

GRAND LODGE AUDITING AND ACCOUNTING COMMITTEE



UNIFORM CHART OF ACCOUNTS

GENERAL

INTRODUCTION: Use of this Uniform Chart of Accounts is mandatory for all Lodges as stated in Sections 4.330 and 13.040 of the Statutes. It is designed to allow flexibility in the number of different accounts each Lodge will use and is adaptable for use in a computerized system. Each Lodge will use this approved Chart of Accounts and distribute the listing to all concerned for use in classifying assets, liabilities, receipts and expenditures for entry into the accounting system. Use the minimum number of accounts that will satisfy the following requirements:

Subaccounts can be added for unique activities or classifications within the Lodge.

Accounts needed by Board of Directors or Board of Trustees (as applicable) and business segment/entity managers for budget formulation and financial management.

Accounts needed to complete Federal, State and local information and income tax returns.

The Lodge listing should be updated annually by adding new accounts needed and inactivating those no longer used.

Lodges may not add account numbers to this Chart of Accounts without approval of the Grand Lodge Auditing & Accounting Committee. Once approved, the account number(s) will be added to the approved Chart of Accounts and will be posted online at elks.org in the Grand Lodge Auditing & Accounting Committee section and under the Manuals section.



BENEVOLENT AND PROTECTIVE
ORDER OF ELKS
OF THE UNITED STATES OF AMERICA

BASIC OUTLINE: Predesignated for departments?

10XXX Series	Assets.
20XXX Series	Liabilities and Equity
30XXX Series	Lodge Income and Expenses
40XXX Series	Club or Social Quarters Income and Expenses
50XXX Series	Food Service Income and Expenses
61XXX Series	Bowling Center Income and Expense
62XXX Series	RV–Camper Clubs Income and Expense
63XXX Series	Motorcycle Club Income and Expense
64XXX Series	Fitness Centers Income and Expense
65XXX Series	Golf Clubs Income and Expense
66XXX Series	RV Parks Income and Expense
67XXX Series	Swimming Pools Income and Expense
68XXX Series	Tennis Center/Club Income and Expense
70XXX Series	Commercial Property Income and Expense
71XXX Series	Gun Range/Shooting Club Income and Expenses
72XXX Series	Other Recreational Centers Income and Expenses
90XXX Series	Permanent & Temporary Restricted Funds.

Entries in the 90000 series of accounts will not affect the overall profit and loss of Lodge, Club and other Business Activities. All entries in this series will close into the respective Accounts 1XX or 29110. All 30000–80000 Series of Accounts will close into Profit and Loss Equity Account on March 31, each year. Accounts 29900 will carry a balance forward each year. This Chart of Accounts is designed for use in most accounting systems. Lodges licensed to use Quick Books Pro will find the chart very useful. Each series of Accounts from 30000–70000 represent a Department, Class or Business segment for Financial Statement presentation. All Lodges must adhere to Department/Class/Business segment Financial Statements. Also note that some income accounts are non-member (UBI) to identify possible Unrelated Business Income for reporting on Form 990T. Account 29900 is an Equity Account and has been assigned sub-accounts.

This Chart of Accounts is designed to separate member and non-member income and expenses as appropriate. If additional separation is required for other accounts the Lodge should use a sub account. A reasonable and consistent method of allocating overhead expenses for each department (Class)/Business segment must be developed to satisfy any tax examiner that the Unrelated Business Income tax form 990T is acceptable. The actual formulas applied should become a part of the documented minutes of the governing body.



