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Communications Workers of America
Local 13500 AFL-CIO



CWA Local 13500
April 26, 2017

RE: Audit of Records for Fiscal Year 10-01-2015 through 9-30-2016

We, the undersigned, have reviewed the financial vouchers/records for CWA Local 13500. We verified each expense voucher, corresponding check amount, number and signatures making sure that they were valid for each of the four (4) Treasuries. We also reviewed the payroll vouchers for each Officer of Local 13500.

Any and all discrepancies were addressed and we were satisfied with the information provided to us during the audit of the records.

Jennifer Gromek
(Pittsburgh Division)

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Gina Grumbaugh
(Pittsburgh Division)

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Jessica Howe
(Pittsburgh Division)

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COMMUNICATIONS WORKERS OF AMERICA
 LOCAL 13500
 STATEMENT OF ASSETS, LIABILITIES AND NET ASSETS -- CASH BASIS --
 September 30, 2016

| | <u>Executive</u> | <u>Central</u> | <u>Eastern</u> | <u>Pittsburgh</u> | <u>Interco. Elim.</u> | <u>Total</u> |
|--|---------------------|------------------|-------------------|-------------------|---------------------------|---------------------|
| <u>Assets</u> | | | | | | |
| Cash and Cash Equivalents | \$ 680,900 | \$ 49,255 | \$ 3,695 | \$ 40,549 | \$ - | \$ 774,399 |
| Certificates of Deposit | 237,000 | - | - | - | - | 237,000 |
| Greater Beneficial Union Pref. 5 Annuity | 276,256 | - | - | - | - | 276,256 |
| Due from Divisions | 19,008 | - | - | - | (19,008) | - |
| Prepaid Payroll Taxes | 38,597 | - | - | - | - | 38,597 |
| Total Assets | \$ 1,251,761 | \$ 49,255 | \$ 3,695 | \$ 40,549 | \$ (19,008) | \$ 1,326,252 |
| <u>Liabilities & Net Assets</u> | | | | | | |
| A/P - Credit Card | \$ 7,791 | \$ - | \$ 30 | \$ 868 | \$ - | \$ 8,689 |
| Payroll Withholding | 1,777 | - | - | - | - | 1,777 |
| Due to Executive | - | 5,872 | 6,870 | 6,266 | (19,008) | - |
| Members Relief Fund Deferred Revenue | 418,793 | - | - | - | - | 418,793 |
| Net Assets, Unrestricted | 823,400 | 43,383 | (3,205) | 33,415 | - | 896,993 |
| Total Liabilities & Net Assets | \$ 1,251,761 | \$ 49,255 | \$ 3,695 | \$ 40,549 | \$ (19,008) | \$ 1,326,252 |
| <u>Net Assets, Unrestricted Summary</u> | | | | | | |
| Balance - September 30, 2015 | \$ 830,546 | \$ 55,357 | \$ 16,588 | \$ 44,737 | \$ - | \$ 947,228 |
| Excess (Deficit) of Receipts Over Disbursements | (7,146) | (11,974) | (19,793) | (11,322) | - | (50,235) |
| Balance - September 30, 2016 | \$ 823,400 | \$ 43,383 | \$ (3,205) | \$ 33,415 | \$ - | \$ 896,993 |

See accompanying notes and accountant's compilation report.

COMMUNICATIONS WORKERS OF AMERICA
LOCAL 13500
STATEMENT OF RECEIPTS AND DISBURSEMENTS--CASH BASIS--
YEAR ENDED SEPTEMBER 30, 2016

