



## SECRETARY-TREASURER'S FINANCIAL REPORT TO THE TRUSTEES - PAPER VERSION \*

**DISREGARD this paper version if your local uses the CUPE electronic ledger.  
There is NO need to fill this out.**

**PRINT THE TWO PAGE TREASURER'S REPORT FROM THE ELECTRONIC LEDGER**

Local Union No:

For the period \_\_\_\_\_, 20 \_\_\_\_ to \_\_\_\_\_, 20 \_\_\_\_\_

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\* If your local is doing manual bookkeeping, complete this report and give it to the Trustees, making sure the bank reconciliation page is **completed and balanced** to the ledger.

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## STATEMENT OF INCOME AND EXPENSES

For the period of \_\_\_\_\_, 20 \_\_\_\_\_ to \_\_\_\_\_, 20 \_\_\_\_\_

MONTH 1	MONTH 2	MONTH 3	TOTAL MONTHS 1 - 3
_____	_____	_____	_____

### INCOME

Union Dues	_____	+	_____	+	_____	=	_____
Other:	_____		_____		_____	=	_____
Initiation Fees	_____	+	_____	+	_____	=	_____
Interest on Investments	_____	+	_____	+	_____	=	_____
Miscellaneous	_____	+	_____	+	_____	=	_____
<b>TOTAL INCOME</b>	_____	+	_____	+	_____	=	_____

### EXPENSES

CUPE Per Capita	_____	+	_____	+	_____	=	_____
Affiliation Fees:	_____		_____		_____	=	_____
Provincial Divisions	_____	+	_____	+	_____	=	_____
Labour Councils	_____	+	_____	+	_____	=	_____
District Councils	_____	+	_____	+	_____	=	_____
Provincial Council of Unions	_____	+	_____	+	_____	=	_____
Salaries	_____	+	_____	+	_____	=	_____
<u>Operating Expenses:</u>	_____		_____		_____	=	_____
Office Rent	_____	+	_____	+	_____	=	_____
Office Supplies	_____	+	_____	+	_____	=	_____
Equipment Leases	_____	+	_____	+	_____	=	_____
Phone/Internet	_____	+	_____	+	_____	=	_____
Bonding Premiums / Insurance	_____	+	_____	+	_____	=	_____
Bank Charges	_____	+	_____	+	_____	=	_____
Other Operating Expenses	_____	+	_____	+	_____	=	_____
Special Purchases	_____	+	_____	+	_____	=	_____
Executive Expenses	_____	+	_____	+	_____	=	_____
Bargaining Expenses	_____	+	_____	+	_____	=	_____
Grievances/Arbitration	_____	+	_____	+	_____	=	_____
Committee Expenses	_____	+	_____	+	_____	=	_____
Conventions/Conferences	_____	+	_____	+	_____	=	_____
Education	_____	+	_____	+	_____	=	_____
Contributions/Donations	_____	+	_____	+	_____	=	_____
Other (please specify)	_____	+	_____	+	_____	=	_____
<b>TOTAL EXPENSES</b>	_____	+	_____	+	_____	=	_____

## STATEMENT OF INCOME AND EXPENSES

For the period of \_\_\_\_\_, 20\_\_\_\_ to \_\_\_\_\_, 20\_\_\_\_

MONTH 4	MONTH 5	MONTH 6	TOTAL MONTHS 4 - 6
_____	_____	_____	_____

### INCOME

Union Dues	_____	+	_____	+	_____	=	_____
Other:	_____	+	_____	+	_____	=	_____
Initiation Fees	_____	+	_____	+	_____	=	_____
Interest on Investments	_____	+	_____	+	_____	=	_____
Miscellaneous	_____	+	_____	+	_____	=	_____
<b>TOTAL INCOME</b>	_____	+	_____	+	_____	=	_____

### EXPENSES

CUPE Per Capita	_____	+	_____	+	_____	=	_____
Affiliation Fees:	_____	+	_____	+	_____	=	_____
Provincial Divisions	_____	+	_____	+	_____	=	_____
Labour Councils	_____	+	_____	+	_____	=	_____
District Councils	_____	+	_____	+	_____	=	_____
Provincial Council of Unions	_____	+	_____	+	_____	=	_____
Salaries	_____	+	_____	+	_____	=	_____
<u>Operating Expenses:</u>	_____	+	_____	+	_____	=	_____
Office Rent	_____	+	_____	+	_____	=	_____
Office Supplies	_____	+	_____	+	_____	=	_____
Equipment Leases	_____	+	_____	+	_____	=	_____
Phone/Internet	_____	+	_____	+	_____	=	_____
Bonding Premiums / Insurance	_____	+	_____	+	_____	=	_____
Bank Charges	_____	+	_____	+	_____	=	_____
Other Operating Expenses	_____	+	_____	+	_____	=	_____
Special Purchases	_____	+	_____	+	_____	=	_____
Executive Expenses	_____	+	_____	+	_____	=	_____
Bargaining Expenses	_____	+	_____	+	_____	=	_____
Grievances/Arbitration	_____	+	_____	+	_____	=	_____
Committee Expenses	_____	+	_____	+	_____	=	_____
Conventions/Conferences	_____	+	_____	+	_____	=	_____
Education	_____	+	_____	+	_____	=	_____
Contributions/Donations	_____	+	_____	+	_____	=	_____
Other (please specify)	_____	+	_____	+	_____	=	_____
<b>TOTAL EXPENSES</b>	_____	+	_____	+	_____	=	_____

