## NALC TRAINING

#### LABOR ORGANIZATION ANNUAL REPORT FORM LM-3



David P. Dorsey, CPA



### Labor-Management Reporting and Disclosure Act of 1959

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

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

### Labor-Management Reporting and Disclosure Act of 1959

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

### Report of Labor Organizations

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

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

# Which Annual Report To File?

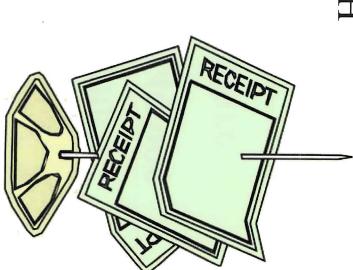
- LM-4: Receipts less than \$10,000
- LM-3: Receipts \$10,000 to \$249,999
- LM-2: Receipts \$250,000 or more



### 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



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

### Electronic Filing

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

## Office of Labor-Management Standards FORM LM-3 LABOR ORGANIZATION ANNUAL REPORT Washington, DC 20210

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

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

Page 1 of 4			3-1			red 2016)	Form LM-3 (Revised 2016)
	Telephone Number	Date		Telephone Number		te	Date
(If other title, see instructions.)	·	,	(If other title, see instructions.)	ł	_	,	,
TREASURER		58. SIGNED:	PRESIDENT				57. SIGNED:
cluding the information the instructions.)	Each of the undersigned, duly authorized officers of the above labor organization, declares, under penalty of perjury and other applicable penalties of law, that all of the information submitted in this report (including the information contained in any accompanying documents) has been examined by the signation and is, to the best of the undersigned's knowledge and befer, thue, correct, and complete. (See Section VI on penalties in the instructions.)	other applicable penalties or some of the second of the se	ler penalty of perjury and best of the undersigned	we labor organization, declares, und mined by the signatory and is, to the	d officers of the abo ents) has been exa	rsigned, duly authorize accompanying docum	Each of the undo contained in any
				Finitel records, Tresores home?	ccords, I		Item Number
						56. ADDITIONAL INFORMATION	56. ADDITION
			E	g address? Yes No	kept at its mailin 56.)	<ol> <li>Are your organization's records kept at its mailing address?</li> <li>(If "No," provide address in Item 56.)</li> </ol>	9. Are your on (If "No," pro
		de † 4	State ZIP Code +			(if any)	7. UNIT NAME (if any)
			City	6. DESIGNATION NUMBER	etc.)	5. DESIGNATION (Local, Lodge, etc.)	5. DESIGNAT
					ION NAME	4. AFFILIATION OR ORGANIZATION NAME	4. AFFILIATIO
		P.O. Box · Building and Room Number (if any	P.O. Box · Building				
<del></del>			Last Name				
			First Name				
	pital letters.)	8. MAILING ADDRESS (Type or print in capital letters.)	8. MAILING ADDR				
	(c) TERMINAL — If this is a terminal report, check here:	(c) TEF		Through			
heck here:	(b) HARDSHIP If filing under hardship procedures, check here:	YEAR (b) HA	DAY	From	=		
ne:	3. (a) AMENDED — If this is an amended report, check here:	3. (a) AM	2. PERIOD COVERED		1. FILE NUMBER	For Official Use Only	For C
	HIS REPORT.	READ THE INSTRUCTIONS CAREFULLY BEFORE PREPARING THIS REPORT.	TIONS CAREFULLY	READ THE INSTRUC			
r 440.	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.	n criminal prosecution, fin	to comply may result i	L. 86-257, as amended. Failure	nandatory under F	This report is r	

