



The
Benevolent and Protective
Order of Elks *of the United States of America*



Welcome
To
Fresno State Convention
May 2022

Elks Care - *Elks* Share

Do you know where to get FRS instructions and videos for the new process?

1. Go to the Grand Lodge website: elks.org

2. Login as a Member

3. In the menu on the left click

- GRAND LODGE
- COMMITTEES
- AUDITING
- LODGE ACCOUNTING
- TRAINING

The screenshot shows the Elks.org website with the 'Members Only' section active. The left sidebar menu is expanded, showing the following options: Who We Are, What We Do, How To Join, Grand Lodge, Convention, Charitable Giving, Grand Lodge Resources, Leadership, Committees, Government Relations, Activities, Auditing, Dashboard, Committee Roster, Upload IRS Forms, Manuals, Lodge Accounting, Financial Reporting, Training, Coordinators, and Fraternal. The 'Financial Reporting' link under 'Lodge Accounting' is highlighted. The main content area is titled 'FRS Training Material' and lists several resources:

- [Financial Reporting System Seminar \(pdf presentation\)](#)
Presentation from the 2021 Grand Lodge Convention in Tampa, FL. (Updated 7/14/2021)
- [Orientation Seminar for District Deputies \(pdf presentation\)](#)
Presentation from the 2021 Grand Lodge Convention in Tampa, FL. (Updated 7/14/2021)
- [Training Seminar for District Deputies \(pdf presentation\)](#)
Presentation from the 2021 Grand Lodge Convention in Tampa, FL. (Updated 7/14/2021)
- [Year End Closing for Restricted Accounts \(xls\)](#)
Excel workbook designed to make the task of closing the 9xxxx series of accounts easier for lodges to perform. (Updated 4/9/2021)
- [FRS Due Date Calendar 2021/2022 \(pdf\)](#)
Submission due dates for the current lodge year. (Updated 3/30/2021)
- [FRS Error Messages Quick Reference Guide \(pdf\)](#)
A quick list of potential FRS problems and solutions. (Updated 8/13/2020)
- [Viewer and DD Report Execution Instructions \(video\)](#)
How to execute the Lodge Submission Report, as well as the Balance Sheet and P&L Reports for distribution to Lodges by District Deputies. (Updated 7/17/2020)
- [FRS Actuals & Budgets \(pdf\)](#)
A presentation is designed to help Lodge's to better understand how to use the Chart of Accounts, Actuals, and Budgets and how to submit them to Adaptive Insights. (Updated 7/3/2020)
 - [Actual Template \(csv\)](#)
Template in CSV format for the one-time-only beginning balance submission, and then monthly actual reports.
 - [Budget Template \(csv\)](#)

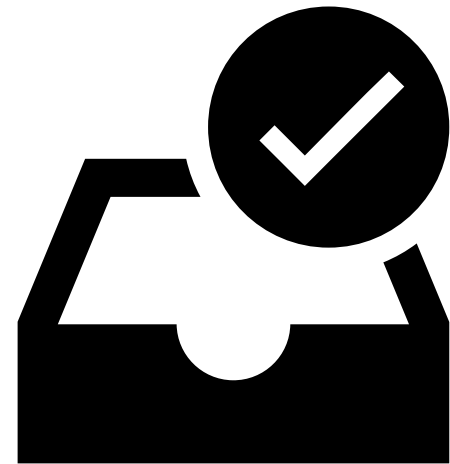
FRS Due Date Calendar – 2022-2023 Lodge Fiscal Year

1st Quarter	Event	Due Date
April	March 2022 PRELIMINARY ACTUAL DATA Submission Due	4/15/2022
May	April 2022 ACTUAL DATA Submission Due	5/20/2022
May	2022 - 2023 Lodge Year BUDGET Submission Due	5/27/2022
June	May 2022 ACTUAL DATA Submission Due	6/17/2022
2nd Quarter	Event	Due Date
July	June 2022 ACTUAL DATA Submission Due	7/15/2022
August	Forms 990/990-EZ/990-T/State Returns upload to elks.org	8/1/2022
August	March 2022 FINAL ACTUAL DATA Submission Due	8/15/2022
August	July 2022 ACTUAL DATA Submission Due	8/19/2022
September	August 2022 ACTUAL DATA Submission Due	9/16/2022
3rd Quarter	Event	Due Date
October	September 2022 ACTUAL DATA Submission Due	10/21/2022
November	October 2022 ACTUAL DATA Submission Due	11/18/2022
December	November 2022 ACTUAL DATA Submission Due	12/16/2022
4th Quarter	Event	Due Date
January	December 2022 ACTUAL DATA Submission Due	1/20/2023
February	January 2023 ACTUAL DATA Submission Due	2/17/2023
March	February 2023 ACTUAL DATA Submission Due	3/17/2023
1st Quarter	Event	Due Date
April	March 2023 PRELIMINARY ACTUAL DATA Submission Due	4/21/2023

- The submissions noted above must be successfully accepted in FRS no later than the date listed.
- If a correction is made at the Lodge to a month's actuals already sent to FRS, resend the entire month's Actual Data.
- If the Lodge amends the budget during the year, update the Budget data and resend the entire year's Budget Data.

