



# Welcome to the CA I.O.R.G. Financial Training - Year End Reports



Thank you for attending



Please mute your microphones



Please post your question(s) in the chat

## PRESENTER

Vickie Garcia,  
Area Grand Deputy,  
GAO - South Branch,  
And Financial Team Member

## FACILITATOR:

Jo Ann Stern  
Treasurer, Grand Executive Committee  
and Financial Team Member

# Where do we start? What do we need?

## Please gather the following information:

- ▶ Reconciled Bank Records / Financial Statement (January - December)
- ▶ Two Completed Term Reports for 2023 (January - June and July - December)
- ▶ 2023 Recap Sheet (this recaps all interest, dividend, and investment income.
- ▶ Assembly's 2023 Financial Records.
- ▶ 2023 Project/Fundraiser Forms (January - December)
- ▶ Annual Donation Summary Report
- ▶ Special Year End Closing Instructions and Form
- ▶ 2022 Annual IRS Financial Report of Income Tax - *Yes, 2022 is correct.*
- ▶ Year End Checklist

# Reconciled Bank Statements - Why reconcile monthly?

- ▶ **MONTHLY**, Review statement to ensure the bank has not made an error to the account. Check for:
  - ▶ erroneous bank charges (service fees or check not written by Assembly)
  - ▶ check processed incorrectly (check written for \$100. Processed as \$110 or processed as \$90.00)
  - ▶ Outstanding Checks (monthly follow-up on outstanding checks.  
**NOTE:** Bank will not process checks over 180 days from date on check)
  - ▶ Match deposits to statement to ensure all deposits are reported. If a deposit is missing, immediately contact the bank to correct error.
  - ▶ Ensure interest income or dividends have been included in the Assembly's financial records. (If not, the Assembly's books and bank statements will not match.)
  - ▶ Other investment accounts- balance the quarterly statements.

# Two 2023 Term Reports

## January - June 30<sup>TH</sup> and July - December 31<sup>ST</sup>

- ▶ Due Dates: July 15<sup>th</sup> and January 15<sup>th</sup>
- ▶ Each Term Report must balance to the Assembly's books and bank/financial statements.
- ▶ Both Term Reports must be completed *before* the Annual IRS Financial Report Of Income Tax can be completed.

GRAND ASSEMBLY OF CALIFORNIA		
INTERNATIONAL ORDER OF THE RAINBOW FOR GIRLS		
TERM AUDIT REPORT - Page 1		
NAME OF ASSEMBLY	NO.	FEDERAL I.D. NO.
TERM COVERED FOR THIS REPORT:	January 1, 2023	TO June 30, 2023
DATE PREVIOUS TERM AUDIT REPORT SUBMITTED:		

GRAND ASSEMBLY OF CALIFORNIA		
INTERNATIONAL ORDER OF THE RAINBOW FOR GIRLS		
TERM AUDIT REPORT - Page 1		
NAME OF ASSEMBLY	NO.	FEDERAL I.D. NO.
TERM COVERED FOR THIS REPORT:	July 1, 2023	TO December 31, 2023
DATE PREVIOUS TERM AUDIT REPORT SUBMITTED:		

- ▶ Total each Line Item from BOTH Term Reports, then transfer the totals onto the applicable line on the 2023 Annual IRS Financial Report of Income Tax of Organization Exempt from Income Tax (Line 1 from Term Reports to Line 1 on the Annual IRS Financial Report, etc.)

# SAMPLE: Special Year End Closing Form (Use Bills and Receipts Triplicate Form)

► Print on top of form in **RED** letters **SPECIAL YEAR END CLOSING FORM**

<b>California</b>		<b>Assembly No.</b>	<b>300</b>	<b>Date</b>	<b>12/31/YYYY</b>
<b><u>RECEIPTS</u></b>			<b>Deposit Early</b>	<b>Check No.</b>	<b><u>BILLS</u></b>
Remember to attach:					Remember to attach all appropriate
ALL 12/31/YYYY Bank Statements					receipts for expenses.
ALL Project/Fundraiser Forms					Year End Payments to GA and SA
ALL sources of income received					ALL receipts for other expenses
Sub Total					
Interest					Bank Charges
<b>TOTAL</b>					<b>TOTAL</b>
<b><u>Audit Committee Signature</u></b>					<b><u>RECONCILIATION</u></b>
Member					Bal. Previous Mtg.
Member					Receipts
Advisor					Total
					Disbursements
					Bal. This Meeting
<b>I have counted and agree with these figures:</b>					
<b>Treasurer</b>					
			(signature)		
White to: Recorder <b>Yellow to: Treasurer</b> Pink to: Mother Advisor					

