

Local Aerie Officer Training 2021-2022

- Compliance duties of the
- Worthy President, Secretary, Treasurer, Auditor and Trustees



WORTHY PRESIDENT

Fraternal Order of
Eagles



WORTHY PRESIDENT

- THINGS THE WORTHY PRESIDENT SHOULD DO PRIOR TO TAKING OFFICE
- A) DESIGNATE YOUR INSTALLING OFFICERS AND DECIDE WHEN IT WILL HAPPEN
- B) YOU KNOW WHO YOU'RE WORKING WITH AFTER THE FIRST MEETING IN MAY, SO START ORGANIZING NOW.
- C) SET UP YOUR TRIAL COMMITTEE WITH ALTERNATES
- D) SET UP A BY-LAWS AND HOUSE RULES COMMITTEE

WORTHY PRESIDENT

- E) SET UP THE VISITING, MEMBERSHIP, FINANCE, ATTENDANCE, PUBLICITY, AND INTERVIEWING COMMITTEES
- F) FIND AN AERIE AUDITOR
- G) GIVE THIS INFO TO SECRETARY
- H) UNDER NEW BUSINESS AT THE FIRST MEETING IN JUNE ANNOUNCE THESE COMMITTEES TO THE FLOOR
- I) READ THE CONSTITUTION TO LEARN YOUR DUTIES AND RESPONSIBILITIES

WORTHY PRESIDENT

A. Duties

1. Presides at all meetings of the Aerie.
 - a. Worthy Vice President serves in your absence.
2. Enforce all the Laws of the Order.
3. Maintain Harmony.
 - a. Have Good Common Sense.
 - b. Have Leadership Ability.
4. General Supervision over all affairs of the Aerie except where vested elsewhere, i.e.
 - a. Secretary, Trustees and Treasurer
 - (1) Do not attempt to takeover.
 - (2) Encourage them to do their duties right at all times.

WORTHY PRESIDENT

Duties Continued

5. Appoint all officers Pro-Tem in place of absentees.
 - a. Fill all vacancies in accordance with Section 92.1 Constitution.
 - b. Check By-Laws to see which officers are elected and which are appointed.

WORTHY PRESIDENT

AERIE COMMITTEES

- A. Must not attempt to serve on them or try to run them
- B. Once appointed you can remove members with or without cause

Except:

- C. Once appointed, cannot change makeup of the:
 - (1) Trial Committee and Finance Committee.
 - (a) Except when a proper vacancy occurs.

WORTHY PRESIDENT

GENERAL RESPONSIBILITIES

1. Questions finances of the order at all meetings
 - a. In accordance with the Ritual.

2. Require that all officers and employees, required to be bonded, are so bonded or the Aerie has Employee Dishonesty or Full Crime Coverage.

3. Ensure Aerie records are audited by the Auditor when required. Auditor is directly responsible to the President. – Auditor Compensation if provided, is in the By-Laws.
 - a. Monthly audits.
 - b. Annual Reports.

WORTHY PRESIDENT

General Responsibilities Continued

4. Ensure that all Aerie funds are deposited and credited to the proper accounts as per By-Laws and Laws of the Order and State Laws.
 - a. General Account.
 - b. Benefit Account.
 - c. Gaming Account – Optional.
 - d. Social Account – Optional.
 - e. Building Fund Account – Optional.

All additional accounts must be in the Aerie By-Laws once approved by the Grand Aerie Financial Advisor and the Grand Secretary.

WORTHY PRESIDENT

General Responsibilities Continued

5. Sign all checks drawn by the Secretary (That have been approved by the Aerie).
6. Signs all other papers, communications and reports that may be required.
7. Decide all parliamentary questions, subject to right of appeal of the membership.
 - a. Can appoint a parliamentarian if so desired.
8. Inspect all ballots cast on applicants.
9. Cast the deciding vote upon all questions before the Aerie on which there is an equal division.
 - a. Except Election of Officers and Applicants.

WORTHY PRESIDENT

General Responsibilities Continued

10. Prior to your installation as President:

a. Check with the current serving Worthy President, Secretary, Treasurer and Auditor to ascertain if all the required Annual Reports are ready. Reports are on the MMS for access by the Secretary at the end of the Annual Term.

(1) Secretary's Annual Per-Capita Tax report - due May 31 of each year.

(2) Aerie Treasurer's Report due May 31, (Late date is October 15).

(3) Aerie Auditor Report due May 31, per section 102.1(e)(Late date October 15).

b. Reports shall be filed, regardless whether the Per-Capita Tax is paid.

WORTHY PRESIDENT

General Responsibilities Continued

11. Ensure that a minimum of two (2) meetings are held each month.
 - a. By-Laws dictate the time and days.
 - b. Cannot cancel a meeting, must reschedule it to meet the two meeting requirement.
 - c. Special meetings:
 - (1) Section 72.2 of Constitution.
 - (2) President may call the meeting.
 - (3) At least 10 Aerie members in good standing may request one, in writing.
 - (4) No business may be transacted except as stated in the notice of the meeting.
 - (5) At least five days notice shall be given to all Aerie members.
 - (6) Voting may only take place if it is stated in the notice that voting will take place and only on the business stated in the notice.

WORTHY PRESIDENT

General Responsibilities Continued

12. Ensure that an officer's meeting is held at least two (2) times a month.
 - a. Planning for campaigns, programs, affairs, functions, etc.
 - b. No formal actions can be taken or expenditures of Aerie funds at these meetings.

13. The Worthy President has the authority to appoint special committees as situations arise.

WORTHY PRESIDENT

RITUAL

1. President responsible for ensuring Ritual is followed in all aspects of Aerie business.
2. Every Officer is encouraged to memorize their parts.

RITUAL – Review the Ritual book on Events listed below.

- **Initiation Ceremony.**
- **Installation of Officers.**
- **Memorial Service.**
- **Charter Draping Ceremony.**
- **Final Tribute to Deceased Members.**
- **Institution Ceremony.**
- **State Aerie Ritual.**
- **Grand Aerie Ritual.**

WORTHY PRESIDENT

***NO SHORT FORM Ritual
for Meetings or Initiations!***

FRATERNAL ORDER OF EAGLES



SECRETARY
TRAINING

THE AERIE SECRETARY

The Secretary's office is one of the most important offices of the Local Aerie of the Fraternal Order of Eagles. The Secretary comes in contact with the entire membership more than any other office in the Aerie, as he is collecting dues from the members throughout the year and corresponding with them relative to various activities and programs. The manner in which he conducts his office and the tact and diplomacy that he uses in his dealings with the membership has much to do with the progress of the Aerie and also the standing of the Aerie in the community.

All the records of the Aerie are maintained in the Secretary's office. Many of the records are not only important now but in years to come and should be maintained with the idea in mind that they will be available at any time in the future when needed. (See Page 36 of the Revised 2019 Officer's Handbook)

SECRETARY

- **RECORDS TO BE KEPT PERMANENTLY**

-
- Trustees Minute Books.
- Deeds, mortgages, notes, leases, incorporation paperwork, licenses, permits, certificates, employment contracts, employee records, etc.
- Secretary's Cash Books.
- Secretary's Minute Books.
- Building Plans & Specifications
- All Tax Records.
- Authorizations from Grand Aerie Departments.
- Transfer Applications.
- Application record or roll books.
- Applications for membership and Declarations of physical condition.
- (Applications: Permanently or until the member has passed or transferred to another Aerie)

SECRETARY

- **RECORDS TO BE KEPT FOR SEVEN (7) YEARS THEN DESTROYED**
-
- Sick and Funeral Benefit Records.
- Visitors Registers.
- Claims for Funeral Benefits and Death Certificates.
- Secretary's Semi-Annual Per-Capita Reports.
- Treasurer's Cash Books.
- Treasurer's Annual Reports.
- All Payroll records.
- Trustees Profit & Loss Statements.
- Aerie Auditor's Record Books.
- Bill, Invoices, etc.
- Cancelled checks, (except those where the mortgage or liens have not
• been cancelled.)
- Trustees Weekly & Monthly Reports.
- Original Miscellaneous Receipts.
Check stubs.

SECRETARY

RECORDS TO BE KEPT FOR THREE (3) YEARS THEN DESTROYED

- Official Government and Grand Aerie Correspondence.
- Temporary dues receipts.

NOTE: Official Correspondence should be carefully screened before destroying. Some correspondence could be destroyed in less than three (3) years, while some should be kept much longer. Correspondence that may be needed for any audit should be kept for at least seven (7) years.

SECRETARY

- **SECTION 85.1** It shall be the duty of the Secretary to keep a full and complete record of the proceedings of the Aerie in a book provided for that purpose by the Grand Aerie or if the records are kept electronically, they shall be printed and read at each meeting and , once approved by the membership and signed by the Worthy President and Secretary, copies shall be kept and protected in a three (3) ring binder or book for that purpose; to read to the Aerie all reports, bills and communications which may be presented; to assist in the transaction of the business of the Aerie, to write all communications, to fill out all certificates and cards granted by the Aerie, to keep and maintain at all times a full, complete and up-to-date roster of the membership, committees as required by MMS and officers of the Aerie, with the latest and up-to-date residence, email address and mailing address of each member and officer, and to keep the Grand Aerie, and such other departments of the Grand Aerie as the Grand Secretary shall direct, at all times promptly advised of all changes in membership and officers; to issue all summonses and notices which may require his signature to attest them; to affix the Seal of the Aerie to all documents which may require it; to notify the Grand Secretary forthwith of the expulsion of any member and the cause thereof; to notify the Grand Secretary forthwith of any officer removed from office by the Trial Committee and to perform such other duties as may be required of them by the Laws and usages of the Order.

SECRETARY

- Section 85.2 (a) The Secretary shall maintain such systems or records, books and accounts, and shall issue such notices and make such reports as the Grand Aerie shall prescribe.
- (b) The accounts shall be recorded in the book provided for that purpose by the Grand Aerie. The accounts may be maintained in this book or if the records are kept electronically, they shall be printed and read at each meeting and, once approved by the membership and signed by the Worthy President and Secretary, copies shall be kept and protected in a three (3) ring binder or cash book for that purpose.

