

---

# I A F F

---

Harold A. Schaitberger, General President

Edward A. Kelly, General Secretary-Treasurer



# EMERGENCY DISPUTES FUND

---

International Association of Fire Fighters, AFL-CIO, CLC

---

**INTERNATIONAL ASSOCIATION OF FIRE FIGHTERS  
EMERGENCY DISPUTES FUND (EDF) POLICY  
[REVISED 10-24-18]**

**I. Purpose and Scope of the EDF**

The purpose of the Emergency Disputes Fund (EDF) is to “financially assist in the resolution of emergency disputes in which affiliates of this association may become involved.” Loans and grants from the EDF shall be considered proper “only when requests for such financial assistance are made in conjunction with job actions, disciplinary actions against union officers for union related activities, employer’s refusal to implement an arbitration award, or such other occurrences as may be considered bona fide emergencies by the Executive Board of the IAFF.” (IAFF Constitution and By-Laws Article VIII, Section 10)

**II. Criteria for Grants and Loans**

**A. Grants**

A unanimous vote of the Executive Board is necessary for the approval of any request for a grant.

The only matters eligible for an EDF grant are those involving lawful job actions, an employer’s refusal to implement an arbitration award, approved Guardian cases, administrative challenges to substantial disciplinary action taken against a union leader for his or her union-related activities (such as grievances, arbitrations, unfair labor practice proceedings, and civil service/personnel board appeals), and other “bona fide emergencies.” For purposes of eligibility for a grant, a “bona fide emergency” is a serious situation that could not have been anticipated by the affiliate, for which an adverse outcome would result in significant loss of jobs and/or companies and stations.

Any affiliate seeking a grant for matters involving substantial disciplinary action against a union leader for union-related activities must seek assistance for the case through the Legal Guardian Policy. If the case is approved for assistance under the Guardian Policy, an EDF grant for the case will be considered appropriate under the EDF Policy.

Where an affiliate seeks EDF assistance for administrative challenges to anti-union retaliation, no award may be made unless the affiliate submits a complete Guardian Policy application to the IAFF General Counsel’s office prior to raising the administrative claim to arbitration, or filing a civil service appeal or unfair labor practice charge, or other final administrative process, as the case may be. If the opinion of the IAFF General Counsel’s office is that the proposed administrative claim has merit, assistance may be provided. If the opinion from the IAFF General Counsel’s office is that the proposed administrative action lacks merit, but the affiliate seeking assistance nevertheless pursues an administrative action, assistance shall not be provided unless the affiliate has prevailed in the administrative action such that the discipline is held to have been retaliation for union-related activities. Based upon a clear showing of extraordinary circumstances in a particular case, the Executive Board may approve an exception to this policy only by unanimous vote of the Board.

In all cases, grants to affiliates for administrative challenges to disciplinary action taken against a union leader for his or her union-related activities shall be capped at \$20,000.

B. Loans

Besides those matters qualifying for grants (see above), an affiliate is eligible for an EDF loan for “bona fide emergencies” which, for purposes of eligibility for a loan, is defined as situations where the affiliate has been forced to pursue resolution of a contract negotiation impasse, an unfair labor practice, or a grievance involving the application or interpretation of a contract or a civil service (or comparable) provision (except those involving routine or ordinary disciplinary action – see below), before a third party adjudicator (for example, a labor or civil service board, an arbitrator, or a court).

In no case shall EDF assistance, in the form of either a grant or a loan, be provided to fund labor relations matters that are routinely encountered by unions, including contract negotiations prior to impasse, and grievances or arbitrations on disciplinary matters not involving union-related retaliation. Nor shall affiliates be eligible for EDF assistance (grants or loans) to support their general operations or for political purposes, such as support of political referenda or ballot initiatives, except those referenda or initiatives that, if enacted, would result in significant loss of jobs and/or companies and stations.

A majority vote of the Executive Board is necessary for the approval of any request for a loan, except for requests for loans involving a “bona fide emergency,” which requires seventy-five percent (75%) approval for a loan.

C. Restrictions on EDF Funds

No EDF funds will be used for any purpose other than loans or grants to affiliates, or for direct assistance to affiliates in the form of legal assistance in special cases. EDF loans cannot be converted to grants at a later date.

