

Chapter 4

Uniform Chart of Accounts

4-101. Introduction: The use of the Grand Lodge Chart of Accounts (COA) by the Local Lodge is mandatory as stated in G.L.S. Sections 4.330 and 13.040. The COA is adaptable for use in computerized systems. The COA is designed using a five-digit “parent” account to allow flexibility for each Lodge to determine what accounts are utilized in the Lodge’s accounting system. A Lodge should use the *minimum* number of accounts that will satisfy the following requirements:

1. Properly classify the Lodges Assets, Liabilities, Equity, Revenues and Expenses
2. Provide useful information to the Board of Directors and business segment managers to make sound financial decisions
3. Provide detailed information for the accurate completion of the Lodge’s Federal, State and Local Information and Income Tax Returns. This includes the segregation of member versus non-member Revenues and Expenses.

Use of two-character subaccounts is permitted to allow the Lodge to adapt the COA to unique activities within the Lodge. Subaccounts must begin with the same 5 digits as their parent account. However, subaccounts of subaccounts are not permitted. Lodges may not add any five-digit “parent” account numbers to the listing without prior approval of the Grand Lodge Auditing and Accounting Committee. If approved the account will be added to the approved Uniform Chart of Accounts and published in the manuals section of the Auditing and Accounting Committee’s page at <https://www.elks.org/grandlodge/auditing/documents/chartOfAccountsQuickBooksUploads.xls>.

The Lodge should distribute its local COA to all concerned parties. This includes the Board of Directors, managers of its business activities and Lodge Secretary and Lodge Treasurer.

Files are available for download on the manuals page of the Auditing and Accounting Committee’s section of elks.org. These files contain both long and short approved descriptions for the accounts. The short names have been specifically structured to allow for easy uploading into QuickBooks.

Lodges must use the accounts for their intended purpose. It is not permissible to change what an account in the local accounting system is used to report.

The FRS only uses the first 5 digits of any account submitted to the system. It will automatically aggregate all accounts that begin with the same first five digits.

The Lodge should periodically review its listing to add additional accounts and make inactive existing accounts on an as needed basis.

4-102. Guide for Revising the Chart of Accounts: Since QuickBooks is the recommended software package for Lodges, the guidance provided is specific to QuickBooks. Users of other software packages may have to follow different steps.

To Add an Account to the Chart of Accounts:

1. Select Lists from Menu Bar
2. Select Chart of Accounts from drop-down list
3. From the Menu at the bottom of the screen select the Account pop-up list
4. From the pop-up list select New
5. Select the Account Type from the list provided then select Continue

6. Enter the new Account Number and Account Name in the areas designated. Enter the optional Description, Note and Tax-Line Mapping if desired.
7. Select Save & Close if finished or Save and New to enter additional accounts.

To Transfer Deleted Account(s) to New Account(s):

1. Make sure that the “new” account is already set up in QuickBooks. If not then follow the steps in the section **TO ADD AN ACCOUNT TO THE CHART OF ACCOUNTS** (above).
2. Select Lists from Menu Bar
3. Select Chart of Accounts from drop-down list
4. From the Menu at the bottom of the screen select the Account pop-up list or simply right click on the account to change.
5. From the pop-up menu select Edit Account
6. Edit the Account Number to change to the new account including subaccount if necessary.
7. Edit the Account Name if necessary
8. Click the checkbox next to Subaccount of and select the “new” account number. Make sure that the first five digits of the account number exactly match the first five digits of the account in the Subaccount of drop-down list.
9. Select Save & Close. If you are moving one account into an existing account you may get a message box titled “Merge”. Select Yes if you want the history to merge into the existing account. Otherwise select No and go back and make the account into a subaccount.

TO RENAME AN EXISTING ACCOUNT

(NOTE: renaming is not necessary but recommended. The FRS system only uses the account number.)

1. Select Lists from Menu Bar
2. Select Chart of Accounts from drop-down list
3. From the Menu at the bottom of the screen select the Account pop-up list or simply right click on the account to change.
4. From the pop-up menu select Edit Account
5. Change the Account Name
6. Select Save & Close.

In each release of the Chart of Accounts there is a list provided of the changes made since the previous release. For those Lodges that were using a workaround in their accounting related to the new account numbers provided it is strongly recommended that the Lodge Edit the previous account and change it to the newly provided account number following steps similar to those outlined in **TO TRANSFER DELETED ACCOUNT(S) TO NEW ACCOUNT(S)** above. This will preserve the transaction history.

4-103. Basic Outline: The current outline of the Uniform Chart of Accounts is:

<u>Series</u>	<u>Description</u>	<u>Series</u>	<u>Description</u>
10XXX	Assets	65XXX	Golf Clubs Revenues and Expenses
20XXX	Liabilities and Equity	66XXX	RV Parks Revenues and Expenses
30XXX	Lodge Revenues and Expenses	67XXX	Swimming Pool Revenues and Expenses
40XXX	Social Quarters Revenues and Expenses	68XXX	Tennis Center Revenues and Expenses
50XXX	Food Service Revenues and Expenses	70XXX	Commercial Property Revenues and Expenses
61XXX	Bowling Center Revenues and Expenses	71XXX	Gun Range Revenues and Expenses
62XXX	RV Camper Clubs Revenues and Expenses	72XXX	Other Recreational Revenues and Expenses
63XXX	Motorcycle Club Revenues and Expenses	90XXX	Restricted Funds Revenues and Expenses

4.104. Approved Uniform Chart of Accounts:

Chart of Accounts Revisions

Effective April 1, 2022

	Account Number	Account Description
Add	29016	Pull Tab Restricted Fund Balance
Add	29017	Tip Board Restricted Fund Balance
Add	XX800	Gain/(Loss) on Sale of Assets ⁽¹⁾
Add	XX850	Investment Advisor Fees and Expenses ⁽¹⁾
Add	XX186	ATM/Jukebox Revenues ⁽¹⁾
Rename	29011	Other Gaming Net

(1) Substitute the appropriate Department number for the XX to create the complete account number. See Section 4-103 for approved Department numbers.