Report Monthly

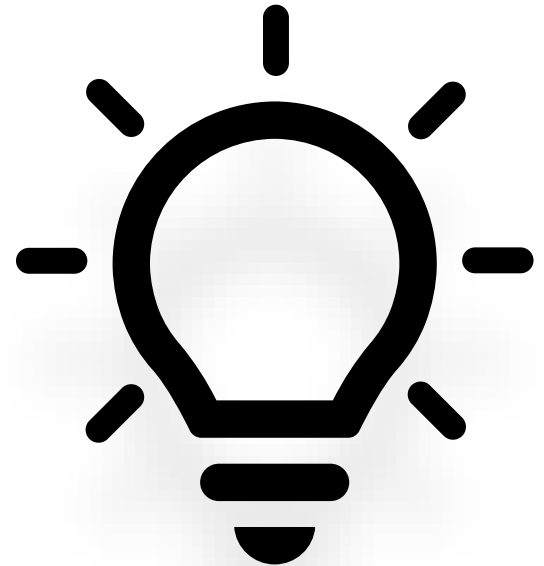
Monthly activity
must be submitted
to FRS (Adaptive)
by the 3rd Friday of
every month



Suggestion

On the same day you submit your monthly activity, print out your Balance Sheet with the Profit and Loss for that same period.

When you get the report back from your DDGER this will help you compare the figures to make sure they all match.



FYI

When you submit your monthly activity to FRS you will only get an email stating they received it.

Your DDGER will forward you the report from the FRS system for you to compare to your books.



Need Help?

If you are having problems submitting your monthly activity report, do not call the number on the email.

If you can't figure out why it will not transmit call your District FRS Coordinator or please call Debra Mello at 530-219-0030



Year End Changes

This year there will be a change when doing your year end reporting.

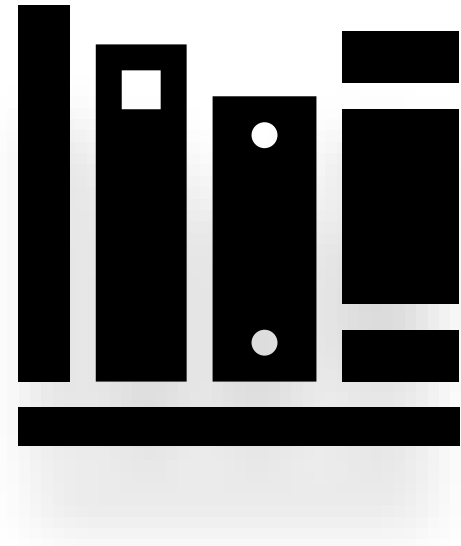
In the Auditing & Accounting Manual on page 130, appendix K, you will find a lodge checklist that can be completed before submitting records to your accountant to process your tax return.



Resources

Go to ELKS.ORG (Grand Lodge Website) to get all training and manuals.

Resources such as: a list of all the District FRS Coordinators, Checklist for year end, How to match your tax return, QuickBooks and FRS Report will be coming soon on the CHEA website.



Membership Dues

- Dues statements are sent out no later than mid February
- Dues are to be recorded in CLMS2 and deposited as they come in, then posted in your QuickBooks file
- Dues received prior to the Elks new fiscal year (April 1 to March 31) are considered Pre-Paid Dues

Pre-Paid Dues

- All income is recorded as Pre-Paid Dues if received prior to April 1
- These funds are a Liability until the new fiscal year starts and are recorded under “21800 PRE-PAID DUES”
- This money cannot be used until the new fiscal year starts unless you must pay an expense related to the new fiscal year. These expenses are recorded under “10901 PRE-PAID EXPENSES”

Separate types of income

Many Lodges separate the different types of income. For example:

OTHER CURRENT LIABILITY

21800 PRE-PAID DUES

218001 PRE-PAID LIFE DUES

218002 PRE-PAID ASSOC DUES

21801 PRE-PAID GRAND LODGE INSURANCE

218015 PRE-PAID GRAND LODGE PER CAPITA

218016 PRE-PAID STATE PER CAPITA

Record dues using a journal entry

Method #1

1/12 Accrual Method

Once a month starting April 1 take the figure in the Pre-Paid Income and do a journal entry each month until all the Pre-Paid Income is zero

Method #2

Cash Method

On April 1 record all Pre-Paid Income as one journal entry

(Note: This is the easiest method)

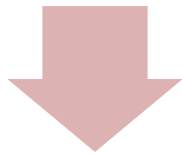
Each Lodge can determine which method they want to use. Either one is acceptable.

