### TEMPLE ANNUAL BUDGET AND COMPARISON REPORT

#### ANNUAL OPERATING BUDGET

<table>
<thead>
<tr>
<th>Account Number</th>
<th>REVENUES</th>
<th>Budget</th>
<th>Actual *</th>
<th>Estimated</th>
</tr>
</thead>
<tbody>
<tr>
<td>4000</td>
<td>Initiation Fees</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4010</td>
<td>Membership dues &amp; PCT</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4100 &amp; 4110</td>
<td>Less: Dues writeoffs</td>
<td>(</td>
<td>(</td>
<td>(</td>
</tr>
<tr>
<td>4030</td>
<td>Rental income</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4040 &amp; 4050</td>
<td>Investment income</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4070</td>
<td>Realized gains/losses</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4090</td>
<td>Donations</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4400-4599</td>
<td>Charitable fundraising - net proceeds</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>7970</td>
<td>Less: Distribution to S.H.C.</td>
<td>(</td>
<td>(</td>
<td>(</td>
</tr>
<tr>
<td>7980</td>
<td>Less: Retained for Hospital Patient Transportation Fund</td>
<td>(</td>
<td>(</td>
<td>(</td>
</tr>
<tr>
<td>4600-4799</td>
<td>Fraternal fundraising gross revenues</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>6400-6459</td>
<td>Less: Direct fundraising costs</td>
<td>(</td>
<td>(</td>
<td>(</td>
</tr>
<tr>
<td>4800-4999</td>
<td>Other revenues - net</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>TOTAL REVENUES</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
</tbody>
</table>

#### EXPENSES

<table>
<thead>
<tr>
<th>Account Number</th>
<th>EXPENSES</th>
<th>Budget</th>
<th>Actual *</th>
<th>Estimated</th>
</tr>
</thead>
<tbody>
<tr>
<td>6000-6099</td>
<td>Shriners Intl. ($30 per capita &amp; $2.50 diploma fee)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>(Do not include $5/Noble Hosp. Assessment)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>6100-6399</td>
<td>Administrative</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>6500-6699</td>
<td>Building operations</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>6700-6999</td>
<td>Business sessions/Ceremonials</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>7000-7199</td>
<td>Social activities/Entertainment</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>7200-7399</td>
<td>Visitations &amp; Pilgrimages</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>7400-7599</td>
<td>Promotion &amp; Publicity</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>7600-7899</td>
<td>Unit &amp; Club expenses</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>7900-7949</td>
<td>Donations to fraternal groups</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>7950-7969</td>
<td>Members' relations</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>7990-7999</td>
<td>Donations to charities</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>TOTAL EXPENSES</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
</tbody>
</table>

#### CHANGE IN EQUITY

<table>
<thead>
<tr>
<th>Account Number</th>
<th>CHANGE IN EQUITY</th>
<th>Budget</th>
<th>Actual *</th>
<th>Estimated</th>
</tr>
</thead>
<tbody>
<tr>
<td>3750 &amp; 3760</td>
<td>Transfer To/From Designated Funds</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4079</td>
<td>Unrealized gain/(losses) from investments - net</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>OPERATING SURPLUS (DEFICIT)</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td></td>
<td>TOTAL SURPLUS (DEFICIT)</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td></td>
<td>CHANGE IN EQUITY</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
</tbody>
</table>

#### CAPITAL BUDGET

<table>
<thead>
<tr>
<th>Account Number</th>
<th>CAPITAL BUDGET</th>
<th>Budget</th>
<th>Actual *</th>
<th>Estimated</th>
</tr>
</thead>
<tbody>
<tr>
<td>1500-1639</td>
<td>Fixed asset additions</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

I hereby certify that the 2020 Temple Budgets were adopted on:

---

<table>
<thead>
<tr>
<th>Signature</th>
<th>Position</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Potentate</td>
</tr>
<tr>
<td></td>
<td>Chief Rabban</td>
</tr>
<tr>
<td></td>
<td>Assistant Rabban</td>
</tr>
<tr>
<td></td>
<td>Treasurer</td>
</tr>
<tr>
<td></td>
<td>High Priest and Prophet</td>
</tr>
<tr>
<td></td>
<td>Recorder</td>
</tr>
<tr>
<td></td>
<td>Oriental Guide</td>
</tr>
</tbody>
</table>

*Pre-audited balances are acceptable for this comparison report. NOTE: Mail budget comparison reports to Director of Temple Accounting by March 1, 2021.*
TEMPLE ANNUAL BUDGET AND COMPARISON REPORT INSTRUCTIONS

We recommend that you download the current budget report by accessing: [http://www.shrinersinternational.org/TempleFinance/Forms.aspx](http://www.shrinersinternational.org/TempleFinance/Forms.aspx). Please note that this EXCEL file includes ALL applicable formulas and you are not required to precede any amounts by a minus sign unless indicated.

Shriners International bylaws require the chief rabban in conjunction with the temple’s board of directors to prepare and complete the proposed annual operating budget of the temple for the ensuing year in time for submission at the temple meeting at which the budget is to be approved. The Shriners International account numbers are noted in the first column. NOTE: Restricted funds and temple holding corporation budget items are to be excluded, but fixed asset additions are included under the Capital Budget section. See Temple Financial Manual, Section 1, Pages 1-5 for additional information.

The December 31, 2020 budget column is to represent the 2020 final revised budget. December 31, 2020 actual column is to represent total revenues, expenses and capital additions for the year 2020. Pre-audited balances are acceptable since this report is to be mailed to Tampa, by March 1, 2021.

**REVENUES**

Membership dues, (Account 4010) should include only the temple portion of dues and Shriners International $30.00 per capita tax. The Annual Hospital Assessment is to be accrued based on January 1st non PCM membership rolls and recorded as a liability to Accounts Payable – Shriners International Hospital Assessment (Account 2100).

Investment income is to include dividends received and interest earned on investments and cash balances. Interest earned on designated and restricted funds are to be excluded from the operating budget. Net realized gains (losses) from Investments – (Account 4070) that result in a loss require that you enter a minus sign before the loss amount.

Charitable fundraising revenues should be reported as net (Accounts 4400-4599). 100% of the charitable net proceeds must be distributed to Shriners Hospitals for Children and/or a portion retained in the temple's Shrine Hospital Patient Transportation Fund in accordance with G.O. #1. The net effect should be zero for this budget. Fraternal fundraising gross revenues and total direct expenses (Accounts 6400-6459), are disclosed as separate line items on this budget.

Other revenues - net (Accounts 4800-4999) line is to include: Net sale of fezzes and other merchandise (Accounts 4800-4830), tours and cruises (Account 4840), club and restaurant (Accounts 4850 and 4860), and cost to subsidize temple’s publications; Advertising income (Account 4900) and circulation income (Account 4920) received minus costs to issue the temple’s magazine (Account 4910 and 4930).

**EXPENSES**

Shriners International includes the total $30.00 per capita tax and $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 public relations expenses (Accounts 7400-7459), indirect fundraising (Accounts 7460-7599) and excludes expenses related to the temple magazine.

Donations to charities (Accounts 7990-7999) include donations made directly from the temple's operating revenues and not from Shrine hosted charity event net proceeds.

Transfers To/From Designated Funds include fraternal monies from the current year's budget to other equity fund accounts (Transfer Out/Account 3750, enter a minus sign), OR fraternal monies provided to supplement current year’s operating budget (Transfer In/Account 3760); from the Plant Fund, Trustee Fund, or Building Improvement Fund to pay for major repairs/maintenance.

Unrealized gain (loss) from investments - net (Account 4079) is only applicable to the "Actual" column. This amount is the difference between the book value of the investments (Account 1700) and fair market value of the investments at year end. Enter a minus sign before any unrealized loss amount.

**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.

Updated NOV 2020
**FINANCIAL STATEMENTS**

### Statement of Activities

**Year Ended December 31, 2020**

#### REVENUES

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1h</td>
<td>Contribution, Gifts &amp; Donations</td>
</tr>
<tr>
<td>2</td>
<td>Social Activities &amp; Meals</td>
</tr>
<tr>
<td>2</td>
<td>Fraternal Meetings &amp; Visitations</td>
</tr>
<tr>
<td>2</td>
<td>Dues, Initiation Fees &amp; Assessments</td>
</tr>
<tr>
<td>2</td>
<td>Fundraising Charitable (gross)</td>
</tr>
<tr>
<td>3, 4, 7d</td>
<td>Investment Income &amp; Net gain(loss)-Sale of Securities</td>
</tr>
<tr>
<td>6d</td>
<td>Net Rental Income/(loss)</td>
</tr>
<tr>
<td>8a</td>
<td>Fundraising Fraternal (gross)</td>
</tr>
<tr>
<td>11</td>
<td>Sales Tax Collected</td>
</tr>
<tr>
<td>11</td>
<td>Other Revenues*</td>
</tr>
</tbody>
</table>

**TOTAL REVENUES** 0.00

#### EXPENSES

<table>
<thead>
<tr>
<th>Line</th>
</tr>
</thead>
<tbody>
<tr>
<td>5-10</td>
</tr>
<tr>
<td>11e</td>
</tr>
<tr>
<td>24</td>
</tr>
<tr>
<td>24</td>
</tr>
<tr>
<td>24</td>
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<tr>
<td>24</td>
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<tr>
<td>24</td>
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<td>24</td>
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<tr>
<td>24</td>
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<tr>
<td>21</td>
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<tr>
<td>24</td>
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<tr>
<td>24</td>
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<tr>
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<td>24</td>
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<td>24</td>
</tr>
<tr>
<td>24</td>
</tr>
<tr>
<td>24</td>
</tr>
<tr>
<td>24e</td>
</tr>
</tbody>
</table>

