

**BENEVOLENT AND PROTECTIVE ORDER OF ELKS
COMPLETING THE ANNUAL FINANCIAL REPORT
EXCEL FILE**

REPORT PREPARER'S GUIDE



2018 – 2019 REPORTING CYCLE

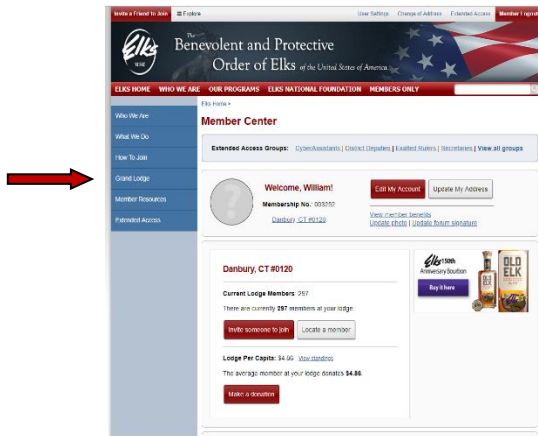
INTRODUCTION

The Annual Financial Report (AFR) has been updated for the 2018 – 2019 AFR Cycle. New features have been added and report pages modified to better conform to current accepted accounting practices. It should be pointed out, however, that the AFR is not completely compliant with Generally Accepted Accounting Practices (GAAP). The report is a Prescribed Set of Financial Statements and Lodges should engage their Accountants accordingly. If a complete set Financial Statements prepared under of GAAP is required by a Lodge additional work on the Accountant's part will be required and may affect the fees charged.

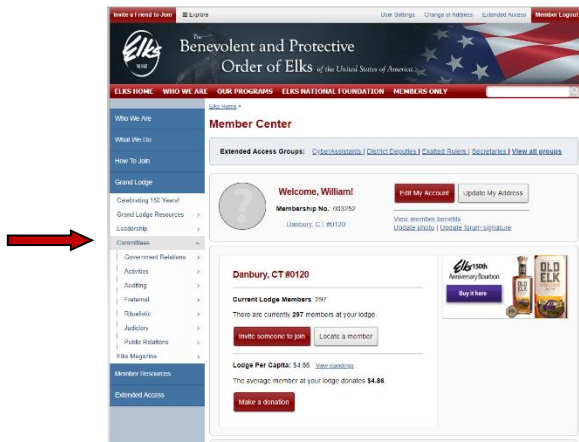
DOWNLOADING THE EXCEL FILE

The Local Lodge Audit Committee should download the file LocalLodgeReport.xlsm from the Grand Lodge Web site.

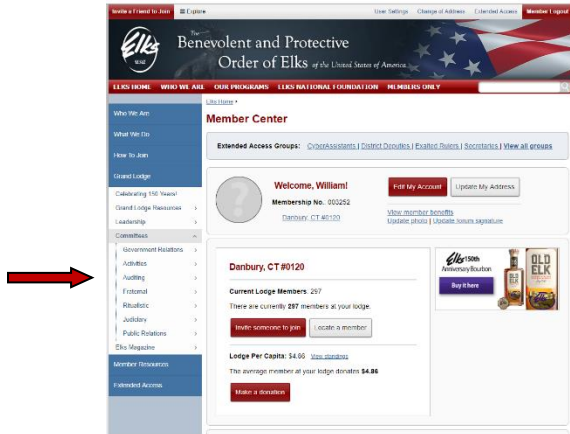
Navigate to the MEMBERS ONLY section of the web site and then select the Grand Lodge button from the choices on the Left.



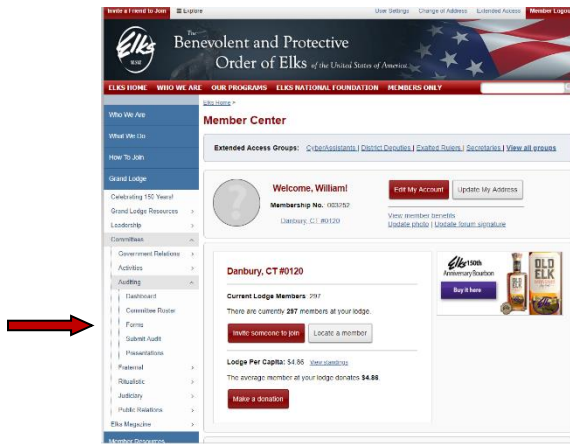
Then select Committees from the list under Grand Lodge.



