

Trustee

Training Manual
2011



**Michigan State Council
Knights of Columbus**

Trustee

This training manual covers in detail how to perform the duties listed in the Charter Constitution Laws, Section 145, for the Board of Trustees, which consists of the Grand Knight as chairman and three Trustees.

Being elected as Trustee is one of the most honored positions in a Knights of Columbus council. Trustees are usually men who have a proven track record of quality work and loyalty to their council and to the Order. They are often Past Grand Knights. As the title indicates, when you are elected, your members put their **trust** in you.

At each annual election of officers, the one year Trustee will be leaving office and the council will be voting for a new 3 year Trustee. The current 3-year Trustee becomes the 2-year Trustee, and the 2-year Trustee becomes the 1-year Trustee. There are exceptions to this, of course.

1) When a new council is chartered, it will elect 3 new Trustees; however, one will serve a 3-year term, one a 2-year term, and one will be elected to a 1-year term. This keeps continuity on the Board of Trustees. Thus, it will always have experienced members.

2) Another exception is in cases of resignation or death of a Trustee. In those cases, a special election is held by the council or the District Deputy would appoint a Trustee to complete the term, whichever is sooner.

Discussion Question:

Can you think of some reasons why the continuity of the Board of Trustees is so important? _____

Let's look at the charges you received when you took office:

...The importance of your function cannot be overestimated. As Guardians of your council's funds, you must ensure that your council's financial status remains in a sound and healthy condition, that the vitally important semiannual audits of the council's financials are made promptly after each January 1 and June 30. There is no greater safeguard of the financial security of the council than the trustees' careful preparation of these audits....

The two primary charges – ensure that (1) your council's financial status remains in a healthy condition and (2) the vitally important semiannual audits of the council's financials are made – can be divided as follows:

I. Supervise all financial business of the council and approve the payment of all bills

II. Scrupulously audit “the books” – council financial records

III. Verify that the council sticks to a budget (if created)

IV. Approve banking institutions used by the council

- V. **Set additional bonding amounts for the Financial Secretary and Treasurer**
- VI. **Be involved in the selection of the Chaplain**
- VII. **Guide your council in matter of tax returns, home corporations, charitable fund raising, and licensed gaming**
- VIII. **Sign the nomination form for the appointment of the Financial Secretary**
- IX. **Participate in the evaluation of the Financial Secretary's performance every three years with the Grand Knight**
- X. **Serve on the council's retention committee and sign all Knight Alerts**

Let's look at these duties one by one.

I. Supervise all financial business of the council and approve the payment of all bills.

This is a rather broad statement, and it is meant to be. Even in the realm of finances there's such a thing as protocol or good business practices.

The Trustees recommend approval of all moneys except Benefit Fund moneys and demands of the Supreme Councilor Board of Directors or State Council, and the regular and usual stated payments of the council, and payments authorized by the council after notice and vote.

Trustees should constantly be aware that all money obtained from any source is considered council funds that should be delivered as soon as possible to the Financial Secretary, who gives a receipt and at the next meeting reports the receipt, the amount, and the source of the funds.

The Trustees should receive copies of monthly Financial Secretary and Treasurer reports to the council and watch the cash flow to assure there is enough money to honor council obligations.

No money in excess of \$500.00 shall be paid or transferred from the treasury, of any council (except such moneys as the council is called upon to regularly pay for its current expenses and as provided by the laws of the Order, or for purposes approved by the Supreme Council, or Board of Directors) unless by a two-thirds vote of the members present and voting at a regular business meeting held subsequent to a regular business meeting at which notice in writing of a resolution of intention to pay or transfer such money and the purposes and amount to be paid or transferred shall have been given and regularly read. Charter Constitution Laws Section 122(b)

Council by-laws can provide for mutual aid amounts that do not require further Trustee approval.

**II. Scrupulously audit "the books"
- council financial records.**

AUDIT REQUIREMENTS



**KNIGHTS OF COLUMBUS
SEMIANNUAL COUNCIL AUDIT REPORT
FOR PERIOD ENDED DECEMBER 31, _____**

Due By:
February 15

COUNCIL NO. _____ CITY _____ STATE _____

SCHEDULE A - MEMBERSHIP

ADDITIONS	MEMBERSHIP			DEDUCTIONS	MEMBERSHIP		
	INS.	ASSO.	TOT.		INS.	ASSO.	TOT.
Total Members Start of Period	_____	_____	_____	Suspensions	_____	_____	_____
Initiations	_____	_____	_____	Deaths	_____	_____	_____
Transfers from other councils	_____	_____	_____	Final Withdrawals	_____	_____	_____
Transfers - Assoc. to Ins.	_____	N/A	_____	Transfers - Assoc. to Insurance	N/A	_____	_____
Transfers- Ins. to Assoc.	N/A	_____	_____	Transfers-Ins. to Associate	_____	N/A	_____
Reinstatements & Re-admissions	_____	_____	_____	Transfers to Other Councils	_____	_____	_____
Total for Period	_____	_____	_____	Total Deductions	_____	_____	_____
Minus Total Deductions	_____	_____	_____				
Number Members End of Period	_____	_____	_____				

(For this form only, exclude inactive insurance members)

SCHEDULE B - CASH TRANSACTIONS

FINANCIAL SECRETARY		TREASURER	
Cash on Hand Beginning of Period	\$ _____	Cash on Hand Begin. Period	\$ _____
Cash Received-Dues, Initiations	\$ _____	Received from Fin. Sec.	\$ _____
Cash Received from other Sources:	\$ _____	Interest Earned on Investments	\$ _____
(Explain Kind and Amount)		Total Receipts	\$ _____
_____ \$ _____		Disbursements	
_____ \$ _____		Per Capita: Supreme Council	\$ _____
_____ \$ _____		State Council	\$ _____
Total Cash Received \$ _____		General Council Expenses	\$ _____
Paid to Treasurer	\$ _____	Transfers to Sav. & Invest. Accts.	\$ _____
Cash on Hand at End of Period	\$ _____	Miscellaneous	\$ _____
		Total Disbursements	\$ _____
		Net Balance on Hand	\$ _____

SCHEDULE C - ASSETS AND LIABILITIES

ASSETS		LIABILITIES	
Cash:		Due Supreme Council:	
Undeposited Funds	\$ _____	Per Capita	\$ _____
Bank - General - Acct.	\$ _____	Supplies	\$ _____
- Special Acct.	\$ _____	Catholic Adv.	\$ _____
- Savings & Investment Acct.	\$ _____	Other	\$ _____
Due From _____ Members	\$ _____	Due State Council,	\$ _____
Total Current Assets	\$ _____	Advance Payments By _____ Members	\$ _____
Less: Current Liabilities	\$ _____	Misc. Liabilities	\$ _____
Net Current Assets	\$ _____	_____	\$ _____
Investments:		_____	\$ _____
*Real Estate	\$ _____	_____	\$ _____
*Furniture	\$ _____	Total Current Liabilities	\$ _____
*Stocks & Bonds	\$ _____	Signed this _____ day of _____ 20____	
Total Investment	\$ _____	_____ Grand Knight	
Less: Investment		_____ Trustee	
Liabilities	_____	_____ Trustee	
Net Investment Assets	\$ _____	_____ Trustee	
Total Assets	\$ _____		

*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.

Section 145 of the Laws of the Order requires that the Grand Knight and Trustees audit the accounts of the Financial Secretary and Treasurer at least every six months, and in January and July report thereon to their council, District Deputy, State Deputy and the Supreme Secretary on forms approved by the Board of Directors and furnished by the Supreme Council. **Under no circumstances should either the Financial Secretary or Treasurer prepare the audits**, but each should be readily available to the Trustees to answer questions regarding the records. The trustees are charged with this duty, and in accepting office they are accepting the responsibilities the office entails.

Trustees who sign an audit prepared by the Financial Secretary or Treasurer are acting in an irresponsible manner. The report made to the council, District Deputy, State Deputy and the Supreme Secretary indicates that the trustees have examined the records of the Financial Secretary and Treasurer. If they have not done so, the Trustees cannot know that the figures thereon are correct. If the Trustees and Grand Knight cannot personally make the audit, they should arrange to have one made by a qualified member at the expense of the council. A responsible Financial Secretary will require that his records and accounts be examined periodically according to the Laws for the protection of all concerned, including his own. This will also help to safeguard the financial affairs of the council. The

Grand Knight and Trustees must arrange for the audit to be accomplished without depriving the Financial Secretary of his records for more than one week. The business records of any council can be properly examined within a week to assure accuracy and completeness.

The bonding company, which takes an active concern in audits, can refuse to honor the bond on either the Financial Secretary or Treasurer for the following reasons:

- Failure of the Trustees to conduct the audit, or signing an audit prepared by the Financial Secretary or Treasurer
- Failure to have on file at the Supreme Council office two consecutive Audit Reports (#1295) for the periods immediately past

RECORDS AND ITEMS NEEDED TO PREPARE THE AUDIT

FROM THE FINANCIAL SECRETARY

- Cash receipts
- Vouchers
- Receipts, Treasurer to Financial Secretary
- January 1 or July 1 Council Roster, as appropriate
- Council Statements for the audit period
- Cash and checks on hand, if any
- Bills or invoices requiring payment
- Copy of last council audit
- Member ledgers (or Outstanding Balance Report in Member Billing)

FROM THE TREASURER

- Treasurer's Cash Book (#1401)
- Check book, bank statements, cancelled checks and vouchers for the audit period
- All bank books, regardless of purpose of account
- All documents reflecting cash or liquid assets such as stocks, bonds, notes, etc.

FROM THE RECORDER

- Minute Book (#1403)

COMPLETING THE AUDIT REPORT

All three sections of the Audit Report (#1295) are to be completed, with the exception of those councils using the online Member Billing application. Those users need not complete Schedule A, since Member Billing records reflect the figures maintained at the Supreme Council office. In such case, "Member Billing" should be noted in that section. The audit must be signed by the Grand Knight and at least two Trustees. If an entry is not applicable, the word "none" should be inserted on the line. Please refer to Page 3 for an audit form.

SCHEDULE A — MEMBERSHIP

A major objective of the semi-annual council audit is to reconcile local council membership records with those maintained by the Supreme Council Department of Membership Records. The sources for information necessary to complete Schedule A of the Audit Report are: (1) records the

Financial Secretary maintains on Member Billing Member Ledgers or equivalent; (2) the January 1 or July 1 Council Roster, as appropriate for the audit period and (3) monthly Council Statements provided by New Haven. The latter is especially necessary for associate to insurance, insurance to associate, transfers out of the council and, in some instances, death transactions recorded as a result of insurance claims processing. All discrepancies between local council and Supreme Council records are to be reconciled, with any necessary membership transactions being submitted to the Department of Membership Records, or . . . local council records being corrected as necessary to ensure agreement.

Only those members for which the applicable membership transactions have been reported are to be listed on the audit. If an addition or a deduction is being acted upon but as yet has not been submitted with sufficient time for processing, it is **not** to be indicated on the audit report. Each time a transaction is submitted to the Supreme Council office, it is the Financial Secretary's responsibility to verify that it has been received and processed. This is accomplished by reviewing the monthly Council Statements for the audit period — August through January statements for the January audit, February through July statements for the July audit. Again, **only those members for which transactions have been verified as received and processed in New**

Haven are to be listed on the audit as additions or deductions.

For the purpose of preparing the semi-annual audit only, inactive insurance members are excluded; they are not to be considered as insurance members of the council. If an insurance member is suspended or takes a withdrawal, he becomes inactive and is considered a deduction. Conversely, an inactive member reactivating his membership is an addition to be recorded on the Reinstatements & Readmissions line. Also, the Transfers — Assoc. to Ins. and Transfers — Ins. to Assoc. lines in the Additions and Deductions sections must agree. For example, an insurance addition as a result of an associate to insurance transfer is also an associate deduction.

The figures for Total Deductions in the Deductions section are to be placed on the line Minus Total Deductions in the Additions section and must be subtracted from the figures for Total for Period to obtain the correct figures for Number Members at End of Period.

**SCHEDULE B—CASH
TRANSACTIONS
FINANCIAL SECRETARY**

Cash on Hand Beginning of Period will be the figure from the previous Audit Report showing Cash on Hand at End of Period. Figures for Cash Received — Dues, Initiations and Cash Received from other Sources will be the accounting period totals from the Reports of Receipts. Total Cash Received will be the total of the

three previous items.

Amounts for Paid to Treasurer will be the total of the figures shown on receipts from Treasurer to Financial Secretary for moneys received during the period by the Treasurer from the Financial Secretary.

Cash on Hand at End of Period will be amounts shown Paid to Treasurer subtracted from amount shown as Total Cash Received. In most instances Cash on Hand at End of Period will show a zero balance as most Financial Secretaries pay all moneys to the Treasurer before the end of the audit period.

**SCHEDULE B — CASH
TRANSACTIONS
TREASURER**

The Cash on Hand Beginning of Period will be the figure shown on the previous audit from line Net Balance on Hand.

The item Received from Fin. Sec. will be the accounting period total of the items in the Treasurer's Cash Book showing moneys received from the Financial Secretary. This should agree with the amount shown in the Financial Secretary's report on line Paid to Treasurer.

Under Disbursements, the amounts for per capita payments and general expenses will be the accounting period total of payments by the council as shown in the disbursements section of the Treasurer's Cash Book.

AUDITING DUES PAYMENTS

The procedure detailed below is recommended for use by auditors in determining that dues payments were received, entered on the appropriate member ledgers, turned over to the Treasurer, receipted by the Treasurer, and deposited in the council's bank account. Conversely, it is effective in verifying that credits were not posted to member ledgers unless there is a record of payment having been received. In order to make these determinations, a representative number of accounts should be "spot checked." Proceed as follows:

- Verify several entries on each Report of Receipts to determine if credit was given on the appropriate member ledger for the amount shown.
- Verify several member ledgers to determine, in reverse order, if credit given there was received and recorded on a Report of Receipts.
- Verify the totals on each Report of Receipts to determine that moneys were turned over to the Treasurer and his receipt was issued.
- Verify each Treasurer's receipt to determine that the amounts shown were credited on bank statements as deposits.