### 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

- 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

## Office of Labor-Management Standards FORM LM-3 LABOR ORGANIZATION ANNUAL REPORT Washington, DC 20210

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

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

4. AFFILIATION OR ORGANIZATION NAME LETTER CARRIERS NATE Are your organization's records kept at its mailing address?
 (If "No," provide address in Item 56.) 5. DESIGNATION (Local, Lodge, etc.) 57. SIGNED: Each of the undersigned, duly authorized officers of the above labor organization, declares, under penalty of perjury and other applicable penalties of law, that all of the information submitted in this report (including the information contained in any accompanying documents) has been examined by the signalory and is, to the best of the undersigned's knowledge and belief, true, correct, and complete. (See Section VI on penalties in the instructions.) 56, ADDITIONAL INFORMATION UNIT NAME (if any) Item Number BRANCH For Official Use Only Date The officers that have sissed inties of the past officers and have fired this to our best Account 6966 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. 1. FILE NUMBER 123-456 Assoc AFL-CIO Telephone Number 6. DESIGNATION NUMBER 999 READ THE INSTRUCTIONS CAREFULLY BEFORE PREPARING THIS REPORT. Yes X No 2. PERIOD COVERED From Through / 2 0 N CITY CA see instructions.) PRESIDENT MEGABUCKS 123 8. MAILING ADDRESS (Type or print in capital letters.) P.O. Box · Building and Room Number (if any) DOLLARS Number and Street DOWALD ast Name 3/ O N ZIP Code + 4 V 3339 - 9949 CASH 2017 YEAR 58. SIGNED: STREET (a) AMENDED — If this is an amended report, check here: Date (c) TERMINAL — If this is a terminal report, check here: (b) HARDSHIP — If filing under hardship procedures, check here: Telephone Number see instructions. TREASURER (If other title,

employee, or member, or make any loans to a business enterprise?	17. Pay any employee salary, allowances, and other expenses which, together with any payments from affiliates, totaled more than \$10,000?	other property?  (Answer "Yes" even if there has been repayment or recovery.) Unpside 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?	members or their beneficiaries?	During the Reporting Period Did Your Organization:  Yes No 10. Have a "subsidiary organization" as defined in Section X of the instructions?  11. Create or participate in the administration of a trust or other fund or organization, as defined in the instructions, which provides benefits for
(b) Initiation Fees S N A per (c) Transfer Fees S N A per (d) Wark Permits S N N per	DuesiFees Amount Unit Minimum Maximum Laycor and filing	22. What is the date of your organization's next regular election of officers?  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.)	dst.	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

FILE NUMBER:

Form LM-3 (Revised 2010)

Page 2 of 4

(A)

13

### 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

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#### Who does the DOL consider a "Member" of your Branch

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

## Page 2 - Assumptions

- The Branch owns a building through the Branch 999 Building Corporation
- cost \$2,100 and scrapped a desk and file cabinet The Branch donated an old computer to a local community center –
- 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
- promptly Personal charges on Union credit card not repaid
- Reporting Issues
- \$2,000 Criminal Violation of the LMRDA
- **\$250**
- Each loan separately

in Item 56 on page 1 as explained in the instructions for each item.)	(If the answer to any of the above questions is "Yes," provide details	employee, or member, or make any loans to a business enterprise?	18. Have loans totaling more than \$250 to any officer	expenses which, together with any payments from affiliates, totaled more than \$10,000?	17. Pay any employee salary, allowances, and other	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?	15. Discover any loss or shortage of funds or other property?(Answer "Yes" even if there has been repayment or recovery.)	by an outside accountant or by a parent body auditor/representative?	Acquire or dispose of any goods or property in any manner other than by purchase or sale?      Have an audit or review of its books and records.	12. Have a political action committee (PAC) fund?	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?	During the Reporting Period Did Your Organization:  10. Have a "subsidiary organization" as defined in  Section X of the instructions?
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		X		×		×		×		X	×	Z
(d) Work Permits	(c) Transfer Fees	(b) Initiation Fees	(a) Regular Dues/Fees	Dues/Fees		dues and fees? (Enter a minimum and maximum if more than one rate applies for any line.)	22. What is the date of your organization's next regular election of officers?	(If the constitution and bylaws have changed, attach two new dated copies. If practices/ procedures have changed, see the instructions.	constitution and bylaws (other than rates of dues and fees) or in practices/ procedures listed in the instructions?	21. During the reporting period, did your	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?	19. How many members did your organization have at the end of the reporting period?
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ala	Ala	NIA	2/4	Maximum			2018		✓ es		5000	462

