

**GRAND LODGE**  
**FINANCIAL**  
**REPORTING**  
**SYSTEM**

[FRS]



**Benevolent and Protective Order of Elks**

August 2022

# TABLE OF CONTENTS

## Page

<a href="#">1.</a>	Forward
<a href="#">2.</a>	Section I “Users” (Lodges)
<a href="#">3.</a>	Section II “Viewers” (Grand Lodge Representatives)
<a href="#">4.</a>	Section III “Uniform Chart of Accounts”
<a href="#">5.</a>	Section IV “Adaptive Insights”
<a href="#">6.</a>	Exhibit A Saving a File in .csv Format
<a href="#">7.</a>	Exhibit B FRS Monthly Actuals Export – Quick Reference
<a href="#">9.</a>	Exhibit C Quick Reference Guide – Error Message: Reasons and Fixes
<a href="#">13.</a>	Exhibit D Sample FRS Reports to be provided by DDGER monthly
<a href="#">15.</a>	Exhibit E Available Financial Reporting System Reports
<a href="#">16.</a>	Exhibit F Report Execution for Lodges
<a href="#">29.</a>	Exhibit G How to Create a Desktop Icon for Adaptive Insights
<a href="#">31.</a>	Exhibit H Guide for Adopting Chart of Accounts (COA) Revisions
<a href="#">38.</a>	Exhibit I Formatting Columns in Excel
<a href="#">39.</a>	Exhibit J File Submission Instructions
<a href="#">46.</a>	Exhibit K How to Edit QuickBooks’ Standard Accounts

<https://www.elks.org/grandlodge/auditing/FRSCoordinators.cfm>

or the FRS Help Desk at [FRSHelp@elks.org](mailto:FRSHelp@elks.org)

# FOREWORD

Grand Lodge Statute, Section 13.040, mandates the use of the Financial Reporting System (FRS). The FRS is a cloud based, storage and financial reporting program. The FRS will enable Grand Lodge Area Auditing and Accounting Committee Members to review the financial status of individual Lodges throughout the year. Reports built into the system will provide timely alerts of possible financial problems occurring within the Lodges. By using these reports and reacting to the alerts, financial concerns can be addressed as they arise.

This manual provides information on FRS training and the responsibilities of the Lodge FRS Coordinator, the Lodge Secretary and/or Treasurer, the District Deputy Grand Exalted Ruler (DDGER), and the State FRS Coordinator. Lodges will continue to use their same bookkeeper/accountant, their same financial software (QuickBooks Desktop is recommended), their same Treasurer, Secretary, and Auditing and Accounting Committee. Lodge operations will stay the same.

**Disclaimer:** The information included in this document is based upon information available as of the date on the cover page. The version of QuickBooks used to create this documentation is QuickBooks Desktop Pro 2017. It is not intended to be used with QuickBooks Online, or any other accounting systems.

If the Lodge needs further assistance with FRS, please contact your FRS State Coordinator (<https://www.elks.org/grandlodge/auditing/FRSCoordinators.cfm>) or the FRS Help Desk at [FRSHelp@elks.org](mailto:FRSHelp@elks.org).

## Section I

### “USERS”

#### (Lodges)

#### **Getting Started**

In the Financial Reporting System (FRS), Lodges are considered “Users”. Users do not have direct access to the data stored in FRS. As users, the Lodge submits monthly financial activity to FRS by e-mailing a comma-separated value (.csv) file to Adaptive Insights. A .csv file is a standard format for storing data. This is not QuickBooks specific; is not a financial format and it is not unique to Excel. The format consists of rows of data with a comma separating individual fields. Each row has the same fields in the same order. See Exhibit A, “Saving a File in .csv Format”

The csv. files are created from the Lodge software accounting program. The Lodge must use the current authorized Uniform Chart of Accounts. Additional information can be found in Section III, “Uniform Chart of Accounts”; Exhibit B, “FRS Quick Reference; Exhibit H, “Adopting Chart of Accounts”; and Exhibit J, “File Submission Instructions”.

Adaptive will send the Lodge a message stating they have “accepted” the submission if the file passes the initial checks. If an error is encountered in these checks, a message (Exhibit C, “FRS Error Messages”) will be e-mailed to the sender and the Lodge will need to correct the error and resubmit the file.

The responsible individual within the Lodge for FRS Compliance is the Treasurer who may designate the individual(s) who will submit the submissions to the FRS. Monthly Actual Activity and Annual Budgets are e-mailed to [Adaptive@Elks.Cloud](mailto:Adaptive@Elks.Cloud) by the respective due dates as outlined in the Training area in the Lodge Accounting section of elks.org. (<https://www.elks.org/grandlodge/auditing/documents/FRSDueDateCalendar.pdf>).

For security purposes each Lodge may establish up to three e-mail addresses that submissions will be accepted from. These are set up in CLMS2Web by the Lodge Secretary under the Staff tab. All individuals responsible for submissions should be provided with a copy of this manual. Monthly submissions must be e-mailed to Adaptive by the **third Friday of the month** for the previous month. If inconsistencies or problems are indicated by FRS, then an “Audit” or “Review” may be required by the State Sponsor.

Lodges will not have direct access to the FRS monthly reports. The District Deputy will provide each lodge with three standard reports each month (00 P&L with Summary,” “01 Balance Sheet,” and “03 P&L Grouped by Department with MTD & YTD”). Additional types of reports are available upon request (Exhibit E, FRS Reports”).

**ATTENTION:** Lodges with separate “Corporations” must contact the help desk at [frshelp@elks.org](mailto:frshelp@elks.org) for instructions for obtaining a “Lodge” number in the 8XXX series for the separate corporation.

---

---

## Section II

### “VIEWERS“

#### (Grand Lodge Representatives)

Viewers include, but are not limited to, State Sponsors, Special Deputy Grand Exalted Rulers (SDGER), DDGERs, District Leaders, State FRS Coordinators, and various Grand Lodge personnel. Viewers can produce and forward any of the numerous reports now available for use.

Viewers need to review the training material at [elks.org](http://elks.org) before they are authorized to receive the “login” identifier and a “password” to access FRS. The video will provide the instructions to acquire the login information. The process for accessing the many reports within FRS can be followed by reviewing Exhibit E, “FRS Reports”. A Viewer might want to create a desktop icon for Adaptive Insight for quick access to the FRS Reporting program. See Exhibit G, “FRS Desktop Icon” for instructions.

Lodges will work with their District Deputies to produce the most useful reports based on Lodge, Club and/or other activities. **Reports will be e-mailed to the Lodge Treasurer** who is responsible for distributing the reports as desired. The DDGER’s are the first step in retrieving reports from Adaptive for the Lodges in their Districts.

A Lodge may request “viewer” access to FRS reports, if desired. Lodges will be assessed \$380.00 in addition to the required \$165.00 already included in the annual Grand Lodge billing per Lodge year for this access.

The DDGER’s need to have a working relationship with the Lodges in their district and provide reports to their lodges when requested.

---

## Section III

### “Uniform Chart of Accounts”

The use of the Grand Lodge Uniform Chart of Accounts (COA) is mandatory. Only the account numbers listed are acceptable for use and must be used for the purpose the descriptions states. A Lodge CANNOT create their own account numbers and cannot change what the current authorized account number represents. The Account Description can be modified as long as it maintains the meaning of the original description (i.e., Dues Regular Member in place of Member Dues Regular).

Adaptive looks at the 5-digit primary account number only. If the Lodge wants, it can submit the monthly csv files with the account numbers minus the descriptions. The FRS ignores any of the descriptions in the submission.

Lodges can choose to use sub-accounts. The sub-accounts can be up to 7-characters, using the 5-digit primary number then adding numbers or letters such as 3018001, 3018002, etc. but cannot exceed the 7-characters limitation. Lodges cannot have a sub-account of a sub-account.

If necessary, the Lodge can create sub-accounts to keep specific items separate for determining whether the activity is profitable. For example, the Lodge can use 4010001 for ballroom liquor sales and 4010002 for bingo liquor sales. Both these would total into 40100 on the Lodge’s Profit and Loss (P&L) report. Locally, the Lodge can generate a report with 4010001 and its equivalent expense line to determine whether the ballroom was profitable.

Should the Lodge need to change an account number in the Lodge accounting program please review Exhibit H, “Adopting Chart of Accounts”. **Caution:** Balance Sheet accounts must not be edited after the submission and reconciliation of the beginning balances. Instead create a new account and enter a journal entry into the accounting system to transfer the account balance to the new account. Editing a Revenue or Expense account is allowable but the Lodge will need to submit all current year data starting with April 1st to ensure that the change is properly reflected.

The training videos are focused on QuickBooks Desktop software because it is the accounting system most of the Lodges are using. QuickBooks is not a requirement for the FRS. The required files are not specific to QuickBooks in any way. Any accounting software package should be able to generate the required csv file with the required fields. The csv file is then manipulated by spreadsheet software such as Excel to create the final csv file. There are written tutorials for QuickBooks Desktop and QuickBooks Online versions included in the Training Section of the Lodge Accounting Area of elks.org. Budgets can be resubmitted at any time, but the Lodge must submit the entire fiscal year. NOTE: The FRS program will not accept a negative budget, meaning total income must be equal to or greater than total expenses plus cost of goods sold.

Training material is available on elks.org under the “Lodge Accounting Tab”. Lodges may add account numbers to their submissions at any time, as long as they conform with the guidelines previously indicated.

---

---

## **Section IV**

### **Adaptive Insights**

Adaptive Insights is a cloud-based Corporate Performance Management (CPM) software provider. The software is easy to use, powerful, and fast. Adaptive's software features include interactive dashboards, data visualizations and easy to create charts.

Lodges as "Users" will not have direct access to any reports from the FRS. The same information and reports are available directly from the Lodge's accounting software. If the Lodge desires to review the information contained in FRS and compare it to the information in the Lodge's accounting software (recommended periodically), ask your District Deputy for these reports.

Lodges may request "viewer" access to FRS reports, if desired. Lodges will be assessed \$380.00 in addition to the required \$165.00 already included in the annual Grand Lodge billing per Lodge year for this access.

Adaptive Insights will only produce reports based on the data it receives from Lodges. The FRS does not adjust, manipulate or modify the submitted Lodge data in any way. Nor does it replace the accounting software Lodges are currently using.

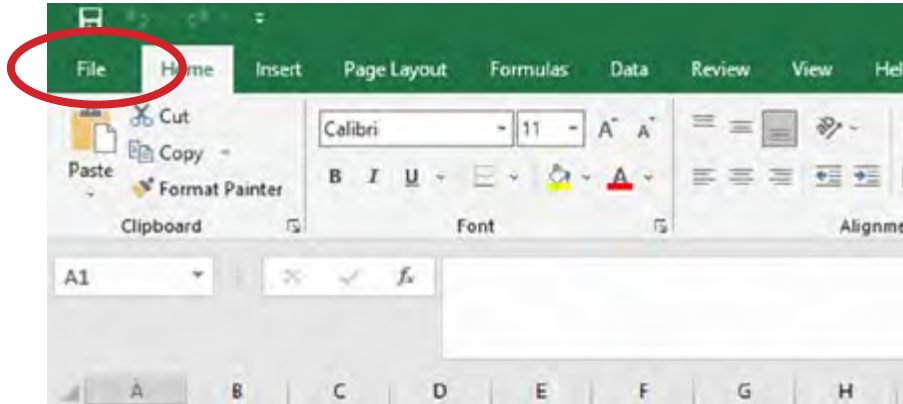
---

---

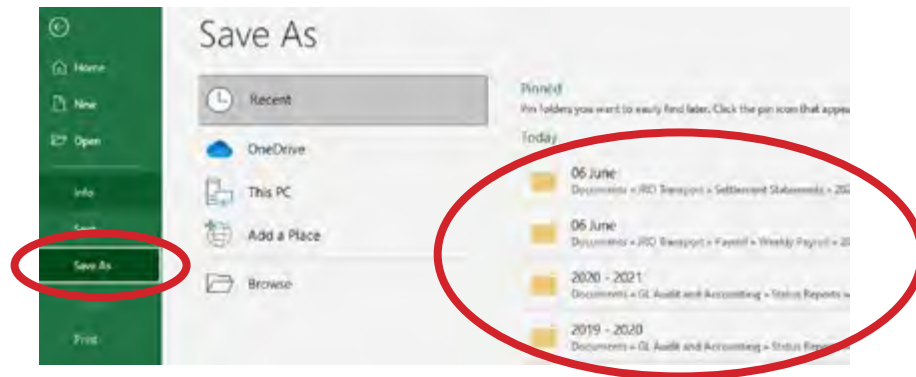
# Exhibit A

## Saving a File in CSV Format

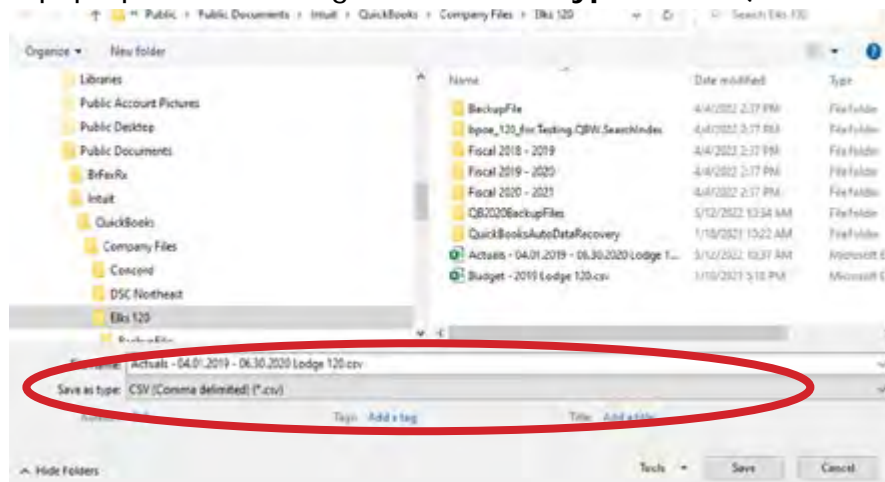
1. With the desired file open in Excel, click **File** in the menu bar.



2. Then choose **Save As** in the menu down the left column of the screen displayed. Double Click on the Folder on the right side where you want to save the file or click Browse to search for other folders.



