

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

Statement of Activities Year Ended December 31, 2020 (Line # on Part VIII, pg 9, Form 990)		Statement of Financial Position Year Ended December 31, 2020 (Line # on Part X, pg 11, Form 990)	
REVENUES		ASSETS	
Line		Line	
1h	Contribution, Gifts & Donations _____	1	Cash: on hand _____
2	Social Activities & Meals _____	1	Cash: in checking* _____
2	Fraternal Meetings & Visitations _____	2	Cash: in savings* _____
2	Dues, Initiation Fees & Assessments _____	2	Certificates of Deposits _____
2	Fundraising Charitable (gross) _____	4	Accounts receivable _____
3, 4, 7d	Investment Income & Net gain(loss)-Sale of Securities _____	8	Inventories for sale or use _____
6d	Net Rental Income/(loss) _____	9	Prepaid expenses _____
8a	Fundraising Fraternal (gross) _____	11-13	Investments* _____
11	Sales Tax Collected _____	10a	Land, buildings & equipment @ cost (attach schedule of property) _____
11	Other Revenues* _____	10b	Minus accumulated depreciation _____
			0.00
	** TOTAL REVENUES _____	15	Other assets* _____
	0.00	a	Total Assets _____
			0.00
EXPENSES		LIABILITIES	
Line			
5-10	Salaries, Benefits and other Compensation _____	17	Accounts payable & accrued expenses _____
11e	Professional Fundraising _____	19	Deferred Revenue _____
24	Telephone and Utilities _____	23-24	Mortgages & other notes payable* _____
24	Office Supplies and Expenses _____	25	Other liabilities* _____
24	Taxes, Licenses & Professional Fees _____	b	Total Liabilities _____
24	Interest Expense _____		0.00
24	Bldg Ops & Maint. (excludes depreciation-see below) _____	NET ASSETS	
24	Social Activities & Meals _____		Balance Beginning of the Year _____
24	Fraternal Meetings & Visitations _____		Surplus (Deficit) _____
21	Dues Paid to the Temple (pymts to affiliates) _____	c	Balance End of Year _____
24	Promotion & Publicity _____		0.00
24	Charitable Contributions _____		Plus Total Liabilities _____
8b,Part VIII, pg 9)	Fundraising (direct expenses) - Fraternal _____	d	Total Liabilities and Net Assets Yearend _____
24	Fundraising (indirect expenses) - Fraternal _____		0.00
24	Fundraising (direct & indirect expenses) - Charitable _____		
24	Members' Relations _____		
24	Transfer to Temple _____		
24e	Other Expenses* _____		
	TOTAL EXPENSES _____		
	0.00		
	Excess of Revenues/(Expenses) _____		
	0.00		
24	Depreciation _____		
	Surplus (Deficit) _____		
	0.00		

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.

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 online at www.shrinersvillage.com or 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. 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