DETAILED ACCOUNT LISTING BEGINS ON NEXT PAGE

The following expanded Chart of Accounts provides the necessary accounts for most Lodges and can be easily inserted in QuickBooks or other software-based accounting system. Sub-accounts may be necessary for some of the Lodge’s activities. *This Chart of Accounts is mandatory.*

Account	Type
ASSETS	
CURRENT ASSETS	
10101 Cash on Hand General	Bank
10102 Cash Petty Cash	Bank
10103 Cash Change Funds	Bank
10104 Cash Bank Bar	Bank
10105 Cash Bank Food Service	Bank
10106 Cash Bank Others	Bank
10201 Checking Lodge General	Bank
10202 Checking Lottery/Other	Bank
10203 Checking Club Supplies and Inventory	Bank
10211 Checking Special Groups	Bank
10214 Checking Restricted Funds	Bank
10250 Undeposited Funds	Bank
10301 Savings General Lodge	Bank
10302 Savings Restricted Funds	Bank
10400 Certificates of Deposit (CD’s)	Bank
10500 Accounts Receivable	Accounts Receivable
10600 Notes & Contracts Receivable	Other Current Assets
10700 Interest Receivable	Other Current Assets
10801 Lodge Supplies Inventory	Other Current Assets
10802 Bar Inventory	Other Current Assets
10803 Food Inventory	Other Current Assets
10804 Jewel Case Inventory	Other Current Assets
10805 Gaming/Scratchers Inventory	Other Current Assets
10806 Other Inventory	Other Current Assets
10901 Prepaid expenses	Other Current Assets
11000 Deposits Receivable	Other Current Assets
11100 Other Current Assets	Other Current Assets
12000 Investments – Lodge Owned Short Term	Other Current Assets
13000 Investments – Restricted Short Term	Other Current Assets

Account		Type
FIXED ASSETS		
15001	Land	Fixed Assets
15050	Building Improvements	Fixed Assets
15100	Buildings	Fixed Assets
15200	Accumulated Depreciation Bldg. and Improvements	Fixed Assets
15300	Furniture/ Fixtures	Fixed Assets
15400	Allowance for Depreciation Furniture	Fixed Assets
15500	Equipment/Computers	Fixed Assets
15600	Allowance for Depreciation Equipment	Fixed Assets
OTHER ASSETS		
18000	Investments – Lodge Owned Long Term	Other Assets
18100	Investments – Restricted Long Term	Other Assets
19000	Loan Refinance Costs	Other Assets
19001	Accumulated Amortization – Loan Refinance Costs	Other Assets
19500	Other Assets	Other Assets

Account	Type	
LIABILITIES		
CURRENT LIABILITIES		
20000	Accounts Payable	Accounts Payable
20200	Contract Less than one year	Current Liabilities
20300	Current Portion – Long Term Debt	Current Liabilities
20400	Accrued Insurance	Current Liabilities
20500	Accrued Interest	Current Liabilities
20600	Accrued Income Tax	Current Liabilities
20800	Accrued Property Taxes	Current Liabilities
20900	Sales Tax Payable	Current Liabilities
20950	Liquor Tax Payable	Current Liabilities
21000	Accrued Wages	Current Liabilities
21100	Prepaid Customer Deposits	Current Liabilities
21200	Other Current Liabilities	Current Liabilities
21500	Other Prepaid Income	Current Liabilities
21600	Payroll Tax Liabilities	Current Liabilities
21700	Prepaid Rents	Current Liabilities
21800	Prepaid Dues	Current Liabilities
21801	Prepaid Fees	Current Liabilities
LONG TERM LIABILITIES		
23100	Long Term Portion Notes	Long Term Liabilities
23200	Mortgage Payable	Long Term Liabilities
23400	Other Long Term Liabilities	Long Term Liabilities
28000	Deferred Other Income Long Term	Long Term Liabilities
RESTRICTED FUNDS		
TEMPORARY RESTRICTED FUNDS		
29010	Bingo Net Restricted	Long Term Liabilities
29011	Other Gaming Net	Long Term Liabilities
29013	Elks National Foundation	Long Term Liabilities
29014	ENF Grants Temp Restricted	Long Term Liabilities
29015	State Major Projects	Long Term Liabilities
29016	Pull Tab Restricted	Long Term Liabilities
29017	Tip Board Restricted	Long Term Liabilities
29018	Other Restricted Charities	Long Term Liabilities
29020	Lodge Designated Restricted	Long Term Liabilities

Account	Type
EQUITY	
PERMANENT RESTRICTED FUNDS	
29110 Permanently Restricted Fund Balances	Equity
UNRESTRICTED FUNDS	
29900 Equity – Unrestricted Funds	Equity

NOTE: For Temporary Restricted Fund Balances Lodges have the option of changing the Type to Equity. Lodges should consult with their accountant for how to classify.

Account	Type	
LODGE		
LODGE INCOME		
30010	Members' Dues Regular	Income
30011	Members' Dues Life	Income
30012	Members' Dues Honorary Life	Income
30013	Members' Dues Associate	Income
30020	GL Per – Capita Fees	Income
30021	State Association Per – Capita Fees	Income
30022	District Per – Capita Fees	Income
30030	Other Per – Capita Fees	Income
30035	Initiation Fees	Income
30040	Transfers/Dimits	Income
30045	Reinstatements	Income
30047	PER Association	Income
30050	Other Members Fees	Income
30100	Jewel Case Sales	Income
30105	Bulletin Advertising	Income
30110	Raffles/Drawings	Income
30111	Gaming/Machine/Lottery Income – Unrestricted Members	Income
30112	Gaming/Machine/Lottery Income – Unrestricted Non-Members	Income
30115	Rents Lodge	Income
30116	Rents Club	Income
30117	Rents Food Service	Income
30118	Bingo Rents	Income
30119	Lodge Rent Non-Members UBI	Income
30120	Rents UBI	Income
30121	Intra Lodge Rent Revenue (Overhead Allocation)	Income
30125	Dividends/Realized Gains/(Loss) on Investments	Income
30126	Unrealized Gain/(Loss)	Income
30130	Interest	Income
30135	Bequest/Donations Unrestricted	Income
30140	Bulletin Advertising UBI	Income
30150	Miscellaneous	Income
30155	Golf Tournaments	Income
30165	Lodge Activities Members	Income
30170	Lodge Activities Non-Member UBI	Income
30180	Lodge Fund Raisers	Income
30186	ATM/Jukebox	Income

