

Administrator School

Day 2 – Social Quarters Operations and Management

Learner Guide

Moose Training

I. Course Introduction

Course Materials

- Binder
- Administrator School Workbook
- Official Administrator’s Manual for Moose Lodges
- Officers’ & Committeemen’s Handbook
- General Laws
- Lodge Handbook
- USB Drive with Templates, Practice Scenarios, and other Documents
- Computer – student provided

Icon Definition

The following icons will appear throughout this manual:





<i>ICON</i>	PURPOSE
	IMPORTANT INFORMATION
	STEP-BY-STEP COMPUTER PROCEDURE
	SUPPLEMENTAL RESOURCE(S)
	TRAINING EXERCISE

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II. Course Agenda

Day 1 – The Administrator’s Primary Responsibilities

- The Moose Mission
- Administrator Responsibilities from the General Laws
- Appointment and Election
- An Administrator’s Legal Corporate Title
- Duties of an Administrator
 - Meetings
 - Membership
 - Financial Operations
 - Taxes
 - Licenses & Permits
 - Record Keeping
 - Insurance
 - Building Operations
 - General Information

Day 2 – Social Quarters Operations and Management

- **Private Policy**
- **Social Quarters Procedures**
- **Business Reports**
- **Inventory**
- **Employment/Volunteers**

III. Day 2 Objectives

- Understanding the Private Policy and why it is so important.
- Creating and using Social Quarters Procedures
- Create and use reports to give updates to the Officers and members of the Lodge.
- How to deal with and record Capital Inventory and Retail Inventory.
- Human Resources and working with Employees/Volunteers

IV. Private Policy

THE PRIVATE POLICY

(For the protection of our tax-free status and Constitutional Right of Privacy)

"YOU ARE EITHER A MEMBER OR A GUEST!"

1. All active members shall be admitted to the social quarters of any Lodge of The Moose unless their privileges have been suspended in accordance with the laws of The Moose.
2. Only the following persons may be admitted as a "qualified guest" into the social quarters or home of any Lodge:
 - a. An active Lodge member's spouse. (Note – There are no limits on the number of times a spouse may be admitted as a guest.)
 - b. An active Lodge member's immediate family. (Note – There are no limits on the number of times a spouse or qualified family member under the age of 21 may be admitted as a guest, however, all other immediate family members would be limited to two visits as they now qualify as a prospective member of the person signing them into the social quarters.)
 - c. A prospective member is defined as any guest that is accompanied by a member who can sponsor them for membership, with the exception listed in 2 (a) of this section. As permitted by the Board of Officers, a prospective member may be admitted subject to the following:
 - (1) The prospective member is accompanied at all times by their sponsor.
 - (2) The prospective member is properly signed in as a guest.
 - (3) The prospective member shall not make purchases.
 - (4) The prospective member shall leave when their sponsor leaves.
 - (5) The prospective member shall be limited to two (2) visits.
3. All adult guests of members must be signed in as a guest and leave when the member leaves.
4. Only active members, whose active status has been verified, are permitted to make purchases. Unless prohibited by local law, the sale of refreshments to qualified minor family guests is permitted. It is the responsibility of the Board of Officers to ensure that all persons entering the Lodge home and social quarters are either active members or qualified guests. It is recommended that the Board of Officers adopt a method of distinguishing members and guests to prevent guests from inadvertently making purchases.
5. Members shall at all times be responsible for the conduct of their guests.
6. Orderly conduct is required of all persons in the social quarters or home at all times.
7. The Moose International, Inc. Board of Directors may adopt additional rules and regulations for the operation of social quarters by Moose Lodges and these rules and regulations shall be effective as provided in the written action of the Moose International, Inc. Board of Directors.
8. Each member shall submit proof of membership when requested by any member of the Board of Officers or its authorized person.

Private Policy - Continued

9. Using the social quarters for any Lodge community service activity is prohibited unless prior approval is obtained from the Chief Compliance Officer. The term "guest" includes non-member spouses. A member in expired status shall not enter any Lodge except to pay dues. An expired member does not qualify to be admitted as a guest.

Before making a purchase each day, each member should display their membership card. Each member shall submit proof of membership when requested by any member of the Board of Officers or its authorized person. Approved applicants for membership, prior to enrollment and becoming a member shall not make purchases.

The Board of Officers must provide key cards to all active members of the Lodge, if the Lodge uses such a system. The Board of Officers may charge a reasonable fee to recoup the costs of the key cards.

Using the social quarters for any Lodge community service activity is prohibited unless prior approval is obtained by the Chief Compliance Officer.

These admission rules do not change the authority of the Board of Officers as provided by Sections 48.1 and 48.8 of the General Laws. Sections 28.7 and 50.3 provide information regarding suspended and expelled members, and undesirable individuals. Expelled members shall not enter any Lodge or social quarters as a guest or otherwise except by dispensation of the Chief Compliance Officer.