**TOTAL EXPENSES** 0.00

### Statement of Financial Position

**Year Ended December 31, 2020**

#### ASSETS

<table>
<thead>
<tr>
<th>Line</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
</tr>
<tr>
<td>1</td>
</tr>
<tr>
<td>2</td>
</tr>
<tr>
<td>2</td>
</tr>
<tr>
<td>4</td>
</tr>
<tr>
<td>8</td>
</tr>
<tr>
<td>9</td>
</tr>
<tr>
<td>11-13</td>
</tr>
<tr>
<td>10a</td>
</tr>
<tr>
<td>10b</td>
</tr>
<tr>
<td>15</td>
</tr>
</tbody>
</table>

#### LIABILITIES

<table>
<thead>
<tr>
<th>Line</th>
</tr>
</thead>
<tbody>
<tr>
<td>17</td>
</tr>
<tr>
<td>19</td>
</tr>
<tr>
<td>23-24</td>
</tr>
<tr>
<td>25</td>
</tr>
</tbody>
</table>

#### NET ASSETS

**Balance Beginning of the Year**

<table>
<thead>
<tr>
<th>Line</th>
</tr>
</thead>
<tbody>
<tr>
<td>Surplus (Deficit)</td>
</tr>
</tbody>
</table>

**Balance End of Year**

<table>
<thead>
<tr>
<th>Line</th>
</tr>
</thead>
<tbody>
<tr>
<td>Surplus (Deficit)</td>
</tr>
</tbody>
</table>

**Plus Total Liabilities**

<table>
<thead>
<tr>
<th>Line</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Liabilities and Net Assets Yearend</td>
</tr>
</tbody>
</table>

### 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.*
FUNDRAISING ACTIVITY APPROVAL FORM

TO: Potentate, ________________ Shriners, Shriners International

RE: Approval to Conduct a Shrine Fundraiser

We respectfully request permission to hold the following fundraising activity:

☐ Fraternal Purpose   The statement of purpose and disclosure published on its solicitation material, tickets, programs and documents, including all electronically transmitted material, regarding the use of the proceeds shall read:
Proceeds are for the benefit of (____________________ Shriners) (_________________________ Unit/Club) activities. Payments are not deductible as charitable contributions.

☐ Charitable Purpose The statement of purpose published on its solicitation material, tickets, programs and documents, including all electronically transmitted material, regarding the use of the proceeds shall read:
Proceeds are for the benefit of Shriners Hospitals for Children.

Sponsor of the activity: ____________________________________________________________ (Temple, Unit, or Shrine Club)

Type of activity: _________________________________________________________________

Date(s) of activity: _______________________________________________________________

Where held: ____________________________________________________________________

Requested by President or Chairman: _______________________________________________

Mailing Address: __________________________________________________________________

Phone: (Cell) ____________________________ (Home) ________________________________

Email: _________________________________________________________________________

Potentate’s Approval: _____________________________________________________________ Date: ______________

The completion of the above questions follows the Shrine Fundraising policy and procedures as defined in General Order No. 1 under the Fundraising Activities section. Do not use this form for third party fundraising events benefiting Shriners Hospitals for Children.

************Checklist for Temple Use Only************

Request Number ____________________________ Request Received __________ Date__________

Approved by Committee __________ Date __________ Potentate’s Approval __________ Date __________

Financial results received __________ File closed __________ Date __________ Date __________

For a charitable fundraiser, assigned Charity Activity Event No. _________________

Charitable net proceeds transmitted to Shriners International Headquarters __________ (date)
# Charity Activity Form Worksheet

100 Percent of Net Proceeds to be Distributed to Shriners Hospitals for Children. Any loss must be absorbed as a Temple expense. Permission to engage in any charitable fundraising activity and to use the name 'Shriners Hospitals for Children' must be authorized by: Chairman, Board of Directors & Chairman, Board of Trustees.

## Fundraising Financial Worksheet

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Amounts</th>
<th>Totals</th>
<th>Entry</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Prior Year Activity Event Number --&gt; #</td>
<td>Prior Reserved Amount--&gt;</td>
<td>$</td>
<td></td>
</tr>
<tr>
<td></td>
<td><strong>RECEIPTS:</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>Cash Collected</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Checks From Individuals/Companies Sent Directly to Hospitals</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>Other Receipts (See Getting Started Notes #4)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Other Receipts</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>Interest on Activity Cash Reserve Balance</td>
<td></td>
<td>$</td>
<td>2</td>
</tr>
<tr>
<td>6</td>
<td>Total Gross Receipts (Total sum of Line items 2 thru 5)</td>
<td></td>
<td>$</td>
<td></td>
</tr>
<tr>
<td></td>
<td><strong>EXPENSES:</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>7</td>
<td>Direct FundRaising Expenditures (See Getting Started Notes #7)</td>
<td></td>
<td>$</td>
<td>3</td>
</tr>
<tr>
<td>a)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>b)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>c)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Total Direct Expenses (7)</td>
<td></td>
<td>$</td>
<td></td>
</tr>
<tr>
<td>8</td>
<td>Indirect FundRaising Expenditures (See Getting Started Notes #8)</td>
<td></td>
<td>$</td>
<td>4</td>
</tr>
<tr>
<td>a)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>b)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>c)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Total Indirect Expenses (8)</td>
<td></td>
<td>$</td>
<td></td>
</tr>
<tr>
<td>9</td>
<td>Grand Total Expenses (Total Line items 7 + 8)</td>
<td></td>
<td></td>
<td>5</td>
</tr>
<tr>
<td>10</td>
<td>Net Profit* (Line 6 minus line 9)</td>
<td></td>
<td></td>
<td>6</td>
</tr>
<tr>
<td>11</td>
<td>TOTAL AVAILABLE FOR DISTRIBUTION (Line 1 + Line 10)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>*Any loss must be absorbed as a Temple expense.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td><strong>HOW DISTRIBUTED TO:</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Shrine Hospitals to Distribute To:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>a)</td>
<td>Hospital Name -</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>b)</td>
<td>Hospital Name -</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>c)</td>
<td>Hospital Name -</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>12</td>
<td>Checks From Individuals/Companies Sent Directly to Hospitals (line 3)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>List Hospital Names (for line 12 and 3): -</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>13</td>
<td>Total Shriners Hospitals for Children</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>14</td>
<td>Request to be Retained for Hospital Transportation Fund</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>15</td>
<td>Cost of Van Purchased for Hospital Transportation</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>16</td>
<td>Total for Hospital Transportation Fund</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>17</td>
<td>Current Reserve to use for next year (may not exceed Total Expenses)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>18</td>
<td>TOTAL DISTRIBUTION (must equal amount on line 11)</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Financial Report Prepared by:  

**Congratulations You're In Balance**  

**Additional Notes from preparer to Headquarters:**  

*This is for printing purposes & manually filling in the gray shaded areas.*

Updated NOV 2020  

5-5
FROM: ___________________, Recorder, _________ Shriners

SUBJECT: Analysis of Temple’s Shrine Hospital Patient Transportation Fund (HPTF) Since Auditor’s Report as of December 31, 20 __

In preparing your Temple’s request for approval to retain more than 50% of the charitable fundraising net proceeds reported on Charity Activity Form #______ for the Special Purpose Funds Committee consideration, we need an analysis of the HPTF’s cash receipts and disbursements for the most recent period ending date. Enter number of months ___ reported and the month end HPTF cash balance as of _____________, 20__.

Please complete this form and fax it back to the number indicated above or email to: kjarvis@shrinenet.org

<table>
<thead>
<tr>
<th>Month</th>
<th>Cash Balance January 1, 20 ___</th>
<th>$ ____________</th>
</tr>
</thead>
<tbody>
<tr>
<td>January</td>
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<tr>
<td>February</td>
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<td>March</td>
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<td>April</td>
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<tr>
<td>November</td>
<td></td>
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<tr>
<td>December</td>
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</tr>
</tbody>
</table>

Total: 0

Cash Balance $ ____________ 0 on date: _______

# of Hospital Patient Transportation Van(s): __________ Net book value $ __________ at ____________ month end reporting date.
showing the beginning and ending locations, using the shortest feasible route and the IRS mileage rate for medical travel.

8. **Communication.** Postage, long-distance and mobile phone charges that are exclusively for hospital transportation use. However, any allocations of telephone and internet charges sought by the Temple must be based on a percentage of use study and have the prior written consent of the Director of Temple Accounting. It is the responsibility of the Temple to implement and document the approved percentage of use study. If consent is given, the allocations must be substantiated by written documentation of how the percentages were determined and be reviewed and approved by the temple’s board of directors. The percentage of use studies, the process of review and updating the percentages and the approval process of the expense by temple leadership must be documented in writing and maintained at the temple.

9. **Clerical assistance.** The scheduling of hospital patient transportation is considered an ordinary, necessary and reasonable activity of the board of directors of a temple and, therefore, is not considered as an expense to be paid from a temple’s *Shrine Hospital Patient Transportation Fund*. If the occasion arises when none of the members of the board of directors is available to discharge such activity, it is recommended that the board of directors maintain a list of Nobles who will voluntarily provide such assistance.

