

FINANCIAL STATEMENTS AND ACCOUNTANTS'
COMPILATION REPORT

AFSCME Local #3336

December 31, 2008

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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 December 31, 2008, and the related statements of revenue and expense (income tax basis) for the twelve 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
January 15, 2009

AFSCME Local 3336
STATEMENT OF ASSETS, LIABILITIES AND EQUITY
(income tax basis)
As of December 31, 2008
"See Accountants' Compilation Report"

	<u>Dec 31, 08</u>
ASSETS	
Current Assets	
Checking/Savings	
110 · Bank of America Checking	31,510.71
111 · Bank of America - Dues	25,410.21
120 · B of A - Political Expenses	60.00
130 · Savings - Strike Fund	2,258.01
136 · Bank of America Legal Fund	25,035.95
137 · Bank of America-Strike Fund CD	50,324.59
141 · Bank of Salem - CD	15,324.63
142 · Willamette Valley Bank - CD	102,520.16
144 · Silver Falls Bank Money Market	105,354.61
Total Checking/Savings	<u>357,798.87</u>
Other Current Assets	
151 · Prepaid Payroll Tax	78.66
Total Other Current Assets	<u>78.66</u>
Total Current Assets	<u>357,877.53</u>
TOTAL ASSETS	<u><u>357,877.53</u></u>
 LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
210 · Payroll Liabilities	235.79
Total Other Current Liabilities	<u>235.79</u>
Total Current Liabilities	<u>235.79</u>
Total Liabilities	235.79
Equity	
390 · Retained Earnings	318,495.44
Net Income	39,146.30
Total Equity	<u>357,641.74</u>
TOTAL LIABILITIES & EQUITY	<u><u>357,877.53</u></u>

AFSCME Local 3336
STATEMENT OF REVENUE AND EXPENSES
(income tax basis)
Twelve Months Ending
December 31, 2008
"See Accountants' Compilation Report"

	TOTAL		
	Dec 08	Jan - Dec 08	Budget
Ordinary Income/Expense			
Income			
400 · DUES			
410 · International	14,383.75	64,051.90	78,300.00
415 · Council 75 People Fund	326.18	2,244.26	2,800.00
420 · Oregon Council 75	42,007.28	195,454.63	176,700.00
430 · Local 3336	0.00	16,400.10	16,400.00
440 · Local Base Share	3,380.40	13,431.37	13,300.00
450 · Local Extra Share	9,668.87	36,040.10	35,100.00
500 · Dues Paid	-56,717.21	-261,730.59	-322,600.00
400 · DUES - Other	0.00	0.00	
Total 400 · DUES	<u>13,049.27</u>	<u>65,891.77</u>	<u>0.00</u>
950 · Interest Income-Strike fund CD'	0.00	0.00	0.00
951 · Interest income	258.45	2,786.22	1,000.00
952 · Interest - Strike Fund	0.57	1,830.78	3,300.00
953 · Interest - Legal fund	6.36	61.69	50.00
Total Income	<u>13,314.65</u>	<u>70,570.46</u>	<u>4,350.00</u>
Expense			
610 · Accounting Services			
612 · Bookkeeping/Treasurer	0.00	5,830.60	3,000.00
615 · Audits			
616 · Internal-Trustees	0.00	166.03	300.00
Total 615 · Audits	<u>0.00</u>	<u>166.03</u>	<u>300.00</u>
Total 610 · Accounting Services	0.00	5,996.63	3,300.00
639 · Communications			
640 · Telecommunications	274.63	1,407.44	1,909.00
648 · Electronic Bulletin Board	0.00	194.67	120.00
642 · Duplicating	0.00	216.13	130.00
643 · Newsletter	0.00	2.56	550.00
644 · PO Box	0.00	104.00	130.00
645 · Postage	0.42	1,032.38	140.00
646 · Printing	0.00	62.56	160.00
647 · Website	0.00	319.00	320.00
639 · Communications - Other	0.00	0.00	
Total 639 · Communications	<u>275.05</u>	<u>3,338.74</u>	<u>3,459.00</u>
650 · Donations			
653 · Jobs with Justice	0.00	275.00	2,250.00
655 · Contingency Fund	0.00	375.00	1,500.00
Total 650 · Donations	<u>0.00</u>	<u>650.00</u>	<u>3,750.00</u>
6560 · Payroll Expenses	0.00	0.00	
660 · Dues/Alliances			
662 · Labor Councils	0.00	326.40	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>326.40</u>	<u>670.00</u>

