



Chapter Officers Guide

Dear DAV Leader:

Chapter Officers have often asked the Department for assistance in defining the duties they’ve assumed. Basically, what they desire is an outline of the responsibilities of Chapter Officers and an accounting system. This booklet has been developed in response to these requests.

It’s more complete than anything previously prepared on the duties of various Chapter Officers. As such, it will do a better job in orienting newly elected or appointed Officers and helping them get their feet on the ground.

Additionally, useful information can be accessed through the internet by logging onto www.davmembers.org. Chapter leaders can more effectively target potential members and future leaders. A special section has been added to this publication to assist Chapter leaders with this new technology.

We believe this guide will assist our Chapter Officers in doing a better job and focusing development of programs of service to disabled Veterans and their families. Of course, as the DAV leadership improves at the local level, the entire Organization will reap the rewards.

We encourage you to read this booklet carefully. Even if you have been involved in Chapter or Department leadership for many years, you can benefit by refreshing your memory. This booklet will be useful in helping younger DAV leaders move into positions of responsibility.

Finally, this is a guide. It does not replace any provisions of the National Constitution Bylaws, Regulations and mandates or the Department Constitution and Bylaws.

Sincerely,

Stan Gunno

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**COMMANDER**

The Commander will preside at all regular or special meetings of the Chapter. They will maintain order and dispatch such business as may legally come before them. All check or vouchers issued by the Chapter Treasurer may be countersigned by the Commander. They will perform all other duties that may reasonably be assumed to be incidental to his office, including those set forth in the Chapter’s Constitution and Bylaws and in the Official DAV Ritual, and such other duties as may be lawfully delegated to him by the Chapter. Further breakdowns of procedures are included in APPENDIX 1 COMMANDER.

1. It is the administrative responsibility of the Commander:
2. To open the meeting at the appointed time by calling the meeting to order.
3. To announce in proper sequence the business that comes before the Chapter in accordance with the Official DAV Ritual.
4. To recognize members who are entitled to the floor.
5. To state and put to vote all questions that legitimately come before the Chapter as motions or that otherwise arise in the course of the proceedings, and to announce the results of each vote; or, if a motion is made that is not in order, to rule it out of order.
6. To expedite the business in every way compatible with the rights of members.
7. To decide all questions of order, subject to appeal.
8. To declare the meeting adjourned when the Chapter so votes or at the time prescribed in the program.
9. To maintain order of the meeting at all times.

It is the fiscal responsibility of the Commander:

1. To ensure the safeguarding of funds, properties and other assets against unauthorized loss or use.
2. To ensure all disbursements of funds are properly approved in accordance with the Chapter bylaws.
3. To comply with standards established by the National Executive Committee for audits of Chapter establishments, organizations, programs, activities and functions. These standards require Chapters to be responsible for providing adequate audit coverage of their programs as an aid in determining whether funds have been applied efficiently, economically, effectively and consistent with program objectives and underlying agreements.
* At each meeting the Commander should have available:
* A copy of the Chapter, Department, and National bylaws
* A copy of Robert’s Rules of Order (available at local bookstore or library) –A list or agenda of the complete order of business. A version of Robert’s Rules of Order for help in conducting your meeting is attached.
* A list of all committees.

The Commander also serves as the official spokesman for the Chapter in the community and may not serve as Chapter Adjutant or Treasurer.

**SENIOR VICE COMMANDER**

The Senior Vice Commander will perform the duties of their station as set forth in the Official DAV Ritual. They will encourage friendship among the members of this Organization, discourage discord, and promote harmony. Subject to the direction of the Chapter, the Senior Vice Commander will act as Chairperson of membership solicitation activities to the end that every eligible Veteran may become a member. With the approval of the Chapter, the Senior Vice Commander may appoint one or more members to assist him or her in such membership activities. DAV’s membership eligibility is contained in Article 11 of the DAV National Bylaws. The Senior Vice Commander may not serve as Adjutant or Treasurer. Further breakdowns of procedures are included in APPENDIX 2 SENIOR VICE COMMANDER.

**JUNIOR VICE COMMANDER**

The Junior Vice Commander will perform the duties of their station as set forth in the Official DAV Ritual. They will ensure every member is given a reasonable opportunity to state their views on any subject under discussion in a meeting of the Chapter, not inconsistent with the Chapter’s Constitution and Bylaws or Robert’s Rules of Order, Newly Revised. The Junior Vice Commander will, at all times, encourage loyalty to the United States of America, to the DAV and to the members of the Chapter. Subject to the direction of the Chapter, they will act as Chairperson of the Americanism activities of the Chapter and, with the approval of the Chapter, may appoint one or more members to assist as the Chairperson. The Junior Vice Commander may not serve as Adjutant or Commander. Further breakdowns of procedures are included in APPENDIX 3 JUNIOR VICE COMMANDER.

**ADJUTANT**

The Adjutant is responsible for keeping the Chapter’s records and managing the Chapter’s official correspondence. He or she must keep detailed records of the Chapter’s meetings and business affairs. All motions considered by the Chapter should be recorded along with the names of the members who make, second or speak on motions. All monies received or spent by the Chapter must be recorded in the records. Further breakdowns of procedures are included in APPENDIX 4 ADJUTANT.

The Adjutant is responsible for mailing, emailing or calling Chapter members providing them notice of all Chapter members at least a week before the meeting. If a special meeting is to be called, the reason for the meeting should be stated on the meeting notice.

At each business meeting, the Adjutant should read the minutes of the preceding meeting and make sure that a motion of acceptance or rejection is passed. Once passed the Adjutant will ensure copies of the approved minutes are filed with Chapter records and transmitted to the Department Adjutant for filing. At each Chapter meeting, the Adjutant should read all correspondence received between meetings and see that all matters, which require action by the Chapter, are properly disposed of. They will answer all correspondence promptly and file copies of the answers with the Chapter records.

The Adjutant is responsible for notifying officers, committee members and delegates of their election or appointment, and furnishes committees with whatever documents are required for the performance of their duties.

The Adjutant will make the minutes and records of the Chapter available to members upon request. The Adjutant is responsible for furnishing convention delegates with credentials.



The Adjutant must work closely with the Commander, Treasurer, and other Chapter Officers in order to efficiently carry out their duties. The Adjutant may serve as Chapter Treasurer but may not serve as Chapter Commander.

The Adjutant is also responsible for filing the Chapter Officers Report form immediately following the annual election and installation of Officers, in compliance with the National Bylaws, Article

9, Section 9.2. The proper form is shown. A copy should be sent to National and Department Headquarters, as well as the National Service Office.

The Adjutant is responsible for the membership records and should make certain that they are kept up to date. Official membership records are kept by using the DAV Membership Report which is furnished by National Headquarters. The Adjutant will also be responsible for timely notifying National and Department Headquarters of changes of address and deaths of members.

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  |  |  | Membership Activity Report | Figure 2 |
|  |  |  | Date Range: 7/2/2008 | 9:00:00AM through 7/3/2008 12:00:00AM |
|  | **VIRGINIA - 14 - SALEM VIETNAM VET 14** |  | Activity |  |
|  | Member Name | Membership | Status | Activity |
|  | Date |
|  | CUNNINGHAM, HAYWOOD | 4501411913505 | New | 07/02/2008 | Membership Part Life - Active |
|  |  |  |  |  |  | Claimed 2788 MARYSVILLE ROAD ALTAVISTA VA 24517 |
|  | CUNNINGHAM, HAYWOOD | 4501411913505 | Payment | 07/02/2008 | $40.00 Credit Card Unprocessed |
|  |  |  |  |  |  |  |



The following are some of the membership transactions that will appear from time to time on the report shown.

|  |  |  |
| --- | --- | --- |
| Transfer Out | New Life | Unclaimed |
| Transfer In | Full Paid Life | Deceased |
| Change of Address | Restore | Cancelled |

All Chapter records should be maintained for seven (7) years. This does not apply to original documents that do not expire, such as, but not limited to Chapter Charter, contracts, licenses, leases, Constitution and Bylaws, regulations, rulings by the National Judge Advocate, tax returns and audits. The Adjutant will ensure IRS registration is completed and State/Federal Non-profit status.

**TREASURER**

It is the responsibility of Departments and Chapters to protect DAV assets from theft or conversion. This responsibility includes, without limitation, implementation of sound financial management practices and the purpose of insurance to cover theft losses. In the absence of such insurance, the National Organization will provide a mechanism by which Departments and Chapters may be reimbursed from the theft or conversion of Department or Chapter assets by an elected or appointed Department or Chapter Officers. Such reimbursement will be limited to $100,000 per occurrence and be subject to a deductible amount of $5,000. Such reimbursement will be made only upon a full and final adjudication of theft or conversion by a court of competent jurisdiction. Such reimbursement will also be subject to the limits and conditions of the reimbursement program as determined by the Board of Directors. This amendment is effective January 1, 2006. The duties of the Treasurer will vary from Chapter to Chapter. In most instances, the Treasurer holds the funds deposited with them and pays them out when approved by the Chapter. It is recommended that the Treasurer serve at least two terms in order to provide continuity. They will keep a system of accounts approved by the Chapter and will preserve all receipts and checks or vouchers for payments made. The Treasurer will render a monthly report of receipts and expenditures to the Chapter not later than the first regular Chapter meeting following the last day of each calendar month. An Annual Financial Report will be submitted to the National and Department Headquarters within ninety (90) days after the close of the Department/Chapter accounting year ending June 30th. Departments/ Chapters having gross income below $10,000, excluding membership per capita, are no longer required to submit a report to National Headquarters. Further breakdowns of procedures are included in APPENDIX 5 TREASURER.

**CHAPLAIN**

The Chaplain is responsible for leading the opening and closing prayer of the Chapter meetings. The Chaplain is the spiritual leader of the Chapter and may be called upon to represent the Chapter at the funeral services for deceased members, and to send sympathy cards or make visitations to members of the Chapter or their family who are ill. Further breakdowns of procedures are included in APPENDIX 6 CHAPLAIN.

**OFFICER OF THE DAY**

The Officer of the Day is responsible for maintaining a list of visitors at Chapter meetings and introducing visitors when called upon by the Commander. The Officer of the Day is also responsible for escorting visitors and others to the podium when directed by the Commander.

**SERGEANT-AT-ARMS**

The Sergeant-at-Arms assists the Commander in preserving order during Chapter meetings. The Sergeant-at-Arms is responsible for verifying the membership of those in attendance when required to do so by the nature of business (i.e. election of Officers or delegates, private matters requiring the protection of personal rights). The Sergeant-at-Arms may be responsible for handling the physical arrangements of the meeting hall.

**You can file a DAV Online Application**

**Usage**

Type all member information in the appropriate fields. The pull-down menu for Rank is determined by the Service Branch selected.

If the applicant does not know the Chapter Number, they may perform a Chapter lookup by clicking on the Chapter Preference field label. Once they have determined the Chapter number using the lookup function, they can return to the application by clicking the back button on their browser and enter it in the appropriate field.

When adding foreign addresses, set the State to ‘XX’ and the Zip Code to ‘00000’.

Once all information has been entered, click on **Submit** to submit the application information. A confirmation screen will display:

Click on **OK** if the information is correct, or click on **Cancel** to return to the previous screen to make edits.

**Chapter/Unit Listings by State**

**Navigation**

From the **New Members** menu, select **Chapter/Unit Listings by State**.

