

# MEMORANDUM

November 23, 2010

**TO** : All District Commanders  
: All County/Area Commanders

**CC** : All Department Officers  
: All Past Department Commanders

**FROM** : Department Adjutant, Tom Davis

**SUBJECT** : District & County/Area Council Financial Reports

As we mentioned at the DEC on November 21<sup>st</sup>, the attached form is submitted for your completion and return to the Department for inclusion in the Department's 990 by January 1, 2011. We are also posting this and the form on the website in the Department Forms and Publications resource.

Should anyone have any questions, please do not hesitate to give me a call at (410) 752-1405.

THE AMERICAN LEGION, DEPARTMENT OF MARYLAND, Inc  
 ANNUAL DISTRICT, COUNTY/AREA  
 FINANCIAL REPORT  
 for the period 9/1/20\_\_-08/31/20\_\_

**DISTRICT, COUNTY/AREA, or YOUTH CAMP --**

	Amount	REMARKS
<b><u>REVENUES (INCOME)</u></b>		
Dues		
Donations		
Other Revenue		
Interest Income		
Income from Investments		
TOTAL INCOME		
<b><u>EXPENSES</u></b>		
Awards		
Bank Charges		
American Legion Baseball		
Housing & Meals		
Conventions		
Community Service Expenses		
Depreciation (Capital Equip Likely Youth Camps only)		
Dues (Dues Paid to District)		
Equipment Maintenance (Likely Youth Camps Only)		
Local Donations (scholarships, Little Leagues, etc)		
American Legion Programs Donations		
Insurance		
Office Equipment and Supplies Including Printing/copying		
Officers' Expenses (Paid by County/Areas or District)		
Postage and Shipping		
Miscellaneous & Other		
<b>TOTAL EXPENSES</b>		
<b>ASSETS, LIABILITIES and NET ASSETS</b>		
<u>Cash Checking (including act # &amp; Institution)</u>		
<u>Cash Savings &amp; CD's (including act # &amp; Institution)</u>		
<u>Investments greater than one year</u>		
<u>Equipment, Vehicles, Land, &amp; Building Cost</u>		
Less: Accumulated Depreciation (Youth Camps)		
Due to Charitable Organizations (committed, not paid)		
Net Assets Restricted (Dedicated)		
Net Assets Unrestricted		

\_\_\_\_\_  
 District or County / Area Commander                      Date

## **INSTRUCTIONS**

Upon completion by a County/Area, the completed form is returned to the District Commander. The Districts upon receipt of all completed forms from the Counties/Areas and Youth Camps are to return the Department Headquarters at the following address:

The American Legion, Department of Maryland, Inc.  
Room E  
101 N. Gay St  
Baltimore, Md. 21202

If an item does not apply, simply do not fill the amount in. Notes and explanatory information are encouraged because it makes our auditors' job easier. If assistance is needed please do not hesitate to call the Department Adjutant at 410 752-1405

### **REVENUE (INCOME)**

- Dues: The amount of dues received from Posts (Both Districts and County/Areas)
- Donations: The amount of donations received from non Legion sources
- Other Revenue : Income from other sources, including American Legion
- Interest Income: Amount of interest income from check and savings accounts
- Income from Investments: Income from any investments (Stocks, Bonds, CD's)

### **EXPENSES**

- Awards: Total costs of any awards presented
- Bank Charges: Bank charges, analysis fees, processing fees, etc
- American Legion Baseball: Funds spent for American Legion Baseball, umpires, lights.
- Housing & Meals: Funds spent on any Housing and Meals during the reporting period
- Conventions: Money spend on Department or National Conventions
- Community Service Expenses: Expenses involving local services or programs
- Depreciation: This likely applies only to the Youth Camps (Capital Equipment)
- Dues Paid to the District: Dues paid to the District by the County/Areas
- Equipment Maintenance: Likely only applies to the Youth Camps
- Local Donations: Scholarships, local baseball teams, Boys Scouts, etc..
- American Legion Program Donations: Self Explanatory
- Insurance: Insurance the District, Counties/Areas have
- Office Equip. and Supplies including Printing/Coping: Likely applies on to Youth Camps
- Postage and Shipping: Any Postage and Shipping costs incurred
- Officer's Expenses: Expenses paid by the District or County/Areas to cover expenses incurred by the District or County/areas
- Miscellaneous and Other Expenses: Expenses incurred by the District or County/Area not covered elsewhere

### **ASSETS, LIABILITIES AND NET ASSETS**

- Cash checking accounts (including acct# & Banking Institution names)
- Cash Savings & CDs (including acct# & financial institutions names)
- Equipment, Vehicles, Land, & Building Costs: Likely only used by the Youth Camps
- Less: Accumulated Depreciation: Likely only used by the Youth Camps
- Due to Charitable Organizations: Committed but not yet paid
- Net Assets Restricted (Dedicated to a specific purpose or program)
- Net Assets Unrestricted: Self explanatory. Primarily for youth camps