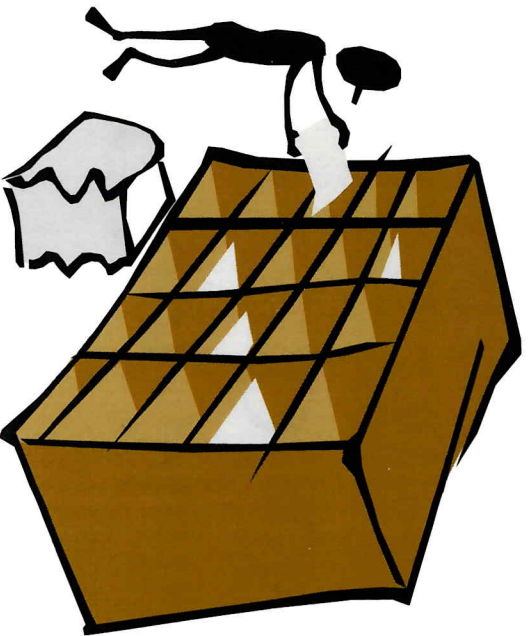


NALC TRAINING

FORM LM-3

LABOR ORGANIZATION

ANNUAL REPORT



David P. Dorsey, CPA

Labor-Management Reporting and Disclosure Act of 1959

TITLE II -- REPORTING BY LABOR ORGANIZATIONS, OFFICERS AND EMPLOYEES OF LABOR ORGANIZATIONS, AND EMPLOYERS

- Unions must file information reports, constitutions and bylaws, and annual financial reports with OLMs.
- The Secretary of Labor has authority to enforce the reporting requirements of the LMRDA.
- The reports and documents filed with OLMs are public information and any person may examine them or obtain copies at OLMs offices or via the OLMs Internet Public Disclosure Room at www.union-reports.dol.gov.
- Filers must retain the records necessary to verify the reports for at least five years after the reports are filed.
- Unions must make reports available to members and permit members to examine records for just cause.

Labor-Management Reporting and Disclosure Act of 1959

TITLE II -- REPORTING BY LABOR ORGANIZATIONS, OFFICERS AND EMPLOYEES OF LABOR ORGANIZATIONS, AND EMPLOYERS

- **Report of Labor Organizations**

• Every labor organization shall file annually with the Secretary a financial report signed by its president and treasurer or corresponding principal officers containing the following information in such detail as may be necessary accurately to disclose its financial condition and operations for its preceding fiscal year

What's in an Annual Report?

- Assets and liabilities at the beginning and end of the fiscal year;
- Receipts of any kind and the sources thereof;
- Salary, allowances, and other direct or indirect disbursements (including reimbursed expenses) to each officer and also to each employee who, during such fiscal year, received more than \$10,000 in the aggregate from such labor organization and any other labor organization affiliated with it or with which it is affiliated, or which is affiliated with the same national or international labor organization;
- Direct and indirect loans made to any officer, employee, or member, which aggregated more than \$250 during the fiscal year, together with a statement of the purpose, security, if any, and arrangements for repayment;
- Direct and indirect loans to any business enterprise, together with a statement of the purpose, security, if any, and arrangements for repayment; and
- Other disbursements made by it including the purposes thereof, all in such categories as the Secretary may prescribe.

Which Annual Report To File?

- LM-4: Receipts less than \$10,000
- LM-3: Receipts \$10,000 to \$249,999
- LM-2: Receipts \$250,000 or more



What is a Receipt?

- NALC Headquarters Dues ACH
- Interest on checking account
- Advertising sales
- HBP member payments



Watch Out For...

- Some are not as obvious as you'd think:
- Bounced Checks
- Items returned
- Credits on credit cards

When is the Annual Report Due?

- **Deadlines:**
 - 90 days after fiscal year ends
 - 30 days after termination



The DOL does not have the authority to grant an extension of time to file your report.

Electronic Filing

- All LM filers must transmit the union's annual report to the Secretary of Labor electronically.
- No Hardship exemptions will be granted

FORM LM-3 LABOR ORGANIZATION ANNUAL REPORT

This report is mandatory under P.L. 86-257, as amended. Failure to comply may result in criminal prosecution, fines, or civil penalties as provided by 29 U.S.C. 439 or 440.

For Official Use Only		READ THE INSTRUCTIONS CAREFULLY BEFORE PREPARING THIS REPORT.	
1. FILE NUMBER <div style="border: 1px solid black; width: 100px; height: 30px; margin: 5px auto;"></div>	2. PERIOD COVERED <div style="display: flex; justify-content: space-around;"> <div>From MO <div style="border: 1px solid black; width: 20px; height: 20px; display: inline-block;"></div> DAY <div style="border: 1px solid black; width: 20px; height: 20px; display: inline-block;"></div> YEAR <div style="border: 1px solid black; width: 20px; height: 20px; display: inline-block;"></div></div> <div>Through MO <div style="border: 1px solid black; width: 20px; height: 20px; display: inline-block;"></div> DAY <div style="border: 1px solid black; width: 20px; height: 20px; display: inline-block;"></div> YEAR <div style="border: 1px solid black; width: 20px; height: 20px; display: inline-block;"></div></div> </div>	3. (a) AMENDED — If this is an amended report, check here: <input type="checkbox"/> (b) HANDSHIP — If filing under hardship procedures, check here: <input type="checkbox"/> (c) TERMINAL — If this is a terminal report, check here: <input type="checkbox"/>	
4. AFFILIATION OR ORGANIZATION NAME 5. DESIGNATION (Local, Lodge, etc.)		6. DESIGNATION NUMBER	
7. UNIT NAME (If any)			
9. Are your organization's records kept at its mailing address? (If "No," provide address in Item 56.) <div style="display: flex; justify-content: flex-end; align-items: center;"> Yes <input type="checkbox"/> No <input type="checkbox"/> </div>			
56. ADDITIONAL INFORMATION			
Item Number	<div style="font-size: 1.5em; color: blue; font-family: cursive;"> Financial records, Treasurers home? </div>		
8. MAILING ADDRESS (Type or print in capital letters.) First Name <div style="border: 1px solid black; width: 100px; height: 20px; display: inline-block;"></div> Last Name <div style="border: 1px solid black; width: 100px; height: 20px; display: inline-block;"></div> P.O. Box - Building and Room Number (if any) <div style="border: 1px solid black; width: 200px; height: 20px; display: inline-block;"></div> Number and Street <div style="border: 1px solid black; width: 200px; height: 20px; display: inline-block;"></div> City <div style="border: 1px solid black; width: 100px; height: 20px; display: inline-block;"></div> State <div style="border: 1px solid black; width: 20px; height: 20px; display: inline-block;"></div> ZIP Code + 4 <div style="border: 1px solid black; width: 40px; height: 20px; display: inline-block;"></div> - <div style="border: 1px solid black; width: 20px; height: 20px; display: inline-block;"></div>			