Account	Type
LODGE EXPENSES	
30200 Alarm Service	Expense
30205 Accounting	Expense
30210 Amortization	Expense
30215 Badges & Pins	Expense
30220 Bulletin	Expense
30225 Key Card	Expense
30230 Cash Over/(Short) Lodge Funds	Expense
30235 Convention G/L	Expense
30240 Convention State	Expense
30247 PER Association	Expense
30250 DD Clinics	Expense
30255 Lodge Training Other	Expense
30260 VIP Visits	Expense
30265 Employee Benefits	Expense
30270 Insurance Grand Lodge Property Plus	Expense
30275 Insurance Workers Comp.	Expense
30280 Insurance Other	Expense
30285 Interest Paid	Expense
30290 Janitorial Supplies	Expense
30295 Janitorial Contract	Expense
30300 Legal	Expense
30305 Lodge Supplies G/L	Expense
30310 Credit Card Fees and Expenses	Expense
30311 Bank Fees and Returned Checks Expenses	Expense
30315 Miscellaneous/Unassigned	Expense
30320 Office – Expenses	Expense
30340 Officer – Expenses	Expense
30345 Officer Salary – Treasurer	Expense
30350 Officer Salary – Secretary	Expense
30355 Officer Salary – Tiler	Expense
30360 Officer Salary – Organist	Expense
30363 Other Lodge Employees – Salaries and Wages	Expense
30365 Per-Capita District	Expense

Account	Type
LODGE EXPENSES continued	
30370 Per-Capita G/L	Expense
30375 Per-Capita State	Expense
30380 Public Relations	Expense
30385 Rent – Real Property	Expense
30390 Rent – Equipment	Expense
30395 Rent – Furniture/Fixtures	Expense
30399 Intra Lodge Rent Expense (Overhead Allocation)	Expense
30400 Maintenance/Repairs	Expense
30405 Maintenance Contracts	Expense
30410 Wages – Janitor	Expense
30425 Taxes – Payroll	Expense
30430 Taxes – Real Property	Expense
30435 Taxes – Personal Property	Expense
30440 Taxes – Other	Expense
30445 Telephone/Internet	Expense
30450 Utilities – Electricity	Expense
30455 Utilities – Gas	Expense
30456 Utilities – Water/Sewer	Expense
30460 Utilities – Other Fuels	Expense
30465 Utilities – Trash Removal	Expense
30470 Lodge Expenses – Other	Expense
30475 Lodge Activities – Members	Expense
30480 Lodge Activities – Non-Members	Expense
30485 Social Activities (No Food)	Expense
30490 Other Activities – Members	Expense
30495 Other Activities – Non-Members	Expense
30500 Depreciation Lodge	Expense
30511 Gaming Expenses	Expense
30600 Fund Raiser Expense	Expense
30700 Lodge Charitable/Community Committees	Expense
30800 Gain/(Loss) on Sale of Investments	Expense
30850 Investment Advisor Fees and Expenses	Expense

Account	Type	
BAR		
BAR INCOME		
40100	Liquor Sales	Income
40105	Beer Sales	Income
40106	Wine Sales	Income
40107	Soda Sales	Income
40110	Sundries Sales	Income
40115	Snack Bar Sales	Income
40120	Rental Income	Income
40121	Intra Lodge Rent Revenue (Overhead Allocation)	Income
40125	Sales to Non-Members UBI	Income
40130	Other Income	Income
40135	Unrestricted Bar Gaming – Members	Income
40136	Unrestricted Bar Gaming – Non-members	Income
40186	ATM/Juke Box	Income
BAR COST OF SALES		
40200	Inventory Variance – Bar	Cost of Goods Sold
40201	Inventory Variance – Liquor	Cost of Goods Sold
40202	Inventory Variance – Beer	Cost of Goods Sold
40203	Inventory Variance – Wine	Cost of Goods Sold
40204	Inventory Variance – Soda	Cost of Goods Sold
40205	Liquor Purchases	Cost of Goods Sold
40210	Beer Purchases	Cost of Goods Sold
40211	Wine Purchases	Cost of Goods Sold
40212	Soda Purchases	Cost of Goods Sold
40215	Sundries Purchases	Cost of Goods Sold
40216	Inventory Variance – Sundries	Cost of Goods Sold
40220	Snack Bar Purchases	Cost of Goods Sold
40221	Inventory Variance – Snack Bar	Cost of Goods Sold
40225	In Bar Gaming	Cost of Goods Sold
40226	Bar Supplies Other	Cost of Goods Sold

Account	Type
BAR EXPENSES	
40300 Advertising/Promotion	Expense
40305 Alarm Service	Expense
40310 Accounting	Expense
40315 Auto Expense	Expense
40320 Recreation Room Expense	Expense
40325 Credit Card Fees and Expenses	Expense
40326 Bank Fees and Returned Checks Expenses	Expense
40330 Cash Over/(Short)	Expense
40335 Commissions	Expense
40340 Decorations	Expense
40345 Employee Benefits	Expense
40350 Ice	Expense
40352 Bar Games – Unrestricted	Expense
40355 Insurance Grand Lodge Property Plus	Expense
40360 Insurance – Work Comp.	Expense
40361 Insurance – Other	Expense
40365 Janitorial Supplies	Expense
40370 Janitor – Contract	Expense
40371 Wages – Janitor	Expense
40375 Licenses	Expense
40380 Laundry/Linen	Expense
40385 Meals to Employees	Expense
40390 Miscellaneous – Unassigned	Expense
40395 Music/Entertainment	Expense
40399 Intra Lodge Rent Expense (Overhead Allocation)	Expense
40400 Rent	Expense
40405 Equipment Rental	Expense
40410 Repair/Maintenance	Expense
40415 Replacements	Expense
40420 Wages – Bartenders/Waitress	Expense

