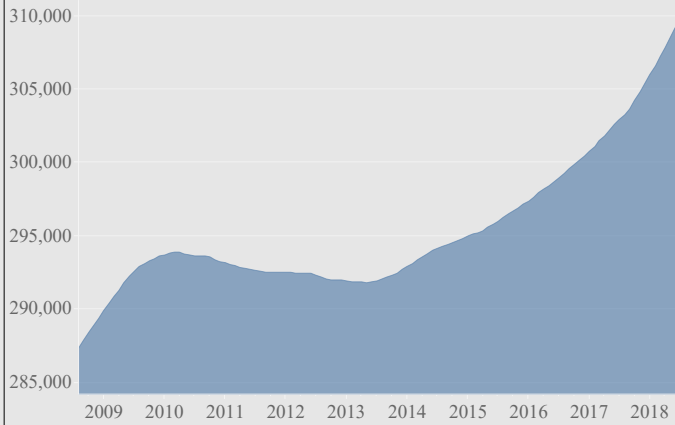
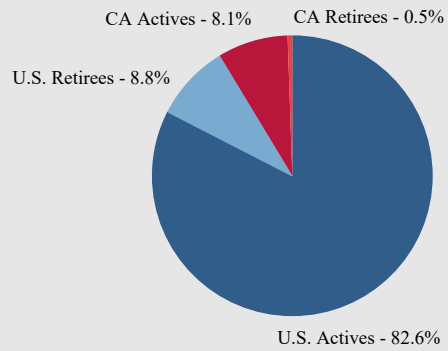


**Table-1: Membership Growth and Trends**

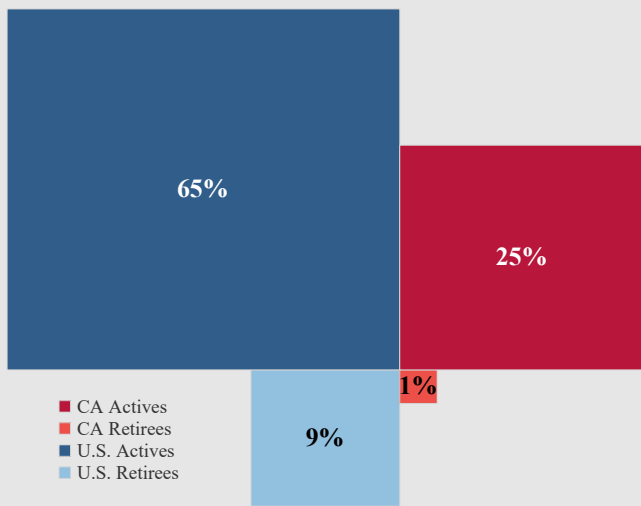
**Figure-1a: Moving Average (12mo.) of IAFF Membership**



**Figure-1b: Composition of IAFF Membership as of July 1, 2018**

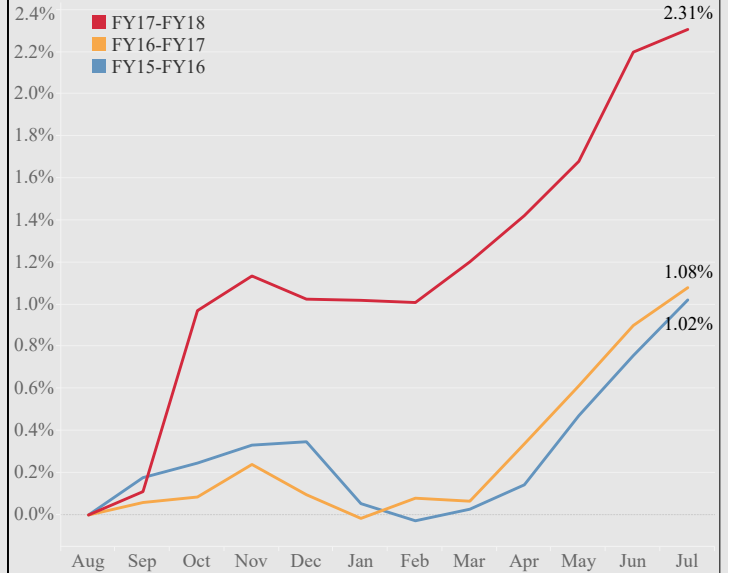


**Figure-1c: Sources of Growth since the 2016 Convention**



Since the 2016 Convention, U.S. membership increased by 7,308 active and 1,051 retired members. For the same period, Canadian membership increased by 2,831 active and 65 retired members.