**Overview**

The purpose of this screen is to display the chapters or units that have members residing in the selected state. The results of the screen can be used to place a member into a chapter/unit or to send meeting information via email.

**Usage**

Select whether to look for DAV Chapters or DAVA Units. Next, click the appropriate state.

Contact information is provided, as well as meeting time and address. To view the chapter’s website, click the **Website** link. To view a map of the office’s location, click the **Map** link.

**Find a local Chapter/Unit by Zip Code**

**Navigation**

From the **New Members** menu, select **Find a local Chapter/Unit by Zip Code**

**Overview**

The purpose of this screen is to display the chapters or units that have members residing in the zip code entered. The results of the screen can be used to place a member into a chapter or to send meeting information via email.

**Usage**

Select whether to look for DAV Chapters or DAVA Units. Enter the zip code and click on **Search** (the zip code is required).

Clicking on the email icon (envelope at the end of each row) brings up the name of the office in an email:

Simply address the email to the desired recipient and send the email.

**Reports**

**Navigation**

From the **Request for Information** Menu, select **Reports**.

**Overview**

The purpose of this screen is to generate a variety of reports based on certain criteria (parameters) entered.

**Usage**

Click on the **Report** pull down menu to display a list of report choices.

Select the type of report you would like to run from the drop-down menu, fill in the required parameters, and click on **Generate**.

The following summary describes the reports in more detail:

**Annual Financial Report** – Allows you to view online, or generate a printable versionof the department’s financial report or the financial report of a specified chapter within that department.

Enter the desired date and click on **Generate**.

The report will display in the following printable format:

**Chapter Status –** Denotes if a chapter or unit within that department has filed a ChapterUnit Officer or Financial report.

Enter desired dates and click on **Generate**.

**Chapter/Unit List -** Displays a list of all chapters or units by department. The reportallows the user to specify chapters with all statuses, or only those with a specified status, such as Active, Suspended, On Hold, etc.

Select **Chapter Unit Status** using the dropdown arrow.

To print labels, select the desired label format from the dropdown list and click on **Generate**. For report format, select **Chapter List Report** from the **Print Options** dropdown list. **Membership List** - Displays a list of all members, along with the member's currentaddress, phone number, balance due, and membership status in a specified department/chapter.

Enter the **Chapter Unit Number**, and select the **Membership Type** and **Membership** **Status** desired from the dropdown menus, or if you would like all types, leave the field as'**All**'. Select the **Address Status** from the dropdown menu, if desired, and select the order in which you would like the information to display, (i.e. by membership number or alphabetical order etc.) and click on **Generate**. To print labels in a 3 x 10 format, leave the check mark in the check box.

For report format, uncheck **Print Labels** by clicking in the check box

**Membership Standings** - Displays a list of all departments, and which division theybelong to, based upon number of memberships. Division 1 - Over 35,000 members. Division 2 - 18,000 - 34,999 members. Division 3 - 10,000 - 17,999 members. Division 4 - 5,000 - 9,999 members. Division 5 - Under 5,000 members.

No parameters, simply click on **Generate**.

**Population Summary** - Displays a list of the current membership counts for a specifieddepartment, and all of its chapters.

No parameters, simply click on **Generate**.

**Recruitment** - Displays a list of recruiters in a given department and chapter, for aspecified membership year. This report has options for specifying a **Source Code**, such as NSO Promo, Presep Program, etc. It has further options to retrieve information for a supplied **Employee Id**, **Minimum DAV** members recruited, and/or **Minimum DAVA** members recruited.Finally, it allows for multiple sorting options -- Member Name, Membership Number, and Total Recruits.

Select the desired parameters using the dropdown arrows and click on **Generate**.

**Payment Submission**

**Navigation**

From the **Make/Receive Payments** menu, select **Payment Submission**.

**Overview**

The purpose of this screen is to accept payments against one or more memberships held by a single member.

**Usage**

Enter the Membership number and credit card information. The **Beneficiary** **Membership** number is optional and allows one person to pay for another person’s membership. In the future, the **Campaign Code** will allow you to enter the code located on mailings and dues notices. Once the information is complete, click **Submit**.

A confirmation screen will display:

Click on **OK** if information is correct, or return to the previous screen to make edits

**Maintain Member**

**Navigation**

From the **Maintain Information** menu, select **Maintain Member**.

**Overview**

The purpose of this screen is to maintain and update your own member information.

**Usage**

Enter any changes to your information by typing them in, or click on the arrow adjacent to the field to access a dropdown list of choices. To switch between a member’s service records, use the **Service Record** dropdown. To add a new service record, select **New** from the **Service Record** dropdown list.

When changing the marital status to married, the **Add Spouse** screen will display, allowing the operator to enter the spouse information.

Once all spouse information is complete, click on the **Add** button to add the information to the profile. The following screen will display, reflecting the updated spouse information:

From this **Member Information** screen, clicking on the **Next** button takes the operator to the second page of **Maintain Member**, which will display contact information.

You may correct any contact information and click **Update**.

To add a new contact, click on the **New Contact** and the **New** **Contact** screen will display:

When you have finished entering all contact information, click on **Insert Contact** and then click on **Update**. Click on **Next** to access the last page of **Maintain Member**.

This second page is for editing contact information. Click on **Next** to access the last page of **Maintain Member**.

You can request a transfer from one chapter to another chapter from this screen by selecting the desired department from the dropdown menu and clicking on **Transfer**.

You can click on **Make Payment** to access the **Payment Submission** screen.

Clicking on the **Previous** button takes the operator to the previous page of **Maintain** **Member**.

When finished entering all information, press **Update** to submit and update the member information.

**Search for Member**

**Navigation**

From the **Maintain Information** menu, select **Search For Member**.

**Overview**

The purpose of this screen is to search for a member.

**Usage**

Input any known information and click on **Search**. Note that you do not need to input all information, but the more definitive the information, the more specific your results will be. You may also perform a “wild card search” by using an asterisk (\*) in the name fields if you are unsure of the spelling of the name. Ex: you can type in Anders\* for the last name if you do not know if the spelling is Andersen or Anderson. The results will be any names that start with Anders. Note also that this search screen is not case sensitive.

The **Member ID** column displays the member ID in a hyperlink format which you can click on to access that particular member’s record. Once you have located the record you desire, you can make changes to the member’s information.

**Maintain Chapter/Department Information**

**Navigation**

From the **Maintain Information** menu, select **Maintain Chapter/Unit (or** **Department**).

**Overview**

The purpose of this screen is to maintain chapter (or department) information.

**Usage**

You may make edits to the information by typing in the appropriate fields and pressing **Update**. When adding foreign addresses, set the State to ‘XX’ and the Zip Code to‘00000’.

**Department/Chapter Financial Report**

**Navigation**

From the **Maintain Information** menu, select **Chapter** (or Department) **Financial** **Report**.

**Overview**

The purpose of this screen is to capture the information submitted for Department or Chapter Financial Reports into the Membership System.

**Usage**

To view previously submitted reports, select the desired report period from the View Previous Report dropdown menu:

To begin a new Annual Financial Report, be sure Current Report appears in the View Previous Reports box.

Type in the accounting year and click on the **Check Accounting Dates** button. Provided that the accounting period is correct, the Annual Financial Report-In Process page will appear and allow for information to be entered. You may click on the **Financial Report** **Instruction** button to download a complete set of instructions for completing the report.

The Beginning Balance is brought forward from the last approved report on the Membership System.

All lines that require a schedule are identified by a dollar amount link that, when clicked on, will open the corresponding schedule. When finished entering items and amounts on the schedule, click on the **Save** button located at the bottom right of the schedule page. The total for the schedule will be brought forward into the financial report on that line.

Record any fixed assets, such as real estate, furniture, vehicles, and inventory by clicking on the **Other Assets Schedule** button at the bottom of the page.

If Membership numbers are not known for the Audit Committee, click on the **Membership #** link to execute a Search for Member.

Clicking on the **Save** button at the bottom of the page saves the report in its current state without approval. This is useful if the operator needs to leave a report incomplete and will be coming back to work on it later.

Clicking on the **Submit** button enters a completed report into the Membership System for review by National Headquarters. It is important that your report is accurate and complete before the **Submit** button is clicked. Once a report has been submitted it cannot be changed.

Once a report has been approved, it may be viewed by selecting it from the **View Previous** **Report** dropdown menu. The report will be displayed as read-only on the screen.

**Department/Chapter Officer Report**

**Navigation**

From the **Maintain Information** menu, select **Chapter** (or Department) **Officer Report**.

**Overview**

The purpose of this screen is to capture the information submitted on the Department or Chapter Officer Report.

**Usage** In most cases the operator will enter a report in its entirety; however, it is possible to save a partially completed report. Use the **Save** button at the bottom of the screen for this purpose. When the operator returns to the report, all of the previously entered information is present.

When entering officers, it is only necessary to enter their Membership #. If the number is not known, the operator may look up the member by clicking on the **Membership #** field label for the desired officer position. This will take the operator to the **Search for** **Member** screen. Once the appropriate member is found, clicking on their ID will returnthat users information to the Officer Report.

The **Unlock** button is used to allow modification of an approved report. The **Force** **Approve** button is used to accept a report that is in violation of the business rules.

This report is available in a printable version as well for chapter or department records. Transmit a copy to the National Service Office since the system does not transmit a copy to them.

**APPENDIX 1 - COMMANDER.**

The Commander will preside at all regular or special meetings of the Chapter. They will maintain order and dispatch such business as may legally come before them. The Commander also serves as the official spokesman for the Chapter in the community and may not serve as Chapter Adjutant or Treasurer.

**Aid in conducting your meeting based on Roberts Rules of Order:**

**Motions**

* The Commander recognizes members (gives them permission to debate) in accordance with the rules of parliamentary procedures. For example:
* The person who makes a motion has the right to debate first if they wish.
* No one may debate a second time until everyone who wishes to do so has spoken once.
* The Commander may not refuse to recognize members based on personal preference.

**Interrupting**

* Interrupting is forbidden. An exception is that a member may interrupt to raise a “point of order” if a procedural rule is being broken that needs immediate attention.
* The Commander may not interrupt a debater except for a point of order, so long as no rules are broken. The Commander may not interrupt even if they know more about a given subject than the debater.
* Members must address all remarks to the Commander. The rule that no one may debate a second time until everyone who wishes to do so has spoken once still applies. Allowing members to debate to each other often leads to one-in-one conversations that violate this rule.

**Forbidden Remarks**

* There are certain types of unacceptable remarks. Members may not make such remarks, which are considered to be irrelevant to debate.
* Personal remarks about a person’s individual qualities, rather than their views
* Insulting language, personal attacks, profanity and vulgarity
* Inflammatory remarks
* Criticizing a past action of the group, unless the topic is under discussion by the group as a whole, or the member plans to introduce a motion to amend or rescind the action at the end of their speech.
* Remarks that are not germane to the topic under discussion.

The Commander issues a ruling about improper remarks, subject to appeal. A member may also object to an improper remark.

The Commander announces the result of a vote and has a special obligation to verify it beyond reasonable doubt.

If the vote was taken by voice, the member should call out “division”. The Commander must then retake the vote by raising hands or asking members to stand. At the request of any member, the vote must be taken by roll call.

The Commander normally has no vote except to break a tie.

