



### 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 or have a payroll service that prepares and files 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 \_\_\_\_

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 \_\_\_\_