3. In the Save As pop-up window change the **Save as type** to CSV (Comma delimited) (\*.csv).



4. Give the file a name and click the **Save** button to the right bottom of the window.



## Exhibit B

### FRS Monthly Actuals Export Report – Quick Reference

(If not previously memorized – see steps at end of this Exhibit)

1. In the QuickBooks Desktop menu bar, click once on **Reports**, point to **Memorized Reports**, and then click on **FRS Monthly Actuals Export** (or the name this report was given when created).
  2. The report will open, and it will display information. You will need to change the dates for the report, as follows:
    - Click the drop down for Dates
    - Choose **Custom** at the bottom of the list
    - Enter the **From** date as the April 1 date of the Lodge year
    - Enter the **To** date as the last day of the month of data you are sending (be sure the range ends with the last day of the calendar month).
    - After entering the To date, press the tab key on the keyboard and the report will refresh
  3. The report is now ready to be exported. Click the **Excel** button below the menu bar, and then click **Create New Worksheet**.
  4. The Send Report to Excel window is displayed. Click the radio button in front of **Create a comma separated values (.csv) file** and then click the **Export** button at the bottom of the window.
  5. The Create Disk File window will open. Choose the directory where you want to store the file, and name it, **Lodge #### Actuals mmyy.csv** (where XXXX is the number of your Lodge, and yymm is the year and month of the data). Do not put any other words in the file name.
  6. Locate the file on the computer and open it in Excel (you can simply double-click the file name and it will open).
  7. The data file may include an extra row near the top (usually row 2) and at the end containing a date in the first column. It is necessary to delete these rows (delete the entire row, not just the values in the cells).
  8. The column headings must be replaced with the following names (note: the names **MUST** be entered **EXACTLY** as shown here, and cannot have spaces before, in or after the name):
    - Column A – LodgeNumber
    - Column B – Date
    - Column C – LodgeGLAccount
    - Column D – Amount
  9. Type the number of your Lodge in cell A2. Copy the value of cell A2 and paste in column A for every row having data. Do **NOT** drag the number down, as it may increment the number by one on every row.
- 
-

## Exhibit B (continued)

### FRS Monthly Actuals Export Report – Quick Reference

(If not previously memorized – see steps at end of this Exhibit)

10. Check to be sure the Amount column sums to zero. To do this, click on the “D” above the word Amount. At the bottom of the Excel window, there should be an Average, Count and Sum shown – be sure the Sum is 0. Note: sometimes Excel will display a sum with an “E-11” or “E- some number at the end”, this is usually fine and is still effectively a sum of 0.
11. Save the file, then compose an E-mail addressed to [adaptive@elks.cloud](mailto:adaptive@elks.cloud), with the subject being “Lodge nnnn Actuals” (where nnnn is your Lodge number) attach the previously saved csv file and send it for processing. Do NOT put any other words in the subject or body of the e-mail. A computer processes all these e-mails – no person ever touches it. You should receive an error or successful message back from Adaptive within a few minutes (depending on other processing occurring and internet speeds).

### How to Memorize the FRS Monthly Actuals Export Report

1. Open QuickBooks file
  2. Select Reports -> Accountant & Taxes -> Transaction Detail by Account
  3. Select customize report (in top left of pop-up window)
  4. On display tab choose the below 4 specific columns and select ok
    - a. Left Margin
    - b. Date
    - c. Account
    - d. Amount
  5. In the bar choose the specific date periods that will be loaded (i.e., most months will be the prior month start and end date).
  6. Go to the Total Box on the top of the report and change from “Account List to “Total”
  7. Select the Memorize button from the row of buttons near the top of the Report
  8. Name the Report **FRS Monthly Actuals Export**
  9. Continue from Step 2 under **Running the Memorized FRS Monthly Actuals Export Report** (above).
- 
-

## Exhibit C

### Quick Reference Guide — Error Messages: Reason and Fixes

Category	Message	Reason	Potential Fix
Actuals	There is a blank column or missing header in your document	Make sure the headers in the .CSV file are in the first row and there are no empty rows before or after them	Be sure there are no blank rows before or after the headers; if this looks correct, go to the first blank column after the data and delete all columns after that; save the file and resubmit; if the problem continues, contact your State FRS Coordinator for assistance
Actuals	Missing Column nnnn (where nnnn is the missing column name)	Make sure the header names EXACTLY match those for the template	Be sure there are not spaces in header names (or at the end of the name), and the case must match; first column heading is LodgeNumber, second column heading is LodgeGLAccount, third column heading is Date, fourth column heading is Amount
Actuals	Error processing Actual File – Invalid Lodge # xxxx	The Lodge Number in the file is invalid	Update the Lodge Number in the file; be sure it is the same number on every row in the file
Actuals	Invalid Data in Column Amount	A non-number value exists in the Amount column	Be sure numbers are not in Accounting format in Excel, date columns contain dates, and there are not blank rows at the end of the file; also check headers to be sure they are in the correct order
Actuals	Invalid Data in Column Date	An invalid date was entered in Date column	Be sure date columns contain dates, in the format m/d/yyyy, such as 4/1/2020, and there are not blank rows at the end of the file; also check headers to be sure they are in the correct order
Actuals	Error processing Actual Update for Lodge ##### SQL Error Transaction Process ID xxx was deadlocked...	This is a system error due to the system being busy; this is very rare but could happen	Simply resend the e-mail with the attachment; if the message persists 3 times, send an e-mail to your State FRS Coordinator and the FRS Help Desk: FRSHelp@elks.org

## Exhibit C (continued)

### Quick Reference Guide — Error Messages: Reason and Fixes

Actuals	Error processing Actual File – File is unbalanced	The total of all amounts in the file must equal zero	Make sure debit accounts are positive and credit accounts have a leading “-” sign (negative); check the total of all amounts by summing the Amount column in Excel (do not send the sum – erase it after checking)
Budget	There is a blank column or missing header in your document	Make sure the headers in the .CSV file are in the first row and there are no empty rows before or after them	Be sure there are no blank rows before or after the headers, or blank rows at the end of the file (commas but no data); if all this looks correct, go to the first blank column after the data and delete all columns after that; save the file and resubmit; if the problem continues, contact your State FRS Coordinator for assistance
Budget	Error processing Budget File – Invalid Lodge # xxxx	The Lodge Number in the file is invalid	Update the Lodge Number in the file; be sure it is the same number on every row in the file
Budget	Invalid Data in Column Annual	A non-number value exists in the Annual column	Be sure numbers are not in Accounting format in Excel and there are no dollar signs; the amount should be in whole dollars
Budget	Error processing Budget Update for Lodge ##### SQL Error Transaction Process ID xxx was deadlocked...	This is a system error due to the system being busy; this is very rare but could happen	Simply resend the e-mail with the attachment; if the message persists 3 times, send an e-mail to your State FRS Coordinator and the FRS Help Desk: <a href="mailto:FRSHelp@elks.org">FRSHelp@elks.org</a>
Budget	Missing Column nnnn (where nnnn is the missing column name)	Make sure the header names EXACTLY match those for the template	Be sure there are not spaces in header names (or at the end of the name), and the case must match; first column heading is LodgeNumber, second column heading is LodgeGLAccount, third column heading is FYE, fourth column heading is Version, fifth column heading is Annual (FYE means Full Year Ending and is the four-digit year for March 31 of the budget being submitted; Version is the word Budget, and Annual is the amount in whole dollars (no decimals))

## Exhibit C (continued)

### Quick Reference Guide — Error Messages: Reason and Fixes

Budget	Error processing Budget File – Negative Budget Amounts for yyyy	FRS only accepts “positive” budgets	Make sure the sum of all budgeted income account amounts is greater than or equal to the sum of all budgeted expense account amounts (individual accounts can be negative)
Budget	Error processing Budget File – Invalid FYE yyyy	An incorrect year was submitted; budgets are only accepted for up to 2 years into the future	Be sure the year is the same on every row, it is valid and four-digits in length; this is the year as of the last day of the Lodge year (March 31); example – budget for 2020-2021 would have an FYE of 2021
Budget	Error processing Budget Import for Lodge ##### SQL error Conversion failed when converting date and/or time from character string	The year for the budget MUST be a four-digit year (not 20 or 21, etc.)	Update the year to be four-digits (e.g., 2020, 2021, etc.), save and re-submit
E-mail and Attachments	Your file was missing the required .csv attachment	E-mail sent with no attachment	Resend the e-mail with the correct attachment
E-mail and Attachments	We were unable to process the submitted file	The attachment was not a .csv file type (Comma Separated Values)	Verify the attachment in the e-mail is a Comma Separated Values (.csv) format, and the template format is correct
E-mail and Attachments	We were unable to determine the type of file you are submitting	The attachment was a .csv file but the subject of the e-mail did not indicate the file type	The subject line of the e-mail should read: Lodge ##### Actuals (for an Actual file) Lodge ##### Budget (for a Budget file) ##### is your Lodge Number
Email and Attachments	Rows Exist without Lodge Number	One or more rows in your file does not have your lodge number	Go back into your file and find the missing rows and enter your lodge number
Email and Attachments	Multiple Lodge Numbers in file	There are multiple lodge numbers in the LodgeNumber column	Go back into your file and remove any different lodge numbers are reenter your specific lodge number

## Exhibit C (continued)

### Quick Reference Guide — Error Messages: Reason and Fixes

Email and Attachments	File has data with missing GL Account numbers	One or more journal entries is missing a 5-digit GL Account number	Go back into your file and ensure each journal entry has an appropriate GL Account number assigned to it. Update your COA if any journal entries are missing a 5-digit number and re-export a revised file
Email and Attachments	Invalid Sender (email) for lodge XXXX	Your email is currently not listed as an approved sender for your lodge number	Reach out to your lodge secretary to get your email added to the approved email list or ask your lodge secretary which emails are approved to send files in to the FRS
E-mail and Attachments	Your file was missing the required .csv attachment	E-mail sent with no attachment	Resend the e-mail with the correct attachment
E-mail and Attachments	We were unable to process the submitted file	The attachment was not a .CSV file type (Comma Separated Values)	Verify the attachment included in the e-mail is a Comma Separated Values (.CSV) format, and the template format is correct (see the appropriate document for creating the file being sent for instructions on how to save as a CSV file type)
E-mail and Attachments	We were unable to determine the type of file you are submitting	The attachment was a .CSV file but the subject of the e-mail did not indicate the file type	The subject line of the e-mail should read: Lodge ##### Actuals, or Lodge ##### Budget (where ##### is your actual Lodge Number)

# Exhibit D

## Sample FRS Reports to be provided by DDGER monthly

### 00 P&L with Summary

	Apr-2022					Year to date as of Apr-2022					Annual - 2022	Remaining
	Actuals	Budget	Var \$	Var %	Flag	Actuals	Budget	Var \$	Var %	Flag	Budget	Budget
Revenue	0	0	0	0%		0	0	0	0%		0	0
Lodge Income	0	0	0	0%		0	0	0	0%		0	0
30011 - Members Dues Life	0	0	0	0%		0	0	0	0%		0	0
Bar Income	0	0	0	0%		0	0	0	0%		0	0
40100 - Liquor Sales	0	0	0	0%		0	0	0	0%		0	0
Food Service Income	0	0	0	0%		0	0	0	0%		0	0
50100 - Food Service Sales	0	0	0	0%		0	0	0	0%		0	0
Restricted Funds Income	0	0	0	0%		0	0	0	0%		0	0
90202 - State Major Project Rev.	0	0	0	0%		0	0	0	0%		0	0
Cost of Goods Sold	0	0	0	0%		0	0	0	0%		0	0
Bar Cost of Sales	0	0	0	0%		0	0	0	0%		0	0
40205 - Liquor Purchases	0	0	0	0%		0	0	0	0%		0	0
Food Service Cost of Sales	0	0	0	0%		0	0	0	0%		0	0
50205 - Food Purchases	0	0	0	0%		0	0	0	0%		0	0
Gross Profit	0	0	0	0%		0	0	0	0%		0	0
Expense	0	0	0	0%		0	0	0	0%		0	0
Lodge Expense	0	0	0	0%		0	0	0	0%		0	0
30200 - Alarm Service	0	0	0	0%		0	0	0	0%		0	0
Bar Expenses	0	0	0	0%		0	0	0	0%		0	0
40325 - Cred Crd Fees and Expenses	0	0	0	0%		0	0	0	0%		0	0
Food Service Expenses	0	0	0	0%		0	0	0	0%		0	0
50320 - Food Service Supplies	0	0	0	0%		0	0	0	0%		0	0
Restricted Funds Expenses	0	0	0	0%		0	0	0	0%		0	0
93123 - State Major Project Exp.	0	0	0	0%		0	0	0	0%		0	0
Net Income	0	0	0	0%		0	0	0	0%		0	0

### 03 P&L Grouped by Department with MTD and YTD

	Apr-2022			Year to date as of Apr-2022		
	Actuals	Budget	Variance	Actuals	Budget	Variance
	Value	Value	Value	Value	Value	Value
Lodge Income	187,989	0	187,989	187,989	0	187,989
Lodge Gross Profit	187,989	0	187,989	187,989	0	187,989
Lodge Expense	33,096	0	33,096	33,096	0	33,096
<u>Lodge Net Income</u>	<u>154,894</u>	<u>0</u>	<u>154,894</u>	<u>154,894</u>	<u>0</u>	<u>154,894</u>
Bar Income	18,356	0	18,356	18,356	0	18,356
Bar Cost of Sales	6,292	0	6,292	6,292	0	6,292
Bar Gross Profit	12,063	0	12,063	12,063	0	12,063
Bar Expenses	4,874	0	4,874	4,874	0	4,874
<u>Bar Net Income</u>	<u>7,189</u>	<u>0</u>	<u>7,189</u>	<u>7,189</u>	<u>0</u>	<u>7,189</u>
Food Service Income	26,992	0	26,992	26,992	0	26,992
Food Service Cost of Sales	13,042	0	13,042	13,042	0	13,042
Food Service Gross Profit	13,951	0	13,951	13,951	0	13,951
Food Service Expenses	29,883	0	29,883	29,883	0	29,883
<u>Food Service Net Income</u>	<u>(15,932)</u>	<u>0</u>	<u>(15,932)</u>	<u>(15,932)</u>	<u>0</u>	<u>(15,932)</u>
Golf Clubs Income	281,812	0	281,812	281,812	0	281,812
Golf Clubs Gross Profit Margin	100%	0%	100%	100%	0%	100%
Golf Clubs Expenses	40,657	0	40,657	40,657	0	40,657
<u>Golf Clubs Net Income</u>	<u>241,155</u>	<u>0</u>	<u>241,155</u>	<u>241,155</u>	<u>0</u>	<u>241,155</u>
Swimming Pool Income	32,580	0	32,580	32,580	0	32,580
Swimming Pool Gross Profit	32,580	0	32,580	32,580	0	32,580
Swimming Pool Expenses	1,722	0	1,722	1,722	0	1,722
<u>Swimming Pool Net Income</u>	<u>30,858</u>	<u>0</u>	<u>30,858</u>	<u>30,858</u>	<u>0</u>	<u>30,858</u>
Restricted Funds Income	6,577	0	6,577	6,577	0	6,577
Restricted Gross Profit	6,577	0	6,577	6,577	0	6,577
Restricted Funds Expenses	529	0	529	529	0	529
<u>Restricted Net Income</u>	<u>6,048</u>	<u>0</u>	<u>6,048</u>	<u>6,048</u>	<u>0</u>	<u>6,048</u>

