INSTRUCTIONS FOR PREPARING REPORT OF SHRINE CLUBS AND TEMPLE UNITS

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 section 337.8 of the bylaws. The form is available on www.shrinersinternational.org. If you complete the report electronically it will automatically calculate totals; as the file includes **ALL** applicable formulas. **You are not required to precede any amounts by a minus sign unless indicated**. 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 as they are for the tax preparer's use only.

Verify the following before you begin: The amount entered for "Balance Beginning of Year" in the Net Assets section, **must agree** with the amount reported for "Balance End of Year" on the prior year's club and unit report.

Revenue Accounts: (report all applicable line items)

There are two types of Shrine fundraisers: Charitable and Fraternal. Fundraising gross revenues must be identified by type. Include on the line "Fundraising Charitable (gross)" 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, unit or temple should be reported on the line "Fundraising Fraternal (gross)". The associated expenses to sponsor the fundraiser are to be reported on the appropriate lines in the EXPENSES section.

Social activities and visitation reimbursements include the gross receipts from sale of tickets for trips, dances, fraternal meetings etc., not held for fundraising purposes.

Investment income should include all dividends and interest received during the year. Any gains/(losses) from the sale of securities should also be reported on this line. Any losses will need to be preceded by a minus sign, as well as, any losses reported on the rental income line.

Expense Accounts: (report all applicable line items)

Salaries, Benefits and Other Compensation must be reported as a separate line item; as the IRS requires this be broken out on the IRS Form 990. This includes wages, other employee benefits, pension plan accruals and payroll taxes.

Fundraising expenses are broken down by direct and indirect as they pertain to fraternal and charitable fundraising activities. Report these expenses on the appropriate line provided.

Social activities and visitations include all costs of entertainment, transportation, lodging, meals, etc.

Charitable Donations represent donations to SHC or HPTF. Transfer to temple represents donations to the Temple's operating and/or board designated fund.

Verify the following before submission to the temple: When the surplus/(deficit) in the Statement of Activities for the current year is added to or deducted from the Net Assets "Balance Beginning of Year," the result represents the Net Assets "Balance End of (current) Year". **Total Assets must equal Total Liabilities & Net Assets (a=b+c)**.

NOTE: Detailed backup should be attached to this report for the accounts indicated by an "asterisk". For each checking and savings account, attach a copy of the December 31 monthly statement. If the monthly statement cycle is not the 31st of the month, also attach the following January bank statement. Final bank statements should also be attached for any accounts closed during the year.

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 all charitable fundraising activities must be reported to the Temple Potentate on the Charity Activity Form and submitted to the Office of Philanthropy within sixty days of the event. A club or unit is not permitted to maintain a separate Shrine Hospital Patient Transportation Fund.

On my honor as a Shriner and a Mason, I personally certify that all accounts and funds have been disclosed on this form. In addition, I hereby also declare under 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. Further, I authorize the temple to include this financial information (for shrine clubs) on the temple's annual group form 990.

Sign Here: _____ _____ _____ _____

Signature of Officer Preparing Form | Date | Title | Phone Number