**Point of Order**

* If someone breaks the rules a member can make a point of order. This is a motion that requires another member, or the Commander, to abide by the member’s rules or parliamentary rules. If an error isn’t obvious, the member may have to briefly explain how the rules are being broken.
* This motion is made by just one member and in most circumstances the motion must be made at the time of the rule violation. When this motion is made it immediately and temporarily stops business until the point is ruled on by the Commander, who will either agree with the member and enforce the rule, or may disagree with the member. Once the Commander rules that the point of order was well taken (correct) or not well taken (incorrect), the business that was interrupted than continues (unless the Commander’s ruling is immediately appealed).
* The member who sees a rule violation and want the rule enforced should stand up, interrupt the Commander or a speaker if necessary, and without waiting to be recognized, call out, “Point of Order!” or “I rise to a point of order”.
* Everyone in the meeting must follow the rules. When a member raises a point of order on the Commander’s actions, the Commander issues a ruling on their own action.
* A member can appeal the Commander’s ruling, which then tells the Commander that the member is in disagreement with the Commander’s interpretation and that they want the members to decide it for themselves. The appeal must be made immediately. If other business intervenes, then it is too late to appeal the Commander’s decision or ruling.
* The member stands and without waiting to be recognized says: “I disagree with the ruling by the Commander.” The Commander should recognize and appeal, even if worded simply as, “I don’t think that’s right – I disagree with you.” The formal wording is, “I appeal from the decision of the Commander.” The Commander then processes the motion.
* Appeals pertaining to language and decorum may not be debated. In general, other appeals can be debated. There is a special process for debating an appeal.
* There are rulings that cannot be appealed. A point of order that was raised while in appeals is pending cannot be appealed, nor can a ruling by the Commander for which there cannot possibly be two reasonable opinions.
* It is a highly significant violation of parliamentary procedure which should never happen if the Commander ignores and appeal. The member may stand and take the vote their selves. Education is critical so that all involved understand how the process works.

**Adjournment and Ordering a Member to Leave the Meeting**

The Commander may only adjourn the meeting in two instances without a motion:

* If the meeting has come to the end of the agenda and there is not further business.
* If a riot or other dangerous situation has arisen.

Members can adjourn the meeting when they choose if the members vote in favor of adjournment, the meeting ends, even if there is unfinished business. This motion cannot be debated and requires a majority vote.

The Commander may not remove a member from a meeting without the approval of the members. A member may be removed from a meeting where disruption or disorderly conduct by a member warrants it, the other members may direct that he leave the meeting. Usually warnings are given first. The removal can be ordered only for a single meeting, not for future meetings.

**OFFICIAL RITUAL**

The DAV Opening Ceremony is a traditional and time-honored procedure. It is particularly appropriate on special occasions. **It is included** **here as a part of the suggested order of business for those chapters wishing to utilize it.** Its omission or modification consistent withgood taste is a matter for Chapter determination.

**SHORT FORM ORDER OF BUSINESS**

Opening Ceremony.

Roll Call of Officers.

Introduction of Visitors.

Reading Minutes Last Meeting.

Treasurer’s Report.

Bills Against the Chapter.

Sickness and Distress.

Application for Membership. (and action thereon)

Introduction New Members.

Reading of Communications.

Reports of Committees.

Unfinished Business.

New Business.

Good of the Order.

Memorial Ceremony.

Adjournment, with Closing Ceremonies.

**GOVERNMENT OF MEETINGS:**

Rules of procedure of chapter meetings will be those that are set forth by Robert’s Rules of Order, Revised, except as otherwise provided for.

**DAV CHAPTER MEETING**

**ORDER OF BUSINESS**

**COMMANDER:**

Raps gavel, calling meeting to order. (Assembly remains seated.)

Raps gavel three times. (All rise.)

“Comrades, you are called to order for the opening ceremonies.”

“Comrades, we will now be led in prayer by our Chaplain.”

**CHAPLAIN:**

(Recommended Prayer)

“God, be merciful unto us, and bless us. Cause Your Face to shine upon us that Your way may be known upon earth, and Thy saving strength among all people. Let the people be glad and sing for joy, for You will judge them righteously, and govern the Nations upon earth. Especially do we pray that we may have Your guidance to the end that we may each of us firmly uphold the great principles of this organization. Amen.”

**COMMANDER:**

“Comrades, ATTENTION! All members and guests who are Veterans will give the hand salute and all others place your right hand over your heart.”

“Please join me in giving the Pledge of Allegiance to the Flag.”

“I pledge allegiance to the Flag of the United States of America and to the Republic for which it stands, one Nation under God, indivisible, with liberty and justice for all.”

“TWO!”

**COMMANDER: (Optional)**

“As a physical symbol of the thousands of American POW/MIAs still unaccounted for from all wars and conflicts involving the United States of America, at this time, the Chaplain will place the POW/MIA flag on the empty chair—a reminder for all of us to spare no effort to secure the release of any American prisoners from captivity, the repatriation of the remains of those who died bravely in defense of liberty and a full accounting of those missing. Let us all rededicate ourselves to this vital endeavor.”

**COMMANDER:**

(Raps gavel once, seating audience.)

“As a reminder, we are here to address only matters specific to our organization. All discussions must be relevant to our mission statement, which I will now read.”

“We are dedicated to a single purpose: empowering Veterans to lead high-quality lives with respect and dignity. We accomplish this by ensuring that Veterans and their families can access the full range of benefits available to them, fighting for the interests of America’s injured heroes on Capitol Hill and educating the public about the great sacrifices and needs of Veterans transitioning back to civilian life.

Providing free, professional assistance to Veterans and their families in obtaining benefits and services earned through military service and provided by the Department of Veterans Affairs and other agencies of government Providing outreach concerning its program services to the American people generally, and to disabled Veterans and their families specifically.

Representing the interests of disabled vet-Veterans, their families, their widowed spouses and their orphans before Congress, the White House and the Judicial Branch, as well as state and local government.

Extending DAV’s mission of hope into the communities where these Veterans and their families live, through a network of state-level Departments and local Chapters.

Providing a structure through which disabled Veterans can express their compassion for their fellow Veterans through a variety of volunteer programs.”

“I now declare this meeting open for the transaction of such business as may rightfully come before it.”

**COMMANDER:**

“Comrade Adjutant, you will call the roll of officers.”

**COMMANDER (After introducing visitors if any.)**

“Comrade Adjutant, you will read the minutes of the last meeting.”

**COMMANDER:**

“Are there any omissions or corrections? “Hearing none, the minutes will stand approved as read.”

**COMMANDER:**

“We will now hear the Treasurer’s Report.”

**COMMANDER:**

“Comrade Chaplain, are there any reports on sickness or distress.”

**COMMANDER:**

“Comrade Adjutant, do we have any new members present or are there any members present who have not received the obligation?”

**OBLIGATION OF NEW MEMBERS**

When members are to be obligated, military procedures is to be observed throughout the ceremony. Talking and moving about the room, except in the performance of duty, are forbidden.

**COMMANDER:**

“Comrade Officer of the Day, conduct the new members to the rostrum.”

**OFFICER OF THE DAY:**

(Brings new members to rostrum.)

**COMMANDER:**

“Members, at EASE! On behalf of the Disabled American Veterans, I welcome you. Let me declare our purpose as a national Veterans organization.

“First,—To uphold and maintain the Constitution and the Laws of the United States.

“Second,—To realize the American aims and ideals for which we fought.

“Third,—To promote the welfare of disabled American Veterans.

“Fourth,—To cooperate with the Department of Veterans Affairs and all other public and private agencies devoted to our cause.

“Fifth,—To apply the principles of comradeship, loyalty and devotion, particularly among all disabled American Veterans and their spouses, their orphans and their dependents.

“Sixth,—To encourage in all people that spirit of understanding which will guard against future wars.”

**COMMANDER:**

“Comrades, ATTENTION!” (Raps gavel three times. All rise.)

“Comrade Officer of the Day, you may now retire. Members, raise your right hand and repeat after me.”

“In the presence of Almighty God, and my comrades here assembled, I promise and declare that I will always uphold and maintain the Constitution and laws of the United States of America; and I will always show the proper courtesies to the Flag of our nation, and give to it the love and devotion it merits. I further promise, insofar as feasible, always to aid and assist any disabled comrade; that I will always uphold the integrity and character of a comrade Veteran; that I will do my best to exemplify the principles of Comradeship, Loyalty and Devotion. I further pledge that I will support and obey the Constitution and Bylaws of the National, State, and Local organization. All of which I now affirm.”

“Comrades, you may now lower your hands.”

**COMMANDER:**

(Raps gavel once; audience is seated.)

“My comrades, on behalf of this Chapter, I welcome you as members. I invite you to take an active part in its activities, and expect you to attend its meetings.”

(Commander shakes hands with each new member and asks the new members to state their names to those present.)

(Applause, as new members find seats in audience.)

**COMMANDER:**

“The Adjutant will read the communications.”

**COMMANDER:**

“We will now have the reports of Committees.” Membership Committee; Service Officer; Hospital Committee; Legislative Committee; Publicity Committee; (Other Committees).

**UNFINISHED BUSINESS:**

**NEW BUSINESS:**

**COMMANDER:**

“Let us hear the reading of the minutes of the Executive Committee.”

**GOOD OF THE ORDER:**

**MEMORIAL CEREMONY**

**COMMANDER:**

“At this time, One Minute of Silence will be devoted in honor of our departed Comrades.”

**COMMANDER:**

“Comrades, you will rise and stand at Attention.”

(Raps gavel three times.)

“By the numbers, hand SALUTE!”

If worn, (DAV caps are not removed.) “May they Rest in Peace. TWO!”

(Commander raps gavel once, to seat assembly.)

**COMMANDER:**

Motion to adjourn.

**COMMANDER:**

“Comrades, the purpose of our gathering here has been accomplished, but before we close, let us always be mindful of the principles for which this organization stands: Comradeship; Friendship; Loyalty to principle and to our Comrades and Devotion to our cause.

**COMMANDER:**

“Before I declare you adjourned, it is fitting and proper that we again render Honor to the Flag of our Country.”

(Raps gavel three times; all rise.)

**COMMANDER:**

“Comrades, before us is the Flag of our Country. Let us always be true to its ideals and worthy of its exalted traditions.”

“Comrades, ATTENTION; by the numbers, hand SALUTE!”

(All members and guests who are Veterans salute, others place their right hand over their heart.)

“TWO!”

“Comrade Chaplain, you will lead us in prayer.”

**CHAPLAIN:**

“May the peace of God, which passes all understanding, keep our hearts and minds in the knowledge and love of God, and now unto the Eternal and All-wise Creator of the Universe, and Preserver of our Nation, be honor and glory forever and ever. Amen.”

**COMMANDER:**

“I now declare this meeting of......Chapter No..., Disabled American Veterans, adjourned.

Our next meeting will be held on .........”

**APPENDIX 2 - SENIOR VICE COMMANDER**

The Senior Vice-Commander will perform all the duties of the Commander during the Commanders’ absence, or during any incapacity, and perform such other duties as may be reasonably assigned to that office by the Commander. The Senior Vice-Commander, subject to the direction of the Chapter, he or she will act as Chairperson of membership solicitation activities to the end that every eligible Veteran may become a member, and such others as deemed necessary by the Executive Committee. They will encourage friendship among the members of this Organization, discourage discord, and promote harmony. With the approval of the Chapter, the Senior Vice Commander may appoint one or more members to assist them in such membership activities. DAV’s membership eligibility is contained in Article 11 of the DAV National Bylaws. The Senior Vice Commander may not serve as Adjutant or Treasurer.