**III. Other Limitations on EDF Assistance**

A. Required Co-Payment

Upon satisfying the other conditions set forth in this policy, an affiliate will be eligible for EDF assistance (grants or loans) for any non-Guardian Policy matter for up to eighty percent (80%) of its demonstrated need, as established by invoices or receipts submitted as part of its application.

B. Cap on EDF Loans and Grants

Upon satisfying the other conditions set forth in this policy, an affiliate shall be eligible to receive up to \$50,000 in EDF loans and non-Guardian Policy grants for any single matter, absent a showing of extraordinary circumstances and unanimous approval of the Executive Board.

C. Minimum Dues Structure

Absent a showing of extraordinary circumstances, to qualify for an EDF grant or loan, an affiliate must demonstrate that it has established monthly dues in an amount equivalent to at least one percent (1%) of entry-level wages for a full-time, paid fire fighter or comparable classification in the affiliate's membership, or, in the case of loans, present proof of other means sufficient to repay the loan.

D. Maximum Number of EDF Applications Per Affiliate

An affiliate is entitled to receive EDF assistance (grant or loan) for no more than two (2) separate matters within a five (5) year period, absent a showing of extraordinary circumstances and unanimous approval of the Executive Board. An affiliate's receipt of an emergency EDF loan shall not be counted for purposes of enforcing this provision.

E. Recovery of Attorney's Fees and Court Costs and Return of EDF Grants

As a condition of receiving an EDF grant for any matter involving the use of legal counsel, an affiliate and its legal counsel must understand and agree to the following terms and conditions:

- 1) The affiliate's expenditure of any grant from the EDF is subject to continuous review and oversight of the IAFF Executive Board, which has sole discretion to award both initial and subsequent funding for a matter. The Executive Board's oversight authority may be guided by the IAFF General Counsel.
- 2) The affiliate and its counsel shall agree to pursue, to the fullest extent possible, the recovery of any attorney's fees and costs incurred in the case. Failure to abide by this requirement could adversely affect the Executive Board's decision regarding funding of the matter and applications for future EDF assistance from the affiliate.
- 3) A stipulation shall be included at all times, stating that if an affiliate recovers attorney's and/or court costs, any Emergency Dispute Funds granted to cover those costs will be returned to the EDF. Affiliates receiving EDF grants shall notify the General Secretary-Treasurer's office and the General Counsel's office regarding the resolution or outcome of the matter, including whether attorneys' fees and costs were recovered.

F. Reclamation of Dormant Awards

With respect to awards made under this Policy, the EDF Committee may recommend to the Executive Board that it reclaim the remainder of any outstanding award if any of the following circumstances arise:

- 1) An affiliate has been notified in writing of an award under this Policy but has not submitted a written acceptance of the award, as required by Executive Board policy, or

otherwise fails to submit written information, which is required to qualify for receipt of EDF funds, in a timely and reasonable manner.

- 2) An affiliate has received an award under this Policy but has not requested a disbursement of available award funds from the General Secretary-Treasurer's office for at least twelve (12) months.
- 3) An affiliate has notified the Executive Board that the matter serving as the basis for an award has terminated.
- 4) An affiliate has chosen not to accept an award under the terms approved by the Executive Board.

Upon Executive Board action to reclaim an affiliate's award, the affiliate will be so notified.

#### **IV. Procedure for Obtaining EDF Assistance**

##### **A. Notification to District Vice President/State and Provincial Associations**

Any affiliate involved in a matter which might result in the acquisition of EDF should notify the District Vice President in writing as soon as possible. The IAFF is to notify the respective state or provincial association of an affiliate's application for EDF and the subject matter.

##### **B. Second Legal Opinion Requirement**

Where an affiliate is considering initiating a court action that may eventually lead to a request for financial assistance from the EDF, it must notify its District Vice President to request a second legal opinion on the matter from the IAFF General Counsel's office. The cost of this legal opinion will be paid by the International from the EDF. As part of the materials submitted in this request, the affiliate must include: (1) the written legal arrangement of how the litigation would be handled and paid for; and (2) the relevant facts and documents needed to render a proper second legal opinion. An affiliate that fails to obtain a second legal opinion from the IAFF General Counsel's office prior to commencing a court action will not be considered eligible for EDF assistance regarding that matter. For purposes of this requirement, a "court action" includes any action by the affiliate to pursue a pending case to the next level of appeal.

