

# UNIFORM CHART OF ACCOUNTS

## ASSETS

### Cash 1000-1199

1000	Cash in Bank-Operating
1010	Cash in Bank-Payroll
1020	Cash in Bank
1030	Cash in Bank
1040	Cash in Bank
1050	Cash on Hand
1060	Petty Cash Fund
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1100	Certificate of Deposit
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1150	Savings Account
1160	Savings Account
1170	Savings Account

### Receivables 1200-1299

1200	Dues Receivable
1210	Accounts Receivable
1220	Advances
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1290	Allowance for Doubtful Receivables

### Inventories 1300-1399

1300	Inventory-Fezzes
1310	Inventory-Food and Beverage
1320	Inventory-Jewels

### Prepaid Expenses 1400-1499

1400	Prepaid Insurance
1410	Prepaid Supplies

### Property, Equipment and Paraphernalia 1500-1699

1500	Land
1510	Temple Building and Improvements
1519	Accumulated Depreciation--Temple
1520	Other Buildings and Improvements
1529	Accumulated Depreciation--Other Buildings.
1530	Furniture and Equipment
1539	Accumulated Depreciation- Furniture and Equipment
1540	Vehicles
1549	Accumulated Depreciation-Vehicles
1550	Paraphernalia

1559 Accumulated Depreciation-Paraphernalia  
1560 Computers  
1569 Accumulated Depreciation--Computers  
1640 Hospital Vans  
1650 Accumulated Depreciation-Hospital Vans

**Other Assets 1700-1799**

1700 Investments  
1710 Net Change in Market Value of Investments  
1720 Investment in Temple Holding Corporation  
1730 Utility Deposits

**LIABILITIES AND NET ASSETS**

2000 Current Maturities of Long-Term Debt  
2010 Notes Payable  
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2100 Accounts Payable—Shriners Intl.- Hospital Assessment  
2110 Accounts Payable—Shriners Intl.-Other  
2120 Accounts Payable--Trade  
2130 Amounts Payable--Other  
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2200 FICA Tax Withheld  
2210 Federal Income Tax Withheld  
2220 State Income Tax Withheld  
2230 City Income Tax Withheld  
2240 Federal Unemployment Tax Payable  
2250 State Unemployment Tax Payable  
2260 State Sales Tax Payable  
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2300 Accrued Expenses  
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2350 Dues Paid In Advance  
2360 Initiation Fees Paid in Advance  
2370 Hospital Assessments Paid in Advance  
2380 Other Deferred Revenue  
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2400 Charitable Contributions Due Others  
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2500 Long-Term Debt  
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3000 Net Assets Without Donor Restrictions - Operating Fund  
3010 Net Assets Without Donor Restrictions - Board Designated  
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3250 Net Assets – With Donor Restrictions  
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3750 Transfers to Other Net Assets Accounts  
3760 Transfers from Other Net Assets Accounts

## **Revenues**

### **Revenue 4000-4399**

4000	Initiation Fees
4010	Dues (Includes Shriners International Per Capita Tax and excludes Shriners International Hospital Assessment)
4020	Temple Life Memberships
4030	Rental Income
4040	Dividend Income
4050	Interest Income
4060	Miscellaneous Income
4070	Gain (loss) from Investments
4079	Unrealized gain (loss) from Investments
4080	Gain (loss) on Other Assets
4090	Donations—Fraternal
4100	Remission of Dues (dr)
4110	Suspended Members (dr)
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4300	Donations--Restricted Fund

### **Fundraising Revenues-Charitable 4400-4599**

### **Fundraising Revenue-Fraternal 4600-4799**

### **Other Revenue 4800-4999**

4800	Fez Sales
4810	Cost of Fez Sales
4820	Other Merchandise Sales
4830	Cost of Other Merchandise Sales
4840	Tours and Cruises
4850	Club and Restaurant Income
4860	Club and Restaurant Expense
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4900	Advertising Income
4910	Direct Advertising Costs
4920	Circulation Income
4930	Readership Costs