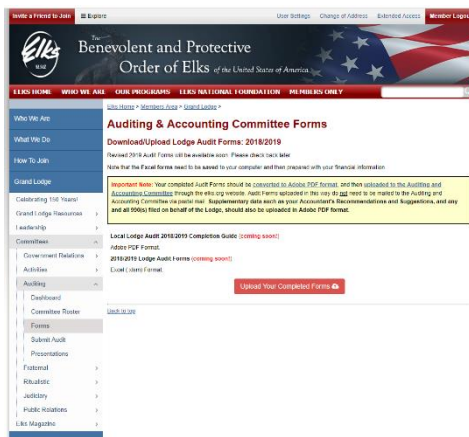
Then select Auditing from the choices provided



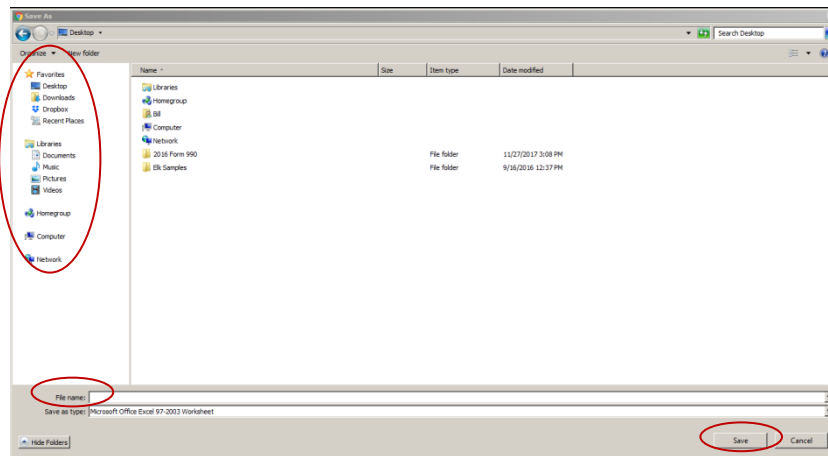
Then Select Forms from the choices provided



On the next page select the Report Forms link



In the dialogue box that opens select the location where you want to save the file. Rename the file before you save it if you wish. Click the Save button and you are done.



Note: From this page you can also download a copy of these Instructions. You can also navigate directly to this page by copying the following link into your browser:

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

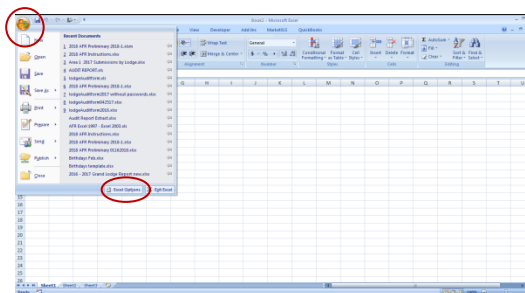
You will need to either be logged into elks.org or have a user name and password available if navigating to the page directly.

OPENING THE FILE AND ENABLING MACROS

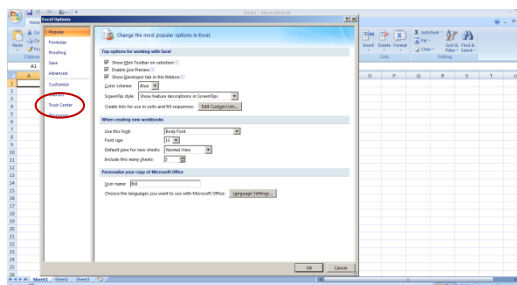
The revised version of the Excel file contains macros to enable the automation of the saving of the information as a portable document file (pdf) and the printing of the entire workbook. In order for these macros to work correctly you must enable macros in your version of Excel.

Enabling Macros in Excel 2007

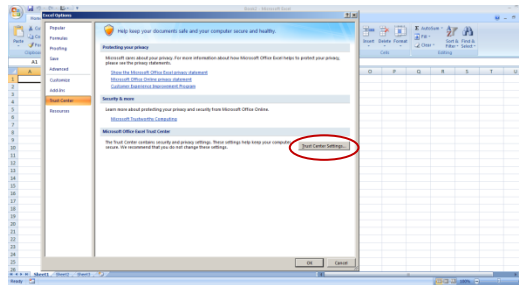
1. Click the Microsoft Office Button  , in the top left corner and then click Excel Options.