Comments - Page 1

- Identifies which Branch is filing a report
- Identifies the reporting period
- Identifies whether filing is a special situation
- Identifies where Branch records are kept
- Identifies who should be contacted by DOL
- Providing mailing address information
- Additional information section
- Officer signatures

Basic Assumptions – Page 1

- Branch File No. is 123-456
- Branch year-end is December 31
- Branch Affiliate Number is 999
- Branch Treasurer would best answer a question from the DOL regarding the LM

FORM LM-3 LABOR ORGANIZATION ANNUAL REPORT

FOR USE ONLY BY LABOR ORGANIZATIONS WITH LESS THAN \$250,000 IN TOTAL ANNUAL RECEIPTS

Form Approved
Office of Management and Budget
No. 1245-0003
Expires 07-31-2019

This report is mandatory under P.L. 86-257, as amended. Failure to comply may result in criminal prosecution, fines, or civil penalties as provided by 29 U.S.C. 439 or 440.

READ THE INSTRUCTIONS CAREFULLY BEFORE PREPARING THIS REPORT.

For Official Use Only		1. FILE NUMBER 123-456		2. PERIOD COVERED From MO DAY YEAR 01 01 2017 Through 12 31 2017		3. (a) AMENDED — If this is an amended report, check here: <input type="checkbox"/> (b) HARDSHIP — If filing under hardship procedures, check here: <input type="checkbox"/> (c) TERMINAL — If this is a terminal report, check here: <input type="checkbox"/>	
8. MAILING ADDRESS (Type or print in capital letters.) First Name DOWALD Last Name DOLLAHS P.O. Box - Building and Room Number (if any) Number and Street 123 CHASE STREET City MEGA84CKS State CA ZIP Code + 4 13339-9949							
4. AFFILIATION OR ORGANIZATION NAME LETTER CARRIERS NATL ASSOC AFL-CIO							
5. DESIGNATION (Local, Lodge, etc.) BRANCH				6. DESIGNATION NUMBER 999			
7. UNIT NAME (if any)							
9. Are your organization's records kept at its mailing address? Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> (If "No," provide address in Item 56.)							

56. ADDITIONAL INFORMATION	
Item Number	The officers that have signed in lieu of the past officers and have filed this to our best knowledge

57. SIGNED: _____ PRESIDENT 58. SIGNED: _____ TREASURER (If other title, see instructions.) (If other title, see instructions.) Date / / Telephone Number / / Telephone Number	
--	--

FILE NUMBER: -

During the Reporting Period Did Your Organization:

10. Have a "subsidiary organization" as defined in Section X of the instructions? ☐ Yes ☐ No
11. Create or participate in the administration of a trust or other fund or organization, as defined in the instructions, which provides benefits for members or their beneficiaries? ☐ ☐
12. Have a political action committee (PAC) fund? ☐ ☐
13. Acquire or dispose of any goods or property in any manner other than by purchase or sale? ☒ ☐
14. Have an audit or review of its books and records by an outside accountant or by a parent body auditor/representative? ☐ ☐
15. Discover any loss or shortage of funds or other property? ☒ ☐
(Answer "Yes" even if there has been repayment or recovery.) *unpaid union dues?*
16. Have any officer who was paid \$10,000 or more by your organization and also received \$10,000 or more as an officer or employee of another labor organization or of an employee benefit plan? ☐ ☐
17. Pay any employee salary, allowances, and other expenses which, together with any payments from affiliates, totaled more than \$10,000? ☐ ☐
18. Have loans totaling more than \$250 to any officer, employee, or member, or make any loans to a business enterprise? ☐ ☐

(If the answer to any of the above questions is "Yes," provide details in Item 56 on page 1 as explained in the instructions for each item.)

Member paying dues -

19. How many members did your organization have at the end of the reporting period?

20. What is the maximum amount recoverable under your organization's fidelity bond for a loss caused by any officer or employee of your organization?

\$

21. During the reporting period, did your organization have any changes in its constitution and bylaws (other than rates of dues and fees) or in practices/procedures listed in the instructions? ☐ Yes ☐ No
(If the constitution and bylaws have changed, attach two new dated copies. If practices/procedures have changed, see the instructions.)

effective date of new bylaws attach PDF.

22. What is the date of your organization's next regular election of officers?

MO YEAR

23. What are your organization's rates of dues and fees?
(Enter a minimum and maximum if more than one rate applies for any line.)

