

FINANCIAL STATEMENTS AND ACCOUNTANTS'
COMPILATION REPORT

AFSCME Local #3336

June 30, 2010

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ACCOUNTANTS' COMPILATION REPORT

Officers and Trustees

AFSCME Local #3336

We have compiled the accompanying statement of assets, liabilities, and equity (income tax basis) of AFSCME Local #3336 as of June 30, 2010, and the related statements of revenue and expense (income tax basis) for the six months then ended, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The financial statements have been prepared on the accounting basis used by the organization for federal income tax purposes, which is a comprehensive basis of accounting other than generally accepted accounting principles.

A compilation is limited to presenting in the form of financial statements information that is the representation of management. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

Management has elected to omit substantially all the disclosures ordinarily included in financial statements prepared on the income tax basis of accounting. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the company's assets, liabilities, equity, revenue, and expenses. Accordingly, these financial statements are not designed for those who are not informed about such matters.

We are not independent with respect to AFSCME Local #3336.



HOOTS, BAKER & WILEY, P.C.
Certified Public Accountants

Salem, Oregon
July 21, 2010

AFSCME Local 3336
 STATEMENT OF ASSETS, LIABILITIES AND EQUITY
 (income tax basis)
 As of June 30, 2010
 "See Accountants' Compilation Report"

	<u>Jun 30, 10</u>
ASSETS	
Current Assets	
Checking/Savings	
110 · Bank of America Checking	39,372.32
111 · Bank of America - Dues	40,999.59
120 · B of A - Political Expenses	60.00
130 · Savings - Strike Fund	2,109.02
136 · Bank of America Legal Fund	25,104.10
137 · Bank of America-Strike Fund CD	51,538.39
141 · Frontier Bank - CD	16,317.13
142 · Willamette Valley Bank - CD	108,262.15
144 · Citizens Bank Money Market	106,272.92
Total Checking/Savings	390,035.62
Total Current Assets	390,035.62
TOTAL ASSETS	390,035.62
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
210 · Payroll Liabilities	0.02
Total Other Current Liabilities	0.02
Total Current Liabilities	0.02
Total Liabilities	0.02
Equity	
390 · Retained Earnings	381,078.16
Net Income	8,957.44
Total Equity	390,035.60
TOTAL LIABILITIES & EQUITY	390,035.62

AFSCME Local 3336
STATEMENT OF REVENUE AND EXPENSES
(income tax basis)
Six Months Ending
June 30, 2010
"See Accountants' Compilation Report"

	TOTAL		
	Jun 10	Jan - Jun 10	Budget
Ordinary Income/Expense			
Income			
400 · DUES			
410 · International	7,454.20	44,651.40	78,300.00
415 · Council 75 People Fund	402.18	1,665.90	2,800.00
420 · Oregon Council 75	22,705.20	135,309.97	176,700.00
440 · Local Base Share	1,744.20	10,445.90	13,300.00
450 · Local Extra Share	1,850.82	12,087.54	35,100.00
500 · Dues Paid	-30,561.58	-182,318.44	-306,200.00
Total 400 · DUES	<u>3,595.02</u>	<u>21,842.27</u>	<u>0.00</u>
950 · Interest Income-Strike fund CD'	0.00	167.24	0.00
951 · Interest income	35.51	710.45	1,000.00
952 · Interest - Strike Fund	0.17	107.81	3,300.00
953 · Interest - Legal fund	2.06	12.43	50.00
Total Income	<u>3,632.76</u>	<u>22,840.20</u>	<u>4,350.00</u>
Expense			
610 · Accounting Services			
612 · Bookkeeping/Treasurer	0.00	3,310.00	3,000.00
615 · Audits			
616 · Internal-Trustees	52.00	52.00	300.00
Total 615 · Audits	<u>52.00</u>	<u>52.00</u>	<u>300.00</u>
Total 610 · Accounting Services	<u>52.00</u>	<u>3,362.00</u>	<u>3,300.00</u>
639 · Communications			
640 · Telecommunications	85.13	296.23	1,909.00
648 · Electronic Bulletin Board	0.00	0.00	120.00
642 · Duplicating	-540.75	-540.75	130.00
643 · Newsletter	0.00	0.00	550.00
644 · PO Box	0.00	110.00	130.00
645 · Postage	0.00	1.76	140.00
646 · Printing	0.00	10.50	160.00
647 · Website	0.00	319.00	320.00
Total 639 · Communications	<u>-455.62</u>	<u>196.74</u>	<u>3,459.00</u>
650 · Donations			
659 · Oregon Food Bank	0.00	200.00	0.00
653 · Jobs with Justice	0.00	0.00	2,250.00
655 · Contingency Fund	0.00	0.00	1,500.00
Total 650 · Donations	<u>0.00</u>	<u>200.00</u>	<u>3,750.00</u>
660 · Dues/Alliances			
662 · Labor Councils	0.00	0.00	420.00
664 · Retirement dues	0.00	0.00	50.00
665 · Other	0.00	0.00	200.00
Total 660 · Dues/Alliances	<u>0.00</u>	<u>0.00</u>	<u>670.00</u>

