620.00			
Total Cash Received	\$ 7,074.76				General Council Expenses	\$ 2,176.83			
Paid to Treasurer	\$ 7,454.76				Transfers to Sav. & Invest. Accts.	\$ 0.00			
Cash on Hand at End of Period	\$ 0.00				Miscellaneous	\$ 6,112.82			
					Total Disbursements	\$ 9,258.40			
					Net Balance on Hand	\$ 9,715.05			
SCHEDULE C – ASSETS AND LIABILITIES									
ASSETS					LIABILITIES				
Cash:					Due Supreme Council:				
Undeposited Funds	\$ 0.00				Per Capita	\$ 0.00			
Bank - General - Acct.	\$ 9,715.05				Supplies	\$ 0.00			
Special Acct.	\$ 0.00				Catholic Adv.	\$ 0.00			
Savings & Investment Acct.	\$ 0.00				Other	\$ 0.00			
Due From <u>0</u> Members	\$ 0.00				Due State Council,	\$ 0.00			
Total Current Assets	\$ 9,715.05				Advance Payments By <u>10</u> Members	\$ 300.00			
Less: Current Liabilities	\$ 374.00				Misc. Liabilities				
Net Current Assets	\$ 9,341.05				Take 5	\$ 50.00			
Investments:					SHMS	\$ 24.00			
*Real Estate	\$ 0.00					\$ 0.00			
*Furniture	\$ 0.00				Total Current Liabilities	\$ 374.00			
*Stocks & Bonds	\$ 150,000.00				Signed this _____ day of _____ 20				
Total Investment	\$ 150,000.00				_____ Grand Knight				
Less: Investment Liabilities	0.00				_____ Trustee				
Net Investment Assets	\$ 150,000.00				_____ Trustee				
Total Assets	\$ 159,341.05				_____ Trustee				
*Use reverse side to describe									
Please complete all items. Enter zero where no figures are to be shown.									
1295 6/2002      SUBMIT ORIGINAL TO: Council Accounts      SEND COPIES TO: State Deputy, District Deputy, Council File									
THIS FORM MAY ONLY BE COMPLETED, PRINTED OUT AND SUBMITTED THROUGH MAIL									

In this session we will look at the specifics of the office of treasurer. We will use some samples from a fictitious council – Council # 50,000, or 50k.

**Part 1: Working with the Financial Secretary**

You are part of the council’s “dynamic duo”. With the Financial Secretary, you will guide your council in financial matters. Where the council funds are concerned, your words will carry a lot of weight. Your primary interaction with the FS will concern income, as discussed below.

**Receipts**

1. *Financial Secretary receives **all** incoming funds.*

Excepting bank interest, which usually gets deposited directly into the council account, which you oversee, it is very important that all money be given to the Financial Secretary first. The two of you are not adversaries, but you will help keep each other honest.

2. *Financial Secretary records these funds and turns over to Treasurer with breakdown.*  
His records must concur with yours – at every meeting and on the audits.
3. *Treasurer prepares receipt (Form 281) and gives original to Financial Secretary.*

While the receipt is for the Financial Secretary’s records, consider the benefit to you. If you are regular in issuing receipts for the money you receive, it will be less likely that “misplaced” funds will ever be attributed to you. You can always ask the FS to show the receipt. Of course, you will retain a copy of all receipts for verification.

**Knights of Columbus**  
No. 2/471

Council No. 50K  
Date 2-28 192014

Rec'd of Eb Penneywith Fin. Sec.  
Seven hundred sixty Dollars

Samuel Shroyer  
Treasurer

Initial	80-
Dues	\$600-
THRS	
Spec.	\$20
SHMS	\$45
Misc.	
Reddm.	\$15
Total	\$760-

4. *Treasurer deposits funds into bank in a timely manner.*  
This is critical, especially at the end of the audit period. You will want income for that period to be reflected on the bank statements for easy corroboration during the audit. Though you are bonded for \$5,000 through Supreme Council (and your council may elect to increase that amount), a responsible Treasurer makes the deposit within a day or two of receiving the money.
5. *Treasurer presents deposit slip and Financial Secretary presents original receipt to Grand Knight to be read at next meeting.*

DATE		DOLLARS	CENTS
2/28/2011		467	00
CURRENCY			
COIN			
CHECKS LIST EACH SEPARATELY			
1	# 2047	54	50
2	# 107	30	00
3	# 498	47	00
4	# 1135	37	50
5	# 224	30	00
6	# 1898	47	00
7	# 4752	47	00
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
TOTAL FROM OTHER SIDE OR ATTACHED LIST			
TOTAL		760	00
PLEASE PRINT TOTAL HERE			

DEPOSITS MAY NOT BE AVAILABLE FOR IMMEDIATE WITHDRAWAL

⑆072000326⑆ 230007728405⑈ 125

DEPOSIT TICKET 9-32/720

KNIGHTS OF COLUMBUS  
COUNCIL NO. 50000  
Father Radofsky Council

DEPOSITED IN 

Anytown National Bank  
PO Box 1212  
Anytown, MI 48000-0909

Checks and other items are received for deposit subject to the provisions of the Uniform Commercial Code or any applicable collection agreement. BE SURE EACH ITEM IS PROPERLY ENDORSED

One would think that the accurate handling of the council funds would be of great concern to the GK and the membership. It is. After all, they elected their most trust worthy member – you – to manage the accounts. Surprisingly, though, this portion of the meeting is often skipped. Most Grand Knights will do anything to make the meeting move faster. To help make things move quickly, meet with the FS before each meeting to be sure that he has been given receipts for all income that he has turned over. Insist that the Grand Knight read those receipts and your deposit slips aloud during the meeting. That reading, with your full report on the council accounts, is your “monthly audit”. It is your chance to show that you are managing the accounts with great care, honesty, and accuracy.

**Discussion Questions:** Answer the following, and then discuss the answers with the trainer.

1. What should I do if the FS is not at the meeting and there is money to be turned in from an event? \_\_\_\_\_
2. Can I have someone else make a deposit for me if I am unable to do so in a timely manner? \_\_\_\_\_
3. If I don't have the receipt book (Form 281) with me (at a council picnic, for instance), should I take money from the FS? \_\_\_\_\_
4. (Your Question) \_\_\_\_\_

**Part 2: Paying the Bills**

No. <u>1553</u> Date <u>2/22/2014</u> To <u>St. Stephen's Church</u> For <u>rent - Feb.</u>  \$ <u>200.-</u>  Form 157	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="text-align: center;"><b>WARRANT VOUCHER</b></td> <td style="text-align: center;"><b>Knights of Columbus</b> <u>Fr. Radofsky</u> Council No. <u>50K</u></td> <td style="text-align: right;">No. <u>1553</u> Date <u>2/22/2014</u></td> </tr> <tr> <td colspan="3">To Brother <u>Samuel Shroyton</u>, Treasurer,</td> </tr> <tr> <td colspan="3">Pay to the order of <u>St. Stephen's Church</u></td> </tr> <tr> <td colspan="2">the sum of <u>two hundred</u></td> <td style="text-align: right;">Dollars, \$ <u>200.00</u></td> </tr> <tr> <td colspan="3">In payment for <u>rent for Feb.</u></td> </tr> <tr> <td colspan="3" style="text-align: right;"> <u>Ed Penningworth</u> Financial Secretary.  <u>Will Edmunda</u> Grand Knight.                      Check No. <u>1553</u> Date <u>2/22/2014</u> </td> </tr> <tr> <td style="text-align: center;">DATE</td> <td style="text-align: center;">AMOUNT</td> <td style="text-align: center;">DATE</td> <td style="text-align: center;">AMOUNT</td> <td style="text-align: center;">DATE</td> <td style="text-align: center;">AMOUNT</td> </tr> <tr> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> </tr> </table>	<b>WARRANT VOUCHER</b>	<b>Knights of Columbus</b> <u>Fr. Radofsky</u> Council No. <u>50K</u>	No. <u>1553</u> Date <u>2/22/2014</u>	To Brother <u>Samuel Shroyton</u> , Treasurer,			Pay to the order of <u>St. Stephen's Church</u>			the sum of <u>two hundred</u>		Dollars, \$ <u>200.00</u>	In payment for <u>rent for Feb.</u>			<u>Ed Penningworth</u> Financial Secretary. <u>Will Edmunda</u> Grand Knight. Check No. <u>1553</u> Date <u>2/22/2014</u>			DATE	AMOUNT	DATE	AMOUNT	DATE	AMOUNT						
<b>WARRANT VOUCHER</b>	<b>Knights of Columbus</b> <u>Fr. Radofsky</u> Council No. <u>50K</u>	No. <u>1553</u> Date <u>2/22/2014</u>																													
To Brother <u>Samuel Shroyton</u> , Treasurer,																															
Pay to the order of <u>St. Stephen's Church</u>																															
the sum of <u>two hundred</u>		Dollars, \$ <u>200.00</u>																													
In payment for <u>rent for Feb.</u>																															
<u>Ed Penningworth</u> Financial Secretary. <u>Will Edmunda</u> Grand Knight. Check No. <u>1553</u> Date <u>2/22/2014</u>																															
DATE	AMOUNT	DATE	AMOUNT	DATE	AMOUNT																										

**Disbursements**

1. *Financial Secretary prepares voucher (Order on Treasurer – Form 157, see above or using the Member Management software).*

The preferred method of the Knights of Columbus Supreme office is to utilize the Member Management software and is currently available. This software is not available to the Treasurer, but you must be aware of the new system.

Sometimes called the Warrant Voucher, this is an official request for council funds. You should not fill out the vouchers yourself. By having the FS do so, you maintain the counterbalance between the two of you. Both the Treasurer and the Financial Secretary, therefore, always know about all money coming into and leaving the council.

2. *Grand Knight/Deputy Grand Knight co-signs voucher.*  
By signing all vouchers, and by reading all receipts and deposit slips, the Grand Knight is kept current on the financial state of the council. However, the buck does not stop there....
3. *Trustees examine the voucher.*

They will check for appropriate signatures, date, payee, and description. They will want to see original bills, sales receipts, and other documentation that justify the expense. The Trustees have the power to recommend the approval or rejection of any voucher. You should not write a check unless the Trustees have approved a voucher for that expense. There are some exceptions:

- ✓ Current Motions: Motions should properly occur under New Business in the meeting order, placing motions after the Trustees' Report. Trustees do not need to approve a voucher on an expenditure, which has been passed at that meeting. This would only cause an unnecessary delay for the payees. In essence, the membership at the meeting is the final authority on whether or not a check is written. When the membership approves a motion to spend money, they have given their approval as "the final authority".

- ✓ Budgeted Items: Like motions, the council budget is approved by the membership through a resolution. Therefore, the membership has already given permission to write the check to cover the expense. Budgets will be discussed in detail later. However, it is appropriate to bring this up as a "bill".
- ✓ Per Capita/Supreme Supplies: Whether we like it or not, we all have to pay our taxes! No approval is necessary from anyone for Supreme or State per capita charges (or for Catholic Ad or any other assessment from above). The FS should still give you a voucher for these assessments. He is the one who will receive these bills. Notice that only supplies from Supreme should be paid in this way. Regular office supplies must have an approved voucher before a check is written.

Remember, in all cases you will need a written voucher for your records. Every check must have a voucher.

4. Treasurer prepares check.

Before you sign and tear the check from the ledger, be sure you have checked the areas indicated in the sample below.

Check # 1553 Date 2/22/11 Amount \$ 200  Payee St. Stephens Memo Rent - Feb	Fr. Radofsky Council #50000 100 Spruce Street Anytown, MI 48000-0909  Pay to the order of <u>St. Stephens Church</u> <u>two hundred</u> <sup>00</sup> / <sub>100</sub> Dollars ANYTOWN NATIONAL BANK PO BOX 1212 ANYTOWN, MI 48000-0909 for <u>Rent - Feb</u>	1553 Date Feb. 22, 2011 \$ 200  <u>Wilbur Edwards</u> <u>Samuel Sharpton</u>
--	--	---

5. Treasurer staples bill to voucher and records check number on it.

Unless your council has an established numbering system for your vouchers, consider using the check number as the voucher number. This will prove to be convenient and unambiguous for your auditors.