To determine if the Treasurer's check register is in balance with the balance shown on the end-of-period bank statement, the following procedure is suggested:

- Determine that an authorized voucher exists for each check issued and that the check was issued to the correct payee in the correct amount.
- Review the endorsements on the checks to determine that they are endorsed by the payee.
- Compare the cancelled checks to the Report of Vouchers and indicate and initial audit results on the check register.

SCHEDULE C — ASSETS AND LIABILITIES

This section will provide insight as to the financial condition of the council. From audit period to audit period it will indicate the council's financial progress—or lack of it—and where necessary will enable the Trustees, state and district deputies, and the Supreme Council office to obtain a true picture of the council's financial status. However, in reviewing previous audits it is apparent that some councils include figures in this schedule that are not applicable to the audit period. This is particularly true relative to Due Supreme Council: Per Capita in the Liabilities column and Due From Members in the Assets column.

It appears that some councils are including as a liability the Supreme Council per capita levy for the period following the one for which the audit is being conducted. For example, if an audit is being made for the period ending December 31, then the Supreme Council levy for January of

the following year should not be shown on the Per Capita line as a liability since the audit is for the period just completed. However, should that January levy not be paid by June 30, it would be included on the next audit.

Regarding the Due From Members line... This refers to dues owed and payable to the council. Such moneys are considered assets, but not yet collected. These moneys remain assets until such time as the member(s) are removed from the roles. If the Financial Secretary follows proper billing procedures, he will have sent the First Notices at least 15 days prior to the start of the period. Entries are **not** to be made for those members being billed for the following period. To avoid confusion, billing notices should be dated as of the first of the month of the start of the period (January 1 or July 1) not the date the bills are being prepared. However, should any portion of the bill remain unpaid into the next audit period, that portion is to be included on the ensuing Audit Report.

When a member is suspended or takes a withdrawal, the amount he owes appears on the Audit Report for the period in which he was suspended only. His ledger should be deleted from the council file on or before the end of the period in which he was removed. This procedure will help to ensure that a billing notice is not produced during the next billing period and eliminates the carryover from one period to another of uncollectible dues or other charges

on members who have been removed from the roles.

ASSETS

Undeposited Funds are moneys in the possession of either the Financial Secretary or treasurer, or both.

Assets labeled Bank — General Acct. and Bank — Special Acct. will be the reconciliation of the Treasurer's checkbook(s) showing the net cash balance(s). Outstanding checks should be deducted from the bank statement.

Due From Members data is obtained from the Financial Secretary's member ledger records. Refer to SCHEDULE C — ASSETS AND LIABILITIES above for guidelines regarding these figures prior to making the entries.

One indicator of the financial condition of a council is the number of members in arrears and the amounts owed. Be certain to include these figures on the report.

The Treasurer will furnish the amounts for Savings and Investment Accounts from his Cash Book which should show transfers of cash to savings accounts or the purchase of investments. If the council owns stocks or bonds, the Trustees should make a count of the investments and determine that all earnings on investments are properly credited to the council accounts.

Total Current Assets is the total of the five previous lines.

LIABILITIES

Figures for the Liabilities section relative to the council's obligations to Supreme, state, as well as miscellaneous will be supplied by the Financial Secretary from his records and from unpaid bills in his possession.

Advance payment of dues by members is to be included in Advance Payment by Members. For example, if a member pays dues in advance of the period billed, it is a liability because it represents dues payment not yet chargeable to the member.

The figure for Total Current Liabilities is also entered in the Assets column in the space designated Less: Current Liabilities and is subtracted from Total Current Assets to obtain Net Current Assets.

If liabilities exceed assets, the Total Current Assets should be subtracted from Current Liabilities and the resulting figure shown in (parenthesis).

INVESTMENTS

Trustees are to itemize investment assets on the appropriate lines provided for that purpose under Investments.

Figures showing the value of Real Estate and Furniture should be

obtained from the secretary of the council home corporation.

Section 145 of the Order's Charter Constitution and Laws outlines the duties of the board of Trustees and its chairman, the Grand Knight. Each Trustee is required to be familiar with this section and its impact on the council's finances and obligations . . . and his duties.

Section 122 details the manner in which the council manages its funds. Other sections dealing with the disposition of council moneys and funds are 139-1, 139-3, 140-1, 140-2, 140-3 and 140-4.

Council by-laws may also contain laws and rules governing the expenditure of moneys. These by-laws are subject to approval by the Supreme Advocate in a manner consistent with the Charter Constitution and Laws and the Board of Directors.

DISTRIBUTING COMPLETED AUDIT

Upon completion of the audit report, the Grand Knight and each Trustee sign the audit form. The date on the audit form is the actual date the audit was completed and signed.

The audit report is due **August 15** and **February 15** yearly. It is critical that all reports be sent in early enough to meet the established deadlines.

At the *next regular meeting* following the audit, the *Trustees shall make a formal report to the membership*, giving details of the audit. A copy should also be made available for viewing by the membership.

Required audit distribution:

- Supreme Council – Original
- State Deputy
- District Deputy
- Council File

Recommended audit distribution:

- Grand Knight
- Treasurer
- Financial Secretary
- Trustees
- Recording Secretary
- President, Building Association

III. Verify that the council sticks to a budget (if created)

It is strongly recommended that an annual budget be prepared in November or December of each year following guidelines established by the council. After adoption of the budget, it is good practice to transfer funds from the council's general account to a savings account.

Keep a copy of the council budget in front of you during meetings. As you receive vouchers for budgeted items, subtract the amount from the total allocated. This will prove valuable if your council's budget is tight and funds are limited.

IV. Approve banking institutions used by the council

At each council meeting the Treasurer receives all moneys from the Financial Secretary which were received between meetings. The Treasurer then forthwith deposits those receipts to the credit of the council in a bank or other secure institution of deposit, subject to approval of the Board of Trustees or majority vote of the council.

V. Set additional bonding amounts for the Financial Secretary and Treasurer

The trustees shall be charged only with fixing the amount of such bonds in excess of the amount provided for by the Board of Directors of the Knights of Columbus, and in such case they shall have evidence that said officers shall have been bonded in such excess amount.

The Financial Secretary, upon appointment by the Supreme Knight, is automatically bonded in the amount of \$5,000. Additional bonding may be provided at a cost of \$7 per thousand. The same will apply to the council Treasurer when the report of elections is received. This is in accord with Section 130 of the Laws and Rules of the Order.

VI. Be involved in the selection of the Chaplain

The Grand Knight, Deputy Grand Knight and Board of Trustees may annually select a priest to act as Chaplain, but such selection must be made in accordance with any rules established by the bishop of the

diocese in which the council is located.

VII. Guide your council in matters of tax returns, home corporations, charitable fund raising, and licensed gaming.

FEDERAL TAX RETURNS

This section is intended to help Trustees guide their councils on their federal tax reporting requirements. Since tax laws change and since the information here applies to 2010, we recommend that councils seek legal and tax advice from their local professional tax advisers. Each council must fulfill its legal obligation to file its own federal tax information returns. Questions may be directed to the Supreme Advocate's Office.

GENERAL INFORMATION

The Knights of Columbus is a fraternal benefit society, recognized as a tax-exempt organization under Section 501(c)(8) of the Internal Revenue Code (IRC). All councils' and assemblies in the United States are exempt from federal income tax under Section 501(c)(8) as "fraternal lodges," provided their Employer Identification Number (EIN) is reported to the Supreme Advocate, who in turn will report the number to the IRS for inclusion in the group exemption listing. Each assembly and council must obtain its own EIN from the IRS and submit its own tax return. **Do not** send a copy of your tax return to the Supreme Council.

Note: The group exemption **does not** extend to home corporations or home associations, which are separate legal entities.

The Order's group exemption does not exempt councils from state and local taxes. Typically, states grant sales tax exemptions only to organizations that are recognized as charitable organizations under IRC Section 501(c)(3); as a fraternal benefit society under Section 501(c)(8), the Knights of Columbus is not entitled to this exemption.

Each council should consult its own tax adviser, accountant, or legal counsel to determine whether it is exempt from state and local taxes.

WHO MUST FILE

Every council must file a return with the IRS.

The type of return that is required to be filed will normally depend on the amount of gross receipts generated by the council.

- Councils with annual gross receipts of \$50,000 or less must electronically file a Form 990-N with the IRS.
- Under IRC Section 6033, tax exempt organizations with annual gross receipts of more than \$50,000, must file an annual information return with the IRS that reports:
 - The organization's income

- The organization's expenses
 - Changes in the organization's fund balances
 - A balance sheet
- Organizations with annual gross receipts of \$50,001 to \$199,999 should use Form 990- EZ
 - Organizations with annual gross receipts equal to or greater than \$200,000 (or total assets of \$500,000 or more) should use Form 990.
 - Organizations that earned \$1,000 or more in gross income from an unrelated business must also file Form 990-T (Exempt Organization Business Income) to compute and pay the tax due.

Each council must file a separate tax return; there is no group or consolidated Form 990 filing.

The report must be filed by the 15th day of the fifth month following the end of an organization's annual accounting period. Please note that federal law imposes a penalty of \$20 per day, up to a maximum of \$10,000, for incomplete or late filing, unless reasonable cause can be shown.

Completed Forms 990 and 990-EZ5 should be sent to:

INTERNAL REVENUE SERVICE
CENTER OGDEN, UT 84201-0027.

MAINTAINING TAX FILES

Each council should, at a minimum, maintain a tax file that includes copies of the following:

- The organization's by-laws and all amendments
- The organization's minutes for the last four years
- IRS group exemption letters dated October 25, 1940 and October 15, 1998 (See Officers On Line, Support Materials, for Form 990 Information posted on the officers pages of the Supreme website, or contact the Supreme Advocate)
- Forms 990, Forms 990-EZ, or Forms 990-N filed for the last 10 years
- The following forms filed by the organization in the last 10 years: Summary Form 1096 and Information Return for Income Payments (Form 1099), if any; Summary Form W-3 and Income Tax Withheld on Wages (Forms W-2), if any
- The organization's application (Form SS-4) for its Employer Identification Number;
- Tax returns for the last five years filed under the Federal Insurance Contribution Act and the Federal Unemployment Tax Act, if any
- Any prior revenue agent examination reports

- Form 990 and Form 990-EZ worksheets for those years, if any, in which gross receipts were less than the \$50,000 threshold amount

Financial Secretaries should maintain, at the organization's principal place of business, a file that includes the above-mentioned group exemption letters, and Forms 990 and/or Forms 990-EZ filed in the previous three years. Under federal law, this file must be open to public inspection during regular business hours, and copies of the filings must be provided to anyone who requests them, at the cost to the requester.

**ANNUAL ELECTRONIC FILING
REQUIREMENT FOR KNIGHTS OF
COLUMBUS SUBORDINATE
COUNCILS**

All Knights of Columbus subordinate councils must now complete some type of annual filing with the Internal Revenue Service (IRS). The type of return depends on the amount of the council's gross receipts. For tax year 2010, if a council's gross receipts are \$50,000 or less, it must file IRS Form 990-N (commonly referred to as the e-Postcard). If a council's gross receipts are between \$50,000 and \$200,000, it must file IRS Form 990-EZ. If a council's gross receipts exceed \$200,000, it must file IRS Form 990. These rules apply to all state councils, local councils, chapters, and assemblies.

In 2008, the IRS began requiring small tax-exempt organizations,

including Knights of Columbus councils and assemblies, to file an annual tax form, IRS Form 990-N/e-Postcard or IRS Form 990-EZ. Most of the smaller councils will qualify for filing IRS Form 990-N/e-Postcard. The IRS Form 990-N/e-Postcard is an informational return and is not used to report taxable income or tax liability. It is relatively brief and must be filed electronically; there is no paper form for the e-Postcard.

To access the IRS electronic filing system, go to the IRS website (www.irs.gov). Click on "Charities & Non-Profits" on the bar across the top of the page and it will take you to a page where you may scroll down until you see the topic for the IRS Form 990-N/e-Postcard. Once you click on that topic, you will be able to access the on-line e-Postcard filing. You will be asked to register and enter the council or assembly's tax identification number (EIN). Each council and assembly must have its own EIN; you may not use the Supreme Council's EIN.

When filing the e-Postcard, you must designate the 12-month period that you have selected as the tax year for your council or assembly (e.g., January 1 to December 31; July 1 to June 30). This is the tax year you established when you originally filled out Form SS-4 to apply for your EIN. If you do not know the tax year you originally selected, try using the 12-month period ending December 31. If the system rejects your filing, then you likely chose the 12-month period ending June 30 as your tax year (the Order's "fraternal year"). The e-

Postcard is due every year by the 15th day of the 5th month after the close of your tax year. So, for example, if your tax year ends December 31, the e-Postcard is due by May 15 of the following year. While you may file the e-Postcard before the deadline, you may not file the e-Postcard until after your tax year ends. Keep in mind that you may file the e-Postcard only for the tax year that is currently due. The system does not allow you to file e-Postcards for prior years. There is a list of Frequently Asked Questions at the bottom of the IRS page to help answer any questions you may have.

The IRS may revoke the tax-exempt status of any organization that fails to meet its annual filing requirement for three consecutive years. Therefore, councils that do not file a Form 990-N/e-Postcard, Form 990, or Form 990-EZ for three consecutive years may have their tax-exempt status revoked as of the filing due date of the third year. If your council is delinquent with its filings, you should immediately contact a tax advisor.