Members are persons who have met the eligibility criteria set out herein, and have paid the appropriate dues. There will be no associate, special or honorary memberships. Members who are under suspension are not considered “members” under these Bylaws.

**Membership Eligibility**

Any man or woman, wounded, gassed,injured or disabled in the line of duty during time of war as substantiated by official medical records of the armed forces, by notation on discharge certificate or Adjutant General’s office record, or by United States Department of Veterans Affairs records, while in the service of either the military or naval forces of the United States of America, and who has not been dishonorably discharged or separated from such service, or who may still be in active service in the armed forces of the United States of America is eligible. Others, who were disabled while serving with any of the armed forces of any nations associated with the United States as allies during any of its war periods, who are American citizens and who are honorably discharged, are also eligible for membership. Those who are eligible also include but are not limited to the following:

All persons who were prisoners-of-war.

All persons awarded the Purple Heart.

All persons with a disability discharge from military service.

All persons who are receiving or ever did receive compensation from the United States Department of Veterans Affairs for a disability incurred during time of war.

All persons with a wartime service-connected disability of ANY degree (including those with a rating of less than 10 percent) officially rated by the United States Department of Veterans Affairs.

All persons awarded vocational training because of injury or disability.

All persons retired from military service for disability incurred during time of war.

All persons drawing the statutory award for arrested or cured tuberculosis of wartime service origin.

If there is a question on eligibility, it will besubmitted to the National Adjutant for his or her decision. The decision of the National Adjutant under this article will be final.

Eligibility; Definition of “Time of War”

“During time of war,” as used in ArticleIII of the National Constitution, will include the following periods of service:

**Mexican War:** April 24, 1846 to May 30, 1848

**Civil War:** April 15, 1861 to August 20, 1866

**Indian Wars:** From 1869 to 1898 there were 34campaigns and military expeditions; disability because of service in any one is sufficient.

**Spanish-American War:** April 21, 1898 toApril 11, 1899

**Philippine Insurrection:** April 11, 1899 toJuly 4, 1902

**Boxer Rebellion:** June 20, 1900 to May 12, 1901

**Cuban Pacification:** October 6, 1906 toApril 1, 1909

**Vera Cruz Expedition:** April 21, 1914 toNovember 26, 1914

**Punitive Expedition into Mexico:** March 15,1916 to February 5, 1917

**World War I:** April 6, 1917 to July 2, 1921

**World War II & Korea:** September 16, 1940to January 31, 1955

**Vietnam and other engagements:** January 31,1955 to October 14, 1976

**Iranian Crisis, Lebanon Crisis, Invasion of Grenada, Invasion of Panama and other engagements:** November 4, 1979 to January 31,1990

**Persian Gulf, Somalia, Haiti, Bosnia, Afghanistan, Iraq or other Crises:** August2, 1990 until terminated by Presidential Proclamation or Congressional resolution

The requirement “during time of war”is also met if it is determined that the applicant’s wound, injury or disability, was incurred at any time (1) as a direct result of armed conflict, or (2) while engaged in extra-hazardous service under conditions simulating war, or (3) while the United States was engaged in any war. A disability incurred or aggravated during service between September 16, 1940, and December 7, 1941, is included in the term “under conditions simulating war.”

This Organization reserves the rightto pass on the eligibility to membership of any applicant.

**Duration of Membership**

Effective July 1, 2004, for membership to be valid for any membership year it must be initiated or renewed by a minimum payment of dues of $40.00. Additional payments may be made at any time. The full amount as specified under the provisions of the National Bylaws may be paid at any time. When the membership is paid for in full, it continues throughout the member’s life, except as otherwise specified by the National Bylaws. If not paid in full, membership will continue only so long as there are sufficient funds to make distribution from the National organization to the Chapters, after which membership must be renewed. On renewal the member’s account will reflect full credit for previously paid installment amounts.

**Multiple Memberships**

No member will hold membership simultaneously in more than one chapter within the same state unless such other chapter is composed exclusively of blind Veterans or amputee Veterans.

**Basic Rights and Privileges**

No member will be expelled or limited in any of the rights and privileges of membership, except as otherwise specified in the National Bylaws. He or she will have all the benefits of chapter, state Department and national membership.

**Eligibility to Office**

Any person holding membership in this Organization will be eligible to any elective or appointive office in this Organization, except as otherwise provided in these Bylaws.

**Transfers**

Members of one chapter may secure atransfer of membership to another chapter, with the approval of the receiving chapter, whereupon the National Organization will notify both chapters.

No transfer will take effect as to duescredit or voting strength until the beginning of the membership year following completion of the transfer. All rights of membership in a chapter will become effective upon the approval of the transfer by the receiving chapter.

**Recruitment Drives**

Special recruitment drives conducted by state Departments, chapters or individuals will advise new members of the presence of chapters closest to their home or area so that such members will have the opportunity to indicate their chapter preference.

**Membership Committee**

The Chapter will have a permanent Membership Committee, composed of the Senior Vice Commander and no more than four additional members, to be appointed by the Commander with approval of the membership.

The Membership Chairperson is responsible for the coordination and implementation of all membership drives and activities.

The initial funding for the Membership Program is obtained from the Finance Committee out of funds designated for Membership. Thereafter the Chairperson will provide to the Membership and the Finance Committee a detailed report of its activities and request each year a sum of monies deemed appropriate to pursue its goals.

# Membership Recruiters of the Year Policy

**Purpose:**

To establish the standards for presenting an award to the Department “Top Recruiters” of new members.

**History:**

Awards have been presented in the past for the different levels of recruiting throughout the Department.

**Awards:**

Plaques will be awarded each year to the Department of Washington “Top Recruiters” for new members in each of the following categories:

1. National / Transitional Service Officer
2. Department Service Officer
3. Chapter Service Officer
4. Non-Service Officer Member

Certificates will be awarded to the second and third place recruiters in the same categories.

**Procedure:**

1. The Senior Vice commander (Membership Chairman) will coordinate with the Department Adjutant to acquire a Department Recruiter’s list with an effective date of the last day of March of each year. The Senior Vice Commander along with the Junior Vice Commander and member(s) of the Membership Committee will determine the winners of the awards in the appropriate categories. The Chairman will forward the recipients’ names to the Department Adjutant. See attached format for awards. Fill in blanks as needed.
2. The plaques and certificates will be ordered no later than the tenth of April of each year to allow for the engraving.
3. The Membership Chairman will submit a request to the Awards Committee for the amount of money required for the membership awards. The Award’s Committee will then forward the request to the Budget Committee for consideration at the Annual Department Convention.
	1. Recommended plaque’s costs not to exceed $25.00 each from National.
	2. Recommended certificate’s costs not to exceed $5.00 each from National.
4. The awards will be presented during the Annual Department Convention Banquet.

**APPENDIX 3 – JUNIOR VICE COMMANDER**

The Junior Vice Commander will use a Point of Order to ensure that every member is given a reasonable opportunity to state their views on any subject under discussion in a meeting of the Chapter, not inconsistent with the Chapter’s Constitution and Bylaws or Robert’s Rules of Order, Newly Revised. The Junior Vice Commander will promote publicity for the Chapter in the local community and for the National Magazine.

They will encourage loyalty to the United States of America, to the DAV and to the members of the Chapter. Subject to the direction of the Chapter, he or she will act as Chairperson of the Americanism activities of the Chapter and, with the approval of the Chapter, may appoint one or more members to assist them.

Americanism activities are, but are not limited to, the promotion of events and parades where the Chapter memberships are encouraged to participate.

The Junior Vice Commander may not serve as Adjutant or Commander.

**APPENDIX 4 – ADJUTANT**

The Adjutant is responsible for keeping the Chapter’s records and managing the Chapter’s official correspondence. He or she must keep detailed records of the Chapter’s meetings and business affairs. All motions considered by the Chapter should be recorded along with the names of the members who make, second or speak on motions. All monies received or spent by the Chapter must be recorded in his or her records.

After a Roll Call the Adjutant will inform the Commander if they have or do not have a quorum to conduct Chapter business.

SAMPLE MINUTES

Meeting Minutes

Chapter \_\_

Location

Date

Start time

The regular meeting of the Chapter was called to order on Date at time. Commander (Name) presiding. Elected members (who) were present. Elected member(s) (name(s)) were absent. The meeting was in quorum. Guests were introduced. Opening ceremonies were conducted.

The agenda was approved as presented: The minutes of Chapter meeting of (date) was approved as presented.

A motion to authorize the Chapter to purchase a new flag for $xx was approved by vote of the membership.

Committee Reports (committee and summary of what was reported)

A motion to approve committee reports were approved by a vote of the membership.

(Provide a detailed breakdown of the Treasurers Report or attach it)

New members (who) took the oath.

Old business (breakdown) was discussed.

New business (breakdown) was discussed.

The meeting was adjourned at (time).

(Signed)

Adjutant’s Name

The Adjutant will ensure Federal IRS registrations, State/Federal Non-Profit statuses are current.

**FREQUENTLY ASKED QUESTIONS ABOUT IRS FORMS**

(All documents mentioned can be found at http://www.dav.org/membership/members/lRSRevocation.aspx)

1. **What are the practical consequences of the revocation of an exemption?**
	* Income becomes taxable
	* Chapter cannot engage in any fundraising
	* No distributions from national organization
	* If unresolved, loss of DAV charter
2. **Where do we start in getting our exemption back?**
	* Determine which Retroactive Reinstatement category your organization falls under (see Automatic Revocation-How to Have Your Tax-Exempt Status Retroactively Reinstated or Revenue Procedure 2014-11)
	* Follow procedure for appropriate category (see Automatic Revocation-How to Have Your Tax-Exempt Status Retroactively Reinstated or Revenue Procedure 2014-11)
3. **How much will this cost us?**
	* $400 or $850, depending on size
	* See Instructions for Form 1024 as well as Form 8718 for info on fees
4. **When do we get our DAV distributions?**
	* Distributions will be made when subordinate unit presents proof to National that revocation was in error OR
	* When subordinate unit provides to National a copy of its IRS determination letter or other written IRS documentation confirming that tax-exemption has been reinstated
5. **What do we do if IRS made a mistake?**
	* See DAV Letter to Revoked Departments/Chapters for procedures
	* IRS and DAV will require proof that organization made appropriate filings
6. **Why do we have to go through this if we are part of the group exemption?**
	* Each chapter/department must still comply with IRS regulations
	* Once revoked, a chapter/department is not part of the group exemption
7. **When we get the exemption back will we be part of the group exemption again?**
	* Not initially. However, upon notification of reinstatement of tax-exemption, a request by National to add subordinate unit back to the DAV group exemption will be submitted to IRS
	* No chance to be part of the group exemption without restoration of individual exemption
8. **Since we are applying for tax exemption, isn’t this our chance to become a 501(c)(3) or a 501(c)(19)?**
	* To be reinstated into the DAV group exemption, chapter/department must file as a 501(c)(4)
	* Unlikely that a department/chapter could qualify as a (c)(3)
9. **The Form 1024 is enormous - what are we supposed to do with it?**
	* The Form 1024 on the website noted above has been pared down to include only the pages that a DAV entity needs to file. You need not go to the IRS website for the complete form
	* Follow the Instructions for Form 1024 for the pages included
	* Don’t forget to file the Form 8718 and the application fee with the Form 1024
	* Make sure to send the application to the right place (see Automatic Revocation-How to Have Your Tax-Exempt Status Retroactively Reinstated or Revenue Procedure 2014-11) and mark the envelope correctly (see Automatic Revocation-How to Have Your Tax-Exempt Status Retroactively Reinstated or Revenue Procedure 2014-11)
10. **How long will this take?**
	* IRS will not issue a reinstatement for several months
	* The process will be longer for organizations that do not follow all instructions
	* Good standing in DAV is restored upon receipt of written IRS documentation proving that revocation of tax-exemption was in error OR upon receipt of copy of IRS determination letter/written IRS documentation confirming that tax-exemption has been reinstated.

