

# ***HANDLING LODGE FINANCES & REPORTS***

*A Guide for BMWED Lodge Officers*



A Joint Guide by the  
BMWED Secretary Treasurer's Department  
and BMWED Education Department



# Foreword



Part of the new series of *Guides* for our BMWED Lodge officers, *Handling Lodge Finances & Reports* will give our Lodge Secretary-Treasurers, Presidents, Audit Committees, and all our members a task-focused resource they can use to understand and fulfill their responsibilities in this critical work.

The content of this *Guide* condenses material previously found in the BMWED Secretary-Treasurer's Manual, offering our members a more accessible tool they can put to use in figuring out how to handle Lodge financial transactions, necessary reports, and potential audits.

When in doubt, our Lodge officers should know they have a team of experts within our union on their side, dedicated to supporting them and ensuring our Lodge officers are set up for success in what we do, together.

Any inquiries regarding the roles and tasks laid out in this *Guide* should be directed to our BMWED Secretary-Treasurer's Department or our BMWED Field Auditors. Their contact information can be found at <https://www.bmwe.org/directory>.



Burlington System Division Lodge 42, Chicago, IL, 2012

# Notes on Revision

Initial Version	January 1, 2024

## Proponency

BMWED Secretary-Treasurer's Department  
Dale Bogart, BMWED Secretary-Treasurer

### **Edits or Changes should be addressed to:**

BMWED Education Department                      [education@bmwe.org](mailto:education@bmwe.org)

**Approved for Unrestricted Release**

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# Getting Started

This *Guide* does not replace the governing documents which guide our union. While using this *Guide*, understand it supplements our BMWED Bylaws, your System Division's or Federation's bylaws, our IBT Constitution, and our BMWED/IBT Merger Agreement. The intent of this *Guide* is to offer you a useful tool that makes the information in our governing documents more accessible for day-to-day work at the Lodge level.

This *Guide* works with others as a "toolbox" our Lodge officers can use. We learn by doing, and by focusing on tasks, not titles. At the Lodge level, our officers may lend each other a hand or hold more than one job within their Lodge. Whether you are holding a Lodge election, managing a Quarterly Audit Report, or building a meeting Agenda, we will have a *Guide* for that.

Remember! You are not alone in doing union work! Never hesitate to reach out to your sisters or brothers for assistance in finding out how you can act to build on the work that sustains our collective strength. We work together, we learn together, we stand together.

As we all learn by doing, it is essential that you take charge of your role and responsibilities. Find ways you can act in line with our overall mission and values. Where you need pointers or to understand our legal obligations, reach out to your elected leaders. As a Lodge officer, it's up to you to **DO** work that makes a positive impact on your Lodge and for your fellow members. It is important to know that your action matters! You are the leading edge of our strength as a union.

Know your agreement. Know our Bylaws and understand what we are here to accomplish together. Then, refer to this *Guide* as you find ways to **ACT** within your Lodge.



BURNOR System Federation Vice Chairman  
Josh Merrier at an action in KC, May 2022

# Gathering Your Tools



**Register for Member Access to our BMWED Website!**

[bmwe.org/account.aspx](https://bmwe.org/account.aspx)

- Find information
- Order Material
- Submit Reports
- Review Records

As a Lodge officer, you will do a more effective job, and your job will be easier, if you have all the tools for the work at hand.

While our union has its roots in the 19<sup>th</sup> century, we work and act in the 21<sup>st</sup> century! We now use online platforms and technology to be more agile and reduce unnecessary costs to our members.

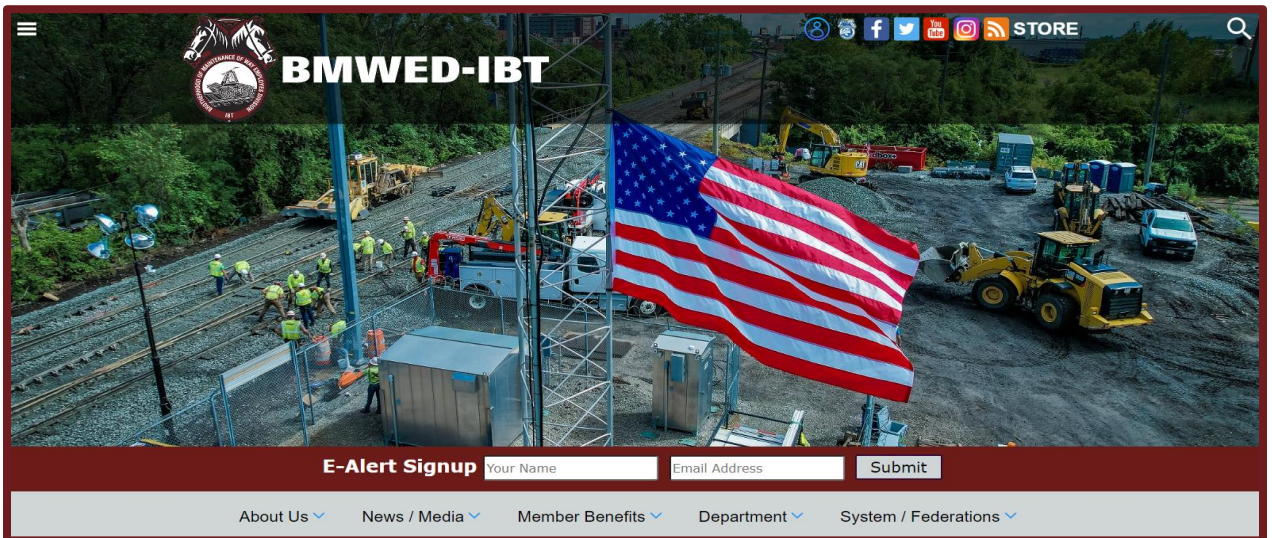
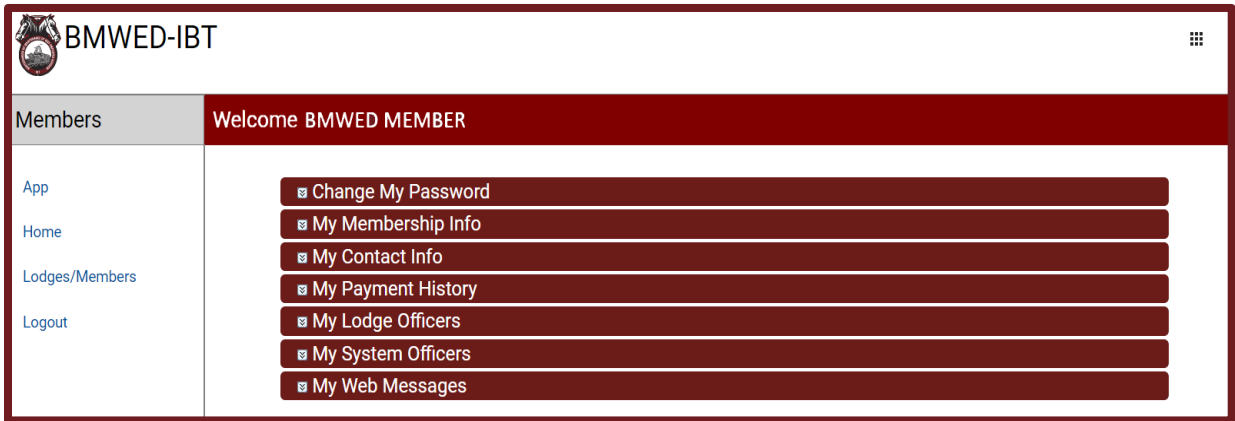


Image capture of <https://www.bmwe.org> from November 17, 2024

All BMWED members have access to special online tools and resources, if they register. Lodge Presidents, Vice Presidents, and Secretary-Treasurers can also access unique and important tools for reviewing or submitting reports, ordering supplies, notifying their Lodges about meetings, and more.

