

## INSTRUCTIONS FOR 2020 ANNUAL DIVISION AND COUNTY BOARD FINANCIAL REPORTS

**First, there have been some questions about Chaplains being counted or not counted as members for the assessments. If you have a female chaplain, she is a member and subject to the same assessments as any other member. If the chaplain is a Priest, Deacon or Religious Brother who has taken vows, he can be counted as a member; but he does not have to be a member to be a chaplain. If he is being counted as a voting, participating member, then the division has the responsibility to pay his assessments. If not listing him as a member, then he cannot be deducted off as a Religious Member. You must be consistent with your report.**

- Directions and Print Orientation are provided on each page of the 2020 Annual Financial Reports.
- All 2020 Annual Financial Reports are to be filed electronically using the excel forms (.xls format) provided. ALL DIVISIONS ARE REQUIRED TO FILE THE FINANCIAL REPORT WITH THE STATE OR County TREASURER BY **JANUARY 31, 2021**. COUNTY TREASURERS are to have their reports filed with the STATE TREASURER by **February 28, 2021**.
- You must save your financial report as:
  - State-County-Division-Financial 2020 report. Example: NY-ALBANY-DIV1-Financial-2020-report.xls.
- All new LAOH entities formed in 2020 are required to file the 2020 Annual Financial Report. All Divisions who have been in existence for six (6) months during the 2020 Year are required to submit the \$5 per member National Per Capita Tax AND Appeals for Aid and Nuns of the Battlefield assessments.
- All Divisions and County Boards are to have their own EIN Number. Degree Teams and Junior Divisions are to use the EIN Number of the entity with whom they are associated. Your number is already on your report
- Each electronic file workbook has several worksheets to be completed:
  - 1<sup>st</sup> Worksheet requests that you provide your basic identifying information & Officers for 2021. It is imperative that you use the EIN Number, Division Number and County Name provided on your 2020 Annual Financial Form. If you have not elected new officers, complete with current officers.
  - 2<sup>nd</sup> Worksheet requests that you provide your 2020 Receipt & Expenditure information. The Explanation section is provided to assist you as you complete your financial reporting. The Summary Section begins with your 12/31/2019 Ending Balance that must be used—contact the State Treasurer if the 2019 Ending Balance provided is not the ending balance you have on your books. The Summary Section ends with your 12/31/2020 Ending Balance. County Boards are to complete the additional Master Financial Worksheet that requires you to provide the financial information for all groups associated with your County Board. Use a separate column for each entity. Add additional pages, as necessary.
  - 3<sup>rd</sup> Worksheet requests that you record specific information for all of the donations received during the 2020 Year. All columns are to be completed. Enter either “Yes” or “No” to indicate if the donation received came from a 501(c)(3) entity. Add additional pages as necessary.
  - 4<sup>th</sup> Worksheet requests that you record specific information for all of the donations made during the 2020 Year. All columns are to be completed. Enter either “Yes” or “No” to indicate if the donation made was given to a 501(c)(3) entity. If your answer is no, it may really be a gift. If it is to a person-it is a gift. Schools, and Churches can still be a donation. All others are gifts. This is where most changes are required, although it does not affect your end balance.
  - 5<sup>th</sup> Worksheet requests that you provide a report of all 12/31/2020 bank funds for each account associated with your group. Quarterly, reconciled bank statements are to be scanned and sent to the County or State Treasurer with your report by January 31, 2021. RECONCILED Bank statements only. Your bottom line and your RECONCILED bank statements (after you subtract outstanding checks) should match. Show your Math! This is just like your personal checkbook, subtract out the uncashed checks. Need help, contact your State Treasurer.

**When your report is complete, email the report to your County Treasurer, or, if no County, to your State Treasurer by January 31, 2021. Her name and email address is: (EDIT HERE WITH NAME AND ADDRESS)**

National Pre-Capita Taxes and assessments must be paid to the County or State on January 31, 2021.

\$5.00 per TAXABLE Members (total membership less Religious and National Life Members)

\$1.50 per EVERY MEMBER (\$1.00 one-time Nuns of the Battlefield Assessment and \$0.50 for Appeals for Aid)

**This payment must be made to your County or State Treasurer by check on January 31, 2021.**