

INSTRUCTIONS FOR 2022 ANNUAL DIVISION AND COUNTY BOARD FINANCIAL REPORTS

- Directions and Print Orientation are provided on each page of the 2022 Annual Financial Reports.
- All 2022 Annual Financial Reports are to be filed electronically using the excel forms (.xlsx format) provided. ALL DIVISIONS ARE REQUIRED TO FILE THE FINANCIAL REPORT WITH THE STATE OR COUNTY TREASURER BY **JANUARY 31, 2023**. COUNTY TREASURERS are to have their reports filed with the STATE TREASURER by **February 28, 2023**.
- **Do not change the file name when you save it.** You must save your financial report as:
2022 State County Division Financial Report. **Example: 2022 NY ALBANY DIV1 Financial Report.xls**
- All new LAOH entities formed in 2022 are required to file the 2022 Annual Financial Report. All Divisions who have been in existence for six (6) months during the 2022 year are required to submit the \$5 per member National Per Capita Tax, the Appeals for Aid assessment, and the National Degree Team assessment.
- Each electronic file workbook has several worksheets to be completed:
 - **DIVISION OFFICERS** requests that you provide your basic identifying information & Officers for 2023. It is imperative that you **use the EIN Number, Division Number and County Name provided on your 2022 Annual Financial Form**. If you have not elected new officers, complete with current officers.
 - **DIVISION FINANCIALS** requests that you provide your 2022 Receipt & Expenditure information. The Explanation section is provided to assist you as you complete your financial reporting. The Summary Section begins with your 12/31/2021 Ending Balance that must be used—contact the National Treasurer if the 2021 Ending Balance provided is not the ending balance you have on your books or that of any of your Divisions or County Board. The Summary Section ends with your 12/31/2022 Ending Balance. **This must match your BANK ALL FUNDS TOTAL and your reconciled statement(s). 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.**
 - **DONATIONS RECEIVED** requests that you record specific information for all of the donations *received* during the 2022 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.
 - **DONATIONS MADE** requests that you record specific information for all of the *donations made* during the 2022 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.
 - **BANK ALL FUNDS** requests that you provide a report of all 12/31/2022 bank funds for each account associated with your group. End of the year bank statements are to be scanned and sent to the County or State Treasurer with your report by January 31, 2023. Your bottom line and your **RECONCILED** bank statements (after you subtract outstanding checks) **must** 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, 2023 with all bank statements.

National Per-Capita Taxes and assessments must be paid to the County or State on January 31, 2022. Include **your tax bill**.

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

.50 per **TAXABLE MEMBERS** for Appeals for Aid assessment

\$1.00 per **Taxable Member** Degree Team

This payment must be made to your County or State Treasurer by check on January 31, 2023.