Account	Type
BAR EXPENSES continued	
40425 Wages – Management	Expense
40430 Wages – Office	Expense
40435 Wages – Other	Expense
40440 Taxes – Payroll	Expense
40445 Taxes – Property Real	Expense
40450 Taxes – Personal Property	Expense
40455 Taxes – Other	Expense
40456 Utilities – Water/Sewer	Expense
40460 Telephone/TV	Expense
40465 Uniforms	Expense
40470 Utilities – Electricity	Expense
40475 Utilities – Gas	Expense
40480 Utilities – Other Fuels	Expense
40485 Utilities – Trash	Expense
40490 Other Club Expenses	Expense
40495 Depreciation Bar	Expense
40500 Amortization Bar	Expense
40800 Gain/(Loss) on Sale of Investments	Expense
40850 Investment Advisor Fees and Expenses	Expense

Account	Type
FOOD SERVICE	
FOOD SERVICE INCOME	
50100	Food Service Sales Income
50105	Snack Bar Sales Income
50110	Special Events Food Income
50115	Food Non-Members UBI Income
50120	Catering Commissions Income
50121	Intra Lodge Rent Revenue (Overhead Allocation) Income
50186	ATM/Juke Box Income
FOOD SERVICE COST OF SALES	
50200	Inventory Variance Food Cost of Goods Sold
50205	Food Purchases Cost of Goods Sold
FOOD SERVICE EXPENSES	
50300	Promotion Expense
50305	Alarm/Security Expense
50310	Accounting Expense
50315	Auto Exp. Expense
50320	Food Service Supplies Expense
50325	Kitchen Supplies Expense
50330	Cash – Over (Short) Expense
50335	Commission Expense
50340	Decorations Dining Expense
50345	Employee Benefits Expense
50350	Equipment Rental Expense
50355	Insurance Grand Lodge Property Plus Expense
50360	Insurance Work – Comp. Expense
50361	Insurance – Other Expense
50365	Janitorial Supplies Expense
50370	Contracted Janitorial Expense
50371	Wages – Janitor Expense
50375	Laundry/Linen Expense
50380	Health License Expense
50385	Food Handler Cards Expense
50390	Menus Expense
50395	Employee Meals Expense
50399	Intra Lodge Rent Expense (Overhead Allocation) Expense

Account		Type
FOOD SERVICE EXPENSES continued		
50400	Miscellaneous – Unassigned	Expense
50401	Credit Card Fees and Expenses	Expense
50402	Bank Fees and Returned Checks Expenses	Expense
50405	Entertainment	Expense
50410	Rents	Expense
50415	Maintenance – Repairs	Expense
50420	Maintenance – Contracts	Expense
50425	Maintenance – Hood & Fire System	Expense
50430	Replacements/Dish etc.	Expense
50435	Wages – Cooks/Preparers	Expense
50440	Waiters/Waitress/Bussing	Expense
50445	Wages – Manager	Expense
50450	Wages – Office	Expense
50455	Taxes – Payroll	Expense
50456	Taxes – Other	Expense
50460	Taxes – Property	Expense
50465	Telephone & TV	Expense
50470	Uniforms	Expense
50475	Utility – Electricity	Expense
50480	Utility – Gas	Expense
50485	Utility – Other Fuels	Expense
50486	Utilities – Water/Sewer	Expense
50490	Utility – Trash Removal	Expense
50495	Other Kitchen Expenses	Expense
50500	Depreciation Kitchen	Expense
50800	Gain/(Loss) on Sale of Investments	Expense
50850	Investment Advisor Fees and Expenses	Expense

Account	Type
BOWLING CENTER	
BOWLING CENTER INCOME	
61100	Bowling Center Dues/Fees Income
61121	Intra Lodge Rent Revenue (Overhead Allocation) Income
61150	Bowling Center Rental Member Income
61151	Shoe Rental Member Income
61170	Bowling Center Rental Non-Member UBI Income
61171	Shoe Rental Non-Member UBI Income
61180	Bowling Center Sales Income
61186	ATM/Juke Box Income
BOWLING CENTER COST OF SALES	
61190	Inventory Variance Cost of Goods Sold
61195	Goods for Sale Purchases Cost of Goods Sold
BOWLING CENTER EXPENSES	
61200	Accounting Expense
61205	Alarm/Security Expense
61210	Amortization Expense
61215	Bulletin Expense
61220	Key Card Expense
61225	Cash Over/(Short) Lodge Funds Expense
61230	Employee Benefits Expense
61235	Insurance G/L Expense
61240	Insurance Workers Comp. Expense
61245	Insurance Other Expense
61250	Interest Paid Expense
61255	Janitorial Supplies Expense
61260	Janitorial Contract Expense
61265	Legal Expense
61270	Credit Cards Fees and Expenses Expense

Account	Type
BOWLING CENTER EXPENSES continued	
61271 Bank Fees and Returned Checks Expenses	Expense
61275 Miscellaneous/Unassigned	Expense
61280 Public Relations	Expense
61285 Maintenance / Repairs	Expense
61290 Maintenance Contracts	Expense
61295 Wages – Janitor	Expense
61300 Wages	Expense
61305 Wages – Security	Expense
61310 Taxes – Payroll	Expense
61315 Taxes – Other	Expense
61320 Telephone/Internet	Expense
61325 Utilities – Electricity	Expense
61330 Utilities – Gas	Expense
61335 Utilities – Other Fuels	Expense
61340 Utilities – Trash Removal	Expense
61399 Intra Lodge Rent Expense (Overhead Allocation)	Expense
61500 Depreciation Bowling	Expense
61800 Gain/(Loss) on Sale of Investments	Expense
61850 Investment Advisor Fees and Expenses	Expense

