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

Welcome
To
OFFICER TRAINING CLINIC
November 15, 2025

Elks Care - Elks Share

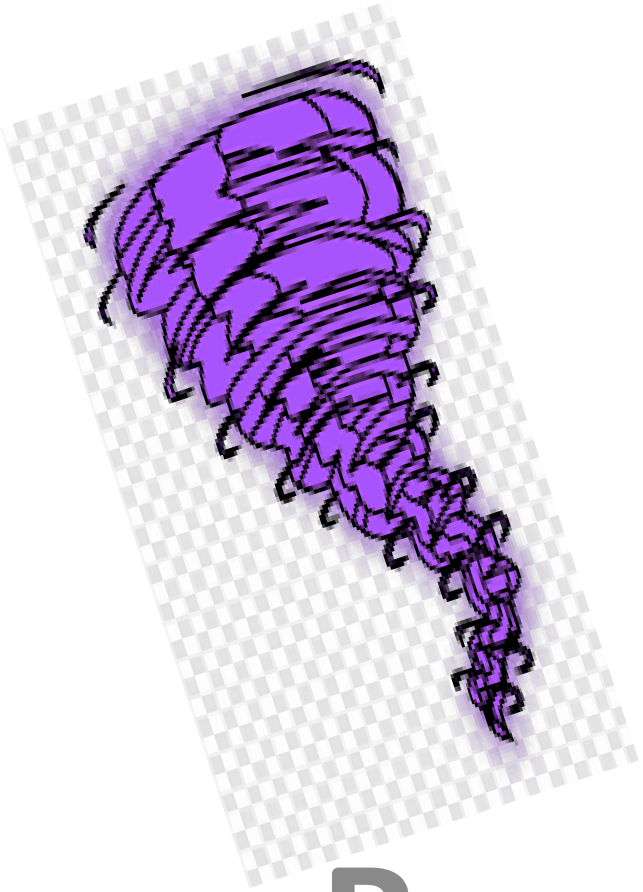
QUICKBOOKS
DESKTOP vs ONLINE

It has come to my attention that some DD'S and maybe other people have been telling some lodges to upgrade and purchase the current QuickBooks or the Multi-User Edition. The Multi-User Edition is only necessary for multiple users to access QuickBooks and work on the same company file at the same time. The additional cost for this Edition can be as much as $1,000 per year. Lodges can add users and give them access without purchasing this Edition as most don't work on the file simultaneously and therefore purchasing this Edition is not necessary. A lodge that has QuickBooks 2021 or older has not been paying every year but once they upgrade to the current QuickBooks or go to Online, they will be stuck with the approx. fee of $1,200 each year.

QUICKBOOKS
DESKTOP vs ONLINE

DON'T UPGRADE

Unless you talk to me as nothing has changed in QuickBooks for any lodge to upgrade unless they are using the payroll modules



FRS

Financial Reporting System

What is the FRS?



Cloud based storage and financial reporting program.



Enables Grand Lodge Area Auditing and Accounting Committee Member to review the financial status of individual Lodges throughout the year.



Reports can show if a lodge is having financial problems.

Is FRS working?



- Lodges now have a uniform Chart of Accounts (COA)
- Lodges MUST use only the approved 5 digit COA numbers
- Lodges can add a subaccount using an additional 2 digits (i.e. 50100XX)
- Elks FRS does not require anyone to change accounting systems, but QuickBooks is preferred.