6. Grand Knight/Deputy Grand Knight co-signs check.

Verify that all signatures (Supreme Council requires 2) are present. To aid the smooth transition from one Grand Knight to the next, you may want to see to it that the DGK is an authorized signatory on the account, since he will likely be the next GK.

7. Treasurer mails check.

Mail ASAP after check is written. Keep a supply of return-addressed envelopes and stamps on hand.

8. Treasurer records disbursement in Treasurer's Cash Journal (Form 1401), in an appropriate spreadsheet that imitates this book, and on check stub.

Again, keep these records current. The Trustees will audit the above documents.

**Discussion Questions:** Answer the following, and then discuss the answers with the trainer.

1. Even if the FS is absent, we will still need to pay bills. Who should complete the vouchers? \_\_\_\_\_
2. Who is authorized to endorse (sign) our council's checks and how do I add myself as a signatory? \_\_\_\_\_
3. What do I do if someone submits a voucher for reimbursement of an expense without receipts as proof? \_\_\_\_\_
4. What are my responsibilities if I know I will be absent for a meeting? \_\_\_\_\_

**Part 3: Bank Reconciliation**

1. Treasurer receives monthly bank statement.

**ANYTOWN NATIONAL BANK**

PO BOX 1212  
ANYTOWN MI 48000-1212

KNIGHTS OF COLUMBUS COUNCIL 50000  
100 SPRUCE ST  
ANYTOWN MI 48000-0909

ACCOUNT 123459876  
02-28-20YY

Date	Check #	Payments	Deposits	Balance
<b>BEGINNING BALANCE</b>				<b>\$12,893.44</b>
2/2	1546	\$332.25		\$12,561.19
2/3	1551	\$22.47		\$12,538.72
2/10	1547	\$648.00		\$11,890.72
2/18			\$690.63	\$12,581.35
2/28	1553	\$200.00		\$12,381.35
2/28	1557	\$39.00		\$12,342.35
2/28			\$760.00	\$13,102.35
2/28	INTEREST		\$7.63	\$13,109.98
<b>ENDING BALANCE</b>				<b>\$13,109.98</b>

2. Treasurer adds any interest into checkbook (sample next page) and Cash Journal.

Date	Check #	Payee / description	Payments	Deposits	Balance
2/18		Receipt 470 Council 50000 Checkbook(1)		\$690.63	\$12,681.35
		Bond interest			
2/27	1553	St Stephen's Church St. Stephen rent	\$200.00		\$12,381.35
2/27	1554	Ron Goodfellow Superbowl party expense	\$84.00		\$12,297.35
2/27	1555	Staples Council X 75 anniversary tickets	\$136.00		\$12,161.35
2/27	1556	DD Ray Dilyk District Convention Ad	\$37.50		\$12,123.85
		<b>BEGINNING BALANCE</b>			\$12,123.85
2/27	1557	Staples Envelopes for mailing	\$39.00		\$12,084.85
2/27	1558	Mark Longfellow lecturer- refreshments	\$113.54		\$11,971.31
2/27	1559	Mark Longfellow lecturer- advance	\$150.00		\$11,821.31
2/27	1560	Council Z Council Z vocations auction	\$100.00		\$11,721.31
2/27	1561	Council Y Council X Anniversary book	\$97.50		\$11,623.81
2/27	1562	Right-to-Life Right to Life tickets	\$280.00		\$11,343.81
2/28		Receipt 471 Dues 600/Init 60/Take 5 80/SHMS 45/Readm 15		\$760.00	\$12,103.81
2/28		Checkbook interest		\$7.63	\$12,111.44
3/18		Receipt 472 Bond interest		\$690.63	\$12,802.07

Date	Check #	Payee / description	Payments	Deposits	Balance
3/27	1563	St Stephen's Church St. Stephen rent	\$200.00		\$12,602.07
3/27	1564	Council K Council K for Clergy Night Tickets	\$87.00		\$12,515.07
		<b>BEGINNING BALANCE</b>			\$12,515.07
3/27	1565	Archie Accounting Financial Secretary compensation	\$250.00		\$12,265.07
3/27	1566	Knights of Columbus Supreme Council Supreme supplies	\$160.52		\$12,104.55
3/27	1567	Marionist Missions Marion Missionary Mass cards	\$30.00		\$12,074.55
3/27	1568	Lennon Center for Children Lennon Center for children	\$100.00		\$11,974.55
3/27	1569	St Louis Center St. Louis Center tickets	\$60.00		\$11,914.55
3/29		Receipt 473 Dues 70/Take 5 20/SHMS 36		\$126.00	\$12,040.55
3/31		Checkbook interest		\$7.70	\$12,048.25
4/15		Receipt 474 Lottery based raffle		\$1,080.00	\$13,128.25
4/18		Receipt 475 Bond interest		\$690.63	\$13,818.88
4/24	1570	St Stephen's Church St. Stephen rent	\$200.00		\$13,618.88
4/24	1571	Michigan State Council Knights of Columbus State Council - SHMS Ethics Chair	\$129.00		\$13,489.88
		<b>BEGINNING BALANCE</b>			\$13,489.88
4/24	1572	Michigan State Council Knights of Columbus	\$135.00		\$13,354.88

- Treasurer checks for any unusual charges or credits and deducts or adds to checkbook.
- Treasurer checks off all checks and deposits that have cleared.
- Using back of statement, Treasurer writes in balance of statement in appropriate place.

CHECKING ACCOUNT RECONCILEMENT - THIS FORM IS PROVIDED TO HELP YOU BALANCE YOUR ACCOUNT			
		<b>PERIOD ENDING</b>	
		<i>February 28, 20YY</i>	
1. SUBTRACT FROM YOUR CHECK REGISTER ANY CHARGES LISTED IN THIS CHECK STATEMENT WHICH YOU HAVE NOT PREVIOUSLY DEDUCTED FROM YOUR BALANCE. ALSO ADD ANY INTEREST.			
2. ENTER CHECK BALANCE			
SHOWN ON THIS STATEMENT HERE		\$	13,109.98
3. ENTER DEPOSITS MADE LATER THAN THE ENDING DATE OF THIS STATEMENT		\$	
		\$	
		\$	
<b>TOTAL (2) PLUS (3)</b>		\$	13,109.98
4. IN YOUR CHECK REGISTER CHECK OFF ALL CHECKS PAID AND IN AREA PROVIDED AT LEFT LIST NUMBERS & AMOUNTS OF ALL UNPAID CHECKS			
<b>TOTAL &gt;</b>			
998.54		\$	998.54
5. SUBTRACT TOTAL CHECKS OUTSTANDING		\$	12,111.44
6. THIS AMOUNT SHOULD EQUAL YOUR CHECK REGISTER BALANCE		\$	12,111.44
<b>IF YOU DO NOT BALANCE</b> VERIFY ADDITIONS AND SUBTRACTIONS - ABOVE AND ON YOUR CHECK REGISTER COMPARE THE DOLLAR AMOUNTS OF CHECKS LISTED ON THIS STATEMENT WITH THE CHECK AMOUNTS LISTED IN YOUR CHECK REGISTER COMPARE THE DOLLAR AMOUNTS OF DEPOSITS LISTED ON THIS STATEMENT WITH THE DEPOSIT AMOUNTS LISTED IN YOUR CHECK REGISTER			



6. Treasurer lists all open deposits and un-cashed checks in appropriate spots on statement.
7. Balance derived on back should agree with checkbook – if not examine amounts and additions and subtractions until amounts are found.
8. Treasurer reports all checks that have not been cashed that are beyond the legal period (usually six months) to Trustees at time of audit. Payees are to be written to see why checks have not been cashed. Check with bank to see if check has still not been cashed and if bank would honor a stale-dated check. Issue a “stop payment” if the amount is significant, but remember that the “stop payment” fees are not small, so don’t request one for a small amount. If check is not found, reissue a new check to payee.
9. Technically speaking, if payee does not respond and check has not been cashed, the money should be forwarded to the State of Michigan Treasurer. (This is called escheating.)

**Part 4: Preparing for the Audit**

1. The Financial Secretary should ensure that he has no “cash on hand” at the end of an audit period (December and June). Make sure that deposits are made. However, the amounts listed under the Treasurer section for “Cash on Hand Begin.Period” and “Net Balance on Hand” would be the total of “cash on hand” and the amount in the checkbook.
2. Have all of the vouchers with bills attached available for review (properly signed).

<b>CASH TRANSACTIONS</b>	
TREASURER	
Cash on Hand Begin. Period	\$ 11,477.18
Received from Fin. Sec.	\$ 7,454.76
Interest Earned on Investments	\$ 41.51
<b>Total Receipts</b>	<b>\$ 18,973.45</b>
<u>Disbursements</u>	
Per Capita: Supreme Council	\$ 348.75
State Council	\$ 620.00
General Council Expenses	\$ 2,176.83
Transfers to Sav. & Invest. Accts.	\$ 0.00
Miscellaneous	\$ 6,112.82
<b>Total Disbursements</b>	<b>\$ 9,258.40</b>
<b>Net Balance on Hand</b>	<b>\$ 9,715.05</b>

**Semi-annual audit**

1. Audits are due to Supreme by February 15<sup>th</sup> and August 15<sup>th</sup> of each year.
2. Treasurer presents checkbook, check register, vouchers and bank statements to Trustees.
3. **AUDIT FORMS ARE TO BE DONE BY TRUSTEES AND NOT THE TREASURER AND/OR THE FINANCIAL SECRETARY.**
4. Last period’s ending balance must be this audit’s beginning balance in Schedules A – Membership and B – Cash Transactions.
5. Grand Knight/Deputy Grand Knight oversees audit.
6. Treasurer and Financial Secretary should be available (even if remotely) to answer questions.
7. Trustees report audit findings at the next meeting following the audit.

## **Part 5: Practicum**

Let's see how well you understood Parts 1, 2, and 3, which lead to you being well prepared for the audit. We're going to ask you to immerse yourself in a little role-playing. You are the new Treasurer of Father Radofsky Council #50,000. The former Treasurer has been unable to complete his job for the past two months and the new fraternal year is looming – so is the Semi-Annual Audit. Complete the following activities to make the books current. Today is July 1.



### **Practicum: Part 1 Money Coming in...**

You are a member of Council 50k. You have been sporadically involved in council activities for years, but recently you casually expressed that you might like to do a little more. Despite the fact that you openly confessed that you never even bother to balance your own checkbook, the membership enthusiastically insisted that you were the man for the job. Naturally, you were quickly nominated and elected (running unopposed) to the office of Treasurer.

The former Treasurer, Samuel Sharpton, served well for 27 years. Regrettably, age and ailments prevent him from renewing his service for another year. In fact, he has not been available for the past two months. Consequently, FS Ebenezer Pennyworth (elderly and rather infirm himself) has been trying to coordinate with GK Wilbur Edmunds to keep the money flowing. They have not been entirely successful.

For your first assignment as the official Treasurer, GK Edmunds has asked you to “clean up the books” in anticipation of the Semi-Annual Audit. The Treasurer’s report was given in May (April data) because Sam sent in a written report. There was no report at the June (May data) meeting. Receipts were written for June, but not May. (GK Edmunds was busy running the election at that meeting.)

*“I know I wrote one receipt for Eb in May. That was for the M.I Drive,” Wilbur tells you solemnly. “Lot of money there.... I made that deposit right away. Then he gave me a check at the meeting for the bond interest, which I deposited, only to give me some cash a few days later. Here’s the receipt book. It would be great if you could give him receipts for that money he gave me.”*

You notice the gap in your receipt book. You are grateful that Wilbur at least numbered the receipts that should have been written when the money was received. He also remembered to use carbon paper for the ones he did write. There seem to be two receipts missing. You have at hand the bank statement for May and the meeting minutes for June.

Complete the receipts! (See next page.)