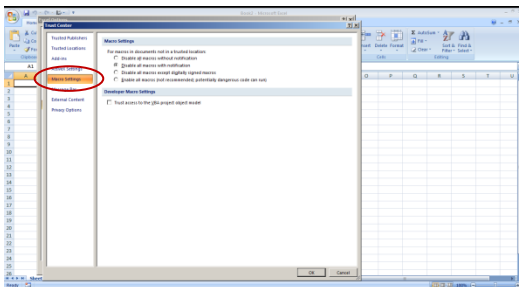
2. Click Trust Center



3. Click Trust Center Settings



4. Then click Macro Settings



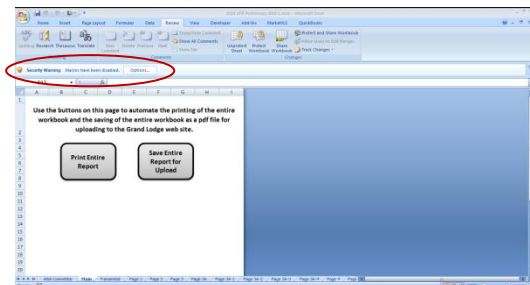
5. Click the radio button option next to:

- Disable all macros with notification

This should be the default setting. This option will cause macros in general to be disabled, but you will get security alerts if there are macros present. This will allow you to choose when to enable macros on a case by case basis.

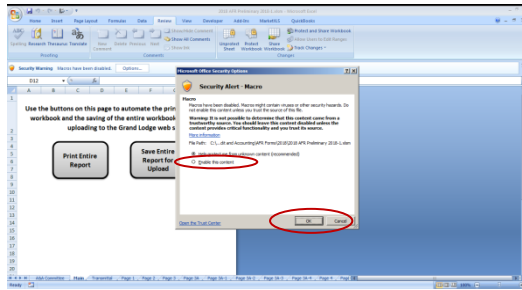
6. Click the OK button twice to exit out.

Now open the Excel from the location that you saved it to. When first opened it should look like this:



Notice the Security Warning highlighted above. To enable the macro content for this file only. Select Options... button and then select

- Enable this content



Click OK to enable the macros in this file.

Enable Macros in Excel 2010 through 2016 versions

1. Follow a similar process start with File > Options> and then click Trust Center > Trust Center Settings > Macro Settings.

The Print Entire Report button on the Main worksheet tab will Print all the active and visible worksheets in the workbook to a local printer. The Save Entire Report for Upload button will create a pdf file and save it in a location of the user's choosing.

COMPLETING THE INPUTS

Use the worksheet tabs to navigate through the workbook.

TRANSMITTAL

It is important to complete this worksheet first. Data entered here is used to populate cells in the remainder of the Workbook. Use the Tab key to move between fields. Explanations for each key entry fields are listed below the image. This generally, along with Page 9 should be completed by the Lodge Secretary prior to providing the file to the Accountant.



THIS PAGE TO BE COMPLETED BY THE
AUDIT COMMITTEE OR LODGE SECRETARY

TRANSMITTAL LETTER

Grand Lodge Auditing and Accounting Committee

Dear Committee Member:

In accordance with Section 13.040, Laws of the Order, enclosed are the results of the examination of the books and records for the fiscal year ended March 31, 2019 of Lodge Danbury

NAME _____ NUMBER 120 DISTRICT 1680
STREET _____ CITY _____ STATE CT ZIP _____

E-mail address _____

The upload file(s) consist of the following (enter an "X" in each box):

- 1. Transmittal Letter and page 1 through 10 of Grand Lodge Annual Financial Report
- 2. Copies of all of Independent Accountant's Reports and Financial Statements if Prepared
- 3. Copy of Federal and State Information and Income Tax Returns (Form 990 and Form 990T as applicable)

Are all Entities of the Lodge included in this report?

(Enter "Yes" or "No") _____ If "No" Explain in Page 7 Notes.

Enter In House or Accountant's Name in cell below.

Accountant's Phone # _____ E-mail _____

The report was presented to the Lodge membership on : _____

Lodge Auditing and Accounting Committee (For the 2018 - 2019 Lodge Year)

Name	E-mail	Telephone No.
1		
2		
3		

Please PRINT/TYPER Names, Addresses and E-mail Addresses of the CURRENT (2019 - 2020) Exalted Ruler and Secretary:

	Current Exalted Ruler	Current Secretary
Name	_____	_____
Street	_____	_____
City, State, Zip	_____	_____
E-mail Address	_____	_____

- Retain Copies as follows:
- 1. Retain for Lodge File
 - 2. Lodge Auditing Committee

By completing this page and typing my name below I acknowledge that I am electronically signing this transmittal letter.
Fraternally,

Chairman, Lodge Auditing & Accounting Committee
E-mail Address: _____
Year Ending: March 31, 2019