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(income tax basis)
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670 · Good and Welfare			
671 · Holiday Party	23.40	3,054.37	4,900.00
672 · Labor Day Picnic	0.00	0.00	3,200.00
673 · Meetings			
674 · Meals/Refreshments	0.00	25.00	2,000.00
676 · Travel	0.00	31.42	100.00
Total 673 · Meetings	<u>0.00</u>	<u>56.42</u>	<u>2,100.00</u>
678 · Public Relations	0.00	0.00	1,300.00
679 · Supplies/Furniture	0.00	0.00	300.00
Total 670 · Good and Welfare	<u>23.40</u>	<u>3,110.79</u>	<u>11,800.00</u>
690 · Lost Time			
697 · Stewards & Health and Safety	0.00	62.50	0.00
692 · Contract/Policies	0.00	100.00	300.00
693 · Bargaining	0.00	0.00	3,750.00
694 · Conventions	0.00	0.00	1,100.00
696 · Membership Outreach	0.00	0.00	2,000.00
698 · Training	0.00	0.00	3,000.00
699 · Payroll Taxes	0.00	12.44	
Total 690 · Lost Time	<u>0.00</u>	<u>174.94</u>	<u>10,150.00</u>
700 · Officers/Stewards			
707 · Parking	23.00	23.00	0.00
704 · Postage	2.20	2.20	0.00
706 · Surety Bond Premium	0.00	0.00	400.00
709 · Travel	215.10	381.20	
Total 700 · Officers/Stewards	<u>240.30</u>	<u>406.40</u>	<u>400.00</u>
720 · Service Fees			
728 · Bank (Bank Charge)	10.00	60.00	50.00
Total 720 · Service Fees	<u>10.00</u>	<u>60.00</u>	<u>50.00</u>
740 · Training			
750 · Contract/Policies			
753 · Meals/Lodging	24.42	24.42	100.00
754 · Travel	0.00	26.90	200.00
750 · Contract/Policies - Other	-24.42	-24.42	0.00
Total 750 · Contract/Policies	<u>0.00</u>	<u>26.90</u>	<u>300.00</u>
760 · Conventions			
763 · Meals/Lodging	1,103.50	4,064.38	0.00
764 · Travel	138.00	1,100.37	300.00
Total 760 · Conventions	<u>1,241.50</u>	<u>5,164.75</u>	<u>300.00</u>
770 · Membership-Outreach			
773 · Meals/Lodging	89.58	265.08	600.00
774 · Travel	0.00	0.00	500.00
776 · Tuition/Materials	0.00	5.99	50.00
770 · Membership-Outreach - Other	-89.58	-89.58	0.00
Total 770 · Membership-Outreach	<u>0.00</u>	<u>181.49</u>	<u>1,150.00</u>

AFSCME Local 3336
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 (income tax basis)
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780 · Training			
784 · Travel	36.75	373.75	1,700.00
786 · Tuition/Materials	435.00	435.00	1,000.00
Total 780 · Training	<u>471.75</u>	<u>808.75</u>	<u>2,700.00</u>
Total 740 · Training	1,713.25	6,181.89	4,450.00
790 · Bargaining			
796 · Tuition/Materials	250.00	250.00	0.00
793 · Meals/Lodging	0.00	10.00	300.00
794 · Travel	0.00	55.00	1,500.00
Total 790 · Bargaining	<u>250.00</u>	<u>315.00</u>	<u>1,800.00</u>
680 · Legal Services			
682 · Mediation	0.00	0.00	500.00
684 · Arbitration	0.00	0.00	3,880.00
686 · Grievance	0.00	0.00	500.00
Total 680 · Legal Services	<u>0.00</u>	<u>0.00</u>	<u>4,880.00</u>
800 · Miscellaneous Expenses	0.00	0.00	0.00
Total Expense	<u>1,833.33</u>	<u>14,007.76</u>	<u>44,709.00</u>
Net Ordinary Income	1,799.43	8,832.44	-40,359.00
Other Income/Expense			
Other Income			
900 · Miscellaneous Income	125.00	125.00	0.00
Total Other Income	<u>125.00</u>	<u>125.00</u>	<u>0.00</u>
Net Other Income	125.00	125.00	0.00
Net Income	<u><u>1,924.43</u></u>	<u><u>8,957.44</u></u>	<u><u>-40,359.00</u></u>