County Officers it is “Time to complete your LM-4”!

Please review the DOL tutorials for registering and creating an account and completing your LM-4 electronically. These may be found at EFS/DOL.gov or on these links

<https://www.dol.gov/olms/regs/compliance/efs/EFSTutorial_Registration.pps>

<https://www.dol.gov/olms/regs/compliance/EFS/EFSTutorial_LM-4.pps>

One officer should be designated to request a PIN which is shared by officers designated to sign or review the LM-4.

The fiscal year you are filing for is 7/01/2019 to 6/30/2020

The County Secretary/Treasurer, or for Counties with separate positions the County Treasurer and the County President are the Officers on file with the DOL to sign the LM-4.

**Question #9** Did you have changes to your constitution? Likely you did not have any changes so the answer would be no.

**Question #10** on page 2 of the LM asks if you have changes to your dues. The LM you file in 2020 should have the box checked yes. Additional information is required. Enter “Dues increased to $8 per member from $4 per member” in the additional Information drop down box.

**Question #11** Did your organization discover any loss or shortage of funds. Hopefully not, but if you believe you did please contact the State Secretary Treasurer before filing your LM-4.

**Question #12** on page 2 asks if you have been issued a fidelity bond. Kane-DuPage-North Cook and Central Nine are the only County units that should answer yes this year.

For those two County units the answer to part B of #12 is $2500. Which is the maximum amount recoverable under the Bond for loss caused by any person.

**Question #13** asks for your membership. Our Constitution lists that membership is determined on April 15 of the fiscal year. Dues and delegates are determined by that official number. Your April 15 membership including Associates is the number to enter on line 13. You will find that on the 2020 County membership list. That form was included in the June mailing with the annual bonding worksheet.

**Question #14** Ask for your total assets. This is typically the total of you checking and savings account. Keep in mind you are on a cash basis and once you write a check you should consider that money gone even if it has not cleared the bank.

**Question #15** Total liabilities. As you are on a cash basis you would not report most unpaid money as a liability. If you owe money you will simply record it as an expense in the year you write the check.

**Question #16** Enter the total receipts of your organization. Money that is deposited in your accounts for any reason is recorded as a receipt. Most counties will only have dues income and possibly a small amount of interest.

**Question #17** Enter your total disbursements. This includes all money paid out for any reason. Include money paid to Officers for reimbursements, delegate pay etc.

**Question #18** Enter total payments to Officers & employees. You should not have any employees. Money paid to officers for any reason is listed here, even though you already reported it in question #17.

**Question #19** When you file electronically question 19 will fill with any information that you entered in the additional information box that opens for questions that require it.

**Remember:**

* **All returns must be filed electronically.**
* **The Department of Labor deadline is September 28. However the NRLCA has established a required filing deadline as September 25. Please file early!**