### **Capital Donations**

5000	Gifts for Capital Purposes
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## **Expenses**

### **Imperial Council 6000-6099**

6000	Per Capita Tax
6010	Initiation Fees

**Administrative and General 6100-6399**

6100 Salary-Recorder  
6105 Salary-Treasurer  
6110 Salaries-Other  
6120 Payroll Taxes  
6125 Employee Benefits  
6130 Travel and Allowances  
6140 Other Taxes (except on realty)  
6150 Printing and Stationery  
6160 Postage  
6170 Office Equipment Maintenance  
6180 Insurance and Bonds (except on realty)  
6190 Telephone and Internet  
6200 Interest Paid (except on realty)  
6210 Office Supplies  
6220 Dues and Subscriptions  
6230 Professional Services  
6240 Depreciation (except for Temple)  
6250 Bad Debt  
6260 Office Equipment Rentals  
6290 Miscellaneous  
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6350 Depreciation on Hospital Vans

**Direct Fundraising Expense 6400-6499**

6400-6459 Fraternal  
6460-6499 Charitable

**Building Operation and Maintenance 6500-6699**

6500 Salaries  
6510 Payroll Taxes  
6520 Utilities  
6530 Property Taxes  
6540 Insurance (Fire - Building & Content)  
6550 Supplies  
6560 Repairs  
6570 Interest  
6580 Depreciation on Temple  
6590 Building & Building Equipment Rentals

**Business Sessions and Ceremonials 6700-6999**

6700 Divan Meetings  
6710 Temple Stated Meetings  
6720 Temple Special Meetings  
6730 Temple Seminars  
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6800 First and Second Sessions  
6810 Refreshments and Entertainment  
6820 Committee  
6830 Publicity  
6840 Repairs and Supplies  
6850 Guests  
6860 Transportation  
6870 Rentals  
6880 Parade Expense  
6890 Miscellaneous

### **Entertainment and Social Activities 7000-7199**

- 7000 Imperial Potentate
- 7010 Visiting Dignitaries
- 7020 Dances
- 7030 Banquets and Dinners
- 7040 Ladies' Parties
- 7050 Family Nights
- 7060 Christmas and Special Day Activities
- 7070 Public Installation of Officers
- 7090 Miscellaneous

### **Visitations and Pilgrimages 7200-7399**

- 7200 Imperial Session
- 7210 Directors Association
- 7220 Shrine Associations
- 7230 Shrine Clubs
- 7240 Parades
- 7250 Shriners International Training Seminars
- 7260 Board of Governors Meeting
- 7290 Miscellaneous

### **Promotion and Publicity 7400-7459**

- 7410 Newspaper Notices
- 7420 Membership Committee
- 7430 Membership Promotion
- 7440 Public Relations
- 7450 Awards and Gifts

### **Indirect Fundraising Expense 7460-7599**

- 7460 Fraternal
- 7480 Charitable
- 7490 Miscellaneous

### **Unit and Club Expenses 7600-7899**

#### **Donations to Fraternal Organizations 7900-7949**

- 7910 Other Masonic Organizations
- 7920 Masonic Sponsored Youth Organizations
- 7930 Other Non-charitable Institutions

#### **Members' Relations 7950-7969**

- 7950 Welfare Committee
- 7960 Flowers

#### **Charitable Donations 7970-7999**

- 7970 Shriners Hospitals/Burns Institute
- 7980 Shrine Hospital Patient Transportation Fund
- 7990 Other Charitable Institutions

# EXPLANATION OF ACCOUNTS

## ASSETS

### ACCOUNTS 1000-1199: CASH

A separate account should be maintained for each bank account, whether checking or savings. Receipts should be deposited intact on a daily basis.

The amount of cash necessary to meet minor needs should be determined and recorded as petty cash. The fund should be operated on an imprest basis.