Account	Type
RV-CAMPER CLUB	
RV-CAMPER CLUB INCOME	
62100	RV/Camper Club Dues/Fees Income
62121	Intra Lodge Rent Revenue (Overhead Allocation) Income
62150	RV/Camper Club Fund Raisers Income
62186	ATM/Juke Box Income
RV-CAMPER CLUB EXPENSES	
62200	Accounting Expense
62205	Alarm/Security Expense
62210	Amortization Expense
62215	Bulletin Expense
62220	Key Card Expense
62225	Cash Over/(Short) Lodge Funds Expense
62230	Employee Benefits Expense
62235	Insurance G/L Expense
62240	Insurance Workers Comp. Expense
62245	Insurance Other Expense
62250	Interest Paid Expense
62255	Janitorial Supplies Expense
62260	Janitorial Contract Expense
62265	Legal Expense
62270	Credit Cards Fees and Expenses Expense
62271	Bank Fees and Returned Checks Expenses Expense
62275	Miscellaneous/Unassigned Expense
62280	Public Relations Expense
62285	Maintenance/Repairs Expense
62290	Maintenance Contracts Expense
62295	Wages – Janitor Expense
62300	Wages Expense
62305	Wages – Security Expense
62310	Taxes – Payroll Expense
62315	Taxes – Other Expense
62320	Telephone/Internet Expense

Account	Type
RV-CAMPER CLUB EXPENSES continued	
62325 Utilities – Electricity	Expense
62330 Utilities – Gas	Expense
62335 Utilities – Other Fuels	Expense
62340 Utilities – Trash Removal	Expense
62399 Intra Lodge Rent Expense (Overhead Allocation)	Expense
62456 Utilities – Water/Sewer	Expense
62500 Depreciation RV	Expense
62600 Fund Raiser Expense	Expense
62800 Gain/(Loss) on Sale of Investments	Expense
62850 Investment Advisor Fees and Expenses	Expense

Account	Type
MOTORCYCLE CLUB	
MOTORCYCLE CLUB INCOME	
63100	Motorcycle Club Dues/Fees Income
63121	Intra Lodge Rent Revenue (Overhead Allocation) Income
63150	Motorcycle Club Fund Raisers Income
63186	ATM/Juke Box Income
MOTORCYCLE CLUB EXPENSES	
63200	Accounting Expense
63205	Alarm/Security Expense
63210	Amortization Expense
63215	Bulletin Expense
63220	Key Card Expense
63225	Cash Over/(Short) Lodge Funds Expense
63230	Employee Benefits Expense
63235	Insurance G/L Expense
63240	Insurance Workers Comp. Expense
63245	Insurance Other Expense
63250	Interest Paid Expense
63255	Janitorial Supplies Expense
63260	Janitorial Contract Expense
63265	Legal Expense
63270	Credit Cards Fees and Expenses Expense
63271	Bank Fees and Returned Checks Expenses Expense
63275	Miscellaneous/Unassigned Expense
63280	Public Relations Expense
63285	Maintenance/Repairs Expense
63290	Maintenance Contracts Expense
63295	Wages – Janitor Expense
63300	Wages Expense
63305	Wages – Security Expense
63310	Taxes – Payroll Expense
63315	Taxes – Other Expense
63320	Telephone/Internet Expense

Account		Type
MOTORCYCLE CLUB EXPENSES continued		
63325	Utilities – Electricity	Expense
63330	Utilities – Gas	Expense
63335	Utilities – Other Fuels	Expense
63340	Utilities – Trash Removal	Expense
63399	Intra Lodge Rent Expense (Overhead Allocation)	Expense
63600	Fund Raiser Expense	Expense
63800	Gain/(Loss) on Sale of Investments	Expense
63850	Investment Advisor Fees and Expenses	Expense

Account	Type
FITNESS CENTER CLUB	
FITNESS CENTER CLUB INCOME	
64100	Fitness Center Dues/Fees Income
64121	Intra Lodge Rent Revenue (Overhead Allocation) Income
64186	ATM/Juke Box Income
FITNESS CENTER CLUB EXPENSES	
64200	Accounting Expense
64205	Alarm/Security Expense
64210	Amortization Expense
64215	Bulletin Expense
64220	Key Card Expense
64225	Cash Over/(Short) Lodge Funds Expense
64230	Employee Benefits Expense
64235	Insurance G/L Expense
64240	Insurance Workers Comp. Expense
64245	Insurance Other Expense
64250	Interest Paid Expense
64255	Janitorial Supplies Expense
64260	Janitorial Contract Expense
64265	Legal Expense
64270	Credit Cards Fees and Expenses Expense
64271	Bank Fees and Returned Checks Expenses Expense
64275	Miscellaneous/Unassigned Expense
64280	Public Relations Expense
64285	Maintenance/Repairs Expense
64290	Maintenance Contracts Expense
64295	Wages – Janitor Expense
64300	Wages Expense
64305	Wages – Security Expense
64310	Taxes – Payroll Expense

Account		Type
FITNESS CENTER CLUB EXPENSES continued		
64315	Taxes – Other	Expense
64320	Telephone/Internet	Expense
64325	Utilities – Electricity	Expense
64330	Utilities – Gas	Expense
64331	Utilities – Water/Sewer	Expense
64335	Utilities – Other Fuels	Expense
64340	Utilities – Trash Removal	Expense
64345	Towel Laundry	Expense
64399	Intra Lodge Rent Expense (Overhead Allocation)	Expense
64500	Depreciation Fitness Center	Expense
64800	Gain/(Loss) on Sale of Investments	Expense
64850	Investment Advisor Fees and Expenses	Expense

