

TRUSTEES REPORT OF AUDIT OF
 The Books and Records of the Quartermaster and Adjutant of Post _____
 Department of Washington for the Fiscal Quarter ending _____

Circle one - Fiscal Quarters: Jan 1 to Mar 31 April 1 to June 30 July 1 to Sept 30 Oct 1 to Dec 31

Funds	Balance at beginning of	Receipts during	Expenses during	Net cash
	10) Quarter	11) Quarter	12) Quarter	Balance at end 13) of Quarter
1) National and Dept Dues (Per Capita)				
2) Admission or Application Fees (Department)				
3) Post General Fund				
4) Post Relief Fund (Poppy Profits & Donations)				
5) Post Dues Reserve Fund				
6) Post Home or Bldg Fund - including Savings not Real Estate				
7) Canteen or Club Fund				
8) Savings/ Money Market				
9) Bonds and Investments Not Credited to Funds				
14) Totals				15)
16) OPERATIONS	17) RECONCILIATION			
Have required payroll deductions been made?	Yes / No	Account Balances		
Have payments been made to State and Federal agencies this quarter?	Yes / No	Ending Balance per Bank Statement		
Have sales taxes been collected and paid?	Yes / No	Less Outstanding Checks		
Are club employees bonded?	Yes / No	Plus Deposits in Transit		
Amount of outstanding bills		Checking Accounts Balance		
Value of Real Estate		Savings Account Balance		
Amount of Liability Insurance		Cash on hand		
Owed on Morgages and Loans		Total Cash		
Value of Personal Property		Bonds and Other Investments (Bldg)		
Amount of Property Insurance		Total ALL Accounts		

18) Trustees and Commanders Certificate of Audit
 Date: _____, 20

This is to certify that we (or qualified accountant) have audited the books and records of the Adjutant and All Vouchers and Checks have been examined and found to be properly approved and checks properly countersigned:

Printed Names	Signatures
Quartermaster: _____	Quartermaster: _____
Trustee #1: _____	Trustee #1: _____
Trustee #2: _____	Trustee #2: _____
Trustee #3: _____	Trustee #3: _____
Commander: _____	Commander: _____

This is to certify that the Office of the Quartermaster is bonded with **Tallman Insurance** in the amount of \$ Bond Amount and that this Audit is correctly made out to the best of my knowledge and belief.

FOR COMPLETING QUARTERLY TRUSTEES' REPORT OF AUDIT FORM

- # 1 - 9 **FUNDS:** Listed are those funds most likely to be carried by a VFW Post, District or County Council. Any special funds may be added in the blank spaces. A "fund" is an account which normally has both income and expenditures. In most cases, just about all of your miscellaneous expenditures (community service, youth activities, officer's expenses, etc) are chargeable to your General Fund and most miscellaneous income (proceeds from fund-raising activities, dues, etc) are credited to your General Fund.
- # 10 **NET CASH BALANCE AT BEGINNING OF QUARTER:** The figures in this column are obtained from different funds as listed in your ledger. The individual items in this column as well as the total at the bottom of the column should be the same as the ending balances of the previous quarter.
- # 11 **RECEIPTS DURING QUARTER:** The figures in this column are obtained by adding the amount shown in your ledger for the 3 months. This should include items transferred into a fund from another fund during the quarter.
- # 12 **EXPENDITURES DURING QUARTER:** The figures in this column are obtained by adding the expenditures for each month. Include items transferred out of a fund during the quarter.
- # 13 **NET CASH BALANCE AT END OF QUARTER:** The figures in this column are obtained by adding items #10 and #11 and subtracting item #12
- # 14 **TOTALS:** The figures in this line are obtained by adding the totals of items 10 & 11 and subtracting item 12 - you should arrive at the same figure as item 15.
- # 15 **TOTALS:** Total should equal item 10 plus 11 minus 12.
- # 16 **OPERATIONS:** Answer the questions that are applicable.
- # 17 **RECONCILIATION OF CASH & INVESTMENTS:**
- | | |
|-----------------------------------|---|
| Ending balance Per Bank Statement | Enter ending balance shown on bank statement. |
| Less: Outstanding Checks | Total checks written on or before the date of the bank statement that are not on the bank statement. |
| Plus: Deposits in Transit | Total deposits made on or before the date of the bank statement that are not on the bank statement. |
| Account Balance | Subtract outstanding checks and add deposits in transit from the ending balance per the bank statement. |
| Savings Account Balance | Enter balance of any Savings accounts. |
| Cash on hand | Amount of money on hand that has not been included in "Outstanding Deposits" above |
| Total Cash | Add all amounts in this column |
| Bonds and other investments | Enter cost value of bonds and other investments. |
| Total cash and other investments | Add Bonds & other Investments line to Total Cash line. |
| | This amount should be the same as item 15. |
- # 18 **TRUSTEES' AND COMMANDER'S CERTIFICATE OF AUDIT:**
 Enter the date the audit is prepared, the Post name and number and the quarter for which the audit is prepared.
- The Post Commander, Quartermaster and Trustees must sign the Audit prior to submittal to the Department.
- It is the duty of the Post Trustees to conduct the quarterly audits. It is the duty of the Commander to see that audits are made.
- NOTE:** The completed form, with all signatures affixed to certify its accuracy, should be forwarded to the Department Quartermaster. The Post Trustees should also sign the General Ledger at the ending point of the current audit period.