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they hald Lest office Form LM-3 (Revised 2010) Þ Ç.S N ø (h (A) Name N ø Ċ (B) Title (Enter title of officer, such as PRESIDENT or TREASURER.) \*Code for Status (C): past officer — P; continuing officer — C; new officer during the reporting period — N. ALL OFFICERS AND DISBURSEMENTS TO OFFICERS Totals of Lines 1 through 8 Totals from additional pages (if any) Tife ALC: N Title 華 TiBle Tible Jast Name JAMES PARKETS Enter the total from Line 11 in Jant Marrie Jast Name (List all persons who held office during the reporting period even if they received no salary or other disbursements. Use all capital letters.)

Status (Enter title of officer, such as PRESIDENT or TREASURER.)

(C)\* First Marre Enter Amounts in Dollars Only - Do Not Enter Cents Status Storius Status Status Status (before taxes and other deductions) Gross Salary Item 45 ₽ (If any officer was not elected at a regular election in accordance with your organization's constitution and bylaws, explain in firm 56 on page 1.) Net Disbursements 10. Less Deductions Allowances and Other Disbursements Ô FILE NUMBER: (T) (E) I Page 3 of 4

Form LM-3 (Revised 2010) 24. ALL OFFICERS AND DISBURSEMENTS TO OFFICERS (continued) ENDING DATE OF PERIOD COVERED SWAN NOTAZINABRO (B) Title (A) Name Title MANUEL SEPT and history met Marrie (List all persons who held office during the reporting period even if they received no salary or other disbursements. Use all capital letters.) (Enter title of officer, such as PRESIDENT or TREASURER.) Signal STattus STABLE Status STRIPS Status Status (C) Totals 3-124 Gross Salary (before taxes and other deductions) Allowances and Other Disbursements PAGE. FILE NUMBER QF. paymonts other than IE. pardiem, (F)

#### 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

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

### Direct vs. Indirect Disbursements to an Officer or Employee

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

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

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

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

- 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

Suzie - Officer \ Larry - Employee \ Cindy - Officer \ David - Auditor / Frank - Banker / Sue - Attorney /	Morton's Steak House	Local Community College Registration	Spectravision Telephone	Room & Tax Room Service Minibar	Mirage Resort & Casino	United Airlines Airfare & Tax	Rental Gas Supplemental Insurance	Hertz Rental Car	
OPTIONAL	\$660	\$275	8	378 84 32	\$515	\$327	255 30 65	\$350	Charge
48 48 4 4 6 4 6 6 6 6 6 6 6 6 6 6 6 6 6	24	24	24 24	48 24 24		48	24 24 24		LM-3

Committee that the last of the					
Morton's Steak House  Suzie - Officer  Larry - Employee  Cindy - Officer  David - Auditor  Frank - Banker  Sue - Attorney	Local Community College Registration	Mirage Resort & Casino Room & Tax Room Service Minibar Spectravision Telephone	United Airlines Airfare & Tax	Hertz Rental Car Rental Gas Supplemental Insurance	OFFICER DIRECT REIMBURSEMENT PAYMENT FROM UNION TO OFFICER  Charge
If office,	\$275	378 378 84 84 32 13	\$327	\$350 255 30 65	JRSEMENT O OFFICER Charge
If officer paid and be chimbinal meads and be added.	24	24 24 24 24 24	24	24 24 24	LM-3
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OFFICER DIR PAYMENT FR	OFFICER DIRECT REIMBURSEMENT PAYMENT FROM UNION TO OFFICER  Charge	LM-3
Hertz Rental Car	\$350	
Rental Gas	255 30	24 24
Supplemental Insurance	rance 65	24
United Airlines	\$327	24
Mirage Resort & Casino	\$515	
Room & Tax	378	24
Room Service	84	24
Spectravision	13	24 24
Telephone	8	24
Local Community College	ge \$275	24
Registration		
Morton's Steak House	\$660	24
Suzie - Officer		
Larry - Employee		
David - Auditor		
Frank - Banker		
Sue - Attorney		