SECRETARY'S CASH BOOK Part 1

ONE PAGE OR MORE CAN BE USED FOR EACH MEETING. DO NOT PUT TWO MEETINGS ON ONE PAGE.

DATE	FROM WHAT SOURCE RECEIVED OR TO WHAT PAID	RECEIPT NO.	BENEFIT FUND		GENERAL FUND			SOCIAL FUND		BUILDING MAINT. FUND	
			RECEIPTS	EXPENDITURES	RECEIPTS	EXPENDITURES	BALANCE	RECEIPTS	EXPENDITURES	BALANCE	
	<i>Rec'd</i>										
	AMOUNT BROUGHT FORWARD			1876.60			932.85		912.70		774.50
7/2	dues Receipts	141	570.00		2076.00		78.00				
"	Initiation Fees	380			62.00						
"	Receipt Receipts	243					1976.50		25.25		
"	Bill Paid - Engineer	419							7.50		
"	Insurance - Royal Socy	405	101.40								
"	Health Insur. Com - County	406			23.00						
"	John Smith - Sick Benefit	329		64.00							
"	King John - C.C. Wm. R.	350		100.00							
"	H. B. Membership Reb.	687			64.50						
"	Comm. Office Supplies	687			43.15						
"	Peterson - Rental	687			5.00						
"	Insurance - Bid out Insur.	1000						19.25			
"	Joe Brown - Allowance	1059						16.50			
"	Keith Jordan - "	1025						128.00			
"	Lucy J. Mann - Cash	1058						125.00			
"	Barry Brown - Quater	1058						187.25			
"	Barry's Social - Royal Socy	1060						16.75			
"	A. & B. Secy. Dist.	1061						20.75			
"	Am. Tel. & Telegram	1062						22.10			
"	City Furniture Co.	111								47.00	
"	Shaw's Plumbing - Repair	112								88.12	
	Total		491.40	1840.00	1876.60	949.00	1329.15	206.05	1107.65	912.70	1057.25
	Receipts				1876.60		949.00		206.05		1057.25
	Expenditures				1876.60		949.00		206.05		1057.25
	BALANCE FORWARD			2203.00			212.25		1107.65		1066.50
TREASURER'S ACKNOWLEDGMENT OF RECEIPT			RECEIVED	DATE	AMOUNT	DATE	AMOUNT	DATE	AMOUNT	DATE	AMOUNT
			7/2/96	1876.60		7/2/96	1107.65				
AMOUNT RECEIVED FROM SECRETARY			<i>Three thousand Three hundred and Forty three</i>								
			<i>Auton Brown</i>								
AMOUNT RECEIVED FROM SECRETARY											

Part 3
11 COLLABOR

Balance Sheet

As of July 28, 2016

	Aug 31, 16
ASSETS	
Current Assets	
Checking/Savings	
SAVINGS/TEMP CASH INVEST	
125-CHECKING	283,224.74
Total SAVINGS/TEMP CASH INVEST	283,224.74
Total Checking/Savings	283,224.74
Other Current Assets	
CASH NON-INTEREST BEARING	
101-REGISTER #1	1,500.00
100-REGISTER #2	1,500.00
100-REGISTER #3	1,500.00
Total CASH NON-INTEREST BEARING	4,500.00
Inventory for Resale	8,451.48
Total Other Current Assets	10,951.48
Total Current Assets	274,176.20
Fixed Assets	
Building & Land	726,426.18
Furniture & Fixtures	100,000.00
Total Fixed Assets	826,426.18
TOTAL ASSETS	1,100,602.38
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
TEMP - RESTRICTED FUND	
510-GIA PER CAPITA	144.00
515-VT PER CAPITA	39.00
555-VT RSM TAXES 10%	889.38
551-VT RSM TAXES 9%	13.25
575-Past Problems Fund	1,050.57
5867	255.00
2100 - Payroll Liabilities	
PAYROLL-FICA	678.51
PAYROLL-FUTA	28.35
PAYROLL-PWH	300.00
PAYROLL-ACARE	135.70
PAYROLL-SLS	81.37
PAYROLL-SNHVT	31.79
Total 2100 - Payroll Liabilities	1,157.32
Total TEMP - RESTRICTED FUND	3,343.52
Total Other Current Liabilities	3,343.52
Total Current Liabilities	3,343.52
Total Liabilities	3,343.52
Equity	
3000 - Open Bal Equity	762,419.93
3900 - Earnings	328,063.90
Net Income	8,777.11
Total Equity	1,099,260.94
TOTAL LIABILITIES & EQUITY	1,102,604.46

7:20 AM

Addison County Aerie [REDACTED], Inc.

Profit & Loss Detail

08/03/16

June 28 through July 11, 2016

Accrual Basis

Date	Num	Name	Memo	Sp#	Amount
Ordinary Income/Expense					
Income					
FORM 990 PART VII					
01L- Membership & Assessments					
000-DUES					
07/03/2016			GG	125-CHECKING	30.00
07/03/2016	1122		MO	125-CHECKING	30.00
07/03/2016	3286		OG	125-CHECKING	30.00
07/03/2016	34227		RH	125-CHECKING	30.00
07/03/2016	1804		LD	125-CHECKING	30.00
07/03/2016	7388		OS	125-CHECKING	30.00
07/03/2016	9051		MSM	125-CHECKING	30.00
07/10/2016	2436		MC	125-CHECKING	30.00
07/10/2016	2772		AC	125-CHECKING	30.00
07/10/2016			SM, LM	125-CHECKING	00.00
Total 000-DUES					390.00
Total 01L- Membership & Assessments					390.00
09La-Special Events/Activities					
600-\$1.00 TICKETS					
07/03/2016		TRUSTEES CASH/UP	Deposit	125-CHECKING	7,297.00
07/10/2016		TRUSTEES CASH/UP	Deposit	125-CHECKING	8,399.00
Total 600-\$1.00 TICKETS					15,696.00
Total 09La-Special Events/Activities					15,696.00
10La-Gross Sales of Inventory					
BUFFET					
000-BEER					
07/03/2016		TRUSTEES CASH/UP	Deposit	125-CHECKING	594.33
07/10/2016		TRUSTEES CASH/UP	Deposit	125-CHECKING	911.82
Total 000-BEER					1,506.14
001-LIQUOR					
07/03/2016		TRUSTEES CASH/UP	Deposit	125-CHECKING	315.23
07/10/2016		TRUSTEES CASH/UP	Deposit	125-CHECKING	774.77
Total 001-LIQUOR					1,090.00
002-WINE					
07/03/2016		TRUSTEES CASH/UP	Deposit	125-CHECKING	17.27
07/10/2016		TRUSTEES CASH/UP	Deposit	125-CHECKING	59.55
Total 002-WINE					76.82
003-SODA&JUICE					
07/03/2016		TRUSTEES CASH/UP	Deposit	125-CHECKING	48.17
07/10/2016		TRUSTEES CASH/UP	Deposit	125-CHECKING	88.30
Total 003-SODA&JUICE					136.47
004-BARFOOD					
07/03/2016		TRUSTEES CASH/UP	Deposit	125-CHECKING	18.12
07/10/2016		TRUSTEES CASH/UP	Deposit	125-CHECKING	14.45
Total 004-BARFOOD					32.57
005-MISC INCOME					
025a ATM					
07/03/2016		TRUSTEES CASH/UP	Deposit	125-CHECKING	
07/10/2016	7412		Deposit	125-CHECKING	36.50
07/10/2016		TRUSTEES CASH/UP	Deposit	125-CHECKING	
Total 025a ATM					36.50

SECRETARY



Section 85.3 He shall issue receipts for dues, fines and assessments using receipt forms which shall be prescribed by the Grand Aerie

NOT VALID if written with ordinary lead pencil. This receipt must be made in duplicate and written with "Stylus" or indelible pencil.

FUND _____

MISCELLANEOUS RECEIPT

No. 009

 **FRATERNAL ORDER OF EAGLES** 

City _____ State _____ Month _____ 19____

RECEIVED from _____

The sum of _____ Dollars

in payment for _____

Entered in Cash Book Page _____ (AERIE/AUX. SEAL) Secretary Aerie/Aux. No. _____

\$ _____

Duplicate (Yellow Copy) Must Not Be Detached.



Printed in U.S.A.

NOT VALID if written with ordinary lead pencil. This receipt must be made in duplicate and written with "Stylus" or indelible pencil.

FUND _____

MISCELLANEOUS RECEIPT

No. 010

 **FRATERNAL ORDER OF EAGLES** 

City _____ State _____ Month _____ 19____

RECEIVED from _____

The sum of _____ Dollars

in payment for _____

Entered in Cash Book Page _____ (AERIE/AUX. SEAL) Secretary Aerie/Aux. No. _____

\$ _____

SECRETARY

- **Section 85.4** When issuing the official receipts for dues he shall, in connection with the name of the member, designate the highest rank to which he has attained in the Order.

SECRETARY

OFFICIAL RECEIPTS

- A. Receipts are printed out from the MMS System – See Slide
- B. Dues payments can be setup in the MMS System according to your By-Laws.– See Slide
- C. Local Fields can be added to print out on the dues receipt, i.e. – Officer, Years Eagle Member, Life Member, Golden Age Eagles, Military, Under 21, etc. See Slide
- D. Under 21 years of age – Must be authorized in your By-Laws.
 - 1. Dues Card must show in LARGE LETTERS “UNDER TWENTY ONE YEARS OF AGE.”.
- E. This is the only acceptable receipt to show as evidence of membership.
- F. You can account for monies collected for dues and application fees by using the MMS System to print out under the Payment History Report.

SECRETARY

"Eagles are People Helping People"

Your Aerie/Auxiliary is most appreciative of your prompt payment of dues and the wonderful support and cooperation, which you are giving to the programs of Eaglesdom in your community and your nation.