## Exhibit D (continued)

### Sample FRS Reports to be provided by DDGER monthly

#### 01 Balance Sheet

	Year to date as of Apr-2022	Year to date as of Apr-2021
<b>Assets</b>		
<b>Current Assets</b>		
<b>Bank</b>		
10104 - Cash Bank Bar	800	800
<b>Total Bank</b>	<b>800</b>	<b>800</b>
<b>Other Current Assets</b>		
10801 - Lodge Supplies Inventory	550	550
<b>Total Other Current Assets</b>	<b>550</b>	<b>550</b>
<b>Total Current Assets</b>	<b>1,350</b>	<b>1,350</b>
<b>Restricted Assets</b>		
10302 - Savings Restricted Funds	713	713
<b>Total Restricted Assets</b>	<b>713</b>	<b>713</b>
<b>Fixed Assets</b>		
15001 - Land	2,017,513	2,017,513
15100 - Buildings	496,524	496,524
15200 - Accumulated Depreciation Bldg. and Improvements	-108,486	-78,486
<b>Total Fixed Assets</b>	<b>2,405,551</b>	<b>2,435,551</b>
<b>Other Assets</b>		
19000 - Loan Refinance Costs	5,235	5,235
19001 - Accumulated Amortization	-1,669	-1,669
<b>Total Other Assets</b>	<b>3,566</b>	<b>3,566</b>
<b>Total Assets</b>	<b>2,411,180</b>	<b>2,441,180</b>
<b>Liabilities and Equities</b>		
<b>Liabilities</b>		
<b>Current Liabilities</b>		
20000 - Accounts Payable	3,337	4,762
<b>Total Current Liabilities</b>	<b>3,337</b>	<b>4,762</b>
<b>Long Term Liabilities</b>		
23200 - Mortgage Payable	285,777	296,741
<b>Total Long Term Liabilities</b>	<b>285,777</b>	<b>296,741</b>
<b>Total Liabilities</b>	<b>289,114</b>	<b>301,503</b>
<b>Equity</b>		
<b>Temporary Restricted Funds</b>		
29020 - Lodge Designated Restricted	3,582	3,782
<b>Total Temporary Restricted Funds</b>	<b>3,582</b>	<b>3,782</b>
<b>Unrestricted Funds</b>		
29900 - Equity - Unrestricted Funds	2,060,940	2,110,899
<b>Total Unrestricted Funds</b>	<b>2,060,940</b>	<b>2,110,899</b>
Retained Earnings	57,544	25,966
YTD Earnings(Loss)	0	-970
<b>Total Equity</b>	<b>2,122,066</b>	<b>2,139,677</b>
<b>Total Liabilities and Equities</b>	<b>2,411,180</b>	<b>2,441,180</b>



# Exhibit E

## Available Financial Reporting System Reports

Users should work closely with their District Deputy Grand Exalted Ruler to get the reports that will best serve their Lodge. You and the DDGER can choose from this list of reports:

- 00 P & L by District and Series Sections
- 00 P & L with Lodge and Series Sections
- 00 P & L with Lodge and Series Sections w %
- 00 P & L with Series Monthly
- 00 P & L with Series Sections
- 00 P & L with Summary
- 02 P & L with MTD and YTD
- 02 P & L with Series Monthly
- 02 P & L with MTD and YTD by District
- 03 P & L Grouped by Department with MTD & YTD
- 03 P & L Grouped by Department with Series Monthly
- Bar & Food P&L
- Snapshot Bar & Food P&L
- 01 Balance Sheet
- 01 Balance Sheet – 3 Year Span

### Base Report

- 30 Lodge P & L
- 40 Bar P & L
- 50 Food Service P & L
- 61 Bowling Center P & L
- 62 RV Camper Club P & L
- 63 Motorcycle Club P & L
- 64 Fitness Center Club P & L
- 65 Golf Club P & L
- 66 RV Park P & L
- 67 Swimming Pool P & L
- 68 Tennis Center P & L
- 70 Commercial Property P & L
- 71 Gun Range Shooting Club P & L

### With Percentages

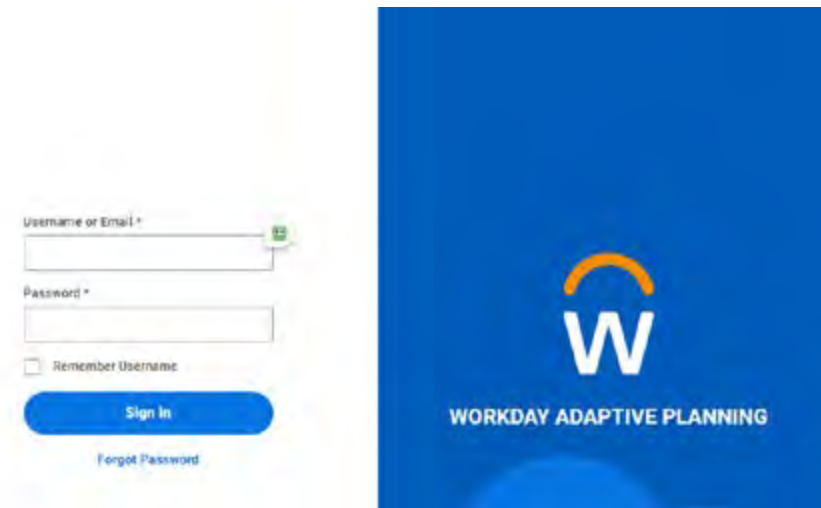
- 30 Lodge P & L w %
- 40 Bar P & L w %
- 50 Food Service P & L w %
- 61 Bowling Center P & L w %
- 62 RV Camper Club P & L w %
- 63 Motorcycle Club P & L w %
- 64 Fitness Center Club P & L w %
- 65 Golf Club P & L w %
- 66 RV Park P & L w %
- 67 Swimming Pool P & L w %
- 68 Tennis Center P & L w %
- 70 Commercial Property P & L w %
- 71 Gun Range Shooting Club P & L w %

# Exhibit F

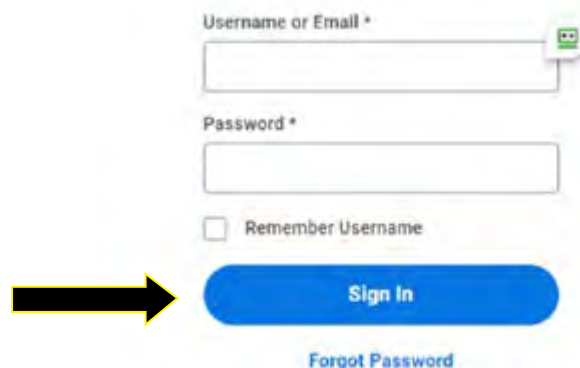
## Report Execution for Lodges

***The purpose of this document is to assist “District Deputies” and other “Viewers” in creating reports from the FRS for Lodges***

1. Start your internet browser (Google Chrome, Internet Explorer, Microsoft Edge, etc.)
2. Enter the URL <https://live.adaptiveplanning.com/app> and press enter. The following page is displayed:



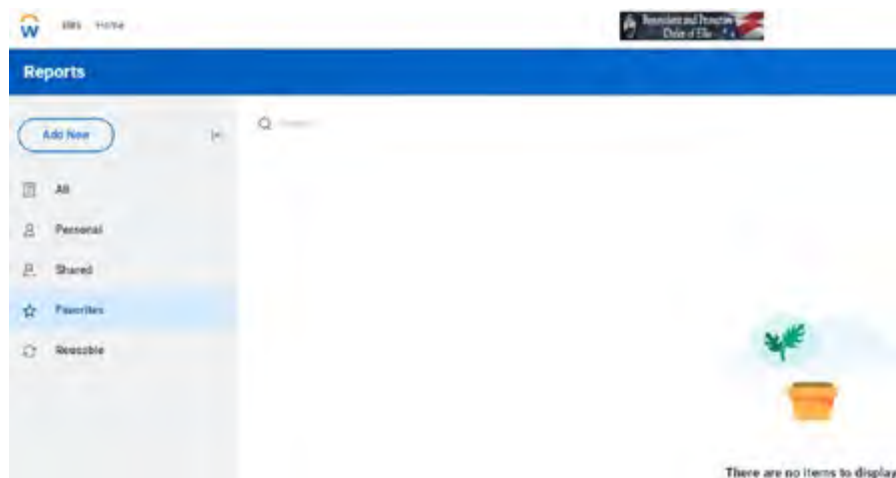
3. Enter your Username (shown as Elks below) and Password, then click “Sign In”:



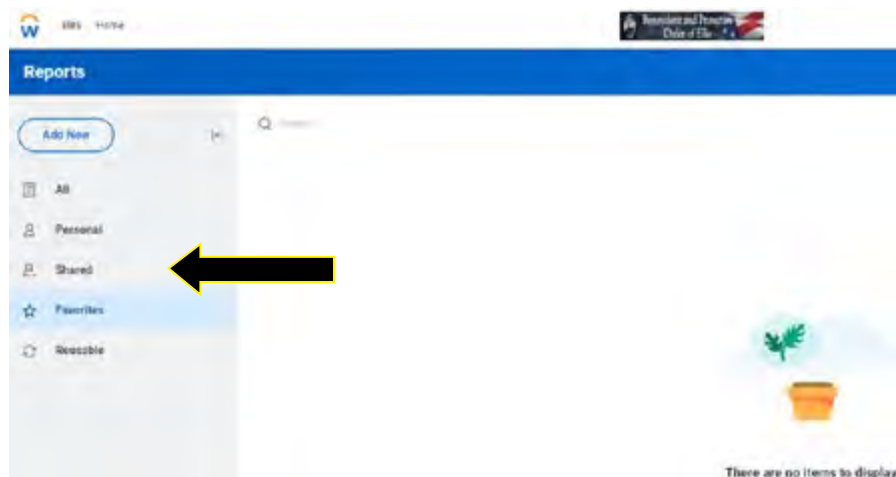
## Exhibit F (continued)

### Report Execution for Lodges

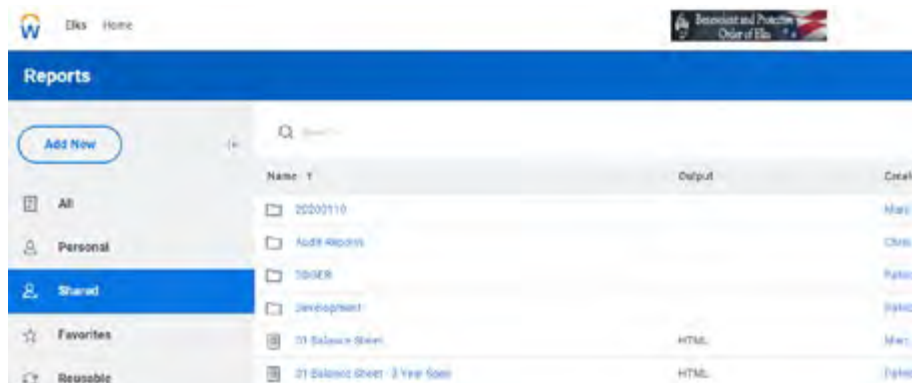
4. When you are successfully logged in, the Reports Home Page is displayed. Your Home page may or may not have other folders in it compared to what is shown here:



5. In the Folders section on the left side of the window, click **“Shared”**:



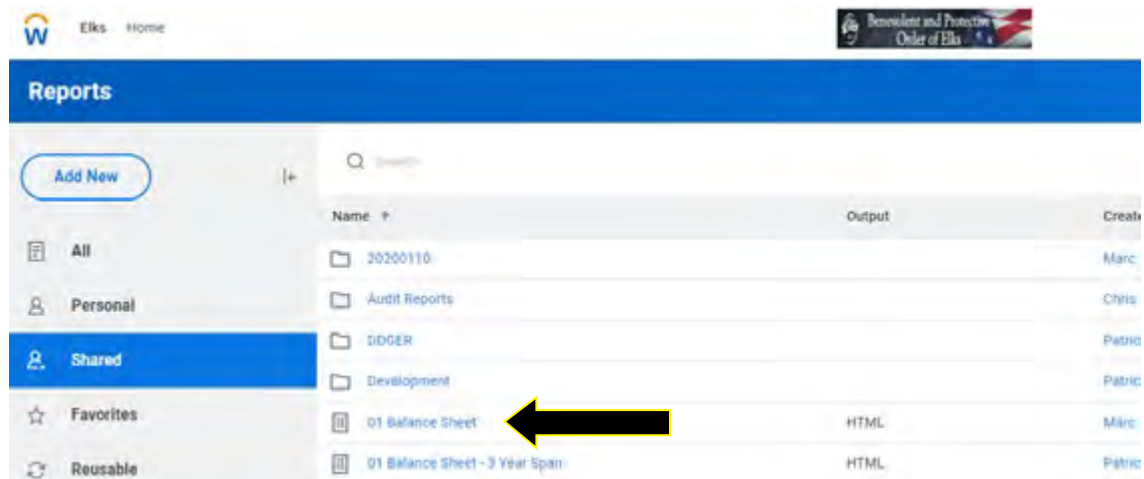
6. The reports in the “Shared” folder are displayed on the right:



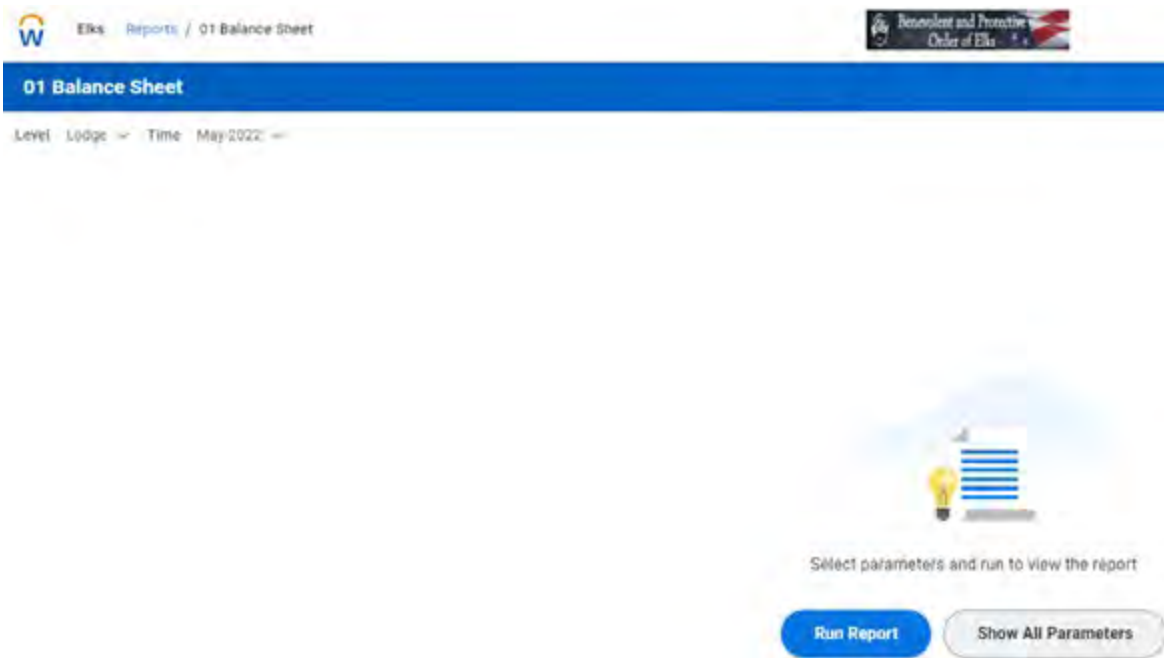
## Exhibit F (continued)

### Report Execution for Lodges

7. The first report to execute is "01 Balance Sheet". To begin, click once on the words of the report name "01 Balance Sheet":