Account	Type
GOLF CLUBS	
GOLF CLUBS INCOME	
65100	Golf Club Dues/Fees Income
65121	Intra Lodge Rent Revenue (Overhead Allocation) Income
65150	Golf Club Member Fee Income
65151	Clubs Rental Member Income
65170	Golf Club Fee Non-Member UBI Income
65171	Clubs Rental Non-Member UBI Income
65180	Golf Club Sales Income
65186	ATM/Juke Box Income
GOLF CLUBS COST OF SALES	
65190	Inventory Variance Cost of Goods Sold
65195	Goods for Sale Purchases Cost of Goods Sold
GOLF CLUBS EXPENSES	
65200	Accounting Expense
65205	Alarm/Security Expense
65210	Amortization Expense
65215	Bulletin Expense
65220	Key Card Expense
65225	Cash Over/(Short) Lodge Funds Expense
65230	Employee Benefits Expense
65235	Insurance G/L Expense
65240	Insurance Workers Comp. Expense
65245	Insurance Other Expense
65250	Interest Paid Expense
65255	Janitorial Supplies Expense
65260	Janitorial Contract Expense
65265	Legal Expense
65270	Credit Cards Fees and Expenses Expense
65271	Bank Fees and Returned Checks Expenses Expense
65275	Miscellaneous/Unassigned Expense
65280	Public Relations Expense

Account		Type
GOLF CLUBS EXPENSES continued		
65285	Maintenance/Repairs	Expense
65290	Maintenance Contracts	Expense
65295	Wages – Janitor	Expense
65300	Wages	Expense
65305	Wages – Security	Expense
65310	Taxes – Payroll	Expense
65315	Taxes – Other	Expense
65320	Telephone/Internet	Expense
65325	Utilities – Electricity	Expense
65330	Utilities – Gas	Expense
65335	Utilities – Other Fuels	Expense
65340	Utilities – Trash Removal	Expense
65345	Grounds Equipment Lease/Rent	Expense
65350	Grounds Maintenance	Expense
65355	UBI Golf	Expense
65399	Intra Lodge Rent Expense (Overhead Allocation)	Expense
65436	Utilities – Water/Sewer	Expense
65500	Depreciation Golf	Expense
65800	Gain/(Loss) on Sale of Investments	Expense
65850	Investment Advisor Fees and Expenses	Expense

Account	Type
RV PARK	
RV PARK INCOME	
66100	RV Park Lodge Member Rental/Lease Income
66121	Intra Lodge Rent Revenue (Overhead Allocation) Income
66150	RV Park Lodge Elk Member Rental Income
66151	Utilities Hookup Rental Income
66186	ATM/Juke Box Income
RV PARK EXPENSES	
66200	Accounting Expense
66205	Alarm/Security Expense
66210	Amortization Expense
66215	Bulletin Expense
66220	Key Card Expense
66225	Cash Over/(Short) Lodge Funds Expense
66230	Employee Benefits Expense
66235	Insurance G/L Expense
66240	Insurance Workers Comp. Expense
66245	Insurance Other Expense
66250	Interest Paid Expense
66255	Grounds Supplies Expense
66260	Grounds Contract Expense
66265	Legal Expense
66270	Credit Cards Fees and Expenses Expense
66271	Bank Fees and Returned Checks Expenses Expense
66275	Miscellaneous/Unassigned Expense
66280	Public Relations Expense
66285	Maintenance/Repairs Expense
66290	Maintenance Contracts Expense
66295	Wages – Grounds Keeper Expense
66300	Wages Expense
66305	Wages – Security Expense
66310	Taxes – Payroll Expense
66315	Taxes – Other Expense

Account		Type
RV PARK EXPENSES continued		
66320	Telephone/Internet	Expense
66325	Utilities – Electricity	Expense
66330	Utilities – Gas	Expense
66335	Utilities – Other Fuels	Expense
66336	Utilities – Water/Sewer	Expense
66340	Utilities – Trash Removal	Expense
66399	Intra Lodge Rent Expense (Overhead Allocation)	Expense
66500	Depreciation RV	Expense
66800	Gain/(Loss) on Sale of Investments	Expense
66850	Investment Advisor Fees and Expenses	Expense

Account	Type
SWIMMING POOL	
SWIMMING POOL INCOME	
67100	Swimming Pool Dues/Fees Income
67110	Swim Lessons Income
67120	Swim Team Rental Income
67121	Intra Lodge Rent Revenue (Overhead Allocation) Income
67130	Pool Snack/Other Sales Income
67186	ATM/Juke Box Income
SWIMMING POOL COST OF SALES	
67190	Inventory Variance Cost of Goods Sold
67195	Goods for Sale Purchases Cost of Goods Sold
SWIMMING POOL EXPENSES	
67200	Accounting Expense
67205	Alarm/Security Expense
67210	Amortization Expense
67215	Bulletin Expense
67220	Key Card Expense
67225	Cash Over/(Short) Lodge Funds Expense
67230	Employee Benefits Expense
67235	Insurance G/L Expense
67240	Insurance Workers Comp. Expense
67245	Insurance Other Expense
67250	Interest Paid Expense
67255	Janitorial Supplies Expense
67260	Janitorial Contract Expense
67265	Legal Expense
67270	Credit Cards Fees and Expenses Expense
67271	Bank Fees and Returned Checks Expenses Expense
67275	Miscellaneous/Unassigned Expense
67280	Public Relations Expense
67285	Maintenance/Repairs Expense
67290	Maintenance Contracts Expense

Account		Type
SWIMMING POOL EXPENSES continued		
67295	Wages – Janitor	Expense
67300	Wages	Expense
67305	Wages – Security	Expense
67310	Taxes – Payroll	Expense
67315	Taxes – Other	Expense
67320	Telephone/Internet	Expense
67325	Utilities – Electricity	Expense
67330	Utilities – Gas	Expense
67335	Utilities – Other Fuels	Expense
67336	Utilities – Water/Sewer	Expense
67340	Utilities – Trash Removal	Expense
67345	Towel Laundry	Expense
67399	Intra Lodge Rent Expense (Overhead Allocation)	Expense
67500	Depreciation Swimming	Expense
67800	Gain/(Loss) on Sale of Investments	Expense
67850	Investment Advisor Fees and Expenses	Expense