AFSCME Local 3336
STATEMENT OF REVENUE AND EXPENSES
(income tax basis)
Twelve Months Ending
December 31, 2008
"See Accountants' Compilation Report"

	TOTAL		
	Dec 08	Jan - Dec 08	Budget
670 · Good and Welfare			
671 · Holiday Party	0.00	0.00	4,900.00
672 · Labor Day Picnic	0.00	3,270.37	3,200.00
673 · Meetings			
674 · Meals/Refreshments	0.00	945.84	2,000.00
675 · Room Rentals	0.00	70.00	
676 · Travel	0.00	54.41	100.00
Total 673 · Meetings	<u>0.00</u>	<u>1,070.25</u>	<u>2,100.00</u>
678 · Public Relations	0.00	0.00	1,300.00
679 · Supplies/Furniture	0.00	240.63	300.00
Total 670 · Good and Welfare	<u>0.00</u>	<u>4,581.25</u>	<u>11,800.00</u>
690 · Lost Time			
697 · Stewards & Health and Safety	1,112.50	1,262.50	
692 · Contract/Policies	0.00	0.00	300.00
693 · Bargaining	0.00	50.00	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	2,100.00	3,000.00
699 · Payroll Taxes	85.11	279.43	
Total 690 · Lost Time	<u>1,197.61</u>	<u>3,691.93</u>	<u>10,150.00</u>
700 · Officers/Stewards			
706 · Surety Bond Premium	0.00	342.00	400.00
709 · Travel	0.00	295.65	
700 · Officers/Stewards - Other	0.00	35.35	
Total 700 · Officers/Stewards	<u>0.00</u>	<u>673.00</u>	<u>400.00</u>
720 · Service Fees			
728 · Bank (Bank Charge)	5.00	107.00	50.00
Total 720 · Service Fees	<u>5.00</u>	<u>107.00</u>	<u>50.00</u>
740 · Training			
750 · Contract/Policies			
753 · Meals/Lodging	0.00	258.00	100.00
754 · Travel	338.21	1,409.96	100.00
Total 750 · Contract/Policies	<u>338.21</u>	<u>1,667.96</u>	<u>200.00</u>
760 · Conventions			
763 · Meals/Lodging	0.00	1,757.39	
764 · Travel	0.00	374.42	300.00
760 · Conventions - Other	0.00	18.00	
Total 760 · Conventions	<u>0.00</u>	<u>2,149.81</u>	<u>300.00</u>
770 · Membership-Outreach			
773 · Meals/Lodging	776.98	1,078.73	600.00
774 · Travel	0.00	972.48	500.00
776 · Tuition/Materials	1.29	1,950.87	50.00
Total 770 · Membership-Outreach	<u>778.27</u>	<u>4,002.08</u>	<u>1,150.00</u>

AFSCME Local 3336
STATEMENT OF REVENUE AND EXPENSES
(income tax basis)
Twelve Months Ending
December 31, 2008
"See Accountants' Compilation Report"

	TOTAL		
	Dec 08	Jan - Dec 08	Budget
780 · Training			
784 · Travel	0.00	280.05	1,700.00
786 · Tuition/Materials	0.00	1,920.00	1,000.00
Total 780 · Training	<u>0.00</u>	<u>2,200.05</u>	<u>2,700.00</u>
740 · Training - Other	0.00	0.00	
Total 740 · Training	<u>1,116.48</u>	<u>10,019.90</u>	<u>4,350.00</u>
790 · Bargaining			
793 · Meals/Lodging	0.00	190.73	300.00
794 · Travel	0.00	1,042.98	1,500.00
Total 790 · Bargaining	<u>0.00</u>	<u>1,233.71</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	
Total Expense	<u>2,594.14</u>	<u>30,618.56</u>	<u>44,609.00</u>
Net Ordinary Income	10,720.51	39,951.90	-40,259.00
Other Income/Expense			
Other Income			
860 · Mark Geiger Fund	0.00	-1,059.00	
900 · Miscellaneous Income	0.00	253.40	
Total Other Income	<u>0.00</u>	<u>-805.60</u>	
Net Other Income	<u>0.00</u>	<u>-805.60</u>	
Net Income	<u>10,720.51</u>	<u>39,146.30</u>	<u>-40,259.00</u>