# INSTRUCTIONS - Special Year End Closing Form

## INSTRUCTIONS - SPECIAL YEAR END CLOSING FORM

A copy of the **SPECIAL YEAR END CLOSING FORM** must be sent with the Assembly's **12/31/YYYY Annual IRS Financial Report of Organization Exempt from Income Tax** along with a copy of any bank deposit receipt(s) and a copy of receipts for any expenses

To simplify the closing of the calendar year end books, this procedure has been established utilizing the triplicate Receipts and Bills Form. (See Sample)

This Receipts and Bills Form is to be identified on the top of the triplicate form as "**SPECIAL YEAR END CLOSING FORM.**" This **Special Year End Closing Form** is used to **ONLY** report money received and/or expenses incurred after the last Assembly meeting of the current calendar year.

Across the top of the triplicate Receipts and Bills Form, please write in **RED** letters, **SPECIAL YEAR END CLOSING FORM.**

### EXAMPLE OF INCOME RECEIVED after the last Assembly meeting of the current calendar year.

The Assembly had money from gift wrapping that was received after the last Assembly meeting. The amount of the money received from the gift-wrapping booth is reported on this **SPECIAL YEAR END CLOSING FORM.** The money received is to be deposited into the bank before December 31<sup>st</sup>. A copy of the bank deposit receipt is required to be attached to this form. **REMEMBER**, money **IS TO BE DEPOSITED** as soon as possible and not held over to the first meeting in January.

Interest income reported on the 12/31/YYYY statement(s) is to be reported on this form.

# INSTRUCTIONS, Continued

## EXPENSES:

Any expenses paid after the last Assembly meeting of the current calendar year and before January 1 of the following calendar year is reported on this form. **A copy of the receipts for expenses must be attached to this SPECIAL YEAR END CLOSING FORM.**

Any bank fees on the December 31<sup>st</sup> bank statement are to be reported on this form.

The **RECONCILIATION** section of the **SPECIAL YEAR END CLOSING FORM** will be completed to show the current Assembly book balance.

*At the first Assembly meeting in January, the Assembly's Audit Committee will review and approve the expenses reported on this form.*

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**The procedure to record the information from this SPECIAL YEAR END CLOSING FORM into the Assembly's records is as follows:**

In the **Recorder Minute Book**, set up the next page and title it "**SPECIAL YEAR END CLOSING MINUTES**" dated December 31, YYYY. Then write: These minutes are to record money received or expenses paid as of December 31, YYYY. Then report any income received and/or expenses reported on the **SPECIAL YEAR END CLOSING FORM.**

# 2023 Annual IRS Financial Report

- ▶ Take the amounts from **Column 2**, Lines 33 through 37. These amounts are from the *2022 Annual IRS Financial Report*.
- ▶ Transfer these amounts to the 2023 Annual IRS Financial Report of Income Tax to **Column 1**, Lines 33 through 37
- ▶ Below is an extract from the 2023 Annual IRS Financial Report of Income Tax.

