

FINANCIAL STATEMENTS AND ACCOUNTANTS'

COMPILATION REPORT

AFSCME Local #3336

September 30, 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 September 30, 2009, and the related statements of revenue and expense (income tax basis) for the nine 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
October 13, 2009

AFSCME Local 3336
STATEMENT OF ASSETS, LIABILITIES AND EQUITY
(income tax basis)
As of September 30, 2009
"See Accountants' Compilation Report"

	<u>Sep 30, 09</u>
ASSETS	
Current Assets	
Checking/Savings	
110 · Bank of America Checking	7,361.42
111 · Bank of America - Dues	58,528.35
120 · B of A - Political Expenses	60.00
130 · Savings - Strike Fund	2,197.14
136 · Bank of America Legal Fund	25,082.15
137 · Bank of America-Strike Fund CD	50,969.36
141 · Frontier Bank - CD	15,814.91
142 · Willamette Valley Bank - CD	105,881.18
144 · Citizens Bank Money Market	106,106.09
Total Checking/Savings	<u>372,000.60</u>
Total Current Assets	<u>372,000.60</u>
TOTAL ASSETS	<u>372,000.60</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
210 · Payroll Liabilities	273.44
Total Other Current Liabilities	<u>273.44</u>
Total Current Liabilities	<u>273.44</u>
Total Liabilities	273.44
Equity	
390 · Retained Earnings	357,641.74
Net Income	14,085.42
Total Equity	<u>371,727.16</u>
TOTAL LIABILITIES & EQUITY	<u>372,000.60</u>

AFSCME Local 3336
STATEMENT OF REVENUE AND EXPENSES
(income tax basis)
Nine Months Ending
September 30, 2009
"See Accountants' Compilation Report"

	TOTAL		
	Sep 09	3rd Jan - Sep 09	Budget
Ordinary Income/Expense			
Income			
400 · DUES			
410 · International	7,317.00	66,165.55	78,300.00
415 · Council 75 People Fund	310.18	2,397.51	2,800.00
420 · Oregon Council 75	22,001.66	197,568.72	176,700.00
440 · Local Base Share	1,708.00	15,469.10	13,300.00
450 · Local Extra Share	3,864.00	34,175.76	35,100.00
500 · Dues Paid	-29,628.84	-267,658.50	-306,200.00
Total 400 · DUES	<u>5,572.00</u>	<u>48,118.14</u>	<u>0.00</u>
951 · Interest income	26.45	1,886.53	1,000.00
952 · Interest - Strike Fund	0.36	3,365.15	3,300.00
953 · Interest - Legal fund	4.12	46.20	50.00
Total Income	<u>5,602.93</u>	<u>53,416.02</u>	<u>4,350.00</u>
Expense			
610 · Accounting Services			
612 · Bookkeeping/Treasurer	0.00	6,245.00	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	0.00	6,314.46	3,300.00
639 · Communications			
640 · Telecommunications	9.04	2,258.14	1,909.00
648 · Electronic Bulletin Board	0.00	39.90	120.00
642 · Duplicating	31.00	644.36	130.00
643 · Newsletter	0.00	0.00	550.00
644 · PO Box	0.00	106.00	130.00
645 · Postage	273.24	513.80	140.00
646 · Printing	0.00	246.30	160.00
647 · Website	0.00	319.00	320.00
639 · Communications - Other	142.79	142.79	
Total 639 · Communications	<u>456.07</u>	<u>4,270.29</u>	<u>3,459.00</u>
650 · Donations			
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>0.00</u>	<u>3,750.00</u>
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>

AFSCME Local 3336
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670 · Good and Welfare			
671 · Holiday Party	0.00	962.66	4,900.00
672 · Labor Day Picnic	1,399.00	2,023.60	3,200.00
673 · Meetings			
674 · Meals/Refreshments	0.00	0.00	2,000.00
676 · Travel	0.00	0.00	100.00
Total 673 · Meetings	<u>0.00</u>	<u>0.00</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>1,399.00</u>	<u>2,986.26</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	0.00	3,665.00	3,750.00
694 · Conventions	0.00	0.00	1,100.00
696 · Membership Outreach	0.00	112.50	2,000.00
698 · Training	120.00	120.00	3,000.00
699 · Payroll Taxes	9.18	470.23	
Total 690 · Lost Time	<u>129.18</u>	<u>5,480.23</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)	10.00	150.00	50.00
Total 720 · Service Fees	<u>10.00</u>	<u>150.00</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>
760 · Conventions			
764 · Travel	0.00	0.00	300.00
760 · Conventions - Other	0.00	240.00	
Total 760 · Conventions	<u>0.00</u>	<u>240.00</u>	<u>300.00</u>
770 · Membership-Outreach			
773 · Meals/Lodging	0.00	1,635.15	600.00
774 · Travel	0.00	893.47	500.00
776 · Tuition/Materials	0.00	708.77	50.00
Total 770 · Membership-Outreach	<u>0.00</u>	<u>3,237.39</u>	<u>1,150.00</u>
780 · Training			
784 · Travel	78.99	78.99	1,700.00
786 · Tuition/Materials	245.00	420.00	1,000.00
Total 780 · Training	<u>323.99</u>	<u>498.99</u>	<u>2,700.00</u>
Total 740 · Training	<u>323.99</u>	<u>5,496.21</u>	<u>4,450.00</u>

AFSCME Local 3336
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(income tax basis)
Nine Months Ending
September 30, 2009
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790 · Bargaining			
793 · Meals/Lodging	407.50	7,578.94	300.00
794 · Travel	380.20	6,479.75	1,500.00
790 · Bargaining - Other	0.00	0.00	
Total 790 · Bargaining	<u>787.70</u>	<u>14,058.69</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	0.00	0.00	500.00
680 · Legal Services - Other	0.00	0.00	
Total 680 · Legal Services	<u>0.00</u>	<u>340.00</u>	<u>4,880.00</u>
Total Expense	<u>3,105.94</u>	<u>39,674.54</u>	<u>44,709.00</u>
Net Ordinary Income	<u>2,496.99</u>	<u>13,741.48</u>	<u>-40,359.00</u>
Net Income	<u><u>2,496.99</u></u>	<u><u>14,085.42</u></u>	<u><u>-40,359.00</u></u>