	660	275	\$18	327	350	Surie (24)
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\$2,127

#### ITEM 24-COLUMN E

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4872	110	275		350	S421E
\$110	110				CINOY CONTON
\$ 110	110				LARREY ES
\$ 1,035	110	0/ 0e	327		84) SV3HU0

## 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
- 4 Officers flew to Los Angeles, 1 officer drove why does this matter? Total payroll withholdings were \$31,445

## 2014 Officer Salaries and Expenses Line 24

31,445	9,300	3,608	5,692	106,935		
1	10		10	25	See You	Later
10	30		30	75	Норе	Wont-Try
18	40		40	100	Frankie	Stein
16	40		40	100	Mone	Checker
77	ı	1		400	Robin	Banks
310	50		50	1,500	Make	Better
220	385		385	1,200	Buster	Watchdog
2,500	435		435	12,575	Little	Bossman
2,565	675		675	12,540	Shorthand	Author
3,229	1,577	275	1,302	13,860	Suzie	Chapstick
7,500	2,418	1,543	875	22,645	Donnie	Dollars
15,000	3,640	1,790	1,850	41,915	Big	Bossman
Payroll Withholdings	Total Expenses	Indirect	Direct & Constitution Indire	Salary/ Lost Time		
		ises	Exper			

#### 24. ALL OFFICERS AND DISBURSEMENTS TO OFFICERS

Enter Amounts in Dollars Only — Do Not Enter Cents

FILE NUMBER: 123-456

Wedfor in accordance with a syden in Nem 56 on page 1	(If any officer was not elected at a regular election in accordance with your organization's constitution and bullews, explain in item 56 on near 1 )	Z	*Code for Status (C): past officer — P; continuing officer — C; new officer during the reporting period —
84790	11. Net Disbursements		Enter the total from Line 11 in
31445	10. Less Deductions		
116,235	9,300	106,935	9. Totals of Lines 1 through 8
820	120	700	8. Totals from additional pages (if any)
1550	50	1500	7 BETTER MAKE U
5851	5 8 E	1200	6. WATCHOOS BUSTERD
13010	784	12575	5. BOSSMAN COMPANION CO
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15437	11577	13860	3. CHAPOSTICK SECY SUZIE 8
25063	2418	22645	2 DOLLARS DONALD D
48585	3640	51614	1. 8 0 5 5 M AN
Total (F)	Allowances and Other Disbursements (E)	Gross Salary (before taxes and other deductions) (D)	(A) Name (List all persons who held office during the reporting period even if they received no salery or other disbursements. Use all capital letters.)  (B) Title (Enter title of officer, such as PRESIDENT or TREASURER.)  (C)*

29

PROPRIED 1999

ENDING DE LE PROPRIED 21, 2017

24. ALL OFFICERS AND DISBURSEMENTS TO OFFICERS (continued)

FILE NUMBER: 1 23 - 456

PAGE / OF / ADDITIONAL PAGES

820	120	700	Totals
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Total (F)	Allowances and Other Disbursements (E)	Gross Salary (before taxes and other deductions) (D)	(List all persons who held of they received no salary or c (Enter title of officer, such as
	,		CT. OF COUNTY OF