**Knights of Columbus**  
No. 477  
Council No. 50K

Dues \$..... Date MAY 2, 20YY  
Spec. \$..... Rec'd of Ed Perryworth Fin. Sec.  
Misc. \$..... one thousand four hundred and 50/100 Dollars  
M.I. Income \$1,427.50  
Total \$1,427.50 William Edmund, etc  
Treasurer

**Knights of Columbus**  
No. 478  
Council No. ....

Dues \$..... Date .....  
Spec. \$..... Rec'd of ..... Fin. Sec.  
Misc. \$..... Dollars  
Total \$.....  
Treasurer

**Knights of Columbus**  
No. 479  
Council No. ....

Dues \$..... Date .....  
Spec. \$..... Rec'd of ..... Fin. Sec.  
Misc. \$..... Dollars  
Total \$.....  
Treasurer

**Knights of Columbus**  
No. 480  
Council No. 50K

Dues \$..... Date June 18, 20YY  
Spec. \$..... Rec'd of Ed Perryworth Fin. Sec.  
Misc. \$..... signed next 6/1/00 Dollars  
Bond Int. \$690.63  
Total \$690.63 William Edmund, etc  
Treasurer

**ANYTOWN NATIONAL BANK**

PO BOX 1212  
ANYTOWN MI 48000-1212

KNIGHTS OF COLUMBUS COUNCIL 50000  
100 SPRUCE ST  
ANYTOWN MI 48000-0909

ACCOUNT 123459876  
05-31-20YY

Date	Check #	Payments	Deposits	Balance
<b>BEGINNING BALANCE</b>				<b>\$12,258.13</b>
5/1/20YY	1580	\$105.00		\$12,153.13
5/2/20YY	1575	\$550.00		\$11,603.13
5/2/20YY	1578	\$241.50		\$11,361.63
5/2/20YY			\$1,427.50	\$12,789.13
5/3/20YY	1572	\$135.00		\$12,654.13
5/6/20YY	1577	\$50.00		\$12,604.13
5/18/20YY			\$690.63	\$13,294.76
5/23/20YY			\$135.00	\$13,429.76
5/24/20YY	1581	\$200.00		\$13,229.76
5/24/20YY	1588	\$78.00		\$13,151.76
5/25/20YY	1586	\$90.00		\$13,061.76
5/27/20YY	1583	\$150.00		\$12,911.76
5/29/20YY	1584	\$62.19		\$12,849.57
5/29/20YY	1587	\$75.00		\$12,774.57
5/29/20YY	1589	\$100.00		\$12,674.57
5/31/20YY	INTEREST		\$7.18	\$12,681.75
<b>ENDING BALANCE</b>				<b>\$12,681.75</b>

On July 2, F.S. Ebenezer Pennyworth turned over a check from a member.

**MICHAEL J. WALTERS** 11-86 4103  
**DEBRA A. WALTERS**  
 PHONE (517) 456-6757  
 11283 VILLAGE LANE  
 CLINTON, MI 49236-9595

Date July 1, 2011 9-7836/2720  
 00

Pay to the order of Father Radofsky Council 50000 \$ 100.00  
one hundred & 00/100 Dollars

**Michigan First CREDIT UNION**  
 7700 Puritan  
 Detroit, Michigan 48238

MP  
 Donation - tuition for 1  
 For student - summer program

Michael Walters

⑆ 272078385⑆ 4103

PRIDE IN AMERICA® WDPA

Complete the deposit ticket and issue a receipt.

DATE	CURRENCY	COIN	CHECKS LIST EACH SEPARATELY	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	TOTAL FROM OTHER SIDE OR ATTACHED LIST	TOTAL

DEPOSITS MAY NOT BE AVAILABLE FOR IMMEDIATE WITHDRAWAL

**DEPOSIT TICKET** 9-32/720

**KNIGHTS OF COLUMBUS**  
 COUNCIL NO. 50000  
 Father Radofsky Council

DEPOSITED IN **Anytown National Bank**  
 PO Box 1212  
 Anytown, MI 48000-0909

Checks and other items are received for deposit subject to the provisions of the Uniform Commercial Code or any applicable collection agreement.  
**BE SURE EACH ITEM IS PROPERLY ENDORSED**

⑆ 072000326⑆ 230007728405⑆ 125

## Knights of Columbus

No. ....

Council No. ....

Dues \$..... Date ..... 19.....

Spec. \$.....

Misc. \$..... Rec'd of ..... Fin. Sec. ....

..... Dollars

Total \$.....

Treasurer

While you are at the bank, be sure to ask how to get your name added to the council's account as a signatory. Usually, someone who is already on the account will have to initiate this process. This involves some paperwork, which you will need to bring back to the council. It is helpful if council accounts have three authorized signatories at the bank – GK, DGK, and Treasurer.

**Practicum: Part 2 Money going out...**

You still have some work to do to clean up the mess you inherited. GK Edmunds prepared the vouchers for May. However, checks were written at the June meeting with no vouchers. Many of these expenses must still be formally approved of at a meeting. Worse yet, none of the receipts or checks written for June was recorded in your ledger book (or Treasurer's Cash Journal -- Form 1401)! Yikes! Luckily, Wilbur *did* note the payee, date and amount in the checkbook ledger.

			N		
4/24	1572	Michigan State Council Knights of Columbus		\$135.00	
		State Council -- Take 5 program			
4/24	1573	Wilbur Edmunds GK	N	\$600.00	
		Grand Knight convention allowance			
4/24	1574	Fr. Bing Flanagan	N	\$400.00	
		Chaplain convention allowance			
4/24	1575	Ian Sanders DSK		\$550.00	
		DSK convention allowance			
4/24	1576	N Henry & Son	N	\$159.25	
		N. Henry & Son -- M.I. aprons			
4/24	1577	Guest House		\$50.00	
		Guest House --			
4/24	1578	Council K		\$241.50	
		Tootsie Rolls			
4/24	1579	Holy Cross Childrens Services	N	\$180.00	
		HCCS summer school donation			
4/24	1580	Knights of Columbus Supreme Council		\$105.00	
		Catholic Advertising 81.50/supplies 23.50			
4/25		Receipt 275	N	\$100.00	
		State Vocations refund			
4/30		Checkbook Interest	N	\$7.50	

GK Edmunds says that he will want your books shortly after the next meeting in July in order to conduct the audit. You must....

- Be sure that a voucher has been properly prepared by the acting FS and approved for each expense.
- Record all checks and interest in your Treasurer's Cash Journal and in your check ledger.

No. 1581  
 Date 5-22-44  
 To St. Stephen Church  
 For Rent  
 \$ 200.00  
 Form 157

WARRANT VOUCHER	Knights of Columbus		No. <u>1581</u>																								
	<u>Radofsky</u> Council No. <u>50K</u>		Date <u>5-22-44</u>																								
To Brother <u>Sam Sharpton</u> Treasurer,		Pay to the order of <u>St. Stephens Church</u>																									
the sum of <u>Two hundred 00/100</u>		Dollars, \$ <u>200.00</u>																									
In payment for <u>Rent</u>		<u>El Pennyworth</u> Financial Secretary.																									
<table border="1"> <thead> <tr> <th>DATE</th> <th>AMOUNT</th> <th>DATE</th> <th>AMOUNT</th> <th>DATE</th> <th>AMOUNT</th> </tr> </thead> <tbody> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> </tbody> </table>		DATE	AMOUNT	DATE	AMOUNT	DATE	AMOUNT																			<u>Wilbur Edmonds</u> Grand Knight.	
DATE	AMOUNT	DATE	AMOUNT	DATE	AMOUNT																						
		Check No. <u>1581</u> Date <u>5-22-44</u>																									

No. 1582  
 Date 5-22-44  
 To Sam Sharpton  
 For MT Workers Refreshments  
 \$ 40.09  
 Form 157

WARRANT VOUCHER	Knights of Columbus		No. <u>1582</u>																								
	<u>Radofsky</u> Council No. <u>50K</u>		Date <u>5-22-44</u>																								
To Brother <u>Sam Sharpton</u> Treasurer,		Pay to the order of <u>Ron Goodfellow</u>																									
the sum of <u>Forty 09/100</u>		Dollars, \$ <u>40.09</u>																									
In payment for <u>MT. W Refreshments</u>		<u>El Pennyworth</u> Financial Secretary.																									
<table border="1"> <thead> <tr> <th>DATE</th> <th>AMOUNT</th> <th>DATE</th> <th>AMOUNT</th> <th>DATE</th> <th>AMOUNT</th> </tr> </thead> <tbody> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> </tbody> </table>		DATE	AMOUNT	DATE	AMOUNT	DATE	AMOUNT																			<u>Wilbur Edmonds</u> Grand Knight.	
DATE	AMOUNT	DATE	AMOUNT	DATE	AMOUNT																						
		Check No. <u>1582</u> Date <u>5-22-44</u>																									

No. 1583  
 Date 5-22-44  
 To Mark Longfellow  
 For Lecturer advance for Refreshments  
 \$ 150.00  
 Form 157

WARRANT VOUCHER	Knights of Columbus		No. <u>1583</u>																								
	<u>Radofsky</u> Council No. <u>50K</u>		Date <u>5-22-44</u>																								
To Brother <u>Sam Sharpton</u> Treasurer,		Pay to the order of <u>Mark Longfellow</u>																									
the sum of <u>One hundred and fifty 00/100</u>		Dollars, \$ <u>150.00</u>																									
In payment for <u>Advance for Lecture Refreshments</u>		<u>El Pennyworth</u> Financial Secretary.																									
<table border="1"> <thead> <tr> <th>DATE</th> <th>AMOUNT</th> <th>DATE</th> <th>AMOUNT</th> <th>DATE</th> <th>AMOUNT</th> </tr> </thead> <tbody> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> </tbody> </table>		DATE	AMOUNT	DATE	AMOUNT	DATE	AMOUNT																			<u>Wilbur Edmonds</u> Grand Knight.	
DATE	AMOUNT	DATE	AMOUNT	DATE	AMOUNT																						
		Check No. <u>1583</u> Date <u>5-22-44</u>																									

No. 1584  
 Date 5-22-44  
 To Mark Longfellow  
 For Lecture Reimbursement  
 \$ 62.19  
 Form 157

WARRANT VOUCHER	Knights of Columbus		No. <u>1584</u>																								
	<u>Radofsky</u> Council No. <u>50K</u>		Date <u>5-22-44</u>																								
To Brother <u>Sam Sharpton</u> Treasurer,		Pay to the order of <u>Mark Longfellow</u>																									
the sum of <u>Sixty Two 19/100</u>		Dollars, \$ <u>62.19</u>																									
In payment for <u>Lecture Reimbursement</u>		<u>El Pennyworth</u> Financial Secretary.																									
<table border="1"> <thead> <tr> <th>DATE</th> <th>AMOUNT</th> <th>DATE</th> <th>AMOUNT</th> <th>DATE</th> <th>AMOUNT</th> </tr> </thead> <tbody> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> </tbody> </table>		DATE	AMOUNT	DATE	AMOUNT	DATE	AMOUNT																			<u>Wilbur Edmonds</u> Grand Knight.	
DATE	AMOUNT	DATE	AMOUNT	DATE	AMOUNT																						
		Check No. <u>1584</u> Date <u>5-22-44</u>																									

No. 1585  
 Date 5-22-44  
 To Michigan State Council KofC  
 For MF. Proceeds  
 \$ 1,186.00

**WARRANT VOUCHER**

**Knights of Columbus**  
Radofsky Council No. 50K

No. 1585  
 Date 5-22-44

To Brother Sam Shapton Treasurer,  
 Pay to the order of Michigan State Council KofC  
 the sum of One Thousand One Hundred Eighty Six Dollars, \$ 1,186.00

In payment for: MF. Proceeds

DATE	AMOUNT	DATE	AMOUNT	DATE	AMOUNT

El Pennyworth  
 Financial Secretary.  
Wilbur Edmonds  
 Grand Knight.  
 Check No. 1585 Date 5-22-44

No. 1586  
 Date 5-22-44  
 To Michigan State Council KofC  
 For Officers Training  
 \$ 90.00

