

INSTRUCTIONS FOR PREPARING REPORT

1. All information on this form complies with the Internal Revenue Service requirements and must be **TYPEWRITTEN** in duplicate. The original should be mailed to the Temple Office sponsoring the Club or Unit by February 10th. Keep the duplicate for your records.
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 additional 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 Members' Equity 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 Members' Equity "Balance, beginning of year," the result represents the Members' Equity, end of year. Total Assets must equal Total Liabilities & Members' Equity.
4. Revenue accounts:
 - a) There are two types of Shrine fund raisers: Charitable and Fraternal. Fund raising gross revenues must be identified by type. Include on the line "Fund raising (Gross) - Charitable (Code J)" the total of all revenues reported on the Shrine Charity Activity Form completed during the year. Total revenues from fund raisers for the benefit of the club or unit should be reported on the line "Fund raising (Gross) - Fraternal (Code I)." The associated expenditures to sponsor the fund raiser are to be reported on the appropriate lines in the EXPENDITURES section (Codes 8 and 9).
 - b) Social activities and visitation (Codes E and F) reimbursements include the gross receipts from sale of tickets for trips, dances, etc., not held for fund raising 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. Should there be any interest received on monies held for the benefit of Shriners Hospitals, the interest income must be reported separately from interest income earned on fraternal invested funds.
5. Expense accounts:
 - a) Fund raising (Codes 8 and 9) expenses include the cost of holding activities listed under 4 (a).
 - b) Social activities and visitation (Codes 3 and 4) expenses include all costs of entertainment, transportation, lodging, meals, etc., incurred in connection with the activity.
 - c) Member's relations (Code 10) includes gifts to Nobles such as flowers.
 - d) Transfer to temple (Code 11) represents donations to Temple's operating and designated funds.
6. An itemized list of amounts should be attached for the accounts requested. For each checking and savings accounts, attach a copy of December 31 year end and following January 31 bank statements. Any other unusual amounts should be supported by detailed list or explanation.
7. The General Order No. 1 does not allow net proceeds from charitable fund raisers to be held by a club or unit. After a charitable fund raising event and upon written request to, and written authorization by, the Imperial Potentate and Chairman of the Board of Trustees of S.H.C. up to 1/2 of the net proceeds may be held by a temple to be used exclusively for hospital patient transportation expenditures. The results of the charitable fund raising activity must be reported to the Temple Potentate on the Charity Activity Form and submitted to the Executive Vice President - Imperial Council within sixty days of the activity. A club 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 four (4) 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

REPORT OF SHRINE CLUBS AND TEMPLE UNITS

(File with Temple Office)

Name of Shrine Club or Unit	Employer Identification Number (Shrine Clubs only)
Address	Temple Having Jurisdiction
Place of Meetings	Charter or Organization Date
Membership End of Year	Dates Regular Meetings Held

FINANCIAL STATEMENTS

Financial Position	
Year Ended December 31, 2009	
ASSETS	
Cash – on Hand	_____
Cash – on checking*	_____
Cash – savings flex account*	_____
Certificates of Deposit	_____
Accounts receivable*	_____
Inventories for sale or use	_____
Prepaid expenses*	_____
Investments*	_____
Land, buildings & equipment @ cost	_____
(attach schedule of property)	
Minus accumulated depreciation	(_____)
Other assets*	_____
Total Assets	<u>_____</u>
LIABILITIES	
Accounts payable & accrued expenses	_____
Mortgages & other notes payable*	_____
Other liabilities*	_____
Total liabilities	<u>_____</u>
MEMBERS' EQUITY	
Balance, beginning of the year	_____
Surplus (Deficit)	_____
Balance, end of year	_____
Total Liabilities & Yearend Balance	
Members' Equity	<u>_____</u>

*Attach detailed list of activity.

Statement of Activities	
Year Ended December 31, 2009	
REVENUES	
Code	
D Contributions, Gifts, & Donations	_____
E Social Activities & Meals	_____
F Fraternal Meetings & Visitations	_____
G Dues, Initiation Fees & Assessments ..	_____
H Investment Income*	_____
I Fund Raising* (Gross) – Fraternal	_____
J Fund Raising* (Gross)–Charitable	_____
K Sales Tax Collected	_____
L Other Revenues*	_____
TOTAL REVENUES @ (D through L)	<u>_____</u>
EXPENDITURES	
1 Administrative Costs:	
1a Telephone and Utilities	_____
1b Office Supplies and Expenses	_____
1c Taxes, Licenses & Professional Fees ...	_____
1d Interest Expense on Indebtedness	_____
2 Building Operations & Maintenance # ..	_____
3 Social Activities & Meals	_____
4 Fraternal Meetings & Visitations	_____
5 Dues Paid	_____
6 Promotion & Publicity	_____
7 Charitable Contributions*	_____
8 Fund Raising* (Gross) – Fraternal	_____
9 Fund Raising* (Gross) – Charitable ...	_____
10 Member's Relations	_____
11 Transfer to Temple	_____
12 Other Expenditures*	_____
TOTAL EXPENDITURES	<u>_____</u>
(1 through 12)	_____
Excess of Revenues/(Expenditures) ..	<u>_____</u>
Depreciation	
Surplus (Deficit)	_____

#Exclude depreciation; Provision included in surplus/(deficit).

@If amount is greater than \$25,000, the temple's accountant must include this financial report with the annual 990 group return for this year.