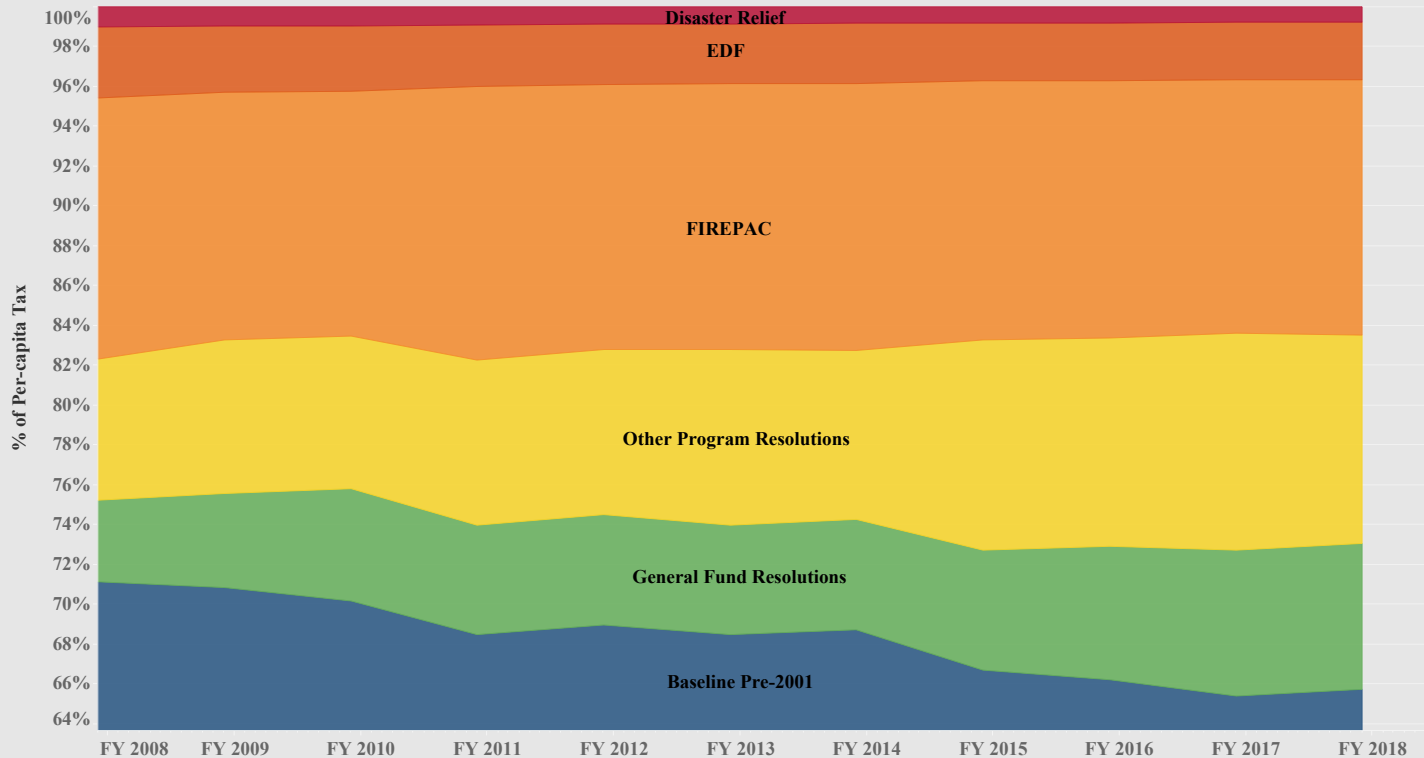
**Figure-1d: Recent Trends in Membership Growth**



Each line depicts the membership growth trends for three distinct periods; the current period, defined as the 12 mos. preceding the current month, and the same period for each of the two years preceding.