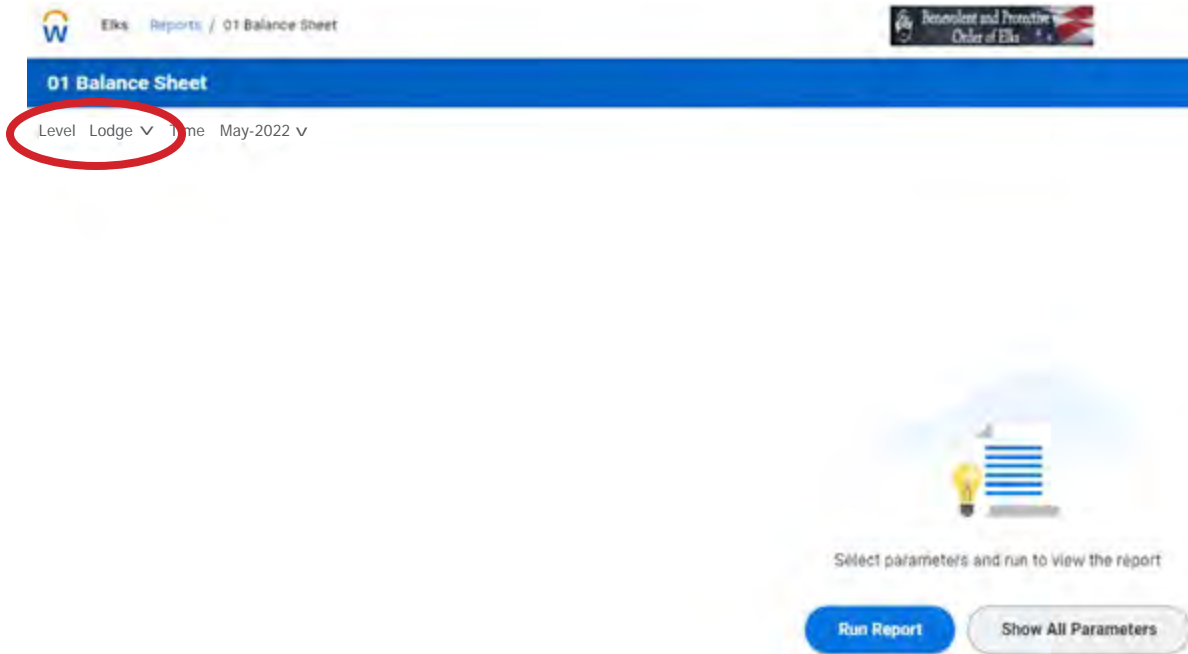
8. The "Report Parameters" screen is displayed for the report (right side of screen shot has been omitted):



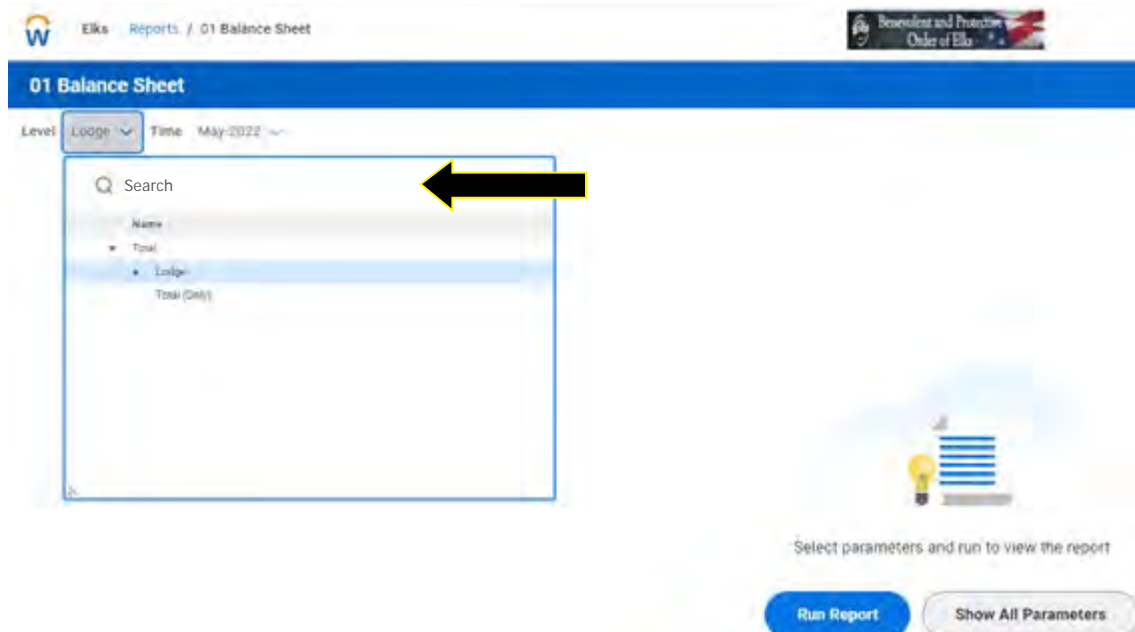
## Exhibit F (continued)

### Report Execution for Lodges

- The "Level" shown is the Lodge Number to be used for the report. Click the down arrow on the right side of the choice box (please note – the Lodges shown in the list below may not be the same ones you see):

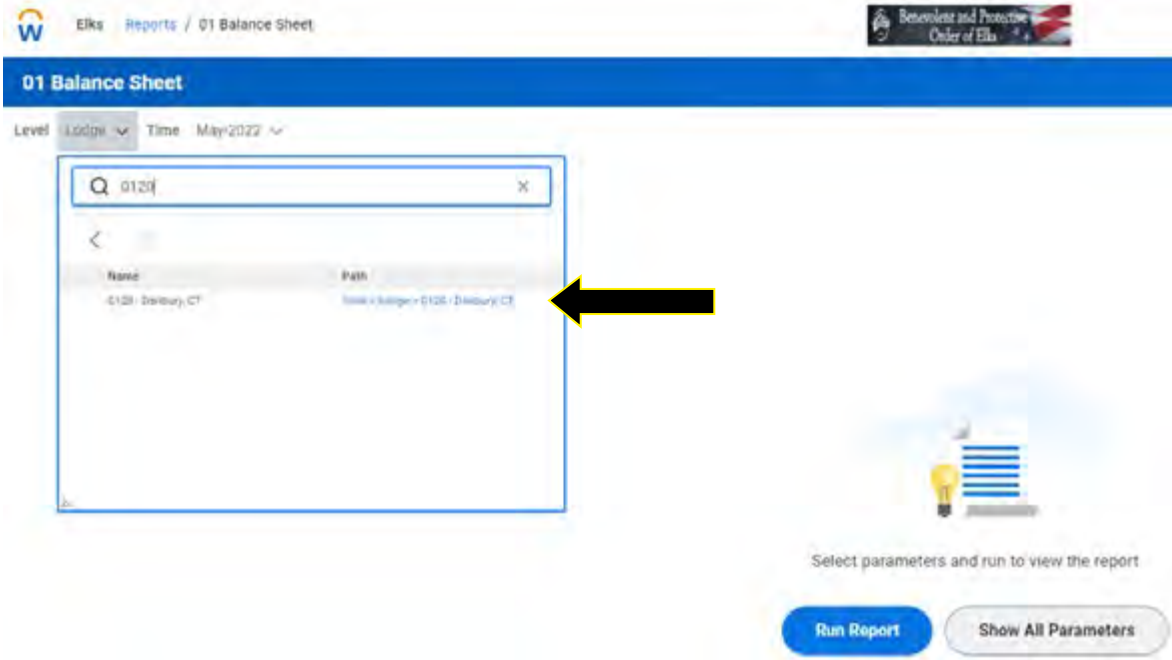


- Type the four-digit Lodge Number for the desired Lodge into the search box, and click the magnifying glass or hit enter:

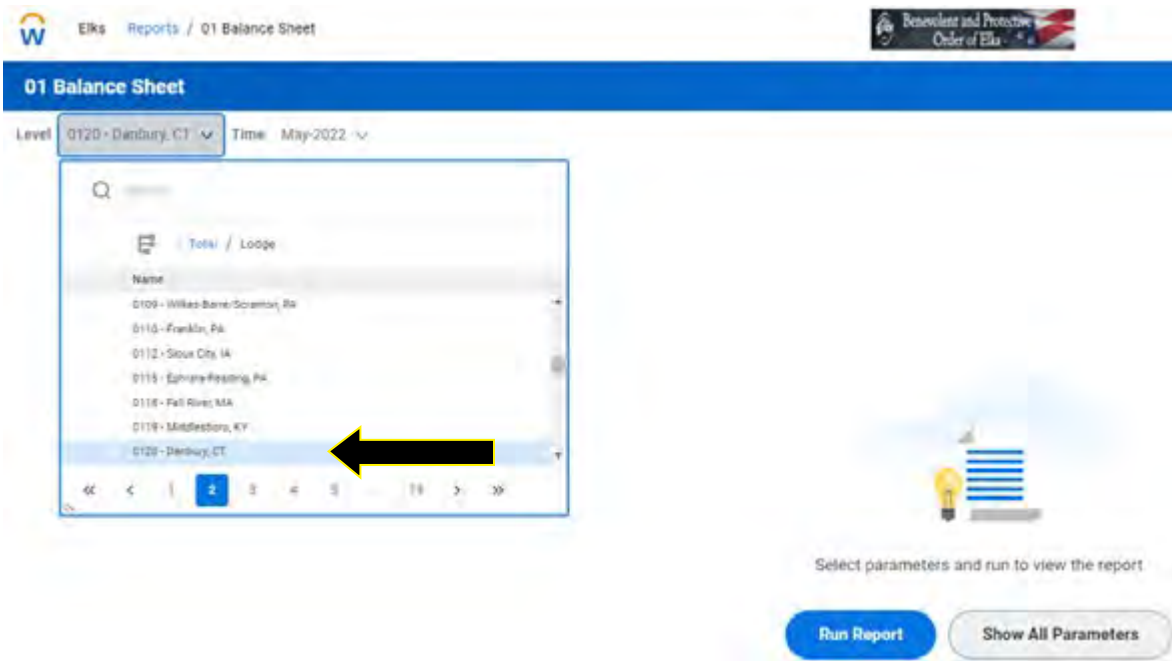


## Exhibit F (continued) Report Execution for Lodges

11. Click once on the Lodge Name in the list to select it for the report “Level”:



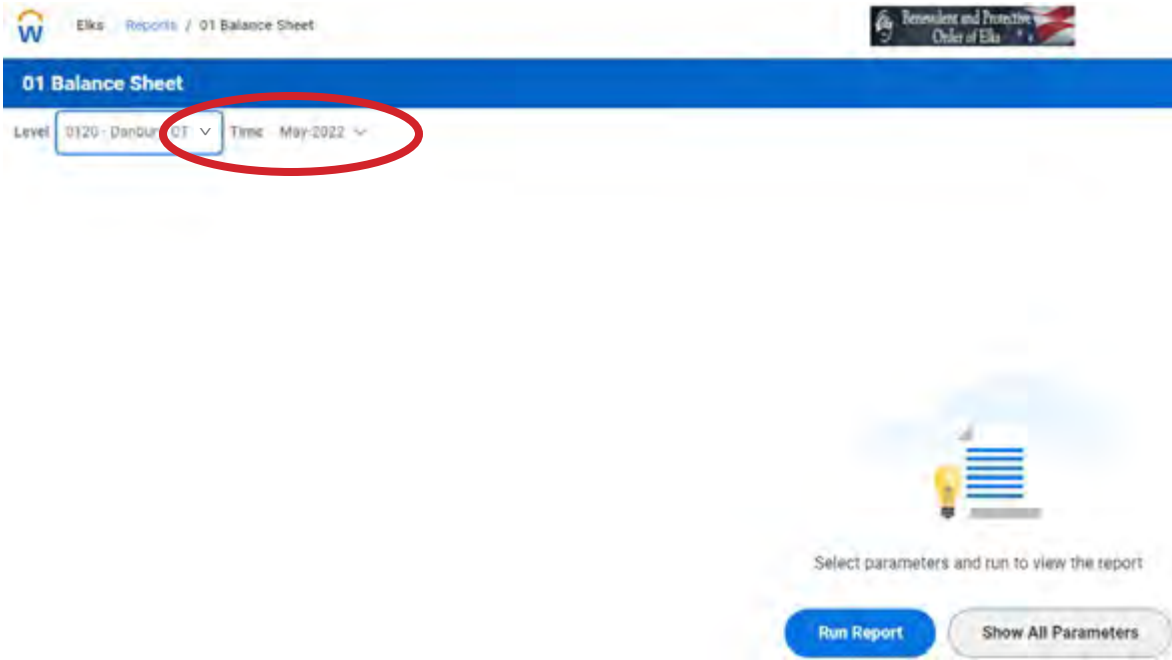
12. Click on the Lodge Number and name in the new listing:



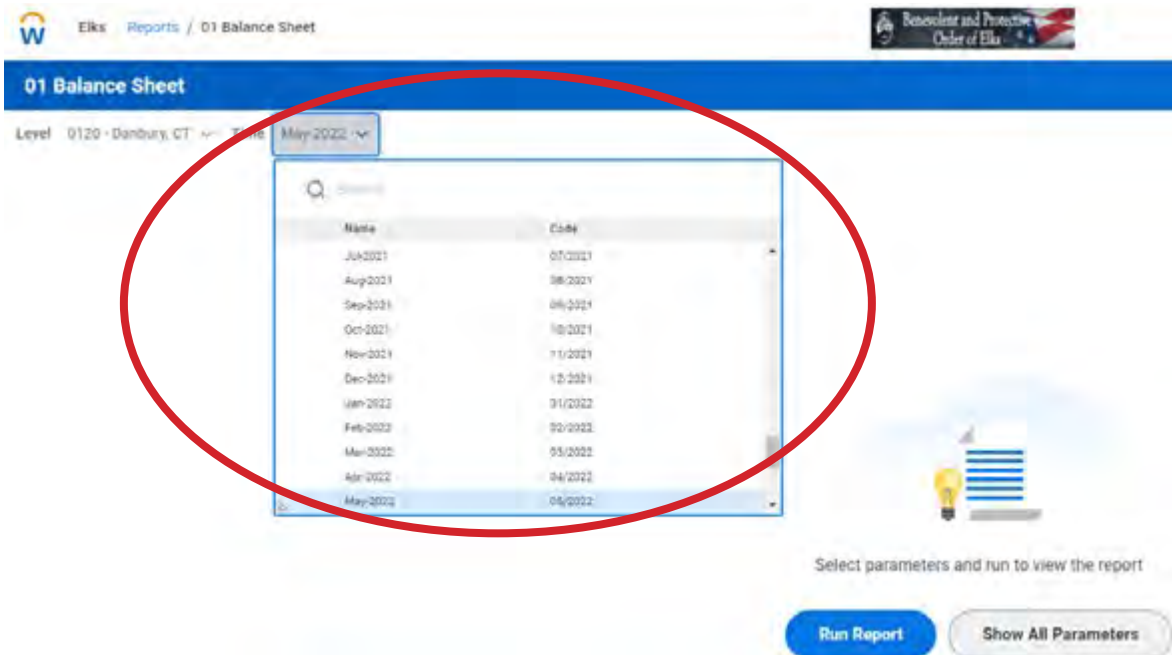
## Exhibit F (continued)

