

TEMPLE ANNUAL BUDGET AND COMPARISON REPORTS INSTRUCTIONS

We recommend that you download the current budget report by accessing www.shrinershq.org/shrine/temple_communications/BATS_forms.aspx. Update this EXCEL file noting that negative amounts must be preceded by minus sign. Summation formulas are already in the total lines.

Imperial bylaws require the chief rabban in conjunction with the temple's board of directors (consisting of temple official divan) to prepare and complete the proposed annual operating budget of the temple for the following year in time for submission at the temple meeting at which the accrual basis accounting budget is to be approved. The respective Imperial chart of account numbers of each line disclosure are noted in the first column. NOTE: Restricted funds and temple holding company budget items are to be excluded, but fixed asset additions are included under the Capital Budget section. See B.A.T.S. Manual, Section 1, Pages 2-5 for additional instructions

The December 31, 2008 budget column is to represent the 2008 final revised budget. December 31, 2008 actual column is to represent total revenues, expenses and capital additions for the year 2008. Note that pre-audited balances are acceptable since this report is to be mailed to Tampa, by March 2, 2009.

Most budget line items are self-explanatory. The following discussion includes areas where inconsistencies have been reported.

REVENUES

The Revenue section requires that membership dues, Account 4010 is to include only temple portion of dues and Imperial Council \$15.00 per capita tax and exclude \$5.00 hospital assessment (HA). Annual HA is to be accrued based on January 1 non PCM membership roll and recorded as a liability to the Account Payable (Account 2100).

Investment income is to include dividends and interest on fraternal investments and cash balances. Portion of interest income earned on designated and restricted funds is to be excluded from the operating budget and must be credited to the appropriate fund investment income account. Net realized gains (losses) from investments - Account 4070 that result in a loss enter a minus sign before the loss amount.

Charitable fundraising revenues are identified as net proceeds from Shrine charitable events (Accounts 4400-4599). 100% of charitable net proceeds preceded by a minus sign must be distributed to Shriners Hospitals for Children/Burns Institutes and/or portion retained in temple's Shrine Hospital Patient Transportation Fund in accordance with G.O. #1. **The net is zero revenue for this budget.** Fraternal fundraising events total revenues and total direct expenses (Accounts 6400-6459) are disclosed on separate lines for this budget. Indirect fundraising expenses are to be included with Promotion & Publicity expenses (Account 7400-7599). Other revenues-net (Accounts 4800-4999) line is to include (1) net sale of fezzes and other merchandise, (2) cost to subsidize temple's publications: Advertising income (Account 4900) and circulation income (Account 4920) received minus cost to issue the temple's magazine (Account 4910 and 4930) plus (3) club and restaurant (Account 4850 and 4860) net operations.

EXPENSES

Imperial Council includes the total \$15.00 per capita tax, \$2.50 for creation fees and supplies purchased from Headquarters. NOTE: The \$5.00 hospital assessment is not a temple expense.

Building operation and maintenance includes all expenses incurred in occupying buildings including insurance and depreciation on the building. If a separate Plant Fund is used, these accounts are to be included with this budget category. If you rent your building, include all rental payments to lease building and building equipment.

Promotion and publicity includes PR expenses, indirect fundraising expenses (Accounts 7460-7480) and excludes temple magazine.

Donations to charities (Accounts 7970-7999) include donations directly from the temple's operating revenues and not from Shrine hosted charity events net proceeds.

Transfers In (To) Designated Funds include fraternal cash required/sources provided to supplement current year's operating budget (Transfer In); such as Plant Fund, Trustee Fund, Building Improvement Fund to pay for major repairs/maintenance or (Transfer Out) of fraternal monies from the current year's budget to be held for future year's expenses.

Unrealized gain (losses) from investments - net (Account 4079) is applicable to the "Actual" column. Amount is the difference between investments (Account 1700) and fair market value of the investments at year end.

CAPITAL BUDGET

Fixed asset additions - Include the cost of property and equipment items acquired with fraternal funds having a useful life of more than one year.