This is your Official Eagle Receipt and we sincerely hope you will take complete advantage of all that it represents.

Always carry it with you because it is your traveling passport into Eagle Aeries everywhere. Use it to attend your own Aerie regularly.

Our order is in constant need of new members - the very lifeblood of our fraternity.

The advantages of Eagle Membership are many! Give others an opportunity to enjoy the privileges, benefits, pleasures and opportunities of the Good Samaritan service, which our Order affords by inviting a friend to join the Eagles today. Remember, a personal invitation from you to a close friend will almost invariably mean a new Eagle member!

DONALD L. WESTFALL
7510 AUTUMN PINES DR
ORLANDO, FL 32822

Every Member owes at least one new member to their Aerie/Auxiliary each year. Sign up a friend for membership today that they too may enjoy fun - fellowship and fraternalism.



Fraternal Order of Eagles ¹³⁸¹⁰⁶⁵ _(Repr)

This Certifies that on March 18, 2008
Member DONALD L. WESTFALL
Has paid Aerie 3496 ORLANDO, FL

The sum of eight and xx / 100 dollars

For the payment of LIFETIME

Expiration Date June 30, 2009

GAID#: 603508
YRS EAGLE MEMBER - 51

Member Since: 1957
OFFICER- 10 YR. SECT - P.W.P.

Member Signature

Secretary Signature

This Receipt is not valid unless Signed!
Dues will expire 15 days after the expiration date listed above.

SECRETARY

Section 85.5. He shall on a form or method to be provided by the Grand Secretary, on or before the fifth (5th) day of April, May and June, notify by mail to his last known address or email address that has been supplied to the Secretary, each and every member of the Aerie who will be delinquent on the first (1st) day of June.

All dues reminders are now sent out by the Grand Aerie and billed back to the Aerie for payment.

SECRETARY

- Section 85.6 On the last meeting night of May, the Secretary shall read to the Aerie, or post in a conspicuous place on the Aerie premises, the names of all members who shall be delinquent in dues on the first (1st) day of June. The Secretary shall furnish to the Membership Security Committee a copy of this posted list.

Delinquent Members Over 30 Days Past Due

	<u>Last Payment</u>	<u>Days Over Due</u>	<u>Scheduled Drop Date</u>
DUES	07/31/2011 Proposer: RALPH E MONTEITH	81	11/15/2011
DUES	07/31/2011 Proposer: JOHN C EDMUNDS	81	11/15/2011
DUES	08/31/2011 Proposer: DUANE E COSTELOW	50	12/15/2011
DUES	07/31/2011 Proposer: DARRELL G BUIS	81	11/15/2011
DUES	07/31/2011 Proposer: WILLIAM P ESTES	81	11/15/2011
DUES	08/31/2011 Proposer: RANDY W THORPE	50	12/15/2011

	<u>Last Payment</u>	<u>Days Over Due</u>	<u>Scheduled Drop Date</u>
Number of Delinquent Members		17	
Number of Delinquent Dual Members		3	
Total Delinquent		20	

SECRETARY

Section 85.7. When, and as directed so to do by the Aerie, the same is not contrary to or in violation of the Laws of the Order, the Secretary shall issue checks from the proper funds of the Aerie. Each check shall be signed by the Secretary, countersigned by the Worthy President and by the Treasurer, and when so signed by the Treasurer shall become a Treasurer's check. In the absence or inability of any one (1) of the above prescribed officers, the Worthy Vice-President may sign checks from the funds of the Aerie.

SECRETARY

Section 85.8. The Secretary shall receive all moneys due the Aerie, shall segregate and enter such receipts upon his records to the credit of the respective funds of the Aerie as required by the Laws of the Order, shall pay such money to the Treasurer at the close of each meeting, or on the succeeding day, and shall take his receipt therefore.

Moneys collected by an individual or committee for the benefit of the Aerie shall be deposited with the Treasurer and Secretary. (Appeal No. 720)

Section 85.9. In the event of the absence of the Treasurer, the Secretary shall deposit all collections in the proper Aerie account in the bank in which the Treasurer deposits the funds of the Aerie, and shall procure from the bank a duplicate deposit slip therefore. As soon as the Treasurer shall have returned from his absence, the Secretary shall deliver such duplicate deposit slip to the Treasurer, and shall require the Treasurer to enter and sign the proper receipt.

SECRETARY



Section 85.10. The Secretary shall demand, receive and receipt for all money and/or property received or coming into the possession or under the control of any committee, Marching Club, Degree Team, Drill Team or Band.

Section 85.11. The Secretary shall receipt for all money received from every source, other than the receipts provided for by the official receipts of the Order, on special form receipts, which shall be provided by the Grand Aerie, which shall be duplicate carbon receipts, and which shall be known and designated as Miscellaneous Receipts.

*This receipt is NOT VALID if written with ordinary lead pencil.
This receipt must be made in duplicate and written with "Sphar" or indelible pencil.*

_____ FUND
NO. 001

MISCELLANEOUS RECEIPT

 **FRATERNAL ORDER OF EAGLES** 

City _____ State _____ Month _____ 20____

RECEIVED from _____

The sum of _____ Dollars _____

in payment for _____

Entered in Cash Book Page _____ (AERIE/AUX.) Secretary Aerie/Aux. No. _____
\$ _____ SEAL _____

SECRETARY

Section 85.12. (a) The Secretary shall have the power to appoint assistants to efficiently carry on the duties of their office. **No bonded officer of the Aerie, per Section 94.1, Statutes, may be appointed as such assistant.** The assistant so appointed shall be under the supervision of the Aerie Secretary only. The assistants so appointed shall give bond for the faithful performance of their duties, the premiums to be paid by the Aerie. The Secretary shall also be responsible, on their bond, for the faithful performance of the duties assigned to such assistants. The assistants' compensation shall be paid by regular Aerie check from the treasury of the Aerie if compensation is provided for in the By-Laws of the Aerie, and in that event, such compensation shall not be charged against, and regularly deducted from, the compensation of the Secretary.

(b) The Secretary shall have sole custody of his office and determine who shall have keys to it. If other officers share the office, then a secure place must be provided to the Secretary for his books and records and the roster of the Aerie.

Section 85.13. At every meeting of the Aerie he shall read an itemized account of the receipts to and the disbursements from each fund of the Aerie since the last regular meeting. At the last regular meeting of each month he shall read an itemized list of all approved unpaid bills of the Aerie on hand, and the date such bills were due and payable.

SECRETARY

Section 85.14. The Secretary upon request shall deliver all books, papers and property of the Aerie to the Auditor or to such officer or officers as the Grand Worthy President or the Grand Secretary shall direct.

Section 85.15. The Secretary shall meet with the Auditor whenever he shall require him to be present to assist in auditing the books and accounts of the Aerie and shall render such assistance as the Auditor shall deem necessary.

SECRETARY

Section 85.16. The Secretary shall deliver to his successor in office the Seal and all of the books, papers and property of the Aerie which may be in his possession.

Section 85.17. The Secretary shall receive such compensation for the performance of his duties as may be prescribed by the by-laws of the Aerie. Such compensation shall be a per capita compensation, and shall be based upon the number of members who are in good standing or who are no more than one (1) month in arrears. Such compensation shall not be paid to the Secretary however, until Grand Aerie and State/Provincial per capita tax and fees have been paid in full, and all reports then due as required by the Laws of the Order shall have been completed and transmitted to those entitled to receive the same.

The Secretary is an elected official who is paid according to the Aerie by-laws. As the Secretary is elected, he is not an hourly employee paid on an hourly basis, so the minimum wage laws do not apply. The Secretary is to be paid on a per capita basis. (Opinion No. 556)

SECRETARY

REPORTS AND NOTIFICATIONS.

REPORTS:

A. Secretary's Annual Report

1. May 31 of each year
2. Printed from the MMS after May 31. Late if received after July 1.
3. Per Capita Tax
 - a. Grand Aerie \$12.00 annually
 - b. State/Provincial - \$_____ annually- semi (per State By-Laws).
4. See slide of Per-Capita Tax reports.



PerCapita Tax

Period Ending 05/31/2011

Grand Aerie, FOE
Attn: Accounts Receivable Department
1623 Gateway Circle South
Grove City, OH 43123

Aerie 99999
1623 GATEWAY CIRCLE SOUTH
GROVE CITY, OH 43123

Activity Date	Invoice	Description	Quantity	Amount
05/31/2011	P316134	Invoice - Initiated Members	362	\$1,448.00
05/31/2011	P316134	Adjustment for Police & Fire Members	0	0.00
Invoice Total:				\$1,448.00

The Per Capita Tax is based on the actual count of active members as of the end of the Per Capita reporting period. Please send a copy of this invoice back to the Grand Aerie with your payment. Thank you for your cooperation and prompt payment.

DUE June 1, LATE AFTER July 1
MUST BE PAID FOR DELEGATES TO CARRY VOTES TO
INTERNATIONAL CONVENTION



WILLIAM M. ISAACS
STATE/PROVINCIAL SECRETARY

PerCapita Tax

Period Ending 05/31/2011
State/Province PCT Invoice

AERIE 2736 PORTAGE LAKES
5899 MANCHESTER RD.
AKRON, OH 44319

Activity Date	Invoice	Description	Quantity	Amount
05/31/2011	312661	Invoice - Grand Aerie Initiated Members	431 *	431.00
05/31/2011	312661	Adjustment - Police & Fire Members	2	2.00
		Invoice Sub-Total:		429.00
		Write-in Total for Dual Members \$1.00 Each: (If required by the State/Province)	_____	
		Total Amount:	_____	

* This number does not include Dual Members

**DUE DATE FOR PAYMENT IS IN ACCORDANCE
WITH STATE OR PROVINCIAL BY-LAWS
PLEASE REMIT TO THE STATE/PROVINCIAL SECRETARY**

SECRETARY

REPORTS AND NOTIFICATIONS.