If you have specific questions about the IRS e-Postcard filing requirements, please click on the following link:

<http://www.irs.gov/charities/article/0,,id=177782,00.html>

(Revised 4/4/2011)

Council officers and members should be well acquainted with all phases of operations where home corporations are concerned. Regular and complete reports should be made to the council by the corporation Trustees. There should also be a periodic review as to the manner in which various activities are conducted under the auspices of the corporation board.

DEFINED

Councils are unincorporated associations that, under state law, may not be incorporated or hold title to real estate. State law, however, allows council members to establish home corporations as non-stock, non-profit corporations that may qualify as non-profit, tax-exempt organizations, under IRC Section 501(c)(2) (title holding company) or Section 501(c)(7) (social club).

Funds contributed to a council to acquire, build, or maintain a home corporation building are not recognized by the IRS as charitable contributions and are not deductible by the donor. Further, the raising of such funds by the council is not considered a charitable activity. (See Revenue Ruling 56-329.)

To qualify as a title-holding company under Section 501(c)(2), the home corporation's income must be earned solely from the rental of the real estate, or other passive sources. If a home corporation receives income from business sources, such as from the operation of a bar, or from

HOME CORPORATIONS

gaming, then it must operate as a social club under Section 501(c)(7).

Liquor licenses, if any, must be held in the name of the home corporation and not by the council.

Membership in the home corporation is restricted to those council members in good standing; when a person's membership is terminated, his home corporation membership terminates as well.

Home corporations should maintain their own property/casualty liability insurance coverage, as they are not covered by policies paid for by the Knights of Columbus.

HOME CORPORATIONS SUBJECT TO TAX

Home corporations **are not** subordinate units of the Knights of Columbus and **are not** tax-exempt under the Order's group exemption. Each home corporation must obtain its own EIN, which is distinct from that of the council whose members formed the home corporation. Each home corporation also must file its own application for tax exempt status on IRS Form 1024. A home corporation may be required to file its own Form 990-N, Form 990, or Form 990-EZ, depending on its calculation under the Gross Receipts Test. Also, a home corporation should maintain its own records and bank accounts. Donations to a home corporation are not deductible for income tax purposes.

Please note that a Section 501(c)(7) social club may be subject to tax on unrelated business income if profits are generated on receipts from non-members (including investment income); such clubs may be required to file IRS Form 990-T and pay tax on such income, if such gross income exceeds \$1,000. Both Section 501(c)(2) and Section 501(c)(7) organizations are subject to property tax and sales tax, unless deemed exempt under a specific state statute.

PASS-THROUGH CHARITABLE FUNDRAISING

Contributions to councils for fraternal or social purposes, such as dues, are not deductible by the donor for federal income tax purposes. As a general rule, all solicitations for fraternal funds must bear the following statement: "Contributions, gifts, etc., paid or given to the [name of receiving council, chapter, assembly, etc.] are not deductible as a charitable contribution for federal income tax purposes."

Under **IRC Section 170(0)(4)**, **certain contributions** by an individual (as opposed to a business or corporation) may be deductible, **provided** that the funds are set aside and used exclusively **for charitable purposes.**" If those funds are to be used solely for charitable purposes, the solicitation, tickets, or advertising used in the fundraising do not need to be marked with the aforementioned disclaimer. However, if any part of the funds is used for a non-charitable purpose, then the materials must

contain the disclaimer.¹² Under IRC Section 2055(a)(3), a bequest to a fraternal benefit society from an individual's estate may be deductible if the will directs its use exclusively for religious, scientific, literary, or educational purposes, and not for fraternal or social purposes.

All solicitations for contributions -- including dues statements and all types of advertising -- that will not be used exclusively for charitable purposes, must include the disclaimer of deductibility. Failure to use the disclaimer carries a \$1,000 a day penalty for each failure to disclose up to a maximum of \$10,000. Councils should maintain a current file that indicates compliance with this provision of federal law.

If any Knights of Columbus council utilizes the pass-through charitable fundraising mechanism of IRC Section 170(c)(4) or Section 2055(a)(3), and has annual gross receipts of \$50,000 or more, excluding the pass-through receipts, it must report total pass-through contributions to the IRS on Schedule B, which is filed with its return (Forms 990, 990-EZ or 990-PF). Individual contributions totaling \$1,000 or more also must be reported on Schedule B. The council or assembly must provide contributors of \$250 or more with a written acknowledgement of contribution. (See IRS Publication 1771).

If a council has annual gross receipts of \$50,000 or less, excluding pass-through receipts, it is required only to

file Form 990-N, as set forth in Section II, above, unless its year-end assets are \$500,000 or more. If the council has year-end assets of \$500,000 or more, then it must file a Form 990 or 990-EZ.

LICENSED GAMING

Many states allow non-profit, tax-exempt organizations, including fraternal benefit societies, to engage in charitable gaming in order to raise funds for charitable organizations and activities. Such charitable gaming may include instant tickets, lotteries, pull tabs, raffles and other gaming activities. The exempt organization conducting gaming must include gaming proceeds in its gross receipts on its annual Form 990. Such gaming activities must be conducted in full compliance with all applicable local, state, and federal laws, and the responsibility for such compliance rests with the officers of the relevant council.

IRS Publication 3079 discusses tax exempt organizations and gaming and informs organizations of their potential liability for income, employment, and excise taxes. Depending upon the type of gaming activity, an organization may be required to file a monthly tax return (Form 730) and pay excise tax on its gross receipts. The organization may also have to include the net receipts in filing requirements for Form 990-T and possibly pay tax on unrelated taxable income resulting from the activity. There also may be other filing requirements concerning reporting

income and withholding tax on winnings (Form W-2G), employment tax filings for employees, and excise taxes or occupational taxes (Form 11C) concerning the gaming.

The proceeds from certain bingo games may be exempt from the tax on unrelated business income if the games meet the requirements of IRC Section 513(f) and may be excluded from the wagering tax under IRC Section 4401. Income from the sale of "instant bingo" tickets or "bingo" pull-tabs does not qualify for the bingo exclusion. For further clarification of this issue, you should consult a professional tax adviser.

Councils engaged in charitable gaming should review, in consultation with their legal or tax counsel, relevant IRS forms and publications. Such forms and publications may be obtained from the IRS as indicated in footnote 4 above. Please note that gross receipts from such gaming must be included under the EIN of the council actually conducting the gaming operations.

CONCLUSION

In sum, although the Knights of Columbus is a tax-exempt organization, all subordinate councils have a legal obligation to file annual federal tax returns. In fulfilling this obligation, we strongly suggest that you consult with a local accountant or tax attorney. If you have any questions, you may contact the Supreme Advocate's office at 203-752-4557.

VIII. Sign the nomination form for the appointment of the Financial Secretary

ELIGIBILITY – FINANCIAL SECRETARY

The Board of Trustees shall assist the Grand Knight in the selection and evaluation of the Financial Secretary. The Charter Constitution Laws of our Order set forth the following requirements for appointment of a "Financial Secretary": "Only members who have been initiated in the first three degrees of the Order shall be eligible for any office in subordinate, state or Supreme Councils or in the Order. This shall not apply to the first officers of a new subordinate council ..." (Section 92).

In addition, Section 128 of the Charter Constitution Laws makes the following provisions regarding the appointment of a Financial Secretary: "The Financial Secretary shall be appointed by the Supreme Knight. He shall hold office at the will of the Supreme Knight." He must also be at least 21 years of age and cannot be engaged in the sale of life or health insurance for another organization.

In regard to college councils, at the October 1991 meeting of the Board of Directors, it was voted that new college councils may not be instituted unless a member of the faculty or staff of the school or a permanent resident of the local community has agreed to serve in the position of Financial Secretary. It was further voted that this regulation should also

apply to Financial Secretary reappointments in college councils.

Financial Secretary applicants who fail to meet any of the above requirements will not be considered for appointment. Financial Secretaries who become engaged in the sale of life or health insurance for another organization after accepting appointment must notify the Supreme Knight immediately so arrangements can be made for the appointment of a successor to the office.

If a Financial Secretary must resign from office before the end of the term, he should send a brief letter of resignation to the Supreme Knight noting the effective date of the termination and the reason for doing so. This should be done as far in advance as possible. It is to be remembered that every Financial Secretary has been appointed on the condition that he will remain in office if needed, until the Supreme Knight has been able to appoint the new Financial Secretary. Hence, the importance of advance notice cannot be overemphasized. Sufficient time is needed to secure applicants for the position and to process the paperwork required for the appointment.

When the Financial Secretary's resignation is acknowledged by the Supreme Knight or if a vacancy occurs for some other reason, the Grand Knight is provided with complete instructions and forms (FS101-Application and FS103-Nomination) for the appointment of a

successor to the office. See Forms pictured on pages 20-22.

The Grand Knight will then nominate one or more members. **The Supreme Knight requires that the Trustees concur in the selection of applicants. They do this by signing the Nomination form (FS-103) in the space provided.** When all the forms have been completed and returned, the Supreme Knight will make a new appointment. The appointment will be mailed directly to the newly-appointed Financial Secretary, with a copy to the State Deputy, the District Deputy, the Grand Knight and the local General Agent. If the Jurisdiction has an Executive Secretary, he, too, will receive a copy of the appointment. The appointment takes effect on the date it is issued and will run for a period of three years from that date.

In cases where a Financial Secretary fails in the performance of his duties, the Grand Knight and Trustees should send a statement of facts to the Supreme Knight. The statement should be based on the Laws of the Order, principally Section 139. A copy of the statement should be provided to the State Deputy.

If a Financial Secretary is aware that he will be incapacitated by illness for more than three or four weeks, it is his obligation not only to advise the Grand Knight, but also to make arrangements for as near normal operation as possible. The accounts should be turned over to the Board of Trustees who should select a

temporary Financial Secretary. If there is an accountant available in the council, the Board of Trustees could request his assistance on an "emergency" basis.

Where a Financial Secretary is unable to make arrangements in advance and the Grand Knight has knowledge that the Financial Secretary will be unable to carry out his duties for some time, the Grand Knight should obtain the council records and any money in the possession of the Financial Secretary. This should and can be done by tactfully explaining the Council's position either to the Financial Secretary or to a member of his family.

IX. Participate in the evaluation of the Financial Secretary's performance every three years with the Grand Knight

EVALUATION – FINANCIAL SECRETARY

Ninety (90) days prior to the conclusion of a Financial Secretary's three-year term in the office, the Grand Knight of the council is advised that an evaluation of his performance in the office must be made and returned to the Supreme Knight before consideration will be given to the re-appointment of an additional three year term. The Financial Secretary receives a copy of the Supreme Knight's letter to the Grand Knight.

The evaluation (Form 1938) illustrated on page 25 calls for the Grand Knight, the three Trustees and the council's District Deputy to evaluate the Financial Secretary's performance in the office by checking one of the four designations; i.e., excellent, good, fair or poor, in each of the eight categories shown on the form. Space is also provided to indicate recommendation or non-recommendation for re-appointment. **The completed evaluation must include the signatures of the Grand Knight, the Trustees and the District Deputy** before forwarding to the State Deputy for his endorsement and subsequent mailing to the Supreme Knight.

KNIGHTS OF COLUMBUS

NOMINATION FOR APPOINTMENT AS FINANCIAL SECRETARY

Please return completed form promptly to

CARL A. ANDERSON, SUPREME KNIGHT
KNIGHTS OF COLUMBUS
P.O. DRAWER 1670, NEW HAVEN, CONN. 06507

NOTE: The Financial Secretary:

- 1—Shall be a Third Degree member,
- 2—Shall be appointed by the Supreme Knight, for a three-year term with performance subject to review before reappointment,
- 3—Shall be at least 21 years of age,
- 4—Shall not be engaged in the sale of life or health insurance.
- 5—Shall not hold another officer position within the council.

WORTHY SUPREME KNIGHT:

I submit the name(s) of the following member(s) for your consideration in appointing the Financial Secretary of

Council No. 18000 located at New Haven City or Town CT State or Province

MEMBERS NOMINATED

(PRINT)

James P. Harlow
FULL NAME

MAIL ADDRESS 14 Windsor St
STREET

Bridgeport CT 06765
CITY STATE ZIP

MEMBERSHIP NUMBER 6987675

1	2	3	4
Is he in good standing in council?	Is he now Third Degree member? **	Was he ever F.S., Treas. Or K. C. Ins. Agt.? #	Does he sell Life or Health insurance?
yes no <input checked="" type="checkbox"/> <input type="checkbox"/>	yes no <input checked="" type="checkbox"/> <input type="checkbox"/>	yes no <input checked="" type="checkbox"/> <input type="checkbox"/>	yes no <input type="checkbox"/> <input checked="" type="checkbox"/>
Dues paid to: <u>12/31/02</u> Date	**If NO when will he receive Third Degree? Date	#If YES, what office did he hold? <u>Treasurer</u> Office	
yes no <input type="checkbox"/> <input type="checkbox"/>	yes no <input type="checkbox"/> <input type="checkbox"/>	yes no <input type="checkbox"/> <input type="checkbox"/>	yes no <input type="checkbox"/> <input type="checkbox"/>
Dues paid to: Date	**If NO when will he receive Third Degree? Date	#If YES, what office did he hold? Office	

(PRINT)

FULL NAME _____

MAIL ADDRESS _____
STREET

_____ CITY STATE ZIP

MEMBERSHIP NUMBER _____

NOTE: Question 4 does not apply in Cuba, Mexico, Panama, Canal Zone, Philippines, Virgin Islands or Guatemala.

REMARKS: If more than one nominee, please express your preference, if any.

