

## 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:

Local Accounts and subaccounts can be added for unique activities of a Lodge.

Accounts needed by Board or Trustees and entity managers for budget formulation and financial management.

Accounts needed to complete Federal, State and local income tax returns. Accounts needed to complete the financial report.

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

**Lodges may not add account numbers to this Chart of Accounts without approval of the Auditing & Accounting Committee. Once approved, the account number(s) will be added to this *newly created stand alone Uniform Chart of Accounts document* posted online at [elks.org](http://elks.org) in the Grand Lodge Auditing & Accounting Committee section.**



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



## **BASIC OUTLINE: Predesignated for departments?**

10000. Series	Assets.
20000. Series	Liabilities and Equity
30000. Series	Lodge Income and Expenses
40000. Series	Club or Social Quarters Income and Expenses
50000. Series	Food Service Income and Expenses
61000. Series	Bowling Center Income and Expense
62000. Series	RV–Camper Clubs Income and Expense
63000. Series	Motorcycle Club Income and Expense
64000. Series	Fitness Centers Income and Expense
65000. Series	Golf Clubs Income and Expense
66000. Series	RV Parks Income and Expense
67000. Series	Swimming Pools Income and Expense
68000. Series	Tennis Center/Club Income and Expense
70000. Series	Commercial Property Income and Expense
80000. Series	Other Lodge Corporations
90000. Series	Permanent & Temporary Restricted Charities, Grants & Bequests and Lodge Designated Lodge Restricted Funds.

Entries in the 90000 series of accounts will not affect the overall profit and loss of Lodge and Club Activities. All entries in this series will close into the respective Accounts 29000. All 30000-80000 Series of Accounts will close into Profit and Loss Equity Account on March 31, each year. Accounts 29000 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. Account Numbers have been assigned to identify various like accounts in each Department, for example, Electricity: Lodge #36501, Bar #46501 and Food Service #56501. Each series of Accounts from 30000-90000 represent a Department or Class for Financial Statement presentation. All Lodges must adhere to Department/Class Financial Statements. Also note that some income accounts are non-member (UBI) to identify possible Unrelated Business Income for reporting on Form 990T. Account 29000 is an Equity Account and has been assigned sub-accounts. The 80000 Series of accounts is for separate/other Lodge Corporations.

**This Chart of Accounts is designed to separate member and non-member income and expenses. A reasonable and consistent method of allocating overhead expenses for each department (class) 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.**



## COA's added 12-30-19

### Additional Chart Of Accounts 12/30/2019

- 1) 18050 CDs cash accounts
- 2) 19000 Loan Refinance Costs Other assets
- 3) 19001 Accumulated Amortization – Loan refinance costs
- 4) 30111 Gaming Income
- 5) 30126 Unrealized Gain / Loss
- 6) 30047 PER Association Income
- 7) 30247 PER Association Expenses
- 8) 30363 "Other Lodge Employees" e.g. bookkeeper
- 9) 30511 Gaming Expenses
- 10) 40107 Soda income bar
- 11) 40212 Soda expense bar
- 12) 40225 Bar Gaming Cost of Good Sold
- 13) 40226 Bar costs Other Cost of Goods Sold
- 14) 40352 Expense Unrestricted Bar Games
- 15) 40407 Capital equipment purchases Bar
- 16) 40500 Amortization expense bar
- 17) 50500 Depreciation Kitchen
- 18) 61500 Depreciation Bowling
- 19) 62500 Depreciation RV
- 20) 64500 Depreciation Fitness Center
- 21) 65355 UBI expense golf center
- 22) 65500 Depreciation Golf
- 23) 66500 Depreciation RV
- 24) 67500 Depreciation Swimming
- 25) 68500 Depreciation Tennis
- 26) 71600 Depreciation Gun Range
- 27) 72600 Depreciation Rec center
- 28) 93220 Gaming Licenses & taxes
- 29) 90110 Other Restricted Gaming income
- 30) 90125 Dividends / Gains
- 31) 90126 Unrealized Gains / {Losses}
- 32) 92010 Other Restricted Gaming expense
- 33) 92005 Bingo Cash Over/Short
- 34) 92006 Bingo Bank Fees/Bad Checks.