Creating a Member account at [bmwe.org](https://bmwe.org) requires a personal e-mail address (**not a railroad-provided account**). You can create a free e-mail address for yourself with Gmail, Yahoo, Outlook (Hotmail) or other services.

# Gathering Your Tools



With your Member access account set up, you can access the part of our bmwe.org website shown above.

Here you can review personal information, update your own contact data with our union (your phone number, mailing address, or email) and find information about your own Lodge officers, your System Division or Federation officers, and other information.

Our Lodges should encourage all our members to sign up for this access. It's quick, easy, and helps our members stay informed.

As a Lodge President, VP, or Secretary-Treasurer, more tools are available to you by clicking the Lodges/Members link in the left-hand column.

[Lodges/Members](#)  ***Tools for Lodge Officers!***

# Gathering Your Tools

***Tools available to our Lodge officers on [bmwe.org](http://bmwe.org)!***

- ☑ Form Downloads
- ☑ Member Search
- ☑ Lodge Officers
- ☑ Order Labels/Cards
- ☑ Order Supplies
- ☑ Picket Locations
- ☑ Print Labels/Cards
- ☑ Quicken
- ☑ Submit Election Results
- ☑ Training

Find digital, printable copies of common **Forms** like the ES-1.

If your Lodge uses **Quicken Deluxe** (not required) you can download your Lodges .qdf file for keep track of lodge finances.

Find additional **Training** resources on OLMS reports, officer manuals, using Quicken for Lodge finances, and the BMWED voting system (an electronic system for use at Conventions).

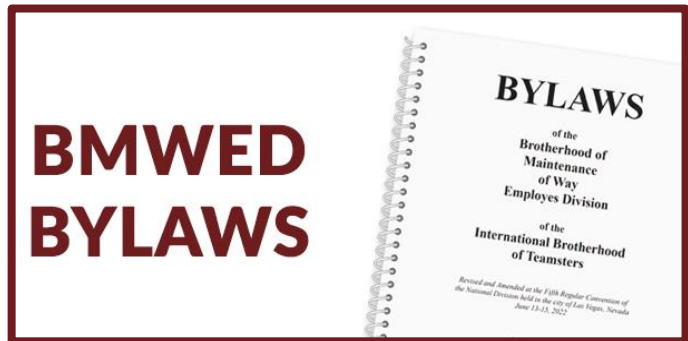
Other tools available here are covered in separate *Guides*. To learn more about ordering or printing meeting cards, updating Lodge Picket locations, submitting election results, or other tasks you can perform from this site, refer to the appropriate *Guide*!

***For additional guidance on using these tools, reach out to your BMWED Field Auditors or look for an Ed. Dept. training event!***



# Gathering Your Tools

While online tools will help you perform your work, it's important to remember that they do not replace our governing documents. You should always have these accessible for your Lodge's business!



***For conducting any Lodge business, you should always have access to:***

- ***Our BMWED Bylaws***
- ***Our BMWED Ritual***
- ***Your System Division or Federation Bylaws***
- ***Your Lodge's Rules***
- ***Your Lodge's Meeting Minutes***
- ***Your Lodge's Committee Reports***
- ***Financial Records and Reports***
- ***Bank Statements***

***You may also want to refer to:***

- ***Functions and Structure of the BMWED***
- ***BMWED Lodge Elections Guide***
- ***BMWED Secretary-Treasurer Instructional Video Collection***
- ***BMWED Ritual and Parliamentary Motions Guide***
- ***BMWE/IBT Merger Agreement***
- ***IBT Constitution***
- ***BMWED ACTS! Guide***

***Find these at [bmwe.org/library/](https://bmwe.org/library/)!***

# So, What's My Job Here?

**Article XVIII of our BMWED Bylaws** establishes how our Local Lodges are governed. As a BMWED Local Lodge officer, you should take time to read and understand the provisions within our Bylaws and in Article XVIII.

The Lodge **Secretary-Treasurer** is the responsible officer for many of the tasks laid out in this *Guide*. A full description of the Secretary-Treasurer's responsibilities is provided in Article XVIII of our Bylaws. These responsibilities include:



- **Maintaining the Lodge's accounts.** The Secretary-Treasurer keeps track of payments, deposits, investments, interest earned, and keeps their Lodge informed on their accounts at least every quarter.
- **Receiving all official letters,** requests, or notifications to the Lodge. This includes bank statements, bills, or checks.
- **Sending out all official letters,** remittances, reports, or other financial correspondence from the Lodge.
- **Keeping accurate records** of Lodge finances. This includes complying with all laws regarding how long such records must be kept.
- **Filing necessary reports** from the Lodge, like the Quarterly Audit Reports.
- **Properly transferring all records,** accounts, property, and other Lodge files to successors.

The Secretary-Treasurer may be supported by the **Recording Secretary** for Lodge records and minutes, if the Lodge didn't combine those offices. The **Auditing Committee** reviews and approves Quarterly Audit Reports and examines financial records with the Secretary-Treasurer, and the **Lodge President** oversees the Lodge's legal obligations and ensures all this work is done in the event the Secretary-Treasurer is unable or needs assistance.

# Who Else Can Help?

Your **BMWED Secretary-Treasurer's Department** has subject matter experts that can help you understand the work you need to get done at the Local Lodge level. You can get guidance and assistance on how to properly prepare reports, navigate issues with adding, changing, or removing signatories to your Lodge's bank account, opening or closing Lodge accounts, navigating audits, and learning how all this work fits together for our union.

- **Bank Accounts**
- **Membership Services**
- **Check-Off Reports**
- **Payments or Reimbursements to Lodge members**

Your **System Division or Federation** also has a Secretary-Treasurer and may have support staff to deal with administrative issues. Reaching out to your System Division or Federation can help you in nearly every task you perform. Contact your **General Chairperson** for more guidance.

- **Status Updates**
- **Lodge Rosters**
- **Member Dues Issues or Refunds**

Within the Secretary-Treasurer's Department, our **BMWED Field Auditors** are your greatest allies when it comes to ensuring your required Lodge records are properly maintained. Whether it's a Quarterly Audit Report, a Department of Labor LM report, or understanding what to do with your day-to-day responsibilities, your Field Auditors are on your side!