DO NOT MAIL ANY HARD COPIES - ALL SUBMISSIONS MUST BE UPLOADED TO ELKS.ORG
Upload pdf files to: <http://www.elks.org/grandlodge/auditing/submitAudit.cfm>
"FOR INTERNAL USE ONLY"

- (A)
- (B)
- (C)
- (D)
- (E)
- (F)
- (G)
- (H)
- (I)
- (J)

- A.** Enter the Name of the Committeeman for the Lodge's Grand Lodge Area
- B.** Enter the Year End that the report covers. Enter the Lodge's name, Lodge Number and District Name and Number in the appropriate fields. This data is used to populate fields throughout the report. Make sure it is correct.
- C.** Enter the Lodge's mailing address. Select the State/Territory/Possession from the choices provided in the drop-down list.
- D.** Enter the Lodge's current e-mail address. This information should be the same as on file with the Grand Secretary's Office. It is the address that the evaluation of the report will be sent to electronically.
- E.** Check off the appropriate boxes making sure all documents are available for uploading.
- F.** Enter "Yes" or "No" as appropriate. If "No" is answered than please provide a complete explanation in the Notes to the Financial Statements on Page 7 of the report.
- G.** Enter "In House" if the report was previously authorized by the State Sponsor for in house completion; otherwise enter the name of the independent accountant or name of the accounting firm who prepared the report. If entering "In House" please enter only the text without any quotes.
- H.** Enter the names and contact information for the members of the Lodge's Auditing and Accounting Committee responsible for the preparation of the report. The contact information is critical. If questions arise during the evaluation the Area Committeeman can usually resolve them with the Committee.
- I.** Enter the Name and contact information for the Lodge's Current Exalted Ruler and Lodge Secretary. Do not enter the names of the Exalted Ruler and Lodge Secretary that were in office during the report period.
- J.** The Chairman should complete this section and by doing so acknowledges the electronic signing of the report on behalf of the Lodge.

PAGE 1

The Accountant's Report Letter can be inserted on this page. This visible area of this page is now a completely unprotected. It should only be used for the Accountant's letter. It is recommended that the Accountant's Report on the Financial Statements of the Lodge (Page 1), the Accountant's Notes to the Financial Statements (Page 7) and the Accountant's Recommendations (Page 10) all be uploaded as a separate pdf file(s).

Page 2

Enter the Balance Sheet information for both years. Enter the Unrestricted Equity Balance for the Prior Year End on Page 8 Line 19. Report Lines 31 through 33 will calculate based on the information entered on Page 8.

Rows 54 and 55 can be modified by the Lodge or its Accountant and the wording used will carry over to all other pages in the workbook.

Pages 3 through 5

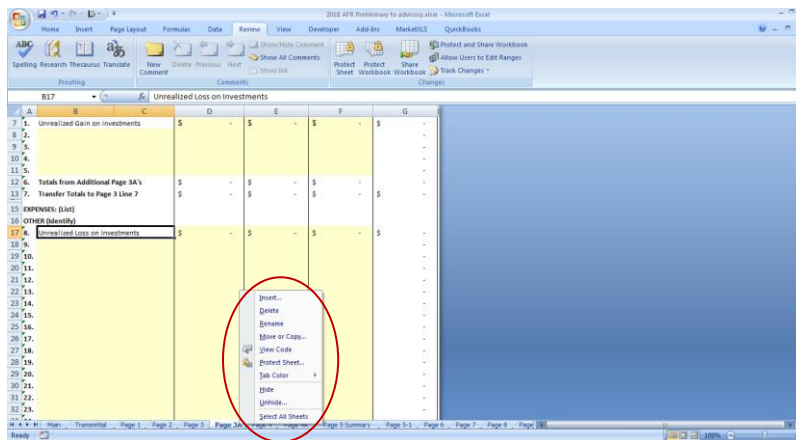
Enter the Lodge Revenue and Expense information as necessary for both years and the current year Budget information. Input details for specific pages follows.