REPORTS:

A. Secretary's Financial Report

1. In accordance with the Ritual Book Pages 21-23.
2. At each meeting the Secretary is required to report on the finances of the Aerie.
3. The next slide is a sample of a report being used. (Available as an Excel worksheet)
4. The slide after that is a copy of the G. A. Accounting Statement you can download from MMS to check account balance. Shows per-capita tax, membership and supply order balance owed and payments.

WEEK OF	8/21/2011						
		DEPOSITED IN					
RECEIVED FROM	TOTAL RECEIVED FROM	GENERAL FUND	BENEFIT FUND	BUILDING FUND	SOCIAL FUND	CHARITY FUND	TOTAL
TRUISTEEES	\$5,524.00	\$3,424.00		\$600.00	\$500.00	\$1,000.00	\$5,524.00
DUES	\$300.00	\$260.00	\$40.00				\$300.00
HORSESHOE CLUB	\$20.00	\$20.00					\$20.00
PWP CLUB	\$40.00	\$40.00					\$40.00
NASCAR CLUB	\$30.00	\$30.00					\$30.00
DONATIONS	\$1,000.00	\$500.00				\$500.00	\$1,000.00
WEEK TOTAL RECEIVED	\$6,914.00	\$4,274.00	\$40.00	\$600.00	\$500.00	\$1,500.00	\$6,914.00
WEEK OF	8/28/2011						
		DEPOSITED IN					
RECEIVED FROM	TOTAL RECEIVED FROM	GENERAL FUND	BENEFIT FUND	BUILDING FUND	SOCIAL FUND	CHARITY FUND	TOTAL
TRUISTEEES	\$6,276.00	\$3,876.00		\$600.00	\$500.00	\$1,200.00	\$6,176.00
DUES							\$0.00
HORSESHOE CLUB							\$0.00
PWP CLUB							\$0.00
NASCAR CLUB							\$0.00
DONATIONS							\$0.00
WEEK TOTAL RECEIVED	\$6,276.00	\$3,876.00	\$0.00	\$600.00	\$500.00	\$1,200.00	\$6,176.00
WEEK OF							
		DEPOSITED IN					
RECEIVED FROM	TOTAL RECEIVED FROM	GENERAL FUND	BENEFIT FUND	BUILDING FUND	SOCIAL FUND	CHARITY FUND	TOTAL
TRUISTEEES							\$0.00
DUES							\$0.00
HORSESHOE CLUB							\$0.00
PWP CLUB							\$0.00
NASCAR CLUB							\$0.00
DONATIONS							\$0.00
WEEK TOTAL RECEIVED	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL RECEIVED AND DEPOSITED	\$13,190.00						\$13,090.00



Account Statement

August 18, 2011

Aerie 4484
P.O. BOX 1026
FREDERICK, CO 80530

Grand Aerie, FOE
Attn: Accounts Receivable Department
1623 Gateway Circle South
Grove City, OH 43123

Page 1 of 1

Activity Date	Invoice	Description	Amount
Membership Application Fees			
06/09/2010	M215275	Invoice - Membership Batch	10.00
	M215275	Balance	10.00
Total Balance Due for Membership Application Fees			\$10.00
Per Capita Tax			
12/01/2010	P305089	Invoice	184.00
	P305089	Balance	184.00
06/02/2010	PP294846	Invoice	180.00
	PP294846	Balance	180.00
Total Balance Due for Per Capita Tax			\$364.00
Supplies			
05/11/2010	0000049995	Invoice	40.50
	0000049995	Balance	40.50
Total Balance Due for Supplies			\$40.50
Total Balance Due			\$414.50

**** \$414.50 is Due and Payable ****

SECRETARY

REPORTS AND NOTIFICATIONS.

REPORTS:

A. Delinquent Members and Dues Reminders:

1. Members become delinquent the next day after their dues expiration date.
2. Dues renewal notices can be sent out by the Grand Aerie.
3. You can print out a delinquent members list from the MMS system. A copy of this list should be given to the Membership Security Committee.



1823 Calverton Circle E.
Columbus, OH 43222
Address Service Restricted

Statement Section

Statement Date	05 May 2017
Account ID	1007000
Order Number	100007000
Balance Due	\$30.00
Payment Enclosed	0



RENEWAL NOTICE

YOUR BILL IS DUE
 1007000
 BILL NUMBER
 100007000
 Payment Due 05/01/17

Please make payment to:

FRATERNAL ORDER OF EAGLES
 P.O. BOX 282
 1823 CALVERTON CIR E
 1007000

00012315678900000000000000000000

00000000000000000000000000000000

Renewal Notice

Statement Due	05 May 2017
Account ID	1007000
Order Number	100007000

Summary of Charges

Description	Amount
100000 - 001 Sample	
FCU - Membership Renewal 01 Jun - 01 May 17 18	\$20.00
All amounts in U.S. Dollars	
	Total \$20.00
	PAID \$0.00
	Balance Due \$20.00

HOW TO RENEW

Pay by check via postal mail. Check must be drawn on an account that will clear through a U.S. bank and accompany the form below to postal mail.

Featured Benefits



Support Grand Charity President Jerry L. Sullivan in his 100th month for his charity, Lupus, throughout the 2016-2017 year. Donations can be made payable to: **THE FOC CHARITY FOUNDATION** with 5007-Lupus assigned to the charity ID#.

All donations should be sent to:
 FOC Char. Found. CN
 1823 Calverton Circle SE B1
 Columbus, OH 43222

Fraternal Order of Eagles

Member Services | www.foec.org | 614.893.3200

SECRETARY

REPORTS AND NOTIFICATIONS.

REPORTS:

- A. Report of Officers to the Grand Aerie:
 1. Use the MMS System.
 2. Has list of current officers.
 3. The Secretary must enter all officers and required committees.
 4. See accompanying slide.

Current Officers - 3801 VERGENNES, VT

Term Ending: 5/31/2017

Office	Member	Name		
JR. PAST WORTHY PRESIDENT	452112	JEFFREY P. RIDGEY	Remove from Office	View History
WORTHY PRESIDENT	452280	KEVIN W. CHENEY	Remove from Office	View History
WORTHY VOICE PRESIDENT			Assign Office	View History
WORTHY CHAPLAIN	476644	JUSTIN E. BASSETT	Remove from Office	View History
WORTHY SECRETARY	282282	ROBERT L. OLIVER	Remove from Office	View History
TREASURER	272288	WALTER B. LADAROCHE JR.	Remove from Office	View History
WORTHY CONDUCTOR	462286	JOHN TAYLOR B. VERGENT	Remove from Office	View History
INSIDE GUARD	248241	ARSHAK I. FIELD	Remove from Office	View History
OUTSIDE GUARD			Assign Office	View History
TRUSTEE CHAIRMAN	282244	GARY A. BARROFFI	Remove from Office	View History
TRUSTEE			Assign Office	View History
TRUSTEE	992285	RICHARD I. LARSON	Remove from Office	View History
TRUSTEE	452243	RICHARD F. FOLEY	Remove from Office	View History
TRUSTEE	182262	FRED A. MYERS	Remove from Office	View History
TRUSTEE	222244	ALLEN W. SWAN	Remove from Office	View History

Committee/Appointment	Member	Name		
ADVIS. AUDITOR	848	DOM McGRATH	Remove	View History
MEMBERSHIP	222228	ROBERT L. OLIVER	Remove	View History
ADVIS. BULLETIN EDITOR	848	STUART KIRKALL	Remove	View History
TRIAL COMMITTEE CHAIR	818282	JOSEPH S. CHONGERS	Remove	View History
TRIAL COMMITTEE JUDGE	248243	GEORGE R. GARDNER	Remove	View History
TRIAL COMMITTEE JUDGE	248244	ROGER L. RICHMOND	Remove	View History
TRIAL COMMITTEE MEMBER	818282	JEFFREY P. MOORATE	Remove	View History
TRIAL COMMITTEE MEMBER	222248	RONALD G. FRIENOR	Remove	View History
TRIAL COMMITTEE ALTERNATE	418211	JEFFREY P. RIDGEY	Remove	View History
TRIAL COMMITTEE ALTERNATE	818282	PAUL L. RAQUIN	Remove	View History
ADVIS. VEE MASTER	848	ROBERT L. OLIVER	Remove	View History
LEGISLATIVE CHAIR	418211	JEFFREY P. RIDGEY	Remove	View History
FINANCE COMMITTEE	222228	ROBERT L. OLIVER	Remove	View History
FINANCE COMMITTEE	422282	WALTER B. LADAROCHE JR.	Remove	View History
FINANCE COMMITTEE	422286	KEVIN W. CHENEY	Remove	View History
NON-LOCAL OFFICER			Assign	View History

[All Officer History](#)

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SECRETARY

REPORTS AND NOTIFICATIONS.

REPORTS:

A. Sales Taxes – Monthly Report.

1. State and other Sales Tax is filed and paid online.
2. Determine your gross sales from Trustees Monthly Report.

Secretary

- Section 122.1 States, that a current copy of the House Rules and the By-Laws of the Aerie shall be posted at all times on the Aerie Bulletin Board so as to be available to all members of the Aerie.
- Copies of approved House Rules and By-Laws must be sent to the Grand Secretary's office for approval.
- Be sure to stay current on filing IRS 940 and 941 tax forms, and that the current 990, which comes due October 15th of each year stay current.
- Check on your Aerie's Articles of Incorporation to be sure they are filed and current. Also check to make sure that you have filed your annual report with the Secretary of State. Every state differs in how often they need updated.
- A copy of the Aerie's Articles of Incorporation papers shall sent to the Grand Secretary's office

TREASURER

TREASURER

DUTIES:

1. Demand and Receive from Secretary all money belonging to the Aerie.
 - A. If Secretary refuses notify the W. P.
2. Give Secretary a receipt and deposit money in bank within 48 hours.
3. Sign all checks, if authorized by the Aerie, signed by Worthy President and Secretary, and drawn from the proper fund.
4. Keep records, books and accounts and make reports as required by the Grand Aerie.
5. Hold in trust all securities belonging to the Aerie.
 - A. Held in a Safe Deposit Box.
 - B. Accessible to Treasurer only when accompanied by the Secretary and J.P.W.P or President.
6. Provide books for audit by the Auditor each month and when requested by the President or Auditor.