**APPENDIX 5 TREASURER**

The Treasurer will keep a system of accounts approved by the Chapter and will preserve all receipts and checks or vouchers for payments made. They will render a monthly report of receipts and expenditures to the Chapter not later than the first regular Chapter meeting following the last day of each calendar month. An Annual Financial Report will be submitted to the National and Department Headquarters within ninety (90) days after the close of the Department/Chapter accounting year ending June 30th. Departments/ Chapters having gross income below $10,000, excluding membership per capita, are no longer required to submit a report to National Headquarters.

RECORD KEEPING REQUIREMENTS

Prepare a monthly folder to contain your monthly bank statements and bank reconciliation’s for record keeping purposes.

Prepare a monthly folder to contain all your monthly vouchers and invoices paid. Each disbursement should be supported by a voucher or invoice indicating the date paid and check number and amount paid if not paid in full.

The Treasurer must always be aware that the Chapter funds must be properly accounted for. Accordingly, the Treasurer shall at all times:

1. Ensure the safeguarding of funds, properties, and other assets against unauthorized loss or use.
2. Ensure all disbursements of funds have been properly approved in accordance with Chapter, Department and National Constitution and Bylaws.
3. Ensure all financial transactions are properly and accurately recorded so that the financial data is reliable.
4. Prepare and read a monthly Treasurer’s Report at each meeting.
5. Prepare annual financial report and submit to the State Department and National Organization within ninety (90) days after the close of the Department/Chapter accounting year ending June 30th.

At the end of each month a bank reconciliation should be prepared:

**BANK RECONCILIATION**

Balance per bank (a) $ 4,000.00

1. Add deposit in transit $ 200.00

TOTAL $ 4,200.00

1. Less outstanding checks

 No. 510 $150.00

 No. 565 $200.00

 No. 600 $650.00

TOTAL $ 1,000.00

Adjusted cash balance $ 3,200.00 (b)

Balance per books (a) $ 3,400.00

1. Add

Interest earned $ 25.00

$ 3,425.00

Less

(4) Non-sufficient funds of Jake Jones $ 125.00

(5) Service Charge $ 10.00

(6) Overstated deposit $ 90.00

$ 225.00

Adjusted book balance $ 3,200.00 (b)

1. Compare the deposits listed on the bank statement with the deposits shown in your accounting records. Any deposit in transit should be added to the bank statement. (Any deposits in transit from last month still not listed on the bank statement should be immediately investigated.

2. Review the bank statement in numerical order and compare them with the records of checks issued. List outstanding checks not on the bank statement. (Be sure to include any checks still outstanding from last month.) Deduct outstanding checks from the bank balance.

3. Add to the balance per your books any interest earned.

4. Deduct from the balance per your books any debit memoranda issued by the bank such as non-sufficient fund (NSF) check and service charge that are not yet recorded on the Chapter books.

5. A deposit was incorrectly recorded in the Chapter books as $390.00. The bank recorded the deposit correctly as $300.00

NOTE: If you receive return checks with your bank statement, trace the checks to the statement from your records, making sure that all checks were issued by the Chapter, properly charged to the Chapter’s account and properly signed.

(a) Beginning balance must be for the same day of the month.

(b) These balances must agree.

**Monthly Chapter Financial Report**

CHAPTER \_\_\_\_\_\_ DATE: \_\_\_\_\_\_\_\_\_\_\_

FOR PERIOD FROM \_\_\_\_\_\_\_\_\_\_\_\_TO \_\_\_\_\_\_\_\_\_\_\_\_\_\_

BEGINNING BALANCE (CASH ASSETS) $\_\_\_\_\_\_\_\_\_\_\_

INCOME (GROSS)

 Dues $\_\_\_\_\_\_\_\_\_\_\_

Forget Me Not $\_\_\_\_\_\_\_\_\_\_\_

Interest $\_\_\_\_\_\_\_\_\_\_\_

Other $\_\_\_\_\_\_\_\_\_\_\_

TOTAL $\_\_\_\_\_\_\_\_\_\_\_

DISBURSEMENTS

Conventions $\_\_\_\_\_\_\_\_\_\_\_

Postage $\_\_\_\_\_\_\_\_\_\_\_

Office Supplies $\_\_\_\_\_\_\_\_\_\_\_

Service/Charitable $\_\_\_\_\_\_\_\_\_\_\_

Forget Me Not $\_\_\_\_\_\_\_\_\_\_\_

Other $\_\_\_\_\_\_\_\_\_\_\_

TOTAL $\_\_\_\_\_\_\_\_\_\_\_

ENDING BALANCE $\_\_\_\_\_\_\_\_\_\_\_

CASH ASSETS (End of Month) $\_\_\_\_\_\_\_\_\_\_\_

***Note:*** Cash Assets (Checking Accounts, Savings Accounts, CDs, Investment/Securities TOTAL CASH ASSETS require separate accountability in detail)

DATE

Signature of Treasurer

**Year End Requirements**

 At the end of each year, which shall be the membership year commending July 1 and ending June 30, you should total all 12 monthly Chapter financial reports and prepare the DAV Annual financial Report.

Annual Financial Report

Instructions



GENERAL INFORMATION:

Annual Financial Report Form (901308 – Rev. 5/17): All departments and chapters are required to use the revised Annual Financial Report form (901308 - Rev 5/17) provided by National Headquarters. Each line listed on this form provides a description of what is to be reported on that specific line. **Alterations (scratch outs) of these lines are not acceptable.**

This means that the category listed for a specific line (e.g. Line 3. Bingo Income) cannot be scratched out and replaced with a different category (e.g. Raffle Income).

Accounting Year: **July 1 – June 30** for all departments and chapters as provided in the National Bylaws.

Due Date: No later than **September 30.** Any department or chapter that has not filed an annual financial report by September 30 will be considered in a delinquent status which may subject the department or chapter to suspension or revocation of its charter.

Income Filing Requirements:

Departments **All** departments are required to file with National Headquarters regardless of the amount of gross income.

Chapters **Gross income of $10,000 or more,** excluding per capita dues received from national headquarters: File with *both* national headquarters and your state department.

**Gross income below $10,000,** excluding per capita dues received from National Headquarters: File with your state department only.

Departments **Gross income exceeding $300,000,** excluding per capita dues received from National Headquarters:

and Chapters Requires a review by a certified public accountant (CPA). The complete CPA review report to include the basic supporting backup documentation: Statement of Revenues, Expenditures, Assets and Statement of Cash Flows; the actual ***review*** must be accompanied by a properly completed Annual Financial Report form and all required supporting documentation.

Additional Filing Requirements & Information:

Do not include depreciation, Cost of Goods Sold, net values, negative figures or transfers of funds (including cashing in and/ or buying a CD) on the financial report.

Fixed assets such as real estate, furniture/equipment, vehicles and inventory/miscellaneous must be reported separately on the provided Other Assets Schedule form (901332 - Rev. 5/17).

Report Completion/Mailing:

The Annual Financial Report is a three (3) part carbonless form. Although typing of the report and schedules is preferred, please be sure all copies are legible if they are handwritten. Mail the completed financial report along with all supporting schedules and any other required documentation to National Headquarters and/or to the state department accordingly. ***Refer*** ***to the bottom of each form for mailing instructions.*** Be sure to retain the appropriate copy of all financial report forms, alongwith a copy of all schedules and other supporting documentation, for your records!

Online Submission:

Online financial reports are submitted to National Headquarters only. Chapters having gross income, excluding per capita dues, ***below $10,000*** are not required to file an annual financial report with National Headquarters and, therefore, **are NOT** **permitted to submit the financial report online.** Any chapter with gross income of ***$10,000 or more,*** excluding per capitadues received from National Headquarters, and all departments are permitted to file an annual financial report online. The department/chapter commander, adjutant or treasurer may access the online financial report by logging onto the DAV Membership System at www.davmembers.org. From the “Maintain Information” menu, select Department/Chapter Financial Report and then click on the Financial Report Instructions button for complete online submission instructions.

**CASH (LIQUID ASSETS) REPORT:**

This form is to be used to report ***only*** **cash/liquid assets** of a department/chapter. For DAV’s financial reporting purposes, cash/liquid assets are assets that are in **cash form** or are **readily convertible to cash.** This includes checking and savings accounts, cash on hand, certificates of deposit, market value of investments at end of the accounting period, and any other assets readily convertible to cash (i.e. stocks, bonds, mutual funds and any other securities). The following information and guidelines correspond to the lines of the *Cash (Liquid/Assets) Report.* Some lines may not be applicable and, therefore, should be left blank. Please make entries on the correct lines only. **Alterations (scratch outs) of these lines are not acceptable.** This means that you cannot scratch out the category listed for a specific line and replace it with a different category. In addition,

a properly formatted schedule that clearly identifies the source of income or the reasons for the disbursements with the ***total*** amount stated for each category is required for any line on the financial report indicating “Attach Required Schedule” on which you have entered an amount. **Refer to pages 6 and 7 for schedule examples and proper format.**

BEGINNING BALANCE FOR THIS YEAR’S REPORT:

Beginning Balance: Must be the **total liquid assets** reported on line 27 of last year’s financial report. Do not include fixed assets such as real estate, furniture/equipment, vehicles or inventory/miscellaneous in the Beginning Balance figure. Keep in mind that this figure must not be adjusted for any reason. If there was a reporting error on last year’s report which changes the amount of the total liquid assets reported on line 27 of that report, the adjustment must be reported in the income or expenses section of this year’s financial report accordingly. An explanation for the adjustment must be provided as well.

THIS YEAR’S INCOME OR RECEIPTS (Net values are not permitted):

Line 1. Dues: Report all per capita dues received from National Headquarters during the accounting period. Departments and chapters normally receive two per capita dues distributions that are directly deposited each year. The first deposit of the accounting period is received in the month of July and the second is received the following January. This income should **NOT** be reported on line 7 or line 9 of the financial report. Any dues received that are not from National Headquartersshould be reported on line 9.

Line 2. Forget-Me-Not Drive Receipts: Report ***total gross receipts*** from Forget-Me-Not drive during the accounting period.

Line 3. Bingo Gross Receipts: Report ***total gross receipts*** from bingo operation during the accounting period. Total gross receipts from voluntary bingo sessions held for disabled veterans at a VAMC and/or nursing home for veterans should be reported on line 9.

Line 4. Thrift Store Gross Receipts: Report ***total gross receipts*** from thrift store operation during the accounting period.

Line 5. Bar/Lounge Gross Receipts: Report ***total gross receipts*** from bar/lounge operation to include all gross receipts received from all gaming activities (e.g. video gaming machines, pull tabs, lottery tickets) conducted in the bar/lounge during the accounting period.

Line 6. Interest & Dividend Income: Report interest and dividends received from checking accounts, savings accounts, and certificates of deposit during the accounting period. Interest and dividend income received from investments listed on line 26 should be reported on line 9 as investment income.