Orderly conduct is required of all persons at all times. The Board of Officers is required by the laws of The Moose to enforce all rules and regulations and maintain proper decorum. Indecent, profane, violent or other inappropriate conduct is absolutely prohibited. A member's social privileges in a Lodge may be suspended by the Board of Officers of the Lodge pending a hearing and final decision of the Board of Officers in accordance with Section 48.8.

The Board of Officers determines social quarters hours. At the hours designated for closing, all persons shall vacate the social quarters. The admission of minors is subject to compliance with all local laws and according to rules established by the Board of Officers.

No illegal activity shall take place in the social quarters at any time. Any member other than a law enforcement officer in the line of duty possessing an unapproved firearm or other deadly weapon on Lodge property shall be expelled unless the Chief Compliance Officer has granted an exemption.

Questions concerning the Private Policy should be directed to the Chief Compliance Officer.

Phone: (630) 966-2207

Fax: (630)-966-2208

E-mail: micompliance@mooseintl.org

Private Policy - Continued

The Private Policy is very important for keeping the status of our Lodges with the Internal Revenue Service (IRS) and for making sure that the Lodges can remain a private organization.

We all need to make sure that the bartenders and the officers of the Lodge take the Private Policy seriously and make sure to follow all of the rules of the Private Policy. This includes checking membership cards before the first purchases of each day.

- Even during Open to the Public Events, no one other than active members can make purchases in the Social Quarters.
- The reasons that it is so important to make sure to check membership cards prior to serving a member for the first time for the day:
 - If an IRS agent is observing who is served in the Social Quarters and the membership cards are not checked by the bartender, the IRS agent can declare the Lodge a commercial/public business and immediately remove the Lodge's tax-exempt status.
 - If this happens the IRS can audit the tax filings of the Lodge for as long as the lodge has financial records and charge income tax to the Lodge for that time period, because the IRS would not know for how long the Lodge has been acting as a commercial business.
 - If an agent of the Liquor Licensing Agency in your locality observes that membership cards are not checked, they can fine the Lodge and suspend or revoke the Lodge liquor license, for not following the rules required for a club/non-profit liquor license (depending on your local laws).
 - If the Lodge is declared a commercial/public business than anyone can enter the Lodge and we do not get the choice of who is a member of the Lodge, this includes local people that deal in illegal activities.
- Only active members and "qualified guests" are allowed to enter the Social Quarters of the Lodge:
 - An active member is someone that has paid their dues and is not suspended by either the Lodge or The Moose Compliance Office.
 - A "qualified guest" is someone that is a spouse or immediate family (under the age of 21) of the member or a prospective member:
 - All qualified guests must be entered into the guest logbook of the Lodge.
 - The spouse or immediate family member (that is under the age of 21) are allowed unlimited visits to the Lodge while the active member is present at the Lodge.
 - The active member that they are with must make all of the purchases in the Social Quarters.

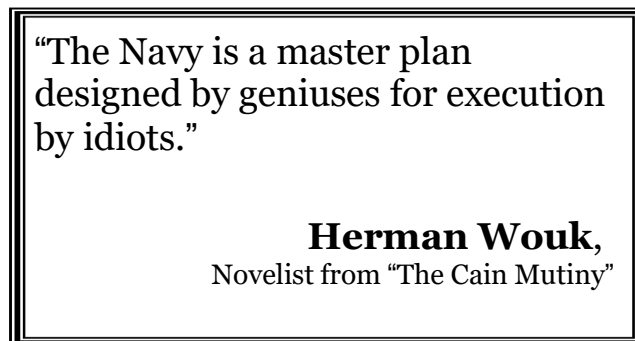
Private Policy - Continued

- A prospective member can only be a “qualified guest” 2 times, the third time that they come to the Lodge they would need to become a member.
 - They can only remain at the Lodge while a “qualified guest” only until the member they are with leaves.
 - They cannot make any purchases while a “qualified guest”, the member that they are with must complete any purchases for them.
 - This is a lifetime rule, they cannot be a “qualified guest” again at any time in their lives.
 - They can still come in for Open to the Public Events.
 - They can still come in for Sporting Events (such as Darts, Pool, etc.), but they cannot make any purchases from the Social Quarters while they are participating in the Sporting Event.

V. Social Quarters Procedures

Having Social Quarters Procedures is one of the best ways to keep your Social Quarters running smoothly and within the governmental regulations.

Generally, procedures are specific step by step instructions in how to perform a process. Procedures can be created to cover any and all situations and functions in the Social Quarters. Always keep in mind that you are attempting to give the simplest and most complete explanation on how to complete a process.



By training people in using the procedures and making sure that they understand the procedures, it becomes much simpler to make sure that your members have the same good, clean, and safe experience each time that they come to the Lodge.