### ACCOUNTS 1200-1299: RECEIVABLES

At the beginning of the year, the total amount receivable from members for dues, per capita tax and hospital assessment should be computed and charged to dues receivable. Accounts payable-Shriners International-Hospital Assessment should be credited for its part in Account 2100. The temple dues and per capita tax portion should be credited to Account 4010-Dues Revenue.

Other receivables should be recorded in Accounts 1210 through 1280 as appropriate. From time to time, it may be necessary to advance funds to various organizations, such as uniformed units, etc. Account 1220 should be charged with the amount that has been advanced, and credited as payments are received.

Account 1290-Allowance for Doubtful Receivables is credited at year end with an estimated amount of uncollectible dues and other receivables. The contra entry for uncollectible dues is Account 4110-Suspended Members and for other receivables is Account 6250-Bad Debt.

### ACCOUNTS 1300-1399: INVENTORIES

Account 1300-Inventory-Fezzes should be charged with all fezzes purchased. If fezzes are given to candidates, they should be charged to Account 6800 and this account credited.

Account 1310-Inventory-Food and Beverage should contain items which are for resale. Such items may include food, beverages, tobacco, etc.

Account 1320-Inventory-Jewels should contain the cost of jewels that are held for sale. There may, on occasion, be some Past Master's or Past Potentate's jewels. These are held in this account until disposed of.

### ACCOUNTS 1400-1499: PREPAID EXPENSES

This group of accounts should be charged with payments for expenses and supplies for which the benefit, or use, will extend over into the next accounting period(s). Account 1400 should include prepaid premiums on all types of insurance.

### ACCOUNTS 1500-1699: PROPERTY, EQUIPMENT AND PARAPHERNALIA

Account 1500-Land should include all land sites owned by the temple, including the land on which the temple building is situated, a country club, or any other real property. Land should be carried at cost. If acquired other than by purchase, a carrying value (market appraisal, etc.) should be determined for record purposes.

Account 1510 includes the cost of purchase, construction, or other carrying value of the temple building, and the cost of any subsequent improvements.

The cost of other buildings and improvements should be carried in Account 1520.

All items of furniture and equipment which have a useful life of more than one year should be charged to Account 1530. If any of the furniture or equipment is disposed of, the cost of the item disposed of should be removed from the account.

Account 1540-Vehicles should be charged with the original cost of vehicles purchased by the temple for fraternal purposes. If any fraternal vehicle is sold, the cost of the item disposed of should be removed from the account with gain or loss on disposal being charged or credited to operations.

Account 1550 should be charged with the original cost of uniforms, costumes, regalia, etc. Dispositions should be credited to the account when they occur.

Annual provision for depreciation should be credited to applicable Accumulated Depreciation Accounts. All items of building, equipment, vehicles and paraphernalia should be depreciated over their useful life.

Account 1640 should be charged with the original cost of the hospital van that was purchased with Donor Restricted monies held by the Shrine Hospital Patient Transportation Fund. Should a donated van for hospital transportation purposes be received by the temple, the donated value of the van should be charged to this account with the credit to Account 4300-Donations - With Donor Restrictions Fund.

Annual provision for depreciation should be credited to applicable Accumulated Depreciation Accounts. All items of building, equipment, vehicles and paraphernalia should be depreciated over their useful life.

Account 1640 should be charged with the original cost of the hospital van that was purchased with temporarily restricted fund monies held by the Shrine Hospital Patient Transportation Fund. Should a donated van for hospital transportation purposes be received by the temple, the donated value of the van should be charged to this account with the credit to Account 4300- Donations to temporarily restricted fund. The cost of vans shall appear as an asset under the Shrine Hospital Patient Transportation Fund column on the Statement of Financial Position or disclosed separately in the property footnote to financial statements.

Account 1650 should be credited with the annual provision for depreciation on the hospital vans recorded in Account 1640 and the allowance for depreciation appearing below the Account 1640 asset.