If the legal advice from the IAFF General Counsel's office is that the proposed court action lacks merit, but the affiliate nevertheless chooses to pursue the litigation, it will not be considered eligible for EDF assistance (unless the affiliate prevails in the court action). Nothing contained in this policy is intended to impair or interfere with the autonomy of the local affiliates that retain full and final decision-making authority concerning litigation affecting such affiliates. Based upon a clear showing of extraordinary circumstances in a particular case, the Executive Board may approve an exception to this policy only by unanimous vote of the Board.

C. Application Form

The General Secretary-Treasurer will supply an application form that must be completed by an affiliate requesting financial aid, along with a guideline letter. Such application will require the affiliate to provide information pertaining to the affiliate's dues structure and other information deemed pertinent by the Executive Board.

D. Consideration by the Executive Board

Any affiliate requesting EDF assistance will submit its application to its District Vice President, and not to the chairman of the EDF Committee. The District Vice President may then sign the application and submit it to the International. No EDF application will be considered by the Board unless it is submitted to the IAFF General Secretary-Treasurer, in completed form, at least thirty (30) days prior to the beginning of the Executive Board meeting; provided, however, that the Board may waive the thirty-day requirement in cases of emergency by unanimous vote. Applications not received prior to the thirty-day deadline will be considered at the next scheduled Executive Board meeting. For purposes of this section, "emergency" means a situation that could not possibly have been anticipated to arise by the affiliate prior to the thirty-day deadline.

Representatives of affiliates applying for EDF assistance are not permitted to appear before the Executive Board. Representation will be through the District Vice President. The EDF Committee will review the application and report its recommendation to the full Executive Board. The EDF Committee will include in the opening remarks of its recommendations on requests its opinion whether or not the request is covered under the specific provisions of the EDF Policy.

E. Notification of Action and Approval by the Membership of Loans

The General Secretary-Treasurer's office will notify all affiliates who file a completed application for EDF assistance of the action taken and the reasons thereof, provided that this does not prohibit the District Vice President from notifying such affiliates. When loans are approved by the Executive Board, the repayment schedule will ordinarily be five (5) years, unless extended by unanimous approval of the Executive Board. The amount of the loan and the repayment schedule will be presented to the affiliate membership at a regular or special meeting and approved by a majority of those present and voting. Following approval of the membership, the affiliate's president and secretary must sign the "Acceptance of Loan Form" prior to funds being disbursed.

V. **\$5,000 Emergency Loans**

The General President is authorized, with the approval of the EDF Committee, to commit the use of the Emergency Disputes Fund to affiliates in emergency situations arising between meetings of the Executive Board, subject to a limit of a \$5,000 loan. Requests for emergency loans must be made through an affiliate's District Vice President. It is the established policy of the Executive Board that when an affiliate receives such emergency assistance, they must fully comply with all established procedures for receiving financial assistance from the Emergency Disputes Fund.

## **VI. Loan Repayment and Continued Liability for EDF Loan Repayment**

### **A. Loan Repayment**

EDF loans will be granted on an interest-free basis with a maximum five (5) year repayment schedule, unless the schedule is extended by unanimous vote of the Executive Board. Regular payments of EDF loans will be paid in order to be seated at the IAFF Convention, using the same policy that applies to per capita payments.

### **B. Charter Forfeiture**

Any affiliate with an outstanding loan balance that forfeits its charter must repay its loan in order to reaffiliate with the IAFF.

### **C. Mergers and Successor Organizations**

If an affiliate with an outstanding loan balance merges with another affiliate, either voluntarily or involuntarily, the successor organization shall assume responsibility for repayment of the balance of the loan.

## **VII. Other Provisions**

### **A. State/Provincial Association Funds**

The IAFF Executive Board advises and strongly urges each Local, State or Provincial Association to set up an Emergency Disputes Fund in addition to the International Fund, and make efforts to amass sufficient money that can be relied on to take care of those emergencies that so often arise.

### **B. Available Funds**

When available funds are listed in any report, the total amount of funds will be listed as U.S. and/or Canadian.

### **C. EDF Grant Repayment Required Upon Voluntary or Involuntary Forfeiture of Charter by Local Unions or other Subordinate Bodies**

Any affiliate that voluntarily or involuntarily forfeits its IAFF charter must repay to the IAFF within thirty (30) days of such forfeiture any EDF Grant awarded and received by the affiliate during the twelve (12) months immediately preceding such voluntary or involuntary forfeiture.