Rates of Dues and Fees			
Dues/Fees	Amount	Unit	Minimum Maximum
(a) Regular Dues/Fees	\$ 21.02	per	
(b) Initiation Fees	\$ N/A	per	
(c) Transfer Fees	\$ N/A	per	
(d) Work Permits	\$ N/A	per	

*Branch dues only
← year end filings date*

Comments – Page 2

- Lots of confusing questions
- Identifies if Branch has a PAC Fund
- Identifies if something was loss/stolen/thrown away
- Identifies multiple salaries
- Identifies the existence of any loans – not allowed right?
- Identifies number of dues paying members
- Identifies bonding coverage
- Identifies next regular election
- Identifies current dues structure

Who does the DOL consider a “Member” of your Branch

19. NUMBER OF MEMBERS — Enter the number of members in your organization at the end of the reporting period. Include all categories of members who pay dues. Do not include nonmember employees who make payments in lieu of dues as a condition of employment under a union security provision in a collective bargaining agreement.

Page 2 - Assumptions

- The Branch owns a building through the Branch 999 Building Corporation
- The Branch donated an old computer to a local community center – cost \$2,100 and scrapped a desk and file cabinet
- The Branch camera was stolen at an event
- The Branch provided members shirts and hats for a Labor Day Parade
- The Branch has 462 dues paying members at December 31, 2017
- The blanket fidelity bond is \$35,000
- The Branch Trustees audit the books and records each quarter
- A National Convention occurred during the year – Philadelphia
- The Branch changed election procedures in the By-Laws
- The next regular election of officers is September, 2018
- Dues rates are \$14.21 bi-weekly

What is a Loan Under LMRDA?

- Direct Loan
 - Check drawn to Officer
- Indirect Loan
 - Check drawn to a vendor for personal business of an officer
- Others
 - Salary advance (vacation, convention)
 - Travel advance IF
 - Given more than 30 days
 - Not accounted for after 30 days
 - Unreasonable amount

What is a Loan Under LMRDA?

- Others (cont'd)
 - Unauthorized use of Telephones or other Union property which incurred costs
 - Personal charges on Union credit card not repaid promptly
- Reporting Issues
 - \$2,000 – Criminal Violation of the LMRDA
 - \$250
 - Each loan separately

During the Reporting Period Did Your Organization:

- | | | |
|--|---|-------------------------------------|
| 10. Have a "subsidiary organization" as defined in Section X of the instructions? | <input checked="" type="checkbox"/> Yes | <input type="checkbox"/> No |
| 11. Create or participate in the administration of a trust or other fund or organization, as defined in the instructions, which provides benefits for members or their beneficiaries? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 12. Have a political action committee (PAC) fund? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 13. Acquire or dispose of any goods or property in any manner other than by purchase or sale? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 14. Have an audit or review of its books and records by an outside accountant or by a parent body auditor/representative? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 15. Discover any loss or shortage of funds or other property? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| <i>(Answer "Yes" even if there has been repayment or recovery.)</i> | | |
| 16. Have any officer who was paid \$10,000 or more by your organization and also received \$10,000 or more as an officer or employee of another labor organization or of an employee benefit plan? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 17. Pay any employee salary, allowances, and other expenses which, together with any payments from affiliates, totaled more than \$10,000? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 18. Have loans totaling more than \$250 to any officer, employee, or member, or make any loans to a business enterprise? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
- (If the answer to any of the above questions is "Yes," provide details in Item 56 on page 1 as explained in the instructions for each item.)*

19. How many members did your organization have at the end of the reporting period?
- | | | | | | | | |
|--|--|--|--|--|---|---|---|
| | | | | | 4 | 6 | 2 |
|--|--|--|--|--|---|---|---|
20. What is the maximum amount recoverable under your organization's fidelity bond for a loss caused by any officer or employee of your organization?
- | | | | | | | | | | |
|----|--|--|--|--|---|---|---|---|---|
| \$ | | | | | 3 | 5 | 0 | 0 | 0 |
|----|--|--|--|--|---|---|---|---|---|

21. During the reporting period, did your organization have any changes in its constitution and bylaws (other than rates of dues and fees) or in practices/procedures listed in the instructions? ☒ Yes ☐ No
(If the constitution and bylaws have changed, attach two new dated copies. If practices/procedures have changed, see the instructions.)

22. What is the date of your organization's next regular election of officers?
- MO YEAR
- 09 2018

23. What are your organization's rates of dues and fees?
(Enter a minimum and maximum if more than one rate applies for any line.)

Rates of Dues and Fees				
Dues/Fees	Amount	Unit	Minimum	Maximum
(a) Regular Dues/Fees	\$ 14.21	per wkly	n/a	n/a
(b) Initiation Fees	\$ 0	per	n/a	n/a
(c) Transfer Fees	\$ 0	per	n/a	n/a
(d) Work Permits	\$ 0	per	n/a	n/a

FILE NUMBER:			-		
--------------	--	--	---	--	--

(B) Title (Enter title of officer, such as PRESIDENT or TREASURER)	Status
(C)*	

Allowances
and Other
Disbursements
(E)

Total
(F)

10. Less Deductions

Item 45 ↓

11. Net Disbursements

(If any officer was not elected at a regular election in accordance with your organization's constitution and bylaws, explain in item 5c on page

ENDING DATE OF PERIOD COVERED

FILE NUMBER -

PAGE _____ OF _____ ADDITIONAL PAGES

OF _____ ADDITIONAL PAGES
officers.
other than
IE. per diem,
reimbursement
payments

(A) Name _____
(List all persons who held office during the reporting period even if they received no salary or other disbursements. Use all capital letters.)