Chart of Accounts Revisions

Effective 05/05/2020

- 10201 Rename – Checking Lodge General – Rename to distinguish from other checking accounts
- 10214 Rename – Checking Restricted Funds to cover all Restricted Checking funds – use sub-accounts to distinguish
- 10215 Deleted – Checking Temp. Restricted Charity – Eliminate complexity – use sub accounts to 10214 for specific funds
- 10216 Deleted – Checking Bingo/Game Temp. – Eliminate complexity – use sub accounts to 10214 for specific funds
- 10217 Deleted – Checking Lodge Temp. Restricted – Eliminate complexity – use sub accounts to 10214 for specific funds
- 10218 Deleted – Checking Permanent Restricted – Eliminate complexity – use sub accounts to 10214 for specific funds
- 10250 Undeposited Funds – Add to align with Quickbooks handling of cash on hand and not deposited
- 10302 Rename – Savings Restricted Funds Rename to cover all Restricted Savings Funds – use sub-accounts to distinguish
- 10303 Deleted – Savings Permanent Restricted – Eliminate complexity – use sub accounts to 10302 for specific funds
- 10400 Certificates of Deposit (CD's) – Add to effectively change account 18050 to Current Assets
- 12000 Investments – Lodge Owned Short Term – Add account into Current Assets
- 13000 Investments – Restricted Short Term – Add account into Current Assets
- 18000 Rename – Investments – Lodge Owned Long Term
- 18050 Deleted – CDs in cash accounts – Should not be in Other Assets – incorrect accounting renumbered to 10400
- 18100 Rename – Investments – Restricted Long Term
- 19500 Other Assets – Add to COA for any other assets Lodge's may have or use
- 20300 Rename – Current Portion – Long Term Debt Change description to cover the current portion of all Lodge Long Term Debt
- 20400 Rename – Accrued Insurance Change description to cover all insurance accruals
- 20900 Rename – Sales Tax Payable
- 20950 Rename – Liquor Tax Payable
- 28000 Rename – Deferred Other Income Long Term
- 29000 Deleted – Restricted Funds – Was originally designed to be a section header – not to be used
- 29030 Deleted – Unrealized Gains – This is really a Revenue or Expense item not Balance Sheet
- 29040 Deleted – Retained Earnings – No reason for account to exist Fund Balances covered elsewhere
- 29110 Rename – Permanently Restricted Fund Balances
- 29200 Deleted – Opening Balance Unrestricted Funds – Use 29900 for Unrestricted Equity Balance
- 29900 Rename – Equity – Unrestricted Funds
- 30111 Rename – Gaming/Machine/Lottery Income – Unrestricted Members
- 30112 Gaming/Machine/Lottery Income – Unrestricted Non-Members – Added for non-member sources
- 30121 Intra Lodge Rent Revenue (Overhead Allocation) – Add for overhead allocation by the Lodge to the other business segments
- 30125 Rename – Dividends/Realized Gains/(Loss) on Investments
- 30145 Deleted – Machine/Game/Lottery – Renumber to 30111
- 30160 Deleted – Social Activities (No Food) – Should be sub accounts of 30165 and/or 30170
- 30165 Rename – Lodge Activities Members Change description to cover all Lodge Activities for members
- 30245 Deleted – Convention Mid-Term – Make into sub-account of 30240, some States have More than Annual and Mid-Term
- 30270 Rename – Insurance Grand Lodge Property Plus
- 30310 Rename – Credit Card Fees and Expenses/ Change Description and segregate credit cards fees and expenses