Date 6/12/02 Signed James C. Scott Grand Knight *****
Reelected

Address 14 Grassy Lane City or Town Milford Zip Code 06619 State or Province CT

E-MAIL ADDRESS scotty@whoopee.com

WE, THE COUNCIL BOARD OF TRUSTEES, CONCUR WITH THE NOMINATIONS OF THE GRAND KNIGHT:

Signed Thomas E. Nucera

Signed James J. Henry

Signed James E. Mathews

SIGNATURES OF TRUSTEES ARE REQUIRED.

FS 103 8-02

HAVE YOU ENTERED YOUR COUNCIL NUMBER ON THE LINE ABOVE?

KNIGHTS OF COLUMBUS

APPLICATION FOR APPOINTMENT AS FINANCIAL SECRETARY

Please return
completed form
promptly to

CARL A. ANDERSON, SUPREME KNIGHT
KNIGHTS OF COLUMBUS
P.O. DRAWER 1670, NEW HAVEN, CONN. 06507

Please Do Not Write Here:

WORTHY SUPREME KNIGHT:

I apply for appointment as Financial Secretary of my council, Number 18000 in New Haven CT
State or Province

Social Security Number 022-24-3434 Membership No. 6987675
(Required for compensation payment)

Name (Print) James P. Harlow Address 14 Windsor Street

City or Town Bridgeport State or Province CT Zip Code 06765

My area code and phone numbers: Residence: (203) 656-9916 Business: (203) 638-6723

E-mail address jhar@whoopee.com

1. I am on Supreme Office records as a member of council Number 18000
(Officers must be recorded members of the council in which they hold office.)
2. I am in good standing. Write YES here Yes or explain _____
(Good standing means all council and other charges paid to end of past quarter year.)
3. I am a Third Degree member. Write YES here Yes or explain _____
(Section 92 of our Laws requires officers to be in Third Degree, but permits officers of a new council to be in First Degree temporarily. If you are not in Third Degree today, explain above.)
4. I was born May 30, 1944 My educational background is University of New Haven
month - day - year

5. I have served in the following offices of our Order:

(Office)	(No. of Yrs.)	(Office)	(No. of Yrs.)
<u>Grand Knight</u>	<u>2</u>	<u>Warden</u>	<u>1</u>
<u>Deputy Grand Knight</u>	<u>2</u>	<u>Outside Guard</u>	<u>1</u>

6. I now hold the COUNCIL OFFICE of no current office from which I will resign immediately when and if appointed Financial Secretary by the Supreme Knight.
7. My present major gainful occupation is (Title or duties) Real Estate Agent
for (Name and address of employer) Harlow Real Estate Agency, Inc.
8. "I am not engaged in any way in the sale of personal accident, sickness, hospitalization, disability income or life insurance. If I become so engaged while Financial Secretary, I will inform the Supreme Knight immediately. (A member so engaged is not appointed or retained as Financial Secretary.)
(*Statement 8 does not apply in Cuba, Guatemala, Mexico, Panama, Canal Zone, Virgin Islands and Philippines.)
9. I have had the following training or experience in accounting or bookkeeping:
Experienced in all phases of accounting
10. I have had these other experiences which might also help as Financial Secretary:
Designed accounting system for Realtors Association

11. If appointed Financial Secretary, I agree without reservation to fulfill all duties of that office according to the laws of our Order.
12. I understand that if appointed Financial Secretary such appointment shall be for a period of three years with my performance in office subject to review before reappointment shall be made.

Applicant's Signature James P Harlow Date 5/30/02

IMPORTANT: Have you entered your council number in first line above?
Delay in return of this completed form will delay appointment.

FS 101 4/03

EVALUATION OF FINANCIAL SECRETARY

Virgil C. Dechant, Supreme Knight
 Knights of Columbus
 1 Columbus Plaza
 New Haven, Connecticut 06510-3326

Worthy Supreme Knight:

The following evaluation of Financial Secretary James P. Harlow is hereby submitted:
 (Place check (✓) in appropriate box)

	Excellent	Good	Fair	Poor
1. Bills members on time and in the proper manner. Mails membership cards promptly. Follows procedures for NOTICE OF CHANGE OF STATUS.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. Attends regular meetings, special meetings and First Degrees.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. All books and records available and in good condition for semi-annual audits by trustees. Available to answer questions during audit.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4. Promptly mails all required forms (membership documents, Officers Report, Fraternal Survey, etc.) to proper persons.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5. Cooperates fully with all council officers and chairmen.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6. Promptly draws orders on the treasurer for payment of bills levied against the council. Turns all funds collected over to the treasurer for deposit.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7. Reviews monthly council statements and semi-annual membership rosters with the council grand knight.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8. Rating of his overall attitude and efficiency.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

The reappointment of Brother Harlow is hereby recommended. (check one)
 not recommended.

Dario C. Dixon
 Trustee

James E. Matthews
 Trustee

James L. Dillon
 Trustee

George W. Hann
 Grand Knight

Dated October 26, 19 92

Robert Schneider, Jr.
 District Deputy

Council No. 12000, Location New Haven City, Connecticut State/Province

THIS SECTION TO BE COMPLETED BY STATE DEPUTY

The above evaluation of the Financial Secretary of this Council is hereby noted. I am forwarding the recommendation of the Grand Knight, Trustees and District Deputy for your decision.

October 27, 1992
 Dated

J. James Anderson
 State Deputy

X. Serve on the council's retention committee and sign all Knight Alerts

Retention Committee

The Council Retention Committee consists of the Deputy Grand Knight as chairman and the Trustees. They apply the principle of Fraternity to work with our brothers who find themselves out of communication with the rest of the membership. The task includes re-recruitment and all actions on non-payment of dues.

Trustees *should* willingly serve on the council's retention committee. They are best suited here especially when they are Past Grand Knights and are intimately familiar with the council's membership roster many of the members.

Another reason for the Trustees to serve here that ***your council pays per capita and Catholic Advertising assessments*** to Supreme and the Michigan Knights of Columbus ***even for members who are not paying their dues.*** Since the council's financial well-being is your responsibility, you have a vested interest in retaining members or seeing that the Financial Secretary follows the correct procedures for suspension of members who are delinquent in their dues payments.

But even before any delinquency, the Retention Committee should contact a few members each month that have not attended meetings recently. Ask about their family, their health, if they

need a ride to the meeting, would they be able to help at the upcoming events, do they have an e-mail address, do they know someone that would like to join the Knights.

GUIDELINES

The Retention Committee:

- May recommend a waiver of dues, when appropriate
- Should determine if the member is properly credited as Life or Honorary Life.
- Should determine if the member has a disability that would qualify him for relief from payment.
- Completes the Retention Worksheet (MI Form #MI-12) for all contacts
- Confers with the Grand Knight and Financial Secretary about the situation of each member prior to Notice of Intent to Suspend (Form #1845) being sent

RETAIN OR SUSPEND – THE PROCESS

As provided by Section 168, Paragraph 3, of the Charter Constitution and Laws, a member must be at least three months in arrears before he can be **suspended for non-payment**. This category of suspensions represents the largest group of losses to our Order. The process only works if each step is completed honestly with respect for

the brother who is delinquent in paying his dues.

Retention Steps

Step 1 Financial Secretary sends the second Payment Notice (Form #424) to the member

Step 2 Send Knight Alert (Form #KA1) to member

The Financial Secretary begins the retention process when he initiates the Knight Alert (Form #KA1). He sends the Knight Alert to the brother who has not responded to the first or second payment notices. He provides the council retention committee with the information necessary for it to complete the Retention Worksheet (MI Form #MI-12).

Step 3 Decide who is to make the contact and complete Retention Worksheet (MI Form #MI-12).

The retention committee should invite the proposer, if available. They meet to discuss the Knight Alert. They complete the Retention Worksheet (MI Form #MI-12). They decide on the best person to make initial contact with the member. Contact may be made by phone, but a home visit is often more successful. The committee should consider that each brother deserves our personal attention and that some members may be embarrassed to find themselves in this situation.

If the committee is unable to make contact by phone, two committee

members will visit the member at home to investigate and resolve the problem. If the member has moved, the payment notice should have been returned with a forwarding address. However, if an address is unavailable from returned correspondence, contact other members or the parish priest to try to discover the new address. The following websites may be of value in tracing lost members:

- www.anywho.com
- www.whitepages.com

If the brother is out of state or has been out of contact with the council, and no other source of information is available, there may be reason to believe that the brother has passed away. You may find records of his death by going to the following site:

- www.ssdi.rootsweb.ancestry.com/cgi-bin/ssdi.cgi

If you discover that he is deceased, print the screen and give to the Financial Secretary for processing with Supreme. A death is not charged as a suspension.

If the committee determines that the member is experiencing financial difficulty, the Grand Knight will direct two committee members to arrange an appropriate action, whether a payment plan, work or participation at the council or church, forgiveness, to resolve this difficulty.

Unless the brother is no longer a practical Catholic, every attempt should be made to re-recruit this

brother. The Grand Knight shall ensure that all accommodations and remedies are considered.

Step 4 Financial Secretary prepares and sends Notice of Intent to Suspend (Form #1845) to member.

If all attempts to solve the problem fail, the Financial Secretary prepares a Notice of Intent to Suspend (Form #1845), signed by the Grand Knight. **Send the original to the delinquent member and all copies to the District Deputy along with the Retention Worksheet (MI Form #MI-12).**

Note: In addition to the Retention Worksheets (MI Form #MI-12) on members not successfully retained, also send your District Deputy all Retention Worksheets on members who were contacted and successfully retained. The Area Manager will track both successful and unsuccessful retention efforts.

The council may want to keep copies of the Retention Worksheet (MI Form #MI-12) as well as other documents for council records.

Step 5 Verify that member was contacted and all remedies were considered.

The District Deputy will verify that all members that are recommended for suspension have been contacted, all accommodations to resolve the problem have been investigated, and all remedies short of suspension have been considered.

Then the District Deputy will forward the Notice of Intent to Suspend (Form #1845) and the Retention Worksheet (MI Form #MI-12) to the Area Manager.

Step 6 Review the Notice of Intent to Suspend (Form #1845) and the Retention Worksheet (MI Form #MI-12)

The Area Manager will review the Notice of Intent to Suspend (Form #1845) and the Retention Worksheet (MI Form #MI-12) and make appropriate contacts. If everything is in order, he will send an authorized copy of the Notice of Intent to Suspend to the Supreme Office and return the dated council copy to the Financial Secretary along with a cover letter indicating the date the forms were sent to Supreme.

Step 7 Suspend Member

The Supreme Council will not process a suspension until after the Notice of Intent to Suspend has been on file 60 days. The Financial Secretary will send the Membership Document Form #100 to the Supreme Council between 60 and 90 days after Supreme receives the Intent to Suspend (Form #1845). The Supreme Office will then suspend the member(s). The Notice of Intent to Suspend becomes null and void 90 days following the date it is recorded at the Supreme Council office.

Note: Supreme will not process suspensions if the Grand Knight has not reported a Retention Committee

RETENTION STRATEGIES THAT WORK

Step 8 Report to Council

The Deputy Grand Knight as Chairman of the Retention Committee shall report at a council meeting the number of members saved and the number suspended. While it is not necessary to include names in the report, it is important to give the reasons why a brother chose to leave the Order. This is to allow the council to reflect on possible changes needed to prevent a reoccurrence.

DISABILITY - RELIEF FROM PAYMENT

Those brother knights who are unable to engage in any occupation for a period of at least six months may apply for a waiver of dues under Section 118(e) of the Charter Constitution and Laws. Furnish evidence of total disability to the Supreme Council, along with Application for Relief from Payment of Council Dues and Supreme and State Council Per Capita Charges (Form #1831).

All disability waivers expire each year on December 31, and must be renewed during the 90-day period prior to expiration. Supreme Council will send a request for confirmation of continued disability during October. Failure to complete and file the annual renewal form will terminate the council's relief from payment.

Retention Worksheet

COUNCIL NAME	COUNCIL NUMBER	ANNUAL DUES	DISTRICT NUMBER
--------------	----------------	-------------	-----------------

MEMBER	PHONE NUMBER	DUES IN ARREARS	CONTACTS VERIFIED BY DISTRICT DEPUTY
STREET ADDRESS	CITY	ZIP CODE	
PROPOSER	PHONE NUMBER	DATE(S) OF CONTACT	CONTACTS VERIFIED BY AREA MANAGER
RETENTION COMMITTEE CONTACT PERSON	PHONE NUMBER	DATE(S) OF CONTACT	
RETENTION COMMITTEE COMMENTS / REASON FOR FINAL ACTION			ACTION

MEMBER	PHONE NUMBER	DUES IN ARREARS	CONTACTS VERIFIED BY DISTRICT DEPUTY
STREET ADDRESS	CITY	ZIP CODE	
PROPOSER	PHONE NUMBER	DATE(S) OF CONTACT	CONTACTS VERIFIED BY AREA MANAGER
RETENTION COMMITTEE CONTACT PERSON	PHONE NUMBER	DATE(S) OF CONTACT	
RETENTION COMMITTEE COMMENTS / REASON FOR FINAL ACTION			ACTION

MEMBER	PHONE NUMBER	DUES IN ARREARS	CONTACTS VERIFIED BY DISTRICT DEPUTY
STREET ADDRESS	CITY	ZIP CODE	
PROPOSER	PHONE NUMBER	DATE(S) OF CONTACT	CONTACTS VERIFIED BY AREA MANAGER
RETENTION COMMITTEE CONTACT PERSON	PHONE NUMBER	DATE(S) OF CONTACT	
RETENTION COMMITTEE COMMENTS / REASON FOR FINAL ACTION			ACTION

MEMBER	PHONE NUMBER	DUES IN ARREARS	CONTACTS VERIFIED BY DISTRICT DEPUTY
STREET ADDRESS	CITY	ZIP CODE	
PROPOSER	PHONE NUMBER	DATE(S) OF CONTACT	CONTACTS VERIFIED BY AREA MANAGER
RETENTION COMMITTEE CONTACT PERSON	PHONE NUMBER	DATE(S) OF CONTACT	
RETENTION COMMITTEE COMMENTS / REASON FOR FINAL ACTION			ACTION

MEMBER	PHONE NUMBER	DUES IN ARREARS	CONTACTS VERIFIED BY DISTRICT DEPUTY
STREET ADDRESS	CITY	ZIP CODE	
PROPOSER	PHONE NUMBER	DATE(S) OF CONTACT	CONTACTS VERIFIED BY AREA MANAGER
RETENTION COMMITTEE CONTACT PERSON	PHONE NUMBER	DATE(S) OF CONTACT	
RETENTION COMMITTEE COMMENTS / REASON FOR FINAL ACTION			ACTION

MI Form #MI-12

PRACTICUM

PREPARING A BUDGET

Using the data from the sample council on the next page, create a budget for the next year. Write under the column header "Next Year Projected."

