

LODGE #123 Sample Account Listing

MAKE INACTIVE	Accnt. #	Account	Type	
	1000.00	Cash	Bank	
	1005.00	LODGE CHECKING	Bank	
	1006.00	BINGO CHECKING	Bank	
	1010.00	SAVINGS ACCOUNT	Bank	
		CREATE SUBACCOUNTS UNDER 1000.00 (i.e., 1011.00, 1012.00, etc.) FOR MULTIPLE ACCOUNTS		
	1020.00	CDs - Cash	Bank	
	1025.00	Petty Cash	Bank	
	1100.00	Receivables	Accounts Receivable	
	1105.00	NSF CHECKS	Accounts Receivable	CAN BE ADDED PER MI
	1199.00	Undeposited Funds	Other Current Asset	
	1300.00	Inventory	Other Current Asset	
	1305.00	Resale Merchandise - Frat Unit	Other Current Asset	
	1310.00	Social Quarters Inventory	Other Current Asset	
	1315.00	Kitchen Inventory	Other Current Asset	
	1320.00	Bingo Inventory	Other Current Asset	
	1500.00	Due from Other Fraternal Units	Other Current Asset	
	1700.00	Buildings and Property	Fixed Asset	
	1705.00	Lodge Home/Building	Fixed Asset	
	1710.00	Other Property	Fixed Asset	
	1715.00	Building Lease and Improvements	Fixed Asset	
	1800.00	Furniture and Equipment	Fixed Asset	
	1805.00	Furniture, Fixtures & Equipment	Fixed Asset	
	2000.00	Accounts Payable	Accounts Payable	
	2050.00	Notes Payable	Other Current Liability	
	2055.00	Mortgage	Other Current Liability	
	2060.00	CERTIFICATES OF INDEBTEDNESS	Other Current Liability	ADDED
	2075.00	Other Payables	Other Current Liability	
	2200.00	Payroll and Benefit Liabilities	Other Current Liability	ONLY USED TO CREATE A
	2205.00	Compensation - Admin, Rec & Sec	Other Current Liability	LIABILITY - AMOUNT DUE NOT
	2210.00	Payroll Tax Liability	Other Current Liability	TO SHOW AMOUNTS PAID
	2230.00	Bingo Payroll & Benefits	Other Current Liability	"
	2235.00	Gaming Payroll & Benefits	Other Current Liability	"
	2250.00	Real Estate Tax Liabilities	Other Current Liability	ONLY TO SHOW AMOUNT OWED
	2300.00	Other Liabilities	Other Current Liability	NOT AMOUNT PAID
	2305.00	Sales Tax Liabilities	Other Current Liability	"
	2500.00	Due to Other Fraternal Units	Other Current Liability	
	2505.00	Endowment - Moose Charities	Other Current Liability	
	2510.00	Application Fees to MI	Other Current Liability	
	2515.00	ABCD/Per Capita due to MI	Other Current Liability	
	2516.00	Remit to Lockbox - Member Dues	Other Current Liability	ADDED
X	2520.00	LIFE MEMBER FEE TO MI	Other Current Liability	No longer required - Life memberships are remitted directly to the MI Lockbox
X	2554.00	Home Chapter	Other Current Liability	
	3000.00	Opening Bal Equity	Equity	
	3900.00	Retained Earnings	Equity	
	4000.00	Dues and Fees Income	Income	
	4005.00	Membership Dues	Income	
X	4010.00	Application Fee	Income	NOT APPLICABLE
	4015.00	Life Membership	Income	
	4020.00	Acceptance Fee	Income	
	4025.00	Transfer Fees	Income	
X	4050.00	Home Chapter Dues & Fees	Income	
	4200.00	Sales Income	Income	
	4205.00	Resale Merchandise	Income	
	4225.00	Social Quarters Sales	Income	
	4230.00	Beer Sales	Income	
	4235.00	Liquor Sales	Income	
	4240.00	Wine Sales	Income	
	4245.00	Miscellaneous Merchandise Sales	Income	
	4250.00	Kitchen Sales	Income	

