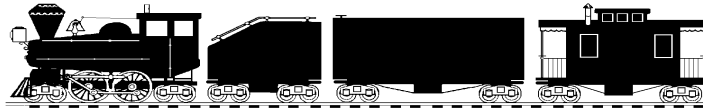


*Communiqué*  
*La Societe des 40 Hommes et 8 Cheveaux*  
*Grande Voiture du Missouri*



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November 2010 - Grand Chef de Gare Larry Ebersold

- L'Editeur Grant Willis

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**The Grand Chef Sez**

Fellow Voyageurs;

By the time you read this the midterm elections will be history. I hope everyone got out to vote. As a veteran it is one of the most important things you can do. No matter how you vote your voice needs to be heard. On one hand the Republicans are a bunch of bum's and on the other the Democrats are. I can't help but think that we elected a few from each party that are doing what they were elected to do.

While growing up the three R's were Reading, Writing and Arithmetic. Now that we are older and a member of this great organization they are Retain, Recruit and Reinstate. We need to do a better job at each. Grande du Missouri did not reach our 50% membership goal on October 15. We ended up at 41.49% below Wyoming and Kansas and ahead of Oklahoma and Illinois in Region 7. Our next goal is 75% by January 15. Talk to your membership and get them in.

The Spring Wreck will be in Festus April 8<sup>th</sup> through the 10<sup>th</sup>. We are expecting to wreck a bunch, so start talking to eligible people in your area. We need some new blood. The last time I looked around the room we weren't getting any younger. Keep warm, I'll see you in the spring.

Chef God Bless America

Larry GRAND CHEF DE GARE

**Sous Grand  
Correspondants Notes**

The following is a schedule for articles due from the Directeur's:

December – Youth Sports and Box Car

January – Publicity, Americanism and Voyageur Activities

February – POW/MIA and Special Awards

March – Distinguished Voyageur Award

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**Spring Wreck and Cheminot**

All Voyageurs Militaire are invited to attend the Grande Cheminot and Wreck in Festus on April 8 and 9, 2011. We are planning an exciting weekend, that will provide you the opportunity for each to participate in your Forty and Eight Grande Societe, or state-wide organization. Best Western provides a complementary breakfast daily.

Complementary full use of the local YMCA is available for all Best Western Guests. Our YMCA includes a full size indoor swimming pool, weight/exercise rooms, walking track, etc.

Festus has fine dining at a number of local restaurants, as well as many familiar franchise restaurants.

Local things to do and visit in the Festus area include: visiting Jefferson Barracks National Cemetery, the opportunity to shop for crafts and antiques in Historic Kimswick, the home of the famous Blue Owl restaurant. You may want to visit our Jefferson County Veterans Video Wall of Honor on Friday, at our county seat, in the Jefferson County Administration Center, 529 Maple Street, Hillsboro, MO 63050. Sorry, county offices are not open for

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business on Saturday.

We also have the new River City Casino in the area.

Complete and return the registration to enjoy a fine weekend.

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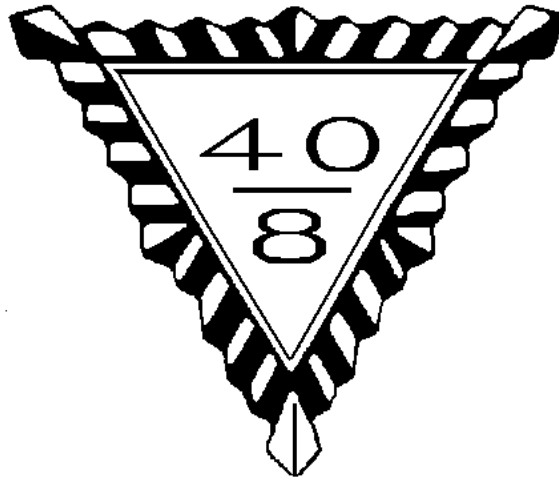
Please change the Correspondant for 1292 to show the following:

Thomas Greene      wife is Terri  
2462 CR 4042  
Holts Summit, MO 65043  
573-896-4904

**GOD BLESS AMERICA**

**Happy Thanksgiving to**  
**Everyone**

# Voiture and Grande Financial Procedure Guidelines



**September 8, 2010**

**Introduction**

This was developed by Commissaire Intendant Terry Lanning and has been approved by the National Finance Committee. It is a financial guide to assist Voitures and Grandes. Everything discussed concerning Voitures also pertains to Grandes.