The following expanded Chart of Accounts provides the necessary accounts for most Lodges and can be easily inserted in a Quick Books accounting system. Sub-accounts may be necessary for some of your activities. *This Chart of Accounts is mandatory.*

Account	Type
<b>10000</b>	
<b>&lt; ASSETS &gt;</b>	
<b>CURRENT ASSETS</b>	
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 General	Bank
10202 · Checking Lottery/Other	Bank
10203 · Checking Club Supplies and Inventory	Bank
10211 · Checking Special Groups	Bank
10214 · Checking ENF Grants Restricted	Bank
10215 · Checking Temp. Restricted Charity	Bank
10216 · Checking Bingo/Game Temp. (R)	Bank
10217 · Checking Lodge Temp. Restricted	Bank
10218 · Checking Permanent Restricted	Bank
10301 · Savings General Lodge	Bank
10302 · Savings Temporary Restricted	Bank
10303 · Savings Permanent Restricted	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

<b>Account</b>	<b>Type</b>
<b>FIXED ASSETS</b>	
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
<b>OTHER ASSETS</b>	
18000 · Market Securities Lodge	Other Assets
18050 · CDs in cash accounts	Other Assets
18100 · Market Securities Perm. Restricted	Other Assets
19000 · Loan Refinance Costs	Other Assets
19001 · Accumlated Amortization – Loan Refinance Costs	Other Assets

Account	Type
<b>20000 &lt; LIABILITIES &gt;</b>	
<b>CURRENT LIABILITIES</b>	
20000 · Accounts Payable	Accounts Payable
20200 · Contract Less than one year	Current Liabilities
20300 · Current Portion Note/Mortgage	Current Liabilities
20400 · Accrued Comp. Insurance	Current Liabilities
20500 · Accrued Interest	Current Liabilities
20600 · Accrued Income Tax	Current Liabilities
20800 · Accrued Property Taxes	Current Liabilities
20900 · Sales Tax	Current Liabilities
20950 · Liquor Tax	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
<b>LONG TERM LIABILITIES</b>	
23100 · Long Term Portion Notes	Long Term Liabilities
23200 · Mortgage Payable	Long Term Liabilities
23400 · Other Long Term Liabilities	Long Term Liabilities
<b>DEFERRED INCOME</b>	
28000 · Deferred Other Income	Deferred Income

Account	Type
<b>29000</b>	<b>&lt; EQUITY &gt;</b>
<b>RESTRICTED FUNDS</b>	
29000 · RESTRICTED FUNDS	
<b>TEMPORARY RESTRICTED FUNDS</b>	
29010 · Bingo Net Restricted	Equity
29011 · Gaming Net	Equity
29013 · Elks National Foundation	Equity
29014 · ENF Grants Temp Restricted	Equity
29015 · State Major Projects	Equity
29018 · Other Restricted Charities	Equity
29020 · Lodge Designated Restricted	Equity
29030 · Unrealized Gains	Equity
29040 · Retained Earnings	Equity
<b>PERMANENT RESTRICTED FUNDS</b>	
29110 · Permanently Restricted	Equity
<b>UNRESTRICTED FUNDS</b>	
29200 · Opening Balance Unrestricted Funds	Equity
29900 · Ending Balance Unrestricted Funds	Equity



Account	Type
<b>30000</b>	<b>&lt; LODGE &gt;</b>
<b>LODGE INCOME</b>	
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 Income	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
30125 · Dividends/Gains	Income
30126 · Unrealized Gain/(Loss)	Income
30130 · Interest	Income
30135 · Bequest/Donations Unrestricted	Income
30140 · Bulletin Advertising UBI	Income
30145 · Machine/Game/Lottery	Income
30150 · Miscellaneous	Income
30155 · Golf Tournaments	Income
30160 · Social Activities (No Food)	Income
30165 · Other Lodge Activities Members	Income
30170 · Lodge Activities Non-Member UBI	Income
30180 · Lodge Fund Raisers	Income