### Report Execution for Lodges

13. Select the down arrow next to the "Time" parameter. This is the month end for the Balance Sheet report:



14. If the displayed month is not the correct month, use the dropdown arrow, and choose the desired month:



## Exhibit F (continued)

### Report Execution for Lodges

15. Once the "Time" parameter is correct, click the "Run Report" button:

16. The report will execute and be displayed in summary:

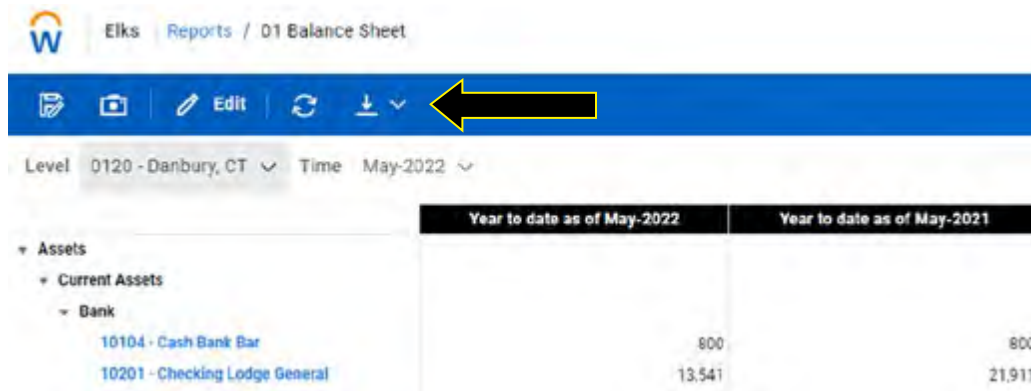
	Year to date as of May-2022	Year to date as of May-2021
<b>Assets</b>		
<b>Current Assets</b>		
<b>Bank</b>		
10104 - Cash Bank Bar	800	800
10201 - Checking Lodge General	13,541	21,911
10250 - Undeposited Funds	1,051	1,533
<b>Total Bank</b>	<b>15,392</b>	<b>24,243</b>
<b>Other Current Assets</b>		
10801 - Lodge Supplies Inventory	550	550
10802 - Bar Inventory	3,005	3,005
10901 - Prepaid expenses	630	315
<b>Total Other Current Assets</b>	<b>4,185</b>	<b>3,870</b>
<b>Total Current Assets</b>	<b>19,578</b>	<b>28,113</b>
<b>Restricted Assets</b>		
10302 - Savings Restricted Funds	713	713
<b>Total Restricted Assets</b>	<b>713</b>	<b>713</b>
<b>Fixed Assets</b>		
15001 - Land	1,017,513	1,017,513
15100 - Buildings	496,524	496,524



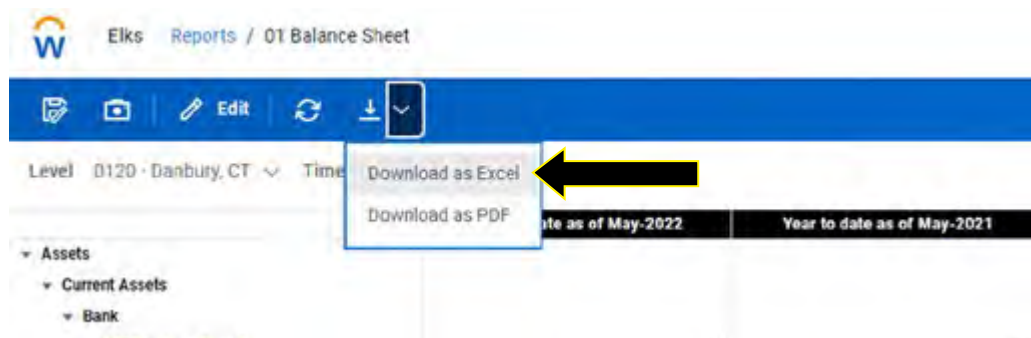
## Exhibit F (continued)

### Report Execution for Lodges

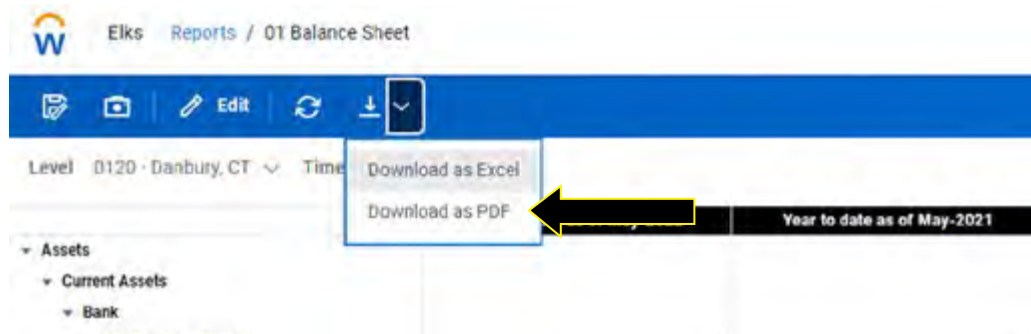
17. The report can now be exported. There are two options for saving the report – Excel or PDF. To save the report, click the “download” button at the right side of the blue tool bar (down arrow over line):



18. To save the report as an Excel file, click the “XLS Export to Excel” choice, and the file is exported:



19. To save the report as a PDF file, click the “PDF Export to PDF” choice, and the file is exported:

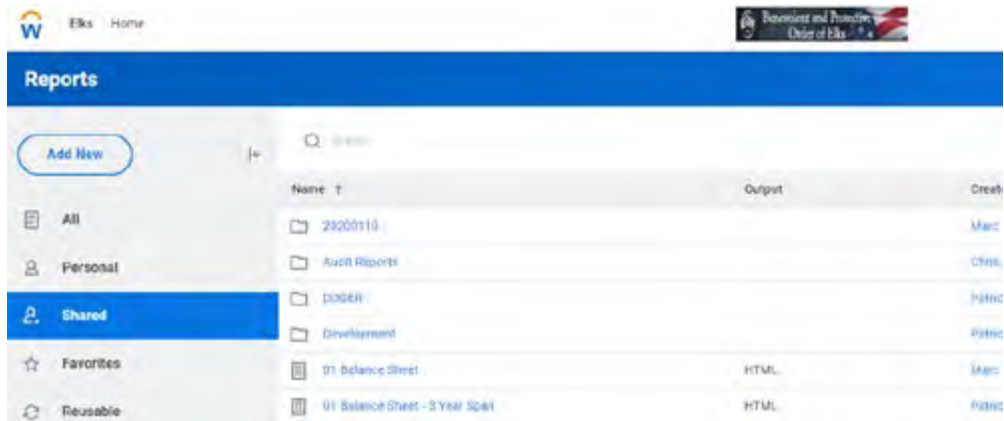


## Exhibit F (continued) Report Execution for Lodges

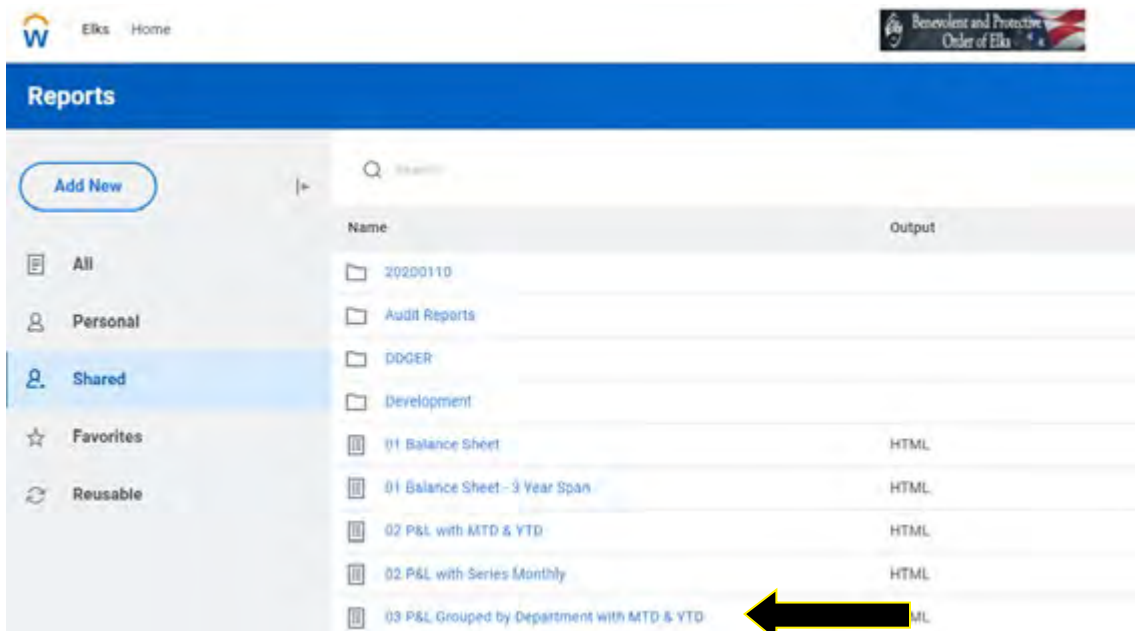
20. The second report to execute is "03 P&L Grouped by Department with MTD & YTD". To begin creating this report, click the word "Reports" above the blue tool bar, and to the right of Elks":



21. The reports in the "Shared" folder are displayed on the right:



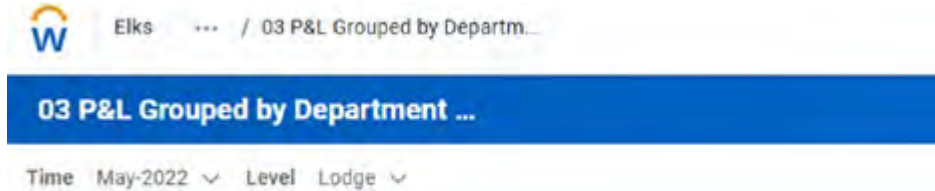
22. To execute this report, click once on the words of the report name, "03 P&L Grouped by Department with MTD & YTD":



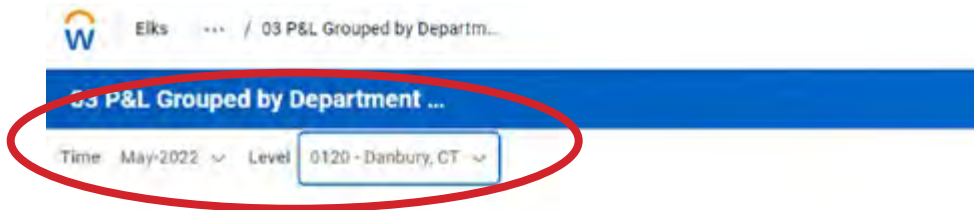
## Exhibit F (continued)

### Report Execution for Lodges

23. The "Report Parameters" screen is displayed for the report:



24. Similar to the Balance Sheet parameters, select the desired Lodge Number and Time parameters for the report (steps 9 through 15 above):



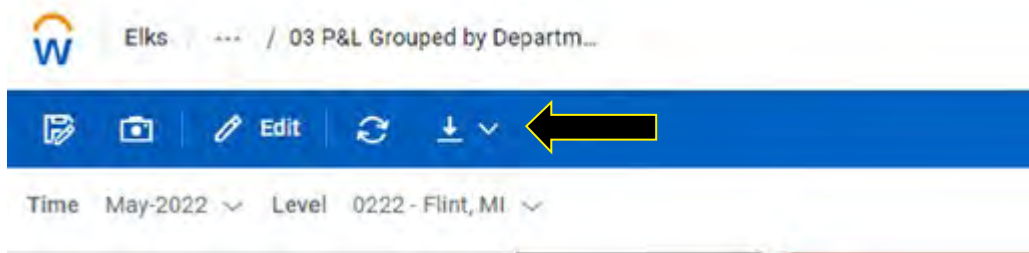
25. Once the Run Report button is selected, the report will execute and be displayed in summary:

	May-2022			Year to date as of May-2022		
	Actuals	Budget	Variance	Actuals	Budget	Variance
	Value	Value	Value	Value	Value	Value
▼ Lodge Income	0	0	0	187,989	0	187,989
30010 - Members Dues Regular	0	0	0	179,044	0	179,044
30011 - Members Dues Life	0	0	0	6,512	0	6,512
30035 - Initiation Fees	0	0	0	535	0	535
30111 - Gaming/Lott Inco- Unrestrc Mens	0	0	0	1,596	0	1,596
30130 - Interest	0	0	0	41	0	41
30150 - Miscellaneous	0	0	0	261	0	261
Lodge Gross Profit	0	0	0	187,989	0	187,989
▼ Lodge Expense	0	0	0	33,096	0	33,096
30200 - Alarm Service	0	0	0	40	0	40

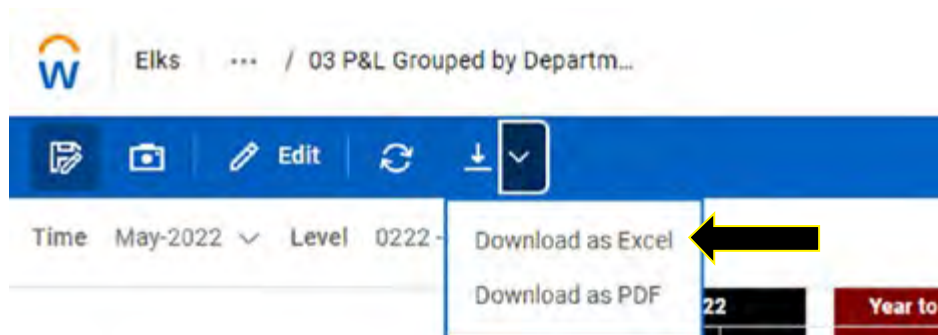
## Exhibit F (continued)

### Report Execution for Lodges

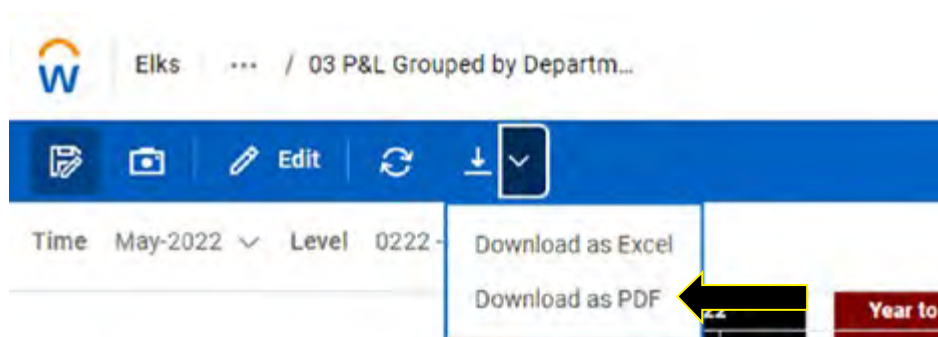
26. The report can now be exported. There are two options for saving the report – Excel or PDF. To save the report, click the “download” button at the right side of the blue tool bar (down arrow over line):



27. To save the report as an Excel file, click the “XLS Export to Excel” choice, and the file is exported:



28. To save the report as a PDF file, click the “PDF Export to PDF” choice, and the file is exported:



## Exhibit F (continued)

### Report Execution for Lodges

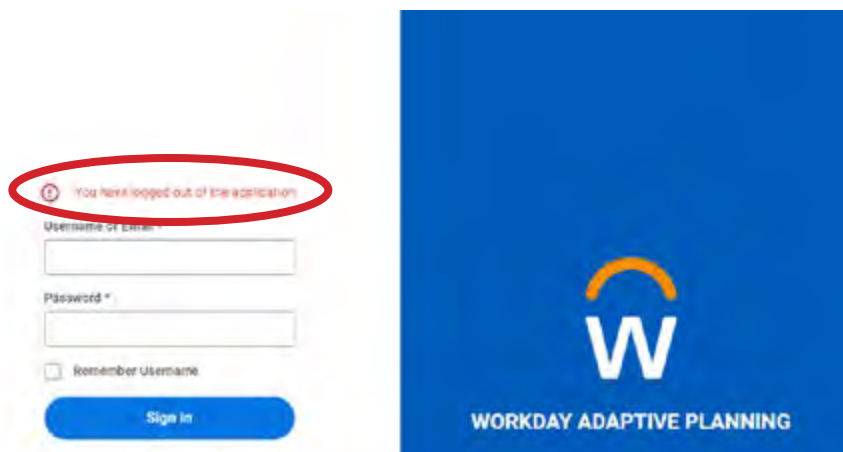
29. The final report to execute is "00 P&L with Summary". To begin creating this report, click the word "Reports" above the blue tool bar, and to the right of Elks": The remaining Steps are similar to Steps 20 through 28 above.
30. To log out of the FRS reporting website, click circular person icon in the upper right corner of the page, above the blue tool bar:



