

AMERICAN FEDERATION OF STATE, COUNTY  
AND MUNICIPAL EMPLOYEES, AFL-CIO  
1625 L Street NW, Washington, DC 20036

Lee Saunders  
President

Elissa McBride  
Secretary-Treasurer

LOCAL UNION ANNUAL FINANCIAL REPORT  
FOR THE CALENDAR YEAR ENDED DECEMBER 31, 2020  
OR THE FISCAL YEAR ENDED \_\_\_\_\_, 2021

INSTRUCTIONS

This report is to be prepared, signed, and submitted to Secretary-Treasurer Elissa McBride by mail or electronically by following the instructions at [www.afscmetreasurer.org/forms](http://www.afscmetreasurer.org/forms). A copy of the report should be retained in the local union files. For those locals operating on a calendar year (January through December) fiscal period, the report is due no later than May 15 of each year. For those locals who have a fiscal period other than a calendar year, the report must be filed within 4½ months after the end of their fiscal year. Retiree Chapters and Retiree Subchapters are not required to fill out this report.

**PART I – Description of Financial Records and Procedures**

Answer each of the following questions regarding the financial records and procedures of the local union. If additional space is needed for your answers, please use the space provided on page 4, attach additional sheets as necessary and refer to the appropriate question or line number.

General

1. a. Local Union # \_\_\_\_\_ b. Affiliated with Council # \_\_\_\_\_  
c. Current # of Members \_\_\_\_\_ d. Employer Identification # \_\_\_\_\_  
e. Local Union Name \_\_\_\_\_  
f. Street Address or P.O. Box # \_\_\_\_\_  
g. City \_\_\_\_\_ h. State \_\_\_\_\_ i. Zip Code \_\_\_\_\_

2. The local union financial records are in the custody of:

Name \_\_\_\_\_

Address \_\_\_\_\_

Cell Phone Number\* (including area code) \_\_\_\_\_

Daytime Number (including area code) \_\_\_\_\_

Personal Email \_\_\_\_\_

Chapters

3. Does the local have chapters or other divisions? Yes \_\_\_\_\_ No \_\_\_\_\_  
If YES, how many? \_\_\_\_\_  
Also attach list of chapters with locations and names of chapter chairpersons.

Expenditures- Spending

4. Are all disbursements made by checks that require two signatures? Yes \_\_\_\_\_ No \_\_\_\_\_
5. Does your local have a petty cash fund? Yes \_\_\_\_\_ No \_\_\_\_\_  
If YES, what is the maximum fund kept on hand? \$ \_\_\_\_\_

\* By providing your cell phone number you consent to receive calls (including recorded or autodialed calls, or texts) at that number from AFSCME and its affiliated labor, political, and charitable organizations on any subject matter. Your carrier's rates may apply. You may modify your preferences at <https://www.afscme.org/tcpa>

Reporting

6. Are monthly financial reports prepared? Yes \_\_\_\_ No \_\_\_\_

If YES, please attach a copy of the most recent report.

7. Does the local pay salaries, lost time, allowances, and/or reimbursed dues to officers and/or employees? Yes \_\_\_\_ No \_\_\_\_

If YES, do you prepare and file the following payroll tax forms?

IRS Form 940 Yes \_\_\_\_ No \_\_\_\_

IRS Form 941 Yes \_\_\_\_ No \_\_\_\_

IRS Form W-2 Yes \_\_\_\_ No \_\_\_\_

8. Is IRS Form 990, 990-EZ or the 990-N e-postcard filed annually? Yes \_\_\_\_ No \_\_\_\_

9. Does the local have any dues paying members who are private sector employees? Yes \_\_\_\_ No \_\_\_\_

If YES, is a Department of Labor LM report filed? Yes \_\_\_\_ No \_\_\_\_

Political Contributions Reporting

10. Does the local make political contributions? Yes \_\_\_\_ No \_\_\_\_

If NO, proceed to question 14.