- **Audit Reports**
- **LM Reports**
- **Reconciling Bank Statements**
- **General Support**

The **BMWED Education Department** works with all parts of our union to build tools we can use to sharpen our skills and teach one another. *Guides* like this one, online or in-person training, or specialized tools are all available by reaching out to your Education Department.

- **Training Tools and Support**

# Who Else Can Help?

Your **BMWED Field Auditors**, members just like you, can help you figure out issues with your financial records. They can also give you and your Lodge pointers on many aspects of your work with both Lodge finances and other tasks performed by our Secretary-Treasurers!



**Susan Hunt**

Government Reporting  
Services

(248) 662-6254

[shunt@bmwe.org](mailto:shunt@bmwe.org)

**Secretary-Treasurer's Dept.**

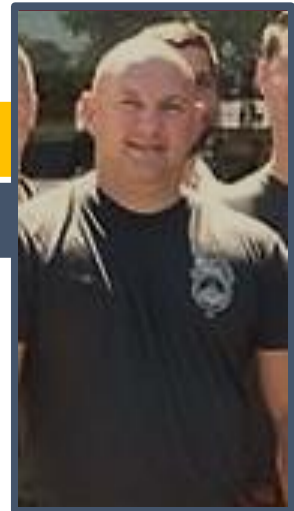


**Eric Rose**

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If you have questions on your Quarterly Audit Report, receive a letter from the Department of Labor, need guidance on Lodge bank accounts, or even tips on putting together Lodge meeting cards, reach out to your Field Auditors.

***They're here to help you succeed!***

# Quarterly Audit Reports

**BROTHERHOOD OF MAINTENANCE OF WAY EMPLOYES DIVISION  
QUARTERLY AUDIT REPORT**

System Div. or Fed. \_\_\_\_\_ Lodge No. \_\_\_\_\_

OUR LAWS REQUIRE that the President of the Lodge shall see that a correct audit of the Secretary-Treasurer's books is made by the Auditing Committee not later than thirty (30) days after the end of each quarter. If necessary, they may employ the services of a competent auditor to assist them in making such audit, the expense thereby incurred to be paid from the Local Lodge funds.

LINE NO.	ASSETS AND LIABILITIES	QUARTER BEGINNING		QUARTER ENDING	
1.	Money on Hand and in banks _____	\$		\$	
2.	Loans and Notes Receivable _____				
3.	Other Investments _____				
4.	Other Assets _____				
5.	TOTAL ASSETS (Add lines 1 through 4) _____	\$		\$	
	<b>LIABILITIES</b>				
6.	_____	\$		\$	
7.	_____				
8.	TOTAL LIABILITIES _____	\$		\$	

Per our Bylaws, your **Auditing Committee** has a responsibility to review the Lodge's financial affairs no later than thirty (30) days after the end of each fiscal quarter.

For the BMWED, the fiscal year begins on April 1 and ends March 31 of the following year (**Bylaws Article I, Section 12**). As an example, fiscal quarters the 2023 fiscal year for BMWED would be:

- 1<sup>st</sup> Quarter** – April 1 through June 30, 2023
- 2<sup>nd</sup> Quarter** – July 1 through September 30, 2023
- 3<sup>rd</sup> Quarter** – October 1 through December 31, 2023
- 4<sup>th</sup> Quarter** – January 1 through March 31, 2024

So, your Auditing Committee should meet at least 4 times per year, likely in July, October, January, and April, to go over your records for the previous quarter and ensure your books are accurate. The Committee would then sign off on the Quarterly Audit Report that the Secretary-Treasurer prepares.

Often, the Secretary-Treasurer will complete the Quarterly Audit Report themselves, sending copies of each report to National Division and to their General Chairperson. The Secretary-Treasurer will provide the report to the Lodge at the next meeting for their review and approval by the Auditing Committee.

# Quarterly Audit Reports

## *What's the Point of an Auditing Committee?*

### ***A more engaged, stronger, more informed local Lodge!***

A properly formed Auditing Committee is composed of at least three (3) members of the Lodge and will include an Auditing Committee Chairperson. The purpose for this Auditing Committee is to maintain accountability and transparency in how the Lodge conducts its financial business. By having active members responsible for reviewing Lodge finances and approving the work of the Secretary-Treasurer, Lodges can stay on top of their accounts, better understand what resources they have available, and prevent rumor or misinformation from hurting their ability to effectively act as a Lodge.

The Auditing Committee has become a “paper” job in some Lodges, where these offices are filled simply for the purpose of keeping a full roster of officers as the Auditing Committee officers perform no real work. While the Lodge President maintains the authority to oversee Lodge business within our Bylaws, Article XVIII specifies their responsibility to ensure that correct Lodge-level audits are performed. An actively engaged Auditing Committee helps keep members involved, prevents the “grapevine” from spreading misinformation about Lodge business or finances, and strengthens our union!

In filling these Lodge offices, keep in mind that it makes no sense to have a Secretary-Treasurer also be a member of the Auditing Committee, since they would effectively be auditing their own work. The intent is for Lodge members to support one another and double-check any issues that could cause problems later while conducting Lodge business or navigating possible government audits.

# Quarterly Audit Reports

## *Completing the Quarterly Audit Report*

### ***What you will need:***

- ***Copies of Form F-32 (the Quarterly Audit Report).***
- ***Copies of your Lodge's bank statements (for all Lodge accounts).***
- ***Copies of your local Lodge minutes.***
- ***If necessary and available, copies of receipts and/or voided checks or check stubs for all Lodge disbursements (spending).***

While the Quarterly Audit Report form looks pretty intimidating, it's really just a tool to ensure that your financial records are accurate and up to date with what's actually going on in your accounts.

While Form F-32 has a lot of different places to put information, most Lodges will not need to fill every blank space, as many of the fields apply only for certain types of transactions, receipts, or disbursements that are no longer handled too often at the Lodge level. The Quarterly Audit Report has space to record things like dues remittances to National Division or to your System Division or Federation, places to record on-hand dues receipt forms, and so on, but many of these jobs are now handled at your System Division, Federation, or National level.

Take a look at the example Quarterly Audit Report on the next page for guidance on what should be included in your completed reports.

**\* Sample \***

**BROTHERHOOD OF MAINTENANCE OF WAY EMPLOYES DIVISION**

**QUARTERLY AUDIT REPORT**

System Div. or Fed. CRSF-NP

Lodge No. 11664

OUR LAWS REQUIRE that the President of the Lodge shall see that a correct audit of the Secretary-Treasurer's books is made by the Auditing Committee not later than thirty (30) days after the end of each quarter. If necessary, they may employ the services of a competent auditor to assist them in making such audit, the expense thereby incurred to be paid from the Local Lodge funds.