Any other expenses that are sought to be allocated to clerical assistance must be substantiated by one of the methods acceptable under generally accepted accounting principles, such as timesheets, time studies or employee attestation statements, and have the prior written consent of the Director of Temple Accounting. It is the responsibility of the temple to determine which of the authorized allocation methods are chosen to be implemented and documented. If consent is given, the allocations must be substantiated by contemporaneously created records and be reviewed and approved by the temple’s board of directors. The chosen method of allocation, the process of review and updating the allocations and the approval process of the expense by temple leadership must be documented in writing and maintained at the temple.

10. **Office Supplies.** Must be exclusively for hospital patient transportation purposes and based on usage.

11. **Off premise and telemedicine clinics.**

12. **Shriners Hospitals for Children.**

13. **Transfers to other funds.** Transfers to the hospital patient transportation fund of another temple must be in accordance with the standing resolutions adopted by the boards of directors and trustees, including the standing resolution adopted on January 13, 1999 that is located on page 5 of this section.
(c) Hospital Van. In the event a temple has insufficient independent funds and ability to purchase a hospital van and it desires to use moneys from a charitable fundraising activity or from its temple *Shrine Hospital Patient Transportation Fund*, or both, it shall make a written request to the chairmen of the boards of directors and trustees of Shriners Hospitals for Children. The written request shall be reviewed by the Executive Vice President and The Director of Temple Accounting and they shall issue their recommendations thereon. Thereafter, if the chairmen of the boards of directors and trustees, after a review of all of the circumstances, make a finding of need, they may authorize the temple to use all or a portion of a designated fundraising activity or moneys from the temple’s *Shrine Hospital Patient Transportation Fund*, or both, for the purchase of a hospital van. A hospital van must be designated and used in accordance with the standing resolution adopted by the boards of directors and trustees on November 6, 1990.

(d) Other Expenditures. A temple may not incur or pay any other expenses or expenditures from the temple’s *Shrine Hospital Patient Transportation Fund* without receiving the prior written consent of the chairmen of the boards of directors and trustees, which consent shall not be given without the prior review and advice of the Director of Temple Accounting. There must be unique and compelling reasons advanced by the temple making the request and the temple must provide convincing evidence that it cannot reasonably carry on its intended activity without such consent. These expenses or expenditures must be substantiated with contemporaneous written documents.

3. Investment. The moneys in the Temple’s *Shrine Hospital Patient Transportation Fund* may be invested only in accounts which are insured by the FDIC, or are the obligation of the United States of America or the Canadian Federal Government. Stated maturities at the time of purchase may not exceed five years.

4. Temple Auditor’s Report. The annual auditor’s financial report for the temple shall include a separate column for the temple’s *Shrine Hospital Patient Transportation Fund* activity on the temple’s Statement of Financial Position, Statement of Activities and Changes in Net Assets and Statement of Cash Flows for the current year, or include the recommended Schedule 2, “Detailed Statement of Activities and Changes in Net Assets of Temporarily Restricted Net Assets” and present a combined Statement of Financial Position and Statement of Cash Flows. (For a sample copy of these statements see Form #21 in the Forms section of the bylaws of Shriners International or *Temple Financial Manual*, Section 2, pages 14-26.

5. Temple’s Report. A temple must complete the annual accounting form that it receives from the Director of Temple Accounting by the last day of January of each year showing, in detail and using the uniform chart of accounts for *Shrine Hospital Patient Transportation Fund*, all deposits into, and expenditures from, the temple’s *Shrine Hospital Patient Transportation Fund*.

6. Shrine Clubs. In the event that a temple determines that a Shrine club should be allowed to expend money from the temple’s *Shrine Hospital Patient Transportation Fund* because of the distance of the Shrine club from the temple, the temple board of directors must establish an imprest checking account for the Shrine club. The procedures for establishing such an imprest checking account may be obtained from the Director of Temple Accounting.
Temple's Report of Hospital Patient Transportation Fund for Year Ending December 31, 2020

DATE: 

TEMPLE: 

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Temple HPTF balance (including NBV of vans) per auditor's report as of December 31, 2019</td>
<td>$0.00</td>
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</table>

**Receipts - 2020**

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
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</thead>
<tbody>
<tr>
<td>Memorials</td>
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</tr>
<tr>
<td>Donations</td>
<td></td>
</tr>
<tr>
<td>Interest and dividends</td>
<td></td>
</tr>
<tr>
<td>Authorized retention from an approved charitable fundraiser</td>
<td></td>
</tr>
<tr>
<td>Bequests</td>
<td></td>
</tr>
<tr>
<td>Unrealized gain / loss</td>
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</tr>
<tr>
<td>Realized gain on sale of investments</td>
<td></td>
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<tr>
<td>Gain on sale of fixed assets</td>
<td></td>
</tr>
<tr>
<td>Other (Explain)</td>
<td></td>
</tr>
<tr>
<td><strong>Total Receipts for 2020</strong></td>
<td>$0.00</td>
</tr>
</tbody>
</table>

**Expenditures - 2020**

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Transportation - air fare, bus fare, train fare, taxi fare and rental costs</td>
<td></td>
</tr>
<tr>
<td>Tolls</td>
<td></td>
</tr>
<tr>
<td>Lodging (driver, parent or guardian and patient only)</td>
<td></td>
</tr>
<tr>
<td>Meals (driver, parent or guardian and patient only)</td>
<td></td>
</tr>
<tr>
<td>Self transport - mileage (calculated using an on-line map program and the IRS medical rate)</td>
<td></td>
</tr>
<tr>
<td>Office telephone long distance (exclusively for hospital transportation use)</td>
<td></td>
</tr>
<tr>
<td>Mobile phone (exclusively for hospital transportation use)</td>
<td></td>
</tr>
<tr>
<td>Clerical wages (actual time devoted to transportation arrangements substantiated with time records)</td>
<td></td>
</tr>
<tr>
<td>Postage (exclusively for hospital transportation use)</td>
<td></td>
</tr>
<tr>
<td>Office supplies (exclusively for hospital transportation use)</td>
<td></td>
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<tr>
<td>Garage rent (exclusively for hospital transportation use)</td>
<td></td>
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<tr>
<td>Garage utilities (exclusively for hospital transportation use)</td>
<td></td>
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<tr>
<td>Garage insurance (exclusively for hospital transportation use)</td>
<td></td>
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<tr>
<td>Van fuel (exclusively for hospital transportation use)</td>
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<tr>
<td>Van signage (exclusively for hospital transportation use)</td>
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<tr>
<td>Van maintenance (exclusively for hospital transportation use)</td>
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<tr>
<td>Van improvements (exclusively for hospital transportation use)</td>
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<tr>
<td>Van insurance (exclusively for hospital transportation use)</td>
<td></td>
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<tr>
<td>Van taxes and tags (exclusively for hospital transportation use)</td>
<td></td>
</tr>
<tr>
<td>Van depreciation</td>
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<tr>
<td>Realized loss on sale of investments</td>
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<tr>
<td>Bank charges (HPTF account only)</td>
<td></td>
</tr>
<tr>
<td>Loss on sale of fixed assets</td>
<td></td>
</tr>
<tr>
<td>Off-premise clinics</td>
<td></td>
</tr>
<tr>
<td>Telemedicine off-premise clinics</td>
<td></td>
</tr>
<tr>
<td>Donations to SHC</td>
<td></td>
</tr>
<tr>
<td>Transfer to other funds (Hospital Patient Transportation Fund of another temple)</td>
<td></td>
</tr>
<tr>
<td>Other - Approved by the chairmen of the boards of directors and trustees (Ex. HPTF van purchase)</td>
<td></td>
</tr>
<tr>
<td><strong>Total Expenditures for 2020</strong></td>
<td>$0.00</td>
</tr>
</tbody>
</table>

**Unaudited HPTF balance per temple as of December 31, 2020**

$0.00

**NOTE:** CONTEMPORANEOUS RECORDS OR VOUCHERS MUST BE KEPT OF EACH ITEM.

Updated NOV 2020 7-13
BYLAWS OF
_____________________________ SHRINE CLUB

ARTICLE 1

Name and Purpose

§1.1 Name. The name of this shrine club is ____________________________.

§1.2 Authorization. It has been organized with the official authorization of the potentate of _________________ Shriners.

§1.3 Purposes. The purpose of this shrine club is to promote friendship and fellowship among its members and among all Shriners in the tradition of the Shriners International.

§1.4 Location. It shall be located in __________. ________________.

ARTICLE 2

Membership

§2.1 Prerequisite. All persons who are Nobles are eligible for membership in this shrine club.

§2.2 Governance. All members are amenable to the bylaws and regulations of Shriners International, _______________ Shriners, whether they are members of ______________ Shriners or another temple.

§2.3 Termination. Membership in this shrine club shall automatically terminate when a member ceases to be in good standing in a shrine temple of Shriners International.

ARTICLE 3

Meetings

§3.1 Regular. A regular meeting of this shrine club shall be held on the __________ day of each month. The exact hour of all meetings, including the annual meeting, shall be designated by the president.

(a) October Meeting. At the October regular meeting, the officers for the ensuing year shall be elected.

