


MEMORANDUM

July 24, 2013

TO : All District Commanders
: All County/Area Commanders

FROM : Russell W. Myers Jr., Department Adjutant 

SUBJECT : District & County/Area Council Financial Reports

A letter from this office dated November 23, 2010 transmitted a financial report required to be completed by all District, County, or Areas and their programs annually for submission as part of the 990 filings of Department of Maryland's reports to the Internal Revenue Service.

Over the last several years these reports have not consistently been received by this headquarters. With this in mind, and the fact the fiscal year for Department has changed, I am reissuing the form with a reminder it is due into headquarters by September 1st annually.

The form is posted on the Department website for easy download in the resources section under Department Forms and Publications.

Any questions can be directed to the Department Adjutant at 410-752-1405 or russell@mdlegion.org.

THE AMERICAN LEGION, DEPARTMENT OF MARYLAND, Inc
 ANNUAL DISTRICT, COUNTY/AREA
 FINANCIAL REPORT for the period 7/1/20__-06/30/20__

DISTRICT, COUNTY/AREA, or YOUTH CAMP _____

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

District or County / Area Commander	Signature	Date
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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 not later than September 1st of each year for the preceding fiscal year:

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