LINE NO.	ASSETS AND LIABILITIES	QUARTER BEGINNING		QUARTER ENDING	
		4-1-19	15	6-30-19	14
1.	Money on Hand and in banks <i>Checking + Savings + CD's</i>	\$ 21,279	15	\$ 21,909	64
2.	Loans and Notes Receivable				
3.	Other Investments <i>Savings bonds @ face value (store @ ND) Stocks</i>	0	00	0	00
4.	Other Assets <i>office equip, Computer, laptop, printer \$100.00</i>	672	50	672	50
5.	<b>TOTAL ASSETS (Add lines 1 through 4)</b>	\$ 21,951	65	\$ 22,582	14
<b>LIABILITIES</b>					
6.					
7.					
8.	<b>TOTAL LIABILITIES</b>				
9.	<b>NET ASSETS (Line 5 less line 8)</b>	\$ 21,951	65	\$ 22,582	14

RECEIPTS	\$	¢
A—Money on Hand and in Banks, last report quarter ending <u>3-31, 2019</u>	21,279	15
B—Receipts from Dues		
C—(a) Receipts from Initiation Fees		
(b) Receipts from Special Assessments		
D—Cash received from National Division <i>Lodge refund</i>	1,128	00
E—Cash received from Sys. Div. or Fed.		
F—Other Receipts <i>FA- interest</i>	0	49
<i>FB- All other deposits to lodge.</i>		
<i>* Raffle * ← No weapons</i>		
<b>Total Receipts (Add lines A through F)</b>	<b>22,407</b>	<b>64</b>

DISBURSEMENTS	\$	¢
G—Fees and Dues remitted to National Division		
H—Fees and Dues remitted to System Div. or Fed.		
I—(a) Payments to Officers (Over-Sch #1)	350	00
(b) Payments to Employees (Over-Sch #1)	0	00
J—Taxes (Property, Railroad Ret., Withholding)		
K—Local Lodge Expense, General <i>Stamps, Cards</i>	48	00
L—Contributions (Over-Sch #2) <i>Red Cross, Salvation Army</i>	100	00
M—Other Disbursements <i>Door prizes, flowers, laptop, Holiday party, picnic, printer, CD penalty</i>	0	00
N—Money on Hand and in Banks, quarter ending <u>6-30, 2019</u>	21,909	64
<b>Total Disbursements (Add lines G through N)</b>	<b>22,407</b>	<b>64</b>

**NOTE—TOTAL RECEIPTS MUST EQUAL TOTAL DISBURSEMENTS. Always match**

**UNUSED OFFICIAL DUES RECEIPTS ON HAND**

No. <u>N</u>	Through	No. <u>0</u>	No. <u>IV</u>	Through	No. <u>E</u>
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I hereby affirm that this Audit Report shows a true and correct record of the funds, bonds and property of this lodge.

Secretary-Treasurer info  
(Signature of Local Lodge Secretary - Treasurer)

(Street Address)

(City) (State) (Zip Code No.)

Telephone No. Area Code ( )

**AUDITING COMMITTEE'S STATEMENT**

We, the undersigned members of the Auditing Committee, hereby affirm that we have personally examined and checked the accounts and records of this lodge, verified the funds, bonds and lodge property and that this Audit Report is true and correct to our best knowledge and belief.

Audit Committee

Don't hold audit up, waiting for Committee approval.

This report must be made out in triplicate: Original to be sent to National Division Secretary-Treasurer, duplicate to System Office, and third copy retained with Local Lodge Records.

**BE SURE TO HAVE BANK BALANCE CERTIFIED ON OTHER SIDE OF THIS FORM.**

**Add / subtract Assets, Office equipment  
+/- \$ Amount**





# Quarterly Audit Reports

## *Form F-32, Line by Line*

### **Assets and Liabilities**

#### **Line 1 – Money on Hand and in banks:**

Check your bank statements and Cash Record Book

#### **Line 2 – Loans and Notes Receivable**

Most likely blank for your Lodge. Lodges don't loan out money.

#### **Line 3 – Other Investments**

If your Lodge has bonds or stocks, list them here. You can store the bond notes with National Division, for extra security, if your Lodge chooses.

#### **Line 4 – Other Assets**

If your Lodge has equipment like a laptop, printer, or other Lodge-held property (not personally owned), list its value here. When in doubt, call your Field Auditors for help!

#### **Line 5 – Total Assets**

Add line 1 thorough 4. Very often, this will also match your entry for Line 9.

#### **Lines 6 through 8** are not usually used at the local Lodge level.

Liabilities would include leases, mortgages, or loans the Lodge has taken out.

#### **Line 9 – Net Assets**

Should match Line 5, since Lodges don't carry financial liabilities. If your Lodge has outstanding loans or similar issues, contact our Secretary-Treasurer's Department for assistance!

**Note:** For each Line you will have **two** entries, one for the first month of the Fiscal Quarter you are reporting, and one for the last month of that Fiscal Quarter. Your "Quarter Beginning" entry for Line 1 should match the "carry over" from the last fiscal quarter, also shown on Line A of Receipts.

# Quarterly Audit Reports

## *Form F-32, Line by Line*

### **Receipts**

#### ***Line A – Money on Hand and in banks, last quarter:***

This should be a carry-over entry you can find from your last completed F-32 (from that Quarter's Line N), and will also be your Line 1 for the "Quarter Beginning." It's simply a statement of what money you have in the bank.

#### ***Line B – Receipts from Dues***

Lodges generally do not receive dues payments from members anymore, since these are handled through a check-off or through your System Division or Federation. If a member wants to remit dues to you, reach out to your General Chairperson or the Secretary-Treasurer's Department for assistance.

#### ***Line C – (a) Receipts from Initiation Fees & (b) Receipts from Special Assessments***

These are also handled by your System Division, Federation, or National Division through dues check-off.

#### ***Line D – Cash received from National Division***

This is where you would enter the amount of money your Lodge received from National Division through the dues check-off refund. If you have not received one for this quarter, contact the Secretary-Treasurer's Department for guidance.

#### ***Line E – Cash received from Sys. Div. or Fed.***

If this occurs, you would enter any amount received here. This line may not often get used.

#### ***Line F – Other Receipts***

It's helpful to break this up into two parts. "FA" would allow you to note any interest you received from your bank accounts. "FB" would allow you to list any other deposits not accounted for otherwise, from fundraisers or similar.

#### ***Total Receipts (Add lines A through F)***

Straightforward entry summing the above entries.

# Quarterly Audit Reports

## *Form F-32, Line by Line*

### ***Disbursements***

***Line G – Fees and Dues remitted to National Division*** and

***Line H – Fees and Dues remitted to System Div. or Fed.***

Most, if not all, Lodges no longer receive dues directly from their members. This is handled at higher levels in our union. If a member does want to pay your any outstanding dues or fees, contact your General Chairperson or Secretary-Treasurer's Department for guidance.

***Line I – Payments to (a) Officers and (b) Employes***

Lodges should generally not pay any salary or compensation to members in cash, since there are tax and withholding requirements. National Division can assist you with those. This line may be used to reimburse a member or officer who used their own money to purchase refreshments, supplies, or something similar, if needed. Receipts should be provided for this. When in doubt, use Form ES-1 and ES-1a to record reimbursements like this.

***Line J – Taxes (Property, Railroad Ret., Withholding)***

National Division can assist you in navigating any tax or withholding requirements your Lodge may have, especially if you pay a salary or other compensation to your officers or members. Contact our S/T Department for help.