#### **ACCOUNTS 1700-1799: OTHER ASSETS**

Investments in stocks and bonds, except in the case where the temple has corporate ownership in a temple with Scottish Rite or other Masonic organizations, should be carried in Account 1700. This account should be charged with the cost of all securities purchased and credited with the cost of securities sold or otherwise disposed of. At year end the difference between market or realizable value and cost basis of investments should be credited to Account 1710.

Investment in and advances to temple holding corporations should be carried in Account 1720. Utility deposits made by the temple should be carried in Account 1730.

### **LIABILITIES**

#### **ACCOUNT 2000: CURRENT MATURITIES OF LONG-TERM DEBT**

Record the principal portion of temple's long-term debt that matures within 12 months. This would be a reclass entry from Account 2500 Long-Term Debt.

#### **ACCOUNT 2010: NOTES PAYABLE**

Debt which is to be repaid within 12 months should be recorded in this account.

#### **ACCOUNT 2100: ACCOUNTS PAYABLE – SHRINERS INTERNATIONAL HOSPITAL ASSESSMENT**

Shriners International will bill the temples a \$5 hospital assessment for each Noble on the membership roll as of January 1 who are not permanent contributing members of the hospital. The total amount billed is credited to this account with the Contra entry to Account 1200-Dues Receivable. Account 2100 will be charged at the time payment is made to Shriners International. As new members are created and assessed the hospital levy, a charge to dues receivable and a credit to this account is recorded. Bylaw section 332.3(h) states that the hospital levy is a trust fund and the temple must segregate it in a separate account and remit it to Shriners International. If a member purchases a P.C.M., no credit is set up for the hospital levy.

#### **ACCOUNT 2110: ACCOUNTS PAYABLE – SHRINERS INTERNATIONAL - OTHER**

Shriners International will bill the temples a \$30 per Capita tax for each Noble on the membership roll as of January 1. The total amount billed is credited to this account with the contra entry to Account 6000-Per Capita Tax expense. All other amounts due Shriners International are to be recorded in this account. This account is charged at the time payment is made to Shriners International.

#### **ACCOUNT 2120: ACCOUNTS PAYABLE - TRADE**

#### **ACCOUNT 2130: ACCOUNTS PAYABLE - OTHER**

Temples on the accrual basis of accounting should record significant expenses owed at the end of reporting periods in one of these accounts.

#### **ACCOUNTS 2200-2260: TAXES PAYABLE**

Payroll taxes withheld should be recorded as liabilities. All other taxes owed should be recorded in the appropriate account where the temple reports on the accrual basis of accounting.

#### **ACCOUNT 2300: ACCRUED EXPENSES**

This account should be credited for expenses incurred that cannot be identified with other designated expense liability accounts.

**ACCOUNT 2370: HOSPITAL ASSESSMENTS PAID IN ADVANCE**

During the year this account should be credited for all hospital assessments paid in advance. Since the hospital levy is a trust fund, amounts received must be recorded in a separate account. The \$5 hospital assessment is not a temple liability until January 1 of the following year. Then on January 1, this account should be reversed by crediting Account 1200-Dues Receivable. Also credit this account for hospital assessments without ratable abatement received prior to January 1 from candidates who are initiated in the following year. The hospital assessment is not due to Shriners International until new member are created.

**ACCOUNT 2380: OTHER DEFERRED REVENUE**

This account should include contributions to the temple for designated expenditures. Contributions should not be recognized until expended for the intended purpose.

**ACCOUNT 2400: CHARITABLE CONTRIBUTIONS DUE OTHERS**

Contributions received by the temple for the benefit of Shriners Hospitals or other charities should be credited to this account pending remittance to the appropriate charity.

**ACCOUNT 2500: LONG-TERM DEBT**

Debt which will not be repaid in 12 months should be recorded in this account. Current maturities of this debt (principle due within 12 months) should be carried in Account 2000.

