

Local No. _____
 City & State _____
 Date _____

IAFF LOCAL UNION AUDITORS' REPORT
GENERAL INSTRUCTIONS

This yearly report should be prepared and certified by the local union trustees. The original shall be mailed to the IAFF General Secretary-Treasurer, 1750 New York Avenue, NW, Washington, DC 20006, within 180 days after the close of the local's fiscal year. A copy shall be retained in the files of local union in accordance with the International Constitution.

The following questions should be answered by the trustees

	YES	NO
1. Are all cash receipts recorded and currently deposited?	_____	_____
2. Are all disbursements paid by check?	_____	_____
3. Do checks require the signature of at least two officers?	_____	_____
4. Were all expenditures approved and supported by invoices or other supporting documents?	_____	_____
5. Was there evidence of any check being signed in blank or in advance by any officer or officers?	_____	_____
6. Were any checks made payable to cash?	_____	_____
7. Are adequate minutes of membership and executive meetings maintained?	_____	_____
8. Was the trustees' annual audit report for the prior year submitted to membership?	_____	_____
9. Are required federal and state payroll tax returns currently filed with the respective agencies?	_____	_____
10. Does the U.S. local union file "Return of Organization Exempt From Income Tax" (Form 990) with the IRS? (required if receipts are over \$25,000)	_____	_____

Report for the Period from _____ to _____
 Number of members last audit _____ Date _____
 Number of members this audit _____ Date _____

AUDITING COMMITTEE (signatures)

_____ Chair

Local No. _____

Date _____

REVENUE

- 1. Initiation fees _____
- 2. Per capita received _____
- 3. Interest _____
- 4. Special event receipts _____
- 5. Less costs of special event _____
- 6. Net special event revenue (line 4 less line 5) _____
- 7. Other revenue (list)• _____

- 8. Total receipts (add lines 1 - 7) _____

EXPENSES

- 9. Salaries, compensation, and benefits _____
- 10. Travel costs _____
- 11. Occupancy, rent, utilities, and maintenance _____
- 12. Office expenses and supplies _____
- 13. Professional fees _____
- 14. Printing, publications, postage, and shipping _____
- 15. Per Capita Tax and fees _____
- 16. Other expenses (list)• _____

- 17. Total expenses (add lines 9 -16) _____

- 18. Excess or (deficit) for the year (line 8 less line 17) _____
- 19. Net assets (fund balances) at start of year (from line 27A) _____
- 20. Other changes in fund balance (please explain) _____
- 21. Net assets (fund balances) at end of year (add lines 18-20) _____

ASSETS AND LIABILITIES

- | | (A) Year Begin | (B)Year End |
|---|----------------|-------------|
| 22. Cash, savings, and investments | _____ | _____ |
| 23. Land and buildings | _____ | _____ |
| 24. Other assets (describe) | _____ | _____ |
| 25. Total assets (add lines 22-24) | _____ | _____ |
| 26. Total liabilities (list) • _____ | _____ | _____ |
| 27. Net assets (fund bal.) (line 25 minus 26) | _____ | _____ |

NOTE: Line 27B must agree with Line 21.

• Attach additional sheets, if necessary.