List your assumptions, for example, do you assume that the council's income will be the same for the coming year?

ASSUMPTIONS

Be prepared to give reasons for increases and decreases in budget for each category.

REASONS FOR INCREASES AND DECREASES

Actual budget accounts will vary by council. What are some other budget accounts?

OTHER BUDGET ACCOUNTS

Council 50000 - Budget - 20XX-YY

Income	Last Year Budget	Last Year Actual	This Year Budget	This Year Actual	Next Year Projected
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	
Total Revenue	17,302.50	17,358.50	18,142.50	18,213.54	
Expenses					
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	
Total Expenses	17,302.50	17,349.23	18,142.50	18,269.16	
Excess Expenses over Revenue	0.00	9.27	0.00	-55.62	

Circle Budget areas you feel may need an adjustment. Discuss with your trainer.

PRACTICUM

PREPARING AN AUDIT

You are a Trustee of Father Radofsky Council #50,000, or Council 50k for short. It is July 15. Grand Knight Wilbur Edmunds has informed you that he wants the audit completed this weekend so that he can send it in well before the August 15 deadline.

Your council has recently elected a new Financial Secretary and a new Treasurer. After years of service from each, they have decided to purchase adjoining condos in Arizona and enjoy their sunset years. Unfortunately, their replacements, both young and busy men, have only been able to locate and provide you with partial records, but GK Wilbur insists that it is enough to complete the audit.

Last week, Wilbur spoke to Ebenezer Pennyworth, the former Financial Secretary, who assured the Grand Knight that the council has no cash on hand and no members outstanding or in arrears. (He was very proud of that.)

Use the information on the following pages to complete as much of the audit as possible.

“Make me proud, boys!” says Wilbur enthusiastically.

List of included documents:

1. Completed audit from January
2. FS membership report to GK
3. FS receipts (May and June only)
4. Treasurer Warrant Vouchers (May and June only)
5. Treasurer bank statements for period
6. Treasurer checkbook for period
7. Treasurer's Cash Book (equivalent) for period
8. Recorder's meeting minutes for period (May and June only)
9. GK copy of FS/Treasurer report from meetings
10. Blank Semi-Annual Audit Report Form 1295 (for you to complete)
11. Completed audit form (This is the answer key. No peeking! Remember, your trainer is watching you!)



KNIGHTS OF COLUMBUS

SEMIANNUAL COUNCIL AUDIT REPORT

FOR PERIOD ENDED DECEMBER 31, 20

Due By:
February 15

COUNCIL NO. 50000 CITY ANYTOWN STATE MI

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				
Number Members End of Period	104	58	162				

(For this form only, exclude inactive insurance members)

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	\$ 435.00	Received from Fin. Sec.	\$ 7,502.26
Cash Received from other Sources:		Interest Earned on Investments	\$ 41.74
(Explain Kind and Amount)		Total Receipts	\$ 19,021.18
Bond interest	\$ 4,143.76	Disbursements	
Raffles	\$ 2,360.00	Per Capita: Supreme Council	\$ 348.75
Other	\$ 563.50	State Council	\$ 620.00
Total Cash Received	\$ 7,502.26	General Council Expenses	\$ 1,672.83
Paid to Treasurer	\$ 7,502.26	Transfers to Sav. & Invest. Accts.	\$ 0.00
Cash on Hand at End of Period	\$ 0.00	Miscellaneous	\$ 6,616.82
		Total Disbursements	\$ 9,258.40
		Net Balance on Hand	\$ 9,762.78

SCHEDULE C - ASSETS AND LIABILITIES

ASSETS		LIABILITIES	
Cash:		Due Supreme Council:	
Undeposited Funds	\$ 0.00	Per Capita	\$ 0.00
Bank - General - Acct.	\$ 9,762.78	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	\$ 9,762.78	Advance Payments By <u>10</u> Members	\$ 300.00
Less: Current Liabilities	\$ 374.00	Misc. Liabilities	
Net Current Assets	\$ 9,388.78	Take 5	\$ 50.00
Investments:		SHMS	\$ 24.00
*Real Estate	\$ 0.00	Total Current Liabilities	\$ 374.00
*Furniture	\$ 0.00		
*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	\$ 159,388.78	_____ 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

From Financial Secretary:

New Members	Voted	Initiated
Frederick Forrest	July	August
Ralph Oberon	August	November
Jared Houston	October	November
Calvin Towers	October	November
Henry O'Toole	October	November
Antoine Cornish	October	
Bobby Promo Jr	December	December
Cedric Johnson	December	January
Joshua Windham	March	March
David McCullum	March	March
Dale Gordon	March	March
Morris Grey	April	
	12	10

Deaths
Hal Addison

January
1

Transfers

George Davidson	In	October
Patrick O'Connor	Out	November
Mark Brown	In	February
Joseph Smith	Out	April

Knights of Columbus		No. 477	
Council No. 50K		Date May 2 2011	
Dues \$		Spec. \$	1427.50
Misc. \$		Rec'd of	Et Pennington
M.I. INCOME \$		Fin. Sec.	
Total \$	1,427.50		Dollars
Samuel Shampton		Treasurer	

Knights of Columbus		No. 478	
Council No. 50K		Date May 18 2011	
Dues \$		Spec. \$	690.63
Misc. \$		Rec'd of	Et Pennington
BOND INST. \$		Fin. Sec.	
Total \$	690.63		Dollars
Samuel Shampton		Treasurer	

Knights of Columbus
No. 476

Council No. 50K
Date May 23 2011
Rec'd of Ed Perrygo Fin. Sec.
135.00 Dollars
Samuel Shipt
Treasurer

Dues \$ 30
Spec. \$ 100
Misc. \$ _____
Social Heart \$ _____
Total \$ 130.00

Knights of Columbus
No. 480

Council No. 50K
Date June 18 2011
Rec'd of Ed Perrygo Fin. Sec.
690.63 Dollars
Samuel Shipt
Treasurer

Dues \$ _____
Spec. \$ _____
Misc. \$ 690.63
Bond INT \$ _____
Total \$ 690.63

From Financial Secretary and Treasurer (through GK Edmunds): FINANCIAL SECRETARY AND TREASURER MEETING REPORTS

INCOME JANUARY

Date	Receipt #	Dues	Take 5	SHMS	Raffles 50/50s	Bond Interest	Total from FS
1/14/2011	467				1,140.00		1,140.00
1/17/2011	468					690.63	690.63
1/23/2011	469	1,750.00	25.00	24.00			1,799.00
Jan Total		1,750.00	25.00	24.00	1,140.00	690.63	3,629.63

EXPENSES JANUARY

Date	Voucher/Check #	Refreshments	Masses	Per Capita	Supplies	Postage	Rent	Misc	Totals	Payable to
1/23/2011	1545						200.00		200.00	St Stephen's Church
1/23/2011	1546			283.50	48.75				332.25	Knights of Columbus
1/23/2011	1547			648.00					648.00	Supreme Council
1/23/2011	1548	67.67							67.67	Michigan State Council
1/23/2011	1549		10.00						10.00	Knights of Columbus
1/23/2011	1550	150.00							150.00	Mark Longfellow
1/23/2011	1551							22.47	22.47	Mark Longfellow
1/23/2011	1552					78.00			78.00	St Stephen's Church
Jan Total		217.67	10.00	931.50	48.75	78.00	200.00	22.47	1,508.39	Postmaster

INCOME FEBRUARY

Date	Receipt #	Dues	Initiations	Take 5	SHMS	Re-admissions	Bond Interest	Total from FS
2/17/20YY	470						690.63	690.63
2/28/20YY	471	600.00	60.00	20.00	45.00	15.00		740.00
Feb Total		600.00	60.00	20.00	45.00	15.00	690.63	1,430.63

EXPENSES FEBRUARY

Date	Voucher/Check #	Refreshments	Supplies	Ads	Donations	Rent	Misc	Totals	Payable to	Comments
2/27/20YY	1553					200.00		200.00	St Stephen's Church	
2/27/20YY	1554						84.00	84.00	Ron Goodfellow	Superbowl Party
2/27/20YY	1555		136.00					136.00	Staples	75th Anniversary Tickets
2/27/20YY	1556			37.50				37.50	DD Ray Dilyk	
2/27/20YY	1557		39.00					39.00	Staples	Envelopes
2/27/20YY	1558	113.54						113.54	Mark Longfellow	
2/27/20YY	1559	150.00						150.00	Mark Longfellow	Advance
2/27/20YY	1560				100.00			100.00	Council Z	Auction
2/27/20YY	1561				97.50			97.50	Council Y	Anniversary Book
2/27/20YY	1562				280.00			280.00	Right-to-Life	Tickets
Feb Total		263.54	175.00	37.50	477.50	200.00	84.00	1,237.54		

INCOME MARCH

Date	Receipt #	Dues	Take 5	SHMS	Bond Interest	Donation	Total from FS
3/17/20YY	472				690.63		690.63
3/28/20YY	473	70.00	20.00	36.00		20.00	146.00
Mar Total		70.00	20.00	36.00	690.63	20.00	836.63

EXPENSES MARCH

Date	Voucher/Check #	Masses	Supplies	Donations	Rent	Misc	Totals	Payable to	Comments
3/27/20YY	1563				200.00		200.00	St Stephen's Church	
3/27/20YY	1564			87.00			87.00	Council K	Clergy night tickets
3/27/20YY	1565					250.00	250.00	Archie Accounting	FS Compensation
3/27/20YY	1566		160.52				160.52	Knights of Columbus Supreme Council	
3/27/20YY	1567	30.00					30.00	Marionist Missions	
3/27/20YY	1568			100.00			100.00	Lennon Center for Children	
3/27/20YY	1569			60.00			60.00	St Louis Center	Tickets
Mar Total		30.00	160.52	247.00	200.00	250.00	887.52		

INCOME APRIL

<u>Date</u>	<u>Receipt #</u>	<u>Raffles 50/50s</u>	<u>RSVP</u>	<u>Bond Interest</u>	<u>Total from FS</u>
4/14/20YY	474	1,080.00			1,080.00
4/17/20YY	475			690.63	690.63
4/24/20YY	476		100.00		100.00
Apr Total		1,080.00	100.00	690.63	1,870.63

EXPENSES APRIL

<u>Date</u>	<u>Voucher/ Check #</u>	<u>Cath. Adv.</u>	<u>Supplies</u>	<u>Donations</u>	<u>Rent</u>	<u>Take 5</u>	<u>SHMS</u>	<u>Tootsie Roll Exp</u>	<u>Convention Expenses</u>	<u>Totals</u>	<u>Payable to</u>
4/24/20YY	1570				200.00					200.00	St Stephen's Church
4/24/20YY	1571						129.00			129.00	Michigan State Council Knights of Columbus
4/24/20YY	1572					135.00				135.00	Michigan State Council Knights of Columbus
4/24/20YY	1573								600.00	600.00	Wilbur Edmunds GK
4/24/20YY	1574								400.00	400.00	Fr. Bing Flanagan
4/24/20YY	1575								550.00	550.00	Ian Sanders DGK
4/24/20YY	1576		159.25							159.25	N Henry & Son
4/24/20YY	1577			50.00						50.00	Guest House
4/24/20YY	1578							241.50		241.50	Council K Holy Cross
4/24/20YY	1579			180.00						180.00	Childrens Services Knights of Columbus
4/24/20YY	1580	81.50	23.50							105.00	Supreme Council
Apr Total		81.50	182.75	230.00	200.00	135.00	129.00	241.50	1,550.00	2,749.75	

INCOME MAY

<u>Date</u>	<u>Receipt #</u>	<u>Dues</u>	<u>SHMS</u>	<u>Tootsie Rolls</u>	<u>Bond Interest</u>	<u>Total from FS</u>
5/1/20YY	477			1,427.50		1,427.50
5/17/20YY	478				690.63	690.63
5/22/20YY	479	35.00	100.00			135.00
May Total		35.00	100.00	1,427.50	690.63	2,253.13

EXPENSES MAY

<u>Date</u>	<u>Voucher/ Check #</u>	<u>Refreshments</u>	<u>Postage</u>	<u>Donations</u>	<u>Rent</u>	<u>SHMS</u>	<u>Tootsie Roll Exp</u>	<u>Classes/ Refunds</u>	<u>Totals</u>	<u>Payable to</u>
5/22/20YY	1581				200.00				200.00	St Stephen's Church
5/22/20YY	1582	40.09							40.09	Ron Goodfellow
5/22/20YY	1583	150.00							150.00	Mark Longfellow
5/22/20YY	1584	62.19							62.19	Mark Longfellow
5/22/20YY	1585						1186.00		1,186.00	Michigan State Council Knights of Columbus
5/22/20YY	1586							90.00	90.00	Michigan State Council