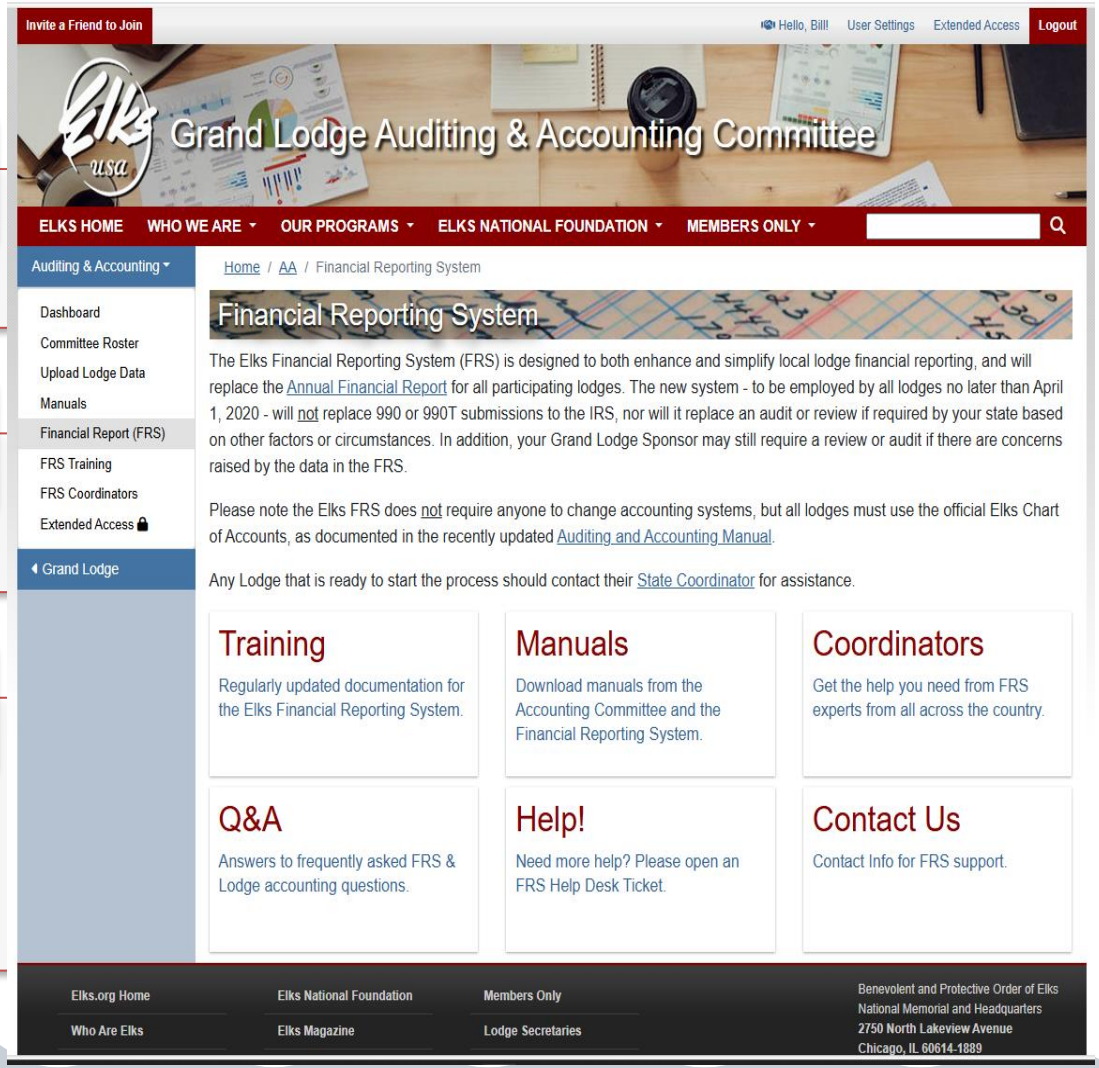
Do you know where to get FRS instructions and videos?

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

2. Login as a Member

3. Click on “MEMBER ONLY”

- LODGE ACCOUNTING
- FRANANCIAL REPORT (FRS)



Lodge Review

- Our Lodges are doing very well as they have all uploaded their tax returns and are all FINALIZED
- All District Lodges have migrated their accounting codes and are using the Grand Lodge numbers.
- ***MOST DIFFICULT OF ALL TASKS AND IT'S DONE, OVER, - HOPE TO NEVER EVER TO BE REPEATED!***

CHART OF ACCOUNT NUMBERS & NAMES

- Make sure you are using the account number field in QuickBooks
- Put only the Name in description field and don’t include the number
- You don’t have to put all of the COA provided by Grand Lodge. Only put the ones you will use for your lodge.