(B) Title (Enter title of officer, such as PRESIDENT or TREASURER)	Status (C)

Statute
(c)

Gross Salary
(before taxes and
other deductions)
(D)

Allowances
and Other
Disbursements
(E)

Total
(E)

Last Name										First Name										MI										Totals									
Last Name										First Name										MI																			
Title										Status																													
Title										Status																													
Last Name										First Name										MI																			
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Title										Status																													
Title										Status																													
Totals																																							

Comments – Page 3

- Identifies all officers – paid or unpaid, salaries and expenses
 - Direct salaries and other payments
 - Direct expenses reimbursed to the officer
 - Indirect expenses on behalf of the officer
- Identifies who became an officer or who left
- Identifies deductions from payroll
- Column (E) is not straight forward

WHO ARE THE OFFICERS?

ARTICLE 4 – Officers

- Section 1. The officers of the Branch shall be a President, Vice-President, Recording Secretary, Financial Secretary, Treasurer, Sergeant-at-Arms, a Health Benefits Representative, and a Board of Trustees composed of either three or five members. The Branch may provide for additional elective offices in its by-laws. Branches may provide in their by-laws for the inclusion of Stewards on the executive board.

Direct vs. Indirect Disbursements to an Officer or Employee

- Direct – Reimbursement made TO the officer or employee.
- *Indirect* – Payment to a third party ON BEHALF OF the officer or employee.
(union credit card/direct bill)

If Indirect, **must remove** airfare by common carrier and hotel room/tax from Item 24.

If Indirect, **optional treatment available** for allocating meal costs to those who attended the meal.

What Expenditures Do Not stay on Item 24 (Direct or Indirect)

- Purchase of Fixed Assets
- Purchase of food and beverage for a membership meeting
- Purchase of Investments

UNION AMERICAN EXPRESS CARD
PAYMENT FROM UNION TO AMERICAN EXPRESS

	Charge	LM-3
Hertz Rental Car	\$350	
Rental	255	24
Gas	30	24
Supplemental Insurance	65	24
United Airlines	\$327	48
Airfare & Tax		
Mirage Resort & Casino	\$515	
Room & Tax	378	48
Room Service	84	24
Minibar	32	24
Spectravision	13	24
Telephone	8	24
Local Community College	\$275	24
Registration		
Morton's Steak House	\$660	24
Suzie - Officer		24
Larry - Employee		46
Cindy - Officer		24
David - Auditor		48
Frank - Banker		48
Sue - Attorney		48

OPTIONAL

OFFICER DIRECT REIMBURSEMENT
PAYMENT FROM UNION TO OFFICER

	Charge	LM-3
Hertz Rental Car	\$350	
Rental	255	24
Gas	30	24
Supplemental Insurance	65	24
United Airlines	\$327	24
Airfare & Tax		
Mirage Resort & Casino	\$515	
Room & Tax	378	24
Room Service	84	24
Minibar	32	24
Spectravision	13	24
Telephone	8	24
Local Community College	\$275	24
Registration		
Morton's Steak House	\$660	24
Suzie - Officer		
Larry - Employee		
Cindy - Officer		
David - Auditor		
Frank - Banker		
Sue - Attorney		

If officer paid and be reimbursed needs to be added.

ITEM 24 - COLUMN E

OFFICER DIRECT REIMBURSEMENT PAYMENT FROM UNION TO OFFICER		
	Charge	LM-3
Hertz Rental Car		
Rental	\$350	
Gas	255	24
Supplemental Insurance	30	24
	65	24
United Airlines		
Airfare & Tax	\$327	24
Mirage Resort & Casino		
Room & Tax	\$515	
Room Service	378	24
Minibar	84	24
Spectravision	32	24
Telephone	13	24
	8	24
Local Community College		
Registration	\$275	24
Morton's Steak House		
	\$660	24
Suzie - Officer Larry - Employee Cindy - Officer David - Auditor Frank - Banker Sue - Attorney		

54215 (24)
350
327
515
275
660
2,127

option 42

UNION AMERICAN EXPRESS CARD
PAYMENT FROM UNION TO AMERICAN EXPRESS

	Charge	LM-3
Hertz Rental Car	\$250	
Rental	255	24
Gas	30	24
Supplemental Insurance	65	24
United Airlines	\$327	48
Airfare & Tax		
Mirage Resort & Casino	\$515	
Room & Tax	378	48
Room Service	84	24
Minibar	32	24
Spectravision	13	24
Telephone	8	24
Local Community College	\$275	24
Registration		
Morton's Steak House	\$660	24
Suzie - Officer		24
Larry - Employee		46
Cindy - Officer		24
David - Auditor		48
Frank - Banker		48
Sue - Attorney		48

OPTION #1		OPTION #2			
SUZIE (24)	(48)	SUZIE (24)	CINDY (24)	LARRY (48)	OTHERS (48)
350		350			
	327				327
	378				378
84 32 13 8		84 32 13 8			
275		275			
640		110	110	110	
					110 110 110
\$1422	\$705	\$872	\$110	\$110	\$1035

Assumptions Page 3

- The Branch has 7 officers plus 3 trustees
- The Branch Treasurer retired during the year
- A Branch Trustee resigned during the year
- The Branch has 2 credit cards for the President and Treasurer
- Total payroll withholdings were \$ 31,445
- 4 Officers flew to Los Angeles, 1 officer drove – why does this matter?

