

ANNUAL FINANCIAL REPORT OF SHRINE CLUB and TEMPLE UNITS

Name of Club/Unit: _____

Statement of Financial Position

Year Ended December 31, 20____

ASSETS

Cash: Fraternal checking account	\$	_____
Cash: Fraternal savings account	\$	_____
Cash: Fraternal building fund	\$	_____
Cash: Fraternal petty cash on hand	\$	_____
Cash: Hospital checking account	\$	_____
Certificate of Deposits (CDs)	\$	_____
Investments	\$	_____
Accounts Receivable	\$	_____
Inventories for Sale or Use	\$	_____
Prepaid Expenses	\$	_____
Land, Building and Equipment (attached detail schedule)		_____
Less Accumulated Depreciation	\$	_____
Other Assets	\$	_____
TOTAL ASSETS	\$	<input type="text"/> A

LIABILITIES

Accounts payable & accrued expenses	\$	_____
Mortgages & other notes payable	\$	_____
Other liabilities	\$	_____
TOTAL LIABILITIES	\$	<input type="text"/> B

NET ASSETS

Balance, beginning of year	\$	_____
Surplus (Deficit): line 14 on Statement of Activities	\$	_____
Balance, end of year	\$	<input type="text"/> C
Total Liabilities & Yearend Balance		
Net Assets	\$	<input type="text"/> D

Note: B+C=D and D must = A

***Attach detailed list of activity for each Asset & Liabilities.
all bank activity, CDs & Investments, attach copies of December statement**

ANNUAL FINANCIAL REPORT OF SHRINE CLUB and TEMPLE UNITS

Statement of Activities

Year Ended December 31, 20____

REVENUES

D	<u>Contribution, Gifts & Donations:</u> all fraternal contributions, gifts & donations. Donations payable to SHC or \$100MDC are to be forwarded directly to the temple office	\$	
E	<u>Social Activities & Meals:</u> monies collected from social events, trips & dinners not Fundraising related	\$	
F	<u>Fraternal Meetings & Visitations:</u> monies collected at fraternal meetings for entertainment, refreshments, association fees or other sources	\$	
G	<u>Dues, Initiation Fees & Assessments:</u> monies collected from members for this purpose	\$	
H	<u>Investment Income:</u> interest earned from bank accounts, CDs and investments	\$	
I	<u>Fundraising* (Gross) - Fraternal:</u> monies collected from CLUB/UNIT fundraisers, approved by the Potentate	\$	
J	<u>Fundraising* (Gross) - Charitable:</u> monies collected from SHRINERS HOSPITALS or other charitable institution fundraisers, approved by the Potentate	\$	
K	<u>Sales Tax Collected:</u> tax collected from merchandise sold & amount payable to the State	\$	
L1	<u>Rental Income:</u> monies collected rental of building	\$	
L2	<u>Other Revenues:</u> monies collected that are not specifically listed above; attached detail	\$	
TOTAL REVENUES (D through M)			\$

EXPENSES

1a	<u>Telephone and Utilities:</u> telephone and office utilities	\$	
1b	<u>Office Supplies and Expenses:</u> postage, printing, stationary, salary, wages, travel allowances, insurance, bank charges. Equipment exceeding \$300 should be capitalized and reported on the balance sheet	\$	
1c	<u>Taxes, Licenses & Professional Fees:</u> payroll tax, sales tax, assessed taxes & licenses	\$	
1d	<u>Interest Expense on Indebtedness:</u>	\$	
2	<u>Building Operations & Maintenance:</u> repairs & maintenance on owned or leased building; monthly rent/lease payments	\$	
3	<u>Social Activities & Meals:</u> payments for social events, trips & dinners not Fundraising related	\$	
4	<u>Fraternal Meetings & Visitations:</u> fraternal meeting payments for entertainment & refreshments, travel to conventions, uniforms & parade unit purchases, parade expenses	\$	
5	<u>Dues Paid (pymts to affiliates):</u> temple or associated fees paid	\$	
6	<u>Promotion & Publicity:</u> newspaper notices, awards & public relations related	\$	
7	<u>Charitable Contributions:</u> donations to Shriners Hospitals or other charitable institutions	\$	
8	<u>Fundraising* (Gross) - Fraternal:</u> expenses related to CLUB/UNIT fundraisers	\$	
9	<u>Fundraising* (Gross) - Charitable:</u> expenses related to SHRINERS HOSPITALS or other charitable institutio	\$	
10	<u>Member's Relations:</u> gifts to Nobles as authorized by the membership	\$	
11	<u>Transfer to Temple:</u> contributions to temple's operating fund, building fund and/or designated funds	\$	
12	<u>Other Expenses:</u> expenses not specifically listed above; attached detail	\$	
TOTAL EXPENSES (1 through 12)			\$
Excess of Revenues/(Expenses): (Total Revenues-Total Expenses)			\$
13	Depreciation	\$	
14	Surplus (Deficit): Excess of Revenues/(Expenses) - Line 13	\$	

