



Overview of Secretary-Treasurer Responsibilities

For details, always consult AFSCME's Financial Standards Code

Daily / Weekly

Pay bills & reimburse expenses

Maintain receipts & disbursements journals

Ensure expenditures have the proper authorizations, documentation, and/or specific union business purpose before issuing payments.

Maintain files w/ bank statements, supporting receipts, cancelled checks, vouchers, etc.

Monthly

Prepare Monthly Financial Report to Local & to Council (ltr@wfse.org)

Summary of receipts & disbursements (income statement), YTD

Cash balances sheet

Listing of all unpaid bills and any contractual obligations that have not been paid

If 2000 members or more: Actual income & expenses v. budgeted income & expenses

Quarterly (>2000 members)

Prepare quarterly financial statement

Balance sheet

Income statement

Yearly (internal)

Audit by Trustees or unaffiliated CPA
(see Trustees Audit Guide in FSC)

If >2000 members:

Must be completed by an unaffiliated CPA

Yearly (AFSCME)

Surety Bond Report (Mar 1)

LUAFR (May 15)

If >2000 members:

Prepare Annual Budget

Yearly (US Gov)

File appropriate 990 form
(990N / 990EZ / 990)

Other common forms:
(App. H of FSC for full list)

1120-POL

I-9, W-4, W-2, 1099