Using Class to assign expenses

- A Lodge can use Class in QuickBooks but must also MUST use the COA number breakdown by the assigned Department list provided by Grand Lodge
- Example for Utilities: 30450 Lodge, 40470 Bar, 50475 Food, etc. but if you use Class and use 30450 for the main number and Class for each department. FRS doesn't recognize Class and the full amount will be put under 30450
- By doing this you can see it will all go to the main account 30450 when reporting FRS…….
- 30450 class Lodge, 30450 class Bar, 30450 Class Food

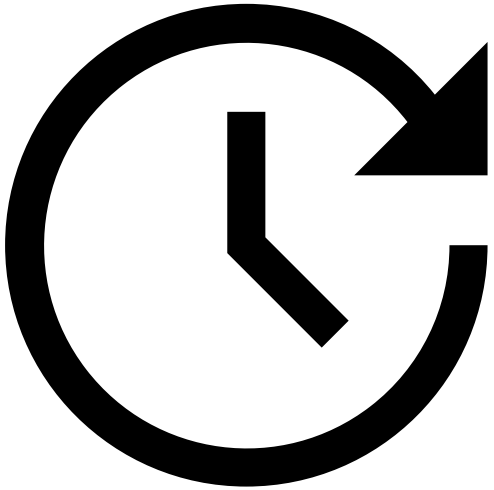
FRS Due Date Calendar – 2025-2026 Lodge Fiscal Year

1st Quarter	Event	Due Date
April	March 2025 PRELIMINARY ACTUAL DATA Submission Due	4/18/2025
May	April 2025 ACTUAL DATA Submission Due	5/16/2025
May	2025 - 2026 Lodge Year BUDGET Submission Due	5/23/2025
June	May 2025 ACTUAL DATA Submission Due	6/20/2025
2nd Quarter	**Event**	**Due Date**
July	June 2025 ACTUAL DATA Submission Due	7/18/2025
August	Forms 990/990-EZ/990-T/State Returns upload to elks.org	8/1/2025
August	March 2025 FINAL ACTUAL DATA Submission Due	8/15/2025
August	July 2025 ACTUAL DATA Submission Due	8/15/2025
September	August 2025 ACTUAL DATA Submission Due	9/19/2025
3rd Quarter	**Event**	**Due Date**
October	September 2025 ACTUAL DATA Submission Due	10/17/2025
November	October 2025 ACTUAL DATA Submission Due	11/14/2025
December	November 2025 ACTUAL DATA Submission Due	12/19/2025
4th Quarter	**Event**	**Due Date**
January	December 2025 ACTUAL DATA Submission Due	1/16/2026
February	January 2026 ACTUAL DATA Submission Due	2/20/2026
March	February 2026 ACTUAL DATA Submission Due	3/20/2026
1st Quarter	**Event**	**Due Date**
April	March 2026 PRELIMINARY ACTUAL DATA Submission Due	4/17/2026

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

Report Monthly

FRS monthly activity is exported to Excel using dates of April through previous month ie. October.



Then formatted to be submitted as an email to FRS known as Adaptive by the 3rd Friday of every month, but can be submitted anytime before this deadline.

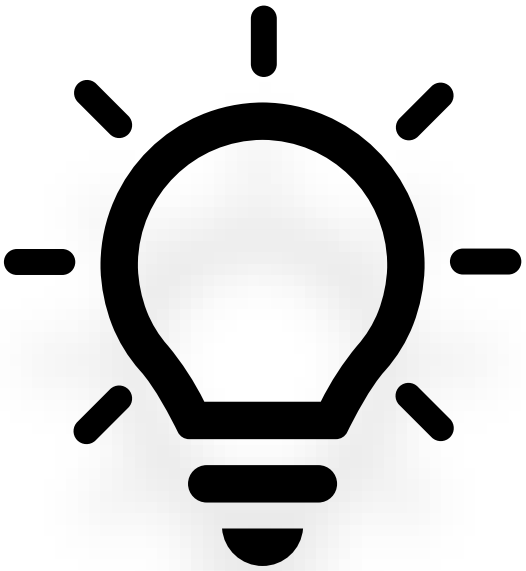
ADAPTIVE-FRS MECHANICS

- **QUICKBOOKS DESKTOP IS THE MOST FRIENDLY VERSION – TRUE..**
- **Quickbooks Online version makes reporting much harder.**
- **FRS rejects non standard Account Codes**
- **FRS rejects non standard formatting HEADERs**
- **FRS rejects all COAs that begin with words**
- **FRS must be an Excel file and formatted as a CVS file.**

Suggestion

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

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



How does a Lodge get the FRS reports?

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

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



Need Help?

If you are having problems submitting your monthly activity report, do not call the FRS HELP LINE which is the number on the email.