11. What were the total contributions during the last calendar year? \$ \_\_\_\_\_

12. Does the local use a "Separate Segregated Fund" for making political contributions? Yes \_\_\_\_ No \_\_\_\_

13. Is your local aware of the filing requirements for IRS Form 1120-POL? Yes \_\_\_\_ No \_\_\_\_

Audits

Please attach a copy of your last audit report (including any "Trustees" report)

14. How often does your local have an audit? \_\_\_\_\_

15. Are audit findings reported to the membership? Yes \_\_\_\_ No \_\_\_\_

16. Who performs these audits? Trustees \_\_\_\_ CPA \_\_\_\_ Public Accountant \_\_\_\_

Other (Explain) \_\_\_\_\_

**PART II – Dues**

1. For locals with FIXED dues rate(s), what is (are) the current monthly rates? Full time \$ \_\_\_\_\_  
Part time \$ \_\_\_\_\_

2. For locals with PERCENTAGE dues rate(s): What is the current percentage? \_\_\_\_\_ %  
What is the Average Monthly rate per member? \$ \_\_\_\_\_

3. For other dues structures, check here \_\_\_\_ and attach an explanation.

4. The local receives dues from: Employer \_\_\_\_ Council \_\_\_\_

**PART III – Financial Statements**

All local unions must complete the information requested in the “Statement of Receipts and Disbursements” below and “Statement of Assets Owned and Debts Outstanding (Liabilities)” on page 4. If the local retains a CPA or Public Accountant, the Accountant’s annual financial statement(s) may be substituted for pages 3 and 4 ONLY IF the local completes page 1 and page 2 of this report, and the local’s President and Secretary-Treasurer sign and date page 4.

**STATEMENT OF RECEIPTS AND DISBURSEMENTS**

**Receipts During Year**

- 1. Dues received directly from employer: \$ \_\_\_\_\_
- 2. Local share of dues forwarded directly from Council: \_\_\_\_\_
- 3. Insurance premiums collected from members: \_\_\_\_\_
- 4. Other receipts (Attach list – fundraisers, interest, initiation fees, etc.) \_\_\_\_\_
- 5. TOTAL RECEIPTS (Add items 1 through 4): \$ \_\_\_\_\_

**Disbursements During Year**

- 6. Affiliation Fees and Per Capita Tax paid directly by local to:
  - International \$ \_\_\_\_\_
  - Council \_\_\_\_\_
  - Other Labor Bodies \_\_\_\_\_
- 7. Surety Bond Premium: \_\_\_\_\_
- 8. Accounting/Legal/Arbitrations: \_\_\_\_\_
- 9. Negotiations: \_\_\_\_\_
- 10. Salaries/Lost Time/Allowances: \_\_\_\_\_
- 11. Payroll Taxes: \_\_\_\_\_
- 12. Reimbursed Dues: \_\_\_\_\_
- 13. Officer Reimbursed Expenses: \_\_\_\_\_
- 14. Conferences/Conventions: \_\_\_\_\_
- 15. Picnics/Parties: \_\_\_\_\_
- 16. Rent/Utilities: \_\_\_\_\_
- 17. Printing/Copying: \_\_\_\_\_
- 18. Office Supplies: \_\_\_\_\_
- 19. All Other Disbursements (Attach List): \_\_\_\_\_
- 20. TOTAL DISBURSEMENTS (Add items 6 through 19): \$ \_\_\_\_\_
- 21. EXCESS (DEFICIT) RECEIPTS OVER DISBURSEMENTS FOR YEAR \$ \_\_\_\_\_

**STATEMENT OF ASSETS OWNED AND DEBTS OUTSTANDING (LIABILITIES)**

**ASSETS OWNED**

			<u>A</u>	<u>B</u>
			Beginning of Year	End of Year
22.	Cash In Banks			
	Bank Name	Acct Type Account Number	\$ _____	\$ _____
	_____	_____	_____	_____
	_____	_____	_____	_____
	_____	_____	_____	_____
	_____	_____	_____	_____
	_____	_____	_____	_____
23.	TOTAL CASH ASSETS (Note- B less A should Equal page 3, line 21)		\$ _____	\$ _____
24.	Other Assets (Attach List- Investments, Furniture, etc.)		\$ _____	\$ _____
25.	TOTAL ASSETS (Add Lines 23 and 24)		\$ _____	\$ _____

**DEBTS OUTSTANDING (LIABILITIES)**

26.	Unpaid Bills (Attach List)	\$ _____	\$ _____
27.	NET ASSETS (Line 25 minus Line 26)	\$ _____	\$ _____

Please use this space to explain answers or prepare lists as necessary.

Question Number	Additional Explanations
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

We certify to the best of our knowledge, the information in this report is true and correct, and that all financial activities of the local union are included in the financial statements.

\_\_\_\_\_  
Signature of Current President                      Date                      Signature of Current Secretary-Treasurer                      Date  
(if filling out this form electronically, typed names will be treated as signatures)

Who completed this report? (Please print) \_\_\_\_\_  
Has this individual attended an AFSCME Secretary-Treasurer's Educational workshop within the last two years?                      Yes \_\_\_\_ No \_\_\_\_