(b) January Meeting. The regular meeting in January shall be the annual meeting.
§3.2 Notice of Meetings. Not less than one-weeks notice must be given of the time and place of all meetings.

§3.3 Special. A special meeting may be called at any time by the president.

§3.4 Quorum. A quorum consists of five members of this shrine club, one of who must be the president or the vice president.

§3.5 Vote. Each member of this shrine club has one vote and he must be in attendance to exercise his vote.

ARTICLE 4

Officers, Duties, Election, Qualification

§4.1 Officers. The officers of this shrine club are the President, Vice President, Treasurer and Secretary. All members of this shrine club who are regular or associate members of __________ Shriners are eligible to hold office.

§4.2 Election. The officers of this shrine club shall be elected for the ensuing year by a majority vote of the members present and voting at the regular meeting held in October. Elections shall be by secret ballot. The list of the elected officers is to be presented to the Recorder of __________ Shriners by the last day of October.

§4.3 Installation. The elected officers of this shrine club shall be installed prior to the first day of February.

§4.4 Duties.

(a) President. He shall preside at all meetings and is the chief executive officer of this shrine club.

(b) Vice President. He shall preside over this shrine club in the absence of the president and assists the president, as requested by the president.

(c) Treasurer. He is the custodian of all funds of this shrine club. He shall keep an accurate account of all money received and expenditures made. At each meeting he shall provide a report of all fund received and expended during the preceding period and his report shall be filed with the secretary of this shrine club.

(d) Secretary. He is the custodian of all the records and documents of this shrine club. He shall maintain a current list of all members. He shall maintain a record of attendance of all members at meetings and activities and maintain minutes of the meetings. He shall, on or before the annual meeting, issue a membership card to each member in good standing for the ensuing year.
§4.5 Compensation. Officers shall perform their duties and responsibilities without financial compensation.

ARTICLE 5

Committees and Duties

§5.1 Appointment. The President shall appoint such committees as he deems advisable and assign their duties.

§5.2 Executive Committee. The officers shall constitute an executive committee for the transaction of any business of an emergency nature, which business must be reported to the members at the next meeting and ratified by them.

ARTICLE 6

Fiscal

§6.1 Fiscal Year. This club shall operate on a calendar year basis, and it must arrange its books of account, annual report and audit to conform to the calendar year.

§6.2 Budget. This club must adopt an annual operating budget, approved by its members at a regular meeting of the club. The adoption of the budget constitutes the appropriation of funds for the purposes in the budget. Funds cannot be transferred from one account to another except by amendment of the budget. There can be no expenditure of funds except as authorized by the budget. The budget may be amended, if required, by the affirmative vote of the members present and voting at any regular meeting of the club.

§6.3 Dues. The annual dues, and any initiation fee, shall be determined by a majority vote of the members at the November meeting of this shrine club.

§6.4 Nonpayment of Dues. Any member whose dues are in arrears for one year shall be suspended from membership provided he has been given written notice sent to his last known address.

§6.5 Payment of Obligations. All checks, vouchers or orders for the payment of obligations of this shrine club and any other authorized disbursements, shall be signed by one or more officers and countersigned by one or more officers as determined by a resolution duly adopted by the shrine club.

§6.6 Monthly Reports. Each Noble, committee, or group that is authorized to incur indebtedness or to disburse or collect funds, shall make a detailed financial report, accompanied by receipts or vouchers to the secretary monthly or at such other times as may be required.
§6.7 Review of Financial Statements. This shrine club is required to have its annual financial report reviewed by a committee selected by the potentate at the close of each calendar year; and this shrine club must, at the end of each calendar year, complete the Report of Shrine Clubs and Temple Unit form, which is available from the Imperial Recorder, and file it with the temple recorder before the first day of February following the end of the calendar year.

ARTICLE 7

Shrine & Temple Authority

§7.1 Control by Potentate. This shrine club is under the control of the potentate of _______________ Shriners.

§7.2 Shrine Law. Each member of this shrine club must be a Noble and he must, at all times, comply with Shrine law.

§7.3 Assets. Money, property and all other assets of this shrine club are vested in _______________ Shriners.

§7.4 Dissolution. In the event of the dissolution of this shrine club, its money, property and all other assets shall be immediately delivered to _______________ Shriners.

ARTICLE 8

Amendments

§8.1 Procedure. A proposal to amend these bylaws must be sent to each member five days in advance of the meeting at which action will be taken thereon. Amendments require a two-thirds affirmative vote of those active members present and voting.

§8.2 Approval. No amendment of the bylaws shall be valid or effective until approved by the potentate of the temple

§8.3 Shrine Law Changes. When a change is made by Shriners International affecting Shrine law, and the change affects the bylaws of this shrine club, these bylaws are thereupon changed to conform with those of Shriners International and appropriate action shall be taken by this shrine club to evidence the same.
Adoption

I hereby certify that the foregoing bylaws were duly adopted by the members of _____________________ Shrine Club on _________________ ____, 20___.

Dated this ____ day of ________________, 20___.

_______________________________________
- President

Attest: ______________________________________
- Secretary

Certification

I have reviewed the foregoing proposed temple club bylaws and find them in proper and legal form and that they will not conflict with any of the articles of incorporation or bylaws of Shriners International, or the bylaws of _________________ Shriners. I recommend their approval by the potentate.

______________________________
Temple Attorney

Approval

The application of the _______________ Shriners Club of ____________ Shriners for approval of the foregoing proposed bylaws was presented for review and consideration.

I have received the advice of the temple attorney, who confirms that they are in proper and legal form and that they will not conflict with the articles of incorporation or bylaws of Shriners International or _________________ Shriners.

Upon consideration of the foregoing, I hereby grant my approval to the application and to the bylaws, and they are effective as of this date.

Dated this ____ day of ________________, 20___.

_________________________________Attest: ________________________________
Potentate                                          Recorder
BYLAWS
of the
_____________ ASSOCIATION

_____________ ASSOCIATION MEMBER CLUBS

<table>
<thead>
<tr>
<th>Club, Shriners</th>
<th>Club, Shriners</th>
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<tr>
<td>Club, Shriners</td>
<td>Club, Shriners</td>
</tr>
</tbody>
</table>

Article I
Name, Objects and Membership

Section 1 - This Association shall be known as the ________________ Association and composed of the foregoing clubs and such other Shrine clubs as shall from time to time be invited to join.

Section 2 - The object of this Association shall be to promote fraternal relationships between the member clubs composing this Association and to provide for the exchange of ideas.

Section 3 - An invitation to join this Association may be extended by this Association to a club at any time. An invitation to join this Association may be accepted by a club by a majority vote of the club members present and voting at a regular or special meeting of the club and subsequent approved by a majority vote of the those present and voting at a regular or special meeting of the authorizing temple of the club.

Article II
Meetings

Section 1 – This Association shall meet at such time and place as shall have been determined by the Time and Place Committee, or by a vote of a majority of the member clubs at a previous meeting. Business of the Association may be conducted at any meeting.

Section 2 - At every meeting, all questions shall be determined by a majority of those present and actually voting, except amendments to these bylaws, as herein provided. The presiding officer shall not have a vote except in case of a tie.

Section 3 - The Welfare and Advisory Committee and the Representatives of this Association shall meet each year at the time and place determined by the President.
Section 4 - The President may call special meetings in any emergency at any time and place. When requested by a majority of the member clubs of this Association, the President must call a special meeting. Written notice of any special meeting shall be given to each member club stating the business to be considered at the special meeting.

Section 5 – A majority of the member clubs shall constitute a quorum for the transaction of business.

Section 6 - Written notice of meetings of this Association shall be mailed at least ten (10) days prior to the meetings by the Secretary/Treasurer of this Association to the Secretary of each member club.

Article III

Representatives

Section 1 - The Representatives of this Association shall be the President, Secretary and Treasurer of each member club and ___ additional Representatives to be elected by the club. All Past Presidents of the Association shall be Representatives "Ad Vitem" with all rights and privileges for life. Those who have served as Representatives for ____ (__) years and have been elected to Emeritus status by this Association shall be a Representatives “Emeritus” with all rights and privileges for life.

Section 2 - Any Representative who shall demit from the Shrine, or who is suspended or expelled by any Temple whose club belongs to this Association, or found guilty of a felony or a criminal offense involving moral turpitude, shall cease to be a Representative.

Section 3 - If for any cause a Representative cannot attend a meeting, the member club President may appoint an alternate Representative to act in his place. The Secretary of the member club in which the vacancy occurs shall notify the secretary of the Association no later than five (5) days prior to the meeting of the appointment.

Section 4 - The Secretary each member club shall within thirty (30) days after the election of the Representatives, notify the Secretary/Treasurer of the Association of the names and mailing addresses of its Representative.

Section 5 - Any Representative who shall have been elected by his club for ____ (__) years and has attended the sessions to which elected, shall be entitled to the rank and distinction of Emeritus Representative in this Association. The Records of his club and of this Association shall confirm his election and attendance.

Section 6 – The officers of this Association shall be Representatives.
Article IV
Officers, Their Titles, Election, Tenure of Office

Section 1 - The Officers of the ______________ Association shall be as follows:

President
First Vice President
Second Vice President
Third Vice President
Fourth Vice President
Fifth Vice President
Secretary/Treasurer

Section 2 – The officers shall be elected annually and shall hold their elected office until the ensuing election or until their office becomes vacant in accordance with these bylaws.

