

# 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 report is an EXCEL spreadsheet and is available on line at [www.shrinersvillage.com](http://www.shrinersvillage.com) or [www.shrinersinternational.org](http://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 1<sup>st</sup> 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 fund raiser 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 fund raising 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 31<sup>st</sup> of the month, also attach the following January bank statement. Any unusual amounts should be supported by a detailed list or explanation.

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 EVP - Shriners International within sixty days of the event. A club or unit is not permitted to maintain a separate Shrine Hospital Patient Transportation Fund.

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. 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

\_\_\_\_\_  
Chairman of Committee                      Date                      Phone Number

# REPORT OF SHRINE CLUBS AND TEMPLE UNITS

(File with Temple Office)

Name of Shrine Club or Unit
Address
Place of Meetings
Membership End of Year

Employer Identification Number(Shrine Clubs only)
Temple Having Jurisdiction
Charter or Organization Date
Dates Regular Meetings Held

## FINANCIAL STATEMENTS

Statement of Activities	
Year Ended December 31, 2020	
(Line # on Part VIII, pg 9, Form 990)	
Line	REVENUES
1h	Contribution, Gifts & Donations
2	Social Activities & Meals
2	Fraternal Meetings & Visitations
2	Dues, Initiation Fees & Assessments
2	Fundraising Charitable (gross)
3, 4, 7d	Investment Income & Net gain(loss)-Sale of Securities
6d	Net Rental Income/(loss)
8a	Fundraising Fraternal (gross)
11	Sales Tax Collected
11	Other Revenues*
<b>** TOTAL REVENUES</b>	
(line # on Part IX, pg 10, Form 990)	
Line	EXPENSES
5-10	Salaries, Benefits and other Compensation
11e	Professional Fundraising
24	Telephone and Utilities
24	Office Supplies and Expenses
24	Taxes, Licenses & Professional Fees
24	Interest Expense
24	Bldg Ops & Maint. (excludes depreciation-see below)
24	Social Activities & Meals
24	Fraternal Meetings & Visitations
21	Dues Paid to the Temple (pymts to affiliates)
24	Promotion & Publicity
24	Charitable Contributions
8b,Part VIII, pg 9)	Fundraising (direct expenses) - Fraternal
24	Fundraising (indirect expenses) - Fraternal
24	Fundraising (direct & indirect expenses) - Charitable
24	Members' Relations
24	Transfer to Temple
24e	Other Expenses*
<b>TOTAL EXPENSES</b>	
Excess of Revenues/(Expenses)	
24	Depreciation
Surplus (Deficit)	

Statement of Financial Position	
Year Ended December 31, 2020	
(Line # on Part X, pg 11, Form 990)	
Line	ASSETS
1	Cash: on hand
1	Cash: in checking*
2	Cash: in savings*
2	Certificates of Deposits
4	Accounts receivable
8	Inventories for sale or use
9	Prepaid expenses
11-13	Investments*
10a	Land, buildings & equipment @ cost (attach schedule of property)
10b	<b>Minus</b> accumulated depreciation
15	Other assets*
<b>a</b>	<b>Total Assets</b>
<b>LIABILITIES</b>	
17	Accounts payable & accrued expenses
19	Deferred Revenue
23-24	Mortgages & other notes payable*
25	Other liabilities*
<b>b</b>	<b>Total Liabilities</b>
<b>NET ASSETS</b>	
Balance Beginning of the Year	
Surplus (Deficit)	
<b>c</b>	<b>Balance End of Year</b>
<b>Plus</b> Total Liabilities	
<b>d</b>	<b>Total Liabilities and Net Assets Yearend</b>

**NOTE:  $b+c=d$  and  $d$  must =  $a$**

**\*\* If amount is greater than or equal to \$50,000 for a club, the temple's accountant must include this financial information on the annual 990 group return for this year. All unit information must be included on the temple return regardless of the amount of total revenue for the year.**

\*Attach backup detail.