Line 24

		Expenses				
		Salary/ Lost Time	Direct <i>Not reimbursed by Pardine</i>	Indirect	Total Expenses	Payroll Withholdings
Bossman	Big	41,915	1,850	1,790	3,640	15,000
Dollars	Donnie	22,645	875	1,543	2,418	7,500
Chapstick	Suzie	13,860	1,302	275	1,577	3,229
Author	Shorthand	12,540	675	-	675	2,565
Bossman	Little	12,575	435	-	435	2,500
Watchdog	Buster	1,200	385	-	385	220
Better	Make	1,500	50	-	50	310
Banks	Robin	400	-	-	-	77
Checker	Mone	100	40	-	40	16
Stein	Frankie	100	40	-	40	18
Wont-Try	Hope	75	30	-	30	10
Later	See You	25	10	-	10	-
		106,935	5,692	3,608	9,300	31,445

24. ALL OFFICERS AND DISBURSEMENTS TO OFFICERS

Enter Amounts in Dollars Only — Do Not Enter Cents

FILE NUMBER:

123-456

(A) Name <small>(List all persons who held office during the reporting period even if they received no salary or other disbursements. Use all capital letters.)</small>		Status (C)*	Gross Salary (before taxes and other deductions) (D)	Allowances and Other Disbursements (E)	Total (F)
1. <small>LAST NAME</small> BOSSMAN <small>FIRST NAME</small> BIG <small>STATUS</small> PRESIDENT	<small>MI</small> E		41915	3640	45555
2. <small>LAST NAME</small> DOCKARS <small>FIRST NAME</small> DONALD <small>STATUS</small> TREASURER	<small>MI</small> D		22645	2418	25063
3. <small>LAST NAME</small> CHAPSTICK <small>FIRST NAME</small> SUZIE <small>STATUS</small> FINANCIAL SECY	<small>MI</small> B		13860	1577	15437
4. <small>LAST NAME</small> AUTHOR <small>FIRST NAME</small> SHIRTY <small>STATUS</small> RECORDING SECY	<small>MI</small> D		12540	675	13215
5. <small>LAST NAME</small> BOSSMAN <small>FIRST NAME</small> WANNNA <small>STATUS</small> VICE PRESIDENT	<small>MI</small> B		12575	435	13010
6. <small>LAST NAME</small> WATCHDOG <small>FIRST NAME</small> BUSTER <small>STATUS</small> SERGEANT AT ARMS	<small>MI</small> D		1200	385	1585
7. <small>LAST NAME</small> BETTER <small>FIRST NAME</small> MAKE <small>STATUS</small> HBP REP	<small>MI</small> U		1500	50	1550
8. Totals from additional pages (if any)			700	120	820
9. Totals of Lines 1 through 8			106,935	9,300	116,235
Enter the total from Line 11 in			Item 45 ⇨	11. Net Disbursements	84790
			10. Less Deductions	31445	

*Code for Status (C): past officer — P; continuing officer — C; new officer during the reporting period — N (if any officer was not elected at a regular election or accordance with your organization's constitution and bylaws, explain in item 26 on page 1.)

ORGANIZATION NAME
NAC BRANCH 999
 END DATE OF PERIOD COVERED
DECEMBER 31, 2017

FILE NUMBER: 123-456
 PAGE 1 OF 1 ADDITIONAL PAGES

24. ALL OFFICERS AND DISBURSEMENTS TO OFFICERS (continued)

(A) Name (List all persons who held office during the reporting period even if they received no salary or other disbursements. Use all capital letters.)		(B) Title (Enter title of officer, such as PRESIDENT or TREASURER.)		(C) Status	Gross Salary (before taxes and other deductions) (D)	Allowances and Other Disbursements (E)	Total (F)
Last Name	First Name	Last Name	First Name	MI			
BANKS	ROBIN			D	400	0	400
TREASURER				P			
Last Name	First Name	Last Name	First Name	MI			
CHECKER	MON			E	100	40	140
TRUSTEE				C			
Last Name	First Name	Last Name	First Name	MI			
STEIN	FRANK			N	100	40	140
TRUSTEE				C			
Last Name	First Name	Last Name	First Name	MI			
WONTARY	HOPE			U	75	30	105
TRUSTEE				N			
Last Name	First Name	Last Name	First Name	MI			
LATER	SEE			U	25	10	35
TRUSTEE				P			
Last Name	First Name	Last Name	First Name	MI			
Last Name	First Name	Last Name	First Name	MI			
Last Name	First Name	Last Name	First Name	MI			
Totals					700	120	820

Enter Amounts in Dollars Only — Do Not Enter Cents

FILE NUMBER: -

STATEMENT A ASSETS AND LIABILITIES					
ASSETS	Start of Reporting Period (A)	End of Reporting Period (B)	LIABILITIES	Start of Reporting Period (C)	End of Reporting Period (D)
Item 25. Cash	<input type="text"/>	<input type="text"/>	Item 32. Accounts Payable	<input type="text"/>	<input type="text"/>
26. Loans Receivable	<input type="text"/>	<input type="text"/>	33. Loans Payable	<input type="text"/>	<input type="text"/>
27. U.S. Treasury Securities	<input type="text"/>	<input type="text"/>	34. Mortgages Payable	<input type="text"/>	<input type="text"/>
28. Investments	<input type="text"/>	<input type="text"/>	35. Other Liabilities	<input type="text"/>	<input type="text"/>
29. Fixed Assets	<input type="text"/>	<input type="text"/>	36. TOTAL LIABILITIES	<input type="text"/>	<input type="text"/>
30. Other Assets	<input type="text"/>	<input type="text"/>	37. NET ASSETS (Item 31 less Item 36)	<input type="text"/>	<input type="text"/>
31. TOTAL ASSETS	<input type="text"/>	<input type="text"/>			