Voiture members of the Voiture must perform their legal duties with care. An effective way to minimize risk to themselves and the Voiture is to ensure permanent official records exist of the Voiture's activities. Good record keeping helps a Voiture function efficiently, effectively and ensures accountability to its members and the public.

### **Record Keeping Requirements:**

Records shall be kept for:

1. Keep proper financial and accounting records of all accounts. This should include but not limited to checking, Certificate of Deposits, Savings accounts and any other accounts of the Voiture. A detailed check and deposit register should be kept of all checks written and deposits made to each account.
2. Minutes of all Promenades, Cheminots and any other meetings.
3. A current record of the name and mailing address of each voyageur.
4. Records can be kept in written paper form or in electronic form.
5. The regular finance reports that are prepared. A yearly finance report should be prepared and reported to the body.
6. A yearly audit should be done on the financial records and assets of the Voiture. This audit should be reported to the body.
7. It is recommended to keep a record of the history of the Voiture.

### **Requirements for Non-Profit Corporations**

If your Voiture has been incorporated then additional records should be kept.

1. Legal documents such as incorporation certificates and articles of incorporation
2. Minutes of corporate meetings
3. Any state yearly corporation filings
4. The name and addresses of the corporate officers
5. The board of directors of the corporation shall annually prepare or approve a financial report for the corporation for the preceding year.

Voiture Nationale recommends that each Voiture be incorporated to protect its members from possible law suits. Each state has its own laws concerning Non-Profit Corporations.

### ***Federal Tax-Exempt Status***

Voiture Nationale La Societe Des 40 Hommes Et 8 Chevaux is exempt from Federal income tax under section 501(C)(19) of the Internal Revenue Code through an IRS Group Ruling. Every Voiture that is recognized by Voiture Nationale and abides by the Nationale Constitution is tax exempt under the IRS Group Ruling. Every Voiture should have their own Employer Identification Number (EIN). This EIN can be applied for through IRS. If a Voiture changes its EIN then the new EIN needs to be given to Voiture

Nationale. The EIN will need to be supplied to banks and financial institutions for a Voiture to open up an account.

### **Annual Information Tax Returns**

**Every Voiture has to file an annual federal information tax return. This return is due by the 15<sup>th</sup> day of the fifth month after the close of its tax year. For example if the tax year ends December 31<sup>st</sup> then the return is due May 15<sup>th</sup>.**

### **Form 990-N for Small Exempt Organizations**

**A Voiture whose gross receipts are normally \$25,000 or less are not required to file an information return (Form 990). However, these Voitures are required to file an electronic Form 990-N with the IRS annually. The electronic return can be filed at [www.IRS.gov](http://www.IRS.gov).**

If no Form 990 or 990-N is filed for three years then the Voiture will lose its tax exempt status.

### **Inspection of Records**

The Voiture must make available for public inspection, upon request and without charge, a copy of its original and amended annual information returns. An annual information return includes Form 990, 990-EZ, and 990-T. The Voiture must honor a written request for a copy and must mail the copy within 30 days. However, a reasonable charge can be made for preparing a copy.

### **Dedication and Distribution of Assets**

Assets of the Voiture must be permanently dedicated to its exempt purpose. Should the Voiture dissolve, its assets must be distributed for an exempt purpose. This should be described in the Voiture's Constitution and By-Laws.

