

INSTRUCTIONS FOR 2018 ANNUAL FINANCIAL REPORTS

- ❑ Directions and Print Orientation are provided on each page of the 2018 Annual Financial Reports. **DO NOT CHANGE ANY FORMATTING.**
- ❑ All 2018 Annual Financial Reports are to be filed electronically using the Excel forms (.xls format) provided. **No other format will be accepted.** The State Treasurer is to send electronic copies of all of the Division, Junior Division, County Board, Degree Team and State Board completed 2018 Annual Financial Reports in Excel format to National Treasurer Mary Ann Lubinsky at maryannlubinsky@gmail.com by March 31, 2019.
- ❑ All new LAOH entities formed in 2018 are required to file the 2018 Annual Financial Report. All Divisions who have been in existence for six (6) months during the 2018 Year are required to submit the \$5 per member National Per Capita Tax for all taxable members. Divisions are to make the National Per Capita Tax payment (\$5 per member) based upon the 12/31/2018 membership count excluding in the count all National Board Life Members, Religious, and Chaplains. National Per Capita Tax payment checks are to be made payable to LAOH Inc. The number of taxable members should be noted in the Memo on the Check (25 X 5 = 125).
- ❑ All Divisions, County Boards, and State 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. Contact National Treasurer Lubinsky if you have questions regarding your group's EIN Number.
- ❑ Each electronic file workbook has several worksheets to be completed:
 - 1st Worksheet requests that you provide your basic identifying information & Officers for **2019**. It is imperative that you use the EIN Number, Division Number and County Name provided on your 2018 Annual Financial Form.
 - 2nd Worksheet requests that you provide your 2018 Receipt & Expenditure information. The Explanation section is provided to assist you as you complete your financial reporting. The Summary Section begins with your 12/31/2017 Ending Balance that must be used—contact National Treasurer Lubinsky if the 2017 Ending Balance provided is not the ending balance you have on your books. The Summary Section ends with your 12/31/2018 Ending Balance. County Boards and State 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 or State Board. Ensure that you are using the correct amount for each entity. Use a separate column for each entity. Add additional pages as necessary.
 - 3rd Worksheet requests that you record specific information for all the donations received during the 2018 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.
 - 4th Worksheet requests that you record specific information for all the donations made during the 2018 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. Add additional pages as necessary.
 - 5th Worksheet requests that you provide a report of all 12/31/2018 bank funds for each account associated with your group. **This page is electronically signed by the 2018 officers.** A copy of the 12/31/2018 Reconciled Bank Statement for each Bank Account associated with the 2018 Annual Report is to be scanned and sent electronically with the group's 2018 Annual Financial Report. **These are the only .pdf files accepted.**
- ❑ State Treasurers are to work with your State Secretary to determine your National Per Capita Tax Payment. Each State Treasurer is to send the State's National Per Capita Tax Check to National Treasurer Lubinsky. The National Per Capita Tax Check is to be made payable to LAOH Inc. The number of taxable members should be noted in the Memo on the Check (25 X 5 = 125).

2018 ANNUAL FINANCIAL REPORT DEADLINES:

<u>Level</u>	<u>Extended Deadline Date</u>
Division Treasurer to County Board Treasurer or State Treasurer	January 31, 2019
County Board Treasurer, if applicable, to State Board Treasurer	February 28, 2019
State Treasurer to National Treasurer	March 31, 2019

Send Completed 2018 Annual Financial Reports to National Treasurer Mary Ann Lubinsky as follows:

EMAIL: maryannlubinsky@gmail.com

If you have any questions, call National Treasurer Lubinsky at 570-617-7961 between 6:30 pm and 9:30 pm Eastern time or e-mail at any time.