***Line K – Local Lodge Expense, General***

This is where your S/T can add the total spent for supplies, cards, stamps, or other things needed to conduct Lodge business. These don't need Lodge approval within the minutes. Receipts should be kept, however.

***Line L – Contributions***

If your Lodge donated to a cause, event, or organization, list that here. The approval for this should also be in the Lodge minutes.

# Quarterly Audit Reports

*Form F-32, Line by Line*

## ***Disbursements (continued)***

### ***Line M – Other Disbursements***

Wherever your Lodge decided to make a purchase outside usual supplies, list it here. Things like door prizes, refreshments, equipment, or other expenses should go in this spot. Make sure that each expense has an approval recorded within your Lodge's minutes.

### ***Line N – Money on Hand and in Banks, quarter ending insert month***

This entry should match the amount you found in your bank statement for that month, which you also listed in Line 1 (Quarter Ending) of Assets and Liabilities. Find this information on your monthly bank statement.

### ***Total Disbursements (Add lines G through N)***

This should match your total receipts for the same time period.

### ***Wait, what?!***

Yeah! By accounting for the carryover in your accounts from your last quarterly report (Line A and Line 1), and based off a correct accounting of the money that went out or stayed in the account (Line N and Line 1), you should end up with receipts and disbursements matching up for a zero balance.

If your Total Receipts and Total Disbursements don't match, your books aren't balanced! There's some missing information you need to track down! Check your statements for all your accounts (including interest), any receipts, your Lodge minutes, or the reports you receive from National Division. ***If you can't find the missing information, call your BMWED Field Auditors!***

# Quarterly Audit Reports

*Form F-32, Line by Line*

## **Other Fields in Form F-32**

### **UNUSED OFFICIAL DUES RECEIPTS ON HAND**

Lodges are generally not in the business of receiving dues payments, or issuing dues receipts, anymore. While not impossible, this work is now done at your System Division, Federation, or our National Division level.

Simply write NONE through these spaces.

### **Auditing Committee's Statement**

The three members of your Auditing Committee have a space to sign their names after reviewing the report and confirming it's accurate.

If your Auditing Committee is unavailable by the time this report is due, don't wait on their signatures to send it to National Division. You can present this report for review and approval at your next Lodge meeting, as part of the Secretary-Treasurer's report.

### **Page 2 Fields (back page of Form F-32)**

#### **Bank Certification of Balance and Reconciliation of Bank Accounts**

While this space is available if needed, your three bank statements do the work this space was made to handle. Simply adding copies of you bank statements to your Quarterly Audit Report will replace the need to fill this out.

#### **Sch #1**

You can detail payments you made to Lodge officers or members here.

#### **Sch #2**

You can detail contributions you made to other organizations here.

# Quarterly Audit Reports

## *Form F-32, Other Notes*

- If you purchased new equipment (say, a laptop) or got rid of old equipment (say, a typewriter), list those changes at the bottom of Page 1 (see the example), also listing their value and a + or - to indicate whether this asset was added or removed.
- While it's not necessary, if you add copies of your bank statements, receipts, or Lodge minutes records detailing purchase or expense motions and votes, these can be compiled with your Quarterly Audit Reports at National Division to assist in conducting internal BMWED Audits and assisting our National Division team in completing required Department of Labor reports on your Lodge's behalf.

***Save time, stress, and confusion later by making copies of these records and adding them to your Quarterly Audit Report!***

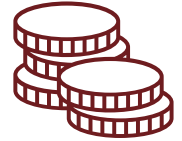
- Send one copy of your Quarterly Audit Report (with copies of all necessary statements or records) to National Division.
- Send one copy of your Quarterly Audit Report to your System Division or Federation.
- Keep one copy of your Quarterly Audit Report in your Lodge records.
- At the next meeting following your completion of the Quarterly Audit Report, make it available for your members' review.

***By completing your Quarterly Audit Reports and submitting them on time, you are automatically complying with many of your responsibilities as a Lodge! Good Work!***

# Lodge Accounts

## *Bank Accounts*

If you are newly elected to your office, you will need to work with the departing officers to change signatories on your Lodge's bank accounts. Each account should have two (2) signatories, most likely your Lodge President and your Lodge Secretary-Treasurer. This ensures that your Lodge can access your funds and records in case one officer is unavailable.



Lodges are encouraged to set up their bank accounts for Direct Deposit with National Division for the dues refund payments that come from monthly dues check-off of the Lodge's members. This can save time and hassle for your Lodge Secretary-Treasurer, who won't have to deposit paper checks.

If your Lodge's checking account offers a debit card, Lodges are encouraged to use these options for making payments. Checks are also valid, as long as you maintain good records with a check register, voided checks, or check stubs.



If you need to open a new account with a bank, reach out to the National Division Secretary-Treasurer's office for assistance. Federal law requires your Lodge to list a tax identification number for a new account. National Division can supply you with that information, as well as a letter of introduction to the bank regarding your Lodge's account.



## *Lodge Account with National Division*

Your Lodge has an account with National Division, where dues remittances payable to the Lodge are kept until they can be paid out to your Lodge. If you are behind on Quarterly Audit Reports or having up-to-date records of your Lodge's officers on file, National Division will hold back your Lodge's dues refunds until you are up to date.

# BMWED Audits



United Passenger Rail Federation Lodge 2857  
members meeting in 2012



## ***DON'T PANIC!***

Your Lodge will be audited by our union from time to time. This work is done by our ***BMWED Field Auditors***, who are here to help you stay in good shape financially.

If you receive a letter in the mail from National Division indicating that your Lodge will be audited, it's not because you are suspected of doing something wrong or are in trouble at all. Audits happen at all levels of our union and are a useful tool to ensure we are meeting our legal and regulatory obligations.

Think of a BMWED Audit as a chance to double-check the work you're doing and a chance to get a better understanding of how your work fits in with our overall business as a union!

If you've been adding copies of bank statements, receipts, and Lodge minutes to your Quarterly Audit Reports when you send them to National Division, our Field Auditors may already have almost everything they need to complete your Lodge's Audit! They'll reach out if they need further information or clarification on any particular item.



# LM Reports or DOL Audits

## *LM Reports*

The ***Labor-Management Reporting and Disclosure Act (LMRDA)*** requires each labor organization to file an appropriate financial report. These are referred to as “LM Reports.”



The great news is that your BMWED Field Auditors can file these required government reports on your Lodge’s behalf! If you keep up with your Quarterly Audit Reports and provide the additional information (statements, receipts, etc.), our Field Auditors have what they need to complete and file your Lodge’s appropriate LM Report (likely and LM-3 or LM-4, depending on your Lodge’s size and yearly receipts).

## *DOL Audits*

The Department of Labor’s ***Office of Labor-Management Standards (OLMS)*** conducts Compliance audits of all unions, like ours, covered under LMRDA. These audits ensure unions are within regulatory and legal requirements, investigate potential issues.