	<b>Column 1</b>	<b>Column 2</b>
<b><u>BALANCE SHEET:</u></b>	<b>End of Prior Year Dec. 31, 2022</b>	<b>End of Current Year Dec. 31, 2023</b>
(33) Reconciled Checkbook Balance (carried over from Page 2)	\$	\$
(34) Savings Account Balances (Enclose bank balances as of 12/31/YY)		
(35) Time Certificate Balances (Enclose last certificate report)		
(36) Other Account Balances (Enclose bank balances as of 12/31/YY)		
(37) <b>TOTAL ASSETS - End of the Year</b>	<b>\$</b>	<b>\$</b>

# 2023 Recap Sheet and 2023 Annual IRS Financial Report

- ▶ The Recap Sheet is used to total ALL interest income, dividend income, and investment income earned during the 2023 calendar year.
- ▶ Beginning January 1, 2023. Ending December 31, 2023
- ▶ Do not include in the total any earned income from December 2021.
- ▶ Do not carry over December 2023 earned income to 2024.
- ▶ All December's earned income is reported on the current (2023) Annual IRS Financial Report.
- ▶ Transfer these totals to Line 6

**NOTE- This has been converted to a fillable excel spreadsheet**

## RECAP SHEET

Add Year Above

Assembly Name \_\_\_\_\_ No. \_\_\_\_\_

Report of Interest Income, Dividend Income, and Investment Income

MONTH	INTEREST INCOME		DIVIDEND INCOME		INVESTMENT INCOME	
	DATE	AMOUNT	DATE	AMOUNT	DATE	AMOUNT
January						
February						
March						
April						
May						
June						
July						
August						

# 2023 Annual IRS Financial Report and Instructions, Page 1

<b>GRAND ASSEMBLY OF CALIFORNIA</b>		
<b>INTERNATIONAL ORDER OF THE RAINBOW FOR GIRLS</b>		
<b>ANNUAL IRS FINANCIAL REPORT OF ORGANIZATION EXEMPT FROM INCOME</b>		
ASSEMBLY NAME	California Assembly	NO. 300
		FEDERAL I.D. NO.
<b>BEGINNING JANUARY 1, 2023; ENDING DECEMBER 31, 2023</b>		

1. Complete the Assembly's Name and Number.
2. Enter the Assembly's Federal ID. No.  
This is the Assembly's assigned Federal Tax ID Number.
3. This number should be on the 2022 Annual IRS Financial Report.
4. If the Federal Tax ID Number cannot be located, please request the number from Vickie Garcia at [vickie.garcia@gocarainbow.org](mailto:vickie.garcia@gocarainbow.org).

# 2023 Annual IRS Financial Form, Page 1

## 2023 Instructions for Annual IRS Financial

- ▶ Left box is the Revenues (income sources) for the Assembly.
- ▶ Right box is the Revenues from the Instructions.

<b>REVENUES:</b>		
(1)	Dues and Initiation Fees	\$
(2)	Donations to Assembly	
(3)	Grand Service Fundraiser/Donations	
(4)	Fundraising Income	
(5)	Coin or Birthday March	
(6)	Interest, Dividend, Investment Income	
(7)	Annual Grand Assembly Deposits	
(8)	Fun Trip Deposits	
(9)	Pledge	
(10)	Other (please list all over \$100)	
(11)	Misc. Revenues (no more than \$150)	
(12)	<b>TOTAL REVENUES</b>	\$

<b>REVENUES:</b>		
Line 1	-	MEMBERSHIP DUES AND INITIATION FEES.
Line 2	-	DONATIONS RECEIVED - Include <b>all donations</b> received during the year TO THE ASSEMBLY.
Line 3	-	GRAND SERVICE <b>Fundraiser Income</b> and <b>all donations</b> received during the year FOR GRAND SERVICE.
Line 4	-	Fundraising events and activities - all money received must be reported and deposited within 10 days into bank accounts (checks are to be used to pay all expenses - Line 20). Must match Project/Fundraiser Year End Summary.
Line 5	-	Incidental COIN MARCH and/or BIRTHDAY MARCH.
Line 6	-	INTEREST RECEIVED on bank accounts, bonds and time certificates. January - December 31st.
Line 7	-	GRAND ASSEMBLY EVENT-includes all monies collected from girls and adults attending GA.
Line 8	-	FUN/MYSTERY TRIPS, ETC.-includes all monies collected from girls and adults attending events.
Line 9	-	PLEDGE -- Any money received on behalf of the Pledge Club/Group.
Line 10	-	OTHER INCOME - please list each type of other income if over \$100 per year.
Line 11	-	MISCELLANEOUS REVENUES - in no case more than \$150 total for the year.
Line 12	-	TOTAL REVENUES (for the year) - is the total of Lines 1 - 11.

