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
-----
1100  Certificate of Deposit
-----
1150  Savings Account
1160  Savings Account
1170  Savings Account

Receivables 1200-1299

1200  Dues Receivable
1210  Accounts Receivable
1220  Advances
-----
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
<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1559</td>
<td>Accumulated Depreciation-Paraphernalia</td>
</tr>
<tr>
<td>1560</td>
<td>Computers</td>
</tr>
<tr>
<td>1569</td>
<td>Accumulated Depreciation--Computers</td>
</tr>
<tr>
<td>1640</td>
<td>Hospital Vans</td>
</tr>
<tr>
<td>1650</td>
<td>Accumulated Depreciation-Hospital Vans</td>
</tr>
</tbody>
</table>

**Other Assets 1700-1799**

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1700</td>
<td>Investments</td>
</tr>
<tr>
<td>1710</td>
<td>Net Change in Market Value of Investments</td>
</tr>
<tr>
<td>1720</td>
<td>Investment in Temple Holding Corporation</td>
</tr>
<tr>
<td>1730</td>
<td>Utility Deposits</td>
</tr>
</tbody>
</table>

**LIABILITIES AND NET ASSETS**

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
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<tbody>
<tr>
<td>2000</td>
<td>Current Maturities of Long-Term Debt</td>
</tr>
<tr>
<td>2010</td>
<td>Notes Payable</td>
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<tr>
<td></td>
<td></td>
</tr>
<tr>
<td>2100</td>
<td>Accounts Payable—Shriners Intl.- Hospital Assessment</td>
</tr>
<tr>
<td>2110</td>
<td>Accounts Payable—Shriners Intl.-Other</td>
</tr>
<tr>
<td>2120</td>
<td>Accounts Payable--Trade</td>
</tr>
<tr>
<td>2130</td>
<td>Amounts Payable--Other</td>
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<tr>
<td>2200</td>
<td>FICA Tax Withheld</td>
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<tr>
<td>2210</td>
<td>Federal Income Tax Withheld</td>
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<tr>
<td>2220</td>
<td>State Income Tax Withheld</td>
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<td>City Income Tax Withheld</td>
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<td>2240</td>
<td>Federal Unemployment Tax Payable</td>
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<tr>
<td>2250</td>
<td>State Unemployment Tax Payable</td>
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<tr>
<td>2260</td>
<td>State Sales Tax Payable</td>
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<tr>
<td>2300</td>
<td>Accrued Expenses</td>
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<tr>
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</tr>
<tr>
<td>2350</td>
<td>Dues Paid In Advance</td>
</tr>
<tr>
<td>2360</td>
<td>Initiation Fees Paid in Advance</td>
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<tr>
<td>2370</td>
<td>Hospital Assessments Paid in Advance</td>
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<tr>
<td>2380</td>
<td>Other Deferred Revenue</td>
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<tr>
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<tr>
<td>2400</td>
<td>Charitable Contributions Due Others</td>
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<tr>
<td>2500</td>
<td>Long-Term Debt</td>
</tr>
<tr>
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<tr>
<td>3000</td>
<td>Net Assets -Unrestricted-- Operating Fund</td>
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<tr>
<td>3010</td>
<td>Net Assets -Unrestricted-- Board Designated Fund</td>
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<tr>
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<tr>
<td>3250</td>
<td>Net Assets -Temporarily Restricted Fund</td>
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<tr>
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<td></td>
</tr>
<tr>
<td>3400</td>
<td>Net Assets - Permanently Restricted Fund</td>
</tr>
<tr>
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<tr>
<td>3750</td>
<td>Transfers To Other Net Assets Accounts</td>
</tr>
<tr>
<td>3760</td>
<td>Transfers From Other Net Assets Accounts</td>
</tr>
</tbody>
</table>
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

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

-------

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

### Visitation 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.
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 2350: DUES PAID IN ADVANCE**

During the year this account should be credited for all membership dues and per capita tax paid in advance. Since the hospital levy is a trust fund, hospital assessments received in advance must be segregate and should be credited to Account 2370. Dues should not be recorded as income until January 1. Effective January 1, this account should be reversed by crediting Account 1200-Dues Receivable.

**ACCOUNT 2360: INITIATION FEES PAID IN ADVANCE**

This account should be credited for initiation fees received prior to January 1 from candidates who are initiated in the following year. Initiation fees should not be recorded as income until new members are created.
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 4900 AND 4910: ADVERTISING INCOME AND 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.

EXPENSES

ACCOUNT 6000: PER CAPITA TAX

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

ACCOUNT 6010: INITIATION FEES

This account should be charged for any initiation fees paid to Shriners International.

ACCOUNTS 6100-6399: ADMINISTRATIVE AND GENERAL

These accounts should be charged with all the administration expenses of the Temple, including depreciation of office furniture, 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. If facilities for temple operations are leased, all payments to lease building and any 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

These accounts should be charged for 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. If there are any receipts for visitations and pilgrimages, they should be credited to these accounts.
ACCOUNTS 7400-7459: PROMOTION AND PUBLICITY
These accounts should be charged with membership, editorial, art work, mailing, notices to newspapers, etc. Does not include temple publication costs.

ACCOUNTS 7460 & 7480: INDIRECT FUNDRAISING
These accounts should be charged with the cost of promotional activities and publicity of fraternal and charitable fundraising events.

ACCOUNTS 7600-7899: UNIT AND CLUB EXPENSES
These accounts should be charged for any expenses pertaining to temple units and shrine clubs. The expense of all the units, including Patrol, Band, etc., should be charged to these accounts. Any receipts should be credited to these accounts for temple units and shrine clubs.

ACCOUNTS 7900-7949: DONATIONS TO FRATERNAL ORGANIZATIONS
Donations to other Masonic organizations, such as, 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 charities, such as, community fund drives.