Article V
President's Duties

Section 1 - The President is the Executive Officer of this Association and shall preside over all stated and special meetings.

Section 2 - When in his judgment and the good of this Association requires a meeting, he shall have the power to call special meetings of this Association, specifying the business to be laid before it.

Section 3 - He may do all such other acts and perform all such other duties, not inconsistent with the bylaws, as, in his judgment, the interest of this Association requires.

Section 4 - The following standing committees, each consisting of three (3) Representatives of this Association, except Time and Place, shall be appointed by the President:

Credentials - The Credentials Committee shall examine and report on the credentials of Representatives.

Finance and Audit - The Finance and Audit Committee shall examine the books of the Secretary/Treasurer and report at the annual meeting to the Representatives such changes as the Committee may deem to be appropriate and necessary. They shall meet with the incoming President and the Officers of this Association to review this Associations budget as well as the budget for the meetings prepared by the incoming President for the approval of the Representatives of this Association. They shall receive from the Director General the complete set of books of the meetings with sixty (60) days of the close of the meetings. They shall review the same and report their findings at the next meeting of this Association to the Representatives.

Necrology - The Necrology Committee shall provide a fitting memorial service for the deceased Nobles since the last annual meeting, who were members of member clubs.
**Time And Place** - The Time and Place Committee shall be composed of the First Vice President as Chairman, the Second, Third, Fourth and Fifth Vice Presidents and the Secretary/Treasurer. The Secretary/Treasurer shall serve as Secretary of this Committee. All requests for scheduling any meeting shall be referred to this Committee.

This Committee shall present its report in writing to the membership at the next meeting following its considerations, and the membership shall vote on the recommendation of the Committee, and such vote will be binding on this Association for three (3) years, except in cases of extreme emergency, the Welfare & Advisory Committee may change the location on the recommendation of the Time and Place Committee.

**Welfare And Advisory** - The Welfare and Advisory Committee shall be composed of the Officers and Past Presidents of the Association. The Committee shall meet prior to the meetings of the Association. As requested, this Committee shall provide advice and assistance to the Officers of the Association.

**Nominating** - The Nominating Committee shall receive and review all Officer nominations. The Committee shall report to this Association on matters referred to them.

**Legal** - The Legal Committee shall review all contracts prior to this Association entering same. They shall review all bylaw amendments as presented from time to time. The Chairman of the Committee shall act as the parliamentarian at all meetings of this Association. In his absence the President shall appoint another member of the Committee to act a parliamentarian.

**Section 5** - The President of this Association shall appoint a Director General and an Assistant Director General for all meetings to be held during his term in office. The President shall notify the Secretary/Treasurer of this Association of such appointments not later than sixty (60) days following the president's election.

**Article VI**

**First, Second, Third, Fourth, Fifth**

**Vice President's Duties**

**Section 1** - In the event of vacancy in any office other than Secretary/Treasurer, the Officer immediately below the vacant office shall assume the responsibilities and discharge the duties of the vacant office, until the vacant office is filled by election or the disqualification is removed. At all times each shall perform the duties appropriate to his respective position. This action will in no way affect the line of succession of the Officers nor their term as President.

**Section 2** – In the event of vacancy in the office of Secretary/Treasurer, the office shall be filled by a Past President of this Association selected by a majority of other Officers until the next election or the disqualification is removed.
Article VII
Secretary/Treasurer's Duties

Section 1 - The Secretary/Treasurer shall attend all meetings of this Association and keep a true record of all its deliberation and transactions, and transcribe them in a book for that purpose.

Section 2 - He shall collect and receive all revenues and shall deposit the same in a bank or trust company in the name of, and subject to the order of this Association. He shall pay all invoices authorized by this Association. Two signatures shall be required on all checks.

Section 3 - The Secretary/Treasurer, in cooperation with the Board of Directors of this Association and the Finance and Audit Committee, shall prepare an annual operating budget for this Association and shall present copies to the Welfare and Advisory Committee members prior to the annual meeting of this Association. The Secretary/Treasurer shall present a copy of the adopted budget to the Annual Meeting of this Association for its information.

Section 4 - He shall, at each annual meeting, give a correct amount of his receipts and disbursements, and at the expiration of his term in office, he shall deliver to his successor all moneys, books, papers, or other property that may be in his possession or under his control as Secretary/Treasurer. He shall notify Members of this Association of all meetings and perform such other duties pertaining to his office as may be required.

Section 5 - The Secretary/Treasurer shall prepare uniform credential blanks and mail them to the Shrine Temples in ample time for filling out and presentation at all meetings of this Association.

Section 6 - He shall be compensated for his service in an amount set by the Officers of this Association.

Article VIII
Board of Directors

Section 1 - Board of Directors - The Board of Directors shall consist of the elected officers of this Association.

Section 2 - Quorum – Four (4) Directors shall constitute a quorum of the Board.

Section 3 - Meetings - The Board of Directors shall meet on call of the President, who shall be its chairman. He must call a meeting when requested by three (3) directors. Meetings may be conducted in person or by telephone or other means of communications by which all parties may be connected and all comments and conclusions as well as a vote on any resolution may be heard and or observed by all members.

Section 4 - Notice - The Secretary/Treasurer shall give not less than ten (10) days notice to each Director of the time and place of the meeting. Notice may be waived in writing prior to or subsequent to such a meeting.
Section 5 - Budgets - The First Vice-President, in conjunction with the Board of Directors, shall prepare the proposed budget of this Association for the upcoming year.

The Board of Directors shall:

Cause copies of the complete budget for the upcoming year to be sent to each member club of this Association and each Board member at least seven days prior to the meeting at which it shall be considered for approval. The proposed budget shall be in detail and in accordance with the Uniform Chart of Accounts prescribed by Shriners International together with the amount budgeted for the preceding year; and

Cause copies of any proposals for amendments to or departures from the budgets and the reasons therefore to be sent to each member club of this Association and each Board member at least seven days prior to the meeting at which shall be considered for approval. All changes to the budget shall be subject to approval of the Representatives.

Section 6 - Multiple Budgets - The Board of Directors shall provide an operating budget for each meeting, and impose other conditions for the management of its financial affairs.

Section 7 - Contracts - The Board of Directors shall approve all contracts entered into by this Association after review and approval by legal counsel. After approval of a contract by the Board of Directors, all such contracts shall be presented to the Representatives for their approval.

Section 8 - Unauthorized Acts - Except as specifically provided by the bylaws or resolution of the Board of Directors, no Shrine Temple, unit association, shrine club, group of persons, or person has the authority, express or implied, to act as the agent of, to act on behalf of, or by his act or omission to obligate or bind this association to any contract, obligation or commitment on behalf of this Association.

Article IX
Annual Meeting

Section 1 – Location and Registration Fee – The location and registration fee for the annual meeting of this Association shall be determined at the previous annual meeting.

The President of each member club shall be responsible for ensuring that the registration fee is paid for all Shriners in their club attending the annual meeting of the Association.

Section 2 - Parade Order - The parade order of member clubs of this Association shall be determined by the Director General of the meeting.

Section 3 - Rooms – The Presidents of member clubs shall be responsible for choosing the number of rooms and hotels or motels for their club at the meetings. The President of this Association shall select the headquarters hotel or motel for any meeting.
Article X
Dues

Section 1 - The Annual dues for each member club in this Association shall be determined at the annual meeting.

Article XI
Amendments

Section 1 - Proposed amendments to these Bylaws shall be submitted in writing and filed with the Secretary/Treasurer at least thirty (30) days prior to any meeting of this Association. Notice of any proposed amendments shall be included in the summons to Secretaries of the member clubs for that meeting. Any such amendment may be adopted by a vote of two-thirds (2/3) of the representatives voting provided, however, that this Association may, without previous written notice, by a vote of three-fourths (3/4) of the Representatives voting at the meeting, amend these Bylaws.

Section 2 - Proposed amendments may be modified while under consideration at any meeting. Modifications must be germane to the subject. The entire section to be amended must be fully written out, as it will read with the proposed amendment including therein.

These Bylaws of this Association were approved this _____ Day of ____________________, 20____.

________________________________________________________________________
President

Attest:

________________________________________________________________________
Secretary
CERTIFICATE ACCOMPANYING NEW OR AMENDED
BYLAWS OF ASSOCIATIONS OF CLUBS

I, _______________, president of this Association, hereby certify that:

1. This is an association of clubs.

2. The attached bylaws or amendments were duly presented for consideration in accordance with the bylaws of this Association; and §209.4(c) of the bylaws of Shriners International.

3. The attachments are approved for presentation to the Imperial Potentate.

_____________________________________
President

Attest:

_____________________________________
Secretary

APPROVAL

The foregoing amendments were approved.

Dated this ______ day of ______________, 20____.

_____________________________________
Chairman – Jurisprudence & Laws Committee

_____________________________________
Imperial Potentate
BYLAWS OF
________________________ SHRINERS _________________________

ARTICLE 1

Name and Purpose

§1.1 Name. The name of this Unit is ___________ of Shriners _____________________.

§1.2 Authorization. It has been organized with the official authorization of the Potentate of ______________ Shriners. It is governed by the articles of incorporation and bylaws of Shriners International, the charter and bylaws of _____________ Shriners, and these bylaws not inconsistent therewith.

§1.3 Location. It shall have its principal location in _____________________, ________________.