# 2023 Annual IRS Financial Report and Instructions (continued), Page 1

- ▶ Left box is Expenses column from Annual IRS Financial Report
- ▶ Right box is Expenses from the Instructions

<b>EXPENSES:</b>	
(13) Rent	\$
(14) OV/Reception/Installations	
(15) Annual Grand Assembly Expenses	
(16) Fun Trip Expenses	
(17) Grand Service Fundraiser Expenses	
(18) Gifts/Donations	
(19) General Operating Expenses	
(20) Budget Fundraising Expenses	
(21) Per Capita	
(22) Pledge	
(23) Grand Service Donation	
(24) Other (please list all over \$100)	
(25) Misc. Expenses (no more than \$150)	
(26) <b>TOTAL EXPENSES</b>	

<b>EXPENSES:</b>	
Line 13	- RENT - payments for meeting hall.
Line 14	- EXPENSES for Official Visits, Receptions and Installations (including gifts to GO, GWA, SI and WA).
Line 15	- Total expenses for attending GRAND ASSEMBLY EVENT. (these expenses pertain to the income on Line 7).
Line 16	- Total expenses for attending FUN/MYSTERY TRIPS, etc. (these expenses pertain to the income on Line 8).
Line 17	- <b>Grand Service Project</b> Fundraiser Expenses. Goes on Project/Fundraiser Year End Form.
Line 18	- Enter total FUNDS DONATED as assembly service projects, to other charitable organizations (this does not include gifts given at OV's and receptions which are reported on Line 14).
Line 19	- <b>BUDGET</b> - Assembly operating expenses such as stamps, brochures, Rainbow supplies, etc.
Line 20	- <b>BUDGET FUNDRAISERS</b> - Expenses attributed to fundraising events (Line 4) (all expenses must be paid by check) Must match total expense on Project/Fundraising Year End Report.
Line 21	- PER CAPITA and INSURANCE paid to Grand Assembly and Supreme Assembly.
Line 22	- PLEDGE -- All expenses paid out on behalf of Pledge Club/Group.
Line 23	- Grand Service Donations
Line 24	- OTHER EXPENSES - please list each type if over \$100 during the year.
Line 25	- MISCELLANEOUS EXPENSES - in no case more than \$150 total for the year.
Line 26	- TOTAL EXPENSES - Add Lines 13 through 25.





# 2023 Annual IRS Financial Report and Instructions (continued), Page 1

- ▶ Top box is from the Annual IRS Financial Form
- ▶ Bottom box is from the Instructions for the Annual IRS Financial Form

<b>BALANCE SHEET:</b>	<b>Column 1</b> End of Prior Year Dec. 31, 2022	<b>Column 2</b> End of Current Year Dec. 31, 2023
(33) Reconciled Checkbook Balance (carried over from Page 2)	\$	\$
(34) Savings Account Balances (Enclose bank balances as of 12/31/YY)		
(35) Time Certificate Balances (Enclose last certificate report)		
(36) Other Account Balances (Enclose bank balances as of 12/31/YY)		
<b>(37) TOTAL ASSETS - End of the Year</b>	<b>\$</b>	<b>\$</b>

Line	32	-	<b>END OF YEAR TOTAL ASSETS</b> -Add Lines 33 - 36; Column 1, L 37 should match L 30; column 2, L 37 should match L 32.
Line	33-36		Balances of other bank accounts, CD accounts, etc. (MUST BE LISTED ON PAGE 2 OF THE REPORT).
Line	37	-	<b>TOTAL ASSETS</b> -Add Lines 33-36; Column 1, L 30 should match L 37; column 2, L 37 should match L 32.