STATEMENT B RECEIPTS AND DISBURSEMENTS			
CASH RECEIPTS	AMOUNT	CASH DISBURSEMENTS	AMOUNT
Item 38. Dues	<input type="text"/>	Item 45. To Officers (from Item 24)	<input type="text"/>
39. Per Capita Tax	<input type="text"/>	46. To Employees (less deductions)	<input type="text"/>
40. Fees, Fines, Assessments & Work Permits	<input type="text"/>	47. Per Capita Tax	<input type="text"/>
41. Interest & Dividends	<input type="text"/>	48. Office & Administrative Expense	<input type="text"/>
42. Sale of Investments & Fixed Assets	<input type="text"/>	49. Professional Fees	<input type="text"/>
43. Other Receipts	<input type="text"/>	50. Benefits	<input type="text"/>
44. TOTAL RECEIPTS	<input type="text"/>	51. Contributions, Gifts & Grants	<input type="text"/>
		52. Purchase of Investments & Fixed Assets	<input type="text"/>
		53. Loans Made	<input type="text"/>
		54. Other Disbursements	<input type="text"/>
		55. TOTAL DISBURSEMENTS	<input type="text"/>

If total receipts reported in Item 44 are \$250,000 or more, your organization must file Form LM-2 instead of this form.

Comments – Page 4

- Statement A reports what you own and what you owe
- Statement B reports cash receipts and cash disbursements
- The LM MUST balance:

Line 44 minus Line 55

MUST EQUAL

Line 25(B) minus Line 25(A)

Basic Assumptions – Statement A

	Beginning	Ending
	<u>Balance</u>	<u>Balance</u>
Checking	31,000	36,000
Savings	10,000	15,000
Certificate of Deposit	50,000	50,000
Furniture	6,000	6,000
Computers	15,000	14,615
Land	35,000	35,000
Building	119,000	119,000
Security Deposit – Equipment	2,000	2,000

Basic Assumptions – Statement B

RECEIPTS

Dues Revenue	171,470
Rental Income	12,840
Interest Income	4,320
HBP Member Revenue	1,000
Advertising Income	6,000
Officer Reimbursement	485
50/50 Income	<u>1,100</u>
Total Receipts	197,215

DISBURSEMENTS

Officer Salaries	106,935
Officer Expenses	9,300
Employee Salaries	10,200
Employee Expenses	1,430
Utilities	5,890
Payroll Service	950
Office Expense	3,641
Insurance	4,450
Donations	6,645
Scholarships	1,000
Employment Taxes	5,400
Property Taxes	2,800
Member Benefits	8,219
Legal & Accounting	3,940
Newsletter	5,400
State/Regional AFL-CIO	8,400
Equipment	<u>2,615</u>
Total Disbursements	187,215

ASSET AND LIABILITIES

	Beginning Balance	Ending Balance
Checking	31,000	36,000
Savings	10,000	15,000
Certificate of Deposit	50,000	50,000
Furniture	6,000	6,000
Computers	15,000	14,615
Land	35,000	35,000
Building	119,000	119,000
Security Deposit - Equipment	2,000	2,000

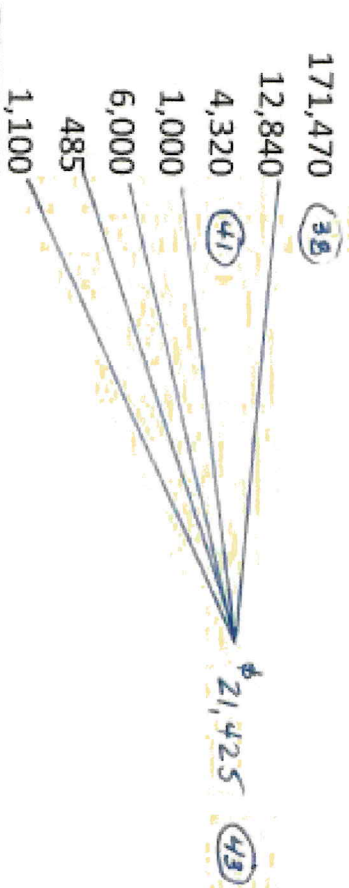
Enter Amounts in Dollars Only — Do Not Enter Cents

FILE NUMBER: 123 - 456

STATEMENT A ASSETS AND LIABILITIES			
Item	ASSETS	LIABILITIES	
	Start of Reporting Period (A)	End of Reporting Period (B)	Start of Reporting Period (C)
25. Cash	91,000	101,000	0
26. Loans Receivable	0	0	0
27. U.S. Treasury Securities	0	0	0
28. Investments	0	0	0
29. Fixed Assets	175,000	174,615	0
30. Other Assets	2,000	2,000	0
31. TOTAL ASSETS	268,000	277,615	268,000
			End of Reporting Period (D)
32. Accounts Payable			0
33. Loans Payable			0
34. Mortgages Payable			0
35. Other Liabilities			0
36. TOTAL LIABILITIES ..			0
37. NET ASSETS (Item 31 less Item 36)...			277,615

RECEIPTS

Dues Revenue 171,470 (38)
 Rental Income 12,840
 Interest Income 4,320 (41)
 HBP Member Revenue 1,000
 Advertising Income 6,000
 Officer Reimbursement 485
 50/50 Income 1,100
 Total Receipts 197,215



STATEMENT B RECEIPTS AND DISBURSEMENTS

Item	CASH RECEIPTS	AMOUNT
38. Dues		171470
39. Per Capita Tax		0
40. Fees, Fines, Assessments & Work Permits...		0
41. Interest & Dividends		4320
42. Sale of Investments & Fixed Assets		0
43. Other Receipts		21425
44. TOTAL RECEIPTS		197215

If total receipts reported in Item 44 are \$250,000 or more, your organization must file Form LM-2 instead of this form.