**NET ASSETS****ACCOUNT 3000: NET ASSETS – WITHOUT DONOR RESTRICTIONS – OPERATING FUND**

This account represents the net worth of the temple and is the difference between the assets and liabilities except for designated equity or restricted fund balances.

**ACCOUNT 3010: NET ASSETS – WITHOUT DONOR RESTRICTIONS – BOARD DESIGNATED FUNDS**

This account represents the net assets designated for specific purposes by the temple, such as building improvements, trustees fund, etc.

**ACCOUNT 3250: NET ASSETS – WITH DONOR RESTRICTIONS**

Net assets with donor restrictions represent the equity in funds restricted by outside sources, such as Shrine Hospital Patient Transportation Fund, charitable fundraising reserves, temple life membership, etc. In addition, they may consist of contributions that are subject to donor imposed stipulations that they be maintained permanently by the temple. Generally, the donors of these assets permit the temple to use all or part of the income earned on related investments for general or specific purposes.

**ACCOUNTS 3750 & 3760: TRANSFERS TO/FROM OTHER EQUITY ACCOUNTS**

Account 3750 is used to record properly authorized transfers to other equity fund accounts. Account 3760 is used to record properly authorized transfers from other equity fund accounts. Care should be taken to ensure that all transfers are in accordance with authorizations and legal restrictions and the total transfers To/From between funds should net to zero.

**REVENUES****ACCOUNT 4000: INITIATION FEES**

The amount of initiation fees should be credited to this account.

**ACCOUNT 4010: DUES**

Dues should be credited to this account and include Shriners International per capita tax and exclude Shriners International hospital assessment.

**ACCOUNT 4020: TEMPLE LIFE MEMBERSHIPS**

Life membership dues received should be credited to this account. Dues collected should be invested in a separate trust fund and reported as a restricted fund in the set of financial statements. Only the interest income from the trust fund shall be withdrawn and recorded as a transfer from the Life Membership Fund to the General Fund. The principle invested portion of the fund is to be included in Net Assets – With Donor Restrictions Fund, Account 3250.



**ACCOUNT 4030: RENTAL INCOME**

This account is credited for income received from the rent of temple property.

**ACCOUNTS 4040 AND 4050: INVESTMENT INCOME**

These accounts are credited with interest and dividends received on investments. Portion of investment income on restricted funds must be credited to appropriate fund and not to the Without Donor Restrictions - Operating Fund or Board Designated Funds.

**ACCOUNT 4060: MISCELLANEOUS INCOME**

This account includes all revenue which cannot be classified in one of the other revenue accounts.

**ACCOUNT 4070: GAIN(LOSS) FROM INVESTMENTS**

Include realized gain(loss) from the sale of investments.

**ACCOUNT 4079: UNREALIZED GAIN(LOSS) FROM INVESTMENTS**

Include unrealized gain(loss) from the change in fair market value of the investments.

**ACCOUNT 4080: GAIN(LOSS) ON OTHER ASSETS**

Include the gain(loss) from the sale of other assets, such as, property and equipment.

**ACCOUNT 4090: DONATIONS-FRATERNAL**

This account should be credited with all donations, gifts, and contributions for the benefit of the temple.

**ACCOUNT 4100: REMISSION OF DUES**

This account should be charged when a temple elects to remit dues of a member because of hardship or for good cause shown either to the temple or a committee selected for that purpose.

**ACCOUNT 4110: SUSPENDED MEMBERS**

This account should be charged for uncollectible dues.

**ACCOUNT 4300: DONATIONS-WITH DONOR RESTRICTIONS FUND**

This account should be credited with the fair market value of donated gifts to the restricted Shrine Hospital Patient Transportation Fund and reported as revenue to the Shrine Hospital Patient Transportation Fund.

**ACCOUNTS 4400-4599: CHARITABLE FUNDRAISING RECEIPTS**

These accounts should be credited with all the receipts from charitable fundraising events. Direct fundraising costs are to be charged to Accounts 6460-6499 and indirect charitable fundraising expenses are to be charged to Account 7480.