# 2023 Annual IRS Financial Form, Page 2

- ▶ Complete the Assembly Name and Number

**GRAND ASSEMBLY OF CALIFORNIA**  
**INTERNATIONAL ORDER OF THE RAINBOW FOR GIRLS**  
**ANNUAL REPORT ENDING DECEMBER 31, 2023**

												Page 2	
ASSEMBLY NAME	Grand Assembly										NO.	300	

# 2023 Annual IRS Financial Form, Page 2 (continued)

- ▶ List all outstanding checks. This would include any checks written that go with the Year Reports- Nonfinancial. (Per Capita, SA & GA, etc.)
- ▶ Complete Checking Account Reconciliation

## **STEP #1:**

### **CHECKING ACCOUNT RECONCILIATION**

#### OUTSTANDING CHECKS

<b>Total</b>	

Checking Account Balance on 12/31/2023

PLUS - Deposits not on Bank Statement

Sub-Total

Less - Total Outstanding Checks

Total (Carry over to Step 2 -- Reconciled Balance)

**Total above should match your checkbook balance as of 12/31/2023**

( )

# 2023 Annual IRS Financial Form, Page 2 (continued)

- ▶ Step 2: List ALL bank account information for Checking Accounts, Savings Accounts, and Investment Accounts ending 12/31

**STEP #2:**

**ALL BANK ACCOUNT INFORMATION MUST BE INCLUDED IN THIS REPORT**

**CHECKING ACCOUNTS:** *Attach copies of all pages, Dec 31, Check Acct Stmts*

				Reconciled Balance as of 12/31/23
NAME OF BANK	ADDRESS OF BANK	CITY/ZIP	ACCOUNT NUMBER	

TOTAL FOR CHECKING ACCOUNTS [Must agree with 12/31 Checkbook balance on Page 1] \$

**SAVINGS ACCOUNTS:** *Attach copies of all pages Dec 31, Savings Acct Stmts*

				Account Balance as of 12/31/23
NAME OF BANK	ADDRESS OF BANK	CITY/ZIP	ACCOUNT NUMBER	

TOTAL FOR SAVINGS ACCOUNTS [Must agree with 12/31 Savings balance on Page 1] \$

# 2023 Annual IRS Financial Form, Page 2 (continued)

- ▶ Other Accounts: ALL investment accounts (CDs, stock, etc.)
- ▶ Total Assets: Per ALL financial records

<b>OTHER ACCOUNT:</b> <i>Attach all pgs of last statement for ALL investment accounts</i>				Account Balance as of 12/31/23
NAME OF BANK	ADDRESS OF BANK	CITY/ZIP	ACCOUNT NUMBER	
TOTAL FOR OTHER ACCOUNTS [Must agree with Other Account balances on Page 1]				\$
<b>ASSETS AT REPORT TIME (amount should match Line 28, Column 2)</b>				<b>\$</b>

# Do the Assembly's books match the bank records?

- ▶ Line 32- End of Year Assets (per the Assembly's financial books.
- ▶ Line 37, Column 2- Total Assets - End of the Year (per bank records)
- ▶ Lines 32 and 37 **MUST MATCH**. If they do not match, there is an error.
- ▶ The error must be found and corrected *before* submitting this report.

(30) Beginning of Year Total Assets:	\$			
(31) Profit/(Loss) for Year				
(32) End of Year Total Assets	\$			

<b>BALANCE SHEET:</b>	<b>Column 1</b> End of Prior Year Dec. 31, 2022	<b>Column 2</b> End of Current Year Dec. 31, 2023
(33) Reconciled Checkbook Balance (carried over from Page 2)	\$	\$
(34) Savings Account Balances (Enclose bank balances as of 12/31/YY)		
(35) Time Certificate Balances (Enclose last certificate report)		
(36) Other Account Balances (Enclose bank balances as of 12/31/YY)		
(37) <b>TOTAL ASSETS - End of the Year</b>	\$	\$

# 2023 Annual IRS Financial Report and Instructions (continued), Page 1

- ▶ When Pages 1 and 2 have been completed and are correct then complete the bottom of Page 1.