DISBURSEMENTS

Category	Amount	Notes
Officer Salaries	106,935	
Officer Expenses	9,300	
Employee Salaries	10,200	
Employee Expenses	1,430	
Utilities	5,890	
Payroll Service	950	
Office Expense	3,641	
Insurance	4,450	
Donations	6,645	
Scholarships	1,000	
Employment Taxes	5,400	
Property Taxes	2,800	
Member Benefits	8,219	
Legal & Accounting	3,940	
Newsletter	5,400	
State/Regional AFL-CIO	8,400	
Equipment	2,615	
Total Disbursements	187,215	

Handwritten calculations and notes:

- $106,935 + 9,300 + 10,200 + 1,430 = 127,865$ (Circled 46)
- $127,865 - 31,445 = 96,420$ (Circled 45)
- $96,420 + 5,890 + 950 + 3,641 + 4,450 + 6,645 + 1,000 + 5,400 + 2,800 = 136,151$ (Circled 48)
- $136,151 - 40,000 = 96,151$ (Circled 49)
- $96,151 + 8,219 + 3,940 + 5,400 + 8,400 + 2,615 = 133,725$ (Circled 54)
- Final Total: 133,725 (Circled 54)
- Label: PAYROLL WITH HOLDINGS

Item	CASH DISBURSEMENTS	AMOUNT
45. To Officers (from Item 24)		84796
46. To Employees (less deductions)		11636
47. Per Capita Tax		8400
48. Office & Administrative Expense		23131
49. Professional Fees		3940
50. Benefits		0
51. Contributions, Gifts & Grants		7645
52. Purchase of Investments & Fixed Assets		2615
53. Loans Made		0
54. Other Disbursements		45064
55. TOTAL DISBURSEMENTS		187215

STATEMENT B RECEIPTS AND DISBURSEMENTS

CASH RECEIPTS		AMOUNT	CASH DISBURSEMENTS		AMOUNT
Item			Item		
38. Dues		171470	45. To Officers (from Item 24)		84790
39. Per Capita Tax		0	46. To Employees (less deductions)		11630
40. Fees, Fines, Assessments & Work Permits		0	47. Per Capita Tax		8400
41. Interest & Dividends		4320	48. Office & Administrative Expense		23131
42. Sale of Investments & Fixed Assets		0	49. Professional Fees		3940
43. Other Receipts		21425	50. Benefits		0
44. TOTAL RECEIPTS		197215	51. Contributions, Gifts & Grants		7645
<p>If total receipts reported in Item 44 are \$250,000 or more, your organization must file Form LM-2 instead of this form.</p>			52. Purchase of Investments & Fixed Assets		2615
			53. Loans Made		0
			54. Other Disbursements		45064
			55. TOTAL DISBURSEMENTS		187215

Enter Amounts in Dollars Only — Do Not Enter Cents

FILE NUMBER 123-456

STATEMENT A ASSETS AND LIABILITIES					
Item	Start of Reporting Period (A)	End of Reporting Period (B)	Item	Start of Reporting Period (C)	End of Reporting Period (D)
25. Cash.....	91050	101440	32. Accounts Payable.....		
26. Loans Receivable.....			33. Loans Payable.....		
27. U.S. Treasury Securities.....			34. Mortgages Payable.....		
28. Investments.....			35. Other Liabilities.....		
29. Fixed Assets.....	175000	174615	36. TOTAL LIABILITIES..		
30. Other Assets.....	2000	2000	37. NET ASSETS (Item 31 less Item 36)...	268000	277615
31. TOTAL ASSETS.....	268000	277615			

STATEMENT B RECEIPTS AND DISBURSEMENTS					
Item	CASH RECEIPTS	AMOUNT	Item	CASH DISBURSEMENTS	AMOUNT
38. Dues.....		171470	45. To Officers (from Item 24)		84790
39. Per Capita Tax			46. To Employees (less deductions)		11630
40. Fees, Fines, Assessments & Work Permits.....			47. Per Capita Tax		8400
41. Interest & Dividends		4320	48. Office & Administrative Expense.....		23131
42. Sale of Investments & Fixed Assets.....			49. Professional Fees.....		3940
43. Other Receipts		21425	50. Benefits.....		
44. TOTAL RECEIPTS.....		197215	51. Contributions, Gifts & Grants.....		7645
<p>If total receipts reported in Item 44 are \$250,000 or more, your organization must file Form LM-2 instead of this form.</p>			52. Purchase of Investments & Fixed Assets....		2615
			53. Loans Made.....		
			54. Other Disbursements.....		45064
			55. TOTAL DISBURSEMENTS.....		187215

Comments – Page 5

- Must expand on all page 2 “yes” answers
- Must start each answer with Item Number
i.e. Item 10 – The Branch owns.....

FORM LM-3 LABOR ORGANIZATION ANNUAL REPORT

FOR USE ONLY BY LABOR ORGANIZATIONS WITH LESS THAN \$250,000 IN TOTAL ANNUAL RECEIPTS

Form Approved
Office of Management and Budget
No. 1245-0003
Expires 07-31-2019

This report is mandatory under P.L. 86-257, as amended. Failure to comply may result in criminal prosecution, fines, or civil penalties as provided by 29 U.S.C. 439 or 440.

READ THE INSTRUCTIONS CAREFULLY BEFORE PREPARING THIS REPORT.