Pages 3A and 4A

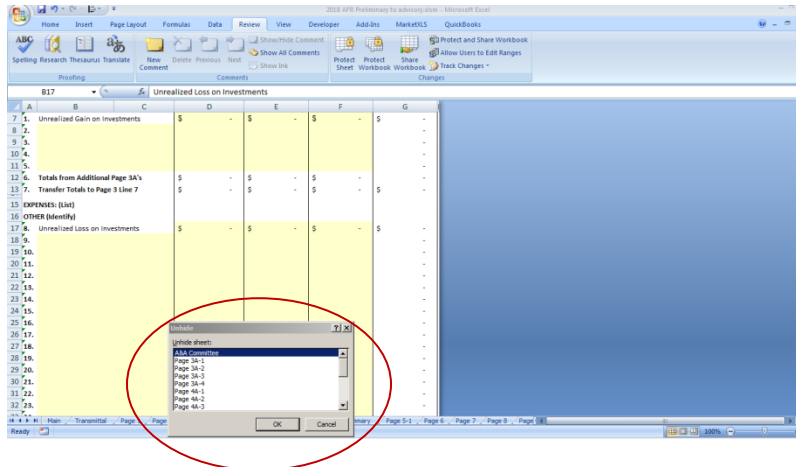
Line 1 and Line 8 have been added for the reporting of the Unrealized Gains (Line 1) and Unrealized Losses (Line 8) on the Lodge's Investments. Use these Lines for the Unrealized portion only. Report the Realized Gains and Losses as necessary using the remaining Lines 2 through 5 for Gains and Lines 9 and higher for Losses.

There are 4 additional Page 3A and Page 4A available for the Lodge's use as necessary. The Total Revenues and Total Expenses from these Pages will automatically carry forward to the appropriate Page 3A and/or Page 4A. To display the additional pages follow the steps below.

1. Right mouse click on any worksheet tab. You should see the context menu below



2. Select Unhide from the choices displayed.



3. Select the worksheet to display from the list shown. It is highly recommended that you display the additional sheets in the order shown (i.e., 3A-1 before 3A-2, etc.). You can scroll the list as necessary. Click OK to display the selected worksheet.

Page 5 and Page 5A

Page 5 is now a Summary of the Total Revenue and Total Expense of the Lodge's Restricted Funds. There are three sections to Page 5. The first section covers the Lodge's Charitable Restricted Funds including all Elks National Foundation Grants. The second section is for all of the Lodge's Other Restricted Funds except its Restricted Gaming Funds. The third section on Page 5A covers the Lodge's Restricted Gaming Funds. Report each of the Lodge's Restricted Funds on a separate line in the appropriate section. Only the Opening Fund Balance, the Total Revenues, the Total Expenses and any Inter-Fund Transfers (including to the General Fund) are required to be reported. For the Page 5A Gaming Funds additional columns are provided for the reporting of Gross Gaming Revenues and Prizes Paid. These should be separated from the total revenue and expense amounts for each restricted gaming activity. There is also a check at the bottom of Page 5 to ensure that the Opening Balance, Closing Balance and Activity in total agrees to the Balance Sheet Line 30 amounts. If there is any depreciation charged to expense for any Restricted Fund, report the annual amounts in total for all funds in the input cells on Page 5A

Page 6

This Page is to report the overall Cash Flow including changes to the Restricted Fund Cash Balances. Input the Prior Year Cash Flow information in the input cells provided. These amounts should agree to the amounts reported on the Prior Year AFR. If they do not agree please provide an explanation in the input box at the bottom of the page. The Current Year amounts are calculated based on the inputs made on Page 2. The formulas for Lines 20, 21, and 23 for the Current Year can be overridden as necessary to account for asset disposals, sales and or retirements. Line 24 has been added to account for net fixed asset disposals. As always if an Adjustment is made on Lines 17 or 25 please provide an explanation in the input box at the bottom of the page. The Ending Cash Balances for both years should agree to the amounts reported on Page 2 Line 1 Total Cash.

Page 7

The Accountant's Notes to the Financial Statements can be inserted on this page. This visible area of this page is now a completely unprotected. It should only be used for the Notes to the Financial Statements. Submission of Page 7 is mandatory. All Financial Statements must have a set of explanatory notes included with them.

Page 8

Input the Revenues for the Bar and any Food Service Operation on Line 1 through Line 3. Enter the Beginning and Ending Inventories on Lines 5 and 8 respectively. Enter Purchase of Goods for Sale on Line 6 and the Other Direct Expenses on Line 10 through 13. Enter the Unrestricted Equity Balance for the Prior Year End on Line 19. Enter any adjustments on Line 22 and provide an explanation in the Notes to the Financial Statements on Page 7.

Page 9

This Page is generally prepared by the Lodge Secretary prior to turning the file over to the Lodge's Accountant. Enter the information requested as appropriate. For the Dues and Fee information requested please enter the per member amount for the report year. The employee information on Row 19 should not include the Lodge Officers. The Paid Position information should be job titles and not specific names of individuals.

Page 10

The Accountant's Recommendations can be inserted on this page. This visible area of this page is now a completely unprotected. It should only be used for the Accountant's Recommendations. This page is mandatory. If the Accountant has no recommendations then that should be stated on this page by the Accountant.