

CLUBS AND UNITS YEAR END REPORTING

UNITS are considered part of the working corps of the temple and, as such, are included on the temple's annual form 990. All units are required to complete the Report of Shrine Clubs and Temple Units Form per bylaws Section 336.3. Units are under the control of the potentate of the temple per Section 336.1 of the bylaws.

CLUBS are typically located off the temple property (several miles away in some cases), have their own TAX ID numbers and are reported on the temple's annual group form 990. All clubs are required to complete the Report of Shrine Clubs and Temple Units Form per Section 337.8 of the bylaws. Clubs are under the control of the potentate of the authorizing temple per Section 337.3 of the bylaws.

Below is detailed information regarding the completion of the annual Report of Shrine Clubs and Temple Units:

STATEMENT OF ACTIVITIES

REVENUES

Contributions, gifts and donations. Include all fraternal contributions, gifts and donations. Any donations payable to Shriners Hospitals for Children or 100 million dollar club are to be forwarded directly to the temple office. Only a memo record or listing need be kept by the club or unit.

Social activities and meals. Include cash received and deposits from social events, trips, and dinners not held for fundraising purposes.

Fraternal meetings and visitations. Include receipts from a fraternal meeting for entertainment, refreshments, association fees, or other sources.

Dues, initiation fees and assessments. Include dues and fees from unit or club members.

Fundraising – Charitable. Include gross revenue from fundraising for the benefit of Shriners Hospitals for Children; as reported on the Shrine Charity Activity Forms.

Investment income. Include interest received during the year from bank accounts, certificate of deposits, etc. Also include any gains/(losses) from the sale of securities during the year.

Fundraising – Fraternal. Include gross revenue from fundraising for the benefit of the unit, club, or temple. For example, dinner dances, sporting events, circuses, drawings, and the sale of Shriner merchandise.

Sales tax collected. For U.S. units and clubs, include tax collected from individuals attending unit and club events or merchandise sold and amount payable to the State. For Canadian units and clubs, include Goods and Services Tax collected. You may want to consider a separate line disclosure for GST collected.

Other. Include revenues not specifically listed above. Attach a detailed schedule of these revenues.

EXPENSES

Salaries, Benefits and Other Compensation. Include all wages, other employee benefits, pension plan accruals and payroll taxes.

Professional Fundraising. Includes any amounts paid to a professional fundraiser for solicitation campaigns and advice or consulting services.

Telephone and utilities. Include the grand total paid for telephone and other office utilities.

Office supplies and expenses. Include postage, printing, stationary, travel allowances, insurance, bank charges, etc. If you purchased any office equipment, be sure to review your temple's capitalization guidelines.

Taxes, licenses and professional fees. Include taxes collected (other than payroll) and payable for licenses and professional fees. For Canadian units and clubs, include Goods and Services Taxes. You may want to use a separate line disclosure for GST payable.

Interest expense. Includes any interest paid during the year on any outstanding loans.

Building operations and maintenance, excluding depreciation. Depreciation is reported as a separate line item on this report. Include repairs and maintenance to unit and club buildings and rental expenses. Full service restaurant or country club operating expenses should be identified separately to offset possible unrelated business revenues.

Social activities and meals. Include all expenses incurred for social activities and dinners not included under fundraising expenses.

Fraternal meetings and visitations. Include cost of entertainment and refreshments at fraternal meetings, travel to conventions, parade expenses, etc.

Dues paid. Include temple or association fees paid.

Promotion and publicity. Include newspaper notices, awards, and public relations expenses.

Charitable contributions. Include donations to Shriners Hospitals for Children or the temple's Shrine Hospital Patient Transportation Fund.

Fundraising – Fraternal. Include expenses related to events held for the benefit of the unit, club, or temple operating fund and are broken down by direct and indirect expenses.

Fundraising – Charitable. Include direct and indirect expenses related to events held for the benefit of Shriners Hospitals for Children.

Members' relations include gifts to Nobles as authorized by the membership; i.e., flowers.

Transfer to Temple represents donations to the Temple's operating and/or designated fund.

Other. Include expenses not specifically listed above. Attach a detailed schedule of these expenses.

STATEMENT OF FINANCIAL POSITION

Cash. For each checking and savings account, attach a copy of the December 31st 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. Any unusual reconciling items must be supported by a detailed list or explanation.

Accounts Receivable. Include any money due the unit or club for goods or services sold that remain unpaid as of the end of the year.

Inventories of Sale or Use. Include the cost of fezzes or jewels purchased for resale that have not been sold as of the end of the year. If the club or unit maintains a restaurant or lounge, any food, beverages or tobacco products held for resale as of the end of the year, should be included.

Prepaid Expenses. Include any payments for expenses that will be incurred the next calendar year. For example, prepaid premiums on all types of insurance.

Investments, Other Assets, Mortgages, Notes Payable & Other Liabilities. Include backup documentation to support the balances reported.

Net Assets section must be completed as follows:

- (a) Balance Beginning of the Year **must agree** with the amount reported as Balance End of Year on the prior year's Financial Statements.
- (b) When the net surplus/(deficit) on the Statement of Activities is added to, or deducted from, the Net Assets Balance the Beginning of Year; the result represents the Net Assets Balance End of Year. The Total Assets must equal Total Liabilities & Net Assets.