

# Instructions for Annual Financial Report

## Definitions:

- Assets - Any property of the chapter. The report concerns only assets of significant value.  
Receipts - All money received by the chapter and deposited into one of its accounts.  
Disbursements - Any money paid out by the chapter from one of its accounts.

## Steps to fill out form:

1. Fill in Chapter Name.
2. Fill in Chapter Number.
3. Fill in the previous year asset values (on the report for the Grand Chapter year ending 9/30/2003, the values should be as of 9/30/2002). There are three blank spaces for assets that are not listed. If you have any assets of significant value that are not already listed on the report, please include them in one of the three blank spaces. Please include a description of the asset in addition to its value. Don't forget the total at the bottom.
4. Fill in the current year asset values (on the report for the Grand Chapter year ending 9/30/2003, the values should be as of 9/30/2003). See above regarding additional assets. Don't forget the total at the bottom.
5. List all receipts by the chapter that fall in the following categories: Dues Membership; Interest Earned; and Special Event/Fundraising. See below for descriptions of the categories.
6. All other receipts are to be placed in the Other category.
7. List all disbursements by the chapter that fall in the following categories: Special Event/Fundraising; Per Capita; Supplies - Chapter; Payroll Taxes; Salaries; Rent. See below for descriptions of the categories.
8. All other disbursements are to be placed in the Other category.
9. Calculate the total Receipts, total Disbursements, net receipts (receipts minus disbursements) for each category, and Difference (B) — total net receipts, total receipts minus total disbursements.
10. Verify that the total value of the chapter assets for the previous year (A) — as of 9/30/2002 — plus the Difference (B) — net receipts — is equal to the total value of the chapter assets for this year (C) — as of 9/30/2003. If this is not the case, determine whether the difference is due to additional value or additional cost and adjust the Receipts or Disbursements portion of the Other category as appropriate.

## Category Descriptions:

- Dues Membership - Dues and assessments paid by members of your chapter.  
Interest Earned - Any interest earned on bank accounts or bonds, and any dividends paid on stocks or mutual funds.  
Special Event/Fundraising - Any income received and expenses paid by the chapter for any events or fundraisers, including any rent for the event.  
Per capita - The amount paid on the chapter's last per capita bill — for the 9/30/2003 report that would be from the per capita billing that was due by 9/1/2003.  
Supplies - Chapter - Any supplies purchased for the use of the chapter. This would include Secretary supplies, fines for lost Secret Work or Rituals, items purchased for the use of officers in their capacity as officers, and kitchen supplies. It does not include items purchased for the personal use of members.  
Payroll taxes - Any taxes (federal, state, or local) paid by the chapter as a result of payroll.  
Salaries - Any amounts paid by the chapter to its employees — could include: Secretary, Treasurer, Organist, Sentinel, set-up person, janitor, and babysitter. If you have any questions on whether or not a person is being paid a salary, please contact the Controller, Russ Kleber, at the Grand Chapter office.  
Rent - Rent paid by the chapter for the building in which meetings are held, for office space, or for storage.  
Other - Everything else, including: donations (both receipts & disbursements); amounts received for purchase of member supplies; amounts paid for member supplies; adjustment to make  $A+B=C$ , and gifts.

If you have any further questions, contact the Controller, Russ Kleber, at the Grand Chapter office, (714) 986-2380.