**Table-2: Breakdown of the Per-Capita Tax**

**Figure-2a: Relative Composition of Per-Capita Tax Allocations over Time**



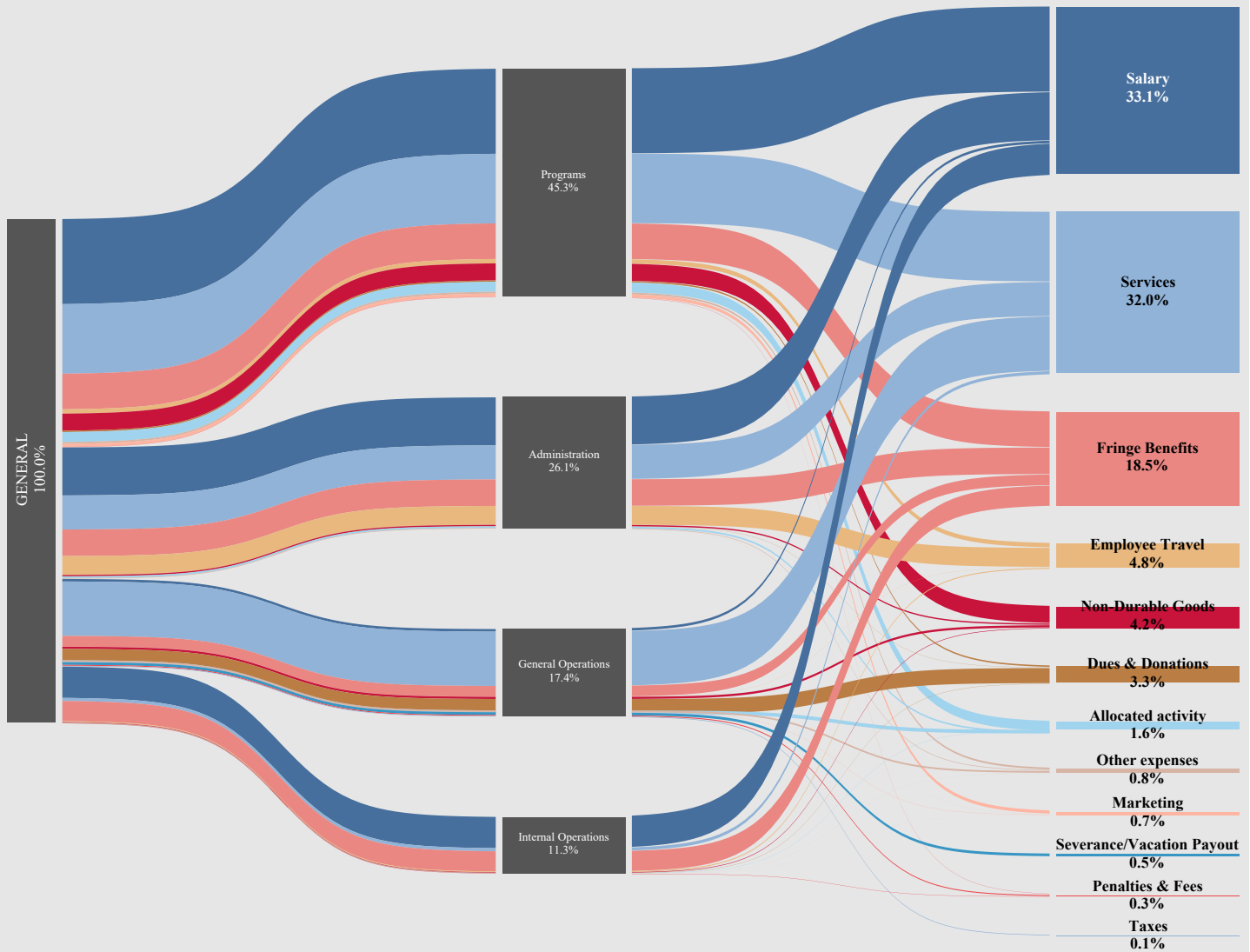
The area chart in Figure-2a shows how Convention resolutions implemented in 2008 and after have changed the breakdown of the per-capita tax rate between two broad categories: allocations to specific programs and allocations to general (fund) operations. The dark blue area at the bottom of the chart represents the amount per-capita tax in FY01 not allocated to either programmatic or general activities. The breakdown between program and general operation funding is less ambiguous after FY01 than before so, for the purposes of making a consistent comparison over time, the dark blue area serves as the baseline for that comparison. Figure-2a shows how the disposition of per-capita tax across programmatic and general activities has changed over time based on resolutions funding those activities which passed since 2007. Resolutions directly attributable to general and/or internal operations at the headquarters are grouped within the 'General Fund Resolutions' category (green). The remainder of the chart refers to resolutions directly attributable to programmatic activity. Resolutions related to specific programs like Disaster Relief (red), Emergency Defense Fund (dark orange) and FIREPAC (orange) are shown individually while the others are grouped together as 'Other Program Resolutions' (yellow). **The key takeaway from Figure-2a is that, over the last decade of changing per-capita tax rates, funding increases for programmatic activity has exceeded that for non-programmatic activity by a ratio of 2:1.**