§1.4 Purposes. The purposes of this Unit are to promote __________________________ and complementary equipment in parades and activities of ____________ Shriners; promote friendship and fellowship among its members and among all Shriners in the tradition of Shriners International; and to arrange other fraternal activities, entertainment and trips for the benefit of ____________ Shriners and the members of this Unit.

ARTICLE 2

Membership

§2.1 Prerequisite. All members of this Unit must be members in good standing in ____________ Shriners.

§2.2 Number. This Unit may have such number of members as are accepted.

§2.3 Application for Membership. Application for membership shall be in writing and on the form approved by this Unit. Applications will be read at a regular, annual or special meeting and voted upon at the next regular or a special meeting thereafter.

§2.4 Election to Membership. An applicant receiving a two-thirds affirmative vote of the voting members present and voting is elected to membership. The vote is by secret ballot.

§2.5 Categories of Membership.

(a) Apprentice Member. An applicant for active membership who receives the affirmative vote of two-thirds of the active members present and voting is accepted as an apprentice.
member. He is permitted all rights and privileges, except the right to hold office and the right to vote.

(b) **Active Member.** An apprentice member may be elected as an active member after participation in the meetings and activities of this temple for six months. The election must be by a two-thirds affirmative vote of the voting members present and voting at a regular or annual meeting. An active member is permitted all rights and privileges, including the right to hold office, the right to vote and right to appear in costume at temple and public functions.

(c) **Associate Member.** Associate membership is conferred on an applicant who applies for it and who receives the affirmative vote of two-thirds of the voting members present and voting at a regular or annual meeting of this Unit. He is permitted all rights and privileges, except the right to hold office and the right to vote.

(d) **Life Member.** A member of this Unit may, for meritorious service to the temple or to this Unit, be granted life membership upon receiving the affirmative vote of two-thirds of the voting members present and voting at a regular or annual meeting. He is, thereafter, exempt from the Unit’s annual dues. A life member is permitted all rights and privileges.

(e) **Honorary Member.** An honorary membership may be conferred on any Noble who has rendered a distinctive service to the temple or to this Unit, upon receiving the affirmative vote of two-thirds of the voting members present and voting at a regular or annual meeting. He is permitted all rights and privileges, except for the right to hold office, the right to vote, and the right to appear in public performances.

(f) **Prohibitions.** Membership is subject to §323.7 of the bylaws of Shriners International.

§2.7 **Conduct.** Members shall at all time conduct themselves in an appropriate manner and shall refrain from any word, deed or action that might tend to degrade the reputation of the Shrine. They shall at all times exhibit a willingness to work and participate in the affairs of this Unit. Failure to do so shall be cause for termination of membership as herein provided.

§2.8 **Termination.** Membership in this Unit shall automatically terminate when a member ceases to be in good standing in _______________ Shriners. It may also be terminated: (a) at the request of a member; (b) by the direction of the Potentate of _______________ Shriners; (c) by a two-thirds vote of the voting members present and voting at a meeting, provided notice of the purpose thereof is given to all members seven days in advance of such meeting; or (d) for nonpayment of dues.

§2.9 **Suspension.** Membership in this Unit may be suspended by the Potentate of the temple. It may also be suspended if the member is in arrears on Unit dues or assessments for one year. It may also be suspended upon the affirmative two-thirds vote of the voting members present and voting at a meeting, provided not less than one-weeks notice of the purpose thereof is given to all members in advance of such meeting.
ARTICLE 3

Meetings

§3.1 Regular. A regular meeting shall be held once a month at the principal location of the Unit, unless otherwise authorized by the temple Potentate, at the call of the President unless otherwise scheduled by a majority vote of the voting members at the previous regular meeting.

§3.2 Annual. The first regular meeting of each year is also the annual meeting.

§3.3 Special. A special meeting may be called at any time by the Potentate of _____________ Shriners, or the President, for good and compelling reasons, and shall be called by the President upon the request of any three voting members of this Unit. All members shall not less than one-weeks notice of the purpose of such meeting.

§3.4 Notice. Not less than one-weeks written, electronic, or telephonic notice must be given to all voting members of the Unit of the time and place of all meetings.

§3.5 Quorum. A quorum consists of seven voting members of this Unit, one of who must be the President or the Vice President.

§3.6 Attendance Requirement. Attendance by all members at meetings, events and activities of this Unit is required if so directed by the President; and attendance of this Unit at events and activities of _____________ Shriners, or in which _____________ Shriners participates, is required if so directed by the Potentate of _____________ Shriners.

§3.7 Vote. Each voting member of this Unit must be in attendance to exercise his vote.

ARTICLE 4

Officers, Election, Installation, Duties

§4.1 Officers. The officers of this Unit are the President, Vice President, Treasurer and Secretary. If the members so vote at the regular meeting in December, the same person may hold the offices of Treasurer and Secretary.

§4.2 Election. The officers shall be elected for the ensuing year by a majority vote of the voting members present and voting at the regular meeting held in October. Elections shall be by secret ballot. The list of the elected officers is to be presented to the Recorder of _____________ Shriners by the last day of October for approval by the incoming temple Potentate.

§4.3 Installation. The elected officers, who have been approved by the temple Potentate, shall be installed at the annual meeting of the temple in January.
§4.4 Duties.

(a) **President.** He shall preside at all meetings and is the chief executive officer of the Unit. A member must have served at least one year in another elective office of this Unit in order to be qualified to be elected as President, unless prior dispensation is granted by the temple Potentate.

(b) **Vice President.** He executes all orders of the President and, in his absence, performs the duties of the President.

(c) **Treasurer.** He is the custodian of all funds of this Unit. He shall keep an accurate account of all money received and expenditures made. At each meeting he shall provide a report of all fund received and expended during the preceding period and his report shall be filed with the Secretary of the Unit. A copy of his annual report shall be filed with the Treasurer and Recorder of ______________ Shriners.

(d) **Secretary.** He is the custodian of all the records and documents of this Unit. He shall maintain a current list of all members. He shall send all notices of meetings to the members. He shall maintain a record of attendance of all members at meetings and activities and maintain minutes of the meetings. He shall, on or before the annual meeting, issue a membership card to each member in good standing for the ensuing year. A copy of his annual report shall be filed with the Treasurer and Recorder of ______________ Shriners.

§4.5 Compensation. Officers shall perform their duties and responsibilities without financial compensation.

ARTICLE 5

Committees and Duties

§5.1 Standing Committees.

(a) **Executive.** There shall be an executive committee and it shall consist of the president, vice president, treasurer and secretary. It shall be the duty of the executive committee to propose regulations and procedures for the conduct of the affairs of this Unit and to submit them to the voting members for approval. This committee may transact any business of an emergency nature between meetings of the Unit, which business must be reported to the members at the next meeting with a request to the voting members for ratification of such business.

(b) **Equipment.** There shall be an equipment committee consisting of two members appointed by the president and ratified by the voting members. This committee shall investigate the prudence of purchasing new equipment, uniforms and paraphernalia and issue reports thereon at regular meetings, at which time the voting members shall make a decision.

(c) **Audit.** There shall be an audit committee consisting of two members, appointed by the president, and ratified by the voting members. This committee shall audit all of the books of the
treasurer and secretary and submit a written report to the members at the annual meeting. Copies thereof shall be presented to the Potentate and Recorder of ____________ Shriners.

§5.2 Special Committees. The President shall appoint such special committees as he deems advisable and assign their duties.

ARTICLE 6

Fiscal

§6.1 Fiscal Year. This Unit shall operate on a calendar year basis, and it must arrange its books of account, annual report and audit to conform to the calendar year.

§6.2 Budget. This Unit shall adopt an annual operating budget. The adoption of the budget constitutes the appropriation of funds for the purposes in the budget. Funds cannot be transferred from one account to another except by amendment to the budget. There can be no expenditure of funds except as authorized by the budget. The budget may be amended by affirmative vote of the members at any annual or regular meeting, or at a special meeting called for such purpose with notification to all members.

§6.3 Financial Reporting Requirements. The Unit must, at the end of each calendar year, complete the Report of Shrine Clubs and Unit form, which is available from the Imperial Recorder, and file it with the temple recorder before the first day of February following the end of the calendar year.

§6.4 Dues. The annual dues, and any initiation fee, shall be determined by a majority vote of the voting members at the regular meeting in October.

§6.5 Nonpayment of Dues. Any member whose dues are in arrears for one year shall be suspended from membership provided he has been given not less than one-weeks written notice sent to his last know address.

§6.6 New and Replacement Equipment. The purchase of any new or used equipment or uniforms, having an expenditure of less than $500.00, may be authorized by a majority vote of the voting members at any regular or annual meeting. Any purchase having an expenditure of $500.00 or more must first be warned by not less than one-weeks notice to all members of the meeting. An affirmative majority vote of the voting members at such duly warned meeting shall constitute approval of the expenditure.

ARTICLE 7

Shrine & Temple Authority

§7.1 Control by Potentate. This Unit is part of the working corps of ____________ Shriners. It is under the control of the temple Potentate and must be composed wholly of Nobles.
§7.2 Shrine Law. Each member of this Unit must be a Noble and must, at all times, comply with Shrine law.

§7.3 Internal Revenue Service. This Unit does not have a separate legal or tax existence, and it may not obtain a separate tax identification.