Balance your Dues/Pre-Paid Dues

- During the year you should balance your dues accounts with the report from CLMS to make sure you have recorded all income to the correct account. If you mis-code something, you can correct it.
- At year end these accounts must match the CLMS2 reports.

CLMS2 REPORT

The Lodge Secretary can
get the CLMS2 Report
under “ACCOUNTING”



and print the
“TRANSACTION RECAP”
for the period you need
to balance

Most Visited Getting Started New Folder

Signed on as: DONALD HALL [Revoke Lodge By-Laws](#)

CLMS2Web: Accounting

Home Roster Reports Settings Officers/Committees Accounting Options Staff Messaging Support Help

[Payments](#) [Edit Rates](#) Transactions Recap

CLMS: CLMS2 NamID: 200001 Type: SECY Mode: EDIT Server: wsgd3/membership1 Expert: FALSE
Active Lodge: Woodland, CA No. 1299 [36396] Last annual report submitted for year: 03/31/2016

Transactions Recap

Payments Received During Lodge Year Starting 4/1/ 2016

[Display Transaction Recap](#)

Description	Type	Transactions	Payments received during Lodge Year	Code	Member Payment	Lodge Payment	Total
Application Fee - Initiation 26 plus	ANM	2	2016/2017	3R	\$100.00	\$0.00	\$100.00
Application Fee - Transfer Dmrt	ATD	1	2016/2017	06	\$15.00	\$0.00	\$15.00
Life - Current Dues	CLP	11	2016/2017	18	\$108.00	\$189.00	\$297.00
Life - Current GL Insurance	CLP	11	2016/2017	22	\$14.00	\$24.50	\$38.50
Life - Current GL Per Capita	CLP	11	2016/2017	23	\$26.00	\$45.50	\$71.50
Life - Current State Fees 1	CLP	12	2016/2017	24	\$26.00	\$51.50	\$77.50
Life - Current The Elks Magazine Per Capita	CLP	11	2016/2017	6B	\$22.00	\$38.50	\$60.50
Regular - Current Dues 12 Mos	CLP	79	2016/2017	5F	\$8,424.00	\$108.00	\$8,532.00
Regular - Current Dues 1st 6 Mos	CLP	7	2016/2017	5C	\$378.00	\$0.00	\$378.00
Regular - Current Dues 2nd 6 Mos	CLP	4	2016/2017	5E	\$216.00	\$0.00	\$216.00
Regular - Current GL Insurance	CLP	86	2016/2017	19	\$297.50	\$3.50	\$301.00
Regular - Current GL Per Capita	CLP	86	2016/2017	20	\$552.50	\$6.50	\$559.00
Regular - Current State Fees 1	CLP	86	2016/2017	21	\$552.50	\$6.50	\$559.00
Regular - Current The Elks Magazine Per Capita	CLP	86	2016/2017	5G	\$467.50	\$5.50	\$473.00
Regular - New Member Current Dues 12 Mos Prorated	CNM	2	2016/2017	27	\$144.00	\$0.00	\$144.00
State major project (Piggy Bank)	OD	14	2016/2017	51	\$336.00	\$0.00	\$336.00
Life - Prepaid Dues	PLP	2	2016/2017	02	\$54.00	\$0.00	\$54.00
Life - Prepaid GL Insurance	PLP	2	2016/2017	12	\$7.00	\$0.00	\$7.00
Life - Prepaid GL Per Capita	PLP	2	2016/2017	4M	\$13.00	\$0.00	\$13.00
Life - Prepaid State Fees 1	PLP	2	2016/2017	14	\$13.00	\$0.00	\$13.00
Life - Prepaid The Elks Magazine Per Capita	PLP	2	2016/2017	13	\$11.00	\$0.00	\$11.00
Grand Total:					\$11,777.00	\$479.00	\$12,256.00

ENF & Major Project

These funds represent money collected for ENF or Major Project and are to be used for the sole purpose for which it was intended. This money should never be held and should always be sent to the appropriate charity monthly.



Recording this money

The new accounting process instructs you to use the 90000 series numbers for income and expense.

If you use this series, make sure at the end of the year you close the net to the appropriate Equity account.

We have found that this is not being done correctly and therefore, ENF and Major Project money is not being sent in monthly. This is not done intentionally, but it is happening. You never hold this money even if it is sent in with the Pre-Paid Dues.

New Changes this year.....

- All lodges will now have to complete an online Transmittal Letter and submit a pdf of all Lodge Balance Sheets as of March 31, 2022 along with the IRS Form 990 and State Tax Return.
- This letter was sent to the Exalted Rulers and Secretaries in April 2022.



Upcoming Seminar

- Are there topics you would like to hear more about?
- Do you want to have one of these seminars or a workshop/clinic at your lodge?
- Would you be interested in a District seminar or having a multi-Lodge Zoom session?
- Let us know! We will work with you the best we can.

DEBRA MELLO

Grand Lodge FRS Coordinator

530-219-0030

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