Account	Type
<b>LODGE EXPENSE</b>	
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
30245 · Convention Mid-Term	Expense
30247 · PER Association	Expense
30250 · DD Clinics	Expense
30255 · Lodge Training Other	Expense
30260 · VIP Visits	Expense
30265 · Employee Benefits	Expense
30270 · Insurance G/L	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 Expense/Bank Fees/Bad Checks	Expense
30315 · Miscellaneous/Unassigned	Expense
30320 · Office-Travel	Expense
30325 · Office-Postage	Expense
30330 · Office-Supplies	Expense
30335 · Office-Computer Maintenance/Supplies	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; e.g. bookkeeper	Expense

<b>Account</b>	<b>Type</b>
30365 · Per-Capita District	Expense
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
30400 · Maintenance/Repairs	Expense
30405 · Maintenance Contracts	Expense
30410 · Wages-Janitor	Expense
30415 · Wages-Office Clerks	Expense
30420 · Wages-Security	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
<b>40000</b>	<b>&lt; BAR &gt;</b>
<b>BAR INCOME</b>	
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
40125 · Sales to Non-Members UBI	Income
40130 · Other Income	Income
40135 · Unrestricted Bar Games	Income
<b>BAR COST OF SALES</b>	
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
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 · Bar Supplies/Sundries	Cost of Goods Sold
40220 · Snack Bar Purchases	Cost of Goods Sold
40225 · In Bar Gaming	Cost of Goods Sold
40226 · Bar Costs Other	Cost of Goods Sold
<b>BAR EXPENSES</b>	
40300 · Advertising/Promotion	Expense
40305 · Alarm Service	Expense
40310 · Accounting	Expense
40315 · Auto Expense	Expense
40320 · Recreation Room Expense	Expense
40325 · Credit Card Expense/Bank Fees/Bad Checks	Expense
40330 · Cash Over/(Short)	Expense
40335 · Commissions	Expense
40340 · Decorations	Expense
40345 · Employee Benefits	Expense

Account	Type
40350 · Ice	Expense
40352 · Bar Games – Unrestricted	Expense
40355 · Insurance-G/L	Expense
40360 · Insurance-Work Comp.	Expense
40361 · Insurance - Other	Expense
40365 · Janitorial Supplies	Expense
40370 · Janitor-Contract	Expense
40375 · Licenses	Expense
40380 · Laundry/Linen	Expense
40385 · Meals to Employees	Expense
40390 · Miscellaneous-Unassigned	Expense
40395 · Music/Entertainment	Expense
40400 · Rent	Expense
40405 · Equipment Rental	Expense
40407 · Capital Equipment Purchases	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
<b>50000 &lt; FOOD SERVICE &gt;</b>	
<b>FOOD SERVICE INCOME</b>	
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
<b>FOOD SERVICE COST OF SALES</b>	
50200 · Inventory Variance Food	Cost of Goods Sold
50205 · Food Purchases	Cost of Goods Sold
<b>FOOD SERVICE EXPENSES</b>	
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-G/L	Expense
50360 · Insurance Work-Comp.	Expense
50361 · Insurance - Other	Expense
50365 · Cleaning Supplies	Expense
50370 · Contracted Janitorial	Expense
50375 · Laundry/Linen	Expense
50380 · Health License	Expense
50385 · Food Handler Cards	Expense
50390 · Menus	Expense
50395 · Employee Meals	Expense
50400 · Miscellaneous-Unassigned	Expense

<b>Account</b>	<b>Type</b>
50401 · Credit Card Expense/Bank Fees/Bad Checks	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 provided	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
<b>61000 &lt; BOWLING CENTER &gt;</b>	
<b>BOWLING CENTER INCOME</b>	
61100 · Bowling Center Dues/Fees	Income
61150 · Bowling Center Rental Member	Income
61151 · Shoe Rental Member	Income
61170 · Bowling Center Rental Mon-Member UBI	Income
61171 · Shoe Rental Non-Member UBI	Income
61180 · Bowling Center Sales	Income
<b>BOWLING CENTER COST OF SALES</b>	
61190 · Inventory Variance	Cost of Goods Sold
61195 · Goods for Sale Purchases	Cost of Goods Sold
<b>BOWLING CENTER EXPENSES</b>	
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 · Loss, Bad Checks/Credit Cards	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
61500 · Depreciation Bowling	Expense