§7.4 Assets. Money, property and all other assets of this Unit are vested in ___________ Shriners. Each member is strictly accountable for all property of the Unit in his possession. All such property shall be returned forthwith to the President upon a member's termination from the Unit.

§7.5 Dissolution. In the event of the dissolution of this Unit, its money, property and all other assets shall be immediately delivered to ___________ Shriners.

ARTICLE 8

Amendments

§8.1 Procedure. A written proposal to amend these bylaws must be given to each member not less than one-week in advance of the meeting at which action will be taken thereon. Amendments require a two-thirds affirmative vote of the voting members present and voting. If the proposal receives such affirmative vote, it is then sent to the temple Potentate. If he approves the proposal, it is adopted and becomes effective.

Adoption

I hereby certify that the foregoing bylaws were duly adopted by the voting members of the ______ Shriners __________________________ on _____________ ____, 20____.

Dated this ___ day of _____________, 20____.

_______________________________________ Attest: _______________________________
- President                            - Secretary

Certification

I have reviewed and considered the foregoing proposed Unit bylaws and find them in proper and legal form and that they will not conflict with any of the articles of incorporation or bylaws of Shriners International, or the bylaws of ___________ Shriners. I recommend their approval by the Potentate.
Approval

The application of the _______________ Shriners ____________________________ for approval of the foregoing proposed bylaws was presented for review and consideration.

I have received the advice of the temple attorney, who confirms that they are in proper and legal form and that they will not conflict with the articles of incorporation or bylaws of Shriners International or _________________ Shriners.

Upon consideration of the foregoing, I hereby grant my approval to the application and to the bylaws, and they are effective as of this date.

Dated this ____ day of ______________, 20____.

______________________________________ Attest: __________________________________
- Potentate                                          - Recorder
BYLAWS OF
___________________ SHRINERS

This temple is governed by the Articles of Incorporation and bylaws of Shriners International, a corporation incorporated in the State of Iowa, United States of America, and the following bylaws not inconsistent therewith.

ARTICLE 1
Name, Seal & Jurisdiction

§1.1 Name. This temple shall be known as _______________ Shriners. It was granted a charter on _________________, 1___ by Shriners International.

§1.2 Location. It shall be located in the domicile designated in its charter.

§1.3 Seal. The seal of this temple shall consist of two concentric circles between the circumferences of which are the words ________________ Shriners, ____________. An impression and facsimile shall be deposited with the Imperial Recorder.

§1.4 Flag. The official flag of this temple shall be as described by the bylaws of Shriners International.

§1.5 Jurisdiction. The territorial jurisdiction of this temple is governed by the provisions of the bylaws of Shriners International.

ARTICLE 2
Temple Membership

§2.1 Prerequisites. Membership in this temple, including a candidate's petition and balloting thereon, is governed by the bylaws of Shriners International.

§2.2 Affiliation. Affiliation into this temple is governed by the bylaws of Shriners International.

§2.3 Associate Membership. Associate membership in this temple is governed by the bylaws of Shriners International.

§2.4 Retention of Membership. Retention of membership in this temple is governed by the bylaws of Shriners International.

§2.5 Demit. The procedure for a demit from this temple is governed by the bylaws of Shriners International.

§2.6 Suspension or Termination of Membership. Suspension and termination of membership in this temple are governed by the bylaws of Shriners International.
§2.7 Life Memberships.  Life memberships in this temple are governed by the bylaws of Shriners International.

§2.8 Honorary Membership.  Honorary memberships in this temple are governed by the bylaws of Shriners International.

§2.9 Discipline.  Discipline of a member of this temple, for any cause other than nonpayment of dues, is governed by the bylaws of Shriners International.

§2.10 Complaints to Imperial Potentate.  Complaints or correspondence to the Imperial Potentate are governed by the bylaws of Shriners International.

§2.11 Copies of Temple Bylaws and Shriners International Bylaws.  Each member of this temple shall receive a copy of these temple bylaws.  The recorder of the temple shall allow members of this temple access to a copy of the bylaws of Shriners International.

ARTICLE 3
Temple Meetings & Ceremonials

§3.1 Stated Meetings.  A stated meeting shall be held on the _________________ of each month (except ________________). The exact hour of all meetings, including the annual meeting, shall be designated by the potentate of this temple.

  (a) December Meeting.  At the December stated meeting, the officers and representatives for the ensuing year shall be elected.

  (b) Annual Meeting.  The annual meeting shall be held on the _________________ in January unless such day falls on or during the New Year's weekend.  In such event it shall be held on the _________________ in January.

§3.2 Ceremonial Sessions.  Ceremonial sessions may be called by the potentate at any time.

§3.3 Special Meetings.  Special meetings may be called by the potentate at any time, but not less than one week’s notice must be given to each member stating the business to be considered and no other business than that specified in the notice shall be transacted.

§3.4 Sunday Meetings.  No business meeting or ceremonial session shall be held on Sunday, except upon special dispensation of the Imperial Potentate for good and sufficient cause.

§3.5 Place of Meetings.  The place of all meetings shall be determined by the potentate except as may be otherwise required or restricted by the bylaws of Shriners International.

§3.6 Notice of Meetings.  Not less than one week's notice must be given of the time and place of all meetings and ceremonial sessions.  The notice may be given in the official temple publication or by mail.
§3.7 Rules of Order. Unless otherwise provided by the bylaws of Shriners International, the temple bylaws or resolution, parliamentary procedures shall be governed by Robert's Rules of Order.

§3.8 Admission. A Noble may not be admitted to this temple unless he exhibits to the temple an official Shrine card for the current year.

§3.9 Quorum. A quorum consists of seven members of the temple entitled to vote, one of whom must be the potentate, chief rabban, assistant rabban or a past potentate of the temple.

§3.10 Order of Business. The order of business shall be as follows:

(a) Opening ceremony
(b) Reading of minutes of previous session
(c) Reading of communications
(d) Reading financial statements
(e) Reading of petitions for membership
(f) Balloting on candidates
(g) Reports of standing and special committees
(h) Unfinished business
(i) New business
(j) Conferring the ceremonial
(k) Closing ceremony

The order of business may be changed or suspended whenever it is in the best interest of the temple.

ARTICLE 4
Officers

§4.1 Officers. The officers of this temple are those listed in the bylaws of Shriners International. No person may hold more than one of the offices at the same time.

§4.2 Nomination. Candidates for elective office and Representative must be placed in nomination from the floor. There shall not be more than one nomination speech for a candidate and the speech shall not exceed three minutes. Seconding speeches are not permitted.

§4.3 Election and Appointment. The election and appointment of officers are governed by the bylaws of Shriners International.

§4.4 Duties. The potentate or these temple bylaws assign the duties of officers not governed by the bylaws of Shriners International.

§4.5 Enthronement and Installation. The enthronement and installation of the temple officers are governed by the bylaws of Shriners International.
§4.6 Vacancies. The existence of a vacancy and filling of a vacancy are governed by the bylaws of Shriners International.

§4.7 Delivery of Records. Each officer shall deliver all books, papers and other property of the temple in his hands to his successor in office, or to such person and at such time as the temple may direct.

§4.8 Board of Directors. The composition and duties of the board of directors are enumerated in the bylaws of Shriners International. The board of directors has these additional duties:

(a) Leadership Search Committee. The board of directors shall or may appoint a Leadership Search Committee as allowed by the provisions of the bylaws of Shriners International. [This subparagraph (a) is not required and may, if included in the temple bylaws, contain either the word “shall” or “may”.

(b) Temple Holding Corporation. The board of directors and the immediate past potentate shall be the board of directors of any temple holding corporation.

ARTICLE 5
Initiation Fees, Dues, Per Capita & Hospital Levy

§5.1 Initiation Fee. The initiation fee shall be determined at a stated or special meeting of the temple after notice has been given to each member stating the proposed amount of the initiation fee. The initiation fee must be paid in full prior to initiation.

§5.2 Dues. The annual dues shall be determined at a stated or special meeting of the temple after notice has been given to each member stating the proposed amount of the annual dues. The annual dues shall not be less than prescribed by the bylaws of Shriners International. The annual dues do not include the hospital levy or the annual per capita tax required by the bylaws of Shriners International, each of which shall be added to the annual dues. This temple may, by affirmative vote, remit dues of a member for good cause shown either to the temple or a committee selected for that purpose.

(a) Suspension for nonpayment. A member who is one year or two years in arrears on his dues is suspended, pursuant to the procedure in the bylaws of Shriners International, unless this temple votes to remit his dues.

(b) Restoration. A member who has been suspended for nonpayment of dues may be restored to membership pursuant to the procedure prescribed by the bylaws of Shriners International.

§5.3 Life Memberships. A member may be granted a life membership in this temple as prescribed by the bylaws of Shriners International.
§5.4 **Per Capita Tax.** Each member of this temple, other than life per capita members and associate members, shall pay Shriners International per capita tax as prescribed by the bylaws of Shriners International.

§5.5 **Life Per Capita.** A member may pay the sum prescribed by the bylaws of Shriners International and, thereafter, be exempt from the annual per capita tax.

§5.6 **Hospital Levy.** Each member of this temple, other than Permanent Contributing Membership purchasers, shall pay the hospital levy as prescribed by the bylaws of Shriners International. This temple may remit the hospital levy of a member whose dues have been remitted because of hardship and so advise the Imperial Treasurer.