INSTRUCTIONS FOR PREPARING REPORT

1. All information on this report complies with the Internal Revenue Service requirements for maintaining Shriners International group exemption, in addition to, complying with the statement of financial position per Shrine Law Section 337.8. The report is an EXCEL spreadsheet and is available online via Shriners Village or the Shriners International websites. If you complete the report online it will automatically calculate totals. Mail the original to the temple office sponsoring the Club or Unit by February 1st and keep a copy for your records. **NOTE: Please disregard the line # references to Form 990 as they are for the tax preparer's use only.**
2. The financial statements should be prepared on a modified accrual basis. See "Temple Financial Manual" (B.A.T.S.), Section 2, Pages 38-41, for detailed instructions.
3. Check the following items:
 - a) Be sure additions and subtractions are correct and are in agreement with the underlying records.
 - b) The amount entered for "Balance, beginning of year" in Net Assets section, **must agree** with the amount reported for "Balance, end of year" in the prior year's Financial Statements.
 - c) When the surplus (deficit) in the Statement of Activities is added to or deducted from the Net Assets "Balance, beginning of year," the result represents the Net Assets, end of year. Total Assets must equal Total Liabilities & Net Assets.
4. Revenue accounts: (report all applicable line items)
 - a) There are two types of Shrine fundraisers: Charitable and Fraternal. Fundraising gross revenues must be identified by type. Include on the line "Fundraising (Gross) – Charitable (Code J)" the total of all revenues reported on the Shrine Charity Activity Forms completed during the year. Total revenues from fundraisers for the benefit of the club or unit should be reported on the line "Fundraising (Gross) – Fraternal (Code I)". The associated expenses to sponsor the fundraiser are to be reported on the appropriate lines in the EXPENSES section (Codes 8 & 9).
 - b) Social activities and visitation (Codes E & F) reimbursements include the gross receipts from sale of tickets for trips, dances, etc., not held for fundraising purposes.
 - c) Investment income (Code H) should include dividends and interest actually received during the year plus the amount of interest credited to the account as of December 31.
5. Expense accounts: (report all applicable line items)
 - a) Fundraising (Codes 8 & 9) expenses include the cost of holding activities listed under 4 (a).
 - b) Social activities and visitation (Codes 3 & 4) expenses include all costs of entertainment, transportation, lodging, meals, etc., incurred in connection with the activities listed under 4 (b).
 - c) Member's relations (Code 10) include gifts to Nobles such as flowers.
 - d) Transfer to temple (Code 11) represents donations to Temple's operating and designated funds.
6. A detailed list of activity should be attached for the accounts requested on the Statement of Financial Position. For each checking and saving account, attach a copy of December 31 year end and following January 31 bank statements. Any unusual amounts should be supported by a detailed list or explanation.
7. General Order No. 1 does not allow net proceeds from charitable fundraisers to be held by a club or unit. General Order No. 1 states that up to ½ net proceeds may be requested to be held by a temple to be used exclusively for hospital patient transportation expenses. The results of the charitable fundraising activity must be reported to the Temple Potentate on the Charity Activity Form and submitted to the Executive Vice President – Shriners International within sixty days of the activity. A club or unit is not permitted to maintain a separate hospital patient transportation fund.
8. Underlying accounting records, bank statements, receipt books and invoices should be kept available for inspection and audit for at least seven (7) years.

I hereby declare under the penalties of perjury that this authorization (including any accompanying schedules and statements) has been examined by me and to the best of my knowledge and belief is true, correct and complete and made in good faith.

Sign

Here: _____
 Signature of Officer Preparing Form Date Title Phone Number

 Chairman of Audit Committee Date Phone Number