TREASURER

Duties Cont.

7. Watch finances very carefully and work with Secretary to ensure your books and the Secretary's are in balance, but not copied.
8. Compensation determined by the By-Laws.

TREASURER

RECORDS/REPORTS:

1. Treasurer's Cash Book.

a. Similar to Secretary's Cash Book.

1. See next slide for sample.

b. At the end of each month Treasurer reconciles the bank statements with his Cash Book.

c. Reconcile his with the Secretary's Cash Book.

TREASURER

RECORDS/REPORTS:

2. Treasurer's Annual Report .

- a. 12 month report ending May 31 each year.
- b. Due by the 15th of October each year.
- c. Coincides with Secretary's filing of the 990 and/or 990EZ.
- d. See next slide for sample.

AUDITOR

AUDITOR

DUTIES:

1. Examine and audit the books of several officers and committees of the Aerie and all internal units.
 - a. At the close of business at the last meeting in each month.
2. Make a written report to the Aerie of the examination and audit at the first meeting following the last meeting of the previous month.
3. Immediately report, in writing, to the Worthy President with a copy to the Grand Aerie:
 - a. Any delinquency in books, reports and accounts of the financial officers of the Aerie and any miss-application of funds
4. Procure a copy of the Constitution and the Aerie By-Laws upon assuming office. Review them carefully.
5. Compensation as defined in the By-Laws
 - a. Not payable until all reports are completed and transmitted.

AUDITOR

INSTRUCTIONS FOR AUDITING:

1. The Secretary shall print from the MMS System the Payment History Report for all dues and applications:
 - a. Compare the listing with the bank deposits.
2. Check each weekly and semi-monthly total turnover for:
 - a. Correct addition.
 - b. Correct distribution to the Aeries various funds as provided for in the By-Laws.
3. Each turnover should be checked with the Secretary's Cash Book to see if all money received from dues have been properly credited.
 - a. Compare to Distribution of Receipts form cash breakdown.
4. Compare Miscellaneous receipts with invoices/bills and entries in the Secretary's Cash Book.

AUDITOR

INSTRUCTIONS FOR AUDITING:

5. Check to see if the Treasurer has receipted for money's received.
6. Check the stubs of the checkbooks to see if the expenditures have been entered in the Cash Book.
7. Check to see if the Checkbooks have been reconciled and balanced each month.
8. Check the correctness of the Treasurer's annual report.
9. Inspect any Safe Deposit Boxes the Aerie may have or evidence of any investments.
10. The Secretary shall print the Batch Listings from MMS to assure that the Secretary is reporting applications.
11. Examine the accounts of the Board of Trustees and all Trustees reports for the month.
12. Check the Petty Cash inventory.
13. Review the merchandise inventory at least every 6 months.
14. Check to see that all required officers are bonded.

AUDITOR

REPORTS:

1. Monthly Auditors Report – See next slide.

Use Monthly Trustees Reports, as verified to complete the analysis of Buffet Sales and Buffet operations. See second slide for sample report.

2. Auditors Annual Report – Due May 31 each year. Must be filed by October 15th of each year, along with a copy of the IRS Form 990. See third slide.

Section 102.1(e) If the Aerie files an IRS Form 990 or 990EZ and provides a copy to the Grand Aerie, the Auditor is not required to provide an Auditor's Annual Report pursuant to Section 102 (b). Otherwise the Aerie Auditor must comply with Section 102 (b) filing requirements.

RECOMMENDATIONS:

(In the space below, the Aerie Auditor should set out any recommendations that he may care to make in the Aerie meeting that would be for the best interest of and foster more business-like practices in the Aerie itself in an effort to promote its future welfare and betterment.)

Respectfully submitted:

AERIE AUDITOR

COUNTERSIGNED:

WORTHY PRESIDENT

AUDITOR:
Retain Yellow Copy—File White Copy with Aerie Secretary



**MONTHLY REPORT OF
AUDITOR TO AERIE**

FOR THE MONTH OF _____ 20 _____

_____ 20 _____
(enter date this report was made to the Aerie by the Aerie Auditor.)

TO THE OFFICERS AND MEMBERS OF AERIE

NO. _____ CITY _____ STATE _____

MY BROTHERS:

In compliance with Section 102.1 Statutes FOE, I have examined the books and records of all financial officers and committees of the Aerie and herewith submit this monthly report:

I have examined all the books and records of the Secretary and find that they (have) (have not) been properly maintained.

I have examined all the books and records of the Treasurer and find that they (have) (have not) been properly maintained.

I have examined all the books and records of the Board of Trustees and find that they (have) (have not) been properly maintained.

I have examined all the books and records of the committees handling Aerie funds and find that they (have) (have not) been properly maintained.

If any of the above books and records were found to have not been maintained in the proper manner, state below what records have been neglected: _____

and I have given them the instruction as to the proper manner of keeping them in the future.

**ANALYSIS OF BUFFET OPERATION
AND
SOCIAL ROOM OPERATION:**

Total sales for month\$ _____

LESS:

Cost of goods sold\$ _____

GROSS PROFIT\$ _____

Other social room receipts\$ _____

GROSS SOCIAL ROOM PROFIT\$ _____

Total direct expense\$ _____

Other social room expense\$ _____

TOTAL SOCIAL ROOM EXPENSE \$ _____

SOCIAL ROOM NET PROFIT \$ _____

You should call to the attention of the Board of Trustees the necessity of improving the profit of the Buffet operation, if the above statement does not show at least a 55% GROSS and 20% NET PROFIT.

(the above information is to be secured from the Trustees' weekly reports and monthly summary, Forms 500, 502, 503.)

Total applications this month	_____
Total Number Initiated this month	_____
Total Members reported to Membership Dept.	_____
Total Members paid up in dues this month	_____
Total Members Less than four (4) months	_____
Total Number of members re-enrolled	_____

Are all bills approved by the Finance Committee before they are presented to the Aerie for payment?

Are all bills properly acted upon by the Aerie before the warrant check is issued for payment of same?

MONTHLY ANALYSIS OF AERIE FUNDS

FUND	BENEFIT	GENERAL	SOCIAL	BLDG.
Prev. Mo. Bal. Brt. Fwd.				
Add Receipts				
TOTAL				
Less Expenditures				
Bal.				
Add Bonds				
Add Savings Accts.				
Add Petty Cash				
Add Other Inv. or Assets				
TOTAL				
Less Liabilities				
Balances				
Less Earmarked Funds				
Net Balance				

Have the cash book balances been reconciled with the Bank Statements, cancelled and outstanding checks?

PART I
ASSETS

1. CASH BALANCES:

(a) Benefit Fund.....\$ _____

(b) General Fund.....\$ _____

(c) Social Fund.....\$ _____

(d) B.M. Fund.....\$ _____

(e) Other.....\$ _____

2. TOTAL CASH BALANCES.....\$ _____

3. INVESTMENTS:

(a) Benefit Fund.....\$ _____

(b) General Fund.....\$ _____

(c) Social Fund.....\$ _____

(d) B.M. Fund.....\$ _____

(e) Other.....\$ _____

4. TOTAL INVESTMENTS.....\$ _____

5. TOTAL (Lines 2 & 4).....\$ _____

6. GAINS (+) OR LOSS (-)
 SINCE LAST REPORT.....\$ _____

7. (a) Value of Real Estate.....\$ _____

(b) Insurance Value Real Estate \$ _____

8. (a) Furniture & Fixtures.....\$ _____

(b) Value of Insurance on
 Furniture & Fixtures.....\$ _____

9. (a) Liability Insurance? Yes ___ No ___

(b) Liquor Liability Insurance? Yes ___ No ___

(c) Employees/Officers Bonded? Yes ___ No ___

(d) Auxiliary Bonded w/Aerie? Yes ___ No ___

10. Petty Cash.....\$ _____

11. Buffet Merchandise.....\$ _____

12. Office Supplies.....\$ _____

13. TOTAL ASSETS
 (Lines 5, 7a, 8a, 10, 11 & 12) ...\$ _____

14. LIABILITIES:

(a) Indebtedness on Real Estate \$ _____

(b) Indebtedness on Furniture...\$ _____

(c) Other Indebtedness.....\$ _____

15. TOTAL LIABILITIES.....\$ _____

16. NET ASSETS
 (Line 13 less Line 15).....\$ _____

17. DUES Collected year to date:
 \$ _____

18. EARMARKED MONEY IN BENEFIT
 FUND FOR EMPLOYEE TAXES.....\$ _____

Return original OR send IRS 990 as report

PART II
ANALYSIS OF BUFFET SALES

1. Total Sales (Year to Date)....\$ _____

LESS

2. Cost of goods sold.....\$ _____

3. GROSS PROFIT.....\$ _____

4. Percentage of Total Sales.....%

5. Total Direct Expenses.....\$ _____
 (Items 3, 4, 5, 6, 7 Trustees Weekly)

6. NET PROFIT.....\$ _____

7. Percentage of Total Sales.....%

ANALYSIS OF SOCIAL ROOM OPERATIONS

8. Other Social Room Receipts....\$ _____
 (Do not include Sales, Item 1)

9. Social Room Expenses.....\$ _____

10. Total Social Room Receipts....\$ _____
 (Deduct item 9 from item 8)

11. TOTAL GROSS RECEIPTS FROM ALL SOURCES
 (Year to Date)....\$ _____

Please provide the following information:

Fundraising Activities:

Total Raised year to date \$ _____

Total Distributed year to date

Local: \$ _____

State: \$ _____

Grand Aerie: \$ _____

Date of last 990 Filed with IRS _____

Is the Grand Aerie named as Additional Insured?

