

FINANCIAL STATEMENTS AND ACCOUNTANTS'
COMPILATION REPORT

AFSCME Local #3336

December 31, 2009

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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, 2009, 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 20, 2010

AFSCME Local 3336
STATEMENT OF ASSETS, LIABILITIES AND EQUITY
(income tax basis)
As of December 31, 2009
"See Accountants' Compilation Report"

	Dec 31, 09
ASSETS	
Current Assets	
Checking/Savings	
110 · Bank of America Checking	50,085.10
111 · Bank of America - Dues	22,320.84
120 · B of A - Political Expenses	60.00
130 · Savings - Strike Fund	2,167.96
136 · Bank of America Legal Fund	25,091.67
137 · Bank of America-Strike Fund CD	51,371.15
141 · Frontier Bank - CD	16,210.38
142 · Willamette Valley Bank - CD	107,657.03
144 · Citizens Bank Money Market	106,167.59
Total Checking/Savings	381,131.72
Total Current Assets	381,131.72
TOTAL ASSETS	381,131.72
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
210 · Payroll Liabilities	53.56
Total Other Current Liabilities	53.56
Total Current Liabilities	53.56
Total Liabilities	53.56
Equity	
390 · Retained Earnings	357,641.74
Net Income	23,436.42
Total Equity	381,078.16
TOTAL LIABILITIES & EQUITY	381,131.72

AFSCME Local 3336
STATEMENT OF REVENUE AND EXPENSES
(income tax basis)
Twelve Months Ending
December 31, 2009
"See Accountants' Compilation Report"

	TOTAL		
	Dec 09	Jan - Dec 09	Budget
Ordinary Income/Expense			
Income			
400 · DUES			
410 · International	7,350.00	88,062.55	78,300.00
415 · Council 75 People Fund	305.18	3,323.05	2,800.00
420 · Oregon Council 75	21,327.81	261,957.76	176,700.00
440 · Local Base Share	1,719.20	20,587.50	13,300.00
450 · Local Extra Share	2,599.26	42,850.66	35,100.00
500 · Dues Paid	-28,983.80	-354,870.89	-306,200.00
Total 400 · DUES	<u>4,317.65</u>	<u>61,910.63</u>	<u>0.00</u>
950 · Interest Income-Strike fund CD'	56.51	401.79	
951 · Interest income	434.44	2,343.50	1,000.00
952 · Interest - Strike Fund	1,775.85	5,141.82	3,300.00
953 · Interest - Legal fund	2.13	55.72	50.00
Total Income	<u>6,586.58</u>	<u>69,853.46</u>	<u>4,350.00</u>
Expense			
610 · Accounting Services			
612 · Bookkeeping/Treasurer	0.00	7,745.00	3,000.00
615 · Audits			
616 · Internal-Trustees	0.00	69.46	300.00
Total 615 · Audits	<u>0.00</u>	<u>69.46</u>	<u>300.00</u>
Total 610 · Accounting Services	<u>0.00</u>	<u>7,814.46</u>	<u>3,300.00</u>
639 · Communications			
640 · Telecommunications	339.19	2,723.01	1,909.00
648 · Electronic Bulletin Board	0.00	39.90	120.00
642 · Duplicating	0.00	644.36	130.00
643 · Newsletter	0.00	0.00	550.00
644 · PO Box	0.00	106.00	130.00
645 · Postage	1.32	515.12	140.00
646 · Printing	0.00	246.30	160.00
647 · Website	0.00	319.00	320.00
639 · Communications - Other	0.00	142.79	
Total 639 · Communications	<u>340.51</u>	<u>4,736.48</u>	<u>3,459.00</u>
650 · Donations			
659 · Oregon Food Bank	500.00	500.00	
653 · Jobs with Justice	0.00	850.00	2,250.00
655 · Contingency Fund	0.00	0.00	1,500.00
Total 650 · Donations	<u>500.00</u>	<u>1,350.00</u>	<u>3,750.00</u>

