



Grand Lodge of California

Independent Order of Odd Fellows

Ray Link, Grand Secretary

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To: ALL ODD FELLOW LODGES

Re: ANNUAL REPORTS

Dear Members:

Enclosed are the Annual Report forms for the end of the current (DECEMBER 31st) term. It is very important that the officer(s) completing these forms review this material and read all of the instructions. The reports are due in the Grand Lodge Office within 60 days (FEBRUARY 28th). **Fines will be levied for ALL late reports.** All of the information in the reports need to be inputted into a report for SGL and must be received in the SGL Office no later than April 15th for us to avoid being fined by SGL.

PLEASE USE THE FORMS PROVIDED – EXTRA FORMS AVAILABLE BY EMAIL.
FORMS WITH BUILT IN FORMULAS ARE ALSO AVAILABLE BY EMAIL.

There are a number of changes being implemented with this Annual Report and they are as follows:

1. This report is an annual (once a year) report. There will be NO June report forms sent.
2. The Per Capita is being calculated for the entire year (2 payment options are available).
3. Page 2 and Page3 of the Annual Report is available from Grand Lodge with formulas embedded.
4. The Grand Lodge Form 990 Questionnaire has been shortened for Odd Fellow Lodges and their corresponding entities. This will assist you in preparing your own IRS 990 Form.

Here are some instructions to assist you in completing the report:

Page 1 – General Information.

Incorporation: All Lodges need to be incorporated, see Chapter IV–A, Article XI, Section 3.

Insurance: All Lodges need to be properly insured, see Chapter IV–B, Paragraph (5).

Page 2 – Membership Summary. Lines (A) thru (M)

DO NOT change the numbers in the highlighted cells. Fill in both the Male and Female numbers.

Page 2 – Per Capita Summary. Lines (N) thru (V)

(T) = Per Capita (\$45.00) for each of your ‘DUES PAYING’ Members ONLY.

(U) = Initiation Fee (\$10.00) for each of your NEW INITIATED Members ONLY.

(V) = The TOTAL Amount due Grand Lodge. This is for the entire year – 2 Payment options available.

Page 3 – Checkbook Summary.

1-Jan Balance: MUST be the reconciled balance from your previous 31-Dec Bank Statement.

TOTAL OF ALL REVENUES: This is NOT to be used as a Sub Total.

TOTAL OF ALL EXPENSES: This is NOT to be used as a Sub Total.

31-Dec Balance: MUST be a reconciled balance and will be used as next year’s Beginning Balance.

Please complete the Benefit and Relieved section. This is needed for the SGL Report.

Page 3 – Asset Summary.

VALUE OF LODGE HALL: This Amount should be from your current Property Tax Statement.
VALUE OF ALL OTHER PROPERTY: The Amount should be on your Property Tax Statement.
CHECKING #1 is the 31-Dec reconciled balance (d) from the Checkbook Summary.
ALL OTHER ASSETS: List the value of all other assets owned.
(RESTRICTED funds are the proceeds from a sale of a Lodge Hall that are restricted by Code.)
LODGE FURNISHINGS AND PARAPHANELIA: Furniture, Robes, Regalia, Books, etc.
SAFE DEPOSIT BOX: If applicable – List the Bank’s Name and Box Number.

Page 4 – Members. ALL REQUESTED INFORMATION MUST BE FILLED IN.

MEMBERS ADDED – self explanatory.

MEMBERS DEDUCTED – self explanatory.

Please list the Date of Death for all Past Grands – needed for the Memorial Service at Sessions.

ASSOCIATE MEMBERS – your Lodge needs to show HOME Lodge and verify Status.

NON-CONTRIBUTING MEMBERS – must show Date of Action – must be in the minutes.

Page 5 – Membership Challenge Program. All information MUST be provided for proper credit.

MEMBERSHIP CHALLENGE GRANT PROGRAM – ALL information must be shown.

The Membership Challenge Grant Program information will need to be documented before any monies can be disbursed. Please be correct and current to avoid any delays.

Page 6 – Membership Roster. (1 thru 25). Please fill in with CURRENT information. (A/C) = Area Code

Page 7 – Membership Roster. (23 thru 50) Make copies for 51 thru ??.

The membership list (Roster) is a must. Please complete it with only your actual members as of **DECEMBER 31st**. Any new candidates for membership that have NOT been initiated are not to be included. We verify our mailing list from your Roster. We ask that all of the information be current and the LAST Names be in alphabetical order. Using the forms provided will assist us in better recordkeeping.

All forms in this mailing must be completed and returned. If you have any questions, please do not hesitate to call and ask for assistance. We would like to do all we can to help you get your reports correct the first time.

It is requested that all Lodges comply with the 60 Day (FEBRUARY 28th) deadline. Fines will be levied if the reports and the per capita check is not received in the Grand Lodge Office by FEBUARY 28th.

PLEASE NOTE: All items that need explanation should be on a separate sheet of paper.

NOTE THE FOLLOWING: The NEW Grand Lodge Annual Form 990 is also being sent to the Lodges. This report is a shortened version of the IRS Form 990 and is suited for your Lodges, Hall Associations and Cemeteries. Please complete the forms and return to the Grand Lodge Office along with your Annual Report. These are for our records so we remain in compliance with the IRS requirements.

Page 1A is to be completed for your Lodge ONLY.

Page 1B is to be completed for your Hall Association ONLY, if applicable.

Page 1C is to be completed for your Cemetery ONLY, if applicable.

Pages 2 thru 6 need to be completed separately for each entity (Lodge, Hall Association and Cemetery).

PLEASE NOTE – YOUR LODGE MUST FILE OUT THEIR OWN FORM 990 AND 199 WITH THE IRS AND CALIFORNIA.

The Grand Lodge Form 990 Questionnaire is ONLY for our use and records.