										Knights of Columbus
5/22/20YY	1587			75.00					75.00	St Francis Camp for Special Needs
5/22/20YY	1588		78.00						78.00	Postmaster
5/22/20YY	1589					100.00			100.00	Michigan State Council Knights of Columbus
5/22/20YY	1590			100.00					100.00	Michigan State Council Knights of Columbus
May Total		252.28	78.00	175.00	200.00	100.00	1,186.00	90.00	2,081.28	

INCOME JUNE

Date	Receipt #	Bond Interest	Total from FS
6/17/20YY	480	690.63	690.63
Jun Total		690.63	690.63

EXPENSES JUNE

Date	Voucher/Check #	Refreshments	Donations	Rent	Misc	Totals	Payable to	Comments
6/28/20YY	1591			200.00		200.00	St Stephen's Church	
6/28/20YY	1592		50.00			50.00	Morality in Media	
6/28/20YY	1593	158.78				158.78	Mark Longfellow	
6/28/20YY	1594				37.50	37.50	Ron Goodfellow	Carnations
6/28/20YY	1595		100.00			100.00	Sisters of Holy Family of Nazareth	
Jun Total		158.78	150.00	200.00	37.50	546.28		

FROM THE TREASURER

- ✓ Vouchers (from May and June only)
- ✓ Treasurer's Cash Book (equivalent)
- ✓ Checkbook Ledger for period
- ✓ Bank Statements for period

FROM THE RECORDING SECRETARY

- ✓ Meeting Minutes (May and June)

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

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 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>																											
<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>El. Pennyworth</u> <small>Financial Secretary.</small> <u>Wilbur Edmonds</u> <small>Grand Knight.</small> Check No. <u>1581</u> Date <u>5-22-44</u>	
DATE	AMOUNT	DATE	AMOUNT	DATE	AMOUNT																						

No. 1582
 Date 5-22-44
 To Sam S. Hampton
 For MT Worker's Refreshments
 \$ 40.09

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 S. Hampton</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>																											
<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>El. Pennyworth</u> <small>Financial Secretary.</small> <u>Wilbur Edmonds</u> <small>Grand Knight.</small> Check No. <u>1582</u> Date <u>5-22-44</u>	
DATE	AMOUNT	DATE	AMOUNT	DATE	AMOUNT																						

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

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 S. Hampton</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>																											
<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>El. Pennyworth</u> <small>Financial Secretary.</small> <u>Wilbur Edmonds</u> <small>Grand Knight.</small> Check No. <u>1583</u> Date <u>5-22-44</u>	
DATE	AMOUNT	DATE	AMOUNT	DATE	AMOUNT																						

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

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 S. Hampton</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>																											
<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>El. Pennyworth</u> <small>Financial Secretary.</small> <u>Wilbur Edmonds</u> <small>Grand Knight.</small> Check No. <u>1584</u> Date <u>5-22-44</u>	
DATE	AMOUNT	DATE	AMOUNT	DATE	AMOUNT																						

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

Form 157

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

Elb Pennyworth
 Financial Secretary.
Willbur 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

Form 157

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

Elb Pennyworth
 Financial Secretary.
Willbur 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

Form 157

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

Elb Pennyworth
 Financial Secretary.
Willbur Edmonds
 Grand Knight.

Check No. 1587 Date 5-22-44

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

Form 157

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

Elb Pennyworth
 Financial Secretary.
Willbur Edmonds
 Grand Knight.

Check No. 1588 Date 5-22-44

No. 1589
 Date 5-22-14
 To Michigan State Council KofC
 For Father McGweny Chair
 \$ 100.00

Form 127

WARRANT VOUCHER Knights of Columbus
Radofsky Council, No. 50K No. 1589
 Date 5-22-2014

To Brother Sam S. Shapiro Treasurer,
 Pay to the order of Michigan State Council KofC
 the sum of One Hundred 00/100 Dollars, \$ 100.00

In payment for Fu. McGweny Chair
Elb Pennyworth Financial Secretary.
Wilbur Edmonds Grand Knight.
 Check No. 1589 Date 5-22-2014

DATE	AMOUNT	DATE	AMOUNT	DATE	AMOUNT

No. 1590
 Date 5-22-14
 To Michigan State Council KofC
 For Catholic Track Sponsor
 \$ 100.00

Form 127

WARRANT VOUCHER Knights of Columbus
Radofsky Council, No. 50K No. 1590
 Date 5-22-2014

To Brother Sam S. Shapiro Treasurer,
 Pay to the order of Michigan State Council KofC
 the sum of One Hundred 00/100 Dollars, \$ 100.00

In payment for Catholic Track Sponsor
Elb Pennyworth Financial Secretary.
Wilbur Edmonds Grand Knight.
 Check No. 1590 Date 5-22-2014

DATE	AMOUNT	DATE	AMOUNT	DATE	AMOUNT

No. 1591
 Date 6-28-2014
 To St. Stephen's Church
 For St. Stephen's Rent
 \$ 200.00

Form 127

WARRANT VOUCHER Knights of Columbus
Radofsky Council, No. 50K No. 1591
 Date 6-28-2014

To Brother Sam S. Shapiro Treasurer,
 Pay to the order of St. Stephen's Church
 the sum of Two Hundred 00/100 Dollars, \$ 200.00

In payment for Rent
Elb Pennyworth Financial Secretary.
Wilbur Edmonds Grand Knight.
 Check No. 1590 Date 5-22-2014

DATE	AMOUNT	DATE	AMOUNT	DATE	AMOUNT

No. 1592
 Date 6-28-2014
 To Morality in Media
 For Same as above
 \$ 50.00

Form 127

WARRANT VOUCHER Knights of Columbus
 Council, No. _____ No. 1592
 Date 6-28-2014

To Brother Sam S. Shapiro Treasurer,
 Pay to the order of Morality in Media
 the sum of Fifty 00/100 Dollars, \$ 50.00

In payment for Morality in Media
Elb Pennyworth Financial Secretary.
Wilbur Edmonds Grand Knight.
 Check No. 1592 Date 6-28-2014

DATE	AMOUNT	DATE	AMOUNT	DATE	AMOUNT

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

Form 157

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 Sharpton</u> Treasurer,		Pay to the order of <u>Mark Longfellow</u>			
		the sum of <u>One hundred Fifty Eight⁰⁰</u> Dollars, \$ <u>158.78</u>			
In payment for <u>Advance / Refreshments</u>		<u>El Pennyworth</u> Financial Secretary.			
		<u>Wilbur Edmonds</u> Grand Knight.			
DATE AMOUNT DATE AMOUNT DATE AMOUNT		Check No. <u>1593</u> Date <u>6-28-2014</u>			

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

Form 157

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 Sharpton</u> Treasurer,		Pay to the order of <u>Bon Goodfellow</u>			
		the sum of <u>Thirty Seven⁵⁰</u> Dollars, \$ <u>37.50</u>			
In payment for <u>Mother's Day</u> <u>Cosmetics</u>		<u>El Pennyworth</u> Financial Secretary.			
		<u>Wilbur Edmonds</u> Grand Knight.			
DATE AMOUNT DATE AMOUNT DATE AMOUNT		Check No. <u>1594</u> Date <u>6-28-2014</u>			

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

Form 157

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 Sharpton</u> Treasurer,		Pay to the order of <u>Sisters of Holy Family Nazareth</u>			
		the sum of <u>One Hundred⁰⁰</u> Dollars, \$ <u>100.00</u>			
In payment for <u>Donation for</u> <u>Remodeling</u>		<u>El Pennyworth</u> Financial Secretary.			
		<u>Wilbur Edmonds</u> Grand Knight.			
DATE AMOUNT DATE AMOUNT DATE AMOUNT		Check No. <u>1595</u> Date <u>6-28-2014</u>			

No. _____
 Date _____
 To _____
 For _____
 \$ _____

Form 157

WARRANT VOUCHER		Knights of Columbus		No. _____	
		_____ Council No. _____		Date _____	
To Brother _____ Treasurer,		Pay to the order of _____			
		the sum of _____ Dollars, \$ _____			
In payment for _____		_____ Financial Secretary.			
		_____ Grand Knight.			
DATE AMOUNT DATE AMOUNT DATE AMOUNT		Check No. _____ Date _____			

Council #50000 Fr. Radofsky		Category	income	expense	end balance
Month	item				
July	BEGINNING BALANCE				\$11,477.18
	sound system repair			-\$14.80	
	Bond interest		\$690.63		
	Office supplies			-\$126.57	
	Lottery raffle income		\$1,200.00		
	State per capita			-\$620.00	
	Supreme per capita			-\$271.25	
	lecturer- refreshment			-\$89.09	
	District Ad installation State officers			-\$60.00	
	Checkbook interest		\$7.28		
	St. Stephen rent			-\$200.00	
	TOTALS		\$1,897.91	-\$1,381.71	
August	BEGINNING BALANCE				\$11,993.38
	Squires anniversary book			-\$50.00	
	postage newsletter			-\$78.00	
	Guest House			-\$100.00	
	Holy Cross quota			-\$504.00	
	Bond interest		\$690.63		
	Dues (prorated)		\$12.50		
	Initiations		\$20.00		
	lecturer- refreshment			-\$105.38	
	badges for officers			-\$52.54	
	Diocesan vocation golf hole sponsor			-\$25.00	
	organist for icon service			-\$75.00	
	Casey Bears			-\$200.00	
	St. Stephen rent			-\$200.00	
	State Installation Dinner			-\$140.00	
	Checkbook interest		\$7.33		
	TOTALS		\$730.46	-\$1,529.92	
September	BEGINNING BALANCE				\$11,193.92
	PGK ring			-\$389.75	
	lecturer- refreshment			-\$131.82	
	Bond interest		\$690.63		
	Pancake breakfast		\$489.50	-\$63.25	
	Prep Bowl tickets			-\$262.50	
	Prep Bowl district ad			-\$50.00	
	St. Stephen rent			-\$200.00	
	Checkbook interest		\$6.93		
	Convent- stove			-\$426.25	
	TOTALS		\$1,187.06	-\$1,523.57	
October	BEGINNING BALANCE				\$10,857.41
	St. Stephen rent			-\$200.00	
	Guest House raffle			-\$20.00	
	Lottery raffle income		\$1,160.00		
	Postage for FS billing			-\$78.00	
	Bond interest		\$690.62		
	Dues (prorated)		\$15.00		
	Initiations		\$60.00		
	Council installation dinner			-\$460.00	
	Catholic Advertising			-\$77.50	
	State bowling tourn for officers			-\$170.00	
	lecturer- refreshment			-\$202.50	
	HFN tickets			-\$100.00	
	Checkbook interest		\$6.88		
	Guest House dinner ticket			-\$150.00	
	TOTALS		\$1,932.50	-\$1,458.00	
November	BEGINNING BALANCE				\$11,331.91
	Corp Comm dessert			-\$54.00	
	Octoberfest food			-\$44.36	
	vocations meal tickets -30			-\$300.00	
	St. Stephen rent			-\$200.00	
	Bond interest		\$690.62		
	Christmas party advance			-\$150.00	
	Quickbooks for Treas			-\$112.26	
	lecturer- refreshment			-\$151.25	
	Corp Comm meal			-\$264.30	
	State Tribute banquet tickets			-\$250.00	
	Checkbook interest		\$6.89		
	postage for newsletter			-\$78.00	
	TOTALS		\$697.51	-\$1,604.17	
December	BEGINNING BALANCE				\$10,425.25
	St. Stephen rent			-\$200.00	
	Seminarian support			-\$500.00	
	gift to former chancellor			-\$100.00	
	St. Stephen's Christmas party tickets			-\$150.00	
	Membership dues		\$300.00		
	Initiations		\$20.00		
	Take 5		\$50.00		
	Sacred Heart Major Seminary		\$24.00		
	Readmissions		\$7.50		
	State Council raffle tickets			-\$125.00	
	Bond interest		\$690.63		
	lecturer- refreshment advance			-\$150.00	
	St. Pat's Senior Center			-\$100.00	
	lecturer - refreshment			-\$60.60	
	Gifts to clergy/nuns			-\$250.00	
	St. Vincent de Paul			-\$100.00	
	Checkbook interest		\$6.43		
	Christmas party expenses			-\$25.43	
	TOTALS		\$1,098.56	-\$1,761.03	
January	BEGINNING BALANCE				\$9,762.78
	St. Stephen rent			-\$200.00	
	Supreme per capita			-\$283.50	
	Supreme supplies			-\$48.75	
	State per capita			-\$648.00	
	Checkbook interest		\$6.70		
	Lottery based raffle		\$1,140.00		
	Bond interest		\$690.63		