§5.7 **Permanent Contributing Membership.** A member may purchase a Permanent Contributing Membership in the Hospitals as prescribed by the bylaws of Shriners International and, thereafter, be exempt from the hospital levy.

§5.8 **Assessment.** The temple may levy an assessment on its members as prescribed by the bylaws of Shriners International.

**ARTICLE 6**

*Fiscal*

§6.1 **Fiscal Year.** This temple must arrange its books of account, annual report and audit to conform to the calendar year.

§6.2 **Budget.** This temple must adopt an annual budget, which must be in accordance with the Uniform Charts of Accounts prescribed by Shriners International. Its preparation, inspection, presentation, adoption, appropriations, amendments, temple reports and Imperial Recorder filing are governed by the bylaws of Shriners International. There shall be no expenditure of funds except as authorized by the budget.

§6.3 **Review.** This temple is required to have its financial statements and those of its affiliated and appendant corporations, including Shrine club holding companies, reviewed, unless an audit is required pursuant to Shrine law, by a certified or chartered public accountant, or the equivalent in the state in which the temple is located, selected by the temple at the close of each year. A copy of the accountant’s report and accompanying financial statements must be filed with the Imperial Recorder.

§6.4 **Personal Benefit.** No part of the assets or funds may inure to the benefit of individuals personally except in payment for services actually received or performed.

§6.5 **Checks and Payment or Transfer of Funds.** Transfers of funds and payment of obligations of this temple shall be made into and from depositaries approved by the board of directors, pursuant to procedures adopted by the board of directors, and as otherwise governed by the bylaws of Shriners International.
§ 6.6 Required Signatures. Signatures are required to transfer funds and pay obligations of this temple, in accordance with a resolution adopted by the board of directors, and as otherwise governed by the bylaws of Shriners International. One of the authorized signatures must be the treasurer. All checks and payments must be supported by vouchers or requisitions.

§ 6.7 Monthly Reports. Each Noble, committee, unit or other organization of this temple that is authorized to incur indebtedness or to disburse or collect funds, shall make a detailed financial report, accompanied by receipts or vouchers to the board of directors monthly and at such other times as may be required.

§ 6.8 Construction Program and Secured or Long-Term Obligations. Prior to commencing a construction program or incurring a secured or long-term debt, as defined by the bylaws of Shriners International, this temple must follow the bylaws of Shriners International.

§ 6.9 Sale of Temple Assets. Prior to this temple, or any of its affiliates, selling, leasing, exchanging, mortgaging, pledging or otherwise disposing of all or substantially all of its property or assets, it must follow the bylaws of Shriners International.

§ 6.10 Fidelity Bond. The temple must procure a corporate fidelity bond as prescribed by the bylaws of Shriners International.

§ 6.11 Insurance. The temple must procure insurance policies, and the potentate must appoint an insurance advisory committee, as prescribed by the bylaws of Shriners International.

§ 6.12 Indemnification. The official divan, committee members, officers and employees shall be indemnified by the temple for all expenses reasonably incurred by them in defending themselves from any proceedings instituted or threatened against them provided the temple votes that they have acted within the scope of their authority and are not guilty of misfeasance or malfeasance.

ARTICLE 7
Committees

§ 7.1 Leadership Search Committee. This temple shall or may have a Leadership Search Committee. Its appointment and duties are governed by the bylaws of Shriners International.

§ 7.2 Insurance Advisory Committee. This temple shall have an Insurance Advisory Committee. Its appointment and duties are governed by the bylaws of Shriners International.

§ 7.3 Finance Advisory Committee. This temple shall or may have a Finance Advisory Committee.

(a) Composition. It shall consist of four at-large members of this temple. Two of the four at-large members are to be elected each year at the annual meeting for a term of two years.
(b) **Duties.** It shall:

1. Analyze and make recommendations as to the financial affairs of the temple.
2. Examine the proposed major financial obligations and expenditures before such obligations or expenditures are incurred or made.
3. Review all necessary current expenses.
4. Examine whether any officer, department, committee, organization, unit or individual having authority incurs expenditures that exceed the appropriations set out in the budget.
5. Examine the system under which the financial affairs of the temple, and every subordinate body thereof, are administered and make such recommendations from time to time as may be deemed for the good of the temple or any subordinate body thereof.
6. Review any bill for travel, hotel or entertainment expense of any officer or representative to determine if it is reasonable and necessary and within the budget.
7. Have access to all financial books, papers and accounts of the officers and review them on a periodic basis, and recommend certified public accountants for examination and audit.
8. Review the financial institutions in which the funds of the temple are to be, or already are, deposited.
9. Investigate suitable investments and investment institutions for the funds of the temple.
10. Evaluate the proper coverage and limits of the bonds for the treasurer and recorder, and any other officers required to be bonded.

(c) **Reports.** This committee shall issue its findings, recommendations and reports to the board of directors of this temple.

(d) **Quorum.** Three members of this committee shall constitute a quorum for the transaction of business.

*This provision (§7.3) is not required.*
§7.4 Other Committees. The potentate shall appoint such other committees as may be required for the operation of the temple's affairs. Their duties and responsibilities shall not conflict with any provisions of the bylaws of Shriners International or these bylaws.

ARTICLE 8
Prohibited Practices

§8.1 Unlawful Activities. It is unlawful for this temple, or any unit or club under its control, or any group of its members, or any member acting for or on behalf of the temple, to promote or take part in any engagement or enterprise prohibited by the law of the land.

§8.2 Shrine Law. A Noble may not violate Shrine law. The provisions of Shrine law are found in the articles of incorporation and bylaws of Shriners International and any general or special orders at the time in effect.

§8.3 Alcoholic Beverages. The consumption of alcoholic beverages during parades and ceremonials is forbidden by those Nobles participating therein.

ARTICLE 9
Temple Units & Shrine Clubs

§9.1 Approval. No temple unit or shrine club may be organized, or continue to exist, without the express written approval of the potentate.

§9.2 Bylaws. No temple unit or shrine club may be organized until its bylaws have been approved in writing by the potentate. No amendments to such bylaws are effective until approved in writing by the potentate. The potentate may direct such modifications of the bylaws as he deems appropriate.

§9.3 Membership.

(a) Units. Temple units must be composed solely of members of this temple. The fez of the temple must be worn at all appropriate times except for such units which do not normally wear fezzes.

(b) Clubs. Temple shrine clubs may include Nobles of other temples. All members of the shrine club who are regular or associate members of this temple are eligible to hold office.

(c) Election of Officers. The temple units and shrine clubs shall elect their officers for the ensuing year on or before October 31st each year. The list of the elected officers is to be presented to the recorder of the temple on or before November 30th of each year for approval by the incoming temple potentate.
§ 9.4 Records. The temple units and shrine clubs shall keep such financial records and inventories as directed by the potentate.

§ 9.5 Funds. The assets of shrine clubs and temple units belong to this temple. However, in the discretion of the potentate, he may allow assets to be in the custody of shrine clubs and the temple units. Moneys in the custody of shrine clubs and temple units shall be deposited into accounts in the names of the shrine clubs and temple units.

§ 9.6 Financial Reports. The shrine clubs and temple units must prepare and submit to the board of directors all financial reports required by Shrine law. The financial reports shall bear a certification that they are true and correct and that no money or property is held for the benefit of the reporting organization. Funds being accumulated for any Shrine authorized purpose shall be identified as being reserved for that purpose in the financial reports.

§ 9.7 Government. The temple units and shrine clubs are governed by the provisions of the bylaws of Shriners International and these bylaws not inconsistent therewith.

§ 9.8 Organization of Nobles. An organization of Nobles meeting as such, as defined in the bylaws of Shriners International, are governed by such bylaws.

ARTICLE 10
Temple Publication

§10.1 Official Publication. Unless otherwise provided in Shriners International bylaws or these bylaws, a magazine or newsletter may be established as the official publication of this temple. It shall be proper to publish all official calls and notices therein.

§10.2 Advertising. All advertising accepted for the official publication shall be non-offensive and in compliance with the bylaws of Shriners International and these bylaws.

§10.3 Staff. The potentate shall appoint the editor and approve the appointment of staff members by the editor.

ARTICLE 11
Amendments

§11.1 Amendments. These bylaws may be amended as provided by the bylaws of Shriners International.

§11.2 Inconsistencies. In the event of an inconsistency between these bylaws and the bylaws of Shriners International, the bylaws of Shriners International supersede these bylaws.
CERTIFICATION

I, _________________________________, potentate of ____________________ Shriners, certify that the attached resolution relating to bylaws (amendments to bylaws) was submitted in writing at a stated meeting on ______________________, 20______.

The resolution was laid over to the next stated meeting (a special meeting called for action thereon).

On ______________________, 20______, a notice of meeting to be held on ______________________, 20______, was sent to every member of the temple and it recited the text or substance of the proposed bylaws (amendments to bylaws). There were ______ members of the temple present at this duly warned meeting and _____ voted in the affirmative and ______ voted in the negative to adopt the proposed bylaws (amendments to bylaws). They were approved by at least two-thirds of the members present and voting.

A copy of the notice of the duly warned meeting and three copies of the bylaws (amendments to bylaws) are attached.

A copy of the temple's current bylaws is enclosed.

I certify that the bylaws (amendments to bylaws) were adopted.

Dated this ________day of ______________________, 20_____.

____________________________________  
- Potentate

Attest:  

____________________________________  
- Recorder