D. EDF Grant Repayment Required Upon Reaffiliation

Any affiliate that voluntarily or involuntarily forfeits its IAFF charter must repay to the IAFF any EDF Grant awarded and received by the affiliate during the twelve (12) months immediately preceding such voluntary or involuntary forfeiture in order to reaffiliate with the IAFF.



# APPLICATION FOR ASSISTANCE EMERGENCY DISPUTES FUND (EDF)

You **must** submit a **cover statement** with this application that will outline the basis for this request. You must also submit **itemized legal invoices** (if applicable) and **relevant legal documents** to support your request. Incomplete applications will be rejected. Please fully review the EDF Policy before submitting an application. Signatures from all local officers and your District Vice President are required.

Affiliate No.: \_\_\_\_\_ Affiliate Name: \_\_\_\_\_ Date: \_\_\_\_\_

Name, phone number, and email address for affiliate point of contact for this application:

---

---

**(A) Minimum Dues Requirement.** To qualify for EDF, the affiliate must charge *at least* 1% of entry-level wages for a full-time fire fighter. See Section III(C) of the EDF Policy. The information below is required:

Affiliate's monthly dues: \_\_\_\_\_ Entry-level FF salary (monthly): \_\_\_\_\_

Our affiliate last raised dues or issued an assessment on [date]: \_\_\_\_\_

**(B) Audit & Per-Capita Requirement.** An affiliate must meet its regular obligation to submit an audit of its finances to the IAFF. A copy of a blank local union auditor's report is available with this application.

Number of employees in dept.: \_\_\_\_\_ No. of members in affiliate: \_\_\_\_\_

Our affiliate submitted an audit to the IAFF on [date]: \_\_\_\_\_ (or submit annual audit with this application)

Our affiliate is current on its per capita & loans owed to the IAFF [check one]: Yes  No

Our local is a member of an IAFF state/provincial association [check one]: Yes  No  None Existing

Has financial aid for any matter described in this application been requested/received from your State or Provincial Association? Yes  No  (If "yes," list the dates, amounts, etc.):

---

---

**(C) Prior EDF Assistance.** Pursuant to Section III(D), an affiliate is limited to assistance on two applications in a five-year period, unless it can show that "extraordinary circumstances" require otherwise. List all EDF assistance on all matters separate from those requested in this application in the past five years:

Date: \_\_\_\_\_ Amount: \$ \_\_\_\_\_ Grant  or Loan  Comments: \_\_\_\_\_

Date: \_\_\_\_\_ Amount: \$ \_\_\_\_\_ Grant  or Loan  Comments: \_\_\_\_\_

Date: \_\_\_\_\_ Amount: \$ \_\_\_\_\_ Grant  or Loan  Comments: \_\_\_\_\_

<sup>1</sup> If you wish to request assistance for more than two matters in the past five years, include in your statement an explanation of the "extraordinary circumstances" you believe would justify a departure from this limitation in the Policy.

**(D) Assistance Requested.** EDF assistance is provided on a matching basis (no more than 80% for any matter will be provided by the IAFF), and only for certain matters covered by the policy. All loans and grants are capped at \$50,000 unless indicated otherwise below. Please review Section II (“Criteria for Grants and Loans”) of the EDF Policy for specific guidance on what is entitled to coverage. There is space provided below to request assistance on two matters.

With respect to **MATTER #1**, our affiliate is requesting: Grant  Loan

If requesting an **EDF Grant**, please indicate the type of matter for which you are requesting assistance:

- Lawful job action<sup>2</sup>
- Employer’s refusal to implement an arbitration award<sup>3</sup>
- Administrative challenge to substantial disciplinary action taken against a union leader for union- related activities (must **first** submit a complete Guardian Policy application) [\$20,000 cap]
- Other bona fide emergency (defined as a serious situation that could not have been anticipated by the affiliate, for which an adverse outcome would result in significant loss of jobs and/or companies and stations)

If requesting an **EDF Loan**, please indicate the type of matter for which you are requesting assistance:

- Matter that qualifies for a grant (if checked, please indicate which grant category above)
- Situation where affiliate has been forced to pursue resolution of a contract negotiation impasse before a third-party adjudicator (e.g., a labor or civil service board, an arbitrator, or a court)
- Unfair labor practice
- Grievance involving the application or interpretation of a contract or a civil service (or comparable) provision (*except those involving routine or ordinary disciplinary action*) before a third-party adjudicator (e.g., a labor or civil service board, an arbitrator, or a court)