	Membership dues	\$1,750.00		
	Take 5	\$25.00		
	Sacred Heart Major Seminary lecturer - refreshment	\$24.00	-\$67.67	
	Marionist mission card lecturer - refreshment		-\$10.00	
	Christmas party kids crafts		-\$150.00	
	postage for newsletter		-\$22.47	
	TOTALS	\$3,636.33	-\$1,508.39	
February	BEGINNING BALANCE			\$11,890.72
	St. Stephen rent		-\$200.00	
	Superbowl party expense		-\$84.00	
	Council X 75 anniversary tickets		-\$136.00	
	District Convention Ad		-\$37.50	
	Checkbook interest	\$7.63		
	membership dues	\$600.00		
	Initiations	\$60.00		
	Take 5	\$20.00		
	Sacred Heart Major Seminary Readmissions	\$45.00		
	Donation from DGK for charities	\$15.00		
	Envelopes for mailing	\$20.00	-\$39.00	
	lecturer- refreshments		-\$113.54	
	lecturer- advance		-\$150.00	
	Council Z vocations auction		-\$100.00	
	Bond interest	\$690.63		
	Council X Anniversary book		-\$97.50	
	Right to Life tickets		-\$280.00	
	TOTALS	\$1,458.26	-\$1,237.54	
March	BEGINNING BALANCE			\$12,111.44
	St. Stephen rent		-\$200.00	
	Council K for Clergy Night Tickets		-\$87.00	
	Financial Secretary compensation		-\$250.00	
	Supreme supplies		-\$160.52	
	Checkbook interest	\$7.70		
	Membership dues	\$70.00		
	Take 5	\$20.00		
	Sacred Heart Major Seminary	\$36.00		
	Bond interest	\$690.63		
	Marion Missionary Mass cards		-\$30.00	
	Lennon Center for children		-\$100.00	
	St. Louis Center tickets		-\$60.00	
	TOTALS	\$824.33	-\$887.52	
April	BEGINNING BALANCE			\$12,048.25
	St. Stephen rent		-\$200.00	
	State Council -- SHMS Ethics Chair		-\$129.00	
	State Council -- Take 5 program		-\$135.00	
	Grand Knight convention allowance		-\$600.00	
	Checkbook interest	\$7.50		
	Lottery based raffle	\$1,080.00		
	Chaplain convention allowance		-\$400.00	
	DGK convention allowance		-\$550.00	
	Bond interest	\$690.63		
	N. Henry & Son -- M.I. aprons		-\$159.25	
	Guest House --		-\$50.00	
	Tootsie Rolls		-\$241.50	
	State Vocations refund	\$100.00		
	HCCS summer school donation		-\$180.00	
	Catholic Advertising		-\$81.50	
	Supreme supplies		-\$23.50	
	TOTALS	\$1,878.13	-\$2,749.75	
May	BEGINNING BALANCE			\$11,176.63
	St. Stephen rent		-\$200.00	
	M.I. worker's refreshment		-\$40.09	
	Checkbook interest	\$7.18		
	M.I. income	\$1,427.50		
	Membership dues	\$35.00		
	Sacred Heart Major Seminary	\$100.00		
	Lecturer advance for refreshment		-\$150.00	
	Lecturer reimbursement		-\$62.19	
	M.I. proceeds		-\$1,186.00	
	State Council -- officer training		-\$90.00	
	St. Francis Camp for special needs		-\$75.00	
	Postmaster -- newsletter mailing		-\$78.00	
	Bond interest	\$690.63		
	Father McGiveny Chair		-\$100.00	
	State Council -- Catholic track sponsor		-\$100.00	
	TOTALS	\$2,260.31	-\$2,081.28	
June	BEGINNING BALANCE			\$11,355.66
	St. Stephen rent		-\$200.00	
	Morality in Media		-\$50.00	
	Lecturer advance for refreshment		-\$150.00	
	Lecturer refreshments		-\$8.78	
	Mother's Day carnations		-\$37.50	
	Sisters of Holy Family of Nazareth		-\$100.00	
	Checkbook interest	\$7.29		
	Bond interest	\$690.63		
	TOTALS	\$697.92	-\$546.28	
	FRATERNAL YEAR TOTALS	\$18,299.28	-\$18,269.16	\$11,507.30

Checkbook

Date	Check #	Payee / description	✓	Payments	Deposits	Balance
		BEGINNING BALANCE				\$11,477.18
7/14		Receipt 456	✓		\$1,200.00	\$12,677.18
		Lottery raffle income				
7/18		Receipt 457	✓		\$690.63	\$13,367.81
		Bond interest				
7/25	1491	Sound Design	✓	\$14.80		\$13,353.01
		sound system repair				
7/25	1492	Knights of Columbus Supreme Council	✓	\$397.82		\$12,955.19
		Office supplies 126.57/per capita 271.25				
7/25	1493	Michigan State Council Knights of Columbus	✓	\$620.00		\$12,335.19
		State per capita				
7/25	1494	Mark Longfellow	✓	\$89.09		\$12,246.10
		lecturer- refreshment				
7/25	1495	DD Ray Dilyk	✓	\$60.00		\$12,186.10
		District Ad installation State officers				
7/25	1496	St Stephen's Church	✓	\$200.00		\$11,986.10
		St. Stephen rent				
7/31		Checkbook interest	✓		\$7.28	\$11,993.38
8/18		Receipt 458	✓		\$690.63	\$12,684.01
		Bond interest				
8/22	1497	Fr Radofsky Squires Circle # 10000	✓	\$50.00		\$12,634.01
		Squires anniversary book				
		BEGINNING BALANCE				\$12,634.01
8/22	1498	Postmaster	✓	\$78.00		\$12,556.01
		postage newsletter				
8/22	1499	Guest House	✓	\$100.00		\$12,456.01
		Guest House				
8/22	1500	Holy Cross Childrens Services	✓	\$504.00		\$11,952.01
		Holy Cross quota				
8/22	1501	Mark Longfellow	✓	\$105.38		\$11,846.63
		lecturer- refreshment				
8/22	1502	Paul Schneider	✓	\$52.54		\$11,794.09
		badges for officers				
8/22	1503	Diocesan Golf Tournament	✓	\$25.00		\$11,769.09
		Diocesan vocation golf hole sponsor				
8/22	1504	Sarah Smith	✓	\$75.00		\$11,694.09
		organist for icon service				
8/22	1505	Michigan State Council Knights of Columbus	✓	\$200.00		\$11,494.09
		Casey Bears				
8/22	1506	St Stephen's Church	✓	\$200.00		\$11,294.09
		St. Stephen rent				
8/22	1507	Michigan State Council Knights of Columbus	✓	\$140.00		\$11,154.09
		State Installation Dinner				
8/22		Receipt 459	✓		\$32.50	\$11,186.59
		Dues (prorated) 12.50/Initiations 20				
		BEGINNING BALANCE				\$11,186.59
8/31		Checkbook interest	✓		\$7.33	\$11,193.92
9/18		Receipt 460	✓		\$690.63	\$11,884.55
		Bond interest				
9/24		Receipt 461	✓		\$489.50	\$12,374.05
		Pancake breakfast				
9/26	1508	Lynch & Kelly	✓	\$389.75		\$11,984.30
		PGK ring				
9/26	1509	Mark Longfellow	✓	\$131.82		\$11,852.48
		lecturer- refreshment				
9/26	1510	Ron Goodfellow	✓	\$63.25		\$11,789.23
		Pancake breakfast				
9/26	1511	Prep Bowl	✓	\$262.50		\$11,526.73
		Prep Bowl tickets				
9/26	1512	Prep Bowl	✓	\$50.00		\$11,476.73
		Prep Bowl district ad				
9/26	1513	St Stephen's Church	✓	\$200.00		\$11,276.73
		St. Stephen rent				
9/26	1514	Sears	✓	\$426.25		\$10,850.48
		Convent- stove				
9/30		Checkbook interest	✓		\$6.93	\$10,857.41
		BEGINNING BALANCE				\$10,857.41
10/14		Receipt 462	✓		\$1,160.00	\$12,017.41
		Lottery raffle income				
10/18		Receipt 463	✓		\$765.62	\$12,783.03
		Bond interest 690.62/dues 15/initiations 60				
10/24	1515	St Stephen's Church	✓	\$200.00		\$12,583.03
		St. Stephen rent				

Checkbook

Date	Check #	Payee / description	✓	Payments	Deposits	Balance
10/24	1516	Guest House	✓	\$20.00		\$12,563.03
		Guest House raffle				
10/24	1517	Postmaster	✓	\$78.00		\$12,485.03
		Postage for FS billing				
10/24	1518	Supreme Caterers	✓	\$460.00		\$12,025.03
		Council installation dinner				
10/24	1519	Michigan State Council Knights of Columbus	✓	\$77.50		\$11,947.53
		Catholic Advertising				
10/24	1520	Mark Longfellow	✓	\$170.00		\$11,777.53
		State bowling tourn for officers				
10/24	1521	HFN	✓	\$202.50		\$11,575.03
		lecturer- refreshment				
10/24	1522	Knights of Columbus Supreme Council	✓	\$100.00		\$11,475.03
		HFN tickets				
10/24	1523	Guest House	✓	\$150.00		\$11,325.03
		Guest House dinner ticket				
		BEGINNING BALANCE				\$11,325.03
10/31		Checkbook interest	✓		\$6.88	\$11,331.91
11/18		Receipt 464	✓		\$690.62	\$12,022.53
		Bond interest				
11/28	1524	Mark Longfellow	✓	\$54.00		\$11,968.53
		Corp Comm dessert				
11/28	1525	Mark Longfellow	✓	\$44.36		\$11,924.17
		Octoberfest food				
11/28	1526	Diocesan Seminarians	✓	\$300.00		\$11,624.17
		vocations meal tickets -30				
11/28	1527	St Stephen's Church	✓	\$200.00		\$11,424.17
		St. Stephen rent				
11/28	1528	Ron Goodfellow	✓	\$150.00		\$11,274.17
		Christmas party advance				
11/28	1529	Staples	✓	\$112.26		\$11,161.91
		Quickbooks for Treas				
11/28	1530	Mark Longfellow	✓	\$151.25		\$11,010.66
		lecturer- refreshment				
11/28	1531	Supreme Caterers		\$264.30		\$10,746.36
		Corp Comm meal				
11/28	1532	Michigan State Council Knights of Columbus	✓	\$250.00		\$10,496.36
		State Tribute banquet tickets				
		BEGINNING BALANCE				\$10,496.36
11/28	1533	Postmaster	✓	\$78.00		\$10,418.36
		postage for newsletter				
11/30		Checkbook interest	✓		\$6.89	\$10,425.25
12/18		Receipt 465	✓		\$690.63	\$11,115.88
		Bond interest				
12/26	1534	St Stephen's Church	✓	\$200.00		\$10,915.88
		St. Stephen rent				
12/26	1535	Sammy Seminarian	✓	\$500.00		\$10,415.88
		Seminarian support				
12/26	1536	Thomas Michaels	✓	\$100.00		\$10,315.88
		gift to former chancellor				
12/26	1537	St Stephen's Church	✓	\$150.00		\$10,165.88
		St. Stephen's Christmas party tickets				
12/26	1538	Michigan State Council Knights of Columbus	✓	\$125.00		\$10,040.88
		State Council raffle tickets				
12/26	1539	Mark Longfellow	✓	\$150.00		\$9,890.88
		lecturer- refreshment advance				
12/26	1540	St Patrick Senior Center	✓	\$100.00		\$9,790.88
		St. Pat's Senior Center				
12/26	1541	Mark Longfellow	✓	\$60.60		\$9,730.28
		lecturer - refreshment				
		BEGINNING BALANCE				\$9,730.28
12/26	1542	Ron Goodfellow	✓	\$250.00		\$9,480.28
		Gifts to clergy/nuns				
12/26	1543	St. Vincent de Paul	✓	\$100.00		\$9,380.28
		St. Vincent de Paul				
12/26	1544	Mark Longfellow	✓	\$25.43		\$9,354.85
		Christmas party expenses				
12/30		Receipt 466	✓		\$401.50	\$9,756.35
		Dues 300/Init 20/Take 5 50/SHMS 24/Readm 7.50				
12/31		Checkbook interest	✓		\$6.43	\$9,762.78
1/16		Receipt 467	✓		\$1,140.00	\$10,902.78
		Lottery based raffle				

Checkbook

Date	Check #	Payee / description	✓	Payments	Deposits	Balance
1/18		Receipt 468	✓		\$690.63	\$11,593.41
		Bond interest				
1/23	1545	St Stephen's Church	✓	\$200.00		\$11,393.41
		St. Stephen rent				
1/23	1546	Knights of Columbus Supreme Council	✓	\$332.25		\$11,061.16
		Supreme per capita 283.50/supplies 48.75				
1/23	1547	Michigan State Council Knights of Columbus	✓	\$648.00		\$10,413.16
		State per capita				
1/23	1548	Mark Longfellow	✓	\$67.67		\$10,345.49
		lecturer - refreshment				
		BEGINNING BALANCE				\$10,345.49
1/23	1549	Marionist Missions	✓	\$10.00		\$10,335.49
		Marionist mission card				
1/23	1550	Mark Longfellow	✓	\$150.00		\$10,185.49
		lecturer - refreshment advance				
1/23	1551	St Stephen's Church	✓	\$22.47		\$10,163.02
		Christmas party kids crafts				
1/23	1552	Postmaster	✓	\$78.00		\$10,085.02
		postage for newsletter				
1/24		Receipt 469	✓		\$1,799.00	\$11,884.02
		Dues 1750/Take 5 25/SHMS 24				
1/31		Checkbook interest	✓		\$6.70	\$11,890.72
2/18		Receipt 470	✓		\$690.63	\$12,581.35
		Bond interest				
2/27	1553	St Stephen's Church	✓	\$200.00		\$12,381.35
		St. Stephen rent				
2/27	1554	Ron Goodfellow	✓	\$84.00		\$12,297.35
		Superbowl party expense				
2/27	1555	Staples	✓	\$136.00		\$12,161.35
		Council X 75 anniversary tickets				
2/27	1556	DD Ray Dilyk	✓	\$37.50		\$12,123.85
		District Convention Ad				
		BEGINNING BALANCE				\$12,123.85
2/27	1557	Staples	✓	\$39.00		\$12,084.85
		Envelopes for mailing				
2/27	1558	Mark Longfellow	✓	\$113.54		\$11,971.31
		lecturer- refreshments				
2/27	1559	Mark Longfellow	✓	\$150.00		\$11,821.31
		lecturer- advance				
2/27	1560	Council Z	✓	\$100.00		\$11,721.31
		Council Z vocations auction				
2/27	1561	Council Y	✓	\$97.50		\$11,623.81
		Council X Anniversary book				
2/27	1562	Right-to-Life	✓	\$280.00		\$11,343.81
		Right to Life tickets				
2/28		Receipt 471	✓		\$760.00	\$12,103.81
		Dues 600/Init 60/Take 5 80/SHMS 45/Readm 15				
2/28		Checkbook interest	✓		\$7.63	\$12,111.44
3/18		Receipt 472	✓		\$690.63	\$12,802.07
		Bond interest				
3/27	1563	St Stephen's Church	✓	\$200.00		\$12,602.07
		St. Stephen rent				
3/27	1564	Council K	✓	\$87.00		\$12,515.07
		Council K for Clergy Night Tickets				
		BEGINNING BALANCE				\$12,515.07
3/27	1565	Archie Accounting	✓	\$250.00		\$12,265.07
		Financial Secretary compensation				
3/27	1566	Knights of Columbus Supreme Council	✓	\$160.52		\$12,104.55
		Supreme supplies				
3/27	1567	Marionist Missions	✓	\$30.00		\$12,074.55
		Marion Missionary Mass cards				
3/27	1568	Lennon Center for Children	✓	\$100.00		\$11,974.55
		Lennon Center for children				
3/27	1569	St Louis Center	✓	\$60.00		\$11,914.55
		St. Louis Center tickets				
3/29		Receipt 473	✓		\$126.00	\$12,040.55
		Dues 70/Take 5 20/SHMS 36				
3/31		Checkbook interest	✓		\$7.70	\$12,048.25
4/15		Receipt 474	✓		\$1,080.00	\$13,128.25
		Lottery based raffle				
4/18		Receipt 475	✓		\$690.63	\$13,818.88
		Bond interest				
4/24	1570	St Stephen's Church	✓	\$200.00		\$13,618.88