Yes ___ No ___

Any paid employees? Yes ___ No ___

All Federal/State/Local taxes paid? Yes ___ No ___

Please provide explanation for any NO answers:

Auditor Signature _____

Worthy President's Signature

TRUSTEES

WHAT TRUSTEES SHOULD KNOW

The Aerie, *through its members in meeting*, shall direct all matters of basic and over-all policy pertaining to Aerie Property and the use to be made of such property and shall implement such directions by provisions in the House Rules or By-Laws.

1. Among matters defined as Policy, and under the direction of the Aerie are:

- a. Purchases of Aerie property for Aerie purposes .
- b. Major remodeling of property.
- c. Establishment of club rooms and buffets.

When the Aerie has set the policy, the Trustees have complete charge of the details of the operation (Opinion No. 466)

2. If you want to limit the Trustees Statutory authority you must put the restrictions in the By-Laws.

WHAT TRUSTEES SHOULD KNOW CONT'D

3. Their duties and responsibilities to the membership.
4. Not to assume duties of other Officers or Committees.
5. How to fill out all required reports, how the monies are deposited, to which account, and by whom.
6. That all officers and members should assist the Board in operating functions that will help bring money into the Social Room.

WHAT TRUSTEES SHOULD KNOW CONT'D

7. Maintain and operate the Aerie, Buffet and Social Rooms in an orderly, fiscally responsible, BUSINESS LIKE manner to include preventative maintenance and upkeep of the building and property.
8. Be familiar with your Local/State gaming laws. I.E. Membership drawings, pull tabs, bingo, etc.
9. It is suggested that all Aeries that rent out their social hall utilize a Hall Rental Agreement to prevent communication discrepancies when booking an event.
10. It is the Trustees responsibility to review all insurance policies and potential liability issues to ensure that the proper insurance and procedures are in place to protect the Aerie. Including but not limited to, hall rental insurance and other appropriate insurance policies.

RESPONSIBILITIES OF TRUSTEES

1. Board shall elect a chairman, from the board members, each year. (Section 89.1)
 - a. By-Laws dictate how many trustees there will be and for how many years they will serve.
 - b. **The Chairman has no more power or authority than the other board members.**
 - c. He is a spokesman when dealing with employees, carrying out the actions of the board and setting meeting agenda.
2. Direct supervision over the Buffet and Social room of the Aerie. (Section 89.2)
 - a. Include the Aerie Home, building, all employees, except those employed by the Secretary

RESPONSIBILITIES OF TRUSTEES CONTINUED

3. Hire employees to operate the Aerie Home, Buffet and Social Rooms as dictated by the By-laws.
 - a. Salaries are dictated in the By-Laws.
 - b. Cannot hire any help not specifically provided for in the By-Laws.
 - c. Except for Trustees and the Aerie Auditor, individuals may be hired as provided for in the By-Laws. (Spouses and persons living in a marriage-like relationship with the Aerie Trustees or the Auditor, cannot be hired as an employee of the Aerie. (Section 89.11, Statutes)
 - d. If provided in By-Laws, the Board may hire a Bar Manager; A written contract must be approved by the Aerie. (Section 89.8 Statutes)
 - e. All employment positions must be provided for in the by-laws before the board is authorized to employ anyone in those positions or authorize payment of wages for those positions. (89.2 Statutes)

RESPONSIBILITIES OF TRUSTEES CONTINUED

4. Setting policy and procedures for the employees of the Aerie. (Exact authority is set out in the Aerie By-Laws). Set up an Employee Handbook and Personnel File.
 - a. The Bar Tenders should not be allowed to “Z” out the register tapes. Only the Trustees or the Bar Manager should do this.
 - b. Daily Cash Sheets should be used by the Bartenders, at the end of their shift, to count their register.

RESPONSIBILITIES OF TRUSTEES CONTINUED

5. Purchase supplies and merchandise for **resale**.
 - a. Record information on weekly report.
 - b. Must be approved by the Finance Committee, unless it is provided for in the By-laws for a Petty Cash Fund to be used by the Trustees for this purpose. (Can be a checking account and/or cash account.)
 - c. The person authorized by the Board to receive supplies may be authorized to sign checks. (If Petty Cash Fund is a Checking Account)
 - d. One Trustee does not have the right to dispense Aerie funds as an individual. Must be a board decision or board policy.
6. Prepare and submit all required reports.

RESPONSIBILITIES OF TRUSTEES CONTINUED

7. Hold regular WEEKLY meetings of the Board.
 - a. Brief but intelligent minutes shall be kept in the Trustees minutes book. These minutes ARE NOT required to be read at the Aerie meetings.
 - b. Act as agents of the membership and intelligently discuss problems that pertain to the operation of the Aerie.
Always keep the interests of the AERIE in mind and not PERSONAL interests!!
 - c. Make a report at least once a month to the Aerie showing the transactions of the Board. (Monthly Profit and Loss Report)

RESPONSIBILITIES OF TRUSTEES CONTINUED

8. The Board shall at each regular weekly Trustees meeting, pay all money received by it to the Secretary of the Aerie, and shall take his receipt therefore. The Board shall report to the Aerie at least once a month, showing the transactions of the Board, as may be required by the Aerie.
9. A complete reading of the minutes of the Board of Trustees meetings is not required at the Aerie meeting. (Opinion No. 676)
10. The matter of open or closed meetings of the Board of Trustees is left to the Local Aerie to control in its By-Laws. If the Aerie fails to so provide, then the Board of Trustees may adopt its own rules.

RESPONSIBILITIES OF TRUSTEES CONTINUED

11. Those who attend a Trustees meeting other than the Trustees themselves have no voice in the proceedings.
12. Kitchen Accountability
 - a. Maintain receipts for cost of goods purchased for resale.
 - b. Maintain numbered sales tickets for all meals sold, all comp meals and for all waste.
 - c. Numbered sales tickets can be totaled and compared to the register income.

The above procedure will enable you to maintain proper accountability and provide the necessary information for the Trustees weekly reports and Auditor accounting.

RESPONSIBILITIES OF TRUSTEES CONTINUED

13. Responsible for the orderly conduct of the members and their guests and disciplinary action.
 - a. Can ONLY Enforce violations of House Rules.
 - b. APPROVED House Rules shall be posted in a conspicuous place.
 - c. Trustees can submit recommended changes to the House Rules; however, the authority rests with the membership. Section (122.4)
 - d. Can only suspend a member from Buffet and Social room privileges (up to 90 days). Cannot suspend from Aerie. (Section 89.3 Constitution)

14. Responsible to ensure that the Aerie procures and maintains adequate insurance coverage against all losses to the Aerie, including employment practices and public liability insurance. Each Local Aerie shall name the Grand Aerie as an additional insured in their liability insurance policy.

RESPONSIBILITIES OF TRUSTEES CONTINUED

15. Responsible for turning over books to the Aerie Auditor:
 - a. Upon demand.
 - b. Auditor shall audit at least monthly.

16. Appeals of membership decisions on financial matters.
 - a. Trustees can overturn a Membership decision on expenditures.

 - b. Board must appeal to the Grand Aerie Financial advisor within 48 hours. (If it believes a decision by the members is unwise, unjustified and not in best financial interest of the Aerie. Section 110.9)

TRUSTEE REPORTS

1. Trustees shall at or before each regular meeting, pay all money received by it to the Secretary of the Aerie and take his receipt therefore.
2. Weekly Report of Trustees
 - a. Money should be counted and receipts verified on the same day every week, and prior to your regular meeting date. The business meeting can be after you count money or on another day if you so desire.
 - b. The money is counted by all the Trustees or at the least a majority. (The Bar Manager and/or one Trustee should not count the money by themselves.)
 - c. The daily receipts should be placed in safekeeping by the Bar Manager or Bartenders for the Trustees to count at the end of the week.
 - d. If it is necessary to deposit money daily, then the bank deposit slip can be placed in the daily envelopes with the cash register receipts and vouchers.

WEEKLY REPORT OF TRUSTEES

WEEK ENDING July 3 19 96 WRITING DATE July 5 19 96 ABIE NO. 000

PURCHASES THIS WEEK	757.48	371.55	108.50	481.49	115.80	1934.82
	Beer	Liquor	Tobacco Cigarettes	Soft Drinks and Food	Candy and Misc.	Total
SALES FOR THE WEEK	1759.93	714.20	137.13	587.55	112.65	3364.06

OTHER BUFFET AND SOCIAL ROOM INCOME

Miscellaneous (Desserts & Miscellaneous)	\$	
<u>Donations</u>	\$	<u>1754.00</u>
<u>Pool</u>	\$	<u>79.20</u>
<u>JAKE BOX</u>	\$	<u>42.50</u>
<u>EUCHEE</u>	\$	<u>135.00</u>
<u>BOWLING MACHINE</u>	\$	<u>69.00</u>
	\$	
9. Total Other Buffet and Social Room Income	\$	<u>2080.20</u>
2A. Total Buffet and Social Room Income (Add line 1 and line 9)	\$	<u>5434.76</u>

DIRECT EXPENSES THIS WEEK

3. Salaries (show salaries in gross amount)	\$	<u>1200.00</u>
4. Gas, Refrigerator, Laundry, Cleaning, Cash, etc.	\$	<u>114.15</u>
5. Clubhouse, Events, Sport Court, Buffet	\$	<u>150.00</u>
6. Rent, Utilities, License, Insurance, etc. (Monthly)	\$	<u>350.00</u>
7. Miscellaneous (Expenses)	\$	
<u>SALES TAX</u>	\$	<u>140.00</u>
<u>SPECIAL EVENTS</u>	\$	<u>310.00</u>
<u>BAR SUPPLIES</u>	\$	<u>175.00</u>
	\$	
	\$	
	\$	
8. Total Direct Expenses For This Week	\$	<u>2439.15</u>

BUFFET DASH REGISTER AND CASH ACCOUNT

9. Total Receipts (See Week Ending 2A)	\$	<u>5434.76</u>
10. Cash and Checks	\$	<u>3594.74</u>
11. Paid Our Voucher (Attached)	\$	<u>1834.82</u>
12. Total Turnover From Buffet and other Social Room (Cash, Checks, Paid Our Voucher)	\$	<u>5429.56</u>
13. Cover or Sports (Compare line 9 with line 12) <u>SPORT</u>	\$	<u>5.00</u>
14. Amount of Party Cash on Hand (Total of lines 12 and 13)	\$	<u>2500.00</u>

TOTAL TURNOVER TO SECRETARY SHOULD BE THE AMOUNT SHOWN ON LINE 12

We the undersigned hereby certify that the foregoing account is true and correct and represents all the receipts and sales including all the Buffet and Barroom's operation for the WEEK ENDING July 9 19 96.