If you can’t figure out why it will not transmit call your District FRS Coordinator or please call Debra Mello on her cell number:

530-219-0030



Financial Reporting System

Annual Budget File

- The Actual Monthly Activity file is used to transmit your yearly budget activity to Adaptive. It consists of 5 columns, with a row for every account you plan for in the fiscal year:

Column	Header	Example	Description
1	LodgeNumber	2362	The numerical lodge number
2	LodgeGLAccount	30010	The local system account number
3	FYE	2020	The year that the budget ends in. For the FY2019-2020 budget use 2020 for example.
4	Version	Budget	Right now always use Budget
5	Annual	25000	The annual amount budgeted to the account. This amount will be allocated monthly based on prior year actuals. Use positive amounts for positive values, negative amounts for negative.

The Budget file must be saved as a csv file.

BUDGET PROCESS

- The By-Laws of your lodge determines who prepares the budget
- The budget process should start in February
- As the book says, BUDGET INCOME FIRST, THEN EXPENSES.
- Get with the incoming Exalted Ruler and see what he/she has planned for the year
- Never budget for a loss or a zero as the lodge should be making money to stay in business

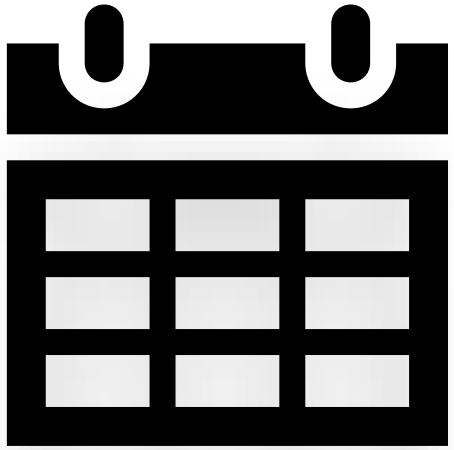
- Get a report of the actual figures from the last 12 months and work from there
- Usually the last 3-5 years is better
- This gives you a starting point on how much to budget for each entity which includes the Bar, Dinning, Athletic Facility, etc.
- To calculate the income and expense for membership have the secretary get the breakdown.

- Every event you plan should have its own income / expense and a separate COA number
- Each Restricted / Charity you plan should have its own income / expense and a separate COA number
- Bingo must be kept separate and have its own checking account. Bingo is part of your restricted lodge funds and has its own COA numbers under the “90000 series”

- There should be as few checking accounts as possible. I know some committees want to control their own funds, but it doesn't work that way
- As the year goes you should review your budget to make changes as needed
- The lodge budget for each separate entity is to be presented to the floor of the lodge by the last meeting in April
- After approved submit to FRS by email to Adaptive

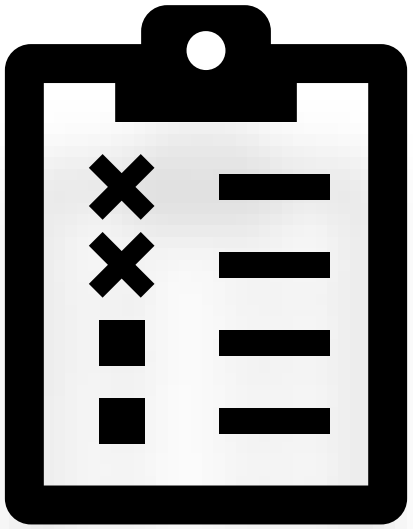
Year End

The Lodge Audit & Accounting Committee should select an Accountant that is familiar with Non-Profit Accounting and preferably familiar with Elks accounting.



Inventory

At the end of the fiscal year the lodge is required to do a Physical Inventory of all expendable items for the Bar (e.g., Liquor, Beer, Wine, etc.) and Dining Room (Food). This is to be updated on the Balance Sheet.



Tax Return……

- All lodges have to complete an online Transmittal Letter and submit a pdf of Lodge Balance Sheets as of March 31, 20XX along with ALL the IRS Forms 990/990T and State 109/109 Tax Returns .

- Please don’t upload these returns with a password.

- Make sure the FRS for March 31, 20XX matches the return. You can get the FRS report from your DDGER or from Debra Mello.

Upcoming Conventions



- Are there topics you would like to hear more about?
- Do you prefer powerpoint presentations?
- Do you want handouts or putting on CHEA website a good source?
- Let me know! These workshops are for you to learn from and your input for future conventions will be good.

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