***Getting selected for a Compliance audit does not necessarily mean your Lodge is under additional scrutiny or there’s something wrong.***

If you receive notice from the Department of Labor that your Lodge has been selected for a Compliance audit, reach out to your General Chairperson and your National Division Secretary-Treasurer’s Department for support and assistance. Again, getting your Quarterly Audit Reports submitted accurately and on time will help ensure any DOL Audit proceeds smoothly, but know that you have help on your side to meet your Lodge’s legal obligations!

# Lodge Financial Records

BROTHERHOOD OF MAINTENANCE OF WAY EMPLOYEES  
**CASH RECORD**  
SUBORDINATE LODGE No. ....  
FOR THE PERIOD ..... TO .....

**INSTRUCTIONS:**

- Use one double page for each month so that when this pad is open, the cash received during the month will appear on the left and the cash paid out during the same month will appear on the right.
- CASH RECEIVED**
  - On first line show cash on hand at beginning of month, including bank balance and any unreported funds you may have on hand.
  - Show, by items, money received from any source, from whom and what for, except that fees and dues collected may be entered in groups, showing in each entry how many receipts are accounted for, the numbers of same, extra months collected for on such receipts (all payments of more than one month's dues) and fees collected.
  - Total up this page at end of month and enter the total in the space provided.
- CASH PAID OUT**
  - List each check, include name of payee and reason for issuing check.
  - Enter the number of each check in the column provided for check numbers.
  - Enter at end of month, on last line, the cash on hand, including bank balance and any unreported funds you may have on hand.
  - Total the page and enter in the space provided.
- The totals of the "Received" page and the "Paid Out" page should agree exactly. If there is any difference, check back to find your mistake and correct it.
- Start the next month by entering on the first line of the next "Received" page the amount of money on hand as shown on the last line of the preceding "Paid Out" page.
- Keep the sample cash record, with model entries, handy for your guidance in properly posting this important record.
- When you have reached the end of this pad, start a new one by entering on the first "Received" page the amount of cash on hand at the close of the previous month as shown on the last line of the last "Paid Out" page on this pad.
- After you have finished using this cash record and have started using a new one, don't throw this away but carefully preserve it for future reference. It is an important permanent record of your lodge accounts.

• (110) (Printed in U.S.A.)

## Cash Record book

A Lodge Cash Record Book is a straightforward tool to help you keep accurate, accessible information on the money your Lodge receives and pays out. It's a ledger book, with places to describe the transaction and indicate what Item it would be reported under on the Quarterly Audit Report.

You can get a physical Cash Record book by reaching out to National Division or using your Member Access on [bmwe.org](http://bmwe.org) to Order Supplies.

## Quarterly Refunds & Detail Reports

National Division maintains a Lodge account for your Lodge, where dues money is kept until it's refunded to your Lodge via check or direct deposit. If there are expenses that need to come out of your Lodge's account, for member reimbursement, bond premiums, or similar, National Division will also debit your account. Your Lodge will receive Detail Reports on the status of your Lodge's National Division account, so you understand what Lodge funds are being held there and what transactions, if any, have occurred.

Quarterly refunds are scheduled to go out to Lodges in January, April, July, and October. If you have not received a Lodge refund, it is likely that your Quarterly Audit Reports are out of date or there is some other issue. Reach out to our Secretary-Treasurer's Department to learn the issue and how to resolve it so your Lodge can access your funds.

# How Long Do I Keep Financial Records?

## *Records to keep forever*

Your Lodge's minutes are the most important record to maintain. This is the official record of everything your Lodge does together, including when you make financial decisions.

Election records for your Lodge, including Form F-53, must also be kept permanently.

If your Lodge has copies of its LM-1 Information Form from the Department of Labor, or other government identifying or authorization documents (tax IDs, SS-4 Forms, etc.) these should be kept permanently, too. You may be able to send these to National Division, to be kept in our union's vault there, if needed.

## *Records you must keep for 7 years*

Some of your Lodge's records are important to have handy in case of an audit or to maintain continuity, but you don't need to keep them forever. After 7 years, you can shred and dispose of:

- Financial report submission forms like the LM-2, IRS tax forms like the W-2 or W-4, and similar.
- Banks statements.
- Cancelled checks and receipts.
- Correspondence (letters, bulletins, advisories, etc.)
- Quarterly Audit Reports
- Any remittance reports or duplicate copies of dues receipts your Lodge has on file.



***When in doubt, ask!***

# Paying BMWED Members

*Avoid the Hassle! Let National Division Help You!*

**Compensation** – As a BMWED Lodge officer, you likely do not have time to navigate all the obligations regarding taxes, withholding, or other issues that come with a decision to pay money to your members or other officers. While it's your Lodges decision whether you want to compensate anyone for work they've done for your Lodge, know that doing so comes with legal obligations for tax withholding and reporting. Something as simple as an expense allowance is legally considered compensation, subject to RRB withholding, tax reporting, and record keeping!

Instead of processing this all yourself, using **Form ES-1** to handle any compensation or reimbursement will allow our expert team at National Division to handle the withholding and tax issues for your Lodge! The money would be debited from your Lodge's Nat. Div. account, with the necessary taxes and withholding deducted from payment sent to the member by check from our Nat. Div. headquarters. Any member compensated this way should have their IRS W-4 on file with National Division.

If you choose to compensate your member directly from your Lodge's local account, you should complete **Form F-5** and reach out to National Division for guidance on withholding and taxes. It's a safer bet to use an ES-1 instead!

**Reimbursement for supplies, beverages, etc.** – If a member bought donuts for the Lodge meeting, covered an unexpected expense like a package mailed out, or something similar, get the receipt! If you reimburse your member for this sort of non-compensation expense, it's vital to have a record of the purchase for your Lodge's records or Quarterly Audit Report. Let them know that, if they have no receipt for the donuts, they just donated them to the Lodge.

*Again - When in doubt, ask!*

# Using Form ES-1 (Example)

## STATEMENT OF EXPENSES AND SALARY

Name Janet Q Trackman  
 Address 1640 Riverside Drive  
 City, State Hill Valley, CA Zip Code 91905  
 Social Security Number On File at Nat. Div. (W-4)

Title Member  
 System Grand Continental Sys. Div.  
 Lodge No. 91907

Month/Yr: November 2023

	AT	PURPOSE	Miles	Parking	Tolls	Transp. Portation	Taxi Fare	Baggage	Hotel and Meals	Postage Telephone	Auto Expense	Hotel Gratuities	Mileage Rate: \$0.655	Per Mile
1			✓											
2														
3														
4														
5		LAX to STL	32	20.96		342.00	54.11		14.34					431.41
6		St. Louis, MO							132.65					132.62
7		St. Louis, MO							129.43					129.43
8		St. Louis, MO							112.07					112.07
9		St. Louis, MO							141.62					141.62
10		St. Louis, MO	32	20.96			52.10		133.36					206.42
11														
12														
13														
14														
15														
16														
17														
18														
19														
20														
21														
22														
23														
24														
25														
26														
27														
28														
29														
30														
31														
Total		Receipts Attached	64	41.92		342.00	106.21		763.47					1153.57

I hereby certify the information on this report is true and correct.

