

**AMERICAN FEDERATION OF STATE, COUNTY,  
AND MUNICIPAL EMPLOYEES, AFL-CIO  
1625 L Street, N.W., Washington, D.C. 20036**

**Gerald W. McEntee  
International President**

**William Lucy  
International Secretary Treasurer**

**LOCAL UNION ANNUAL FINANCIAL REPORT  
FOR THE CALENDAR YEAR ENDED DECEMBER 31, 2009  
OR THE FISCAL YEAR ENDED \_\_\_\_\_, 2010**

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**INSTRUCTIONS**

This report is to be prepared, signed, and submitted to the International Secretary-Treasurer. 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 4-1/2 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 local union. If additional space is needed for your answers, please use the space provided on page 4 and attach additional sheets as necessary and refer to the appropriate question or line number.

**General**

1. a.) Local Union No. \_\_\_\_\_ b.) Affiliated with Council No. \_\_\_\_\_  
c.) Current No. of Members \_\_\_\_\_ d.) Employer Identification No. \_\_\_\_\_  
e.) Local Union Name \_\_\_\_\_  
f.) Street Address or P.O. Box No. \_\_\_\_\_  
g.) City \_\_\_\_\_ h.) State \_\_\_\_\_ i.) Zip Code \_\_\_\_\_

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

NAME \_\_\_\_\_ Title \_\_\_\_\_  
ADDRESS \_\_\_\_\_  
Street City State Zip  
Daytime Phone Number (including area code) \_\_\_\_\_  
Email Address \_\_\_\_\_

**Chapters**

3. Does the local have chapters or other divisions? Yes \_\_\_ No \_\_\_  
If YES, how many? \_\_\_\_\_ ; and  
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? \$ \_\_\_\_\_

**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? 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? 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 your 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 ___
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 Other (explain) \_\_\_\_\_

**PART II – Dues**

- 1. For those locals with a FIXED dues rate(s), what is (are) the current monthly rate(s)? Full-time \$ \_\_\_\_\_ Part-time \$ \_\_\_\_\_
  
- 2. For those locals with a PERCENTAGE dues rate(s):  

What is the current percentage?	_____ %
What is the AVERAGE MONTHLY rate?	\$ _____
  
- 3. For other dues structures, check here \_\_\_ and attach an explanation.
  
- 4. The local receives dues from: Employer \_\_\_\_\_ Council \_\_\_\_\_
  
- 5. Does the local receive dues/fees from agency shop, fair share and/or union shop payors? Yes \_\_\_ No \_\_\_
  
- 6. If a significant change is expected, please estimate the anticipated increase/decrease in the number of dues paying members and/or agency shop/fair share fee payors during the next twelve months. \_\_\_\_\_

**Part III – Financial Statements**

All local unions must complete the information requested in the "Statement of Receipts and Disbursements" (page 3) and "Statement of Assets Owned and Debts Outstanding (Liabilities)" (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 \$ \_\_\_\_\_