**WARRANT VOUCHER**

**Knights of Columbus**  
Radofsky Council No. 50K

No. 1586  
 Date 5-22-44

To Brother Sam Shapton Treasurer,  
 Pay to the order of Michigan State Council KofC  
 the sum of Ninety Dollars, \$ 90.00

In payment for: Officers Training

DATE	AMOUNT	DATE	AMOUNT	DATE	AMOUNT

El Pennyworth  
 Financial Secretary.  
Wilbur Edmonds  
 Grand Knight.  
 Check No. 1586 Date 5-22-44

No. 1587  
 Date 5-22-44  
 To St. Francis Camp for Special Needs  
 For SAME as above  
 \$ 75.00

**WARRANT VOUCHER**

**Knights of Columbus**  
Radofsky Council No. 50K

No. 1587  
 Date 5-22-44

To Brother Sam Shapton Treasurer,  
 Pay to the order of St. Francis Camp for Special Needs  
 the sum of Seventy Five Dollars, \$ 75.00

In payment for: SAME AS WRITTEN

DATE	AMOUNT	DATE	AMOUNT	DATE	AMOUNT

El Pennyworth  
 Financial Secretary.  
Wilbur Edmonds  
 Grand Knight.  
 Check No. 1587 Date 5-22-44

No. 1588  
 Date 5-22-44  
 To Postmaster  
 For Newsletter mailing  
 \$ 78.00

**WARRANT VOUCHER**

**Knights of Columbus**  
Radofsky Council No. 50K

No. 1588  
 Date 5-22-44

To Brother Sam Shapton Treasurer,  
 Pay to the order of Postmaster  
 the sum of Seventy Eight Dollars, \$ 78.00

In payment for: NEWS LETTER MAILING

DATE	AMOUNT	DATE	AMOUNT	DATE	AMOUNT

El Pennyworth  
 Financial Secretary.  
Wilbur Edmonds  
 Grand Knight.  
 Check No. 1588 Date 5-22-44

No. 1589  
 Date 5-22-11  
 To Michigan State Council KofC  
 For Father McGweny Chair  
 \$ 100.00

Form 157

WARRANT VOUCHER	Knights of Columbus		No. <u>1589</u>																								
	<u>Radofsky</u> Council, No. <u>50K</u>		Date <u>5-22-2011</u>																								
To Brother <u>Sam S. Hampton</u> Treasurer,		Pay to the order of <u>Michigan State Council KofC</u>																									
the sum of <u>One hundred 00/100</u>		Dollars, \$ <u>100.00</u>																									
In payment for <u>Fu. McGweny Chair</u>		<u>Elb Pennyworth</u> Financial Secretary.																									
<table border="1"> <thead> <tr> <th>DATE</th> <th>AMOUNT</th> <th>DATE</th> <th>AMOUNT</th> <th>DATE</th> <th>AMOUNT</th> </tr> </thead> <tbody> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> </tbody> </table>		DATE	AMOUNT	DATE	AMOUNT	DATE	AMOUNT																			<u>Wilbur Edmonds</u> Grand Knight.	
DATE	AMOUNT	DATE	AMOUNT	DATE	AMOUNT																						
		Check No. <u>1589</u> Date <u>5-22-2011</u>																									

No. 1590  
 Date 5-22-11  
 To Michigan State Council KofC  
 For Catholic Track Sponsor  
 \$ 100.00

Form 157

WARRANT VOUCHER	Knights of Columbus		No. <u>1590</u>																								
	<u>Radofsky</u> Council, No. <u>50K</u>		Date <u>5-22-2011</u>																								
To Brother <u>Sam S. Hampton</u> Treasurer,		Pay to the order of <u>Michigan State Council KofC</u>																									
the sum of <u>One hundred 00/100</u>		Dollars, \$ <u>100.00</u>																									
In payment for <u>Catholic Track Sponsor</u>		<u>Elb Pennyworth</u> Financial Secretary.																									
<table border="1"> <thead> <tr> <th>DATE</th> <th>AMOUNT</th> <th>DATE</th> <th>AMOUNT</th> <th>DATE</th> <th>AMOUNT</th> </tr> </thead> <tbody> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> </tbody> </table>		DATE	AMOUNT	DATE	AMOUNT	DATE	AMOUNT																			<u>Wilbur Edmonds</u> Grand Knight.	
DATE	AMOUNT	DATE	AMOUNT	DATE	AMOUNT																						
		Check No. <u>1590</u> Date <u>5-22-2011</u>																									

No. 1591  
 Date 6-28-2011  
 To St. Stephens Church  
 For St. Stephens Rent  
 \$ 200.00

Form 157

WARRANT VOUCHER	Knights of Columbus		No. <u>1591</u>																								
	<u>Radofsky</u> Council, No. <u>50K</u>		Date <u>6-28-2011</u>																								
To Brother <u>Sam S. Hampton</u> Treasurer,		Pay to the order of <u>St. Stephens Church</u>																									
the sum of <u>Two hundred 00/100</u>		Dollars, \$ <u>200.00</u>																									
In payment for <u>Rent</u>		<u>Elb Pennyworth</u> Financial Secretary.																									
<table border="1"> <thead> <tr> <th>DATE</th> <th>AMOUNT</th> <th>DATE</th> <th>AMOUNT</th> <th>DATE</th> <th>AMOUNT</th> </tr> </thead> <tbody> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> </tbody> </table>		DATE	AMOUNT	DATE	AMOUNT	DATE	AMOUNT																			<u>Wilbur Edmonds</u> Grand Knight.	
DATE	AMOUNT	DATE	AMOUNT	DATE	AMOUNT																						
		Check No. <u>1590</u> Date <u>5-22-2011</u>																									

No. 1592  
 Date 6-28-2011  
 To Morality in Media  
 For Same as above  
 \$ 50.00

Form 157

WARRANT VOUCHER	Knights of Columbus		No. <u>1592</u>																								
	Council, No. _____		Date <u>6-28-2011</u>																								
To Brother <u>Sam S. Hampton</u> Treasurer,		Pay to the order of <u>Morality in Media</u>																									
the sum of <u>Fifty 00/100</u>		Dollars, \$ <u>50.00</u>																									
In payment for <u>Morality in Media</u>		<u>Elb Pennyworth</u> Financial Secretary.																									
<table border="1"> <thead> <tr> <th>DATE</th> <th>AMOUNT</th> <th>DATE</th> <th>AMOUNT</th> <th>DATE</th> <th>AMOUNT</th> </tr> </thead> <tbody> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> </tbody> </table>		DATE	AMOUNT	DATE	AMOUNT	DATE	AMOUNT																			<u>Wilbur Edmonds</u> Grand Knight.	
DATE	AMOUNT	DATE	AMOUNT	DATE	AMOUNT																						
		Check No. <u>1592</u> Date <u>6-28-2011</u>																									



No. 1593  
 Date 6-28-2014  
 To Mark Longfellow  
 For Advance \$150.00  
Refreshments/B.78  
\$158.78

WARRANT VOUCHER	Knights of Columbus		No. <u>1593</u>																														
	<u>Radcliff</u> Council No. <u>50K</u>		Date <u>6-28-2014</u>																														
To Brother <u>Sam S. Shapton</u> Treasurer,		Pay to the order of <u>Mark Longfellow</u>																															
the sum of <u>One Hundred Fifty Eight<sup>00</sup></u> Dollars, \$ <u>158.78</u>		In payment for <u>Advance / Refreshments</u>																															
<table border="1"> <thead> <tr> <th>DATE</th> <th>AMOUNT</th> <th>DATE</th> <th>AMOUNT</th> <th>DATE</th> <th>AMOUNT</th> </tr> </thead> <tbody> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> </tbody> </table>		DATE	AMOUNT	DATE	AMOUNT	DATE	AMOUNT																									<u>Elb Pennyworth</u> <small>Financial Secretary</small> <u>Wilbur Edmonds</u> <small>Grand Knight</small> Check No. <u>1593</u> Date <u>6-28-2014</u>	
DATE	AMOUNT	DATE	AMOUNT	DATE	AMOUNT																												

No. 1594  
 Date 6-28-2014  
 To Bon Goodfellow  
 For Mother's Day  
Cassations  
\$37.50

WARRANT VOUCHER	Knights of Columbus		No. <u>1594</u>																														
	<u>Radcliff</u> Council No. <u>50K</u>		Date <u>6-28-2014</u>																														
To Brother <u>Sam S. Shapton</u> Treasurer,		Pay to the order of <u>Bon Goodfellow</u>																															
the sum of <u>Thirty Seven<sup>50</sup></u> Dollars, \$ <u>37.50</u>		In payment for <u>Mother's Day</u> <u>Cassations</u>																															
<table border="1"> <thead> <tr> <th>DATE</th> <th>AMOUNT</th> <th>DATE</th> <th>AMOUNT</th> <th>DATE</th> <th>AMOUNT</th> </tr> </thead> <tbody> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> </tbody> </table>		DATE	AMOUNT	DATE	AMOUNT	DATE	AMOUNT																									<u>Elb Pennyworth</u> <small>Financial Secretary</small> <u>Wilbur Edmonds</u> <small>Grand Knight</small> Check No. <u>1594</u> Date <u>6-28-2014</u>	
DATE	AMOUNT	DATE	AMOUNT	DATE	AMOUNT																												

No. 1595  
 Date 6-28-2014  
 To Sisters of Holy  
Family of Nazareth  
 For Donation for  
Remodeling m/house  
\$100.00

WARRANT VOUCHER	Knights of Columbus		No. <u>1595</u>																														
	<u>Radcliff</u> Council No. <u>50K</u>		Date <u>6-28-2014</u>																														
To Brother <u>Sam S. Shapton</u> Treasurer,		Pay to the order of <u>Sisters of Holy Family of Nazareth</u>																															
the sum of <u>One Hundred<sup>00</sup></u> Dollars, \$ <u>100.00</u>		In payment for <u>Donation for</u> <u>remodeling</u>																															
<table border="1"> <thead> <tr> <th>DATE</th> <th>AMOUNT</th> <th>DATE</th> <th>AMOUNT</th> <th>DATE</th> <th>AMOUNT</th> </tr> </thead> <tbody> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> </tbody> </table>		DATE	AMOUNT	DATE	AMOUNT	DATE	AMOUNT																									<u>Elb Pennyworth</u> <small>Financial Secretary</small> <u>Wilbur Edmonds</u> <small>Grand Knight</small> Check No. <u>1595</u> Date <u>6-28-2014</u>	
DATE	AMOUNT	DATE	AMOUNT	DATE	AMOUNT																												

Date	check/voucher#	Raffles	Refreshments	Masses	Per Capita	Cath. Ad	Supplies	Postage	2nd-3rd Degree	Ads	Fundraiser Supplies	Donations	Bulletin Printing	Rent	Take 5	SHMS	Tootsie Roll Expens	Classes/Refunds	Convention	Misc	Totals	Payable to
4/24	1570													200.00		129.00					200.00	St Stephen's Church
4/24	1571															129.00					129.00	Michigan State Council Knights of Columbus
4/24	1572														135.00						135.00	Michigan State Council Knights of Columbus
4/24	1573																		600.00		600.00	Wilbur Edmunds GK
4/24	1574																		400.00		400.00	Fr. Bing Flanagan
4/24	1575																		550.00		550.00	Ian Sanders DGK
4/24	1576						159.25														159.25	N Henry & Son
4/24	1577											50.00									50.00	Guest House
4/24	1578																241.50				241.50	Council K
4/24	1579											180.00									180.00	Holy Cross Childrens Services
4/24	1580					81.50	23.50														105.00	Supreme Council
5/22	1581													200.00							200.00	St Stephen's Church
5/22	1582			40.09																	40.09	Ron Goodfellow
5/22	1583			150.00																	150.00	Mark Longfellow
5/22	1584			62.19																	62.19	Mark Longfellow
5/22	1585																1186.00				1,186.00	Michigan State Council
5/22	1586																	90.00			90.00	Michigan State Council
5/22	1587																				75.00	St Francis Camp
5/22	1588							78.00													78.00	Postmaster
5/22	1589															100.00					100.00	Michigan State Council
5/22	1590											100.00									100.00	Michigan State Council

Council 50,000 Treasurer Ledger

## Practicum: Part 3 Squaring with the Bank...

You've almost cleaned up this mess! Now you must reconcile your records with the bank statements. The GK will be waiting on this final piece. Reconcile the checking account for May and June. Prepare your Treasurer's report for the July meeting (using June data).