Account	Type
TENNIS CENTER	
TENNIS CENTER INCOME	
68100	Tennis Club Dues/Fees Income
68121	Intra Lodge Rent Revenue (Overhead Allocation) Income
68150	Tennis Center Member Fee Income
68170	Tennis Center Fee Non-Member UBI Income
68180	Tennis Center Sales Income
68186	ATM/Juke Box Income
TENNIS CENTER COST OF SALES	
68190	Inventory Variance Cost of Goods Sold
68195	Goods for Sale Purchases Cost of Goods Sold
TENNIS CENTER EXPENSES	
68200	Accounting Expense
68205	Alarm/Security Expense
68210	Amortization Expense
68215	Bulletin Expense
68220	Key Card Expense
68225	Cash Over/(Short) Lodge Funds Expense
68230	Employee Benefits Expense
68235	Insurance G/L Expense
68240	Insurance Workers Comp. Expense
68245	Insurance Other Expense
68250	Interest Paid Expense
68255	Janitorial Supplies Expense
68260	Janitorial Contract Expense
68265	Legal Expense
68270	Credit Cards Fees and Expenses Expense
68271	Bank Fees and Returned Checks Expenses Expense
68275	Miscellaneous/Unassigned Expense
68280	Public Relations Expense
68285	Maintenance/Repairs Expense
68290	Maintenance Contracts Expense

Account	Type
TENNIS CENTER EXPENSES continued	
68295 Wages – Janitor	Expense
68300 Wages	Expense
68305 Wages – Security	Expense
68310 Taxes – Payroll	Expense
68315 Taxes – Other	Expense
68320 Telephone/Internet	Expense
68325 Utilities – Electricity	Expense
68330 Utilities – Gas	Expense
68335 Utilities – Other Fuels	Expense
68336 Utilities – Water/Sewer	Expense
68340 Utilities – Trash Removal	Expense
68345 Grounds Equipment Lease/Rent	Expense
68350 Grounds Maintenance	Expense
68399 Intra Lodge Rent Expense (Overhead Allocation)	Expense
68500 Depreciation Tennis	Expense
68800 Gain/(Loss) on Sale of Investments	Expense
68850 Investment Advisor Fees and Expenses	Expense

Account	Type	
COMMERCIAL PROPERTY		
COMMERCIAL PROPERTY INCOME		
70100	Commercial Property Lease/Rental	Income
70121	Intra Lodge Rent Revenue (Overhead Allocation)	Income
70186	ATM/Juke Box	Income
COMMERCIAL PROPERTY EXPENSES		
70200	Accounting	Expense
70205	Alarm/Security	Expense
70210	Amortization	Expense
70230	Employee Benefits	Expense
70235	Insurance G/L	Expense
70240	Insurance Workers Comp.	Expense
70245	Insurance Other	Expense
70250	Interest Paid	Expense
70255	Janitorial Supplies	Expense
70260	Janitorial Contract	Expense
70265	Legal	Expense
70270	Credit Cards Fees and Expenses	Expense
70271	Bank Fees and Returned Checks Expenses	Expense
70275	Miscellaneous/Unassigned	Expense
70285	Maintenance/Repairs	Expense
70290	Maintenance Contracts	Expense
70295	Wages – Janitor	Expense
70300	Wages	Expense
70305	Wages – Security	Expense
70310	Taxes – Payroll	Expense
70315	Taxes – Other	Expense
70320	Telephone/Internet	Expense
70325	Utilities – Electricity	Expense
70330	Utilities – Gas	Expense
70335	Utilities – Other Fuels	Expense
70336	Utilities – Water/Sewer	Expense

Account	Type
COMMERCIAL PROPERTY EXPENSES continued	
70340 Utilities – Trash Removal	Expense
70345 Grounds Equipment Lease/Rent	Expense
70350 Grounds Maintenance	Expense
70399 Intra Lodge Rent Expense (Overhead Allocation)	Expense
70500 Depreciation Grounds Maintenance	Expense
70800 Gain/(Loss) on Sale of Investments	Expense
70850 Investment Advisor Fees and Expenses	Expense

Account	Type
GUN RANGE/SHOOTING CLUB	
GUN RANGE/SHOOTING CLUB INCOME	
71100	Gun Range/Shooting Club Dues/Fees Income
71121	Intra Lodge Rent Revenue (Overhead Allocation) Income
71150	Gun Range/Shooting Club Rental Member Income
71151	Equipment Rental Member Income
71170	Gun Range/Shooting Club Rental Non-Member UBI Income
71171	Equipment Rental Non-Member UBI Income
71180	Gun Range/Shooting Club Sales Income
71185	Fund Raiser Income Income
71186	ATM/Juke Box Income
GUN RANGE/SHOOTING CLUB COST OF SALES	
71190	Inventory Variance Cost of Goods Sold
71195	Goods for Sale Purchases Cost of Goods Sold
GUN RANGE/SHOOTING CLUB EXPENSES	
71200	Accounting Expense
71205	Alarm/Security Expense
71210	Amortization Expense
71215	Bulletin Expense
71220	Key Card Expense
71225	Cash Over/(Short) Lodge Funds Expense
71230	Employee Benefits Expense
71235	Insurance G/L Expense
71240	Insurance Workers Comp. Expense
71245	Insurance Other Expense
71250	Interest Paid Expense
71255	Janitorial Supplies Expense
71260	Janitorial Contract Expense
71265	Legal Expense
71270	Credit Cards Fees and Expenses Expense
71271	Bank Fees and Returned Checks Expenses Expense
71275	Miscellaneous/Unassigned Expense
71280	Public Relations Expense

Account	Type
GUN RANGE/SHOOTING CLUB EXPENSES continued	
71285 Maintenance/Repairs	Expense
71290 Maintenance Contracts	Expense
71295 Wages – Janitor	Expense
71300 Wages	Expense
71305 Wages – Security	Expense
71310 Taxes – Payroll	Expense
71315 Taxes – Other	Expense
71320 Telephone/Internet	Expense
71325 Utilities – Electricity	Expense
71330 Utilities – Gas	Expense
71335 Utilities – Other Fuels	Expense
71336 Utilities – Water/Sewer	Expense
71340 Utilities – Trash Removal	Expense
71399 Intra Lodge Rent Expense (Overhead Allocation)	Expense
71500 Fund Raiser Expense	Expense
71600 Depreciation Gun Range	Expense
71800 Gain/(Loss) on Sale of Investments	Expense
71850 Investment Advisor Fees and Expenses	Expense