### **Political Campaign and Lobbying**

The 40/8 is a non-partisan, veteran-service organization, and therefore takes no part in political campaigns or lobbying.

## RECORDS RETENTION RECOMMENDED GUIDELINES

The following schedule outlines various financial records and, generally, the minimum period of time that we recommend they be retained. Several of these items will not pertain to most Voitures or Grandes.

Item	Retention Period
Accident reports and claims (settled cases)	7 years
Accounts payable ledgers and schedules	7 years
Accounts receivable ledgers and schedules	7 years
Audit reports	Permanently
Bank reconciliation	7 years
Bank statements	7 years
Capital stock and bond records; ledgers, transfer registers, stubs showing issues, record of interest coupons, options, etc.	Permanently
Cash books	Permanently
Charts of accounts	Permanently
Checks (cancelled but see exception below)	7 years
Checks (cancelled for important payments, i.e., taxes, purchases of property, special contracts, etc.)(checks should be filed with papers pertaining to the underlying transactions)	Permanently
Contracts and leases (expired)	7 years
Contracts and leases still in effect	Permanently
Corporate Officers names and addresses	Permanently
Correspondence (general)	3 years
Correspondence (legal and important matters only)	Permanently
Deeds, mortgages, and bills of sale	Permanently
Depreciation schedules	Permanently
Deposit Slips	7 years
Duplicate deposit slips	2 years
Employee personnel records (after termination)	3 years
Employee withholding records	7 years
Employment applications	3 year
Expense analyses and expense distribution schedules	7 years
Financial statements (end-of-year, other months optional)	Permanently
General and private ledgers (and end-of-year trial balances)	Permanently
Gifts, records of gifts	Permanently
History	Permanently
Incorporation records made or received	Permanently
Insurance policies (expired)	4 years
Insurance policies, reports and claims (current)	Permanently
Invoices	7 years
Journals	Permanently
Minute books of directors, Including by-laws and charter	Permanently
Minutes of all Promenades, Cheminots and any other meetings	Permanently
Notes receivable ledger and schedules	7 years
<b>Item</b>	<b>Retention Period</b>

Petty cash vouchers	3 years
Property appraisals by outside appraisers	Permanently
Property records-including costs, depreciation reserves, end-of-year trial balances, depreciation schedules	Permanently
Retirement and pension records	Permanently
Sales records	7 years
Tax and legal correspondence	Permanently
Tax returns and worksheets, revenue agent's reports and other documents	Permanently
Time books	7 years
Trade mark registrations	Permanently
Voucher register and schedules	7 years
Vouchers for payments to vendors, employees, etc. (including allowances and reimbursement of employees, officers, etc., for travel and entertainment expenses)	7 years

# GRANDE VOITURE DU MISSOURI

## Grande Cheminot and Wreck

April 8 through April 10, 2011

Will be held at the

Best Western Shalimar Plaza and Conference Center

1200 West Gannon Drive

Festus, MO 63028

Phone: 636-937-0700

Fax: 636-937-3723

Room Rate is \$62.10 per night

For Single or Double Occupancy

Make Hotel reservations directly with Best Western by **March 23, 2011**

Mention 40 & 8 Honor Society, for special rates, when making reservation.

Friday, April 8, 2011

Registration: 3:00 till 5:00 P.M.

Hospitality Room opens at 3:00 PM

Saturday, April 9, 2011

Registration 9:00 A.M. till NOON

Wreck 9:00 – 11:00 AM

LUNCH 11:30 AM – 1:00 PM

Grande Cheminot 1:00 PM – 4:00 PM

Grand Chef de Gare Passé Social Hour – 5:00 PM – 6:00 PM

Social Hour 6:00 PM

Banquet: 7:00

Hospitality Room: 9:30 PM – 11:30 PM

Sunday, April 10, 2011

### Have a Safe Trip home

You may make Hotel reservations for Grande Promenade June 24, 25, 26, 2011 & Grande Cheminot and Homecoming October 7, 8, 9, 2011 at this time.