## STATEMENT OF INCOME AND EXPENSES

For the period of \_\_\_\_\_, 20\_\_\_\_\_ to \_\_\_\_\_, 20\_\_\_\_\_

MONTH 7	MONTH 8	MONTH 9	TOTAL MONTHS 7 - 9
_____	_____	_____	_____

### INCOME

Union Dues	_____	+	_____	+	_____	=	_____
Other:	_____	+	_____	+	_____	=	_____
Initiation Fees	_____	+	_____	+	_____	=	_____
Interest on Investments	_____	+	_____	+	_____	=	_____
Miscellaneous	_____	+	_____	+	_____	=	_____
<b>TOTAL INCOME</b>	_____	+	_____	+	_____	=	_____

### EXPENSES

CUPE Per Capita	_____	+	_____	+	_____	=	_____
Affiliation Fees:	_____	+	_____	+	_____	=	_____
Provincial Divisions	_____	+	_____	+	_____	=	_____
Labour Councils	_____	+	_____	+	_____	=	_____
District Councils	_____	+	_____	+	_____	=	_____
Provincial Council of Unions	_____	+	_____	+	_____	=	_____
Salaries	_____	+	_____	+	_____	=	_____
<u>Operating Expenses:</u>	_____	+	_____	+	_____	=	_____
Office Rent	_____	+	_____	+	_____	=	_____
Office Supplies	_____	+	_____	+	_____	=	_____
Equipment Leases	_____	+	_____	+	_____	=	_____
Phone/Internet	_____	+	_____	+	_____	=	_____
Bonding Premiums / Insurance	_____	+	_____	+	_____	=	_____
Bank Charges	_____	+	_____	+	_____	=	_____
Other Operating Expenses	_____	+	_____	+	_____	=	_____
Special Purchases	_____	+	_____	+	_____	=	_____
Executive Expenses	_____	+	_____	+	_____	=	_____
Bargaining Expenses	_____	+	_____	+	_____	=	_____
Grievances/Arbitration	_____	+	_____	+	_____	=	_____
Committee Expenses	_____	+	_____	+	_____	=	_____
Conventions/Conferences	_____	+	_____	+	_____	=	_____
Education	_____	+	_____	+	_____	=	_____
Contributions/Donations	_____	+	_____	+	_____	=	_____
Other (please specify)	_____	+	_____	+	_____	=	_____
<b>TOTAL EXPENSES</b>	_____	+	_____	+	_____	=	_____

## STATEMENT OF INCOME AND EXPENSES

For the period of \_\_\_\_\_, 20 \_\_\_\_\_ to \_\_\_\_\_, 20 \_\_\_\_\_

MONTH 10	MONTH 11	MONTH 12	TOTAL MONTHS 10 - 12
_____	_____	_____	_____

### INCOME

Union Dues	_____	+	_____	+	_____	=	_____
Other:	_____		_____		_____		_____
Initiation Fees	_____	+	_____	+	_____	=	_____
Interest on Investments	_____	+	_____	+	_____	=	_____
Miscellaneous	_____	+	_____	+	_____	=	_____
<b>TOTAL INCOME</b>	_____	+	_____	+	_____	=	_____

### EXPENSES

CUPE Per Capita	_____	+	_____	+	_____	=	_____
Affiliation Fees:	_____		_____		_____		_____
Provincial Divisions	_____	+	_____	+	_____	=	_____
Labour Councils	_____	+	_____	+	_____	=	_____
District Councils	_____	+	_____	+	_____	=	_____
Provincial Council of Unions	_____	+	_____	+	_____	=	_____
Salaries	_____	+	_____	+	_____	=	_____
<u>Operating Expenses:</u>							
Office Rent	_____	+	_____	+	_____	=	_____
Office Supplies	_____	+	_____	+	_____	=	_____
Equipment Leases	_____	+	_____	+	_____	=	_____
Phone/Internet	_____	+	_____	+	_____	=	_____
Bonding Premiums / Insurance	_____	+	_____	+	_____	=	_____
Bank Charges	_____	+	_____	+	_____	=	_____
Other Operating Expenses	_____	+	_____	+	_____	=	_____
Special Purchases	_____	+	_____	+	_____	=	_____
Executive Expenses	_____	+	_____	+	_____	=	_____
Bargaining Expenses	_____	+	_____	+	_____	=	_____
Grievances/Arbitration	_____	+	_____	+	_____	=	_____
Committee Expenses	_____	+	_____	+	_____	=	_____
Conventions/Conferences	_____	+	_____	+	_____	=	_____
Education	_____	+	_____	+	_____	=	_____
Contributions/Donations	_____	+	_____	+	_____	=	_____
Other (please specify)	_____	+	_____	+	_____	=	_____
_____	+	_____	+	_____	=	_____	
_____	+	_____	+	_____	=	_____	
<b>TOTAL EXPENSES</b>	_____	+	_____	+	_____	=	_____