Account	Type
OTHER RECREATIONAL CENTERS	
OTHER RECREATIONAL CENTERS INCOME	
72100	Other Recreational Centers Dues/Fees Income
72121	Intra Lodge Rent Revenue (Overhead Allocation) Income
72150	Other Recreational Centers Rental Member Income
72151	Equipment Rental Member Income
72170	Other Recreational Centers Rental Non-Member UBI Income
72171	Equipment Rental Non-Member UBI Income
72180	Other Recreational Centers Sales Income
72185	Fund Raiser Income Income
72186	ATM/Juke Box Income
OTHER RECREATIONAL CENTERS COST OF SALES	
72190	Inventory Variance Cost of Goods Sold
72195	Goods for Sale Purchases Cost of Goods Sold
OTHER RECREATIONAL CENTERS EXPENSES	
72200	Accounting Expense
72205	Alarm/Security Expense
72210	Amortization Expense
72215	Bulletin Expense
72220	Key Card Expense
72225	Cash Over/(Short) Lodge Funds Expense
72230	Employee Benefits Expense
72235	Insurance G/L Expense
72240	Insurance Workers Comp. Expense
72245	Insurance Other Expense
72250	Interest Paid Expense
72255	Janitorial Supplies Expense
72260	Janitorial Contract Expense
72265	Legal Expense
72270	Credit Cards Fees and Expenses Expense
72271	Bank Fees and Returned Checks Expenses Expense
72275	Miscellaneous/Unassigned Expense
72280	Public Relations Expense

Account	Type
OTHER RECREATIONAL CENTERS EXPENSES continued	
72285 Maintenance/Repairs	Expense
72290 Maintenance Contracts	Expense
72295 Wages – Janitor	Expense
72300 Wages	Expense
72305 Wages – Security	Expense
72310 Taxes – Payroll	Expense
72315 Taxes – Other	Expense
72320 Telephone/Internet	Expense
72325 Utilities – Electricity	Expense
72330 Utilities – Gas	Expense
72335 Utilities – Other Fuels	Expense
72336 Utilities – Water/Sewer	Expense
72340 Utilities – Trash Removal	Expense
72399 Intra Lodge Rent Expense (Overhead Allocation)	Expense
72500 Fund Raiser Expense	Expense
72600 Depreciation Rec Center	Expense
72800 Gain/(Loss) on Sale of Investments	Expense
72850 Investment Advisor Fees and Expenses	Expense

Account	Type	
RESTRICTED FUNDS		
RESTRICTED FUNDS INCOME		
90100	Bingo Sales	Income
90102	Pull Tab Sales	Income
90103	Bingo Supplies Sales	Income
90105	Other Bingo Sales	Income
90110	Other Gaming Revenues	Income
90120	Tip Board - Other Sales	Income
90121	Intra Lodge Rent Revenue (Overhead Allocation)	Income
90125	Dividends/Realized Gains/(Loss) on Restricted Investments	Income
90126	Unrealized Gains/(Losses) on Restricted Investments	Income
90201	Elks National Foundation – Donations Received	Income
90186	ATM/Juke Box	Income
90202	State Major Project Revenues	Income
90205	Local Charity Revenues	Income
90214	ENF Grants Received	Income
90230	Other Charity Revenues	Income
91000	Permanent Lodge Grants Revenues	Income
91050	Temporary Lodge Grants Revenues	Income
91051	Lodge Transfers to Restricted Funds	Income
RESTRICTED FUNDS EXPENSES		
92001	Bingo Card Pay Out	Expense
92002	Pull Tab Pay Out	Expense
92003	Bingo Special Pay Out	Expense
92004	Tip Board - Special Pay Out	Expense
92005	Bingo Cash Over/Short	Expense
92006	Bingo Bank Fees/Bad Checks	Expense
92010	Bingo Supplies	Expense
92011	Bingo Advertising	Expense
92012	Bingo Rent	Expense
92015	Bingo Volunteer Expenses	Expense
92020	Bingo Donations to Charities	Expense
92023	Other Gaming Expenses	Expense
92025	Pull Tab Supplies	Expense
92026	Pull Tab Cash Over/Short	Expense
92027	Pull Tab Bank Fees/Bad Checks	Expense

Account**Type****RESTRICTED FUNDS EXPENSES continued**

92028	Pull Tab Advertising	Expense
92029	Pull Tab volunteer Expenses	Expense
92030	Pull Tab Charitable Donations	Expense
92100	Tip Board Special Supplies	Expense
92500	Alarm Service	Expense
92501	Accounting	Expense
92502	Grand Lodge Convention	Expense
92503	State Convention	Expense
92504	Insurance	Expense
92505	Janitorial Service	Expense
92506	Legal	Expense
92507	Rent	Expense
92508	Maintenance and Repairs	Expense
92509	Property Taxes	Expense
92510	Utilities	Expense
93010	Americanism	Expense
93100	Civic Activities	Expense
93101	Dictionary Program	Expense
93102	Distress Members	Expense
93104	Community Activities	Expense
93105	Kids Christmas	Expense
93110	Youth Programs (Hoop Shoot/Soccer Shoot/Youth Teams etc.)	Expense
93116	Law Enforcement Recognition	Expense
93120	Veterans Activities	Expense
93123	State Major Project Expenses	Expense
93150	Other Local Charity Expenses	Expense
93214	ENF Grants Expenses	Expense
93215	ENF Member Donations Disbursed	Expense
93220	Gaming Licenses/Fees & Taxes	Expense
93399	Intra Lodge Rent Expense (Overhead Allocation)	Expense
93800	Gain/(Loss) on Sale of Investments	Expense
93850	Investment Advisor Fees and Expenses	Expense
95010	Permanent Fund Disbursements	Expense
95020	Temporary Fund Disbursements	Expense
99001	Temporary Funds Year End Closing	Expense
99002	Permanent Funds Year End Closing	Expense