Account	Type
<b>62000</b>	<b>&lt; RV-CAMPER CLUB &gt;</b>
<b>RV-CAMPER CLUB INCOME</b>	
62100 · RV/Camper Club Dues/Fees	Income
62150 · RV/Camper Club Fund Raisers	Income
<b>RV-CAMPER CLUB EXPENSES</b>	
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 · Loss, Bad Checks/Credit Cards	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
62456 · Utilities-Water/Sewer	Expense
62500 · Depreciation RV	Expense
62600 · Fund Raiser Expense	Expense

Account	Type
<b>63000</b>	<b>&lt; MOTORCYCLE CLUB &gt;</b>
<b>MOTORCYCLE CLUB INCOME</b>	
63100 · Motorcycle Club Dues/Fees	Income
63150 · Motorcycle Club Fund Raisers	Income
<b>MOTORCYCLE CLUB EXPENSES</b>	
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 · Loss, Bad Checks/Credit Cards	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
63330 · Utilities-Gas	Expense
63335 · Utilities-Other Fuels	Expense
63340 · Utilities-Trash Removal	Expense
63600 · Fund Raiser Expense	Expense

Account	Type
<b>64000 &lt; FITNESS CENTER CLUB &gt;</b>	
<b>FITNESS CENTER CLUB INCOME</b>	
64100 · Fitness Center Dues/Fees	Income
<b>FITNESS CENTER CLUB EXPENSES</b>	
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 · Loss, Bad Checks/Credit Cards	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
64331 · Utilities-Water/Sewer	Expense
64335 · Utilities-Other Fuels	Expense
64340 · Utilities-Trash Removal	Expense
64345 · Towel Laundry	Expense
64500 · Depreciation Fitness Center	Expense

Account	Type
<b>65000 &lt; GOLF CLUBS &gt;</b>	
<b>GOLF CLUBS INCOME</b>	
65100 · Golf Club Dues/Fees	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
<b>GOLF CLUBS COST OF SALES</b>	
65190 · Inventory Variance	Cost of Goods Sold
65195 · Goods for Sale Purchases	Cost of Goods Sold
<b>GOLF CLUBS EXPENSES</b>	
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 · Loss, Bad Checks/Credit Cards	Expense
65275 · Miscellaneous/Unassigned	Expense
65280 · Public Relations	Expense
65285 · Maintenance/Repairs	Expense
65290 · Maintenance Contracts	Expense
65295 · Wages-Janitor	Expense
65300 · Wages	Expense

Account	Type
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
65436 · Utilities-Water/Sewer	Expense
65500 · Depreciation Golf	Expense

Account	Type
<b>66000 &lt; RV PARK &gt;</b>	
<b>RV PARK INCOME</b>	
66100 · RV Park Lodge Member Rental/Lease	Income
66150 · RV Park Lodge Elk Member Rental	Income
66151 · Utilities Hookup Rental	Income
<b>RV PARK EXPENSES</b>	
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 · Loss, Bad Checks/Credit Cards	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
66325 · Utilities-Electricity	Expense
66330 · Utilities-Gas	Expense
66335 · Utilities-Other Fuels	Expense
66336 · Utilities-Water/Sewer	Expense
66340 · Utilities-Trash Removal	Expense
66500 · Depreciation RV	Expense

Account	Type
<b>67000 &lt; SWIMMING POOL &gt;</b>	
<b>SWIMMING POOL INCOME</b>	
67100 · Swimming Pool Dues/Fees	Income
67110 · Swim Lessons	Income
67120 · Swim Team Rental	Income
67130 · Pool Snack/Other Sales	Income
67190 · Inventory Variance	Income
67195 · Goods for Sale Purchases	Cost of Goods Sold
<b>SWIMMING POOL EXPENSES</b>	
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 · Loss, Bad Checks/Credit Cards	Expense
67275 · Miscellaneous/Unassigned	Expense
67280 · Public Relations	Expense
67285 · Maintenance/Repairs	Expense
67290 · Maintenance Contracts	Expense
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
67500 · Depreciation Swimming	Expense