**Figure-2b: Per-Capita Tax Allocation Amounts over Time**

	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Grand Total	\$10.21	\$10.80	\$10.90	\$11.59	\$11.94	\$12.36	\$12.48	\$13.05	\$13.14	\$13.37	\$13.62
Disaster Relief	\$0.11	\$0.11	\$0.11	\$0.11	\$0.11	\$0.11	\$0.11	\$0.11	\$0.11	\$0.11	\$0.11
EDF	\$0.36	\$0.36	\$0.36	\$0.36	\$0.36	\$0.37	\$0.38	\$0.38	\$0.38	\$0.38	\$0.39
FIREPAC	\$1.34	\$1.34	\$1.34	\$1.59	\$1.59	\$1.65	\$1.67	\$1.70	\$1.70	\$1.71	\$1.75
Other Program Resolutions	\$0.72	\$0.83	\$0.83	\$0.96	\$0.99	\$1.09	\$1.06	\$1.37	\$1.37	\$1.46	\$1.42
General Fund Resolutions	\$0.42	\$0.51	\$0.61	\$0.64	\$0.66	\$0.68	\$0.69	\$0.79	\$0.88	\$0.98	\$1.00
Baseline Pre-2001	\$7.26	\$7.65	\$7.65	\$7.94	\$8.23	\$8.46	\$8.58	\$8.70	\$8.70	\$8.74	\$8.95

Figure-2b is a supporting table for Figure-2a and provides the per-capita tax amounts for each of the groups shown in the area chart. The color scheme in Figure-2b is consistent with that used in the preceding table.

**Table-3: Distribution of General Fund Expenses across Activity and Expense Types since 2007**



There are many ways to examine how a non-profit organization allocates resources to accomplish its mission. Table-3 blends two of those static vantage points, expenses by activity and expenses by type, into a single view across time. In the graphic above, expenses are conceptualized as flows; the color and size of which correspond to their type and relative size compared to total expenses. Beginning with the General Fund on the far left node, revenue is converted into expenses by IAFF activity which is broadly grouped into four types at the center node. On the far right, the various expense flows condense into their respective expense types. Given that the IAFF is a non-profit service provider, the distribution of resources across the expense types shown is consistent with expectations. **The key takeaway is at the center node; General Operations (overhead) and Internal Operations (support personnel) account for only 28.7 percent of total expenses compared to the 71.3 percent devoted to program administration and implementation.**