<u>Alfred Miller</u> Trustee	
<u>Wm. Smith</u> Trustee	
<u>Bob Johnson</u> Trustee	<u>Paul Johnson</u> Secretary

Received from Trustee for the WEEK ENDING July 9 19 96 in full of the total turnover of 5429.56 for which I have issued Miscellaneous Receipts, No. 137 as a Secretary Ray Clark

TRUSTEE REPORTS CONTINUED

INVENTORY OF BUFFET GOODS

1. Inventory should be taken on the same day as the closeout of your monthly report on the fourth or fifth week of the month – the closest complete week to the end of the month. I.E., you will close it out on the day your accounting period ends in the last complete week of the month.
 - a. Inventory will correspond with sales/purchases and paid outs – More accurate accounting of what the profit and loss is for the Buffet/Social room.

	A	B	C	D	E	F	G	H	I	J	K	L
1	XXXXXXXXX	Aerie #000000				July 31, 2016			LIQ			
2							STOCK	QTY.	BEER	TOTAL	TOTAL	
3	RESALE	UNIT	COST	PRODUCT		PRODUCT DESCRIPTION	QTY	BAR #1	ROOMS	QTY	COST	
4	PRICE	COST	EACH	CODE	SIZE							
5												
6	BEER											
7		\$13.11	\$0.73	2080	12 OZ	BUDWEISER		483		483	\$351.79	
8		\$13.11	\$0.73	1080	12 OZ	BUDWEISER LIGHT		471		471	\$343.05	
9		\$20.64	\$0.86	2400	12OZ	BUDWIESER SELECT 55				0	\$0.00	
10		\$20.50	0.68		Can	Budwieser		107		107	\$72.76	
11		\$20.50	0.68		Can	Budweiser Light		57		57	\$38.76	
12		\$16.39	0.91		12OZ	Bud Light Lime		75		75	\$68.25	
13		\$27.86	\$1.16		12OZ	Stella Artois				0	\$0.00	
14		\$13.11	\$0.55	3030	12 OZ	COORS LIGHT		392		392	\$214.13	
15		\$21.30	\$0.89	3901	12 OZ	COORS LIGHT N/A		35		35	\$31.06	
16		\$20.49	0.68		Can	Coors Light				0	\$0.00	
17		\$17.55	\$0.98	60030	12OZ	CORONA		78		78	\$76.05	
18		\$25.88	\$1.08		12OZ	GEARY				0	\$0.00	
19		\$25.88	\$1.08	34020	12OZ	GEARY PALE ALE				0	\$0.00	
20		\$32.07	1.34		Can	Guinness		24		24	\$32.16	
21		\$16.55	\$0.91	20060	12OZ	HENIKEN		99		99	\$90.09	
22		\$13.11	\$0.73	4540	12 OZ	MICHELOB LIGHT		94		94	\$68.46	
23		\$13.11	\$0.73	12238	12 OZ	MICHELOB ULTRA		197		197	\$143.48	
24		\$10.65	\$0.59	430	12OZ	MILLER HIGH LIFE		125		125	\$73.96	
25		\$20.50	0.68		Can	Miller Lite		47		47	\$31.96	
26		\$13.11	\$0.73	30	12 OZ	MILLER LIGHT		315		315	\$229.43	
27		\$21.30	\$0.89		12OZ	O'DOULS		44		44	\$39.05	
28		\$19.02	\$0.79	9007	16OZ	PABST				0	\$0.00	
29		\$21.30	\$0.89	63320	11.2OZ	RED STRIPE		29		29	\$25.81	
30		\$10.28	\$0.57	3630	12OZ	ROLLING ROCK		70		70	\$39.98	
31		\$32.82	\$1.37		12 OZ	Root Beer		36		36	\$49.23	
32		\$16.39	\$1.37		12oz	Sam Adams				0	\$0.00	
33		\$27.88	\$1.16	28020	12OZ	SHIP YARD		79		79	\$91.77	
34		\$27.88	\$1.16		12 OZ	Switchback		41		41	\$47.63	
35		\$22.25	\$0.93	50540	12OZ	ST PAUL'S N/A		43		43	\$39.86	
36		\$25.72	\$1.07	26003	12 OZ	TWISTED TEA REGULAR		84		84	\$90.02	
37		\$25.25	\$1.05		12 OZ	Twisted Tea Peach		22		22	\$23.15	
38		\$25.25	\$1.05		12 OZ	Twisted Tea Raspberry		88		88	\$92.58	
39	\$2.00	\$109.50	\$0.91	1370	1/2	BUD LIGHT KEG		1		1	\$109.50	
40	\$2.00	\$109.50	\$0.69		1/2	Coors Light		2		2	\$219.00	
41	\$1.75	\$69.00	\$0.58	9095	1/2	PABST KEG		3		3	\$207.00	
42	\$3.25	\$59.50	\$0.50	30460	1/4	Miller Lite		3		3	\$178.50	
43	\$3.25	\$67.00	\$1.68	10100	1/6	Allagash White		0		0	\$0.00	

	A	B	C	D	E	F	G	H	I	J	K	L
2							STOCK	QTY.	BEER	TOTAL	TOTAL	
3	RESALE	UNIT	COST	PRODUCT		PRODUCT DESCRIPTION	QTY	BAR #1	ROOMS	QTY	COST	
4	PRICE	COST	EACH	CODE	SIZE							
5												
120		\$0.71	\$23.99	42167	L	MYER'S DARK RUM		0.3		0.3	\$7.20	
121		\$0.51	\$29.99	43330	1.75	Captain Morgan White				0	\$0.00	
122										0		
123	TEQUILA									0		
124	\$3.00	\$1.10	\$27.99	89206	750ml	1800 RESERVE		1		1	\$27.99	
125		\$0.30	\$9.99	89276	L	EL CABALO ESTRELLA		0		0	\$0.00	
126		\$0.61	\$35.99	89198	\$1.75	JOSE CUERVO ESPECIAL		1.9		1.9	\$68.38	
127		\$0.33	\$10.99	89387	L	JUAREZ		3.1		3.1	\$34.07	
128		\$0.31	\$10.49	89517	L	MATADOR				0	\$0.00	
129		\$0.91	\$22.99	65426	750	Licor 43		0		0	\$0.00	
130			\$17.99	73140	750	Chila Orchata				0	\$0.00	
131												
132												
133	BRANDY											
134		\$0.45	\$11.49	52316	750ml	CHRISTAIN BROTHERS		2.3		2.3	\$26.43	
135												
136	FLA BRAN											
137		\$0.39	\$9.99	54606	750ml	BLACKBERRY		2.3		2.3	\$22.98	
138		\$0.34	\$19.99	56308	1.75	COFFEE		10.2		10.2	\$203.90	
139												
140												
141	MISC LIQ											
142												
143		\$0.19	\$6.49	81767	L	AMERETTO ALLEN'S		0.9		0.9	\$5.84	
144		\$0.99	\$24.99	64136	750ml	AMERETTO DISARONNO		1.7		1.7	\$42.48	
145		\$0.63	\$15.99	72376	750ml	BAJA LUNA		0		0	\$0.00	
146		\$0.79	\$46.99	68038	1.75	BAILEY'S IRISH CREAM		3.2		3.2	\$150.37	
147		\$0.27	\$8.99	85397	L	BLUE CURACO		4.3		4.3	\$38.66	
148		\$0.27	\$8.99	81807	L	BUTTERSOTS - ALLEN'S		1.9		1.9	\$17.08	
149			\$30.99		750ml	Chambord		0		0	\$0.00	
150		\$0.75	\$18.99	72956	750ml	CHATEAU MONET		1.1		1.1	\$20.89	
151		\$0.27	\$8.99	78610	L	CREAM D' CACAO - ALLEN WHITE		4.2		4.2	\$37.76	
152		\$0.27	\$8.99	78017	L	CREAM D' CACAO - ALLEN BROWN		0.9		0.9	\$8.09	
153		\$0.36	\$8.99	79546	L	CREME D. MENTHE - BOLS WH		1.8		1.8	\$14.38	
154		\$0.36	\$8.99	79066	L	CREME D. MENTHE - BOLS GR		2.9		2.9	\$26.07	
155		\$1.36	\$45.99	64779	L	COINTREAU		1.7		1.7	\$78.18	
156		\$1.26	\$31.99	47786	750ml	COURVOISIER		1.1		1.1	\$35.19	
157		\$1.34	\$33.99	64876	750ml	DRAMBUIE		0.8		0.8	\$20.39	

TRUSTEES MONTHLY REPORT

1. Use the Weekly Report of Trustees or a Monthly Recap Sheet (Example on Next Slide) to gather data for this report.
 - a. Lines 1-7 – Explain
 - b. Direct Expenses – Lines 8-14 – Explain line 11 pro-rated Expenses
 - c. Lines 15-17 – Explain
 - d. Explain rest of report