| | <u>Executive</u> | <u>Central</u> | <u>Eastern</u> | <u>Pittsburgh</u> | <u>Total</u> |
|--|-------------------|--------------------|--------------------|--------------------|--------------------|
| Receipts | | | | | |
| Member Dues (Net) | \$ 223,843 | \$ 89,960 | \$ 89,960 | \$ 89,960 | \$ 493,723 |
| Insurance Reimbursement | 11,412 | - | - | - | 11,412 |
| Interest Income | 8,585 | 15 | 7 | - | 8,607 |
| Meeting Reimbursement | 3,143 | - | - | - | 3,143 |
| Member Relief Funds | 1,186,966 | - | - | - | 1,186,966 |
| Mobilization Reimbursement | 42,129 | - | 453 | 2,251 | 44,833 |
| Pediatric Aids | 3,005 | 590 | 386 | 545 | 4,526 |
| Salary Reimbursement | 4,217 | - | - | 7,215 | 11,432 |
| SIF Reimbursement | 37,807 | 1,460 | - | - | 39,067 |
| Travel Reimbursement | - | 110 | 137 | 2,277 | 2,524 |
| T-Shirt Sales | - | - | 178 | 177 | 355 |
| Total Receipts | 1,520,907 | 92,135 | 91,121 | 102,425 | 1,806,588 |
| Disbursements | | | | | |
| Accounting | 20,245 | - | - | - | 20,245 |
| Advertising | 143 | - | - | - | 143 |
| AFL/CIO Dues | 11,517 | - | - | 1,200 | 12,717 |
| Bank Charges | 1,554 | 2 | 60 | - | 1,616 |
| Bereavement | 100 | - | - | - | 100 |
| Convention | 4,000 | - | - | - | 4,000 |
| Donations-Pediatric Aids | 3,005 | 1,493 | 800 | 712 | 6,010 |
| Dues and Subscriptions | 250 | 791 | - | - | 1,041 |
| Insurance | 13,287 | 3,352 | 3,352 | 3,352 | 23,343 |
| Labor Day Parade | 600 | - | - | 500 | 1,100 |
| Legal Fees | 9,600 | - | - | - | 9,600 |
| Meals | 4,000 | 231 | 249 | 1,076 | 5,556 |
| Meeting Expense | 746 | 299 | 839 | 520 | 2,404 |
| Mobilization | 1,187,943 | 40 | 362 | 1,039 | 1,189,384 |
| Newsletters/Publications | 492 | - | - | - | 492 |
| Office Expense | 3,219 | 768 | 1,239 | 831 | 6,057 |
| Payroll Taxes | | | | | |
| FICA Taxes | 11,554 | 5,563 | 5,715 | 5,668 | 28,500 |
| Unemployment Tax | 1,543 | 954 | 938 | 936 | 4,371 |
| Postage and Delivery | 3,103 | 669 | 302 | 177 | 4,251 |
| Printing | 3,072 | - | 391 | - | 3,463 |
| Registration Fees | 1,390 | - | 34 | 145 | 1,569 |
| Rent, Leased Equipment | 6,723 | - | 1,870 | 2,481 | 11,074 |
| Rent, Office Space | 36,710 | 7,702 | 11,300 | 9,284 | 64,996 |
| Salaries and Wages | | | | | |
| Administrative | 113,166 | 68,674 | 65,390 | 62,860 | 310,090 |
| Arbitration | 1,289 | - | - | - | 1,289 |
| Bargaining | 3,996 | - | - | - | 3,996 |
| Board Meeting | 892 | - | - | - | 892 |
| Committees | 1,409 | - | - | - | 1,409 |
| Conferences/Convention | 9,859 | - | - | - | 9,859 |
| Council Salaries | - | 2,477 | 1,993 | 1,793 | 6,263 |
| Grievances | - | 167 | 7,171 | 6,620 | 13,958 |
| Mobilization | 8,461 | - | - | 1,510 | 9,971 |
| Organizing Salaries | - | - | - | 134 | 134 |
| Other Salaries | - | 1,041 | 148 | 698 | 1,887 |
| State Level | 3,147 | - | - | - | 3,147 |
| Steward Meetings | - | 359 | - | - | 359 |
| Training | 8,810 | - | - | 471 | 9,281 |
| T-Shirt Expense | - | - | 25 | - | 25 |
| Taxes-Other | 66 | - | 237 | - | 303 |
| Telephone & Utilities | 12,632 | 3,737 | 5,255 | 3,911 | 25,535 |
| Travel | 39,530 | 5,790 | 3,244 | 7,829 | 56,393 |
| Total Disbursements | 1,528,053 | 104,109 | 110,914 | 113,747 | 1,856,823 |
| Excess (Deficit) of Receipts over Disbursements | \$ (7,146) | \$ (11,974) | \$ (19,793) | \$ (11,322) | \$ (50,235) |