31. Click the "Log out" link in the box displayed:



32. You should be returned to the log in page, and the message, "You have logged out of the application." Should be displayed above the username or Email and Password boxes:



## **Exhibit F (concluded)**

### **Report Execution for Lodges**

33. Attach the saved the files to an email send them to the Lodge Treasurer.
34. Some Lodge contacts may not know how to create reports from QuickBooks Desktop to verify the FRS data against. Send them the following information for creating the reports:

To create the Balance Sheet Report from QuickBooks, follow these steps:

- In the menu bar, click Reports, point to Company & Financial, and choose Balance Sheet Standard
- Change the as of date to the last day of the month for the report from FRS and press the tab key to leave the field (the report will then refresh)
- Check the balances in the report from QuickBooks against the balances in the report from FRS

To create the Income Statement Report from QuickBooks, follow these steps:

- In the menu bar, click Reports, point to Company & Financial, and choose Profit & Loss Standard
- Change the date range to be from the first day of the Lodge year to the last day of the month for the report from FRS and press the tab key to leave the from date field (the report will then refresh)
- Check the balances in the report from QuickBooks against the Year-to-Date balances in the report from FRS
- Change the date range to be from the first day of the month to the last day of the month of the FRS report and press the tab key to leave the from date field (the report will then refresh)
- Check the balances in the report from QuickBooks against the Month to Date balances in the report from FRS

Please note – the amounts shown in the reports are rounded to the nearest whole dollar, so there may be some \$1 differences here and there. Also, the FRS report will not show data in sub-accounts – they are all rolled into the 5-digit Standard Chart of Account numbers.

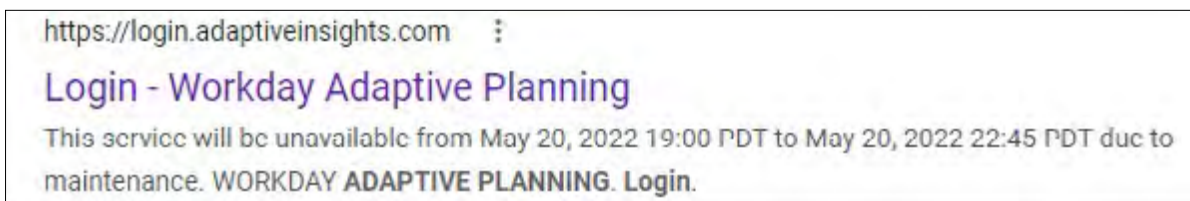
---

---

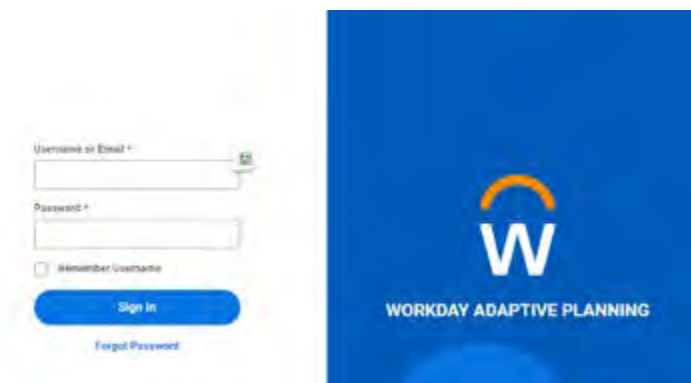
# Exhibit G

## How to Create a Desktop Icon for Adaptive Insights

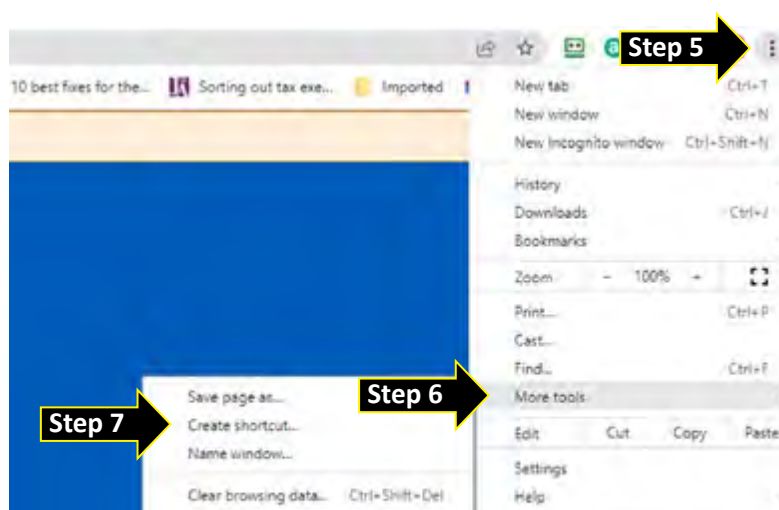
1. Open your Internet Browser. We recommend Google Chrome. This has proven to be the most stable browser, but any browser can be used.
2. Open your web Browser and search on Login Adaptive Insights. Adaptive should be at the top of the listed URL but find this entry:



3. When you double click on the name, it will open to this page (Figure 1).



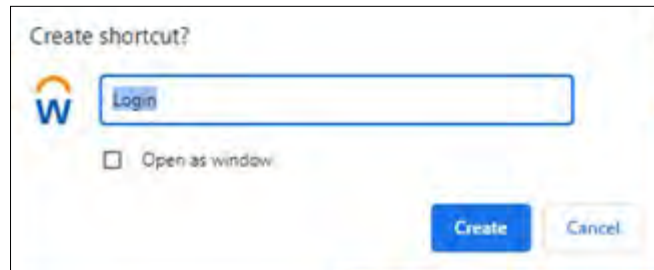
4. Populate the log in frame with your username and password.
5. Find the three horizontal dots in the upper right corner of the screen. Note: if you are using Internet Explorer or other web browser the dots may be in a vertical line.
6. On the drop-down menu that opens, scroll down, and click on More Tools. Other browsers may show Pin to taskbar.
7. The nest menu will say Create Shortcut. Click on it.



## Exhibit G (continued)

### How to Create a Desktop Icon for Adaptive Insights

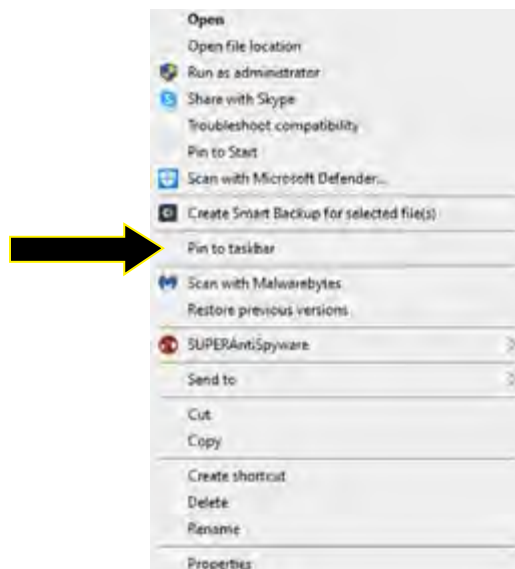
- Another box may appear asking you to name the icon. The default is login and you may keep it or change it. You can also change the name later by right clicking on the icon and select Rename. Click Create.



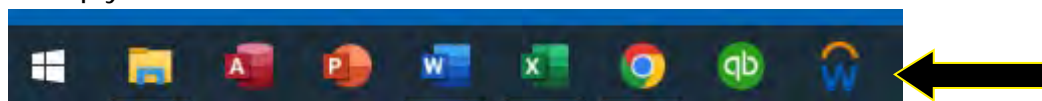
- Open your desktop and find the Adaptive insight logo. This is your shortcut. If you pinned the icon to your taskbar you will find the logo on your taskbar.



- Place your cursor on your desktop icon and right mouse click to bring up a menu and click on pin to taskbar. Find the Adaptive logo on the task bar.



- You now have two shortcuts to the Adaptive Reports. Double clicking on the desktop icon or clicking on the task bar icon will open the login page already populated with your credentials, simply click submit.





# Exhibit H

## Guide for Adopting Chart of Accounts (COA) Revisions

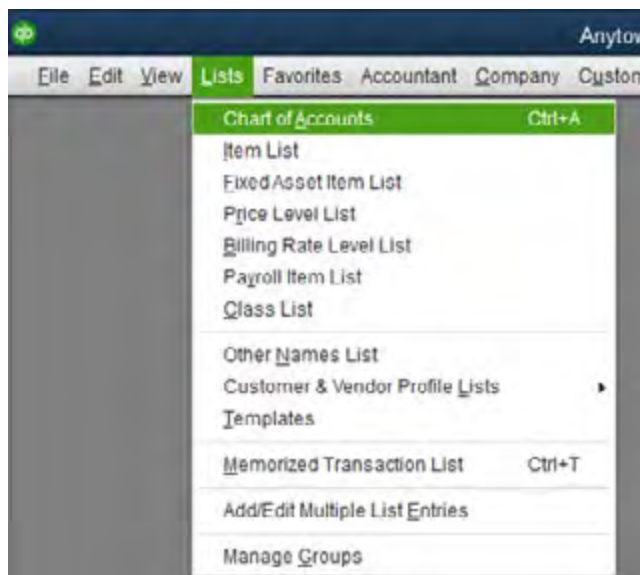
Revisions to the Grand Lodge Chart of Accounts (COA) contain new accounts to better achieve the goal of standardizing financial reporting across all Lodges and to align with the reporting goals of Grand Lodge. In addition, deletions are made to eliminate complexity in the previous COA. Accounts may also be renamed to better clarify the purpose for the account in the COA.

As QuickBooks Desktop is the recommended software package for Lodges, this guidance is specific to QuickBooks. Users of other software packages may have to follow different steps.

For accounts listed in the revision section of the COA recommendations were provided as to where those accounts should now be reported. In most cases, this will require the creation of a subaccount under the recommended account. The following procedures are recommended to handle these changes. Fortunately, QuickBooks will automatically move historical data if these steps are followed. **Note:** *there is not a need for a Lodge to resubmit prior year data related to account deletions. The Financial Reporting System (FRS) has been adjusted to move the data to the recommended account.* Lodges should begin using the recommended accounts with submissions for the new Lodge year.

### Adding an Account to the Chart of Accounts

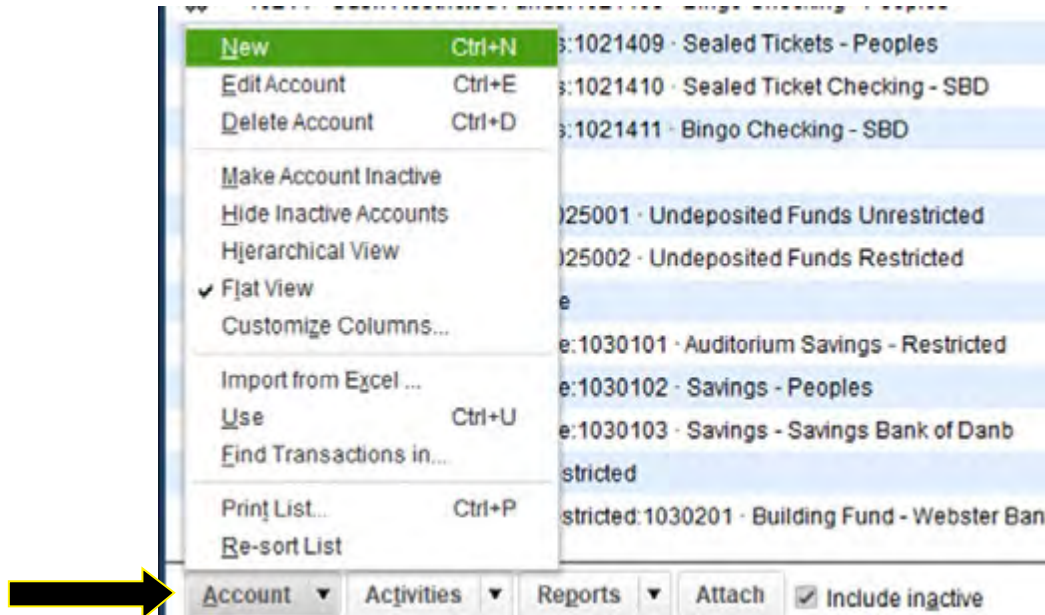
1. Click **Lists** from the menu bar on the QuickBooks home page, then choose **Chart of Accounts** from the drop-down list.



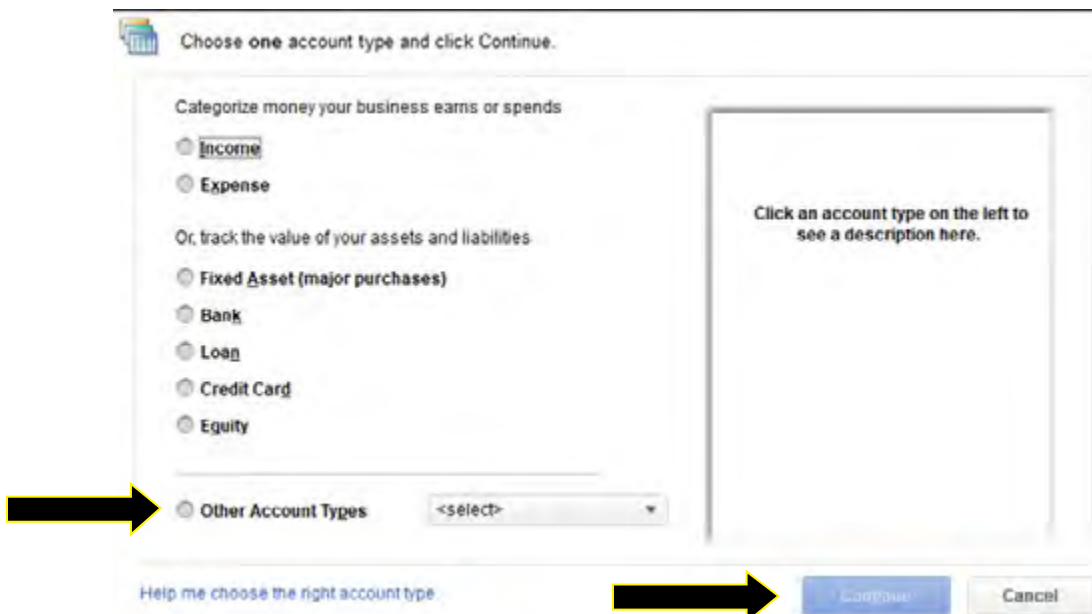
## Exhibit H (continued)

### Guide for Adopting Chart of Accounts (COA) Revisions

- Along the bottom of the displayed Chart of Accounts window are four menu buttons. Click the **Account** button and select **New** from the displayed menu.