**Figure-4a: Balance Sheet Supplement to the Audited Financial Statements for the IAFF General Fund**

			2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Assets	Current Assets	Cash and Equivalents	\$6,448,793	\$7,582,816	\$6,521,864	\$9,113,923	\$8,643,541	\$6,143,360	\$7,182,513	\$4,534,921	\$7,302,154	\$7,802,575	\$8,245,546
		Inventory	\$112,103	\$110,880	\$171,840	\$112,820	\$100,557	\$89,986	\$52,879	\$76,378	\$57,233	\$42,314	\$34,145
		Investments	\$8,751,380	\$9,139,487	\$11,468,212	\$12,369,504	\$12,940,686	\$13,552,751	\$13,211,978	\$13,066,589	\$12,391,866	\$12,958,442	\$12,043,406
		Other Assets	\$1,398	\$359	\$25,702	\$423	\$420	\$118,703	\$169,052	\$371,183	\$88,670	\$100,402	\$284,783
		Prepaid Expenses	\$201,433	\$391,108	\$568,486	\$229,532	\$170,838	\$319,561	\$300,585	\$448,127	\$449,199	\$233,597	\$764,973
		Receivables	\$2,869,790	\$2,122,767	\$2,400,266	\$3,671,209	\$3,915,789	\$3,217,807	\$3,339,297	\$3,338,605	\$3,615,397	\$3,032,884	\$2,848,730
	Non-Current Assets	Investments	\$951,589	\$2,077,950	\$2,178,014	\$2,178,014	\$2,178,013	\$2,178,013	\$2,178,013	\$2,178,013	\$2,178,013	\$2,178,013	\$2,178,013
		Other Assets	\$2,483,938	\$2,476,754	\$2,677,745	\$2,761,479	\$6,780,389	\$7,193,574	\$7,057,966	\$7,358,245	\$7,592,750	\$7,970,781	\$7,617,392
		Property & Equipment	\$824,367	\$710,823	\$935,177	\$708,176	\$536,365	\$685,468	\$1,563,936	\$2,673,434	\$2,285,978	\$2,237,196	\$1,928,642
Liabilities	Current Liabilities	Accrued Expenses	(\$2,527,220)	(\$2,889,036)	(\$3,083,236)	(\$2,839,610)	(\$2,663,612)	(\$3,147,036)	(\$3,164,691)	(\$3,455,320)	(\$3,842,675)	(\$3,721,680)	(\$4,257,125)
		Interfund	\$1,625,389	\$1,432,059	(\$1,107,341)	(\$2,968,288)	(\$5,149,132)	(\$4,432,445)	(\$5,003,576)	(\$5,094,018)	(\$6,397,700)	(\$6,251,520)	(\$3,043,241)
		Other Liabilities	(\$307,230)	(\$682,781)	(\$568,780)	(\$523,883)	(\$566,112)	(\$588,676)	(\$449,368)	(\$559,018)	(\$387,493)	(\$401,514)	(\$368,562)
	Non-Current Liabilities	Payables	(\$3,295,903)	(\$4,159,950)	(\$2,660,971)	(\$5,615,059)	(\$3,414,039)	(\$2,779,309)	(\$3,036,018)	(\$2,008,421)	(\$2,225,148)	(\$5,240,512)	(\$3,245,229)
		Accrued Expenses	(\$1,059)	\$11,725	\$0	(\$1,223,750)	(\$1,292,087)	(\$1,299,597)	(\$1,244,454)	(\$1,124,778)	(\$938,635)	(\$684,029)	(\$2,579,822)
		Other Liabilities	(\$2,524,871)	(\$2,476,763)	(\$2,936,718)	(\$2,933,491)	(\$6,861,795)	(\$7,236,635)	(\$7,504,984)	(\$7,694,624)	(\$7,810,303)	(\$8,347,437)	(\$7,854,845)
Equity	Unrestricted IAFF	(\$15,613,898)	(\$15,848,197)	(\$16,590,260)	(\$15,040,999)	(\$15,319,821)	(\$14,015,526)	(\$14,653,128)	(\$14,109,316)	(\$14,359,307)	(\$11,909,512)	(\$14,596,805)	

The financial information provided above, although unaudited, is consistent with the audited financial statements which follow and is designed to provide year-to-year consistency in presentation and meaning. Since 2007, audited financial statement presentations have evolved in step with changing FASB accounting standards, auditing firms, and Executive Board actions. As a result, it is difficult to make year-to-year comparisons of financial performance from the audited financials over the preceding decade. Figure-4a provides the same financial data used in past audited statements in a framework consistent with the current financial presentation and chart of accounts in use.