### ANYTOWN NATIONAL BANK

PO BOX 1212  
ANYTOWN MI 48000-1212

KNIGHTS OF COLUMBUS COUNCIL 50000  
100 SPRUCE ST  
ANYTOWN MI 48000-0909

ACCOUNT 123459876  
04-30-20YY

Date	Check #	Payments	Deposits	Balance
<b>BEGINNING BALANCE</b>				<b>\$12,368.77</b>
4/1/20YY	1568	\$100.00		\$12,268.77
4/4/20YY	1566	\$160.52		\$12,108.25
4/5/20YY	1569	\$60.00		\$12,048.25
4/15/20YY			\$1,080.00	\$13,128.25
4/18/20YY			\$690.63	\$13,818.88
4/25/20YY			\$100.00	\$13,918.88
4/26/20YY	1570	\$200.00		\$13,718.88
4/28/20YY	1576	\$159.25		\$13,559.63
4/29/20YY	1574	\$400.00		\$13,159.63
4/29/20YY	1579	\$180.00		\$12,979.63
4/30/20YY	1571	\$129.00		\$12,850.63
4/30/20YY	1573	\$600.00		\$12,250.63
4/30/20YY	INTEREST		\$7.50	\$12,258.13
<b>ENDING BALANCE</b>				<b>\$12,258.13</b>

CHECKING ACCOUNT RECONCILEMENT - THIS FORM IS PROVIDED TO HELP YOU BALANCE YOUR ACCOUNT			
		PERIOD ENDING	
		<i>April 30, 20YY</i>	
<b>CHECK #</b>	<b>AMOUNT</b>	<b>CHECK #</b>	<b>AMOUNT</b>
1572	135.00		
1575	550.00		
1577	50.00		
1578	241.50		
1580	105.00		
		<b>TOTAL &gt;</b>	
		1,081.50	
1. SUBTRACT FROM YOUR CHECK REGISTER ANY CHARGES LISTED IN THIS CHECK STATEMENT WHICH YOU HAVE NOT PREVIOUSLY DEDUCTED FROM YOUR BALANCE. ALSO ADD ANY INTEREST.			
2. ENTER CHECK BALANCE			
SHOWN ON THIS STATEMENT HERE		\$	12,258.13
3. ENTER DEPOSITS MADE LATER THAN THE ENDING DATE OF THIS STATEMENT		\$	
		\$	
		\$	
		TOTAL	\$ 12,258.13
		(2) PLUS (3)	
4. IN YOUR CHECK REGISTER CHECK OFF ALL CHECKS PAID AND IN AREA PROVIDED AT LEFT LIST NUMBERS & AMOUNTS OF ALL UNPAID CHECKS			
5. SUBTRACT TOTAL CHECKS OUTSTANDING		\$	1,081.50
6. THIS AMOUNT SHOULD EQUAL YOUR CHECK REGISTER BALANCE			
		\$	11,176.63

# ANYTOWN NATIONAL BANK

PO BOX 1212  
ANYTOWN MI 48000-1212

KNIGHTS OF COLUMBUS COUNCIL 50000  
100 SPRUCE ST  
ANYTOWN MI 48000-0909

ACCOUNT 123459876  
05-31-20YY

Date	Check #	Payments	Deposits	Balance
<b>BEGINNING BALANCE</b>				<b>\$12,258.13</b>
5/1/20YY	1580	\$105.00		\$12,153.13
5/2/20YY	1575	\$550.00		\$11,603.13
5/2/20YY	1578	\$241.50		\$11,361.63
5/2/20YY			\$1,427.50	\$12,789.13
5/3/20YY	1572	\$135.00		\$12,654.13
5/6/20YY	1577	\$50.00		\$12,604.13
5/18/20YY			\$690.63	\$13,294.76
5/23/20YY			\$135.00	\$13,429.76
5/24/20YY	1581	\$200.00		\$13,229.76
5/24/20YY	1588	\$78.00		\$13,151.76
5/25/20YY	1586	\$90.00		\$13,061.76
5/27/20YY	1583	\$150.00		\$12,911.76
5/29/20YY	1584	\$62.19		\$12,849.57
5/29/20YY	1587	\$75.00		\$12,774.57
5/29/20YY	1589	\$100.00		\$12,674.57
5/31/20YY	INTEREST		\$7.18	\$12,681.75
<b>ENDING BALANCE</b>				<b>\$12,681.75</b>

CHECKING ACCOUNT RECONCILEMENT - THIS FORM IS PROVIDED TO HELP YOU BALANCE YOUR ACCOUNT				
				PERIOD ENDING
				,20
				1. SUBTRACT FROM YOUR CHECK REGISTER ANY CHARGES LISTED IN THIS CHECK STATEMENT WHICH YOU HAVE NOT PREVIOUSLY DEDUCTED FROM YOUR BALANCE. ALSO ADD ANY INTEREST.
				2. ENTER CHECK BALANCE
				SHOWN ON THIS STATEMENT HERE
				\$
				3
				ENTER DEPOSITS MADE LATER THAN THE ENDING DATE OF THIS STATEMENT
				\$
				\$
				\$
				TOTAL (2) PLUS (3)
				\$
				4. IN YOUR CHECK REGISTER CHECK OFF ALL CHECKS PAID AND IN AREA PROVIDED AT LEFT LIST NUMBERS & AMOUNTS OF ALL UNPAID CHECKS
				5. SUBTRACT TOTAL
				CHECKS OUTSTANDING
				\$
				6. THIS AMOUNT SHOULD EQUAL YOUR CHECK REGISTER BALANCE
				\$
<p><b>IF YOU DO NOT BALANCE</b></p> <p>VERIFY ADDITIONS AND SUBTRACTIONS - ABOVE AND ON YOUR CHECK REGISTER</p> <p>COMPARE THE DOLLAR AMOUNTS OF CHECKS LISTED ON THIS STATEMENT WITH THE CHECK AMOUNTS LISTED IN YOUR CHECK REGISTER</p> <p>COMPARE THE DOLLAR AMOUNTS OF DEPOSITS LISTED ON THIS STATEMENT WITH THE DEPOSIT AMOUNTS LISTED IN YOUR CHECK REGISTER</p>				

# ANYTOWN NATIONAL BANK

PO BOX 1212  
ANYTOWN MI 48000-1212

KNIGHTS OF COLUMBUS COUNCIL 50000  
100 SPRUCE ST  
ANYTOWN MI 48000-0909

ACCOUNT 123459876  
06-30-20YY

Date	Check #	Payments	Deposits	Balance
<b>BEGINNING BALANCE</b>				<b>\$12,681.75</b>
6/1/20YY	1582	\$40.09		\$12,641.66
6/2/20YY	1585	\$1,186.00		\$11,455.66
6/4/20YY	1590	\$100.00		\$11,355.66
6/18/20YY			\$690.63	\$12,046.29
6/30/20YY	1591	\$200.00		\$11,846.29
6/30/20YY	1592	\$50.00		\$11,796.29
6/30/20YY	1595	\$100.00		\$11,696.29
6/30/20YY	INTEREST		\$7.29	\$11,703.58
<b>ENDING BALANCE</b>				<b>\$11,703.58</b>

CHECKING ACCOUNT RECONCILEMENT - THIS FORM IS PROVIDED TO HELP YOU BALANCE YOUR ACCOUNT

<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 25%;">CHECK #</th> <th style="width: 25%;">AMOUNT</th> <th style="width: 25%;">CHECK #</th> <th style="width: 25%;">AMOUNT</th> </tr> </thead> <tbody> <tr><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td></tr> <tr> <td colspan="2" style="text-align: right;"><b>TOTAL &gt;</b></td> <td> </td> <td> </td> </tr> </tbody> </table>	CHECK #	AMOUNT	CHECK #	AMOUNT																																																									<b>TOTAL &gt;</b>				<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr style="background-color: #e0e0e0;"> <th colspan="2" style="text-align: center;">PERIOD ENDING</th> </tr> </thead> <tbody> <tr> <td style="width: 70%;"></td> <td style="text-align: center;">,20</td> </tr> <tr> <td colspan="2" style="font-size: small;">1. SUBTRACT FROM YOUR CHECK REGISTER ANY CHARGES LISTED IN THIS CHECK STATEMENT WHICH YOU HAVE NOT PREVIOUSLY DEDUCTED FROM YOUR BALANCE. ALSO ADD ANY INTEREST.</td> </tr> <tr> <td colspan="2" style="font-size: small;">2. ENTER CHECK BALANCE SHOWN ON THIS STATEMENT HERE</td> </tr> <tr> <td style="width: 70%;"></td> <td style="text-align: center;">\$</td> </tr> <tr> <td colspan="2" style="font-size: small;">3. ENTER DEPOSITS MADE LATER THAN THE ENDING DATE OF THIS STATEMENT</td> </tr> <tr> <td style="width: 70%;"></td> <td style="text-align: center;">\$</td> </tr> <tr> <td style="width: 70%;"></td> <td style="text-align: center;">\$</td> </tr> <tr> <td style="width: 70%;"></td> <td style="text-align: center;">\$</td> </tr> <tr> <td colspan="2" style="font-size: small;">TOTAL (2) PLUS (3)</td> </tr> <tr> <td style="width: 70%;"></td> <td style="text-align: center;">\$</td> </tr> <tr> <td colspan="2" style="font-size: small;">4. IN YOUR CHECK REGISTER CHECK OFF ALL CHECKS PAID AND IN AREA PROVIDED AT LEFT LIST NUMBERS &amp; AMOUNTS OF ALL UNPAID CHECKS</td> </tr> <tr> <td colspan="2" style="font-size: small;">5. SUBTRACT TOTAL CHECKS OUTSTANDING</td> </tr> <tr> <td style="width: 70%;"></td> <td style="text-align: center;">\$</td> </tr> <tr> <td colspan="2" style="font-size: small;">6. THIS AMOUNT SHOULD EQUAL YOUR CHECK REGISTER BALANCE</td> </tr> <tr> <td style="width: 70%;"></td> <td style="text-align: center;">\$</td> </tr> </tbody> </table>	PERIOD ENDING			,20	1. SUBTRACT FROM YOUR CHECK REGISTER ANY CHARGES LISTED IN THIS CHECK STATEMENT WHICH YOU HAVE NOT PREVIOUSLY DEDUCTED FROM YOUR BALANCE. ALSO ADD ANY INTEREST.		2. ENTER CHECK BALANCE SHOWN ON THIS STATEMENT HERE			\$	3. ENTER DEPOSITS MADE LATER THAN THE ENDING DATE OF THIS STATEMENT			\$		\$		\$	TOTAL (2) PLUS (3)			\$	4. IN YOUR CHECK REGISTER CHECK OFF ALL CHECKS PAID AND IN AREA PROVIDED AT LEFT LIST NUMBERS & AMOUNTS OF ALL UNPAID CHECKS		5. SUBTRACT TOTAL CHECKS OUTSTANDING			\$	6. THIS AMOUNT SHOULD EQUAL YOUR CHECK REGISTER BALANCE			\$
CHECK #	AMOUNT	CHECK #	AMOUNT																																																																																														
<b>TOTAL &gt;</b>																																																																																																	
PERIOD ENDING																																																																																																	
	,20																																																																																																
1. SUBTRACT FROM YOUR CHECK REGISTER ANY CHARGES LISTED IN THIS CHECK STATEMENT WHICH YOU HAVE NOT PREVIOUSLY DEDUCTED FROM YOUR BALANCE. ALSO ADD ANY INTEREST.																																																																																																	
2. ENTER CHECK BALANCE SHOWN ON THIS STATEMENT HERE																																																																																																	
	\$																																																																																																
3. ENTER DEPOSITS MADE LATER THAN THE ENDING DATE OF THIS STATEMENT																																																																																																	
	\$																																																																																																
	\$																																																																																																
	\$																																																																																																
TOTAL (2) PLUS (3)																																																																																																	
	\$																																																																																																
4. IN YOUR CHECK REGISTER CHECK OFF ALL CHECKS PAID AND IN AREA PROVIDED AT LEFT LIST NUMBERS & AMOUNTS OF ALL UNPAID CHECKS																																																																																																	
5. SUBTRACT TOTAL CHECKS OUTSTANDING																																																																																																	
	\$																																																																																																
6. THIS AMOUNT SHOULD EQUAL YOUR CHECK REGISTER BALANCE																																																																																																	
	\$																																																																																																

