

**MUTUAL OPERATIONS****ACCOUNTING AND FISCAL****Financial Reports – All Mutuals Except One, Two, Five, Eight, Nine, Eleven, Fourteen, Sixteen and Seventeen**1. Monthly Reports

The Accounting Department, under the direction of the Golden Rain Foundation Controller, prepares and distributes monthly financial reports to each Mutual Director. These reports consist of a balance sheet, an operating statement, which compares income and expenses to budget, detailed balances of the various reserve accounts, reconciliations of bank accounts, and the statements of cash receipts and disbursements of both the agency and the general accounts.

2. Annual Financial Statement

The Controller's Department prepares and distributes a preliminary year-end statement. Any necessary adjustments to this statement are made on completion of the audit. A copy of the annual statement is sent to each Mutual Director.

3. Inquiries About Financial Statements

The Controller is very willing to answer all questions pertaining to either the monthly financial statements or the published annual financial statements. However, it should be realized that the Controller's schedule is heavy, and that the established regulatory procedure is to request an appointment through the Chief Financial Officer or Treasurer of each individual Mutual corporation.

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<b><u>MUTUAL</u></b>	<b><u>RESCINDED</u></b>
ONE:	09-28-17
TWO:	07-20-17
FIVE	06-21-17
EIGHT	08-28-17
NINE:	08-14-17
TEN:	11-29-17
ELEVEN:	01-18-18
FOURTEEN:	06-20-17
SIXTEEN:	07-07-17

(Jan 18)

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SEVENTEEN: 11-07-17