Chart of Accounts Revisions continued

- 30311 Bank Fees and Returned Checks Expenses – Add account number and segregate banks fees and returned check fees from 30310
- 30320 Rename – Office – Expenses
- 30325 Deleted – Office–Postage – Eliminate Complexity – make into sub account of 30320 if necessary
- 30330 Deleted – Office–Supplies – Eliminate Complexity – make into sub account of 30320 if necessary
- 30335 Deleted – Office–Computer Maintenance/Supplies – Eliminate Complexity – make into sub account of 30320 if necessary
- 30363 Rename – Other Lodge Employees – Salaries and Wages
- 30399 Intra Lodge Rent Expense (Overhead Allocation) – Add for overhead allocation to the Lodge by the other business segments
- 30415 Deleted – Wages – Office Clerks – Should be included in 30363
- 30420 Deleted – Wages – Security – Should be included in 30363
- 40121 Intra Lodge Rent Revenue (Overhead Allocation) – Add for overhead allocation by the Bar to the other business segments
- 40135 Rename – Unrestricted Bar Gaming – Members
- 40136 Unrestricted Bar Gaming – Non-Members – Add to account for non-member gaming
- 40204 Inventory Variance – Soda – Add to align with other Cost of Goods Sold accounts
- 40215 Rename – Sundries Purchases – rename to eliminate Bar Supplies
- 40216 Inventory Variance – Sundries – Add to align with other Cost of Goods Sold accounts
- 40221 Inventory Variance – Snack Bar – Add to align with other Cost of Goods Sold accounts
- 40226 Rename – Bar Supplies Other – Rename to Bar Supplies
- 40325 Rename – Credit Card Fees and Expenses Change Description and segregate credit cards fees and expenses
- 40326 Bank Fees and Returned Checks Expenses – Add account number and segregate banks fees and returned check fees
- 40355 Rename – Insurance Grand Lodge Property Plus
- 40371 Wages – Janitor – Add account
- 40399 Intra Lodge Rent Expense (Overhead Allocation) – Add for overhead allocation to the Bar by the other business segments
- 40407 Deleted – Capital Equipment Purchases – Capital Equipment (Fixed Assets) Purchases are not expensed in any accounting system.
- 50121 Intra Lodge Rent Revenue (Overhead Allocation) – Add for overhead allocation by Food Service to the other business segments
- 50355 Rename – Insurance Grand Lodge Property Plus
- 50365 Rename – Janitorial Supplies
- 50371 Wages – Janitor – Add account
- 50399 Intra Lodge Rent Expense (Overhead Allocation) – Add for overhead allocation to Food Service by the other business segments
- 50401 Rename – Credit Card Fees and Expenses – Change Description and segregate credit cards fees and expenses
- 50402 Bank Fees and Returned Checks Expenses – Add account number and segregate banks fees and returned check fees
- 50470 Rename – Uniforms
- 61121 Intra Lodge Rent Revenue (Overhead Allocation) – Add for overhead allocation by business segment
- 61170 Rename – Bowling Center Rental – Non–Member UBI
- 61270 Rename – Credit Cards Fees and Expenses – Change Description and segregate credit cards fees and expenses
- 61271 Bank Fees and Returned Checks Expenses – Add account number and segregate banks fees and returned check fees