Checkbook

Date	Check #	Payee / description	✓	Payments	Deposits	Balance
		St. Stephen rent				
4/24	1571	Michigan State Council Knights of Columbus State Council -- SHMS Ethics Chair	✓	\$129.00		\$13,489.88
		BEGINNING BALANCE				\$13,489.88
4/24	1572	Michigan State Council Knights of Columbus State Council -- Take 5 program	✓	\$135.00		\$13,354.88
4/24	1573	Wilbur Edmunds GK Grand Knight convention allowance	✓	\$600.00		\$12,754.88
4/24	1574	Fr. Bing Flanagan Chaplain convention allowance	✓	\$400.00		\$12,354.88
4/24	1575	Ian Sanders DGK DGK convention allowance	✓	\$550.00		\$11,804.88
4/24	1576	N Henry & Son N. Henry & Son -- M.I. aprons	✓	\$159.25		\$11,645.63
4/24	1577	Guest House Guest House --	✓	\$50.00		\$11,595.63
4/24	1578	Council K Tootsie Rolls	✓	\$241.50		\$11,354.13
4/24	1579	Holy Cross Childrens Services HCCS summer school donation	✓	\$180.00		\$11,174.13
4/24	1580	Knights of Columbus Supreme Council Catholic Advertising 81.50/supplies 23.50	✓	\$105.00		\$11,069.13
4/25		Receipt 476 State Vocations refund	✓		\$100.00	\$11,169.13
4/30		Checkbook interest	✓		\$7.50	\$11,176.63
		BEGINNING BALANCE				\$11,176.63
5/2		Receipt 477 M.I. income	✓		\$1,427.50	\$12,604.13
5/18		Receipt 478 Bond interest	✓		\$690.63	\$13,294.76
5/22	1581	St Stephen's Church St. Stephen rent	✓	\$200.00		\$13,094.76
5/22	1582	Ron Goodfellow M.I. worker's refreshment	✓	\$40.09		\$13,054.67
5/22	1583	Mark Longfellow Lecturer advance for refreshment	✓	\$150.00		\$12,904.67
5/22	1584	Mark Longfellow Lecturer reimbursement	✓	\$62.19		\$12,842.48
5/22	1585	Michigan State Council Knights of Columbus M.I. proceeds	✓	\$1,186.00		\$11,656.48
5/22	1586	Michigan State Council Knights of Columbus State Council -- officer training	✓	\$90.00		\$11,566.48
5/22	1587	St Francis Camp for Special Needs St. Francis Camp for special needs	✓	\$75.00		\$11,491.48
5/22	1588	Postmaster Postmaster -- newsletter mailing	✓	\$78.00		\$11,413.48
5/22	1589	Michigan State Council Knights of Columbus Father McGiveny Chair	✓	\$100.00		\$11,313.48
		BEGINNING BALANCE				\$11,313.48
5/22	1590	Michigan State Council Knights of Columbus State Council -- Catholic track sponsor	✓	\$100.00		\$11,213.48
5/23		Receipt 479 Dues 35/ SHMS 100	✓		\$135.00	\$11,348.48
5/31		Checkbook interest	✓		\$7.18	\$11,355.66
6/18		Receipt 480 Bond interest	✓		\$690.63	\$12,046.29
6/28	1591	St Stephen's Church St. Stephen rent	✓	\$200.00		\$11,846.29
6/28	1592	Morality in Media Morality in Media	✓	\$50.00		\$11,796.29
6/28	1593	Mark Longfellow Advance 150.00/refreshments 8.78		\$158.78		\$11,637.51
6/28	1594	Ron Goodfellow Mother's Day carnations		\$37.50		\$11,600.01
6/28	1595	Sisters of Holy Family of Nazareth Donation for remodeling Motherhouse	✓	\$100.00		\$11,500.01
6/30		Checkbook interest	✓		\$7.29	\$11,507.30

ANYTOWN NATIONAL BANK

PO BOX 1212
ANYTOWN MI 48000-1212

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

ACCOUNT 123459876
01-31-20YY

Date	Check #	Payments	Deposits	Balance
BEGINNING BALANCE				\$11,173.81
1/3/20YY	1536	\$100.00		\$11,073.81
1/3/20YY	1542	\$250.00		\$10,823.81
1/3/20YY	1543	\$100.00		\$10,723.81
1/4/20YY	1538	\$125.00		\$10,598.81
1/4/20YY	1540	\$100.00		\$10,498.81
1/6/20YY	1544	\$25.43		\$10,473.38
1/10/20YY	1535	\$500.00		\$9,973.38
1/10/20YY	1541	\$60.60		\$9,912.78
1/15/20YY	1539	\$150.00		\$9,762.78
1/16/20YY			\$1,140.00	\$10,902.78
1/18/20YY			\$690.63	\$11,593.41
1/24/20YY			\$1,799.00	\$13,392.41
1/25/20YY	1545	\$200.00		\$13,192.41
1/25/20YY	1552	\$78.00		\$13,114.41
1/28/20YY	1548	\$67.67		\$13,046.74
1/29/20YY	1550	\$150.00		\$12,896.74
1/31/20YY	1549	\$10.00		\$12,886.74
1/31/20YY INTEREST			\$6.70	\$12,893.44
ENDING BALANCE				\$12,893.44

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
BEGINNING BALANCE				\$12,893.44
2/2/20YY	1546	\$332.25		\$12,561.19
2/3/20YY	1551	\$22.47		\$12,538.72
2/10/20YY	1547	\$648.00		\$11,890.72
2/18/20YY			\$690.63	\$12,581.35
2/28/20YY	1553	\$200.00		\$12,381.35
2/28/20YY	1557	\$39.00		\$12,342.35
2/28/20YY			\$760.00	\$13,102.35
2/28/20YY INTEREST			\$7.63	\$13,109.98
ENDING BALANCE				\$13,109.98

ANYTOWN NATIONAL BANK

PO BOX 1212
ANYTOWN MI 48000-1212

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

ACCOUNT 123459876
03-31-20YY

Date	Check #	Payments	Deposits	Balance
BEGINNING BALANCE				\$13,109.98
3/1/20YY	1556	\$37.50		\$13,072.48
3/3/20YY	1554	\$84.00		\$12,988.48
3/3/20YY	1558	\$113.54		\$12,874.94
3/3/20YY	1560	\$100.00		\$12,774.94
3/3/20YY	1561	\$97.50		\$12,677.44
3/5/20YY	1562	\$280.00		\$12,397.44
3/10/20YY	1555	\$136.00		\$12,261.44
3/15/20YY	1559	\$150.00		\$12,111.44
3/18/20YY			\$690.63	\$12,802.07
3/29/20YY	1563	\$200.00		\$12,602.07
3/29/20YY			\$126.00	\$12,728.07
3/30/20YY	1567	\$30.00		\$12,698.07
3/31/20YY	1564	\$87.00		\$12,611.07
3/31/20YY	1565	\$250.00		\$12,361.07
3/31/20YY	INTEREST		\$7.70	\$12,368.77
ENDING BALANCE				\$12,368.77

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
BEGINNING BALANCE				\$12,368.77
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
ENDING BALANCE				\$12,258.13

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
BEGINNING BALANCE				\$12,258.13
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
ENDING BALANCE				\$12,681.75

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
BEGINNING BALANCE				\$12,681.75
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
ENDING BALANCE				\$11,703.58

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

The minutes of the preceding meeting were read and accepted on a motion by _____, supported by _____, 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:

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 RSV 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.*

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.*

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 Samuel Sharpton, Advocate Ronald Legacy, Warden William Dogood, Inside Guard James Catchum, Outside Guard George Letumgo, 3-Year Trustee Bobby Promo Sr, 2-Year Trustee Jerry Ross, 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:

District Deputy remarks:

Good of the Order: *GK Edmunds said training will be requested a new F.S., for Bobby Promo, Sr. as trustee, 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.*

Roll call of officers was as follows: (P = present, A = absent, E = excused)		
Grand Knight: P	Treasurer: E	Inside Guard: P
Deputy Grand Knight: P	Financial Secretary: E	Outside Guard: P
Chancellor: P	Recorder: P	Trustee (3 yr.): P
Warden: P	Advocate: P	Trustee (2 yr.): P
Chaplain: P	Lecturer: P	Trustee (1 yr.): 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 = \$11,176.63	Income = \$2,253.13 + \$7.18 from checkbook interest
Expenses = \$ 2,081.28 (see report)	Ending Balance = \$11,355.66

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.*



KNIGHTS OF COLUMBUS

SEMIANNUAL COUNCIL AUDIT REPORT

FOR PERIOD ENDED DECEMBER 31, _____

Due By:
February 15

COUNCIL NO. _____ CITY _____ STATE _____

SCHEDULE A – MEMBERSHIP

ADDITIONS	INS.	ASSO.	TOT.	DEDUCTIONS	INS.	ASSO.	TOT.
Total Members Start of Period	_____	_____	_____	Suspensions	_____	_____	_____
Initiations	_____	_____	_____	Deaths	_____	_____	_____
Transfers from other councils	_____	_____	_____	Final Withdrawals	_____	_____	_____
Transfers -Assoc. to Ins.	_____	N/A	_____	Transfers -Assoc. to Insurance	_____	N/A	_____
Transfers- Ins. to Assoc.	N/A	_____	_____	Transfers-Ins. to Associate	_____	N/A	_____
Reinstatements & Re-admissions	_____	_____	_____	Transfers to Other Councils	_____	_____	_____
Total for Period	_____	_____	_____	Total Deductions	_____	_____	_____
Minus Total Deductions	_____	_____	_____				
Number Members End of Period	_____	_____	_____				

(For this form only, exclude inactive insurance members)

SCHEDULE B – CASH TRANSACTIONS

FINANCIAL SECRETARY	TREASURER
Cash on Hand Beginning of Period \$ _____	Cash on Hand Begin. Period \$ _____
Cash Received-Dues, Initiations \$ _____	Received from Fin. Sec. \$ _____
Cash Received from other Sources: \$ _____	Interest Earned on Investments \$ _____
(Explain Kind and Amount)	Total Receipts \$ _____
_____ \$ _____	Disbursements
_____ \$ _____	Per Capita: Supreme Council \$ _____
_____ \$ _____	State Council \$ _____
Total Cash Received \$ _____	General Council Expenses \$ _____
Paid to Treasurer \$ _____	Transfers to Sav. & Invest. Accts. \$ _____
Cash on Hand at End of Period \$ _____	Miscellaneous \$ _____
	Total Disbursements \$ _____
	Net Balance on Hand \$ _____

SCHEDULE C – ASSETS AND LIABILITIES

ASSETS	LIABILITIES
Cash:	Due Supreme Council:
Undeposited Funds \$ _____	Per Capita \$ _____
Bank - General - Acct. \$ _____	Supplies \$ _____
- Special Acct. \$ _____	Catholic Adv. \$ _____
- Savings & Investment Acct. \$ _____	Other \$ _____
Due From _____ Members \$ _____	Due State Council, \$ _____
Total Current Assets \$ _____	Advance Payments By _____ Members \$ _____
Less: Current Liabilities \$ _____	Misc. Liabilities
Net Current Assets \$ _____	_____ \$ _____
Investments:	_____ \$ _____
*Real Estate \$ _____	_____ \$ _____
*Furniture \$ _____	_____ \$ _____
*Stocks & Bonds \$ _____	Total Current Liabilities \$ _____
Total Investment \$ _____	Signed this _____ day of _____ 20 _____
Less: Investment Liabilities _____	_____ Grand Knight
Net Investment Assets \$ _____	_____ Trustee
Total Assets \$ _____	_____ Trustee
	_____ 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

POST PRACTICUM QUESTIONS

Given the limited data provided by the now retired FS and Treasurer, were you able to complete all sections of the audit for this period?

Do you feel comfortable standing in front of your Brother Knights at the next meeting and certifying that all is in order financially with Council 50k?

Between the two men – Ed Pennyworth (FS) and Sam Sharpton (Treasurer) – there are over 40 years of experience in handling the council's funds and almost 100 years of membership in the Knights of Columbus. Does that have any impact on the way you feel about the previous question? Explain.

FREQUENTLY ASKED QUESTIONS

What would you do if you discovered that a check had been written for which there was no voucher?

What would you do if, while scrutinizing a voucher during the meeting, you discovered that proper receipts for a reimbursement were missing?

When can a Trustee look at the Treasurer's checkbook or ledger?