**Figure-4b: Net Income Supplement to the Audited Financial Statements for the IAFF General Fund**

			2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Operating Revenue	Per-Capita Tax	(\$26,689,075)	(\$28,592,490)	(\$30,097,479)	(\$30,818,275)	(\$32,626,757)	(\$33,554,896)	(\$34,676,620)	(\$35,155,899)	(\$36,704,029)	(\$37,202,691)	(\$38,484,530)	
	Grants & Contributions	(\$8,140,463)	(\$6,382,435)	(\$8,505,712)	(\$8,698,936)	(\$7,677,714)	(\$7,253,213)	(\$7,291,977)	(\$7,132,211)	(\$7,971,876)	(\$8,364,031)	(\$9,132,291)	
	Operations	(\$2,488,075)	(\$3,690,060)	(\$2,867,797)	(\$4,329,314)	(\$3,618,840)	(\$4,359,414)	(\$4,708,775)	(\$4,673,304)	(\$5,277,337)	(\$5,387,887)	(\$6,752,664)	
Other Revenue	Intra-Company Revenues	\$207,472	\$330,849	\$622,222	\$633,619	\$527,227	\$383,558	(\$1,737,417)	(\$1,965,817)	(\$2,049,858)	(\$2,415,808)	(\$3,362,094)	
	Inter-Company Revenues	(\$59,945)	(\$72,582)	(\$69,699)	(\$127,778)	(\$152,441)	(\$164,582)	(\$175,619)	(\$427,161)	(\$504,842)	(\$609,355)	(\$643,613)	
	Other Revenue	(\$742,525)	(\$673,165)	(\$490,381)	(\$391,068)	(\$431,173)	(\$475,106)	\$290,285	(\$477,124)	(\$346,957)	(\$684,347)	(\$131,672)	
Operating Expense	Compensation	\$16,169,241	\$17,776,700	\$20,536,625	\$21,585,948	\$21,790,713	\$23,350,001	\$21,823,244	\$22,221,376	\$22,812,864	\$24,115,463	\$27,172,587	
	Employee Travel	\$2,401,480	\$2,121,386	\$2,155,668	\$3,112,736	\$2,328,224	\$2,987,505	\$2,134,817	\$2,366,965	\$2,183,812	\$2,408,900	\$2,641,968	
	Goods & Services	\$16,356,431	\$18,222,452	\$17,543,654	\$20,757,815	\$19,325,193	\$21,921,361	\$20,878,078	\$22,964,118	\$22,939,965	\$27,117,677	\$25,145,793	
Other Expense	Intra-Company Expenses	(\$138,677)	(\$586,007)	(\$745,886)	(\$969,598)	(\$909,705)	(\$760,641)	\$1,949,349	\$2,318,485	\$2,380,809	\$2,715,136	\$3,740,447	
	Other Expenses	\$895,537	\$482,294	\$469,578	\$749,916	\$208,175	\$383,656	\$358,354	\$808,724	\$721,648	\$744,483	(\$1,279,601)	
	Depreciation Expense	\$240,331	\$220,902	\$256,853	\$267,742	\$272,158	\$225,872	\$242,734	\$304,435	\$441,134	\$428,622	\$429,073	
Net Loss (Income)			(\$1,988,269)	(\$842,155)	(\$1,192,354)	\$1,772,806	(\$964,940)	\$2,684,100	(\$913,547)	\$1,152,587	(\$1,374,665)	\$2,866,161	(\$656,597)

The financial information provided above, although unaudited, is consistent with the audited financial statements which follow and is designed to provide year-to-year consistency in presentation and meaning. Since 2007, audited financial statement presentations have evolved in step with changing FASB accounting standards, auditing firms, and Executive Board actions. As a result, it is difficult to make year-to-year comparisons of financial performance from the audited financials over the preceding decade. Figure-4b provides the same financial data used in past audited statements in a framework consistent with the current financial presentation and chart of accounts in use.

