

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

**RETIREE CHAPTER ANNUAL FINANCIAL REPORT FOR
FISCAL YEAR ENDING _____, _____**

INSTRUCTIONS

This report is to be prepared, signed, and submitted to the Retiree Department by mail or electronically by following the instructions at www.afscmeretirees.org. A copy of the report should be retained in the retiree chapter files. For those retiree chapters operating on a calendar year (January through December) fiscal period, the report is due no later than May 15 of each year. For those retiree chapters 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.

PART I – Description of Financial Records and Procedures

Answer each of the following questions regarding the financial records and procedures of the retiree chapter. 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. Retiree Chapter # _____ b. Current # of Members _____

c. Employer Identification # _____

d. Retiree Chapter Name _____

e. Street Address or P.O. Box # _____

f. City _____ g. State _____ h. Zip Code _____

2. The retiree chapter financial records are in the custody of:

Name _____

Address _____

Cell Phone Number* (including area code) _____

Daytime Number (including area code) _____

Email _____

Chapters

3. Does the chapter have subchapters or other divisions?

Yes ☐

No ☐

If YES, how many? _____

Please attach a list of subchapters with names of chapter officers and contact information.

Expenditures-Spending

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

Reporting

6. Are monthly financial reports prepared? Yes ☐ No ☐
If YES, please attach a copy of the most recent report.
7. Does the chapter pay salaries or allowances 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 ☐
Please attach a copy of the most recent filing.

Political Contributions Reporting

9. Does the chapter make political contributions from member dues money? Yes ☐ No ☐
If NO, proceed to question 13.
10. What were the total contributions during the last calendar year? \$ _____
11. Does the chapter use a "Separate Segregated Fund" to make political contributions? Yes ☐ No ☐
12. Is your chapter aware of the filing requirements for IRS Form 1120-POL? Yes ☐ No ☐

Audits

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

13. How often does your chapter conduct an audit? _____
14. Are audit findings reported to the membership? Yes ☐ No ☐
15. Who performs these audits? Trustees ☐ CPA ☐
Other (Explain) _____

PART II – Dues

1. What is the chapter current ANNUAL dues rate? _____
2. How are dues paid? Pension Deduction ☐ Cash/Check/Credit Card ☐ Both ☐
- IF BOTH: How many members pay via Pension Deduction? _____

How many pay via Cash/Check/Credit Card? _____

If Pension Deduction, how often are dues deducted? Monthly ☐ Annually ☐ Other ☐

(Explain) _____

3. For chapters with subchapters, what is the current rebate to subchapters? \$_____ per _____

4. Does your chapter have any additional dues structures? If YES check here ☐ and attach explanation.

PART III – Financial Statements

All chapters must complete the information requested in the “Statement of Receipts and Disbursements” below and “Statement of Assets Owned and Debts Outstanding (Liabilities)” below and on page 5. If the chapter retains a CPA or Public Accountant, the Accountant’s annual financial statement(s) may be substituted for PART III on page 3, 4 and 5 ONLY IF the chapter completes page 1, 2 and the top page 3 of this report, and the Chapter’s President and Secretary- Treasurer sign and date page 5.

STATEMENT OF RECEIPTS AND DISBURSEMENTS

Receipts During Year

1. Dues received from pension: _____
2. Dues received via cash/check/credit card: _____
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. Per Capita Tax paid directly by chapter to:
International _____
Working Member Council _____
Local _____
Other Labor Bodies _____
7. Surety Bonds: _____
8. Accounting/Legal: _____
9. Salaries/Lost Time/Allowances: _____
10. Payroll Taxes: _____

11. Reimbursed Dues:	
12. Officer Reimbursed Expenses:	
13. Conferences/Conventions:	
14. Social Events:	
15. Rent/Utilities:	
16. Printing/Copying:	
17. Office Supplies:	
18. All Other Disbursements (Attach List):	
19. TOTAL DISBURSEMENTS (Add items 6 through 18):	
20. 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
21.	Cash In Banks	Acct Type	Account Number		
	Bank Name			\$	\$
	_____	_____	_____	_____	_____
	_____	_____	_____	_____	_____
	_____	_____	_____	_____	_____
	_____	_____	_____	_____	_____
	_____	_____	_____	_____	_____
22.	TOTAL CASH ASSETS (Note- B less A should Equal page 4, line 20)			\$ _____	\$ _____
23.	Other Assets (Attach List- Investments, Furniture, etc.)			\$ _____	\$ _____
24.	TOTAL ASSETS (Add Lines 22 and 23)			\$ _____	\$ _____

DEBTS OUTSTANDING (LIABILITIES)

25.	Unpaid Bills (Attach List)	\$ _____	\$ _____
26.	NET ASSETS (Line 24 minus Line 25)	\$ _____	\$ _____

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 retiree chapter 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 ☐