Signature [Signature]  
 Approval \_\_\_\_\_

Office Use Only  
 Charge to:  
 Grand Lodge \_\_\_\_\_  
 System \_\_\_\_\_  
 Lodge \_\_\_\_\_

EARNINGS  
 Dates worked from: 11-6-23 To: 11-10-23  
5 days worked @ \$ 267.20 Per day = total earnings \$ 1,336.00

# Using Form ES-1

## *The ES-1 Statement of Expenses and Salary*

This form helps all levels of our union accurately account for how money is spent to compensate or reimburse our members for any expenses they incur while doing union work.

Looking at the example to the left, here are some important things to remember about using and ES-1:

- There should be **three (3) copies** of a completed ES-1 when you member completes it!
  - One copy should stay with the member.
  - One copy should go to National Division for processing, and
  - One copy should go to your System Division or Federation (or, in some cases, your Lodge) for approval and recordkeeping.
- While there is a space for adding a Social Security Number, if the member has their IRS W-4 on file with National Division (which they will need to do for proper withholding), this is not necessary for this form.
  - If this is the first time your member is getting paid or reimbursed by National Division, have them send a completed W-4 along with their ES-1!
- Not all fields will be filled in, and the rows match up to calendar dates.
- Wages, if reimbursed, are listed at the lower left by days paid. Unless your Lodge pays a set daily rate for union business, your member can multiply their hourly rate by regular scheduled work hours to get a daily rate.
- **RECEIPTS SHOULD ALWAYS GO WITH THE ES-1!**

# Spending Lodge Money

**Article XVIII, Section 7** of our BMWED Bylaws lays out how Lodges can use or invest their Lodge funds. If you haven't read this section, do so before making decisions about how to spend your Lodge's money!

Basically, your Lodge can use your funds in any way you determine will benefit your members or our union. However, you have to be good stewards of your Lodge funds to ensure that you can meet all your financial obligations.

Lodge funds can never be used to pay off fines assessed against an individual member or officer. Lodges should never get into contracts with any person, officer, or agency that depletes their Lodge funds to the point of going broke or getting a lien placed against the Lodge.

Outside of your usual costs of doing Lodge business, mainly postage and supply costs, any money spent by the Lodge should have an approval for that expense recorded in the Lodge minutes. Indicate who made the motion for the expense or purchase, who seconded, and the vote results. This is important to keep all your Lodge members informed, stay transparent, and ensure smooth sailing for any audits you have down the road.

Bottom line, your Lodge is empowered to make its own financial decisions, staying within your legal obligations and the governance of our Bylaws. Keep in mind that items like sending a Delegate to our BMWED Convention or supporting union actions, training, or events will take precedence over buying jackets or meals for members. Good stewardship and discretion will allow you to do all the things you want to do as a Lodge.



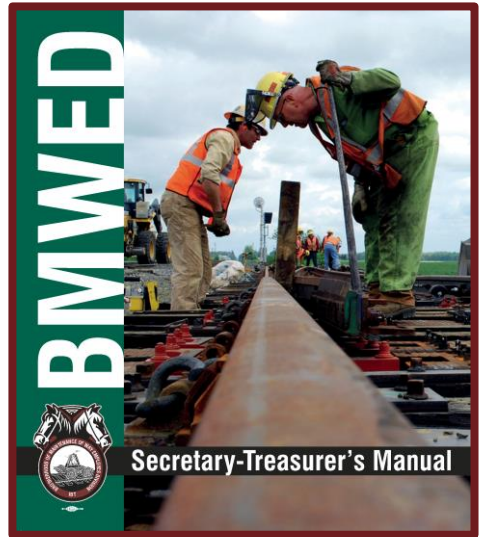
A member of BMWED Lodge 1320 at an action in November 2022

***When in doubt, ask!***

# Other Items

## *Hey! What about all that other stuff in our old Secretary-Treasurer's Manual?!*

The BMWED Secretary-Treasurer's Manual contained a lot of information and resources for work that, frankly, is no longer done at our Lodge level. Our Lodge officers seldom collect dues from members, send remittances to National Division, complete OLMS reports by themselves, or handle Merit Awards. If you want to learn more about this work, contact your Secretary-Treasurer's Department!



Some of the content in the old Manual can now be found in other, more task-focused tools. The material that was collected into one big binder is now located in several smaller, easier to use *Guides* like this one. You can also find resources online at <https://www.bmwe.org/library>.

Instead of trying to be an encyclopedia for Lodge business, these *Guides* are intended to be handy and accessible tools you can use right away. There will always be more to learn and teach one another, and this *Guide* will be one tool of many. The best way to learn, for many of us, is to ask questions and to get our hands on the work. Don't be afraid to reach out if you need more tools or information for your Lodge!



**...and more!**



# Notes

Lodge Bank Information:

Bank Name: \_\_\_\_\_

Phone Number: \_\_\_\_\_

Signatories: \_\_\_\_\_

\_\_\_\_\_

Notes:

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Last BMWED Lodge Audit: \_\_\_\_\_

BMWED Secretary-Treasurer Instructional Video collection:

<https://www.bmwe.org/secondary.aspx?id=484>



BMWED Educational Library:

<https://www.bmwe.org/library>



Secretary-Treasurer's Department Contacts:

<https://www.bmwe.org/directory>

\_\_\_\_\_

\_\_\_\_\_



# BROTHERHOOD OF MAINTENANCE OF WAY EMPLOYES DIVISION QUARTERLY AUDIT REPORT

System Div. or Fed. \_\_\_\_\_

Lodge No. \_\_\_\_\_

OUR LAWS REQUIRE that the President of the Lodge shall see that a correct audit of the Secretary-Treasurer's books is made by the Auditing Committee not later than thirty (30) days after the end of each quarter. If necessary, they may employ the services of a competent auditor to assist them in making such audit, the expense thereby incurred to be paid from the Local Lodge funds.

LINE NO.	ASSETS AND LIABILITIES	QUARTER BEGINNING		QUARTER ENDING	
1.	Money on Hand and in banks _____	\$		\$	
2.	Loans and Notes Receivable _____				
3.	Other Investments _____				
4.	Other Assets _____				
5.	TOTAL ASSETS (Add lines 1 through 4) _____	\$		\$	
<b>LIABILITIES</b>					
6.	_____	\$		\$	
7.	_____				
8.	TOTAL LIABILITIES _____	\$		\$	
9.	NET ASSETS (Line 5 less line 8) _____	\$		\$	

RECEIPTS	\$	c	DISBURSEMENTS	\$	c
A—Money on Hand and in Banks, last report quarter ending _____, 20			G—Fees and Dues remitted to National Division _____		
B—Receipts from Dues _____			H—Fees and Dues remitted to System Div. or Fed. _____		
C—(a) Receipts from Initiation Fees _____			I—(a) Payments to Officers (Over-Sch #1) _____		
(b) Receipts from Special Assessments _____			(b) Payments to Employes (Over-Sch #1) _____		
D—Cash received from National Division _____			J—Taxes (Property, Railroad Ret., Withholding) _____		
E—Cash received from Sys. Div. or Fed. _____			K—Local Lodge Expense, General _____		
F—Other Receipts _____			L—Contributions (Over-Sch #2) _____		
_____			M—Other Disbursements _____		
_____			_____		
_____			_____		
_____			N—Money on Hand and in Banks, quarter ending _____, 20		
Total Receipts (Add lines A through F)			Total Disbursements (Add lines G through N)		

**NOTE—TOTAL RECEIPTS MUST EQUAL TOTAL DISBURSEMENTS.**

UNUSED OFFICIAL DUES RECEIPTS ON HAND					
No.	Through	No.	No.	Through	No.