AFSCME Local 3336
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660 · Dues/Alliances			
662 · Labor Councils	0.00	236.40	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>236.40</u>	<u>670.00</u>
670 · Good and Welfare			
671 · Holiday Party	404.06	1,366.72	4,900.00
672 · Labor Day Picnic	0.00	2,533.52	3,200.00
673 · Meetings			
674 · Meals/Refreshments	125.85	125.85	2,000.00
676 · Travel	14.93	14.93	100.00
Total 673 · Meetings	<u>140.78</u>	<u>140.78</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>544.84</u>	<u>4,041.02</u>	<u>11,800.00</u>
690 · Lost Time			
697 · Stewards & Health and Safety	0.00	1,112.50	
692 · Contract/Policies	0.00	0.00	300.00
693 · Bargaining	350.00	4,015.00	3,750.00
694 · Conventions	0.00	0.00	1,100.00
696 · Membership Outreach	0.00	112.50	2,000.00
698 · Training	0.00	120.00	3,000.00
699 · Payroll Taxes	26.78	606.69	
Total 690 · Lost Time	<u>376.78</u>	<u>5,966.69</u>	<u>10,150.00</u>
700 · Officers/Stewards			
706 · Surety Bond Premium	0.00	342.00	400.00
Total 700 · Officers/Stewards	<u>0.00</u>	<u>342.00</u>	<u>400.00</u>
720 · Service Fees			
728 · Bank (Bank Charge)	0.00	180.00	50.00
Total 720 · Service Fees	<u>0.00</u>	<u>180.00</u>	<u>50.00</u>
740 · Training			
750 · Contract/Policies			
753 · Meals/Lodging	0.00	450.06	100.00
754 · Travel	0.00	1,069.77	200.00
Total 750 · Contract/Policies	<u>0.00</u>	<u>1,519.83</u>	<u>300.00</u>

AFSCME Local 3336
STATEMENT OF REVENUE AND EXPENSES
(income tax basis)

Twelve Months Ending

December 31, 2009

"See Accountants' Compilation Report"

760 · Conventions			
764 · Travel	0.00	0.00	300.00
760 · Conventions - Other	0.00	452.32	
Total 760 · Conventions	<u>0.00</u>	<u>452.32</u>	<u>300.00</u>
770 · Membership-Outreach			
773 · Meals/Lodging	38.99	1,674.14	600.00
774 · Travel	13.60	907.07	500.00
776 · Tuition/Materials	232.65	941.42	50.00
Total 770 · Membership-Outreach	<u>285.24</u>	<u>3,522.63</u>	<u>1,150.00</u>
780 · Training			
784 · Travel	0.00	221.99	1,700.00
786 · Tuition/Materials	300.00	720.00	1,000.00
Total 780 · Training	<u>300.00</u>	<u>941.99</u>	<u>2,700.00</u>
Total 740 · Training	585.24	6,436.77	4,450.00
790 · Bargaining			
793 · Meals/Lodging	586.07	8,165.01	300.00
794 · Travel	422.40	6,902.15	1,500.00
790 · Bargaining - Other	0.00	0.00	
Total 790 · Bargaining	<u>1,008.47</u>	<u>15,067.16</u>	<u>1,800.00</u>
680 · Legal Services			
682 · Mediation	0.00	340.00	500.00
684 · Arbitration	0.00	0.00	3,880.00
686 · Grievance	250.00	250.00	500.00
680 · Legal Services - Other	0.00	0.00	
Total 680 · Legal Services	<u>250.00</u>	<u>590.00</u>	<u>4,880.00</u>
Total Expense	<u>3,605.84</u>	<u>46,760.98</u>	<u>44,709.00</u>
Net Ordinary Income	2,980.74	23,092.48	-40,359.00
Other Income/Expense			
Other Income			
900 · Miscellaneous Income	0.00	343.94	
Total Other Income	<u>0.00</u>	<u>343.94</u>	
Net Other Income	<u>0.00</u>	<u>343.94</u>	
Net Income	<u>2,980.74</u>	<u>23,436.42</u>	<u>-40,359.00</u>