IF YOU DO NOT BALANCE  
 VERIFY ADDITIONS AND SUBTRACTIONS - ABOVE AND ON YOUR CHECK REGISTER  
 COMPARE THE DOLLAR AMOUNTS OF CHECKS LISTED ON THIS STATEMENT WITH THE CHECK AMOUNTS LISTED IN YOUR CHECK REGISTER  
 COMPARE THE DOLLAR AMOUNTS OF DEPOSITS LISTED ON THIS STATEMENT WITH THE DEPOSIT AMOUNTS LISTED IN YOUR CHECK REGISTER

# Treasurer's Report -- June

## Practicum: Part 4 Preparing a Budget

You've caught up and now are ready to begin the new fraternal year. GK Edmunds has come to you and asked you to present a proposed budget for this new fraternal year (ending in June 20ZZ). When you tell him that it's not necessarily part of your job, he looks dismayed. "Sam has always prepared the budget for us," he points out. Not wanting to disappoint him in your first official month on the job, you rummage through Sam's old records and find the budget for the last fraternal year (ending in June 20YY) and the previous year (ending in June 20XX). You prepare a spreadsheet that illustrates the income and expense trends over the past two years (next page), but **now you have to decide what, if any, changes to the budget seems to be appropriate for the coming year. Be prepared to explain the changes you have made.**

### Budgets

1. Can be prepared by Treasurer, Financial Secretary or anyone else the Grand Knight so delegates.
2. Pass the budget at two meetings with written notification between meetings. (Ask your council advocate to explain the **resolution** process.)
  - a. Advantage is that as events come up, the resolution has already been passed.
  - b. Make budget as detailed as possible.
    - i. Name of payee.
    - ii. Amount to be paid.
3. Quicken is a good tool to use for budgeting, tracking expenses and reconciling checkbook. Disadvantage to this is that checks have to be entered after they are written as most checks will be written at the meetings. Other software also exists (e.g. Microsoft Excel – but takes playing with formulae to make it work).

<u>Date</u>	<u>Receipt #</u>	<u>Bond Interest</u>	<u>Total from FS</u>				
<b><u>EXPENSES</u></b>							
<u>Date</u>	<u>Voucher/ Check #</u>	<u>Refreshments</u>	<u>Donations</u>	<u>Rent</u>	<u>Misc</u>	<u>Totals</u>	<u>Payable to</u>

## Council 50000 - Budget - 20XX-YY

	Last Year Budget	Last Year Actual	This Year Budget	This Year Actual	Next Year Projected
<b>Income</b>					
Dues	2,600.00	2,650.00	2,700.00	2,782.50	
Take 5	125.00	130.00	150.00	115.00	
Sacred Heart Major Seminary			240.00	229.00	
Initiations	150.00	120.00	200.00	180.00	
Readmissions	15.00	15.00	15.00	22.50	
State Raffles	25.00	50.00	50.00	0.00	
50/50 Raffles	4,000.00	4,200.00	4,400.00	4,580.00	
Breakfasts	500.00	460.00	500.00	489.50	
Bond Interest	8,287.50	8,287.50	8,287.50	8,287.54	
Tootsie Rolls	1,500.00	1,346.00	1,500.00	1,427.50	
RSVP	100.00	100.00	100.00	100.00	
Miscellaneous	0.00	0.00	0.00	0.00	
<b>Total Revenue</b>	<b>17,302.50</b>	<b>17,358.50</b>	<b>18,142.50</b>	<b>18,213.54</b>	
<b>Expenses</b>					
Refreshments	2,400.00	2,465.00	2,500.00	2,781.00	
Per Capita - Supreme	520.00	525.00	550.00	554.75	
Per Capita - State	1,200.00	1,218.00	1,240.00	1,268.00	
Per Capita - Catholic Advertising	135.00	138.00	150.00	159.00	
Take 5	130.00	145.00	150.00	135.00	
Sacred Heart Major Seminary	180.00	206.00	240.00	229.00	
Holy Cross Children's Services Quota	420.00	423.00	450.00	504.00	
Supplies	450.00	485.76	500.00	646.60	
Postage	185.00	148.00	195.00	390.00	
Initiations	160.00	177.00	200.00	0.00	
Ad -Squires	35.00	50.00	50.00	50.00	
Ad - Prep Bowl	50.00	50.00	50.00	50.00	
Ad Installation of State Officers	50.00	50.00	50.00	60.00	
Ad -State Convention	50.00	50.00	50.00	37.50	
Fundraiser Supplies	50.00	48.97	50.00	63.25	
Donations - Masses	50.00	30.00	50.00	40.00	
Donations - Seminarian	500.00	500.00	500.00	500.00	
Donations - Father & Nuns Christmas Gift	250.00	250.00	250.00	250.00	
Donations - Guest House	250.00	250.00	300.00	300.00	
Donations - Diocesan Seminarians	250.00	250.00	250.00	300.00	
Donations - Prep Bowl	200.00	225.00	250.00	262.50	
Donations - Morality in Media	50.00	50.00	50.00	50.00	
Donations - HFN	100.00	100.00	100.00	100.00	
Donations - St. Vincent de Paul	100.00	100.00	100.00	100.00	
Donations - Tootsie Roll State	1,350.00	1,097.00	1,350.00	1,186.00	
Donations - Right to Life	250.00	250.00	250.00	280.00	
Donations - Catholic Track Meet	100.00	100.00	100.00	100.00	
Donations - Miscellaneous (Unbudgeted)	1,725.00	1,800.00	2,000.00	1,700.75	
Bulletin Printing	0.00	0.00	0.00	0.00	
Raffles	200.00	200.00	200.00	145.00	
Tootsie Rolls & Aprons	400.00	400.00	400.00	400.75	
Classes	60.00	60.00	60.00	90.00	
Convention	1,550.00	1,550.00	1,550.00	1,550.00	
Rent	2,400.00	2,400.00	2,400.00	2,400.00	
Miscellaneous	1,502.50	1,557.50	1,557.50	1,586.06	
<b>Total Expenses</b>	<b>17,302.50</b>	<b>17,349.23</b>	<b>18,142.50</b>	<b>18,269.16</b>	
<b>Excess Expenses over Revenue</b>	<b>0.00</b>	<b>9.27</b>	<b>0.00</b>	<b>-55.62</b>	

What areas would you change for next year's budget? Work with a partner to identify those areas and then discuss them with the class.

### Bonding

1. The Treasurer and Financial Secretary are bonded to \$5,000 by Supreme.
2. Additional amounts are available at a minimal cost. (\$7 per thousand)

### Miscellaneous

The RSVP program requires a copy of the front and back of the check presented to the seminarian or other qualifying religious. If your bank returns your checks, make a copy of it and give it to your Council Vocations Director as he will need to send this copy in with the form requesting payment back to the Council of \$100 for each \$500 so donated. It is imperative that the check be made payable to the person and not the seminary or convent to qualify. Some councils make the check payable to both the seminarian and the seminary, which will assure funds will be used toward education.

Use the following lines to write additional notes, questions, comments, or contact information (from your trainer or other trainees). \_\_\_\_\_

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

### Appendices:

- Page 21 – portion of a blank page from a Treasurer’s Cash Book for hand written accounting
- Pages 22 -25 Meeting minutes for May and June for Father Radofsky Council #50,000.

Special thanks go to Chuck Batcke, an experienced and hard working Treasurer trainer (among other things). Chuck was (rightfully) disappointed with earlier manifestations of this training material. He pledged himself to making this training a valuable experience for you. He took my vague notions of what I thought would work and spent countless hours creating a complete year’s worth of financial data for the fictitious council 50k.

If you would like to share your ideas or comments about this training or leadership development in general, please contact your State Leadership Development Director.

Answers are found in the back of the book!



# CASH RECEIPTS

Dr. \_\_\_\_\_ COUNCIL, No. \_\_\_\_\_ MONTH OF \_\_\_\_\_ 2

DATE	PARTICULARS	RECEIPT NO.	TOTAL RECEIPTS	COUNCIL DUES	PER CAPITA	GENERAL FUNDS			SPECIAL FU
						SPECIAL	MISC.	TOTAL	
	Brought Forward								

**Answers are found in the back of the book!**

The meeting was called to order by *Grand Knight Wilbur Edmunds at 7:00 p.m.*

The prayer was led by *Chaplain Father Bing Flanagan.*

The opening ode was *sung.*

Roll call of officers was as follows: (P = present, A = absent, E = excused)

<b>Grand Knight:</b> P <b>Deputy Grand Knight:</b> P <b>Chancellor:</b> P <b>Warden:</b> P <b>Chaplain:</b> P	<b>Treasurer:</b> E <b>Financial Secretary:</b> P <b>Recorder:</b> P <b>Advocate:</b> P <b>Lecturer:</b> P	<b>Inside Guard:</b> P <b>Outside Guard:</b> P <b>Trustee (3 yr.):</b> P <b>Trustee (2 yr.):</b> P <b>Trustee (1 yr.):</b> P
---	--	--

The minutes of the preceding meeting were *read and accepted on a motion by Ron Legacy, supported by Pop Townsend, which passed.*

The following applications for membership were read and voted on:

**The Grand Knight reported:** *Following the meeting we will complete Form MI 6 for the officer's training in June. I am looking forward to the state convention Memorial weekend.*

**The Chaplain reported:** *As we appreciate our mothers this month, let us remember the mother of Jesus, our spiritual mother, Mary. Honor her by praying the Rosary daily.*

**The Financial Secretary reported**

*Income for the previous month was \$1,870.63, consisting of \$1,080.00 from Lottery based raffle; \$100.00 from RSVF refund and \$690.63 for bond interest.*

**The Treasurer reported**

Beginning Balance = \$12,048.25	Income = \$1,870.63 + \$7.50 for checkbook interest
Expenses = \$ 2,749.75 (see report)	Ending Balance = \$11,176.63

**The following bills were read:** *St. Stephen's Church - \$200 for hall use; Mark Longfellow - \$62.19 for remainder of tonight's refreshments plus \$150 advance toward next month's expenses; Postmaster - \$78 for stamps for newsletter; Michigan State Council - \$100 for Sacred Heart Major Seminary Fr. McGivney Chair of Ethics; Michigan State Council - \$1,186 for Tootsie Roll drive proceeds; and Ron Goodfellow - \$40.09 for refreshments for the workers for the Tootsie Roll drive.*

**The following communications were read:** *A letter from the Michigan State Council looking for sponsors for the June Track & Field Event at Eastern Michigan University. St. Francis Camp – Donation request.*

**The trustees reported that** *all bills are in order and payment is recommended. A motion was made by Jim Catchum supported by Ron Legacy to pay all bills as recommended. Motion carried. Barney Knight asked all those interested in looking over the budget for next year to meet with him after the meeting.*

**The following committees reported:** *Program Director Ron Handy called on the following directors and committee chairmen to report: Council Director Marshall Fielder announced Knight of Month Joe Maryland and Family of Month Wilbur Edmunds; Family Director Mark Stone asked members to give him a count for flowers for Mother's Day mass this weekend; Nominating Committee report by Fred Forrest – all current officers will seek re-election except F.S. Ebenezer Pennyworth and Treasurer Samuel Sharpton.*