**ACCOUNTS 4600-4799: FRATERNAL FUNDRAISING RECEIPTS**

These accounts should be credited with all the receipts from fraternal fundraising events. Direct fundraising costs are to be charged to Accounts 6400-6459 and indirect fraternal fundraising expenses are to be charged to Account 7460. Because of the manner in which some temples handle their circus, it may be necessary to maintain a subsidiary ledger which will show all the activities. These accounts should show only the totals for the activity.

**ACCOUNTS 4800 AND 4810: FEZ SALES AND COST OF SALES**

All receipts from the sale of fezzes should be credited to Account 4800 and the cost of the fezzes should be charged to Account 4810.

**ACCOUNTS 4820 AND 4830: OTHER MERCHANDISE SALES AND COST OF SALES**

All receipts from sales of merchandise not recorded elsewhere should be credited to Account 4820 and the cost of the merchandise should be charged to Account 4830.

**ACCOUNT 4840: TOURS AND CRUISES**

Income inuring to the temple from tours and cruises should be credited to this account.

**ACCOUNTS 4850 AND 4860: CLUB AND RESTAURANT**

If a temple operates a club, restaurant or a golf course, Account 4850 should be credited with all receipts and Account 4860 charged with all expenses incurred in connection with the enterprise. Where necessary a subsidiary ledger should be maintained for this type of operation.

## **ACCOUNTS 4600 - 4799: FRATERNAL FUNDRAISING RECEIPTS**

These accounts should be credited with all the receipts from fraternal fundraising events. Direct fundraising costs are to be charged to Accounts 6400-6459 and Indirect fraternal fundraising expenses to be charged to Account 7460. Because of the manner in which some temples handle their circus, it may be necessary to maintain a subsidiary ledger which will show all the activities. These accounts should show only the totals for the activity.

### **ACCOUNTS 4800 and 4810: FEZ SALES AND COST OF SALES**

All receipts from the sale of fezzes should be credited to Account 4800 and the cost of the fezzes for sale should be charged to Account 4810.

### **ACCOUNTS 4820 and 4830: OTHER MERCHANDISE SALES AND COST OF SALES**

All receipts from sales of merchandise not recorded elsewhere should be credited to Account 4820 and the cost of the merchandise should be charged to Account 4830.

### **ACCOUNT 4840: TOURS AND CRUISES**

Income inuring to the temple from tours and cruises should be credited to this account.

### **ACCOUNTS 4850 and 4860: CLUB AND RESTAURANT**

If a temple operates a club or a restaurant or a golf course, Account 4850 should be credited with all receipts and Account 4860 charged with all expense incurred in connection with the enterprise. Where necessary a subsidiary ledger should be maintained for this type of operation.

### **ACCOUNTS 4900 and 4910: ADVERTISING INCOME & DIRECT ADVERTISING COST**

All receipts derived from advertising activities should be credited to Account 4900.

Account 4910 should be charged with all the ordinary and necessary expenses that are directly connected with the sale and publication of the advertising. Types of selling and publication expenses include sales commissions, travel, office salaries, depreciation, promotion, research, art work, copy preparation, telephone, postage and other expenses. In addition, mechanical and distribution costs attributable to advertising lineage are deductible; such as composition, presswork, binding, mailing and postage. Further allocable general and administrative costs can be deducted from advertising income.

### **ACCOUNTS 4920 and 4930: CIRCULATION INCOME and READERSHIP COSTS**

All circulation income (other than advertising income) generated by the production, distribution, and circulation of the Shrine publication should be credited to Account 4920.

Account 4930 should be charged with the readership costs which are directly connected with the production and distribution of the readership content of the periodical; such as maintenance of subscription lists, handling new subscriptions, promotional mailings and depreciation.