- The Social Quarters Procedures should be kept together with a list of the current procedures.
 - The list of procedures should be checked on an annual basis to see if anything needs to be updated, added, or replaced, due to governmental laws or regulations.
 - It may be advisable to have the procedures in both a binder of procedures and at the station where the procedure is most often used.
- Another important piece of the puzzle for procedures is the checklist.
 - A checklist should be made to make sure that all actions that need to be completed on a shift can be easily seen and if necessary notated on the checklist.
 - The checklist can be a form to be disposed of or something that is a daily record.
 - The checklist may have some specifics depending upon the season as there may be slightly different procedures used depending on the time of year.
 - The checklist should be revised to reflect any changes needed, on at least an annual basis, as the needs of the Social Quarters and what equipment the Social Quarters is using may change over time.

Social Quarters Procedures - Continued

- Normally a procedure is made up of 7 parts, that clearly show everything about the procedure:
 - Purpose – Why this procedure is needed and why it is important to perform the procedure correctly.
 - Scope – What this procedure is about and what will be covered by the procedure.
 - Responsibility – Who is responsible for completing the procedure.
 - References – Other procedures or forms that are used in completing the procedure.
 - Definition – This is for word or statements that need to be defined or may need more clarity.
 - Procedure – The actual step by step procedure to complete the process being described.
 - Document Revision History – Shows when the procedure has been revised and why.
- Forms are also needed as part of procedures and need to be created to work within the procedure and have some flexibility in case of issues in the completion of the procedure.



Training Exercise:

Creating a Procedure

Go to the USB Drive supplied by the Instructor and open the following files when instructed:

1. Go to the Folder / Standard Operating Procedures
2. Go through some of the forms and procedures found in the Folder / Standard Operating Procedures
3. Create a procedure using the procedure template 101-0004 Template.docx

VI. Business Reports

There are many different types of reports that can be used to show how well the Social Quarters is operating on a business level and whether adjustments need to be made to the business in order to maintain a profitable status that can support the Social Quarters and possibly other areas of Lodge operations.

It is important to create reports for the Lodge Board of Officers on at least a monthly basis, so that the Board of Officers can stay informed about the financial and operational status of the Social Quarters and the Lodge.

- The Administrator should create a monthly written report, summarizing unusual occurrences, that would not be captured in any other report, for the Social Quarters and read off this report during the Lodge Board of Officers meeting. In this way all of the officers are kept informed of issues and positive activities at the Lodge.
- Standard Reports from QuickBooks Online to use:
 - Balance Sheet – The Balance Sheet will show the current assets of the Lodge which includes both assets and liabilities:
 - Assets – This is both actual cash that the Lodge has in either their bank accounts or as petty cash in the Lodge and physical assets (Lodge Building and Property), and any items that the Lodge owns (Social Quarters Inventory and Lodge Equipment).
 - Liabilities – These are monies that the Lodge has either collected that does not belong to the Lodge (Endowment, Dues owed to Moose International, sales tax, etc.), or money that the Lodge owes to others on a permanent basis until paid off, (Mortgage, Loans, Bills, etc.)
 - Profit and Loss Report – This report shows where the income and expenses of the Lodge are broken down into how many comes into the Lodge and how it is being spent:
 - Income – These accounts show why money is coming to the lodge. This can be from multiple sources, but our account codes are the reason that the Lodge received the money. (Donations to the Lodge, Social Quarters Sales, Member Dues Income, Events, Other Income, etc.)
 - Expenses – These accounts show why the Lodge spent money. (Utilities, Social Quarters Supplies, Kitchen Supplies, etc.)

CHART OF ACCOUNTS



1000 ACCOUNT #S

ASSETS

Things you Own

Cash, Inventory, Building, Property



2000 ACCOUNT #S

LIABILITIES

Things you Owe

Mortgage, Bills, Dues/Fees to MI,
Sales Tax, Payroll Tax



3000 ACCOUNT #S

EQUITY

Net Value of Unit

What's Left After Paying Bills



4000 ACCOUNT #S

INCOME

Money you Collect that Belongs to you
Sales, Dues, Donations to the Unit



5000 ACCOUNT #S

EXPENSES

Money you Spend to Operate your Unit
COGS, Utilities, Supplies, Postage,
Printing

Business Reports - Continued

- Using a Pour Cost Calculator, the Sale Price of drinks can be calculated, including the price of Mixed Drinks using the cost of each of the ingredients involved.



Training Exercise:

Pour Cost Calculator

Go to the USB Drive supplied by the Instructor and open the following files when instructed:

1. Go to the Folder / Business Reports
2. Open the file Pour Cost Calculator and COGS.xlsx
3. Enter the information that the Instructor gives you and see the results.

- Using the Cost of Goods Sold Report, you will be able to show the profitability of the Social Quarters along with, whether different categories of products are staying within the correct profitability range.