REPORT OF BOARD OF TRUSTEES

AERIE No. 000
(Location) Anywhere

MONTHLY PROFIT AND LOSS STATEMENT

From July 1, 19 96 To July 31, 19 96

1. Total Sales for period		\$ <u>9671.90</u>
2. Inventory (Close of last Month's Report)	\$ <u>224.60</u>	
3. Purchase of Goods (Add)	<u>2320.50</u>	
4. TOTAL	<u>3265.10</u>	
5. Inventory close of Period (Deduct)	<u>649.00</u>	
6. Cost of Goods Sold (Less)	\$ <u>2616.10</u>	
7. GROSS PROFIT		\$ <u>7055.80</u>

OTHER BUFFET AND SOCIAL ROOM INCOME

Miscellaneous (Describe and list separately)		\$
<u>ENCURE - FOOT TABLE</u>	<u>725.00</u>	
<u>LAKE BOX</u>	<u>60.00</u>	
<u>BOWLING MACHINE</u>	<u>420.00</u>	
<u>PINBALL MACHINE</u>	<u>152.00</u>	
<u>DONATIONS</u>	<u>2000.00</u>	
TOTAL OTHER SOCIAL ROOM INCOME		\$ <u>2357.00</u>
NET BUFFET AND SOCIAL ROOM INCOME		\$ <u>10419.80</u>

DIRECT EXPENSES (ITEMIZE)

8. Salaries (Gross)		\$ <u>3880.50</u>
9. Ice, Refrigeration, Laundry, Cleaning Coals, etc.	<u>345.00</u>	
10. Orchestra — Entertainment Cost in Buffet	<u>450.00</u>	
11. Rent, Lights, Heat, Buffet Licenses, Insurance, etc. (Pro-Rated)	<u>1168.00</u>	
12. Miscellany	<u>772.00</u>	
12. Miscellany	<u>335.00</u>	
12. Miscellany	<u>227.00</u>	
13. TOTAL DIRECT EXPENSES (Deduct)		\$ <u>7177.50</u>
14. NET PROFIT FROM BUFFET OPERATIONS		\$ <u>3242.30</u>

- NOTE: 1. On Line No. 8 — Should be shown as **GROSS SALARIES** (Withholding Tax, Social Security Taxes and Other Taxes not to be deducted).
2. On Line No. 11 — Licenses, Permits, Insurance, etc., should be shown on a **MONTHLY PRORATED BASIS**.
3. All Expenses that are necessary to successfully operate or to attract and maintain patronage to the Buffet and Social Quarters should be shown under **"DIRECT EXPENSES."**

TOTAL PETTY CASH ON HAND

WE, THE UNDERSIGNED MEMBERS OF THE BOARD OF TRUSTEES, DO HEREBY CERTIFY THE ABOVE FIGURES ARE TRUE AND CORRECT, AND THAT THE DUTIES OF OUR OFFICE ARE BEING ADMINISTRATED ACCORDING TO THE REQUIREMENTS OF THE LAWS AND IN THE WELFARE OF THE AERIE.

John Jones Chairman Ken Smith Member
Samuel Secretary _____ Member
 Date July 30, 19 96 _____ Member

Comments and Recommendations: One extra bar person for Saturday night. Increase cost of liquor two cents per drink.

MONTHLY PROFIT AND LOSS STATEMENT REPORT OF THE BOARD OF TRUSTEES

XXXXXXXXXXXX Aerie 0900

Month of

7/31/2016

SALES OF INVENTORY (AFTER TAXES)

BEER/ WINE	\$15,190.73	
LIQUOR	\$9,410.88	
WINE		
SODA & JUICES		
BARFOODS	\$1,058.75	
Misc Sales Returnables Credit	\$1,319.07	
KITCHEN - BANQUETS		
Vending SALES	-\$48.00	
HALL RENTAL & Banquet Service Charges	\$242.50	
TOTAL CASH REGISTER SALES(LIQ.-BEER-KIT-BAR MISC.-COMP)		\$27,173.83
INVENTORY CLOSE OF LAST MONTH (INCLUDES KITCHEN)	\$11,259.04	

PURCHASED ITEMS

BEER & WINE	\$7,460.19	
LIQUOR	\$3,843.66	
TICKETS	\$9,681.50	
SODA & JUICES	\$1,290.17	
BARFOODS	\$637.01	
MISC. ITEMS Credit card Fees/ Sales Tax	\$748.34	
BANQUETS	\$55.40	
KITCHEN - Supplies- linen	\$201.73	
CO-OP SALES		
BAR SUPPLIES	\$735.58	
HALL EXPENSES	\$652.78	
TOTAL	\$25,105.63	
INVENT.CLOSE OF PERIOD (INCLUDES ,KITCH.) (DEDUCT)	\$13,058.61	
COST OF GOODS SOLD (SUBTRACT FROM TOTAL SALES)	\$0.00	\$12,047.02
GROSS PROFIT		\$15,128.91

OTHER SOCIAL ROOM INCOME (ADD)

TICKET SALES \$1.00	\$291,798.00	
TICKET Prices	-\$258,372.00	
RAFFLES-POG-ATM-Table	\$6,574.70	
POG Prizes- Table Prizes-Queen of Hearts	-\$5,418.25	
MISCELLANEOUS Club Functions/Dues	\$1,182.00	
TOTAL OTHER SOCIAL ROOM INCOME (ADD)		\$35,764.45

TOTAL GROSS PROFIT

\$90,891.36

DIRECT EXPENSES

SALARIES (GROSS)- Officers Pay	\$16,482.67
PRORATED LICENSES (beer-liquor-atf-health-entertainment Gaming)	\$1,080.00
PRORATED PROPERTY TAXES	\$1,166.06
PRORATED LIQUOR LIABILITY	\$650.00
PRORATED WORKMAN'S COMPENSATION	\$624.42
PRORATED MULTI-PERIL	\$1,642.84
PRORATED BUSINESS ENTERTAINMENT TAX	\$187.67
Mortgage	\$2,238.44
CABLE TV TELEPHONE & INTERNET	\$280.28
HEAT & COOKING LPG	\$325.95
REFUSE	\$400.00
ELECTRIC	\$2,240.63
WATER & Sewer	\$605.01
Office Expense	\$522.67
PEST CONTROL	\$91.32
ENTERTAINMENT(BANDS, ETC.)	\$2,045.00

GENERAL UPKEEP & REPAIR
 CUSTODIAL SUPPLIES
 KITCHEN EXPENSES
 BENEFITS TO MEMBERS
 REGISTER SHORTAGES
 OTHER DIRECT EXPENSES
 TOTAL DIRECT EXPENSES (DEDUCT FROM GROSS PROFIT)

\$3,064.31
\$855.64
\$900.00
-\$0.06
\$776.08
\$36,058.94

TOTAL NET PROFIT

\$14,832.42
29%
\$1,000.00

PETTY CASH BAR#1

We the undersigned members of the Board of Trustees, do hereby certify the above figures are true and correct, and that the duties of our office are being administrated according to the requirements of the laws and in the welfare of the serie.

CHAIRMAN

SECRETARY

BOARD MEMBER

BOARD MEMBER

BOARD MEMBER

DATED

COMMENTS AND RECOMMENDATIONS:

TRUSTEES REPORT CONTINUED

1. Annual Asset Inventory Section 89.1
 - a. Required to be completed by the Board of Trustees annually at the end of May each year.
 - b. A copy should be given to the Treasurer and kept in a safe place in case of fire, etc.
 - c. A copy should be sent to your Insurance company for their records.

ORLANDO AERIE NO. 3496 - ANNUAL ASSET INVENTORY FOR YEAR ENDING MAY 31ST, 1994

	<u>ASSET</u>	<u>QUANTITY</u>	<u>INDIVIDUAL VALUE</u>	<u>TOTAL VALUE</u>
1	19" Color TV	1	\$400.00	\$400.00
2	40" Color TV	1	\$3,000.00	\$3,000.00
3	Bar Stools	29	\$75.00	\$2,175.00
4	Beer Coolers	4	\$500.00	\$2,000.00
5	Bingo Machine	1	\$1,500.00	\$1,500.00
6	Brown Chairs	68	\$25.00	\$1,700.00
7	Can Crusher	1	\$795.00	\$795.00
8	Cash Register - Back Bar	1	\$130.00	\$130.00
9	Cash Register - Front Bar	1	\$500.00	\$500.00
10	Cash Register - Kitchen	1	\$130.00	\$130.00
11	Coffee Maker	1	\$200.00	\$200.00
12	Computer	1	\$1,350.00	\$1,350.00
13	Computer Desk	1	\$50.00	\$50.00
14	Copier Machine	1	\$650.00	\$650.00
15	Deep Fryer	2	\$750.00	\$1,500.00
16	Desks	3	\$100.00	\$300.00
17	Double Door Freezer	1	\$2,203.00	\$2,203.00
18	Double Door Over (Top & Bottom)	1	\$500.00	\$500.00
19	Double Door Refrigerator	1	\$2,203.00	\$2,203.00
20	Electric Ceiling Fans	8	\$100.00	\$800.00
21	Fax Machine	1	\$300.00	\$300.00
22	File Cabinets	2	\$25.00	\$50.00
23	Floor Safes	4	\$240.00	\$960.00

TRUSTEES

In Summary

- Comply with Compatibility Laws (Section 89.11)
- Respond to all complaints within 30 days (Section 89.3(h))
- Secure all insurance; Aerie Home and Contents/General Liability/Liquor Liability/Hired-Non hired Auto/Employee Dishonest/Directors and Officers and Employment Practices Liability Insurance
- Make sure the Grand Aerie is listed as an additional Insured on the General Liability Policy.

TRUSTEES IN SUMMARY CONTINUED

- Are all employees in compliance with Aerie By-Laws, Statutes, and Federal, State and Local Laws
- Are you doing a monthly Profit and Loss Statement
- Keep minutes of weekly Trustee meetings, and a separate book for employee discipline meetings
- Do the By-Laws provide for a Manager of the Buffet and Social Rooms(Section 89.8)
- If you have a Manager's agreement, was it approved by a vote of the membership present during a regularly scheduled Aerie Meeting?