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	4255.00	Food Sales	Income	
	4260.00	Celebration Meals	Income	
	4300.00	Donations Received	Income	
	4400.00	Interest Investment Income	Income	
	4500.00	Bingo Income	Income	
	4505.00	Admission and Card Sales	Income	
	4510.00	Bingo Merchandise Sales	Income	
	4515.00	Bingo Concession Receipts/Sales	Income	
	4600.00	Other Income	Income	
	4605.00	Vending	Income	
	4610.00	Youth Club Receipts	Income	
	4615.00	SALES ADJUSTMENTS	Income	ADDED
		CREATE ADDITIONAL SUBACCOUNTS IF DESIRED		
	4700.00	Special Proj & Committee Income	Income	
		CREATE ADDITIONAL SUBACCOUNTS TO SPECIFY A PARTICULAR COMMITTEE IF DESIRED		
		(4701.00 FAMILY ACTIVITIES COMMITTEE, 4702.00 COMMUNITY SERVICE COMMITTEE, ETC.)		
		EXPENSE ACCOUNTS WILL NEED TO BE ESTABLISHED FOR EACH COMMITTEE ACCT CREATED HERE		
	4800.00	Entertainment Income	Income	
	5000.00	Cost of Goods Sold	Cost of Goods Sold	
	5025.00	Social Quarters Cost/Goods Sold	Cost of Goods Sold	
	5030.00	Beer - Cost of Goods Sold	Cost of Goods Sold	
	5035.00	Liquor - Cost of Goods Sold	Cost of Goods Sold	
	5040.00	Wine - Cost of Goods Sold	Cost of Goods Sold	
	5045.00	Misc Merch - Cost of Goods Sold	Cost of Goods Sold	
	5050.00	Kitchen Cost of Goods Sold	Cost of Goods Sold	
	5100.00	Payroll & Benefit Expenses	Expense	
	5105.00	Admin, Rec & Sec Compensation	Expense	
	5110.00	Salary Expense - Frat Unit	Expense	
	5115.00	Payroll Tax Expense - Frat Unit	Expense	
	5125.00	Social Qtrs Payroll & Bene Exp	Expense	
	5130.00	Social Qtrs Salary Expense	Expense	
	5135.00	Social Qtrs Payroll Taxes	Expense	
	5150.00	Kitchen Payroll & Benefit Exp	Expense	
	5160.00	Kitchen Salary Expense	Expense	
	5165.00	Kitchen Payroll Taxes	Expense	
	5200.00	Supplies & Misc Expense	Expense	
X	5205.00	Celebration Expense	Expense	
X	5210.00	AOC Expense	Expense	
	5215.00	LODGE SUPPLIES	Expense	ADDED
	5220.00	MISC LODGE EXPENSE	Expense	ADDED
	5225.00	Social Qtrs Supplies & Misc Exp	Expense	
	5250.00	Kitchen Supplies & Misc Exp	Expense	
	5300.00	Donation Expense	Expense	
	5400.00	General Administration Exp	Expense	
	5401.00	TELEPHONE	Expense	ADDED
	5402.00	MISC EXPENSE	Expense	ADDED
	5403.00	COMPUTER SUPPORT FEES	Expense	ADDED
	5405.00	Bank Charges	Expense	
	5410.00	Printing	Expense	
	5415.00	Licenses and Permits	Expense	
	5420.00	POSTAGE	Expense	ADDED
	5425.00	MEMBER PROMO	Expense	ADDED
	5430.00	REPAIR & MAINT	Expense	ADDED
		CREATE ADDITIONAL SUBACCOUNTS IF DESIRED		
	5500.00	Bingo Expense	Expense	
	5505.00	BINGO UTILITIES	Expense	ADDED
	5510.00	BINGO MISC EXPENSE	Expense	ADDED
	5515.00	BINGO LICENSE	Expense	ADDED
	5550.00	Gaming Expense	Expense	
	5600.00	Occupancy Expense	Expense	
	5605.00	Utilities	Expense	
		UTILITIES CAN BE BROKEN INTO SEPARATE ACCOUNTS IF DESIRED		

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MAKE INACTIVE	Acct. #	Account	Type	
		(5601.00 ELECTRIC, 5602.00 GAS, 5603.00 WATER, ETC) MAKE THEM SUBACCOUNTS UNDER 5600.00 PER MI DO NOT ESTABLISH SUBACCOUNTS UNDER THIS SUBACCOUNT		
	5610.00	Real Estate Tax Expense	Expense	
	5700.00	Special Project & Committee Exp	Expense	
		CREATE ADDITIONAL SUBACCOUNTS TO SPECIFY A PARTICULAR COMMITTEE IF DESIRED 5701.00 FAMILY ACTIVITIES COMMITTEE 5702.00 COMMUNITY SERVICE COMMITTEE, ETC.) ACCOUNTS WILL NEED TO MATCH THE INCOME ACCOUNTS ESTABLISHED UNDER 4700.00		
	5800.00	Travel and Rep Expense	Expense	
X	5805.00	Matriculant Expense	Expense	
X	5810.00	Green Cap Expense	Expense	
	5815.00	President Expenses	Expense	
	5820.00	Secretary Travel Expenses	Expense	
MI DOES NOT RECOMMEND CREATING SUBACCOUNTS UNDER SUBACCOUNTS				