Chart of Accounts Revisions continued

- 61399 Intra Lodge Rent Expense (Overhead Allocation) – Add for overhead allocation to business segment
- 62121 Intra Lodge Rent Revenue (Overhead Allocation) – Add for overhead allocation by business segment
- 62270 Rename – Credit Cards Fees and Expenses – Change Description and segregate credit cards fees and expenses
- 62271 Bank Fees and Returned Checks Expenses – Add account number and segregate banks fees and returned check fees
- 62399 Intra Lodge Rent Expense (Overhead Allocation) – Add for overhead allocation to business segment
- 63121 Intra Lodge Rent Revenue (Overhead Allocation) – Add for overhead allocation by business segment
- 63270 Rename – Credit Cards Fees and Expenses – Change Description and segregate credit cards fees and expenses
- 63271 Bank Fees and Returned Checks Expenses – Add account number and segregate banks fees and returned check fees
- 63399 Intra Lodge Rent Expense (Overhead Allocation) – Add for overhead allocation to business segment
- 64121 Intra Lodge Rent Revenue (Overhead Allocation) – Add for overhead allocation by business segment
- 64270 Rename – Credit Cards Fees and Expenses – Change Description and segregate credit cards fees and expenses
- 64271 Bank Fees and Returned Checks Expenses – Add account number and segregate banks fees and returned check fees
- 64399 Intra Lodge Rent Expense (Overhead Allocation) – Add for overhead allocation to business segment
- 65121 Intra Lodge Rent Revenue (Overhead Allocation) – Add for overhead allocation by business segment
- 65270 Rename – Credit Cards Fees and Expenses – Change Description and segregate credit cards fees and expenses
- 65271 Bank Fees and Returned Checks Expenses – Add account number and segregate banks fees and returned check fees
- 65399 Intra Lodge Rent Expense (Overhead Allocation) – Add for overhead allocation to business segment
- 66121 Intra Lodge Rent Revenue (Overhead Allocation) – Add for overhead allocation by business segment
- 66270 Rename – Credit Cards Fees and Expenses – Change Description and segregate credit cards fees and expenses
- 66271 Bank Fees and Returned Checks Expenses – Add account number and segregate banks fees and returned check fees
- 66399 Intra Lodge Rent Expense (Overhead Allocation) – Add for overhead allocation to business segment
- 67121 Intra Lodge Rent Revenue (Overhead Allocation) – Add for overhead allocation by business segment
- 67190 Rename – Inventory Variance
- 67270 Rename – Credit Cards Fees and Expenses – Change Description and segregate credit cards fees and expenses
- 67271 Bank Fees and Returned Checks Expenses – Add account number and segregate banks fees and returned check fees
- 67399 Intra Lodge Rent Expense (Overhead Allocation) – Add for overhead allocation to business segment
- 68121 Intra Lodge Rent Revenue (Overhead Allocation) – Add for overhead allocation by business segment
- 68270 Rename – Credit Cards Fees and Expenses – Change Description and segregate credit cards fees and expenses
- 68271 Bank Fees and Returned Checks Expenses – Add account number and segregate banks fees and returned check fees from
- 68399 Intra Lodge Rent Expense (Overhead Allocation) – Add for overhead allocation to business segment
- 70121 Intra Lodge Rent Revenue (Overhead Allocation) – Add for overhead allocation by business segment
- 70270 Credit Cards Fees and Expenses – Change Description and segregate credit cards fees and expenses
- 70271 Bank Fees and Returned Checks Expenses – Add account number and segregate banks fees and returned check fees
- 70280 Deleted – Loss, Bad Checks/Credit Cards – Renumbered to 70270
- 70399 Intra Lodge Rent Expense (Overhead Allocation) – Add for overhead allocation to business segment
- 71121 Intra Lodge Rent Revenue (Overhead Allocation) – Add for overhead allocation by business segment
- 71270 Rename – Credit Cards Fees and Expenses – Change Description and segregate credit cards fees and expenses

Chart of Accounts Revisions continued

- 71271 Bank Fees and Returned Checks Expenses – Add account number and segregate banks fees and returned check fees
- 71399 Intra Lodge Rent Expense (Overhead Allocation) – Add for overhead allocation to business segment
- 72121 Intra Lodge Rent Revenue (Overhead Allocation) – Add for overhead allocation by business segment
- 72270 Rename – Credit Cards Fees and Expenses – Change Description and segregate credit cards fees and expenses
- 72271 Bank Fees and Returned Checks Expenses – Add account number and segregate banks fees and returned check fees
- 72399 Intra Lodge Rent Expense (Overhead Allocation) – Add for overhead allocation to business segment
- 90100 Rename – Bingo Sales – Change description – not all Lodges use cards for Bingo gaming
- 90110 Rename – Other Gaming Revenues
- 90121 Intra Lodge Rent Revenue (Overhead Allocation) – Add for overhead allocation by Restricted Funds to the other business segments
- 90125 Rename – Dividends/Realized Gains/(Loss) on Restricted Investments
- 90126 Rename – Unrealized Gains/(Losses) on Restricted Investments
- 90201 Rename – Elks National Foundation – Donations Received
- 90202 Rename – State Major Project Revenues
- 90205 Rename – Local Charity Revenues
- 90214 Rename – ENF Grants Received
- 90230 Rename – Other Charity Revenues
- 91000 Rename – Permanent Lodge Grants Revenues
- 91005 Deleted – Temporary Restricted ENF Grants – All ENF Grants are temporary should be recorded in 90214
- 91050 Rename – Temporary Lodge Grants Revenues
- 91051 Rename – Transfers to Restricted Funds
- 92023 Rename – Other Gaming Expenses
- 93123 Rename – State Major Project Expenses
- 93150 Rename – Other Local Charity Expenses
- 93214 Rename – ENF Grants Expenses
- 93215 Rename – ENF Member Donations Disbursed
- 93220 Rename – Gaming Licenses, Fees & Taxes – Change description for miscellaneous fees associated with restricted gaming
- 93399 Intra Lodge Rent Expense (Overhead Allocation) – Add for overhead allocation to Restricted Funds by the other business segments
- 95010 Rename – Permanent Fund Disbursements
- 95020 Rename – Temporary Fund Disbursements.
- 99001 Temporary Funds Year End Closing – Add for alternative year end restricted fund closing process
- 99002 Permanent Funds Year End closing – Add for alternative year end restricted fund closing process

