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Communications Workers of America
Local 13500 AFL-CIO



CWA Local 13500
March 12, 2014

RE: Audit of Records for Fiscal Year 10-01-2012 through 9-30-2013

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.

Candi Borokowski
(Pittsburgh Division)

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Jessica Howe
(Pittsburgh Division)

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James Long
(Pittsburgh Division)

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Michele Vodzak
(Pittsburgh Division)

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COMMUNICATIONS WORKERS OF AMERICA
LOCAL 13500
STATEMENT OF RECEIPTS AND DISBURSEMENTS--CASH BASIS--
YEAR ENDED SEPTEMBER 30, 2013

	<u>Executive</u>	<u>AT&T</u>	<u>Central</u>	<u>Eastern</u>	<u>Philadelphia</u>	<u>Pittsburgh</u>	<u>Total</u>
Receipts							
Member Dues (Net)	\$ 352,609	\$ 4,060	\$ 125,835	\$ 125,163	\$ 13,371	\$ 126,635	\$ 747,673
Insurance Reimbursement	11,876	-	-	-	-	-	11,876
Interest Income	5,793	-	22	16	1	-	5,832
Other Reimbursements	-	110	-	-	-	-	110
Pediatric Aids	2,426	-	1,463	250	-	-	4,139
Rent Reimbursement	453	-	-	-	-	-	453
Salary Reimbursement	50,097	881	-	-	-	-	50,978
Strike & Defense Funds	1,200	-	-	-	-	-	1,200
Transfer In	12,000	-	26,696	26,696	-	26,696	92,088
Travel Reimbursement	9,492	789	8,170	250	-	-	18,701
T-Shirt Sales	-	-	-	-	-	230	230
Total Receipts	445,946	5,840	162,186	152,375	13,372	153,561	933,280
Disbursements							
Accounting	18,995	-	-	-	-	-	18,995
Advertising & Promotion	200	-	-	-	-	-	200
AFL/CIO Dues	9,450	-	-	-	-	1,200	10,650
Bank Charges	1,770	-	81	-	-	153	2,004
Bereavement	273	-	-	-	-	-	273
Copier Maintenance	-	-	1,026	-	-	-	1,026
Donations-Miscellaneous	250	-	-	-	-	-	250
Donations-Pediatric Aids	2,426	-	1,126	500	-	800	4,852
Dues and Subscriptions	-	-	1,177	-	-	-	1,177
Hotels	-	-	470	-	-	-	470
Insurance	7,112	-	3,345	3,345	-	3,345	17,147
Labor Day Parade	1,000	-	-	-	-	500	1,500
Legal Fees	9,600	-	-	-	-	-	9,600
Meals	4,133	-	10	49	-	-	4,192
Meeting Expense	6,087	-	1,006	653	-	705	8,451
Mobilization	6,417	-	-	-	-	49	6,466
Newsletters/Publications	5,654	-	-	-	-	-	5,654
Office Expense	3,086	-	1,805	770	-	524	6,185
Payroll Taxes							
FICA Taxes	16,007	39	5,476	6,567	-	6,165	34,254
Unemployment Tax	2,908	33	1,356	1,722	-	1,522	7,541
Postage and Delivery	2,596	-	1,212	327	-	249	4,384
Printing	499	-	-	350	-	187	1,036
Registration Fees	1,995	-	120	44	-	120	2,279
Rent, Leased Equipment	5,411	-	-	1,870	-	1,966	9,247
Rent, Office Space	20,768	453	11,058	10,700	-	8,382	51,361
Salaries and Wages							
Administrative	124,933	-	61,557	60,865	-	63,026	310,381
Arbitration	774	-	-	-	-	-	774
Bargaining	22,705	-	-	-	-	-	22,705
Board Meeting	6,085	-	-	-	-	-	6,085
Committees	23,528	-	-	-	-	-	23,528
Conferences/Convention	17,301	-	-	-	-	446	17,747
Council Salaries	-	414	2,532	3,767	-	6,480	13,193
Election	-	-	223	-	-	-	223
Grievances	-	-	6,032	21,058	-	8,072	35,162
Mobilization	1,156	-	-	-	-	215	1,371
Other Salaries	-	103	45	117	-	1,771	2,036
State Level	12,757	-	-	-	-	-	12,757
Steward Meetings	-	-	883	-	-	-	883
Training	-	-	305	29	-	578	912
Strike Benefits	1,200	-	-	-	-	-	1,200
Taxes-Other	-	-	-	188	-	-	188
Transfer Out	-	27,931	-	-	64,157	-	92,088
Telephone & Utilities	8,721	-	5,418	5,908	-	3,588	23,635
Travel	56,794	-	24,610	4,316	-	1,244	86,964
Total Disbursements	402,591	28,973	130,873	123,145	64,157	111,287	861,026
Excess (Deficit) of Receipts over Disbursements	\$ 43,355	\$ (23,133)	\$ 31,313	\$ 29,230	\$ (50,785)	\$ 42,274	\$ 72,254