I hereby declare that this report has been examined by me and to the best of my knowledge and believe is true, correct and complete and made in good faith. Authorization is given to use this report in preparation of the Group Return of the Grand Assembly of California	
Date	Mother Advisor (Print Name and Sign)
<b>EMAIL signed copies of Reports to Or</b>	Report Prepared by (Print Name and Sign)
<b>MAIL ORIGINAL CERTIFIED MAIL TO:</b> Mrs. Vickie Garcia, Financial Department GA Office -- South Branch 5848 Jeffries Ranch Road Oceanside, CA 92057-4906	<b>MAIL COPY TO:</b> Mrs. Jo Ann Stern Treasurer, Grand Executive Committee 1663 Sequoia Street Napa, CA 94558-2319
Send copy to Area Grand Deputy <input type="checkbox"/>	Send copy to Grand Deputy <input type="checkbox"/>
	<b>Revised vg 9/8/2023</b>

**NOTE:** *Email* the **ORIGINAL** Annual IRS Financial Report to Vickie Garcia at [vickie.garcia@gocarainbow.org](mailto:vickie.garcia@gocarainbow.org)

# Project/Fundraiser Year End Summary

- ▶ List ALL Project/Fundraiser 501(c)(3) Forms completed during the calendar year.
- ▶ Since we cannot fill in part of a year, save and then use again .... **SUGGESTION:** Complete one for First Term and total. Complete one for Second Term. ADD a line Total from First Term then add the totals from the First Term.
- ▶ Use the Total from the Second Term.
- ▶ Include copy of First Term Project/Fundraiser Year end Summary

## PROJECT/FUNDRAISER YEAR END SUMMARY

ASSEMBLY NAME: \_\_\_\_\_

ASSEMBLY NO: \_\_\_\_\_

TAX ID NUMBER/EIN #: \_\_\_\_\_

PREPARED BY: \_\_\_\_\_

Print and Sign

Project No.	Project Name	Project Date	Term	Receipts	Expenses	Receipts	Expenses
			Spring Summer Fall	Assembly Budget	Assembly Budget	Grand Service	Grand Service
1							
2							
3							
4							
25							
26							
27							
28							
29							
30							
<b>TOTALS</b>							
				*Line 4	*Line 20	*Line 3	*Line 17

\* These totals should be carried over to the appropriate Revenue Line or Expense Line on the Annual IRS Financial Report

# Donation Summary Report

- List ALL money (cash and checks) donated to the Assembly during the calendar year under the fund the money was donated to. The include totals of each fund to the appropriate Line on the Annual IRS Financial Report.
- NOTE: money paid for deposits to attend the annual Grand Assembly EVENT are NOT donations. This money would be reported on a Project/Fundraiser form for Grand Assembly and the income will be reported on the Annual IRS Financial Report, Line 7, as GA Event Income.

## DONATION SUMMARY REPORT

ASSEMBLY NAME: \_\_\_\_\_ ASSEMBLY NO. \_\_\_\_\_ REPORT DATE: \_\_\_\_\_

NOTE: Deposits for Grand Assembly Events or Fun Trips are not donations

FOR YEAR \_\_\_\_\_

REPORTING PERIOD: January 1st Through December 31st

Thank You Acknowledgement Mailed

Donation to Assembly									Thank You Acknowledgement Mailed	
Date	Donations Received From	Assembly Gen.Budget Fund	Coin March Fund	Grand Service Fund	Grand Officer Fund	Assembly Fund	Assembly Fund	Assembly Fund	Date GD Signed	Date Mailed

\*Total By Fund: \_\_\_\_\_

\*TOTAL of each fund \_\_\_\_\_

LINE 2 = Donations Received  
 LINE 3 = Grand Service: Donations designated for Grand Service Fund  
 LINE 5 = Coin or Birthday March    LINE 6 = Interest, Dividends



# Checklist and Cover Sheet

When ALL Year End Financial Reports have been completed, use this checklist to ensure all required Reports and Forms are included.

Remember to initial that the instructions have been read.