Training Exercise:

Cost of Goods Sold Report

Go to the USB Drive supplied by the Instructor and open the following files when instructed:

1. Go to the Folder / Business Reports
2. Open the file Pour Cost Calculator and COGS.xlsx
3. Click on the tab for the Cost of Goods Sold Report.
4. Enter the Data from the file Profit and Loss for Treasurer Report.pdf, in the correct areas of the Cost of Goods Sold Report.

VII. Inventory

It is very important that the Lodge keep an accurate inventory, so that the Lodge knows if there is any loss of inventory without corresponding sales or another legitimate use. Also knowing if there is inventory loss can show if there are free drinks being given out and not recorded or overpouring occurring in the Social Quarters.

The Lodge needs to use a manual inventory control system and/or use an electronic inventory control system.

- Manual Inventory Control System - Involves counting the individual items and noting them on an inventory list. Then comparing that inventory list to the previous inventory list, and noting any changes that could not be accounted for.
- Electronic Inventory Control System - Involves the Lodge using a system that automatically removes items from a database inventory once the item is sold or used. In order to keep the inventory in balance everything that is purchased for sale at the Lodge must be entered into the inventory in the electronic inventory control system. Generally, an electronic inventory control system is built into most Point of Sale System (POS).

Inventory is classified in 2 different ways for the Lodge and both inventories are supposed to be counted by the Trustees of the Lodge:

- Capital Inventory – An annual inventory of everything that is not used for sales at the Lodge. This includes chairs, tables, silverware, televisions, etc...
 - A manual inventory control system can be used to keep this inventory under control. It is a good idea to use a spreadsheet to store the capital inventory so that it is easier to manipulate the data and figure out the value of the inventory for any necessary adjustments in QuickBooks Online.
- Retail Inventory – A monthly inventory of anything that is used to sell something at the Lodge. This includes liquor, beer, soda, napkins, straws, etc...
 - If a manual inventory control system is used, make sure to adjust the inventory in QuickBooks Online, at least quarterly. After adjusting the inventory make sure to track whether the adjustment appears to be unusually high, as this may indicate a problem with the inventory.
 - If an electronic inventory control system is used, make sure to print out the inventory control report. The Trustees will only need to check the report and if necessary adjustment should be made in the electronic inventory control system to keep the system accurate and adjustments should be made in QuickBooks Online at least quarterly.

Inventory - Continued



Training Exercise:

Retail Inventory

Go to the USB Drive supplied by the Instructor and open the following files when instructed:

1. Go to the Folder / Inventory Control
2. Open the file Inventory Control Template.xlsx
 - a. Click on the Retail Inventory tab.
3. The Instructor will give you information to complete a Retail Inventory.



Training Exercise:

Capital Inventory

Go to the USB Drive supplied by the Instructor and open the following files when instructed:

1. Go to the Folder / Inventory Control
2. Open the file Inventory Control Template.xlsx
 - a. Click on the Capital Inventory tab.
3. The Instructor will give you an area of the room to complete a Capital Inventory.

VIII. Employment/Volunteers

The Lodge can have employees and/or volunteers and the Lodge needs to treat the people that work at the Lodge in an appropriate manner and within the federal and local laws.

- Make sure to check on all of the employment laws at least once a year in case of updates or changes in the law.
 - This should be done in December and January each year, as this is the normal time period when new employment laws go into effect.
- For any paid employees, make sure that they fill out an employment application and keep the application in the employee file.
 - Keep all employment applications on file for at least five years, even if the person was not hired.
- Remember that Volunteers are not paid employees and cannot receive any compensation from the Lodge. This includes any type of per-diem.
 - Most localities consider any compensation to change the status of a person from a volunteer to an employee.
 - A volunteer cannot be fired, because they are not a paid employee. If you do not want a person volunteering any more then they should be told that there are current volunteer opportunities or shifts available.
- If someone is working as an independent contractor (also known as a 1099 employee), they cannot have a required work schedule or they become a regular employee.
- Train all employees and volunteers to perform their duties the same way.
- Have a Lodge Employee-Volunteer Manual and a Human Resources Policy Guide, that has been specialized for the local laws.



Training Exercise:

Employee – Volunteer Policy Manual

Go to the USB Drive supplied by the Instructor and open the following files when instructed:

1. Go to the Folder / HR Guide
2. Open the file
Human Resources Employee-Volunteer Policy Manual Sample 07-20-2022.docx
3. The Instructor will go through the sample manual.

Employment/Volunteers - Continued



Training Exercise:

Human Resources Policies Guide

Go to the USB Drive supplied by the Instructor and open the following files when instructed:

1. Go to the Folder / HR Guide
2. Open the file
Human Resources Sample Policies Guide for Moose Lodges 07-28-2022.docx
3. The Instructor will go through the sample guide.