RECE	STATEMENT B IPTS AND DISBURSEMENTS	STATEMENT A ASSETS AND LIABILITIES
If total receipts repo or more, your organ instead of this form.	CASH RECEIPTS  38. Dues	ASSETS Item  25. Cash
If total receipts reported in Item 44 are \$250,000 or more, your organization must file Form LM-2 instead of this form.	CASH RECEIPTS  Tax  S, Assessments & Work Permits  Dividends  Dividends  Pestments & Fixed Assets  CEIPTS  CEIPTS	Start of Reporting Period (A)
	AMOUNT	End of Reporting Period (B)
52. Purchase of Investments 53. Loans Made 54. Other Disbursements 55. TOTAL DISBURSEMENT	CASH DISBUI 45. To Officers (from Item 24) 46. To Employees (loss dedu 47. Per Capita Tax 48. Office & Administrative Ex 49. Professional Fees. 50. Benefits	LIABILITIES  Rem  32. Accounts Payable  33. Loans Payable  34. Mongages Payable  35. Other Liabilities  36. TOTAL LIABILITIES.  37. NET ASSETS  filem 31 less item 36)
ents & Fixed Assets	CASH DISBURSEMENTS from Item 24) es (loss deductions) ax ninistrative Expense. Fees.	Start of Reporting Period
	AMOUNT	End of Reporting Period (D)

#### 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
	<b>Balance</b>	<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

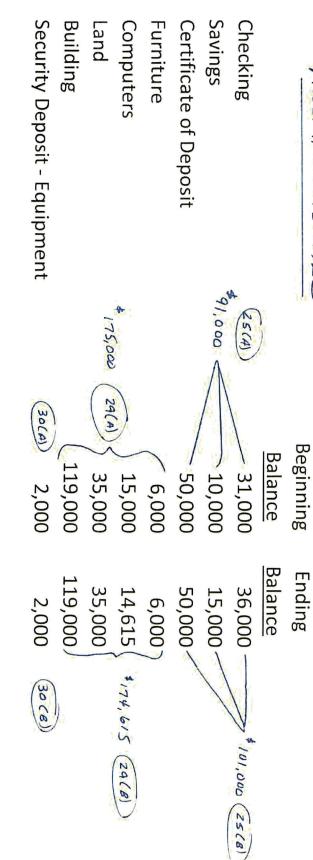
#### RECEIPTS

#### Dues Revenue171,470Rental Income12,840Interest Income4,320HBP Member Revenue1,000Advertising Income6,000Officer Reimbursement48550/50 Income1,100Total Receipts197,215

#### **DISBURSEMENTS**

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

#### ASSET AND LIABILITEES



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Not Enter Cents	ents		FILE NUMBER:	123-456
Reporting Period	End of Reporting Period	LIABILITIES	Start of Reporting Period	End of Reporting Period
(A)	(B)	Item	(C)	(D)

۵	SSE		TEN	IEN <sup>-</sup>		TIES		
31. TOTAL ASSETS	30. Other Assets	29. Fixed Assets	28. Investments	27. U.S. Treasury Securities	26. Loans Receivable	25. Cash	Item	ASSETS
268000	2000	175000	0	0		91000	(A)	Start of Reporting Period End of Reporting Period
277615	2000	174615	O O	0	0	10/000	(B)	End of Reporting Period
(Item 31 less Item 36)		36. TOTAL LIABILITIES	35. Other Liabilities	34. Mortgages Payable	33. Loans Payable	32. Accounts Payable	Item	LIABILITIES
268000		0	0	0	O	0	(C)	Start of Reporting Period
277615		0	0	0	0	6	(D)	End of Reporting Period

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**Total Receipts** 

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1						-

485	6,000	1,000	4,320	12,840	171,470
1			<b>(£)</b>		(00)

1,100

197,215

RECEI			DISE			ENT:	S	
If total receipts reported in Item 44 are \$250,000	44. TOTAL RECEIPTS	43. Other Receipts	42. Sale of Investments & Fixed Assets	41. Interest & Dividends	40. Fees, Fines, Assessments & Work Permits	39. Per Capita Tax	38. Dues	CASH RECEIPTS
ıre \$250,000	197215	21425	0	4320	0	0	171470	AMOUNT