Total amount (prior to 20% reduction) of EDF assistance requested for **MATTER #1**: \$ \_\_\_\_\_

Was this request approved by your affiliate at a general/special membership meeting? Yes  No

#### REMEMBER

- You must submit **ALL** pertinent, itemized legal invoices (i.e., the legal bills must specify the work carried out by your counsel, as well as the hours and hourly rates).
- You must also submit a statement explaining the basis for your request.
- Some applications require that a second legal opinion have been completed by the General Counsel’s Office **prior** to submitting an EDF request to the IAFF. You must request this through your DVP.
- You are responsible for ensuring that **ALL** relevant information is provided to the IAFF **at least (30)thirty days** before an Executive Board meeting, or it will not be considered.

<sup>2</sup> A “job action” is a strike or work stoppage. For most publicly-employed fire fighters and EMS personnel in the United States and <sup>3</sup>Canada, strikes and work stoppages are illegal and therefore will not be subject to financial assistance under this policy. The EDF Policy and IAFF Convention Policy requires that if an affiliate wants EDF support for any “court action,” it must first be examined by the General Counsel’s Office. Please submit a legal opinion from the General Counsel’s Office on your court action with this Policy. If one has not been completed, please request an opinion immediately through your District Vice President.

With respect to **MATTER #2**,<sup>4</sup> our affiliate is requesting: Grant  Loan

If requesting an **EDF Grant**, please indicate the type of matter for which you are requesting assistance:

- Lawful job action<sup>5</sup>
- Employer's refusal to implement an arbitration award<sup>6</sup>
- Administrative challenge to substantial disciplinary action taken against a union leader for union-related activities (must **first** submit a complete Guardian Policy application) [\$20,000 cap]
- Other bona fide emergency (defined as a serious situation that could not have been anticipated by the affiliate, for which an adverse outcome would result in significant loss of jobs and/or companies and stations)

If requesting an **EDF Loan**, please indicate the type of matter for which you are requesting assistance:

- Matter that qualifies for a grant (if checked, please indicate which grant category above)
- Situation where affiliate has been forced to pursue resolution of a contract negotiation impasse before a third-party adjudicator (e.g., a labor or civil service board, an arbitrator, or a court)
- Unfair labor practice
- Grievance involving the application or interpretation of a contract or a civil service (or comparable) provision (*except those involving routine or ordinary disciplinary action*) before a third-party adjudicator (e.g., a labor or civil service board, an arbitrator, or a court)

Total amount (prior to 20% reduction) of EDF assistance requested for **MATTER #2**: \$\_\_\_\_\_

Was this request approved by your affiliate at a general/special membership meeting? Yes  No

### REMEMBER

- You must submit **ALL** pertinent, itemized legal invoices (i.e., the legal bills must specify the work carried out by your counsel, as well as the hours and hourly rates).
- You must also submit a statement explaining the basis for your request.
- Some applications require that a second legal opinion have been completed by the General Counsel's Office **prior** to submitting an EDF request to the IAFF. You must request this through your DVP.
- You are responsible for ensuring that **ALL** relevant information is provided to the IAFF **at least thirty (30) days** before an Executive Board meeting, or it will not be considered.

<sup>4</sup> Proceed to the next page if you are requesting assistance on only one matter.

<sup>5</sup> A "job action" is a strike or work stoppage. For most publicly-employed fire fighters and EMS personnel in the United States and Canada, strikes and work stoppages are illegal and therefore will not be subject to financial assistance under this policy. The EDF Policy and IAFF Convention Policy requires that if an affiliate wants EDF support for any "court action," it must first be examined by the General Counsel's Office. Please submit a legal opinion from the General Counsel's Office on your court action with this Policy. If one has not been completed, please request an opinion immediately through your District Vice President.

(E) **Recovery of Attorneys' Fees and Costs for EDF Grants.** Section III(E) of the EDF Policy requires your affiliate to reimburse the IAFF for all attorney's fees and court costs recovered in matters funded through EDF grants. By signing and forwarding this application, your affiliate agrees that an expenditure of any grant is subject to the continuous review and oversight of the IAFF Executive Board, and if you are awarded an EDF grant, you and any legal counsel you retain to pursue the matter for which assistance is awarded will pursue, to the fullest extent possible, the recovery of any attorney's fees and costs incurred in the case. Failure to abide by this requirement could adversely affect the Executive Board's decision regarding funding of this matter and your applications for future EDF assistance.