## **CAPITAL DONATIONS**

### **ACCOUNT 5000: GIFTS FOR CAPITAL PURPOSES**

Gifts for the benefit of the temple should be credited to Account 5000. Capital receipts are defined as non expendable gifts and bequests, including gifts for property and equipment purchases. Capital donations include gains on investments held in restricted capital funds.

## **EXPENSE**

### **ACCOUNT 6000: PER CAPITA TAX**

Into this account should be charged the per capita tax paid to Shriners International.

### **ACCOUNT 6010: INITIATION FEES**

Amounts paid to Shriners International in connection with initiation fees should be charged to this account.

## **ACCOUNTS 6100-6399: ADMINISTRATIVE AND GENERAL**

These accounts should be charged with all the administration expenses of the Temple, including depreciation of office furniture and equipment and fraternal vehicles. Annual provision for depreciation on hospital vans should be charged to Account 6350 and included with the hospital transportation fund expenditures.

## **ACCOUNTS 6400-6499: DIRECT FUNDRAISING EXPENSES**

These accounts should be charged with direct fraternal and charitable fundraising expenses. Actual cost of product or services rendered whereby the participant or donor receives an economic benefit is considered a direct expense.

## **ACCOUNTS 6500-6699: BUILDING OPERATION AND MAINTENANCE**

These accounts should be charged with all expenses in maintaining buildings, including depreciation, except those held for rental purposes. If facilities are rented, all payments to lease building and building equipment should be charged to Account 6590.

## **ACCOUNTS 6700-6999: BUSINESS SESSIONS and CEREMONIALS**

The expense of business sessions and ceremonials should be charged to these accounts. If there are any receipts for entertainment or refreshments, or other sources, the accounts should be credited with these receipts.

## **ACCOUNTS 7000-7199: ENTERTAINMENT AND SOCIAL ACTIVITIES**

Under this caption should be included all items of entertainment and social activities. Any receipts should be credited to these accounts.

## **ACCOUNTS 7200-7399: VISITATIONS AND PILGRIMAGES**

These accounts should be charged with all costs of visitations and pilgrimages, and in cases where there are receipts, they should be credited to these accounts.

## **ACCOUNTS 7400-7459: PROMOTION AND PUBLICITY**

This includes editorial, art work, mailing, notices to newspapers, etc. **NOTE:** Costs related to the Shrine Magazine that had been charged to Account 7400 are to be assigned to Account 4910-Direct Advertising Costs and/or Account 4930-Readership Costs.

## **ACCOUNTS 7460 & 7480: INDIRECT FUNDRAISING**

These accounts should be charged with the cost of promotional activities and publicity including advertising fraternal and charitable fundraising events.

## **ACCOUNTS 7600-7899: UNIT AND CLUB EXPENSES**

The expense of all the units, including Patrol, Band, etc., should be charged to these accounts. If there are any receipts they should be credited to these accounts. Expenses paid in connection with Shrine clubs should also be charged to these accounts.

## **ACCOUNTS 7900-7949: DONATIONS TO FRATERNAL ORGANIZATIONS**

Donations to organizations other than Shriners Hospitals charity, such as other Masonic organizations, DeMolay, Rainbow and Jobs Daughters, should be charged to these accounts.

## **ACCOUNTS 7950-7969: MEMBERS' RELATIONS**

Donations authorized by the welfare committee and gifts to Nobles such as flowers should be charged to these accounts.

## **ACCOUNTS 7970-7999: DONATION TO CHARITIES**

Contributions paid by the temple from charitable fundraising activities net proceeds must be charged to one or both of these two accounts as follows: Account 7970 for the benefit of Shriners Hospitals for Children and/or Account 7980 for use in the Shrine Hospital Patient Transportation Fund.

Contributions of unrestricted fraternal moneys may be expended or disbursed as authorized by the temple, such as, Account 7970 for the benefit of Shriners Hospitals for Children; Account 7980 for use in the Shrine Hospital Patient Transportation Fund or Account 7990 for the benefit of other charitable institutions, such as community fund drives and institutions.