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To register for the Cheminot, make Check payable to Voiture 38

Send to

James H. Gualdoni

11840 Eddie & Park Road

St. Louis, MO 63126

Last Name \_\_\_\_\_ First \_\_\_\_\_ Spouse/Guest \_\_\_\_\_

Voiture Number \_\_\_\_\_ Banquet / Person \$25.00 x No. Guests \_\_\_\_\_ = \_\_\_\_\_

Buffett

Registration Fee \$ 10.00 \_\_\_\_\_

( Voitures Only )

**Total \$ \_\_\_\_\_**



**Membership Team Region 7**  
**WY, KS, MO, IL, OK**  
**Bill Christesen**  
**Nationale Sous Director Membership**

8624 W. 72<sup>nd</sup> Terr. Overland Park, KS66204  
Phone: (913)362-2348 Email [wec747@yahoo.com](mailto:wec747@yahoo.com)

Region 7 Membership letter 19 October 2010

Salute Correspondants Locale

This is the first correspondence that you have received directly from me, although you should have been receiving my letters from your Grande Correspondant. If you have not, please contact the Grand Correspondant to ensure they have the correct contact information.

First of all if you received this by email you will continue to receive my communications in this form. If you received this through the mail, I would ask, that if you have an email address, please send it to me at the above address. If I do not have your email address, in the future you should be receiving these letters from your Grande. If not, ask them why.

Now, let us talk about your Membership.

With the exception of Wyoming, no other Grande in region 7 reached the October 15 goal of 50%.

Kansas \* 47.75% Voiture Locales 186, 455, 660, 1190, and 1543 reported 0.  
Voiture Locales 298 and 1261 reported 1.

Missouri \* 41.49% Voiture Locale1402 reported 1

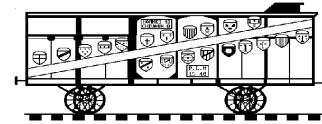
Oklahoma \* 31.60% Voiture Locales 169 and 213 Reported 0.

Illinois \* 28.05% Voiture Locales 539, 1222, and 1241 reported 0.  
Voiture Locales 238, 391, 408, and 1299 reported 1.

To put it bluntly, "That ain't the way to run a railroad."

The next Membership goal is 75% by 15 January 2011, and it everyone's responsibility to attain that goal and more. If you have any questions or need assistance contact myself or Mike Woods, Nationale Membership Directeur, at 804-266-3985 or [CarBlueheaven@aol.com](mailto:CarBlueheaven@aol.com)  
More to come!!!

Bill



**MEMBERSHIP GRAND VOITURE DU MISSOURI**  
**November 4, 2010**

<b>Voiture</b>	<b>2010</b>	<b>2011</b>	<b>Percent</b>	<b>Short</b>	<b>Membership Goal</b>
3	76	41	53.95%	-35	80
38	146	72	49.32%	-74	153
130	29	23	79.31%	-6	30
292	59	58	98.31%	-1	62
293	12	12	100.00%	0	13
333	250	96	38.40%	-154	263
447	2	2	100.00%	0	2
448	154	25	16.23%	-129	162
460	61	59	96.72%	-2	64
520	11	10	90.91%	-1	12
760	82	55	67.07%	-27	86
966	7	5	71.43%	-2	7
1292	91	45	49.45%	-46	96
1321	81	2	2.47%	-79	85
1379	42	30	71.43%	-12	44
1395	17	14	82.35%	-3	18
1402	29	1	3.45%	-28	30
1403	43	19	44.19%	-24	45
1541	66	47	71.21%	-19	69
<b>Total</b>	<b>1258</b>	<b>616</b>	<b>48.97%</b>	<b>-642</b>	<b>1321</b>

Grand Voiture du Missouri  
 Grant Willis  
 Sous Grand Correspondant  
 8 Shireford Ln.  
 Ferguson, MO 63135