For Official Use Only	1. FILE NUMBER 123-456	2. PERIOD COVERED From MO DAY YEAR 01 01 2017 Through 12 31 2017	3. (a) AMENDED — If this is an amended report, check here: <input type="checkbox"/> (b) HARSHIP — If filing under hardship procedures, check here: <input type="checkbox"/> (c) TERMINAL — If this is a terminal report, check here: <input type="checkbox"/>
	8. MAILING ADDRESS (Type or print in capital letters.) First Name DONALD Last Name DOLARS P.O. Box • Building and Room Number (if any) Number and Street 123 CASH STREET City MEGA84CKS State CA ZIP Code + 4 13337-9949		
4. AFFILIATION OR ORGANIZATION NAME LETTER CARRIERS NATL ASSOC AFL-CIO			
5. DESIGNATION (Local, Lodge, etc.) BRANCH		6. DESIGNATION NUMBER 999	
7. UNIT NAME (if any)			
9. Are your organization's records kept at its mailing address? Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> (If No, provide address in Item 56.)			

56. ADDITIONAL INFORMATION	Item Number 10 NATL BRANCH 999 HELIOS TITLE TO ITS BUILDING THREATEN A RENT ESTATE CORPORATION WHOSE TRANSACTIONS ARE INCLUDED IN THIS REPORT. THE NAME OF THE ENTITY IS BRANCH 999 BUILDING CORPORATION AND ITS EIN IS 52-4444444.
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57. SIGNED: _____ Date _____ Telephone Number _____ PRESIDENT (If other title, see instructions.)	58. SIGNED: _____ Date _____ Telephone Number _____ TREASURER (If other title, see instructions.)
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NALC Branch 999

File Number 123-456

Megabucks, California

Item 56 – Additional Information

NALC Branch 999

File Number 123-456

Megabucks, California

Item 56 – Additional Information

Item 13 – During the reporting period, the Branch donated a used computer to a local community center. The computer had an original cost of \$2,100. The Branch scrapped an old desk and filing cabinet with an original cost of \$900. The branch gave away shirts and hats to the membership for their use during a local Labor Day parade.

NALC Branch 999
File Number 123-456
Megabucks, California

Item 56 – Additional Information

Item 13 – During the reporting period, the Branch donated a used computer to a local community center. The computer had an original cost of \$2,100. The Branch scrapped an old desk and filing cabinet with an original cost of \$900. The branch gave away shirts and hats to the membership for their use during a local Labor Day parade.

Item 15 – during the reporting period, the branch camera was lost. The camera was misplaced during a membership event. Due to the replacement cost of \$280, an insurance claim was not made since the deductible is \$500. The Branch replaced the camera prior to December 31, 2017.

NALC Branch 999
File Number 123-456
Megabucks, California

Item 56 – Additional Information

Item 13 – During the reporting period, the Branch donated a used computer to a local community center. The computer had an original cost of \$2,100. The Branch scrapped an old desk and filing cabinet with an original cost of \$900. The branch gave away shirts and hats to the membership for their use during a local Labor Day parade.

Item 15 – during the reporting period, the branch camera was lost. The camera was misplaced during a membership event. Due to the replacement cost of \$280, an insurance claim was not made since the deductible is \$500. The Branch replaced the camera prior to December 31, 2017.

Item 21 – During the reporting period, the branch changed its By-laws regarding election procedures. A copy of the revised By-laws is attached to this filing.

NALC Branch 999
File Number 123-456
Megabucks, California

Item 56 – Additional Information

Item 13 – During the reporting period, the Branch donated a used computer to a local community center. The computer had an original cost of \$2,100. The Branch scrapped an old desk and filing cabinet with an original cost of \$900. The branch gave away shirts and hats to the membership for their use during a local Labor Day parade.

Item 15 – during the reporting period, the branch camera was lost. The camera was misplaced during a membership event. Due to the replacement cost of \$280, an insurance claim was not made since the deductible is \$500. The Branch replaced the camera prior to December 31, 2017.

Item 21 – During the reporting period, the branch changed its By-laws regarding election procedures. A copy of the revised By-laws is attached to this filing.

Item 24 – During the reporting period, Donald Dollars was appointed by the Executive Board to fill the unexpired term of former Treasurer Robin d. Banks, who retired. Also Hope U. Won't-Try was appointed Trustee by the Executive Board to fill the unexpired term of See U. Later who resigned.

Enter Amounts in Dollars Only — Do Not Enter Cents

FILE NUMBER

123-456

\$10,000 CHANGE

STATEMENT A ASSETS AND LIABILITIES					
Item	Start of Reporting Period (A)	End of Reporting Period (B)	Item	Start of Reporting Period (C)	End of Reporting Period (D)
25. Cash	91000	101000	32. Accounts Payable.....		
26. Loans Receivable.....			33. Loans Payable.....		
27. U.S. Treasury Securities			34. Mortgages Payable.....		
28. Investments.....			35. Other Liabilities.....		
29. Fixed Assets.....	175000	174615	36. TOTAL LIABILITIES..		
30. Other Assets.....	2000	2000	37. NET ASSETS (Item 31 less Item 36)...	268000	277615
31. TOTAL ASSETS.....	268000	277615			

STATEMENT B RECEIPTS AND DISBURSEMENTS			
Item	Amount	Item	Amount
38. Dues.....	171470	45. To Officers (from Item 24)	84790
39. Per Capita Tax		46. To Employees (less deductions)	11630
40. Fees, Fines, Assessments & Work Permits...		47. Per Capita Tax	8400
41. Interest & Dividends	4320	48. Office & Administrative Expense.....	23131
42. Sale of Investments & Fixed Assets.....		49. Professional Fees.....	3940
43. Other Receipts	21425	50. Benefits.....	
44. TOTAL RECEIPTS.....	197215	51. Contributions, Gifts & Grants.....	7645
<p>If total receipts reported in Item 44 are \$250,000 or more, your organization must file Form LM-2 instead of this form.</p>		52. Purchase of Investments & Fixed Assets.....	2615
		53. Loans Made.....	
		54. Other Disbursements.....	45064
		55. TOTAL DISBURSEMENTS.....	187215

\$10,000 CHANGE