- The Add New Account: Choose Account Type window is displayed. Choose the Account Type for the New Account based on the COA; please note some account types may be found in the drop-down for Other Account Types. After making the selection, click the **Continue** button:



## Exhibit H (continued)

### Guide for Adopting Chart of Accounts (COA) Revisions

- The Add New Account window is displayed. Enter the Account Number from the COA in the **Number** field, and the QuickBooks Description from the COA in the **Account Name** field. Additional information in the window is optional, and it can be completed if you choose to. If you wish to add another account after this one, click the **Save & New** button, otherwise click the **Save & Close** button.

Account Type: Bank

Number: 10250

Account Name: Undeposited Funds

Subaccount of

**OPTIONAL**

Description:

Bank Acct. No.:

Routing Number:

Tax-Line Mapping: <Unassigned>

[How do I choose the right tax line?](#)

[Enter Opening Balance...](#) [Should I enter an opening balance?](#)

Remind me to order checks when I reach check number

Order checks I can print from QuickBooks [Learn more](#)

[Save & Close](#) [Save & New](#) [Cancel](#)

## Exhibit H (continued)

### Guide for Adopting Chart of Accounts (COA) Revisions

- To add a new subaccount of a new or existing account, first create the “main” account. Then follow the procedure above to create the 7-digit subaccount number, making sure the first 5 digits of this account number are the same as the “main” account. After entering the Account Name, check the box for **Subaccount of** and choose the “main” account number from the drop-down list. Complete as above and then **Save & Close**.

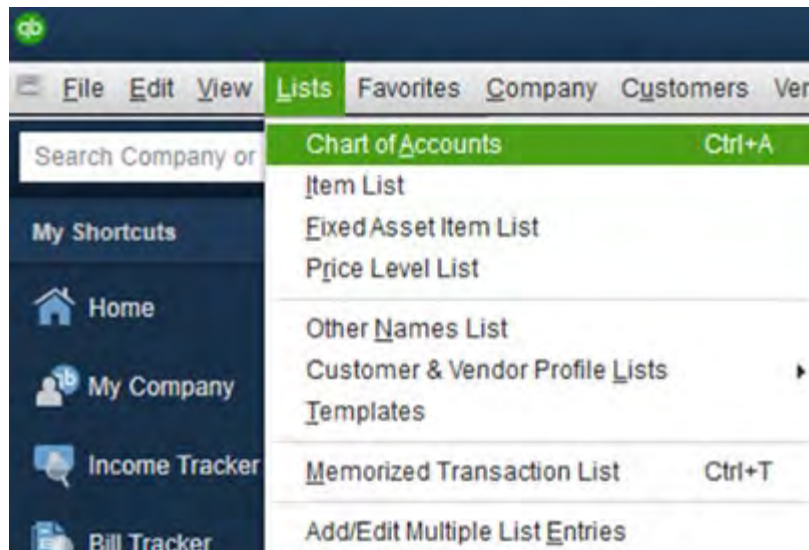
Account Type: Expense      Number: 3032001

Account Name: Office-Postage

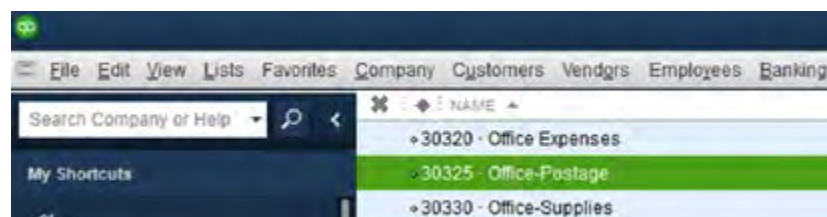
Subaccount of: 30320 - Office Expenses

### To Transfer a Deleted Account to a New Account

- Verify the “new” account has been established in QuickBooks. If not, follow the steps above to add a new account.
- Click **Lists** from the menu bar on the QuickBooks home page, then choose **Chart of Accounts** from the drop-down list.



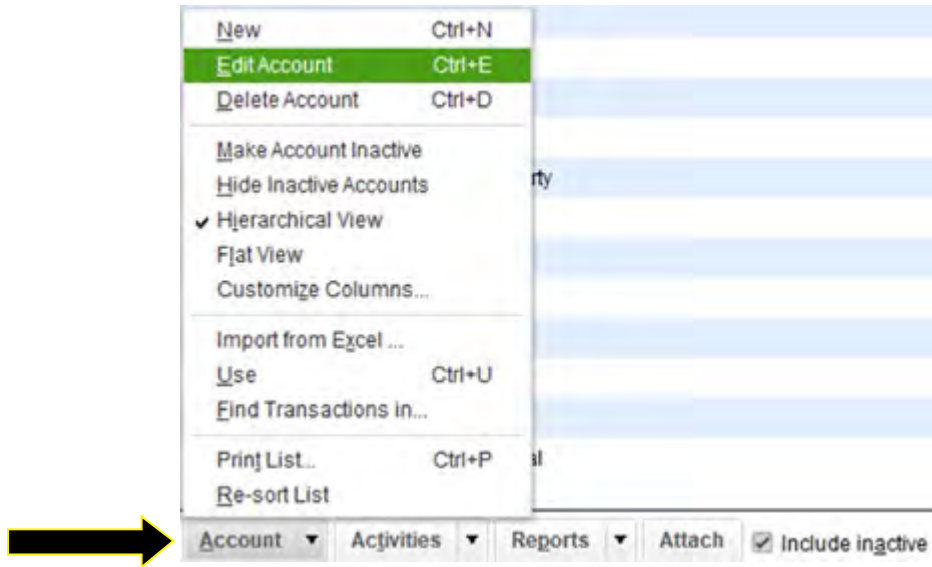
- Scroll through the list of accounts to find the account to be updated. Click once on this row.



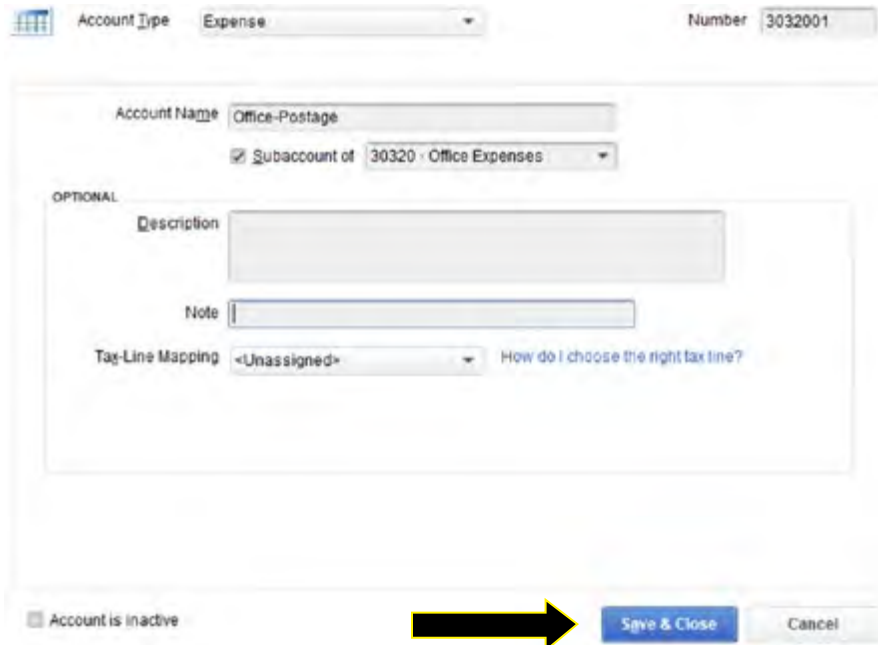
## Exhibit H (continued)

### Guide for Adopting Chart of Accounts (COA) Revisions

- Along the bottom of the displayed Chart of Accounts window are four menu buttons. Click the **Account** button and select Edit Account from the displayed menu.



- The Edit Account window is displayed. Make the appropriate changes to the account (in this example, the number is changed, and the subaccount information has been entered). When the changes have been made, click the **Save & Close** button.



## Exhibit H (continued)

### Guide for Adopting Chart of Accounts (COA) Revisions

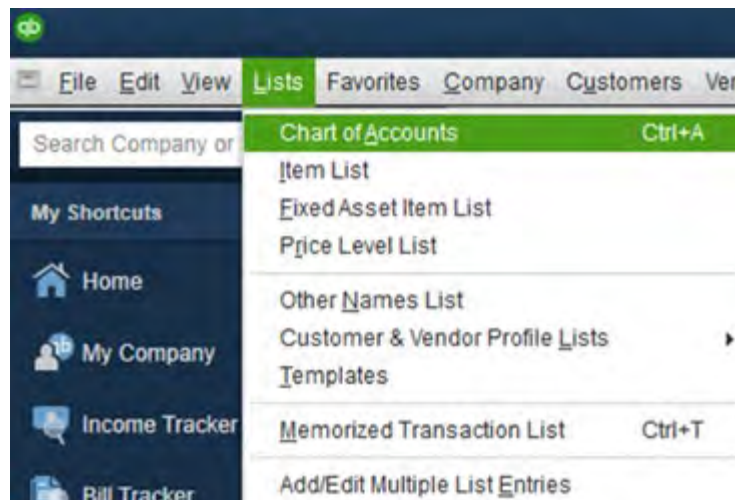
6. If you are changing an account number to an existing account number, you may be asked to “merge” the accounts. If this window is displayed, click **Yes**.



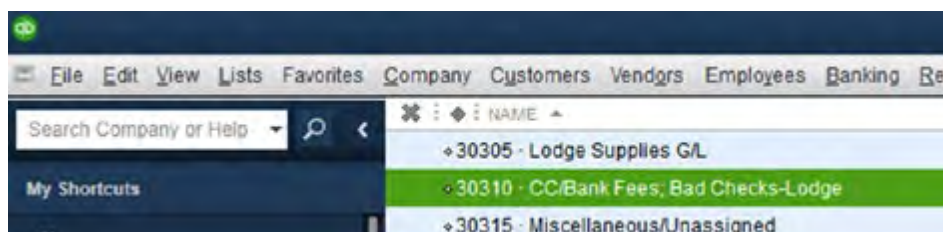
### To Rename an Existing Account

*Note: renaming accounts is not necessary but is recommended. The FRS system only uses the account number when receiving data from Lodges. However, reports from FRS will have the standard COA account name, and these may differ from the name the Lodge has if they are not renamed.*

1. Click **Lists** from the menu bar on the QuickBooks home page, then choose **Chart of Accounts** from the drop-down list.



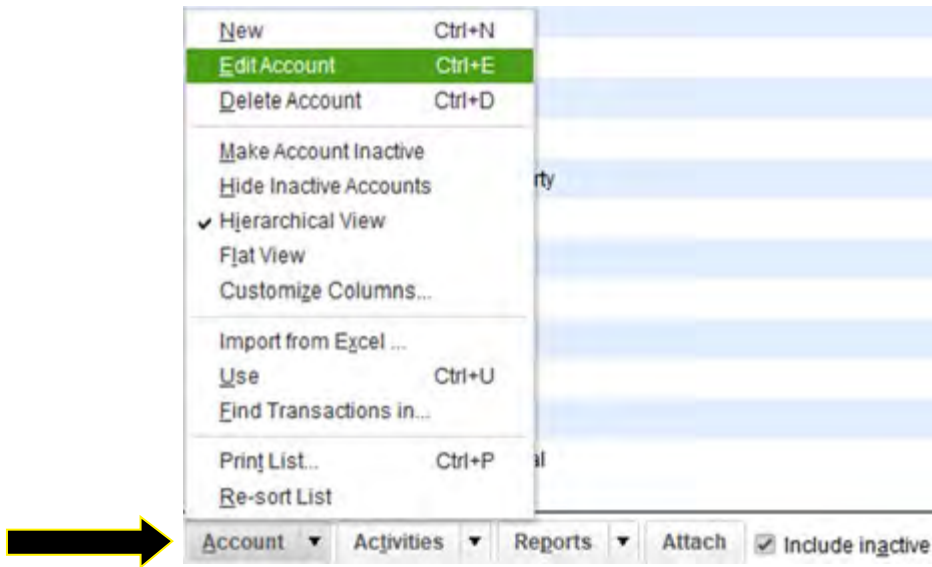
2. Scroll through the list of accounts to find the account to be updated. Click once on this row.



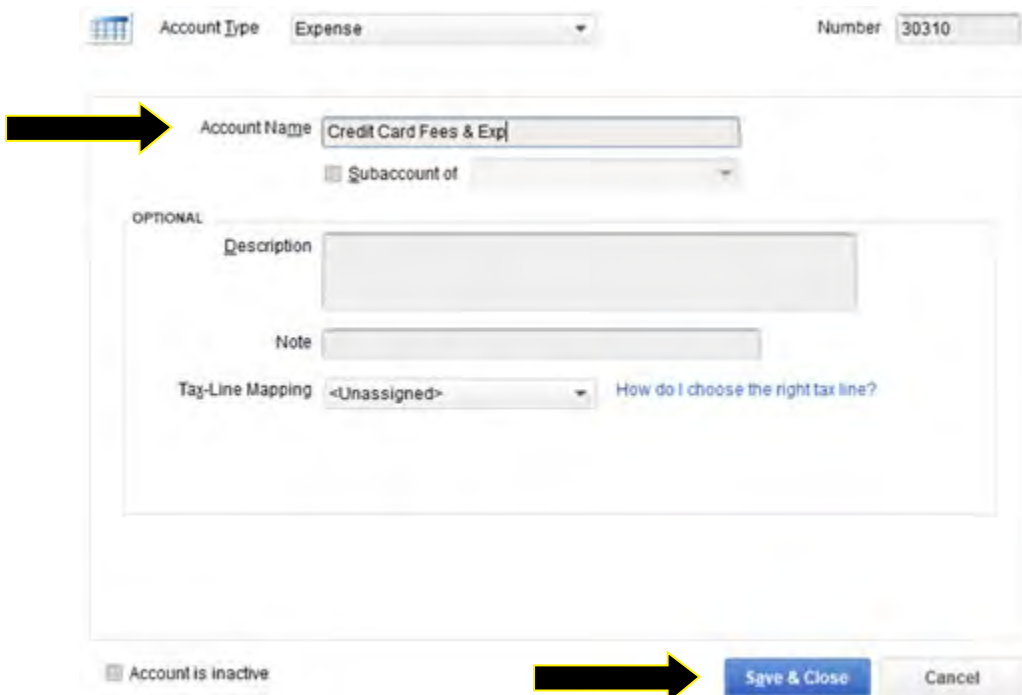
## Exhibit H (continued)

### Guide for Adopting Chart of Accounts (COA) Revisions

- Along the bottom of the displayed Chart of Accounts window are four menu buttons. Click the **Account** button and select **Edit Account** from the displayed menu.



- The Edit Account window is displayed. Change the **Account Name**, as necessary. When finished, click the **Save & Close** button.



## Exhibit H (continued)

### Guide for Adopting Chart of Accounts (COA) Revisions

#### Editing an Existing Balance Sheet Account

This guidance only applies to Lodges that have successfully submitted a beginning balance csv file and has reconciled that file to its prior financial reporting.

If a Lodge must change an existing Balance Sheet account (account number 29900 or lower) then it must do so by following these instructions.