The following expanded Chart of Accounts provides the necessary accounts for most Lodges and can be easily inserted in a Quick Books or other software based accounting system. Sub-accounts may be necessary for some of your 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
TEMPORARY RESTRICTED FUNDS	
29010 · Bingo Net Restricted	Long Term Liabilities
29011 · 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
29018 · Other Restricted Charities	Long Term Liabilities
29020 · Lodge Designated Restricted	Long Term Liabilities
PERMANENT RESTRICTED FUNDS	
29110 · Permanently Restricted Fund Balances	Long Term Liabilities

Account

Type

< EQUITY >

UNRESTRICTED FUNDS

29900 · Equity – Unrestricted Funds

Equity

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

Account	Type
LODGE EXPENSE	
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
30370 · Per-Capita G/L	Expense
30375 · Per-Capita State	Expense

Account	Type
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

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
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
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

Account	Type
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
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

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
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

Account	Type
50395 · Employee Meals	Expense
50399 · Intra Lodge Rent Expense (Overhead Allocation)	Expense
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

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
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
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

Account	Type
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

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
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
62325 · Utilities – Electricity	Expense
62330 · Utilities – Gas	Expense
62335 · Utilities – Other Fuels	Expense
62340 · Utilities – Trash Removal	Expense

Account	Type
62399 · Intra Lodge Rent Expense (Overhead Allocation)	Expense
62456 · Utilities – Water/Sewer	Expense
62500 · Depreciation RV	Expense
62600 · Fund Raiser Expense	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
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
63325 · Utilities – Electricity	Expense

Account	Type
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

Account	Type
< FITNESS CENTER CLUB >	
FITNESS CENTER CLUB INCOME	
64100 · Fitness Center Dues/Fees	Income
64121 · Intra Lodge Rent Revenue (Overhead Allocation)	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
64315 · Taxes – Other	Expense
64320 · Telephone/Internet	Expense
64325 · Utilities – Electricity	Expense
64330 · Utilities – Gas	Expense

Account	Type
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

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
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
65285 · Maintenance/Repairs	Expense
65290 · Maintenance Contracts	Expense

Account	Type
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

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
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
66320 · Telephone/Internet	Expense

Account	Type
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

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
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
67295 · Wages – Janitor	Expense
67300 · Wages	Expense

Account	Type
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

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
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
68295 · Wages – Janitor	Expense
68300 · Wages	Expense

Account	Type
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

Account	Type
< COMMERCIAL PROPERTY >	
COMMERCIAL PROPERTY INCOME	
70100 · Commercial Property Lease/Rental	Income
70121 · Intra Lodge Rent Revenue (Overhead Allocation)	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
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

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
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
71285 · Maintenance/Repairs	Expense
71290 · Maintenance Contracts	Expense
71295 · Wages – Janitor	Expense
71300 · Wages	Expense

Account	Type
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

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

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
72285 · Maintenance/Repairs	Expense
72290 · Maintenance Contracts	Expense

Account	Type
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

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
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
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
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
93010 · Americanism	Expense
93100 · Civic Activities	Expense
93101 · Dictionary Program	Expense

Account	Type
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
95010 · Permanent Fund Disbursements	Expense
95020 · Temporary Fund Disbursements	Expense
99001 · Temporary Funds Year End Closing	Expense
99002 · Permanent Funds Year End closing	Expense

**GRAND LODGE
A & A
COMMITTEE**



Elks Care — Elks Share