## STATEMENT OF INCOME AND EXPENSES

For the period of \_\_\_\_\_, 20\_\_\_\_ to \_\_\_\_\_, 20\_\_\_\_\_

	TOTALS FOR THE MONTHS 1 - 3	TOTALS FOR THE MONTHS 4 - 6	TOTALS FOR THE MONTHS 7 - 9	TOTALS FOR THE MONTHS 10 - 12	TOTALS BY CATEGORY FOR TRUSTEES REPORT 1 - 12
<b>INCOME</b>					
Union Dues	_____	+	_____	+	_____ =
Other:	_____	_____	_____	_____	_____
Initiation Fees	_____	+	_____	+	_____ =
Interest on Investments	_____	+	_____	+	_____ =
Miscellaneous	_____	+	_____	+	_____ =
<b>TOTAL INCOME</b>	_____	+	_____	+	_____ =
<b>EXPENSES</b>					
CUPE Per Capita	_____	+	_____	+	_____ =
Affiliation Fees:	_____	_____	_____	_____	_____
Provincial Divisions	_____	+	_____	+	_____ =
Labour Councils	_____	+	_____	+	_____ =
District Councils	_____	+	_____	+	_____ =
Provincial Council of Unions	_____	+	_____	+	_____ =
Salaries	_____	+	_____	+	_____ =
<u>Operating Expenses:</u>					
Office Rent	_____	+	_____	+	_____
Office Supplies	_____	+	_____	+	_____
Equipment Leases	_____	+	_____	+	_____
Phone/Internet	_____	+	_____	+	}
Bonding Premiums / Insurance	_____	+	_____	+	
Bank Charges	_____	+	_____	+	
Other Operating Expenses	_____	+	_____	+	
Special Purchases	_____	+	_____	+	_____ =
Executive Expenses	_____	+	_____	+	_____ =
Bargaining Expenses	_____	+	_____	+	_____ =
Grievances/Arbitration	_____	+	_____	+	_____ =
Committee Expenses	_____	+	_____	+	_____ =
Conventions/Conferences	_____	+	_____	+	_____ =
Education	_____	+	_____	+	_____ =
Contributions/Donations	_____	+	_____	+	_____ =
Other (please specify)	_____	+	_____	+	_____
	_____	+	_____	+	}
	_____	+	_____	+	
<b>TOTAL EXPENSES</b>	_____	+	_____	+	_____ =

## BANK RECONCILIATION

As at the end of audit period - _____, 20 _____			
Bank Balance at the end of the month as per Bank Statement:		\$	
Add	Income Not Recorded on Statement: <i>(this is very rare and usually an outstanding deposit)</i>		+
Deduct	Outstanding Cheques:		-
Cheque No.		Amount	
Deduct	Total of outstanding cheques:		
<b>RECONCILED BANK BALANCE:</b>		=	

A

## CONTROL

( to verify that the reconciled bank balance equals the ledger bank balance)

**LEDGER BALANCE FORWARD FROM PREVIOUS REPORT**      \$  **B**

Add:

Total Income for the months 1 to 12      +

Deduct:

Total Expenses for the months 1 to 12      -

**ENDING LEDGER BALANCE**      \$  **C**

(must EQUAL amount on line A, above)

\*(to be carried forward to page 8)

C



**ASSETS AND LIABILITIES OF LOCAL AS AT LAST  
DAY OF PERIOD COVERED BY THIS REPORT:**

\_\_\_\_\_ , 20 \_\_\_\_\_

**ASSETS**

<b>Ending ledger balance (amount from line C on page 7)*</b>	\$ _____
Other bank account, ie. Savings	\$ _____
Union dues owed to the local	\$ _____
Bonds owned by the local	\$ _____
Property and equipment owned by the local	\$ _____
Other Assets (please specify):	\$ _____ _____ _____ _____
<b>TOTAL ASSETS</b>	\$ _____

**LIABILITIES**

Per capita tax owed to CUPE National	\$ _____
Other per capita tax or affiliation fees owed (please specify):	\$ _____ _____ _____ _____
Other invoices owed by the local union (please specify):	\$ _____ _____ _____ _____
<b>TOTAL LIABILITIES</b>	\$ _____