You further agree that, if you are awarded an EDF grant, and you recover any attorney's fees and/or court costs in the matter, you will promptly return any EDF grants covering those fees or costs to the EDF, and notify the IAFF General Secretary-Treasurer's office regarding the resolution or outcome of the matter, including whether attorneys' fees and/or costs were recovered.

(F) **Repayment of EDF Grant Upon Forfeiture of Charter and Reaffiliation.** Section VII(C) and Section VII(D) of the EDF Policy require your affiliate to repay any EDF Grant awarded and received by your affiliate during the twelve (12) months immediately preceding a voluntary or involuntary forfeiture of your charter. By signing and forwarding this application, your affiliate agrees that, if you are awarded and receive an EDF grant, the grant must be repaid within thirty (30) days of any such forfeiture and prior to reaffiliating with the IAFF.

(G) **Authorization Signatures.** The undersigned affiliate officers have each read and are familiar with the EDF Policy, certify that the information provided is accurate, and that the affiliate will abide by the terms of the Policy, including repayment requirements for grants or loans, as specified in the Policy. They also certify that this request for EDF assistance was approved at a general or special membership meeting of the affiliate.

\_\_\_\_\_  
President (Signature)

\_\_\_\_\_  
President (Print)

\_\_\_\_\_  
Secretary (Signature)

\_\_\_\_\_  
Secretary (Print)

\_\_\_\_\_  
Treasurer (Signature)

\_\_\_\_\_  
Treasurer (Print)

Approved by District Vice President \_\_\_\_\_  
(please sign & date)

### REMEMBER

- You must submit **ALL** pertinent, itemized legal invoices (i.e., the legal bills must specify the work carried out by your counsel, as well as the hours and hourly rates).
- You must also submit a statement explaining the basis for each of your requests.
- Some applications require that a second legal opinion have been completed by the General Counsel's Office **prior** to submitting an EDF request to the

IAFF.

- You are responsible for ensuring that ALL relevant information is provided to the IAFF **at least thirty (30) days** before an Executive Board meeting.
- You are agreeing to abide by the terms of the EDF Policy, which you must review in detail. The Policy sets forth terms for minimum dues requirements, recovery/repayment of grants to the IAFF, terms of loan repayments, time limitations, and other restrictions.

Local No. \_\_\_\_\_  
 City & State \_\_\_\_\_  
 Date \_\_\_\_\_

## IAFF LOCAL UNION AUDITORS' REPORT

### GENERAL INSTRUCTIONS

This annual 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?	<input type="radio"/>	<input type="radio"/>
2. Are all disbursements paid by check or electronic funds transfer?	<input type="radio"/>	<input type="radio"/>
3. Do checks require the signature of at least two officers?	<input type="radio"/>	<input type="radio"/>
4. Were all expenditures approved and supported by invoices or other supporting documents?	<input type="radio"/>	<input type="radio"/>
5. Was there evidence of any check being signed in blank or in advance by any officer or officers?	<input type="radio"/>	<input type="radio"/>
6. Were any checks made payable to cash?	<input type="radio"/>	<input type="radio"/>
7. Are adequate minutes of membership and executive meetings maintained?	<input type="radio"/>	<input type="radio"/>
8. Was the trustees' annual audit report for the prior year submitted to membership?	<input type="radio"/>	<input type="radio"/>
9. Are required federal and state payroll tax returns currently filed with the respective agencies?	<input type="radio"/>	<input type="radio"/>
10. Does the U.S. local union file its annual Form 990 (or 990-N) with the IRS?	<input type="radio"/>	<input type="radio"/>
11. Did the Canadian local union file its annual Form T1044 with the CRA?	<input type="radio"/>	<input type="radio"/>

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

### AUDITING COMMITTEE (signatures)

\_\_\_\_\_  
 Chair

Local No.: \_\_\_\_\_  
 City & State: \_\_\_\_\_  
 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 asset (fund balances) at start of year (from line 27 A) \_\_\_\_\_
- 20. Other changes in fund balance (please explain) \_\_\_\_\_
- 21. Net assets (fund balances) at end of year (add lines 18 - 20) \_\_\_\_\_

	(A)Year Begin	(B)Year End
<b>ASSETS AND LIABILITIES</b>		
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.