I hereby affirm that this Audit Report shows a true and correct record of the funds, bonds and property of this lodge.

\_\_\_\_\_  
(Signature of Local Lodge Secretary - Treasurer)

\_\_\_\_\_  
(Street Address)

(City) (State) (Zip Code No.)

Telephone No. Area Code ( )

### AUDITING COMMITTEE'S STATEMENT

We, the undersigned members of the Auditing Committee, hereby affirm that we have personally examined and checked the accounts and records of this lodge, verified the funds, bonds and lodge property and that this Audit Report is true and correct to our best knowledge and belief.

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

This report must be made out in triplicate: Original to be sent to National Division Secretary-Treasurer, duplicate to System Office, and third copy retained with Local Lodge Records.

**BE SURE TO HAVE BANK BALANCE CERTIFIED ON OTHER SIDE OF THIS FORM.**

It is important that, in every audit, the bank account be reconciled with the lodge records, to be sure there is no discrepancy. Where it is not convenient for the committee or the Secretary-Treasurer to call at the bank to secure the "Bank Certification of Balance," satisfactory arrangements should be made to handle this with the bank each quarter by mail.

If the funds are not on deposit in an account in the name of the Brotherhood, the opening of such an account should be promptly arranged. Compliance with this important requirement of the National Division Bylaws is insisted upon by the Bonding Company.

### BANK CERTIFICATION OF BALANCE

This is to certify that on \_\_\_\_\_, 20\_\_\_\_ there was at this Bank a balance of:  
(Date)

\_\_\_\_\_ Dollars (\_\_\_\_\_)—Checking Account # \_\_\_\_\_

\_\_\_\_\_ Dollars (\_\_\_\_\_)—Savings Account # \_\_\_\_\_

\_\_\_\_\_ Dollars (\_\_\_\_\_)—Certificate of Deposit # \_\_\_\_\_

to the credit of \_\_\_\_\_  
(Exact name of account)

City \_\_\_\_\_ (Name of Bank)

State \_\_\_\_\_ Signed: \_\_\_\_\_

Date \_\_\_\_\_, 20\_\_\_\_ Title \_\_\_\_\_

### RECONCILIATION OF BANK ACCOUNTS

Money in Checking Account per Certification Above..... \$ \_\_\_\_\_

LESS—Checks not yet paid by Bank..... \$ \_\_\_\_\_

Money in Checking Account per Lodge Records..... \$ \_\_\_\_\_

ADD Undeposited Money on Hand..... \$ \_\_\_\_\_

Money in Savings Account & Certificates of Deposit..... \$ \_\_\_\_\_

Money on Hand and in Banks, as shown in item N of this Audit Report..... \$ \_\_\_\_\_

#### Sch #1 ITEM "I"(a)&(b)—PAYMENT TO OFFICERS AND EMPLOYEES

Name	Office Held	Salary	Expenses	Total
------	-------------	--------	----------	-------

#### Sch #2 ITEM "L"—CONTRIBUTIONS

Name of Organization	Amount
----------------------	--------

Form ES-1  
(Expense & Salary Report)

**Form ES-1 is used when the lodge desires that National Division pay salary and/or reimbursed expenses, from their Lodge account at National Division Headquarters. When National Division pays salary and/or reimbursed expenses on a lodges behalf, all tax withholding and reporting is the responsibility of the National Division.**

Form ES-1 must be completed and approved by the lodge Secretary-Treasurer or President and mailed to National Division for payment. National Division will only pay reimbursed expenses, submitted on Form ES-1, if all original receipts are attached and it is in conjunction with the payment of salary.

When a lodge requests that National division pay salary and Expenses on their behalf, an explanation of the reason for payment must be entered on the form before payment can be made. The reason must include the location(s) that the officer or member was performing union service that day and a brief description of the type of service performed, such as attending a carrier investigation or a training seminar. Any reimbursement for mileage in excess of the amount allowable by the IRS must be submitted for on Form ES-1, so that the excess can be reported to the IRS as taxable income. The maximum mileage rate can be obtained by contacting National Division.

**Instructions for completing Form ES-1 are as follows:**

- 1) Enter all information requested including Month/Year of Expense and mileage rate at the top of the expense report
- 2) Enter your location next to the correct day of the month when expense occurred
- 3) Enter the amount of out of pocket expense under appropriate classification for each day
- 4) Total all expenses for each line across and enter under "Daily Total"
- 5) Total each column down to arrive at grand total
- 6) Total "Monthly Total" column across to balance to grand total
- 7) "Earnings" section applies only to individuals receiving a daily salary

**Submission for payment:**

- 1) Original is to be sent with **ALL** original receipts to National Division\*
- 2) Send a copy to System, Lodge Sec/Treas., or Director of State Legislation Dept. as applicable
- 3) Keep a copy for personal records

\*System offices must approve originals before submitting to National Division for payment

## STATEMENT OF EXPENSES AND SALARY

Name \_\_\_\_\_  
 Address \_\_\_\_\_  
 City, State \_\_\_\_\_ Zip Code \_\_\_\_\_  
 Social Security Number \_\_\_\_\_

Title \_\_\_\_\_  
 System \_\_\_\_\_  
 Lodge No. \_\_\_\_\_

Month/Yr: \_\_\_\_\_

Milage Rate: \$0. \_\_\_\_\_ Per Mile

AT	PURPOSE	√	Miles/\$ Amt.	PARKING	TOLLS	TRANS- PORTATION	TAXI FARE	BAGGAGE	HOTEL AND MEALS	POSTAGE AND TELEPHONE	AUTO EXPENSE	HOTEL GRATUITIES		DAILY TOTAL
1														
2														
3														
4														
5														
6														
7														
8														
9														
10														
11														
12														
13														
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26														
27														
28														
29														
30														
31														
TOTAL														

**EARNINGS**

Dates worked from: \_\_\_\_\_ To: \_\_\_\_\_  
 \_\_\_\_\_ days worked @ \$ \_\_\_\_\_ per day = total earnings \$ \_\_\_\_\_

**Office Use Only**

**Charge to:**  
 Grand Lodge \_\_\_\_\_  
 System \_\_\_\_\_  
 Lodge \_\_\_\_\_

I hereby certify the information on this report is true and correct.

\_\_\_\_\_  
*Signature*

Approval \_\_\_\_\_