**Unfinished business:** *The following officers were elected for the 20YY-ZZ year:*

*GK – Wilbur Edmunds, DGK Ian Sanders, Chancellor Jose Domenic, Recorder Michael Grafton, Treasurer Your Name, Advocate Ronald Legacy, Warden William Dogood, Inside Guard James Catchum, Outside Guard George Letumgo, 3-Year Trustee Jerry Ross, 2-Year Trustee Bobby Promo Sr., 1-Year Trustee Barney Knight Eric Joiner presented an additional \$444.49 to the F.S., collected with Fred Forrester during the recent M.I. Drive*

**New Business:** *Ron Handy motioned, seconded by Bobby Promo Jr. that the Council donate \$75 for the St. Francis Camp for Special Needs. Motion passed. Motion by Ron Hardy, seconded by Mark Stone that the Council donate \$100 to the Michigan State Council for the Track Meet. Motion passed.*

**Insurance representative remarks:** *absent*

**District Deputy Remarks:** *absent*

**Good of the Order:** *GK Edmunds said training will be requested a new F.S., for new Treasurer Your Name, and for himself. He will send Form MI 6 in tonight. Ian Sanders motioned, supported by Ronald Legacy that we spend the \$90. Motion carried.*

*A motion to adjourn was made by Jose Domenic supported by Bill Dogood which passed.*

**The closing prayer was led by** *Father Bing Flanagan.*

**The closing ode was** *sung.*

**The meeting adjourned at** *8:00 p.m.*

**Minutes recorded by** *Michael Grafton.*

The meeting was called to order by *Grand Knight Wilbur Edmunds at 7:00 p.m.*

The prayer was led by *Chaplain Father Bing Flanagan.*

The opening ode was *sung.*

<b>Roll call of officers was as follows: (P = present, A = absent, E = excused)</b>		
<b>Grand Knight:</b> P	<b>Treasurer:</b> E	<b>Inside Guard:</b> P
<b>Deputy Grand Knight:</b> P	<b>Financial Secretary:</b> P	<b>Outside Guard:</b> P
<b>Chancellor:</b> P	<b>Recorder:</b> P	<b>Trustee (3 yr.):</b> P
<b>Warden:</b> P	<b>Advocate:</b> P	<b>Trustee (2 yr.):</b> P
<b>Chaplain:</b> P	<b>Lecturer:</b> P	<b>Trustee (1 yr.):</b> P

The minutes of the preceding meeting were read and accepted on a motion by Pop Townsend supported by Bobby Promo Jr. which passed.

The following applications for membership were read and voted on:

The Grand Knight reported *Thanks to all Brother Knights who joined him at the Catholic League track meet to help at the concession stand and as timers. Good luck to all officers in the new fraternal year. I am still looking for a suitable replacement for Eb as Financial Secretary. Any volunteers?*

The Chaplain reported: *Blessings on all fathers this month. Remember the patience of St. Joseph.*

**The Financial Secretary reported**

*Income for the previous month was \$2,253.13, consisting of \$35.00 from dues and \$690.63; \$100.00 for Sacred Heart Major Seminary; 1,427.50 from April's MI drive, and \$690.63 from bond interest.*

**The Treasurer reported**

Beginning Balance = \$

Income = \$

Expenses = \$

Ending Balance =

**The following bills were read:** *St. Stephen's Church - \$200 for hall use; Mark Stone - \$37.50 reimbursement for 4 dozen pink carnations for Mother's Day; Mark Goodfellow - \$8.78 for meeting refreshments and \$150 advance for next month's meeting; Morality in Media - \$50 for annual membership.*

**The following communications were read:** *A letter from the Sisters the Holy Family of requesting donations for new furnishings for the Motherhouse.*

**The trustees reported that** *all bills are in order and payment is recommended. A motion was made by Ian Sanders supported by Bobby Promo Jr. to pay all bills as recommended. Motion carried.*

**The following committees reported:** *Program Director Ron Handy called on the following directors and committee chairmen to report: Council Director Marshall Fielder announced Knight of Month Fr. Bing Flanagan and Family of Month Ian Sanders; Nominating Committee Chair Fred Forrest listed all nominees. See below.*

**Unfinished business:**

**New Business:**

*Motion by Ron Handy, seconded by Bobby Promo Sr. that the Council donate \$100 to the Sisters of the Holy Family of Nazareth for furnishing for the Motherhouse. Motion passed. Discussion on possible choices for a new FS. Youth Director Shane Youngman asked if money could be allocated for summer activities for community youth. Discussion on starting a Knight's Daughters of Squires Circle. Motion by Marshall Forbes to give seed money for Squires and/or Daughters – no second. Motion to table to next meeting to allow time to collect data or conduct interest survey – Bobby Promo, Sr., supported by Carl Richards – passed.*

**Insurance representative remarks:** *absent*

**District Deputy Remarks:** *absent*

**Good of the Order:** *Remember all Knights who have gone before us. A motion to adjourn was made by Jerry Ross supported by Ron Handy which passed.*

**The closing prayer was led by** *Father Bing Flanagan.*

**The closing ode was** *sung.*

**The meeting adjourned at** *8:00 p.m.*

**Minutes recorded by** *Michael Grafton.*

# Answer Key:

## From page 3

**Discussion Questions:** Answer the following, and then discuss the answers with the trainer.

### **Part 1: Working with the Financial Secretary**

1. What should I do if the FS is not at the meeting and there is money to be turned in from an event?

**ANSWER** Take in the money and issue a receipt to the FS as though he was there. If you both have e-mail, then send the FS a note stating what the total amount was and what the distribution was for.

2. Can I have someone else make a deposit for me if I am unable to do so in a timely manner?

**ANSWER** Yes, but this should not be frequent. It is far better to trust a fellow member to make the deposit than to hold onto funds that belong in the bank. If, because of your work schedule (or whatever) you have trouble getting to the bank during its regular working hours, consider getting an ATM card – limited to deposits only so you can use it on non-banking hours, or even at a different financial institution.

3. If I don't have the receipt book (Form 281) with me (at a council picnic, for instance), should I take money from the FS?

**ANSWER** Yes, but have the distribution and amount written down and then make up the receipt as soon as you can get the receipt book. Either mail it to the FS or give it to him when you next see him.

4. Your Question)

---

---

---

---

**From page 7**

**Part 2: Paying the Bills**

**Discussion Questions:** Answer the following, and then discuss the answers with the trainer.

1. Even if the FS is absent, we will still need to pay bills. Who should complete the vouchers?

**ANSWER** Is this a temporary absence, or one that will last some time (FS is incapacitated)? If temporary, just make a list of the checks (payee, date, amount and purpose) that have been written and e-mail this to the FS, or mail this list. If more a long-term absence, ask one of the Trustees to obtain the voucher pad and act as a temporary FS until Supreme can appoint a replacement FS.

2. Who is authorized to endorse (sign) our council's checks and how do I add myself as a signatory?

**ANSWER** The Grand Knight and Treasurer should co-sign each check. Since the Deputy Grand Knight acts for the GK in the GK's absence, it would be best if the DGK is also one of the permissible cosigners (this also helps when the GK's term is over as usually the DGK becomes the new GK and his signature is already valid). When adding a new cosigner, someone who is already on the account must initiate the paperwork at the financial institution, so this must be the outgoing Treasurer, or the GK or DGK.

3. What do I do if someone submits a voucher for reimbursement of an expense without receipts as proof?

**ANSWER** Actually, the Financial Secretary should demand original receipts, when available, for this prevents a second submission of the bill for payment. He is the one that prepares the voucher. However, there will be times when the original is not available. Some requests are for advance money or for postage, so the receipt should be requested once the money has been spent (after the fact). There may even be rare cases when a receipt will never be furnished – i.e. request for a monetary gift.

4. What are my responsibilities if I know I will be absent for a meeting?


**ANSWER** If you have three people who are authorized to sign checks (Treasurer, GK and DGK), consider giving the checkbook to the DGK, but ensure that he will follow procedures as though you were present. If both you and either the GK or DGK will be absent, checks cannot be written, as there is only one cosigner available. In no circumstances should you pre-sign (or have one of the other cosigners pre-sign) checks, unless the payee (and hopefully amount) is already filled out (like for monthly rent).


From page 10


Part 5: Practicum


Let's see how well you understood Parts 1, 2, and 3, which lead to you being well prepared for the audit. We're going to ask you to immerse yourself in a little role-playing. You are the new Treasurer of Father Radofsky Council # 50,000. The former Treasurer has been unable to complete his job for the past two months and the new fraternal year is looming – so is the Semi-Annual Audit. Complete the following activities to make the books current. Today is July 1.

Practicum: Part 1 Money Coming in...

		<b>Knights of Columbus</b>	
		No.	477
		Council No.	50K
Dues	\$.....	Date	MAY 2, 20YY
Spec.	\$.....	Rec'd of	Eb Pennyworth Fin. Sec.
Misc.	\$.....	one thousand four hundred and no Dollars	
M.I. Income	\$1,427.50	Willow Edmonds, etc Treasurer	
Total	\$1,427.50		

		<b>Knights of Columbus</b>	
		No.	478
		Council No.	.....
Dues	\$.....	Date	30
Spec.	\$.....	Rec'd of	..... Fin. Sec.
Misc.	\$.....	..... Dollars	
Total	\$.....	..... Treasurer	

		<b>Knights of Columbus</b>	
		No.	479
		Council No.	.....
Dues	\$.....	Date	30
Spec.	\$.....	Rec'd of	..... Fin. Sec.
Misc.	\$.....	..... Dollars	
Total	\$.....	..... Treasurer	

		<b>Knights of Columbus</b>	
		No.	480
		Council No.	50K
Dues	\$.....	Date	June 18 20YY
Spec.	\$.....	Rec'd of	Eb Pennyworth Fin. Sec.
Misc.	\$.....	six hundred and 63/100 Dollars	
Bond Int.	\$690.63	Willow Edmonds, etc Treasurer	
Total	\$690.63		

**ANSWER**

#478 has "Dues" of \$35.00 and "Misc" of \$100.00 for a donation to Sacred Heart Major Seminary for a total of \$135.00 dated 5/03/20YY. #479 will have "Dues" of \$50.00 for a total of 50.00 dated 5/06/20YY. Both receipts are "Rec'd of Eb Pennyworth".



On July 2, F.S. Ebenezer Pennyworth turned over a check from a member. Complete the deposit ticket.


		DOLLARS	CENTS
DATE			
CURRENCY			
COIN			
CHECKS LIST EACH SEPARATELY			
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
TOTAL FROM OTHER SIDE OR ATTACHED LIST			
PLEASE PRINT MEMBER TOTAL HERE			
<b>TOTAL</b>			

DEPOSITS MAY NOT BE AVAILABLE FOR IMMEDIATE WITHDRAWAL

⑆072000326⑆ 23000??28405⑈ 125

**DEPOSIT TICKET** 9-32/720

**KNIGHTS OF COLUMBUS**  
COUNCIL NO. 50000  
Father Radofsky Council

DEPOSITED IN  Anytown National Bank  
PO Box 1212  
Anytown, MI 48000-0909

Checks and other items are received for deposit subject to the provisions of the Uniform Commercial Code or any applicable collection agreement.  
BE SURE EACH ITEM IS PROPERLY ENDORSED

**ANSWER:** Show check #4103 on the first line of the deposit ticket along with the amount of \$100. Put \$100.00 in the total

**From page 25**

**Practicum: Part 3 Squaring with the Bank...**

Here's what the check register should look like after doing the May reconciliation

**Checkbook**

Date	Check #	Payee / description	√	Payments	Deposits	Balance
		BEGINNING BALANCE				\$11,176.63
5/2		Receipt 477	√		\$1,427.50	\$12,604.13
		M.I. income				
5/18		Receipt 478	√		\$890.63	\$13,294.76
		Bond interest				
5/22	1581	St Stephen's Church	√	\$200.00		\$13,094.76
		St. Stephen rent				
5/22	1582	Ron Goodfellow		\$40.09		\$13,054.67
		M.I. worker's refreshment				
5/22	1583	Mark Longfellow	√	\$150.00		\$12,904.67
		Lecturer advance for refreshment				
5/22	1584	Mark Longfellow	√	\$62.19		\$12,842.48
		Lecturer reimbursement				
5/22	1585	Michigan State Council Knights of Columbus		\$1,186.00		\$11,656.48
		M.I. proceeds				
5/22	1586	Michigan State Council Knights of Columbus	√	\$90.00		\$11,566.48
		State Council – officer training				
5/22	1587	St Francis Camp for Special Needs	√	\$75.00		\$11,491.48
		St. Francis Camp for special needs				
5/22	1588	Postmaster	√	\$78.00		\$11,413.48
		Postmaster -- newsletter mailing				
5/22	1589	Michigan State Council Knights of Columbus	√	\$100.00		\$11,313.48
		Father McGiveny Chair				
		BEGINNING BALANCE				\$11,313.48
5/22	1590	Michigan State Council Knights of Columbus		\$100.00		\$11,213.48
		State Council – Catholic track sponsor				
5/23		Receipt 479	√		\$135.00	\$11,348.48
		Dues 35/ SHMS 100				
5/31		Checkbook interest	√		\$7.18	\$11,355.66

And here's how the bank reconciliation would look like...

