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Communications Workers of America
Local 13500 AFL-CIO



CWA Local 13500
March 30, 2016

RE: Audit of Records for Fiscal Year 10-01-2014 through 9-30-2015

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.

Kathleen Beswick
(Pittsburgh Division)

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Christen Mateosky
(Pittsburgh Division)

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Albert W. Corradene
(Pittsburgh Division)

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COMMUNICATIONS WORKERS OF AMERICA
 LOCAL 13500
 STATEMENT OF ASSETS, LIABILITIES AND NET ASSETS -- CASH BASIS --
 September 30, 2015

	<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	\$ 259,848	\$ 60,643	\$ 22,534	\$ 54,403	\$ -	\$ 397,428
Certificates of Deposit	545,435	-	-	-	-	545,435
Due from Divisions	17,207	-	-	-	(17,207)	-
Prepaid Payroll Taxes	12,304	-	-	-	-	12,304
Total Assets	<u>\$ 834,794</u>	<u>\$ 60,643</u>	<u>\$ 22,534</u>	<u>\$ 54,403</u>	<u>\$ (17,207)</u>	<u>\$ 955,167</u>
<u>Liabilities & Net Assets</u>						
A/P - Credit Card	\$ 23	\$ -	\$ 68	\$ 3,565	\$ -	\$ 3,656
Payroll Withholding	4,225	-	-	58	-	4,283
Due to Executive	-	5,286	5,878	6,043	(17,207)	-
Net Assets, Unrestricted	830,546	55,357	16,588	44,737	-	947,228
Total Liabilities & Net Assets	<u>\$ 834,794</u>	<u>\$ 60,643</u>	<u>\$ 22,534</u>	<u>\$ 54,403</u>	<u>\$ (17,207)</u>	<u>\$ 955,167</u>
<u>Net Assets, Unrestricted Summary</u>						
Balance - September 30, 2014	\$ 1,039,129	\$ 59,077	\$ 36,674	\$ 54,881	\$ -	\$ 1,189,761
Excess (Deficit) of Receipts Over Disbursements	(208,583)	(3,720)	(20,086)	(10,144)	-	(242,533)
Balance - September 30, 2015	<u>\$ 830,546</u>	<u>\$ 55,357</u>	<u>\$ 16,588</u>	<u>\$ 44,737</u>	<u>\$ -</u>	<u>\$ 947,228</u>

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, 2015

	<u>Executive</u>	<u>Central</u>	<u>Eastern</u>	<u>Pittsburgh</u>	<u>Total</u>
Receipts					
Member Dues (Net)	\$ 206,312	\$ 116,029	\$ 115,897	\$ 115,896	\$ 554,134
Insurance Reimbursement	9,810	-	-	-	9,810
Interest Income	4,417	13	18	-	4,448
Meeting Reimbursement	924	132	-	-	1,056
Merger of Local 13550	65,257	-	-	-	65,257
Mobilization Reimbursement	9,369	162	616	1,001	11,148
Pediatric Aids	4,040	1,989	935	890	7,854
Postage Reimbursement	15	-	-	-	15
Salary Reimbursement	10,610	-	-	-	10,610
SIF Reimbursement	3,998	-	-	-	3,998
Travel Reimbursement	984	2,591	252	-	3,827
T-Shirt Sales	-	-	40	2,465	2,505
Total Receipts	315,736	120,916	117,758	120,252	674,662
Disbursements					
Accounting	16,220	-	-	-	16,220
AFL/CIO Dues	9,710	-	-	1,800	11,510
Bank Charges	2,546	-	-	121	2,667
Bereavement	150	-	-	-	150
Copier Maintenance	-	853	-	-	853
Donations-Miscellaneous	800	-	-	-	800
Donations-Pediatric Aids	4,040	2,190	1,100	750	8,080
Dues and Subscriptions	-	1,316	-	-	1,316
Hotels	-	356	-	-	356
Insurance	10,656	2,752	2,752	2,752	18,912
Labor Day Parade	-	-	-	500	500
Legal Fees	9,600	-	-	-	9,600
Meals	8,539	-	216	1,179	9,934
Meeting Expense	2,596	2,277	1,012	783	6,668
Mobilization	6,900	-	505	146	7,551
Moving Expense	8,204	635	-	-	8,839
Newsletters/Publications	1,222	-	-	-	1,222
Office Expense	5,051	4,706	1,181	1,300	12,238
Payroll Taxes					
FICA Taxes	21,044	5,367	7,436	6,851	40,698
Unemployment Tax	4,460	1,230	989	964	7,643
Postage and Delivery	5,474	1,206	426	222	7,328
Printing	13,563	59	189	9	13,820
Registration Fees	1,275	120	59	120	1,574
Rent, Leased Equipment	6,850	-	1,870	2,153	10,873
Rent, Office Space	38,883	13,364	11,140	9,906	73,293
Salaries and Wages					
Administrative	131,282	58,999	66,386	59,485	316,152
Arbitration	4,152	-	-	-	4,152
Bargaining	16,013	-	-	-	16,013
Board Meeting	103	-	-	-	103
Committees	7,560	-	623	-	8,183
Conferences/Convention	19,312	-	-	-	19,312
Council Salaries	-	6,112	4,072	4,575	14,759
Grievances	541	2,430	22,230	19,668	44,869
Mobilization	61,336	-	-	1,075	62,411
Organizing Salaries	-	-	-	92	92
Other Salaries	-	708	1,621	4,461	6,790
State Level	11,617	-	-	-	11,617
Steward Meetings	-	402	-	-	402
Training	23,167	1,508	2,273	206	27,154
T-Shirt Expense	-	-	-	881	881
Taxes-Other	-	-	396	-	396
Telephone & Utilities	10,029	4,751	6,731	4,083	25,594
Travel	61,424	13,295	4,637	6,314	85,670
Total Disbursements	524,319	124,636	137,844	130,396	917,195
Excess (Deficit) of Receipts over Disbursements	\$ (208,583)	\$ (3,720)	\$ (20,086)	\$ (10,144)	\$ (242,533)