

Reporting Period - FY 2026 1st Quarter (1 July 2025 thru 1 Oct 2025)

Detachment PLM Distribution –

- o The PLM Distributions have all been sent out to the Detachments.
- We have received 20 PLM Audits in return.

Detachment Closings –

- Black Diamond Detachment has been listed as Inactive by National.
- Juniata County is in the process of closing.

• <u>Detachment 990 Submissions</u> –

- 17 Detachments have properly submitted their 990 Notices to the Department.
- 59 Detachments are current, with 24 Detachments due by November 15,2025.

Compliance Issues –

- <u>Fiscal Year</u> National Bylaws require all Detachments and Departments to be 501c (4) exempt organizations and listed under Group 0955. As part of the group listing, each subordinate organization's fiscal year should match National's fiscal year of 1 July through 30 June.
 - 40 of 63 Detachments have the correct fiscal year (6).
 - 22 Detachments have a calendar fiscal year of 1 January through 31 December (12).
 - 1 Detachment has a fiscal year of 1 June through 31 May (5).
 - 1 Detachment has a fiscal year of 1 October through 30 September (9).

o Membership -

There are 6 Detachments (290, 445, 660, 856, 1117, 1400) that currently have less than 15 Regular Members, which is required by National Bylaws. A Detachment must maintain at least 15 Regular Members in good standing.

IRS 990 Filings –

- 1 Active Detachment is 1-year delinquent. 1 Closing Detachment is 1-year delinquent.
- 1 Detachment is currently revoked. Reinstatement paperwork has been submitted.

o ROI Issues -

3 Detachments (295, 302, 412) have ROIs missing required Officers.



To Detachments (299, 301, 522, 525, 675, 880, 1230) are 1-year delinquent in their ROI submission. Elections are to be held from 1 September through 15 May. ROI submissions are required to be submitted within 15 days of election to the Department Adjutant. They must be submitted to National no later than 30 June. Please submit your **Detachment** Report of Installation (ROI) to the Department Adjutant.

Transmittals –

- o One of the main focuses of the **Department Paymaster** is processing Transmittals.
- A few items I have taken notice of:
 - Oath not being signed on Semper Fi Magazine Applications. Required (automatic kickback)
 - The Type of Member, Membership, or Felony Question not answered. Required (automatic kickback)
 - Transmittal numbers all over the place. On the Transmittal itself, it says (Start new sequence on July 1 each fiscal year) that means even if you are on Calendar Fiscal Year (see Fiscal Year under Compliance Issues) you should start new sequence.
 - Checks...I have had to call Morgan Stanley more than a few times to get checks that are barely legible pushed through. If your handwriting rivals a Dr's shorthand, please have someone else fill out the check and then sign it. Do not put 0.00 under the amount in the box. With mobile deposit the program has trouble reading the numbers clearly and it can be rejected. Dates are another issue. Please verify the correct date. Please see the example below of how a check should be written with a few variations.

YOUR NAME Street, Town Tel: (001) 100-00000	DATE 10/1/2025 OCT 1,2025
PAY TO THE Dept of PA - MCL National HQ - MCL	\$ 30.00
THIRTY AND %100-	DOLLARS
FOR TRANSMITTAL # 210-1	Bartholomen J. Simpson



Here are the numbers concerning Transmittals –

TRANSMITTALS RECEIVED AS OF 10/1/2025=178
TRANSMITTALS PROCESSED AS OF 10/1/2025=167
TRANSMITTALS UNABLE TO PROCESS DUE TO
ISSUES=11
TRANSMITTALS WAITING FOR RESPONSES=2
TRANSMITTAL PROBLEMS SOLVED=12

Dues Category	Count	Breakdown per Category
N (New Members)	43	\$215
NAM (New Associate Members)	12	\$60
NDM (New Dual Member)	0	\$0
R (Renewal)	515	\$2,575
RAM (Renewal Associate Member)	157	\$785
RDM (Renewal Dual Member)	14	\$70
N* (New Member Mar 1 – Jun 30)	4	\$20
NAM* (New Associate Member Mar 1 – Jun 30)	0	\$0
NDM* (New Dual Member Mar 1 – Jun 30)	0	\$0
TOTALS	745	\$3,725
Administrative Category	Count	
Life Member	4	
Transfer	6	
COA (Change of Address)	13	
R/I (Reinstatement)	0	
DEL (Deletion)	5	
NOD (Notice of Death)	29	
CON (Change of Name)	1	
CARDG	0	
CARDP	2	

Membership –

 Membership remains the foundation of our financial stability and the strength of the League. At present, 740 members remain unpaid. Detachment Paymasters are directed to contact these members without delay. Timely collection of dues is not optional — it ensures accurate reporting, prevents compliance issues, and keeps our mission strong. Care in the details is the mark of a true Paymaster.



o The current Memberships are shown below-

Q1FY26	MEMBER	PLM	PAID	TOTAL PAID	UNPAID	TOTAL P/UN	REN %
CURRENT	REGULAR	2,367	451	2,818	543	3,361	83.8%
ROSTER	ASSOCIATE	193	131	324	187	511	63.4%
SUMMARY	DUAL	83	3	86	10	96	89.6%
	TOTALS	2,643	585	3,228	740	3,968	81.4%

Finally, as I complete my first three months in this role, I am still finding my footing and learning along the way. I am fortunate to have knowledgeable colleagues who have been generous with their guidance. If you have questions, please reach out — and if possible, reach out before submitting your Transmittal or other paperwork so we can resolve any issues in a timely manner.

Financial Reports are available upon request

Respectfully Submitted,

Jacob A. Bertin
Dept. Paymaster
paymaster.mclpa@gmail.com
(717) 489-2214