



TRUSTEES' REPORT OF AUDIT of

The Books and Records of the Quartermaster and Adjutant of _____
(District/County Council/Post No.)

Department of _____ for the Fiscal Quarter ending _____, 20 _____

FISCAL QUARTERS: Jan 1 to March 31 April 1 to June 30 July 1 to Sept. 30 Oct 1 to Dec. 31

FUNDS:	Net Cash Balances at Beginning of 10. Quarter	Receipts During Quarter 11.	Expenditures During Quarter 12.	Net Cash Balances at End of Quarter 13.
1. National and Department Dues (Per Capita Tax)	\$	\$	\$	\$
2. Admission or Application Fees (Department)				
3. Post General Fund				
4. Post Relief Fund (Poppy Profits, Donations, etc.)				
5. Post Home or Building Fund (Including Savings but Not Real Estate)				
6. Post Canteen or Club Fund				
7. Other				
8.				
9. Bonds and Investments Not Credited to Funds				
14. TOTALS:	\$	\$	\$	15. \$

16. OPERATIONS	
Have required payroll deductions been made? _____	
Have payments been made to the proper State and Federal agencies this quarter? _____	
Have sales taxes been collected and paid? _____	
Are club employees bonded? _____	
Amount of outstanding bills _____ \$	
Value of Real Estate _____ \$	
Amount of liability insurance _____ \$	
Owed on Mortgages and Loans _____ \$	
Value of Personal Property _____ \$	
Amount of Property Insurance _____ \$	

17. RECONCILIATION OF CASH & INVESTMENTS	
General Fund Checking Account	
Ending Balance Per Bank Statement	\$ _____ -
Less: Outstanding Checks	_____
Plus: Deposits in Transit	_____
Account Balance	_____
Other Checking Accounts (if applicable)	
Ending Balance Per Bank Statement	\$ _____ -
Less: Outstanding Checks	_____
Plus: Deposits in Transit	_____
Account Balance	_____
Savings Account Balance	_____
Cash on Hand	_____
Total Cash	_____
Bonds and Other Investments	_____
Total Cash and Investments	\$ _____ -

18. TRUSTEES' AND COMMANDER'S CERTIFICATE OF AUDIT

Date _____, 20 _____

This is to certify that we (or qualified accountants) have audited the books and records of the Adjutant and Quartermaster of _____
(District/County Council/Post No.)
for the Fiscal Quarter ending _____ in accordance of the National By-Laws and that this Report is a true and correct statement thereof to the best of our knowledge and belief. All Vouchers and Checks have been examined and found to be properly approved and checks properly countersigned:

Post Quartermaster _____
(Name)

(Address)

Signed: _____ Trustee
Signed: _____ Trustee
Signed: _____ Trustee

This is to certify that the Office of the Quartermaster is bonded with _____ in the amount of \$ _____ until _____, 20 _____, and that this Audit is correctly made out to the best of my knowledge and belief.

Signed: _____ Commander

NOTE: Forward Original (Blue) Copy to your Department Quartermaster - See instructions on reverse side of both Yellow and Blue Copies.

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, 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 BALANCES AT BEGINNING OF QUARTER: The 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 in this column are obtained by adding the amount shown in your ledger for the three months. This should include items transferred into a fund from another fund during the quarter.

#12 EXPENDITURES DURING QUARTER: The in this column are obtained by adding the expenditures for each month. Include items transferred out of another fund during the quarter.

#13 NET CASH BALANCE AT END OF QUARTER: The in this column are obtained by adding items 10 & 11 and subtracting items 12.

#14 TOTALS: The in this line are obtained by adding the totals of items 10 & 11 and subtracting item 12 - you should arrive at the same by adding item 15.

#15 TOTALS: Total should equal item 10 plus item 11 minus item 12.

#16 OPERATIONS: Answer questions as 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. This should agree to the balance in your checkbook/ledger.
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 figure should be the same as the amount in Box 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 and Trustees must sign the Audit prior to submittal to the Department. Enter the name of the Post Quartermaster, the name of the bonding company, the amount of the bond and the expiration date of the bond. 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 the signature of the Post Trustees to its accuracy, together with the signature of the Post Commander, 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