

**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**

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 ___
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 \$ _____