## Table-5: Recent Trends in Per-Capita Tax Invoices & Payment

### Figure-5a: Monthly Averages for all Locals by Fiscal Year

Metric	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Avg. Days to Pay	35	33	30	25	24	24	26
Avg. Num. of Locals	3,236	3,245	3,263	3,277	3,297	3,311	3,314
Avg. Monthly Invoice	(3,366,755)	(3,470,494)	(3,539,844)	(3,707,677)	(3,772,927)	(3,889,198)	(4,030,944)

Values shown above are summary statistics for monthly per-capita tax payment trends across all locals by fiscal year. Avg. Days to Pay reflects the average number of calendar days between the date of invoice and the date the invoice was paid in full. Avg. Num. of Locals is the average number of active locals per month in each fiscal year. Avg. Monthly Invoice is the average monthly per-capita billing in each fiscal year.

### Figure-5b: Monthly Averages for Locals Making Payments within the Specified Periods

Timing	Metric	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Over 30 Days	Avg. Days to Pay	128	117	111	79	75	75	76
	Avg. Num. of Locals	513	515	464	458	461	463	451
	Avg. Monthly Invoice	(532,292)	(468,343)	(432,590)	(447,422)	(381,247)	(416,718)	(432,316)
Over 45 Days	Avg. Days to Pay	128	117	111	79	75	75	76
	Avg. Num. of Locals	513	515	464	458	461	463	451
	Avg. Monthly Invoice	(532,292)	(468,343)	(432,590)	(447,422)	(381,247)	(416,718)	(432,316)
Over 60 Days	Avg. Days to Pay	189	168	166	105	97	97	92
	Avg. Num. of Locals	286	288	240	234	239	240	270
	Avg. Monthly Invoice	(282,198)	(218,713)	(161,576)	(190,058)	(155,301)	(200,350)	(205,773)
Over 90 Days	Avg. Days to Pay	363	311	297	162	136	138	124
	Avg. Num. of Locals	116	116	101	85	92	91	105
	Avg. Monthly Invoice	(58,618)	(55,920)	(36,918)	(42,046)	(35,585)	(37,460)	(48,669)

The table above uses the same metrics to provide summary statistics for subsets of locals. These subsets are defined by a minimum number of days that have elapsed between the date of invoice and the date at which the local paid the invoice in full. For example, in FY2012, an average of 970 locals took more than 30 days to pay their per-capita tax invoice. This group took an average of 85 days to pay an average of \$1,059,045 million of the total invoice amount.

### Figure-5c: How Locals Paying after 30 Days Compare to the Overall Averages

Timing	Metric	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Over 30 Days	Avg. Num. of Locals	15.86%	15.87%	14.22%	13.98%	13.97%	13.97%	13.61%
	Avg. Monthly Invoice	15.81%	13.50%	12.22%	12.07%	10.10%	10.71%	10.72%
Over 45 Days	Avg. Num. of Locals	15.86%	15.87%	14.22%	13.98%	13.97%	13.97%	13.61%
	Avg. Monthly Invoice	15.81%	13.50%	12.22%	12.07%	10.10%	10.71%	10.72%
Over 60 Days	Avg. Num. of Locals	8.84%	8.89%	7.34%	7.15%	7.25%	7.25%	8.15%
	Avg. Monthly Invoice	8.38%	6.30%	4.56%	5.13%	4.12%	5.15%	5.10%
Over 90 Days	Avg. Num. of Locals	3.57%	3.56%	3.08%	2.59%	2.80%	2.75%	3.17%
	Avg. Monthly Invoice	1.74%	1.61%	1.04%	1.13%	0.94%	0.96%	1.21%

The table above summarizes the data from the preceding two tables. The values shown compare the subgroup statistics with those of the entire population. For example, in FY2012, the subset of locals which paid their invoices after 30 days accounted for 29.96% of all locals and 31.46% of the total invoice amount.