Account	Type
<b>68000</b>	
<b>&lt; TENNIS CENTER &gt;</b>	
<b>TENNIS CENTER INCOME</b>	
68100 · Tennis Club Dues/Fees	Income
68150 · Tennis Center Member Fee	Income
68170 · Tennis Center Fee Non-Member UBI	Income
68180 · Tennis Center Sales	Income
<b>TENNIS CENTER COST OF SALES</b>	
68190 · Inventory Variance	Cost of Goods Sold
68195 · Goods for Sale Purchases	Cost of Goods Sold
<b>TENNIS CENTER EXPENSES</b>	
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 · Loss, Bad Checks/Credit Cards	Expense
68275 · Miscellaneous/Unassigned	Expense
68280 · Public Relations	Expense
68285 · Maintenance/Repairs	Expense
68290 · Maintenance Contracts	Expense
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
68500 · Depreciation Tennis	Expense



Account	Type
<b>70000 &lt; COMMERCIAL PROPERTY &gt;</b>	
<b>COMMERCIAL PROPERTY INCOME</b>	
70100 · Commercial Property Lease/Rental	Income
<b>COMMERCIAL PROPERTY EXPENSES</b>	
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
70275 · Miscellaneous/Unassigned	Expense
70280 · Loss, Bad Checks/Credit Cards	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
70500 · Depreciation Grounds Maintenance	Expense

Account	Type
<b>71000 &lt; GUN RANGE/SHOOTING CLUB &gt;</b>	
<b>GUN RANGE/SHOOTING CLUB INCOME</b>	
71100 · Gun Range/Shooting Club Dues/Fees	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
<b>GUN RANGE/SHOOTING CLUB COST OF SALES</b>	
71190 · Inventory Variance	Cost of Goods Sold
71195 · Goods for Sale Purchases	Cost of Goods Sold
<b>GUN RANGE/SHOOTING CLUB EXPENSES</b>	
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 · Loss, Bad Checks/Credit Cards	Expense
71275 · Miscellaneous/Unassigned	Expense
71280 · Public Relations	Expense
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
71500 · Fund Raiser Expense	Expense
71600 · Depreciation Gun Range	Expense

Account	Type
<b>72000 &lt; OTHER RECREATIONAL CENTERS &gt;</b>	
<b>OTHER RECREATIONAL CENTERS INCOME</b>	
72100 · Other Recreational Centers Dues/Fees	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
<b>OTHER RECREATIONAL CENTERS COST OF SALES</b>	
72190 · Inventory Variance	Cost of Goods Sold
72195 · Goods for Sale Purchases	Cost of Goods Sold
<b>OTHER RECREATIONAL CENTERS EXPENSES</b>	
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 · Loss, Bad Checks/Credit Cards	Expense
72275 · Miscellaneous/Unassigned	Expense
72280 · Public Relations	Expense
72285 · Maintenance/Repairs	Expense
72290 · Maintenance Contracts	Expense
72295 · Wages-Janitor	Expense
72300 · Wages	Expense

Account	Type
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
72500 · Fund Raiser Expense	Expense
72600 · Depreciation Rec Center	Expense

Account	Type
<b>90000 &lt; RESTRICTED FUNDS &gt;</b>	
<b>RESTRICTED FUNDS INCOME</b>	
90100 · Bingo Card Sales	Income
90102 · Pull Tab Sales	Income
90103 · Bingo Supplies Sales	Income
90105 · Other Bingo Sales	Income
90110 · Other Restricted Gaming	Income
90125 · Dividends/Games	Income
90126 · Unrealized Gains/(Losses)	Income
90201 · Elks National Foundation	Income
90202 · State Major Project	Income
90205 · Local Charities	Income
90214 · ENF Grants Restricted Income	Income
90230 · Other Charities	Income
91000 · Permanent Restricted Grants	Income
91005 · Temporary Restricted ENF Grants	Income
91050 · Temporary Restricted Lodge Grants	Income
91051 · Temporary Restricted Lodge Transfer	Income
<b>RESTRICTED FUNDS EXPENSES</b>	
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 Restricted Gaming	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 Donations	Expense
93150 · Other Local Charities	Expense
93214 · ENF Grants Restricted Expense	Expense
93215 · ENF Donations	Expense
93220 · Gaming Licenses & Taxes	Expense
95010 · Disbursement Perm. Restricted	Expense
95020 · Disburse. Other Temp Restricted	Expense



**GRAND LODGE  
A & A  
COMMITTEE**



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