Line 7. All Funding From the National Organization (Department use only): Report distributions received by the department from the National Organization for the Department Fundraising Program and any other funding with the exception of per capita dues. The Department Fundraising Program direct deposits from the National Organization are normally received in the months of November, December and June. Direct Deposit Distributions provided for dues per capita should be reported on line 1 of the financial report.

Line 8. Increase in Market Value of Investments on Line 26: Report any **increase** in the market value of investments reported on line 26 **as of the end of the accounting period (June 30).**

Line 9. Other Income: Report all income and monies received that do not fall into any of the above categories. **Attach required schedule** indicating all sources of any such income and the specific amount received from each source. **NOTE:** Transfers of funds(including cashing in and/or buying a CD) must not be listed on the financial report. A transfer of funds is just moving money the department/chapter already had from one bank account to another bank account. The actual transfer is not income earned as the department/chapter already had the money as an asset, nor is it an expense as the money was not spent/disbursed. Only income actually **earned/received** and money actually **spent/disbursed** during the accounting period should be reported.

Line 10. Total Income: The sum of lines 1 thru 9. Do **NOT** include the Beginning Balance amount.

THIS YEAR’S EXPENSES OR DISBURSEMENTS (Net values are not permitted):

Line 11. Salaries, Payroll Taxes & Employee Benefits for Administrative Personnel Only: Report total amount of all salaries, payroll taxes and employee benefits for administrative personnel only. **Attach required schedule** providing the full names of all administrative personnel, their job title and the amount of each individual’s compensation. Do **not** include any salaries, taxes or benefits for service personnel (i.e. department/chapter service officers, hospital service coordinators), bingo employees, or bar/lounge employees as these should be listed on separate schedules for lines 14, 16 and 18 respectively.

Line 12. Conventions/Conferences/Seminars: Report total amount of expenses for national and department conventions, conferences, schools of instruction, seminars and district meetings. **Attach required schedule** listing the specific event and the total amount expensed/disbursed for each event. All travel and lodging expenses, convention ads, hospitality rooms, and all other expenses directly related to the event should be included in the total amount reported.

Line 13. Postage and Office Supplies: Report total amount of expenses for administrative and non-service related postage, plus the cost of all office supplies (pens, paper, ink cartridges). The purchase of furniture or equipment (e.g. computers, printers, desks) should not be listed on line 13. **Service related postage should be reported on line 14.**

Line 14. Service/Charitable: Report total amount of expenses for service programs and activities that provide a **direct** and **substantial** benefit to disabled veterans and their families. **Complete and attach the Service/Charitable Expenses Schedule form (901331-Rev. 5/17),** which is included with the Annual Financial Report Kit, whenever any expenses are reported online 14. Each line listed on this form provides a description of what is to be reported on that specific line. Alterations and/ or grouping of these lines are not acceptable*.* **Please make entries on the correct lines only.** Also, be sure to provide all additional required schedules as indicated on this form. It is imperative that salaries and benefits related to department/ chapter service officer and hospital service coordinators be listed by name and amount on the corresponding schedules. You should be prepared to substantiate the reported expenses with receipts, canceled checks, or other supporting documentation.

Line 15. Forget-Me-Not Drive Expenses: Report total amount of Forget-Me-Not drive expenses (flowers, cans, materials purchased from National Headquarters). Costs associated with volunteer related expenses (i.e. meals) are **NOT** considered Forget-Me-Not expenses and should not be reported on line 15.

Line 16. Bingo Expenses: Report total amount of expenses for any non-service related bingo operation. **Attach required** **schedule** to include the payout to players, all bingo salaries (list the full name, job title and amount of salary or othercompensation for each bingo employee), payroll taxes, related supplies and any other expenses that are directly related to the operation of bingo. Please bear in mind there are some states which prohibit the payment of any compensation to bingo workers by a charity/nonprofit. Expenses for voluntary bingo sessions held for disabled veterans at any VAMC and/or nursing home for veterans should be reported on line 14. **NOTE:** The Cost of Goods Sold should **NOT** be included on the financial report as it is the beginning inventory plus purchases made minus the ending the inventory, which is not an actual cash disbursement. Only the actual inventory purchases made during the accounting period should be reported.

Line 17. Thrift Store Expenses: Report total amount of expenses for any thrift store operation. **Attach required schedule** to include rent, utilities, all thrift store salaries (list the full name, job title and amount of salary or other compensation for each thrift store employee, payroll taxes, management fees, and any other expenses that are directly related to the operation of the thrift store. **NOTE:** The Cost of Goods Sold should **NOT** be included on the financial report as it is the beginning inventory plus purchases made minus the ending the inventory, which is not an actual cash disbursement. Only the actual inventory purchases made during the accounting period should be reported.

Line 18. Bar/Lounge Expenses: Report total amount of expenses for any bar/lounge operation. **Attach required schedule** to include all bar/lounge salaries (list the full name, job title and amount of salary or other compensation for each bar/ lounge employee), payroll taxes, beverage purchases, food purchases, related supplies, equipment and any other expenses that are directly related to the operation of the bar/lounge. **NOTE:** The Cost of Goods Sold should **NOT** be included on the financial report as it is the beginning inventory plus purchases made minus the ending the inventory, which is not an actual cash disbursement. Only the actual inventory purchases made during the accounting period should be reported.

Line 19. Chapter Home/Department Headquarters Expenses: Report total amount of expenses for the chapter meeting place and chapter meetings or department headquarters facility. **Attach required schedule** to include rent, mortgage payments, utilities, insurance, repairs and maintenance, office furniture, computers, meeting supplies and any other expenses directly related to the chapter monthly membership meetings and meeting place or department headquarters facility.

Line 20. Decrease in Market Value of Investments on Line 26: Report any **decrease** in the market value of investments reported on line 26 **as of the end of the accounting period (June 30).**

Line 21. Other Expenses: Report total amount of all other expenses which do not fit into any of the above categories.

Examples include: awards, gifts and pins to officers, members and quests; dinners and picnics for the members; installation, supplies (non-Forget-Me-Not) purchased from National Headquarters, and any other miscellaneous expenses. **Attach** **required schedule** which clearly identifies the reason for the disbursement with thetotalamount stated for each category. **NOTE: *Depreciation*** of fixed assets (real estate, equipment, etc.) must **not** be listed as an expense or disbursement on thefinancial report. ***Transfers of funds*** (including cashing in and/or buying a CD) must **not** be listed on the financial report. A transfer of funds is just moving money the department/chapter already had from one bank account to another bank account. The actual transfer is not income earned as the department/chapter already had the money as an asset, nor is it an expense as the money was not spent/disbursed. Only income actually **earned/received** and money actually **spent/disbursed** during the accounting period should be reported.

Line 22. Total Expenses: The sum of lines 11 thru 21.

ENDING BALANCE FOR THIS YEAR’S REPORT:

Ending Balance: This figure will be the **Beginning Balance** plus the **Total Income (line 10)** and minus the **Total Expenses** **(line 22)**, which must agree with the ***Total Liquid Assets*** listed on line 27 of this current report.

STATEMENT OF LIQUID ASSETS:

Lines 23 thru 27 on this form are to be used to report only liquid/cash assets which, for DAV’s financial reporting purposes, are assets that are in cash form or are readily convertible to cash (i.e. stocks, bonds, mutual funds and any other securities). Please remember that this does not include fixed assets such as real estate, furniture/equipment, vehicles and inventory/ miscellaneous which must be reported on the Other Assets Schedule form (901332 - Rev. 5/17) provided with the Annual Financial Report Kit.

Line 23. Checking Accounts/Cash on Hand: Report **total** of amounts in **all** checking accounts on last day of accounting period (June 30). Also report all cash on hand at that time. **Attach a copy of the bank statement** closest to the ending date of the accounting period for each checking account. **NOTE:** If the total amount reported on this line differs from the closing balance shown on the bank statement(s) plus all cash on hand, provide a copy of the reconciliation page for each checking account.

Line 24. Savings Accounts: Report **total** of amounts in **all** savings accounts on last day of accounting period (June 30).

**Attach a copy of the bank statement** closest to the ending date of the accounting period for each savings account. **NOTE:** Ifthe total amount reported on this line differs from the closing balance shown on the bank statement(s), provide a copy of the reconciliation page for each savings account.

Line 25. Certificate(s) of Deposit: Report **total value** (not original purchase value) of **all** certificates of deposit (CD) on last day of accounting period (June 30). **Attach a copy of the bank statement** closest to the ending date of the accounting period or a letter from the financial institution(s) holding any CDs verifying the value as of the end of the accounting period for each CD. **NOTE:** Be sure to properly report all CD interest earned during the accounting period on line 6 and the actual total value of all CDs on the last day of the accounting period on line 25.

Line 26. Market Value of Investments As of End of Accounting Period: Report **total market value** of investments on the last day of accounting period (June 30). **Attach a copy of the investment statement** closest to the ending date of the accounting period for all investments (i.e. stocks, bonds, mutual funds and any other securities).

Line 27. Total Liquid Assets: The sum of lines 23 thru 26. **In all cases,** this figure must **equal** the amount reported on the **Ending Balance** line. **Reports that are not in balance will not be accepted!**

NAME OF BANK(S) AND BRANCH LOCATION(S):

Provide the full name and branch location (city & state) of **all** financial institutions (banks, savings & loans, etc.) holding **any** funds of department/chapter.

NAMES OF AUTHORIZED SIGNERS ON BANK ACCOUNT(S):

Provide the first and last names of each authorized signer on all bank accounts. These should be only those individuals specifically authorized as signatories on these accounts by your constitution/bylaws.

REQUIRED SIGNATURES:

Signed by Audit Committee: The financial report must be **signed** and dated by **three** members of the department/chapter audit committee as indicated in the lower left hand corner of the report. As provided in the National Bylaws, ***excluded*** from the audit committee are the commander, senior vice-commander, treasurer, adjutant and finance committee chairperson.

Signed and Submitted by Authorized Department/Chapter Officer: The financial report must be **signed,** dated, and submitted by an authorized department/chapter officer *(preferably the commander, adjutant, or treasurer)* as indicated in the right hand corner of the report.

OTHER ASSETS SCHEDULE FORM (901332 - REV. 5/17):

This form is to be used to report all **fixed assets.** Do not include any cash/liquid assets on this form. Please be prepared to substantiate the reported assets with supporting documentation.

Real Estate: Provide the complete address, date of acquisition/purchase and the **current market value** (not purchase price) for **each** property titled in the department/chapter name and affiliated entity(ies) name (e.g. thrift store). If more than two properties are owned, attach a list showing the required information for **each. Rented or leased property that is** **not** **titled in the department/chapter name or affiliated entity(ies) name should not be listed.**

Loan Information: Provide the loan balance as of the end of the accounting period (June 30) for any loan in the department/chapter name or affiliated entity(ies) name and the full name and address of the lending institution.

Furniture/Equipment: Provide a brief description of all furniture/equipment and their total **current estimated market** **value,** not their purchase price.

Vehicles: Provide year, make and model of all vehicles owned by the department/chapter and affiliated entity(ies) and their total **current estimated market value,** not their purchase price.

Inventory/Miscellaneous: Provide a brief description of all inventory/miscellaneous and their total **current estimated** **market value,** not their purchase price.

ENSURE REPORT IS MATHEMATICALLY CORRECT AND IN BALANCE:

Be sure to complete **all** computations on the financial report and required schedules.

Ensure that the amounts listed on the financial report agree with the corresponding schedule amounts.