Form LM-3

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

187215	55. TOTAL DISBURSEMENTS
45084	54. Other Disbursements
0	53. Loans Made
2615	52. Purchase of Investments & Fixed Assets
7645	51. Contributions, Gifts & Grants
0	50. Benefits
3940	49. Professional Fees
23/3/	48. Office & Administrative Expense
9400	47. Per Capita Tax
11630	46. To Employees (less deductions)
84790	45. To Officers (from Item 24)
AMOUNT	CASH DISBURSEMENTS

Days d of

#### Total Disbursements Equipment State/Regional AFL-CIO Newsletter Legal & Accounting Member Benefits **Employment Taxes** Scholarships Office Expense **Employee Salaries** Property Taxes Donations Insurance Payroll Service Utilities Employee Expenses Officer Expenses Officer Salaries DISBURSEMENTS 50 \$7,645 (F) 106,935 9,300 187,215 10,200 (1,630 (6) { 6,645 ₹ 1,000 8,400 2,615 5,400 3,940 8,219 4,450 3,641 5,890-2,800-5,400-950-PAYROLL WITH HOLDINGS

For					ST	ΔΤΕ	MEN	ITR				
Form LM-3			RE	CEI				SURS	SEME	ENTS	3	
1.0		or more, your organization must file Form LM-2 instead of this form.	If total receipts reported in Item 44 are \$250,000		44. TOTAL RECEIPTS	43. Other Receipts	42. Sale of Investments & Fixed Assets	41. Interest & Dividends	40. Fees, Fines, Assessments & Work Permits	39. Per Capita Tax	38. Dues	CASH RECEIPTS
3-4		Form LM-2	are \$250,000		197215	21425	0	4320	0	0	171470	AMOUNT
4	55. TOTAL DISBURSEMENTS.	54. Other Disbursements	53. Loans Made	52. Purchase of Investments & Fixed Assets	51. Contributions, Gifts & Grants	50. Benefits.	49. Professional Fees	48, Office & Administrative Expense	47. Per Capita Tax	46. To Employees (less deductions)	45. To Officers (from Item 24)	CASH DISBURSEMENTS
Page 4 of 4	187215	45084	0	26/5	7645	0	3940	23/3/	9048	11630	84796	AMOUNT

RECE		ATEMEN VD DISE		SEMI	ENTS	3		ASS		TEME		TIES	
		42. Sale of Investments & Fixed Assets 43. Other Receipts	41. Interest & Dividends	40. Fees, Fines, Assessments & Work Permits	39. Per Capita Tax	38. Dues	CASH RECEIPTS	30. Other Assets	29. Fixed Assets	27. U.S. Treasury Securities 28. Investments		25. Cash	ASSETS
If total receipts reported in Item 44 are \$250,000 or more, your organization must file Form LM-2 instead of this form.		Fixed Assets		ents & Work Permits			IPTS	268000	175000	0	0	91000	Start of Reporting Period (A)
re \$250,000 Form LM-2	197215	21 425	4320	0	0	171470	AMOUNT	277615	174615	0		10/000	End of Reporting Period (B)
52. Purchase of Investments & Fi 53. Loans Made 54. Other Disbursements 55. TOTAL DISBURSEMENTS	51. Contributions, Gifts & Grants.	49. Professional Fees	48. Office & Administrative Expense	47. Per Capita Tax	46. To Employees (less deductions)	45. To Officers (from Item 24)	CASH DIS	37. NET ASSETS (Item 31 less Item 36)	36. TOTAL LIABILITIES	34. Mortgages Payable 35. Other Liabilities	33. Loans Payable	32. Accounts Payable	LIABILITIES
ints & Fixed Assets	Grants		e Expense		teductions)	n 24)	CASH DISBURSEMENTS	268000	0	0 0		0	Start of Reporting Period (C)
187215	7645	3940	23/3/	8400	11630	84790	AMOUNT	277615	<i>C</i>	0 0	0 0	0	End of Reporting Period (D)