1. Create a new account in the Lodge Accounting System Chart of Accounts.
2. Enter an Adjusting Journal entry dated April 1st of the current Lodge year to transfer the balance from the "old" account into the "new account".
3. Mark the old account as Inactive in the Lodge accounting system.
4. Resubmit the actuals csv file starting with a date of April 1st of the current Lodge year up through the last day of the prior month.

This will ensure that the Balance Sheet accounts are properly reflected in the FRS and that no "orphaned accounts" are created in the FRS.

---

---



# Exhibit I

## Formatting Columns in Excel

1. With the file open in Excel, click the column of data you want to update the format in (for this example, we have an actual file and a cell is mis-formatted in column D).
2. Click on the "D" above the cell with the word "Amount" to highlight the column.

	A	B	C	D
1	Lodge Nur	Date	LodgeGLA	Amount
2	9876	8/1/2019	20000	-172
3	9876	8/1/2019	40210	172
4	9876	8/1/2019	20000	-539.64
5	9876	8/1/2019	30400	539.64
6	9876	8/1/2019	20000	-361.98
7	9876	8/1/2019	40485	325.78
8	9876	8/1/2019	50490	2/5/1900
9	9876	8/1/2019	20000	-411.76
10	9876	8/1/2019	40460	193.02

3. Click once on "Home" in the menu bar. The ribbon should look like the following:



4. Click on the dropdown box at the top of the "Number" section of the ribbon.



5. Select the Number choice in the dropdown list. Once the new format is chosen, the values in the column are updated to the chosen format. Notice the information shown in cell D8 has changed from 2/5/1900 to 36.20.

	A	B	C	D
1	Lodge Nur	Date	LodgeGLA	Amount
2	9876	8/1/2019	20000	-172
3	9876	8/1/2019	40210	172
4	9876	8/1/2019	20000	-539.64
5	9876	8/1/2019	30400	539.64
6	9876	8/1/2019	20000	-361.98
7	9876	8/1/2019	40485	325.78
8	9876	8/1/2019	50490	36.20
9	9876	8/1/2019	20000	-411.76
10	9876	8/1/2019	40460	193.02

6. Review the data to be sure all changes were made as expected, then save the file.

# Exhibit J

## File Submission Instructions

### Actual Monthly Activity File Format

The Actual Monthly Activity file is used to transmit your monthly activity to Adaptive. It consists of 4 columns, with rows for every account with activity for the month:

Column	Name	Example	Description
1	Lodge Number	2362	The numerical lodge number
2	Lodge GL Account	30010	The local system account number (this is a sub account)
3	Date	01/31/2020	The period where the activity takes place. Use standard US date format mm/dd/yyyy
4	Amount	12587.50	The sum of the debit – credit activity for the lodge GL account for the period in question.

The Actual Monthly Activity file template can be downloaded from Elks.org. The Actual file must be saved as a CSV file as Adaptive will only be able to except CSV files.

**Actual Example:** Note actuals can be sent with account codes only or with descriptions either way will work.

Lodge Number	Lodge GL Account	Date	Amount
2362	30010	4/30/2019	4.38
2362	30400	4/30/2019	4.38
2362	3040001	4/30/2019	4.38
2362	3040002	4/30/2019	4.38
2362	3045001	4/30/2019	7
2362	30490	4/30/2019	8.75
2362	30495	4/30/2019	8.75
2362	3049501	4/30/2019	8.75
2362	30700	4/30/2019	8.75

Lodge Number	Lodge GL Account	Date	Amount
2581	30010 · Membership Dues - Lodge portion	3/1/2019	-3032.69
2581	10201 · 9804 Lodge Checking-Anchor Bank	3/1/2019	60
2581	21801 · Prepaid Event Deposits	3/1/2019	0
2581	21801 · Prepaid Event Deposits	3/1/2019	500
2581	21801 · Prepaid Event Deposits	3/1/2019	750
2581	21802 · Prepaid Event Expenses	3/1/2019	-400

## Exhibit J (continued)

### File Submission Instructions

#### Annual Budget File Format

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	Name	Example	Description
1	Lodge Number	2362	The numerical lodge number
2	Lodge GL Account	30010	The local system account number
3	Fiscal Year End	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 Amount	25000	The annual amount budgeted to the account. This amount will be allocated monthly based on prior year actuals.

The Actual Budget file template can be downloaded from Elks.org. The Budget file must be saved as a CSV file as Adaptive will only be able to except CSV files.

#### Budget Example:

Lodge Number	Lodge GL Account	FYE	Version	Annual
2362	30010	2020	Budget	2835
2362	3001002	2020	Budget	2730
2362	30490	2020	Budget	945
2362	31520	2020	Budget	735
2362	3152001	2020	Budget	1050
2362	3152202	2020	Budget	1050
2362	3152203	2020	Budget	3150
2362	31530	2020	Budget	1680

Lodge Number	Lodge GL Account	FYE	Version	Annual
2581	30010 · Membership Dues - Lodge portion	2019	Budget	33000
2581	3001001 · Dues - Grand and State Portion	2019	Budget	10125
2581	30045 · Initiation/Reinstatement Fees	2019	Budget	1500
2581	30050 · Other Members Fees	2019	Budget	15000
2581	30250 · DD clinics	2019	Budget	-300
2581	30055 · Lodge Training Other	2019	Budget	-2400
2581	30112 · Rents Lodge	2019	Budget	-3000

## Exhibit J (continued)

### File Submission Instructions

#### File Submission Results – Actuals

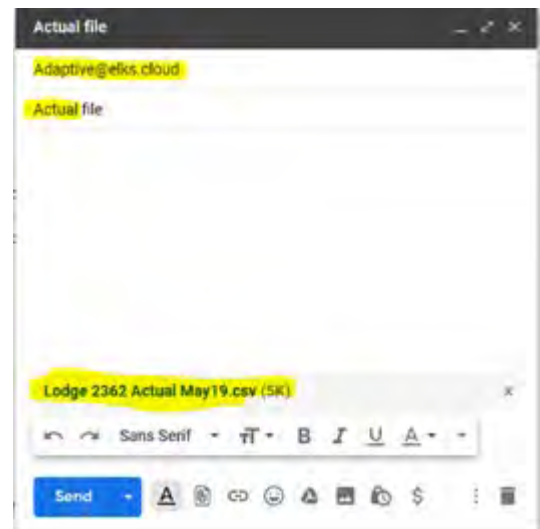
After you have formatted and saved your files, the next step is submitting them for processing to Adaptive. This is done by emailing the CSV files to the [Adaptive@Elks.Cloud](mailto:Adaptive@Elks.Cloud) email address.

Use your preferred email client to draft a new email. Attach the file. The type of file you are submitting is determined by the Email Subject. Include the following in the subject line based on the file type (**VERY IMPORTANT**):

- **Actual Monthly Activity File** – Must include the word **Actual** on the subject line
- **Annual Budget File** – Must include the word **Budget** on the subject line

In the sample here we are submitting an **Actual** file using the Gmail client.

- The To address is: [Adaptive@Elks.Cloud](mailto:Adaptive@Elks.Cloud)
- The Subject contains the word Actual – signaling an Actual file.
- The file **Lodge 2362 Actual May19.csv** is attached. Don't forget to include your file! The file name is not critical to the import process however we recommend something that includes the lodge number, file type and date for your reference.
- When you're ready Send the file. Within 5 minutes you'll receive a reply with a success message or a detailed description of issues that need to be corrected.



---

## Exhibit J (continued)

### File Submission Instructions

#### File Submission Results – Budget

- In this example we'll submit a Budget file using Gmail. The To address is: [Adaptive@Elks.Cloud](mailto:Adaptive@Elks.Cloud).
- The Subject contains the word **Budget** and your Lodge # signaling a Budget file.
- The file **Budget 2020 #NNNN.csv** is attached. Don't forget to include your file! The file name is not critical to the import process however we recommend something that includes the lodge number, file type and date for your reference.
- When you're ready Send the file. Within **5 minutes** you'll receive a reply with a success message or a detailed description of issues that need to be corrected.

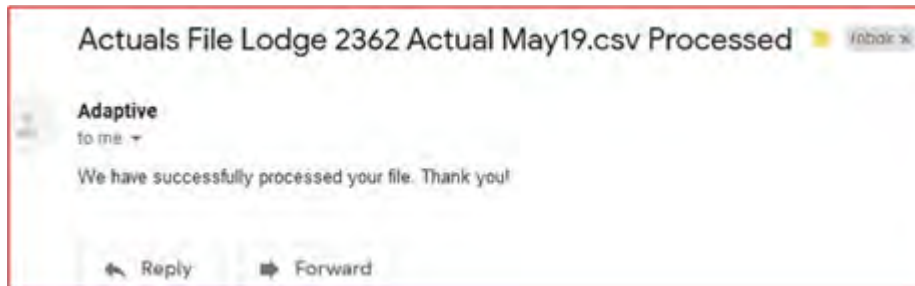


## Exhibit J (continued)

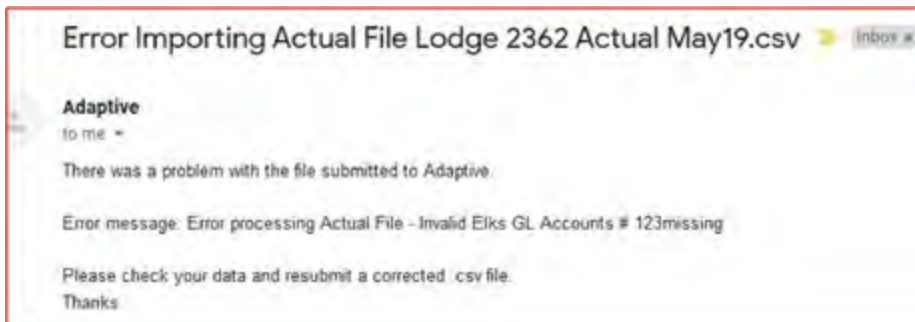
### File Submission Instructions

#### File Submission Results – Responses

Ideally if your data is valid, you'll receive a success message:



If there was an issue with the data, you will receive a detailed error message:



The error in this instance is the file contained an unknown Lodge GL Account. Correct the account number with a valid one or add the account to your Mapping file and re-submit that before re-submitting your Actuals again.

#### Support

Email support at: [FRShelp@ELKS.ORG](mailto:FRShelp@ELKS.ORG).

Or for FRS or QuickBooks Desktop or Online support at: [ecg2@charter.net](mailto:ecg2@charter.net).

---

## **Exhibit J (continued)**

### **File Submission Instructions**

#### **File Submission Results – Elks GL Activity file**

1. Select Reports -> Accountant & Taxes -> Transaction Detail by Account
  2. Select customize report (in top left of pop-up window)
    - a. On display tab choose the below 4 specific columns and select ok
      - i. Left Margin
      - ii. Date
      - iii. Account
      - iv. Amount
    - b. In the bar choose the specific date periods that will be loaded (It is recommended to begin each submission with April 1 and the end date of the last day of the prior month).
    - c. Go to the Total Box in QuickBooks and change from “Account List to “Total”
    - d. Select excel in the top of the window and select create a comma separated values (.csv) file
      - i. Hit export
    - e. Open .CSV file that was just saved
      - i. Cut the Account field from Column C and insert it before the Date field into Column B. This will move the Date into column C.
      - ii. Update header file names in row 1 of .CSV file (see screenshot)
        1. A1 - LodgeNumber
        2. B1 - LodgeGLAccount
        3. C1 – Date
        4. D1 – Amount
      - iii. Validate that the amount total in column D is equal to zero
  3. Save File
  4. Submit the file as directed above to [adaptive@elks.cloud](mailto:adaptive@elks.cloud) to be changed with the subject including the word Actual
- 
-

## Exhibit J (continued)

### File Submission Instructions

#### File Submission Results – Elks Budget file

1. Select Reports -> Budgets & Forecasts -> Budget Overview
2. Select the Budget you wish to Export. Click Next.
3. Select "Account by Month". Click Next.
4. Click Finish
5. Select customize report (in top left of pop-up window)
  - a. On display tab make sure the Dates From and To are the full fiscal year (Lodge year of April 1 through March 31)
  - b. Under Columns and Rows switch Display columns by "Totals only"
  - c. Select excel in the top of the window and select create a comma separated values (.csv) file
    - i. Hit export
  - d. Open .CSV file that was just saved
    - i. There will be two columns on the new .csv file. Column A will have the GL account and B will have the budget amount.
    - ii. Filter by Column B and delete all blank rows.
    - iii. Sort by Column A [A-Z]. Delete all summary and total lines (Gross Profit, anything starting with Total)
    - iv. Insert a new column in Column A. Change the header row to LodgeNumber and fill in all the rows with your Lodge number.
    - v. Change the Column B header to LodgeGLAccount
    - vi. Insert 2 new columns between the LodgeGLAccount and Amount.
    - vii. Enter "FYE" in the Header row of Column C. Add the ending year of the budget in all rows (ex. 2019)
    - viii. Enter Version in Column D. Enter the word "Budget" in all rows.
    - ix. Update the header in Column E to "Annual". This year will have your budget amount.
    - x. Your header names should be as follows when you are done:
      1. A1 - LodgeNumber
      2. B1 - LodgeGLAccount
      3. C1 – FYE
      4. D1 – Version
      5. E1 – Annual
  - e. Column C1 – FYE, is always the ending year of the current lodge year. The budget for 2020-2021 will display the FYE as 2021; **The budget for 2019-2020 will display the FYE as 2020.** An incorrect FYW number will throw the budget into the wrong year and invalidate any reports showing budget entries.

Submit the file as directed above to [Adaptive@elks.cloud](mailto:Adaptive@elks.cloud) with the subject including the word **Budget**

---

---



## **Exhibit K**

### **“How to edit QuickBooks’ Standard Accounts”**

When first creating a QuickBooks file one of the steps is to establish a Chart of Accounts (COA). This is usually done in the initial set up based on the type of business that is selected. The COA created by QuickBooks will include three special QuickBooks accounts. These three accounts are 32000 Unrestricted Net Assets (may be named Retained Earnings); 30000 Opening Balance Equity and 12000 Undeposited Funds (may only be created if/when you set up items to track sales).

Open the Chart of Accounts by selecting Lists/Chart of Accounts.

1. Find account 12000 Undeposited Funds and edit it either by using the down arrow next to Account at the bottom of the window or by right clicking on the account. Change the Account number to 10250.
2. Next check if the Lodge has account 29900 in the COA. If so, check the amount in the Balance Total column of the QuickBooks account listing. If the Balance total column is anything other than blank the account will have to be temporarily renumbered and renamed. It is suggested that the Lodge use 29999 as the account number and Temporary Unrestricted Equity as the account description. If the Balance Total column is blank than nothing more need to be done.
3. Next find account 32000. This account should have the Balance total column as blank. Edit the account again using the arrow by Account or by right clicking. Change the account number to 29900 and the Account name to Equity Unrestricted Funds. Since this is one of QuickBooks required accounts it can only be edited.
4. Next find account 30000 and edit it. Change the account number to 29900 and the Account name to Equity Unrestricted Funds. When asked to merge the accounts answer Yes or OK to any pop-up messages. This should result in the two accounts being merged.
5. Finally, if you had to edit account 29900 in step 2, edit the 29999 account to 29900 and the description to Equity Unrestricted Funds. Again, answer Yes or OK to any messages about merging accounts.

The local Unrestricted Equity accounts should now be compliant with the Uniform Chart of Accounts.

---

---

[FRS]



Revised August 2022