## ANNUAL IRS FINANCIAL REPORT EXEMPT FROM INCOME TAX

for Tax Year Ending \_\_\_\_\_

Assembly Name	Assembly #

### CHECK LIST AND COVER SHEET

All items listed below **MUST** be provided with the Annual IRS Financial Report

This checklist

\_\_\_\_\_  
initials The preparer's initials in the box that she/he has read the instruction page.

Annual IRS Financial Report -- Page 1.

Annual IRS Financial Report -- Page 2.

Annual RECAP of Interest, Dividend and Investment Incomes

Donation Summary Report

Project Fundraiser Year End Summary

Bank Statements: Checking and Savings ending Dec. 31 and Year End CD Statement for each CD account

Investment Accounts (stocks) Year End Statement, Dec. 31

Year End Special Closing Form and Deposit Slip(s)

# Where to send the Year End Financial Reports

- ▶ Send the **ORIGINAL** reports by email or mail **Certified** mail to:  
Vickie Garcia, GAO - South Branch  
***I do prefer to have the Year End Financial Reports emailed to me.***
- ▶ ***Please*** email each report separately, not as one document.  
Annual IRS Report, Checklist, Bank statements, Donation Summary Report, Project/Fundraiser Year End Summary, Annual Recap of Interest and Dividend Income, Year End Special Closing Form and copy of deposit slip.
- ▶ ***Please scan each report separately. Send email with each report attached as a separate document.***
- ▶ **ALSO, MAKE COPIES AND DISTRIBUTE AS FOLLOWS:**
  1. The Assembly's FINANCIAL AND EVENT Binder
  2. Jo Ann Stern, GEC Treasurer. Mrs. Stern prefers to have the Year End Financial Reports mailed to her via the postal service.
  3. Area Grand Deputy
  4. Grand Deputy

# REMINDERS

## DO NOT FILE THE ASSEMBLY'S 990N ePostcard.

The Assembly's 990N ePostcard will be filed by the Grand Assembly Office - South Branch

### REVIEW DUE DATE FOR ANNUAL IRS FINANCIAL REPORT :

- ▶ **DUE January 15, 2024:** the 2023 Annual IRS Financial Report of Organization Exempt from Income Tax.
- ▶ ***LATE FILING FEE starts January 21, 2024:*** For the ***LATE FILED*** 2023 Annual IRS Financial Report. *A \$10.00 per day penalty will be assessed. The Advisory Board Chairperson is responsible to ensure this penalty is paid. THIS LATE PENALTY IS NOT THE RESPONSIBILITY OF THE ASSEMBLY. THE ADULTS ARE RESPONSIBLE TO PAY THE PENALTY.*

**NEXT FINANCIAL ZOOM TRAINING: Saturday, January 13, 2024, @ 10-11:30, Recorder Treasurer Workshop. This training is in person and on Zoom. Redwood Middle School, Room A-3**

**3600 Oxford Street, Napa, CA**

### Additional Financial Training via zoom:

- ▶ Sunday, January 21, 2024, @ 7pm, Forms 199N e-Postcard and Attorney General Forms RRF-1 and CT-TR-1
- ▶ Sunday, February 11, 2024, @ 4pm, Bank Reconciliation **CHANGED TO: Sunday, March 3 @ 4 p.m.**
- ▶ Sunday, June 9, 2024, @ 4pm, Term Reports

### WHO ANSWERS WHICH QUESTIONS:

- ▶ **Term Reports to-** JoAnn Stern, Treasurer, Grand Executive Committee email to: [djstern1967@yahoo.com](mailto:djstern1967@yahoo.com)
- ▶ **Annual Financial Reports and State Tax Forms to-** Vickie Garcia, AGD and GAO-South Branch including questions regarding Financial Policies. email to: [vickie.garcia@gocarainbow.org](mailto:vickie.garcia@gocarainbow.org)

Financial forms are located on the CA website-  
[gocarainbow.org/resources/financial forms](http://gocarainbow.org/resources/financial%20forms)

**? QUESTIONS ?**

Subsequent questions? Please email them to  
[vickie.garcia@gocarainbow.org](mailto:vickie.garcia@gocarainbow.org)

Thank you for your *TIME* for attending  
this training!