COMMUNICATIONS WORKERS OF AMERICA
 LOCAL 13500
 STATEMENT OF ASSETS, LIABILITIES AND NET ASSETS -- CASH BASIS --
 September 30, 2013

	Executive	AT&T	Central	Eastern	Philadelphia	Pittsburgh	Interco. Elim.	Total
Assets								
Cash and Cash Equivalents	\$ 492,589	\$ -	\$ 67,237	\$ 40,738	\$ -	\$ 56,464	\$ -	\$ 657,028
Certificates of Deposit	687,988	-	-	-	-	-	-	687,988
Due from Divisions	14,207	-	-	-	-	-	(14,207)	-
Prepaid Payroll Taxes	8,002	-	-	-	-	-	-	8,002
Total Assets	<u>\$ 1,202,786</u>	<u>\$ -</u>	<u>\$ 67,237</u>	<u>\$ 40,738</u>	<u>\$ -</u>	<u>\$ 56,464</u>	<u>\$ (14,207)</u>	<u>\$ 1,353,018</u>
Liabilities & Net Assets								
AP - Credit Card	\$ 6,160	\$ -	\$ 874	\$ 90	\$ -	\$ 11	\$ -	\$ 7,135
Payroll Withholding	1,130	-	-	-	-	-	-	1,130
Due to Executive	-	-	4,130	4,647	-	5,430	(14,207)	-
Due to CWA National	4,488	-	-	-	-	-	-	4,488
Members Relief Fund Deferred Revenue	-	-	-	-	-	-	-	-
Net Assets, Unrestricted	<u>1,191,008</u>	<u>-</u>	<u>62,233</u>	<u>36,001</u>	<u>-</u>	<u>51,023</u>	<u>-</u>	<u>1,340,265</u>
Total Liabilities & Net Assets	<u>\$ 1,202,786</u>	<u>\$ -</u>	<u>\$ 67,237</u>	<u>\$ 40,738</u>	<u>\$ -</u>	<u>\$ 56,464</u>	<u>\$ (14,207)</u>	<u>\$ 1,353,018</u>
Net Assets, Unrestricted Summary								
Balance - September 30, 2012	\$ 1,147,653	\$ 23,133	\$ 30,920	\$ 6,771	\$ 50,785	\$ 8,749	\$ -	\$ 1,268,011
Excess (Deficit) of Receipts Over Disbursements	43,355	(23,133)	31,313	29,230	(50,785)	42,274	-	72,254
Balance - September 30, 2013	<u>\$ 1,191,008</u>	<u>\$ -</u>	<u>\$ 62,233</u>	<u>\$ 36,001</u>	<u>\$ -</u>	<u>\$ 51,023</u>	<u>\$ -</u>	<u>\$ 1,340,265</u>

See accompanying notes and accountant's compilation report.