Ensure that the report is in balance. Start with the beginning balance listed at the top of the current financial report, add the total income listed on line 10 and subtract the total expenses listed on line 22 to arrive at the ending balance. The ending balance ***must*** agree with the total liquid assets listed on line 27 of the current financial report. **Reports that are not in** **balance will not be accepted!**

Ensure that all schedules are in the proper format. Refer to page 6 of these instructions for the proper format.

ATTACHED SCHEDULES:

Departments and chapters are required to provide simple schedules in the proper format which clearly identify the source of income and/or the reasons for the disbursements. Combine all like income or all like disbursements and state the total amount for each category; for example: Member Donations and the **total** amount received from all member donations would be listed on the schedule for line 9; Department Convention and the total amount disbursed for said Convention would be reported on the schedule for line 12; Monthly Membership Meeting Refreshments and the total amount paid for all refreshments for said meetings would be reported on the schedule for line 19; Chapter Christmas Party and the **total** amount disbursed for said party would be reported on the schedule for line 21. Monthly breakdowns/general ledger reports; listings of each deposit made, each check written and each withdrawal; and proper names are not acceptable.

Refer to pages 6 and 7 of these instructions for the proper format.

SCHEDULE EXAMPLES:

Schedule for line 9

|  |  |
| --- | --- |
| Donations | $ 10,310.00 |
| –Business Donations | $5,000.00 |  |  |
| –Bequest | $4,000.00 |  |  |
| –Jar Donations | $1,000.00 |  |  |
| –Member Donations | $310.00 |  |  |
| Fundraising | $ | 1,690.00 |
| –Quilt Raffle | $1,000.00 |  |  |
| –Car Show | $690.00 |  |  |
| DAV Membership Dues | $ | 400.00 |
| Refunds | $ | 525.00 |
| Resale Items Proceeds | $ | 100.00 |
|  |  |  |
| Schedule for Line 11 | $ 13,025.00 |
|  |  |  |
| Tom Jones-Adjutant | $ | 1,000.00 |
| Employee Benefits | $ | 500.00 |
|  |  |  |  |
| Schedule for Line 12 | $ | 1,500.00 |
|  |  |  |
| Fall Conference | $ | 500.00 |
| National Convention | $ | 200.00 |
| State Convention | $ | 600.00 |
|  |  |  |  |
| Schedule for Line 16 | $ | 1,300.00 |
|  |  |  |
| Bingo Payouts/Prizes | $ 10,603.49 |
| Bingo Supplies | $ | 500.00 |
| –Bingo Cards | $250.00 |  |  |
| –Daubers | $50.00 |  |  |
| –Pull Tabs | $200.00 |  |  |
| Bingo License | $ | 100.00 |
| Total Bingo Payroll | $ | 2,000.00 |
| –James Smith, Manager | $1,500.00 |  |  |
| –Mark Green, Cashier | $500.00 |  |  |
| *30% of operating expenses (Allocation Example)* |
| Mortgage Payments/Rent | $ | 2,400.00 |
| Insurance | $ | 615.96 |
| Repairs & Maintenance: | $ | 2,065.53 |
| –Roof Repairs | $1,785.00 |  |  |
| –Plumbing Repairs | $280.53 |  |  |
| Utilities | $ | 1,346.40 |
| Janitorial | $ | 600.00 |
|  |  |  |
| Schedule for line 17: | $ 20,231.38 |
|  |  |  |
| Utilities | $ | 1,265.00 |
| Trash Removal | $ | 800.00 |
| Vehicle Expense | $ | 2,135.00 |
| Mortgage Payments/Rent | $ | 500.00 |
| Total Payroll | $ | 2,800.00 |
| –Jim Smith, Cashier | $400.00 |  |  |
| –Tom Miller, Cashier | $400.00 |  |  |
| Management Fees | $ | 3,500.00 |
|  |  |  |
|  | $ 11,200.00 |

|  |  |  |  |
| --- | --- | --- | --- |
| Schedule for Line 18 |  |  |  |
| Beverages |  | $ | 5,000.00 |
| Food and Supplies |  | $ | 3,000.00 |
| Total Bar/Lounge Payroll |  | $ | 8,000.00 |
| –John Doe-Manager | $5,000.00 |  |  |
| –Jane Smith-Bartender | $2,000.00 |  |  |
| –James Green-Custodian | $1,000.00 |  |  |
| Cooler Repairs |  | $ | 200.00 |
| Purchase of Bar Stools |  | $ | 1,200.00 |
| *60% of operating expenses (Allocation Example)* |
| Mortgage Payments/Rent |  | $ | 4,800.00 |
| Insurance |  | $ | 1,231.92 |
| Repairs & Maintenance: |  | $ | 4,131.06 |
| –Roof Repairs | $3,570.00 |  |  |
| –Plumbing Repairs | $561.06 |  |  |
| Utilities |  | $ | 2,692.80 |
| Janitorial |  | $ | 1,200.00 |
|  |  |  |
| Schedule for Line 19 |  | $ 31,455.78 |
|  |  |  |
| Meeting Refreshments |  | $ | 250.00 |
| Purchase of Computer |  | $ | 400.00 |
| *10% of operating expenses (Allocation Example)* |
| Mortgage Payments/Rent |  | $ | 800.00 |
| Insurance |  | $ | 205.32 |
| Repairs & Maintenance: |  | $ | 688.51 |
| –Roof Repairs | $595.00 |  |  |
| –Plumbing Repairs | $93.51 |  |  |
| Utilities |  | $ | 448.80 |
| Janitorial |  | $ | 200.00 |
|  |  |  |  |
| Schedule for Line 21 |  | $ | 2,992.63 |
|  |  |  |
| Fundraising |  | $ | 500.00 |
| –Quilt Raffle Expenses | $400.00 |  |  |
| –Car Show Expenses | $100.00 |  |  |
| DAV Membership Dues |  | $ | 250.00 |
| Vehicle Maintenance |  | $ | 600.00 |
| Christmas Dinner for Members | $ | 125.00 |
| Donations to Boy Scouts |  | $ | 100.00 |
| Purchase of Resale Items |  | $ | 75.00 |
| Orders from National HQ |  | $ | 25.00 |
|  |  |  |  |
|  |  | $ | 1,675.00 |

LINE 14 SCHEDULE EXAMPLES:

|  |  |  |
| --- | --- | --- |
| VA Medical Center Donations: |  |  |
| –Name of VAMC | $ | 50.00 |
| –Name of VAMC | $ | 100.00 |
|  |  |  |
| VAVS Programs: | $ | 150.00 |
|  |  |
| –Name of Facility & Program | $ | 75.00 |
| –Name of Facility & Program | $ | 100.00 |
|  |  |  |
| Service Programs: | $ | 175.00 |
|  |  |
| –Name of Service Program | $ | 100.00 |
| –Name of Service Program | $ | 200.00 |
|  |  |  |
| Service Officer Salaries and Benefits: | $ | 300.00 |
|  |  |
| –John Smith, DSO (Salary) | $ | 10,000.00 |
| –John Smith, DSO (Benefits/Taxes, etc) | $ | 2,000.00 |
| –Mary Jones, CSO (Salary) | $ | 9,000.00 |
| –Mary Jones, CSO (Benefits/Taxes, etc) | $ | 1,200.00 |
|  |  |  |
| Hospital Service Coordinator: | $ | 22,200.00 |
|  |  |
| –John Smith, HSC (Salary) | $ | 7,000.00 |
| –John Smith, HSC (Benefits/Taxes, etc) | $ | 1,000.00 |
| –Mary Jones, HSC (Salary) | $ | 8,000.00 |
| –Mary Jones, HSC (Benefits/Taxes, etc) | $ | 700.00 |
|  |  |  |
| LVAP Programs: | $ | 16,700.00 |
|  |  |
| –Name of Program | $ | 500.00 |
| –Name of Program | $ | 250.00 |
|  |  |  |
| Donations to State Veterans Homes: | $ | 750.00 |
|  |  |
| –Name of Facility | $ | 100.00 |
| –Name of Facility | $ | 400.00 |
|  |  |  |
| Housing Programs: | $ | 500.00 |
|  |  |
| –Name of Facility & Program | $ | 150.00 |
| –Name of Facility & Program | $ | 200.00 |
|  |  |  |
| Meal Programs: | $ | 350.00 |
|  |  |
| –Name of Facility & Program | $ | 200.00 |
| –Name of Facility & Program | $ | 100.00 |
|  |  |  |
| Grants to Homeless or Needy: | $ | 300.00 |
|  |  |
| –Tom Smith | $ | 150.00 |
| –Jack Jones | $ | 45.00 |
|  |  |  |
| Other Service/Charitable expenses line: | $ | 195.00 |
|  |  |
| –Flags for Graves | $ | 100.00 |
| –Flowers for Funerals | $ | 125.00 |
| –Bibles for Widows | $ | 100.00 |
|  |  |  |
|  | $ | 325.00 |

**ANNUAL FINANCIAL REPORT CHECKLIST:**

(provided for your convenience)

Is the Annual Financial Report form current (901308 - Rev. 5/17)? Outdated forms will not be accepted. Are you using the required accounting period of **July 1** to **June 30**?

If your gross annual income, excluding per capita dues and all applicable funding from National, exceeds $300,000, has a review by a certified public accountant (CPA) been performed? Be sure to enclose the complete CPA review report.

Is the beginning balance figure the Total Liquid Assets (line 27) from last year’s report? Are all the computations on the Annual Financial Report completed?

Does the Beginning Balance plus Total Income (line 10) minus Total Expenses (line 22) agree with Liquid Assets listed on line 27 of the current report?

Are all the names and branch locations of the department/chapter financial institutions included? Are all names of the authorized signers on all department/chapter bank accounts included?

Did three members of the audit committee sign and date the Annual Financial Report? (Excluded from the audit committee are the commander, treasurer, adjutant and the finance committee chairperson.)

Is the Annual Financial Report signed, dated and submitted by an authorized officer? (Preferably the commander, adjutant or treasurer)

Are the following applicable schedules and attachments: equal to the amount listed on the corresponding lines of the Annual Financial Report; in the proper format (refer to pages 6 and 7 of the revised Annual Financial Report); and enclosed:

Line 9. Other Income

Line 11. Salaries, Payroll Taxes & Employee Benefits for Administrative Personnel Only Line 12. Conventions/Conferences/Seminars

Line 14. Service/Charitable Expenses Schedule—Is the provided form (901331 - Rev. 5/17) properly completed showing the total amount expended for such programs and activities that provide a direct and substantial benefit to ill and injured veterans and their families?

Additional applicable detailed schedules provided for the following lines of the Service/Charitable Expenses Schedule form:

VA Medical Center Donations Donations to State Veterans Homes

VAVS Programs Housing Programs

Service Programs Meals Programs

Service Officer Salaries and Benefits Grants to Homeless or Needy Veterans

Hospital Service Coordinators Other/Service Charitable expenses

LVAP

Line 16. Bingo

Line 17. Thrift Store

Line 18. Bar/Lounge

Line 19. Chapter Home/Department Headquarters Expenses Line 21. Other

Line 23. Checking Account/Cash on Hand Line 24. Savings Account

Line 25. Certificate(s) of Deposit

Line 26. Market Value of Investments as of End of Accounting Period

OTHER ASSETS SCHEDULE—Is the provided form (901332-Rev. 5/17) properly completed to include the full address, date of acquisition/purchase and the current market value of each property owned; any loan balance and full name and address of lending institution(s); and furniture/equipment, vehicles and inventory listed at their ***current market value*** as of June 30?