# 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....

# U.S. Department of Labor Office of Labor-Management Standards FORM LM-3 LABOR ORGANIZATION ANNUAL REPORT Washington, DC 20210

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

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

	Lelephone Number	Date			elebrone indiriber	_		000
see instructions )			1	acc man account	planhana Niumbar	,		Date
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TREASURER		D.	58. SIGNED	PRESIDENT				57. SIGNED:
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duding the information	Each of the undersigned, duly authorized officers of the above labor organization, declares, under penalty of perjury and other applicable penalties of law, that all of the information submitted in this report (including the information contained in any accompanying documents) has been examined by the signatory and is, to the best of the undersioned's knowledge and belief they correct and complete. See Section 1/1 or nonalties in the networkers.	ole penalties of law, that a	and other application	es, under penalty of perjury s, to the best of the undersion	ove labor organization, declar mined by the signatory and a	ficers of the abo	igned, duly authorized of companying documents	Each of the under contained in any a
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							56. ADDITIONAL INFORMATION	56. ADDITIONA
		777	1000	200	Yes	ot at its mailin	<ol> <li>Are your organization's records kept at its mailing address?</li> <li>(If "No," provide address in Item 56.)</li> </ol>	(If "No," provi
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	ORT.	REPARING THIS REPO	ILLY BEFORE PF	READ THE INSTRUCTIONS CAREFULLY BEFORE PREPARING THIS REPORT.				
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Item 56 – Additional Information

# Item 56 – Additional Information

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

## Item 56 – Additional Information

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 computer to a local community center. The computer had an Item 13 – During the reporting period, the Branch donated a used Day parade.

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

#### <u>Item 56 – Additional Information</u>

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

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

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 56 – Additional Information

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 13 – During the reporting period, the Branch donated a used computer to a local community

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.

was appointed Trustee by the Executive Board to fill the unexpired term of See U. Later who 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

Enter Amounts in Dollars Only — Do Not Enter Cents

Form LM-	STATEMENT B RECEIPTS AND DISBURSEMENTS							STATEMENT A ASSETS AND LIABILITIES		
Form LM-3 (Revised 2016)	If total receipts reported in Item 44 are \$250,000 or more, your organization must file Form LM-2 instead of this form.		42. Sale of Investments & Fixed Assets 43. Other Receipts44. TOTAL RECEIPTS		39. Per Capita Tax		38. Dues	CASH RECEIPTS	ASSETS  Item  25. Cash	Enter Amounts in Dollars Only
			Fixed Assets	Fixed Assets	ents & Work Permits	ents & Work Permits		IPTS	art of Reporting Period (A) (A) (A) (A) (B) (C) (C) (C) (C) (C) (C) (C) (C) (C) (C	ly — Do Not Enter Cents
3	e \$250,000 Form LM-2	197215	2/425	4320	0	0	171470	AMOUNT	End of Reporting Period (B) (10/16/40) (17/46/15) (17/46/15)	at .
55. TOTAL DISBURSEMENTS	53. Loans Made53. Loans Made54. Other Disbursements	51. Contributions, Gifts & Gra	49. Professional Fees 50. Benefits	48. Office & Administrative	47. Per Capita Tax	46. To Employees (less deductions)	45. To Officers (from Item 24)	CASH DIS	LIABILITIES  Item  32. Accounts Payable  33. Loans Payable  34. Mortgages Payable  35. Other Liabilities  36. TOTAL LIABILITIES  37. NET ASSETS  (Item 31 less Item 36)	
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187215	45064	7645	3940	23/3/	8400	11630	84790	AMOUNT		1 72 44

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Page 4 of 4