CHECKING ACCOUNT RECONCILEMENT - THIS FORM IS PROVIDED TO HELP YOU BALANCE YOUR ACCOUNT			
		<b>PERIOD ENDING</b>	
		<i>May 31, 20YY</i>	
<b>CHECK # AMOUNT</b>		<b>CHECK # AMOUNT</b>	
1582	40.09		
1585	1,186.00		
1590	100.00		
		<b>TOTAL &gt;</b>	<b>1,326.09</b>
		----->	
		<b>1. SUBTRACT FROM YOUR CHECK REGISTER ANY CHARGES LISTED IN THIS CHECK STATEMENT WHICH YOU HAVE NOT PREVIOUSLY DEDUCTED FROM YOUR BALANCE. ALSO ADD ANY INTEREST.</b>	
		<b>2. ENTER CHECK BALANCE SHOWN ON THIS STATEMENT HERE</b>	\$ 12,681.75
		<b>3. ENTER DEPOSITS MADE LATER THAN THE ENDING DATE OF THIS STATEMENT</b>	\$
			\$
			\$
		<b>TOTAL (2) PLUS (3)</b>	<b>\$ 12,681.75</b>
		<b>4. IN YOUR CHECK REGISTER CHECK OFF ALL CHECKS PAID AND IN AREA PROVIDED AT LEFT LIST NUMBERS &amp; AMOUNTS OF ALL UNPAID CHECKS</b>	
		<b>5. SUBTRACT TOTAL CHECKS OUTSTANDING</b>	\$ 1,326.09
		<b>6. THIS AMOUNT SHOULD EQUAL YOUR CHECK REGISTER BALANCE</b>	\$ 11,355.66
<b>IF YOU DO NOT BALANCE</b> VERIFY ADDITIONS AND SUBTRACTIONS - ABOVE AND ON YOUR CHECK REGISTER COMPARE THE DOLLAR AMOUNTS OF CHECKS LISTED ON THIS STATEMENT WITH THE CHECK AMOUNTS LISTED IN YOUR CHECK REGISTER COMPARE THE DOLLAR AMOUNTS OF DEPOSITS LISTED ON THIS STATEMENT WITH THE DEPOSIT AMOUNTS LISTED IN YOUR CHECK REGISTER			

Here's what the check register should look like after reconciling the June 20YY statement...

**Checkbook**

Date	Check #	Payee / description	Y	Payments	Deposits	Balance
		<b>BEGINNING BALANCE</b>				<b>\$11,313.48</b>
5/22	1590	Michigan State Council Knights of Columbus	Y	\$100.00		\$11,213.48
		State Council – Catholic track sponsor				
5/23		Receipt 479	Y		\$135.00	\$11,348.48
		Dues 35/ SHMS 100				
5/31		Checkbook Interest	Y		\$7.18	\$11,355.66
6/18		Receipt 480	Y		\$590.63	\$12,046.29
		Bond Interest				
6/28	1591	St Stephen's Church	Y	\$200.00		\$11,846.29
		St. Stephen rent				
6/28	1592	Morality In Media	Y	\$50.00		\$11,796.29
		Morality In Media				
6/28	1593	Mark Longfellow		\$158.78		\$11,637.51
		Advance 150.00/refreshments 8.78				
6/28	1594	Ron Goodfellow		\$37.50		\$11,600.01
		Mother's Day carnations				
6/28	1595	Sisters of Holy Family of Nazareth	Y	\$100.00		\$11,500.01
		Donation for remodeling Motherhouse				
6/30		Checkbook Interest	Y		\$7.29	\$11,507.30

And here is what the bank reconciliation statement would look like...

CHECKING ACCOUNT RECONCILEMENT - THIS FORM IS PROVIDED TO HELP YOU BALANCE YOUR ACCOUNT							
<b>CHECK #</b>		<b>AMOUNT</b>		<b>CHECK #</b>		<b>AMOUNT</b>	
1593		158.78					
1594		37.50					
<b>TOTAL &gt;</b>				<b>196.28</b>			

PERIOD ENDING	
<i>June 30, 20YY</i>	
1. SUBTRACT FROM YOUR CHECK REGISTER ANY CHARGES LISTED IN THIS CHECK STATEMENT WHICH YOU HAVE NOT PREVIOUSLY DEDUCTED FROM YOUR BALANCE. ALSO ADD ANY INTEREST.	
2. ENTER CHECK BALANCE SHOWN ON THIS STATEMENT HERE	\$ 11,703.58
3. ENTER DEPOSITS MADE LATER THAN THE ENDING DATE OF THIS STATEMENT	\$
	\$
	\$
<b>TOTAL (2) PLUS (3)</b>	\$ 11,703.58
4. IN YOUR CHECK REGISTER CHECK OFF ALL CHECKS PAID AND IN AREA PROVIDED AT LEFT LIST NUMBERS & AMOUNTS OF ALL UNPAID CHECKS	
5. SUBTRACT TOTAL CHECKS OUTSTANDING	\$ 196.28
6. THIS AMOUNT SHOULD EQUAL YOUR CHECK REGISTER BALANCE	\$ 11,507.30

<p><b>IF YOU DO NOT BALANCE</b>          VERIFY ADDITIONS AND SUBTRACTIONS - ABOVE AND ON YOUR CHECK REGISTER          COMPARE THE DOLLAR AMOUNTS OF CHECKS LISTED ON THIS STATEMENT WITH THE CHECK AMOUNTS LISTED IN YOUR CHECK REGISTER          COMPARE THE DOLLAR AMOUNTS OF DEPOSITS LISTED ON THIS STATEMENT WITH THE DEPOSIT AMOUNTS LISTED IN YOUR CHECK REGISTER</p>
---

**From pages 18 + 19**  
**Practicum: Part 4 Preparing a Budget**

Create figures in the “Next Year Projected” column. Many of these will be the same as this year (i.e. donations), but we can take the membership numbers and use

- \$3.00 for Holy Cross Children’s Service
- \$10.00 for State per capita tax
- \$3.50 for Supreme per capita tax
- \$1.00 for Catholic Advertising

Project what amounts will be collected for

- Take 5 (\$5.00, but not all members contribute)
- Sacred Heart Major Seminary – Fr. McGivney Chair of Ethics (\$12.00/year/member requested, but not all members contribute)
- MI Drive (gross shown under Income; tootsie roll cost, aprons and net to State under Expenses)

<u>Sample Workbook for</u> <u>Treasurer</u>	<u>JUL</u>	<u>AUG</u>	<u>SEP</u>	<u>OCT</u>	<u>NOV</u>	<u>DEC</u>	<u>JAN</u>	<u>FEB</u>	<u>MAR</u>	<u>APR</u>	<u>MAY</u>	<u>JUN</u>	<u>TOTAL</u> <u>2008-09</u>
Dues				45.00		1,980.00	450.00	517.50	90.00	150.00	30.00		3,262.50
Take 5						280.00	65.00	55.00		10.00			410.00
SHMS						624.00	156.00	132.00		24.00			936.00
C of L						138.00	36.00	36.00		9.00			219.00
Initiations				40.00		20.00	20.00						80.00
Readmissions								15.00					15.00
State Raffle Refund										85.00			85.00
Pancake Breakfasts			1,077.00	942.00	828.00	844.00	902.00	705.00	999.00	969.00	969.00		8,235.00
Hats, signs, etc.			8.00		46.00	118.00	385.00			14.00			571.00
Miscellaneous/change		300.00											300.00
Tootsie Roll Drive										3,478.09			3,478.09
RSVP										100.00			100.00
50/50s		14.00	11.50	29.00	13.00	15.00	16.50	12.00	11.00	14.00	12.00	11.50	159.50
Expense Refunds													0.00
CD + Interest													0.00
Christmas Party													0.00
HCCS						36.00	6.00	3.00					45.00
Donations			<u>18.50</u>	<u>26.00</u>	<u>14.00</u>	<u>15.00</u>	<u>198.00</u>	<u>4.00</u>	<u>26.00</u>	<u>73.00</u>	<u>27.00</u>	<u>0.50</u>	<u>402.00</u>
<b>Total</b>	<b>0.00</b>	<b>314.00</b>	<b>1,115.00</b>	<b>1,082.00</b>	<b>901.00</b>	<b>4,070.00</b>	<b>2,234.50</b>	<b>1,479.50</b>	<b>1,126.00</b>	<b>4,926.09</b>	<b>1,038.00</b>	<b>12.00</b>	<b>18,298.09</b>
<b>Membership start of period</b>	<b>140</b>	<b>140</b>	<b>137</b>	<b>133</b>	<b>135</b>	<b>135</b>	<b>136</b>	<b>137</b>	<b>138</b>	<b>138</b>	<b>137</b>	<b>136</b>	<b>140</b>
Initiated				2		1	1						4
Readmissions								2					2
Transferred In													0
<b>Gains</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6</b>
Deaths			1										1
Transferred Out			3							1	1		5
Suspensions/withdrawals		3						1					4
<b>Losses</b>	<b>0</b>	<b>3</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>10</b>
<b>Membership end of period</b>	<b>140</b>	<b>137</b>	<b>133</b>	<b>135</b>	<b>135</b>	<b>136</b>	<b>137</b>	<b>138</b>	<b>138</b>	<b>137</b>	<b>136</b>	<b>136</b>	<b>136</b>
Honorary	4	4	4	4	4	4	4	4	4	4	4	4	4
Honorary Life	18	18	17	17	17	17	17	17	17	17	17	17	18
Disability	1	1	1	1	1	1	1	1	1	1	1	1	1
<b>Treasurer's Report</b>													
Beginning Balance	6,604.45	5,352.77	4,995.97	4,394.63	4,796.80	4,224.57	7,086.66	7,464.66	6,821.82	7,180.08	10,996.35	6,886.66	6,604.45
Plus Receipts from FC	0.00	314.00	1,115.00	1,082.00	901.00	4,070.00	2,234.50	1,479.50	1,126.00	4,926.09	1,038.00	12.00	18,298.09
Plus Interest	1.07	1.10	0.90	0.74	0.76	0.63	0.77	2.75	0.58	0.61	0.73	0.00	10.64
Less Checks issued	<u>1,252.75</u>	<u>671.90</u>	<u>1,717.24</u>	<u>680.57</u>	<u>1,473.99</u>	<u>1,208.54</u>	<u>1,857.27</u>	<u>2,125.09</u>	<u>768.32</u>	<u>1,110.43</u>	<u>5,148.42</u>	<u>608.20</u>	<u>18,622.72</u>
<b>Ending Balance</b>	<b>5,352.77</b>	<b>4,995.97</b>	<b>4,394.63</b>	<b>4,796.80</b>	<b>4,224.57</b>	<b>7,086.66</b>	<b>7,464.66</b>	<b>6,821.82</b>	<b>7,180.08</b>	<b>10,996.35</b>	<b>6,886.66</b>	<b>6,290.46</b>	<b>6,290.46</b>