Mail the report along with copies of all supporting schedules and attachments as indicated at the bottom of each copy of the Annual Financial Report form (901308 - Rev. 5/17).

Be sure to retain the appropriate copy of all financial forms, along with a copy of all schedules and other supporting documentation, for your records!

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  |  |  |  |  |  |  |  | Annual Financial Report |
| Chapter |  |  |  | Department of |  |  |  |  |  |  |  |  |
|  |  |  | Name & Number |  |  |  | Name of State |
| Located at |  | Accounting Period from July 1, |  |  | to June 30, |
|  |  | City | State |  |  |  |  |  |  |  |  |  |
| Cash (Liquid Assets) Report |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  | Beginning Balance | $ |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  | (Total Liquid Assets from line 27 of last year’s report) |
| This Year’s Gross Income/Receipts (net values are not permitted): |  |  |  |  |  |  |  |
| 1. Dues Per Capita from National Headquarters | $ |  |  |  |  |  |



1. Forget-Me-Not Drive Receipts
2. Bingo Gross Receipts
3. Thrift Store Gross Receipts
4. Bar/Lounge Gross Receipts
5. Interest & Dividend Income from Checking, Savings & C.D.s
6. All Funding From the National Organization *(Department use only)*
7. Increase in Market Value of Investments on Line 26 during Accounting Period
8. Other Income *(Attach required schedule)*

**

|  |  |
| --- | --- |
| 10. Total Income *(Sum of Lines 1 thru 9) (Do not include Beginning Balance amount)* | $ 0.00 |
|  |  |  |



\* \* \* Chapters: The report must be reviewed by a certified public accountant if the total of Lines 2 thru 9 exceeds $300,000. \* \* \*

\* \* \* Departments: The report must be reviewed by a certified public accountant if the amount shown on line 10 minus the amounts shown on lines 1 and 7 exceeds $300,000. \* \* \*

This Year’s Expenses/Disbursements (net values are not permitted):

1. Salaries, Payroll Taxes & Employee Benefits for Administrative Personnel Only *(Attach required schedule)* $
2. Conventions/Conferences/Seminars *(Attach required schedule listing specific events and amounts)*
3. Postage & Office Supplies *(Administrative and non-service related postage & office supplies)*
4. Service/Charitable *(Complete and attach required Service/Charitable Expenses Schedule form)*
5. Forget-Me-Not Expenses *(Cost of drive only)*
6. Bingo Expenses, including bingo salaries & payroll taxes *(Attach required schedule)*
7. Thrift Store Expenses, including thrift store salaries & payroll taxes *(Attach required schedule)*
8. Bar/Lounge Expenses, including bar/lounge salaries & payroll taxes *(Attach required schedule)*
9. Chapter Home/Department HQ Expenses *(Attach required schedule)*
10. Decrease in Market Value of Investments on Line 26 during Accounting Period
11. Other Expenses *(Attach required schedule)*

**

|  |  |  |
| --- | --- | --- |
| 22. Total Expenses *(Sum of Lines 11 thru 21)* | $ 0.00 |  |
| Ending Balance | $ | 0.00 |  |  |
|  |  |  |

(Beginning Balance plus Line 10 minus Line 22)

Statement of Liquid Assets:

Liquid assets are those assets which are readily convertible to cash, and do not include real or physical property such as real estate or furniture and fixtures. If applicable, complete and attach Other Assets Schedule form (901332 - Rev. 5/17) to this report.

23. Checking Accounts *(Attach copy of bank statement)* $ + Cash on Hand $ = $ 0.00

1. Savings Accounts *(Attach copy of bank statement)*
2. Certificates of Deposit *(Attach copy of bank statement or letter from financial institution verifying value)*
3. Market Value of Investments as of End of Accounting Period *(Attach copy of investment statement)*

|  |  |  |  |
| --- | --- | --- | --- |
| *27.* Total Liquid Assets *(Sum of Lines 23 thru 26) (Must equal amount on Ending Balance Line)* | $ | 0.00 |  |
|  |  |
| Name of Bank(s) and Branch Location(s) |  |  |  |  |

Names of Authorized Signers on Bank Account(s) SIGNED *by audit committee (three members)* *(Must not include commander, sr. vice commander, treasurer, adjutant or finance chairperson)*

**

SIGNED & SUBMITTED *by authorized department/chapter officer* *(preferably the commander, adjutant or treasurer)*

**

Audit Committee Member Signature & Membership Number



Audit Committee Member Signature & Membership Number



Audit Committee Member Signature & Membership Number



Date

Authorized Officer Signature & Membership Number



Authorized Officer Title



Date



|  |  |
| --- | --- |
| This form is required to be filed annually by the National Constitution and Bylaws Article 8, Section 8.4, Article 9, Section 9.3 and Article 10, Section 10.2. If gross receipts of chapter, excluding dues per capita, are less than $10,000, submit report to state department only. |  |

Service/Charitable Expenses Schedule

(for Line 14)



Important Notice to all Departments and Chapters:

This form must be completed as an itemized schedule for Line 14 under the “Expenses/Disbursements” section of the financial

report and attached as an addendum to the report. Alterations and/or grouping of these lines are not acceptable. Please be prepared

to substantiate all reported amounts with receipts, canceled checks, or other supporting documents.

Amount

|  |  |  |
| --- | --- | --- |
| VA Medical Center Donations (attach schedule listing name of VAMC, | $ |  |
| amount donated and a copy of recognition letter from VAMC): |  |
|  |  |
| VAVS Programs (attach schedule of each program by facility and total |  |  |
| program expense for each): |  |  |
| National Transportation Van Grant Program: |  |  |
| Service Programs (attach schedule listing name of each program and total |  |  |
| program expense for each): |  |  |
| Service Officer Expenses: |  |  |
| Service Officer Salaries and Benefits (attach schedule listing name(s) and total |  |  |
| salary(ies) and benefits): |  |  |
| Cost to Attend Service Schools: |  |  |
| Hospital Service Coordinators (attach schedule listing name(s) and total salary(ies) |  |  |
| and benefits): |  |  |
| Donations to the Columbia Trust: |  |  |
| National Service Foundation Donations: |  |  |
| LVAP Programs (attach schedule of each program and total program expense for each): |  |  |
| Donations to State Veterans Homes (attach schedule listing name of facility, |  |  |
| amount donated and copy of recognition letter from facility): |  |  |
| Housing Programs (attach schedule listing name of facility, amount donated |  |  |
| and copy of recognition letter from facility): |  |  |
| Meal Programs (attach schedule listing name of facility, amount donated |  |  |
| and copy of recognition letter from facility): |  |  |
| Publication of Newsletters/Periodicals (devoted to providing service/VA benefits/ |  |  |
| membership information): |  |  |
| Grants to Homeless or Needy Veterans (attach schedule by name and amount granted): |  |  |
| Other Service/Charitable Expenses (attach schedule listing the reasons for |  |  |
| the disbursements with the total amount stated for each category): |  |  |
| Total Amount of Line 14 Expenses (this figure must equal the amount reported | $ | 0.00 |
| on Line 14 of Annual Financial Report): |

Mail to: DAV National Headquarters • Financial Report • P.O. Box 14301 • Cincinnati, Ohio 45250 901331 (5/17)

Other Assets Schedule



Important Notice to all Departments and Chapters:

This form is to be used to report all fixed assets. Do *not* include any cash/liquid assets on this form. Please be prepared to substantiate the reported assets with supporting documentation.

Real Estate: If more than two properties are owned, attach list showing the required information for each additional property.

Rented or leased property that is not titled in the department/chapter name or affiliated entity (e.g. thrift store) should not be listed.

Address/location of property: Address/location of property:

Date of acquisition/purchase of property:

Current market value as of June 30, including land, buildings and market improvements:

$

Date of acquisition/purchase of property:

Current market value as of June 30, including land, buildings and market improvements:

$

Loan Information: Current balance of *any* loan in the department/chapter name or affiliated entity name as of June 30, including name and address of lending institution:

$

(Loan Balance)

(Lender’s Name and Address)

Furniture/Equipment:

|  |  |  |
| --- | --- | --- |
|  | $ |  |
| (Provide brief description) |  | Estimated Market Value as of June 30 |

Vehicles (Automobiles, Trucks, Vans):

|  |  |  |
| --- | --- | --- |
|  | $ |  |
| (Provide year, make and model) |  | Estimated Market Value as of June 30 |

Inventory/Miscellaneous:

|  |  |  |
| --- | --- | --- |
|  | $ |  |
| (Provide brief description) |  | Estimated Market Value as of June 30 |

Mail to: DAV National Headquarters • Financial Report • P.O. Box 14301 • Cincinnati, Ohio 45250 901332 (5/17)

You must comply with standards established by the National Bylaws and National Executive committee for audits of Chapter establishments, organizations, programs, activities and functions. These standards require Chapter to be responsible for providing adequate audit coverage of their programs as an aid in determining whether funds have been applied efficiently, economically, effectively and consistently with program objectives and underlying agreements.

**APPENDIX 6 - CHAPLAIN**

The Chaplain is responsible for leading the opening and closing prayer of the Chapter meetings. The Chaplain is the spiritual leader of the Chapter and may be called upon to represent the Chapter at the funeral services for deceased members, and to send sympathy cards or make visitations to members of the Chapter or their family who are ill.

**OPENING PRAYER**

“God, be merciful unto us, and bless us. Cause The Face to shine upon us that Thy way may be known upon earth, and Thy saving strength among all people. Let the people be glad and sing for joy, for Thou will judge them righteously, and govern the Nations upon earth. Especially do we pray that we may have Thy guidance to the end that we may each of us firmly uphold the great principles of this organization. Amen.”

**CLOSING PRAYER**

“May the peace of God, which passes all understanding, keep our hearts and minds in the knowledge and love of God, and now unto the Eternal and All-wise Creator of the Universe, and Preserver of our Nation, be honor and glory forever and ever. Amen”

**BURIAL PROCEDURE**

**Before the Funeral**

When a death has occurred among the members of the Chapter, it becomes the immediate duty of the Chapter Chaplain to call on the bereaved family, and offer words of sympathy and consolation and also the services of the Chapter at the funeral, if desired. The Service Officer should assist in obtaining the government flag, and offer his or her services in obtaining death compensation and burial awards.

**When requested to officiate**

The Disabled American Veterans are duty-bound to members of their own organization; but this will not be construed to mean that they may not officiate at the funeral of any Veteran, if they are requested to do so by members of the family of the deceased, or by friends of the family on their behalf.

When the presence of the Chapter is requested, the funeral committee should visit with family or friends of the family in order to learn their wishes. Every effort should be made to carry out the wishes of the deceased. Contact should also be made with the officiating clergyman and the funeral director in order that there is no conflict in the program.

**At the Services**

The services should begin exactly at the time appointed. Tardiness on the part of the Comrades should be avoided.

**The Flag**

When used to cover a casket, the Flag should be placed so that the Union (stars) is at the head and over the left shoulder of the deceased. The Flag should not be lowered into the grave, nor allowed to touch the ground. After the Committal ceremony at the grave, the Officer of the Day, or in his or her absence, the Commander and another member, removes and folds the Flag, and hands it to the surviving spouse or other representative of the family of the deceased.

Disabled American Veterans

Department of Washington

Judge Advocate

Stan Gunno

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Sammamish WA 98074

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BUILDING BETTER LIVES FOR AMERICA’S DISABLED VETERANS AND THEIR FAMILIES