

INSTRUCTIONS FOR FILING U.S. DEPARTMENT OF LABOR FORMS

LM-2, LM-3, and LM-4
For Local Unions & CAP Councils



**INSTRUCTIONS FOR FILING
U.S. DEPARTMENT OF LABOR FORMS**

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INTRODUCTION

In 1959 the Labor Management Reporting and Disclosure Act, also known as the Landrum Griffin Act was passed. This act gave the government unprecedented oversight and control over internal union affairs, dictating the conduct of elections and the handling of finances. The provisions in the act severely limited labor's power by including limitations on:

- Recognitional picketing
- Secondary boycott activities
- Restrictions on "hot-cargo" agreements

These limitations restricted the range of legal union activities in the area of labor-management relations. However, it is the area of finances that the act is particularly onerous. It contains elaborate reporting requirements to regulate and control union funds.

Every labor organization subject to the Labor-Management Reporting and Disclosure Act, must file a financial report, Form LM-2, LM-3, or LM-4, each year with the Office of Labor-Management Standards (OLMS) of the U.S. Department of Labor's Employment Standards Administration. The three forms vary in the level of financial details which must be reported. The filing requirements are determined by the total annual receipts of the union.

Form LM-2 must be filed if the Local Union's reporting period's income was \$250,000 or more.

Form LM-3 must be filed if the Local Union's reporting period's income was BETWEEN \$10,000 and \$250,000.

Form LM-4 must be filed if the Local Union's reporting period's income was LESS than \$10,000.

The filing deadline is 90 days after the end of the local's fiscal period. This is usually March 31st but is March 30th in a leap year. Due to the complexity of these forms, it is advisable to start the form as early as possible.

This booklet has been prepared to assist UAW Local Union and CAP Council financial secretaries in filing U.S. Department of Labor LM forms. (You should consider Local Union to mean CAP council where applicable.)

Each section of the booklet is laid out with a sample of the form followed by detailed instructions to help you fill them out.

There are worksheets, examples and note boxes that highlight important information that will guide you through the LM process.

Local Unions whose membership is made up entirely of workers in the public sector (such as city workers, state workers, police officers, etc.) **do not** fall under the jurisdiction of the U.S. Department of Labor and therefore do not have to file a LM form.

Complete your LM report, affix the signatures, print at least two (2) copies and submit the completed form to the Department of Labor as shown below.

All LM filers MUST submit electronically. (Print out a copy of the confirmation received when the Department of Labor successfully receives your report. Keep a copy of the confirmation for your records and attach a copy when sending the report to the International Union).

Local Unions must upload a copy into LUIS, email a copy to auditforms@uaw.net or mail a copy to:

UAW Auditing Department
8000 East Jefferson Avenue
Detroit, MI 48214

CAP Councils mail (1) copy to:

UAW National CAP Department
8000 East Jefferson Avenue
Detroit, MI 48214

One (1) **signed and dated** copy must be kept on file by the Local Union for future reference.

Electronic Filing Guidelines

In order to complete and file the form electronically, the follow items will be necessary:

- Web enabled computer with access to one of the following browsers:
 - Microsoft Internet Explorer – 11.0
 - Firefox – Version 3 or higher
 - Safari – Version 5 or higher on Macintosh
 - Google Chrome – Windows 7.0 or higher
- Resolution setting of 1152 x 864 to avoid horizontal scrolling

For a more complete list of hardware and software needs, please consult the DOL website.

Registering as Individual User – Follow the link on the OLMS website for step-by-step instructions to complete the registration process.

<https://olmsapps.dol.gov/efsui>

Click on plus symbol for existing and new user account management to access dropdown menu for electronic registration, updating your account information or if you have forgotten your userID/password.

1. **Preparers** – Non-officers who will be preparing the form (Bookkeepers, etc.).
2. **Signing Officials** – Union Officers who will be required to sign the form.
 - a. Signing officials who also prepare the form should register as a “signing official.”
3. **Obtain a Private Identification Number (PIN) for the Labor Organization**
 - a. One union official should be designated to register online for the organization’s PIN.
 - b. Confirmation email and letter will be sent to that individual.
 - c. PIN should be distributed to any individuals who will need access to prepare, review or sign the form.
 - d. A new PIN will be required every year for security reasons.
 - e. A new PIN can be issued if a current one becomes compromised by calling the OLMS Help Desk at 1-866-401-1109.

Note:

*The Union keeps books on a calendar year basis.
1/1/Year through 12/31/Year
You cannot enter a date range that covers more than one year.*

Preparing the LM Form

1. Return to the OLM EFS Page at <https://olmsapps.dol.gov/efsui>
2. On The "Sign In" Section, User ID and User Password
3. Enter the Local Union 6 Digit LM File # and Local Union Pin # received from the DOL EFS registration
4. You will now be able to access your pre-filled LM form by selecting from the three (3) options below:

- A - Continue to Work on Forms in Process
- B - Start a new form
- C - Amend an already submitted form

Once you make this selection, you will choose the form for the year you want to work on.

5. **It is important to note that the new LM form is an internet-based form. You will not be able to download it and can only work on it at the OLMS website. It will save your work, but you cannot save it to a file on your computer and work on it offline. You can save in a PDF Format, but it will be a read only file.**

LM-2 General Guidelines

Form LM-2 must be filed if the Local Union’s annual income is \$250,000 or more. All form LM-2 filers just complete and file the form electronically through the Department of Labor website, <https://olmsapps.dol.gov/efsui>.

Accounting Method - Form LM-2 must be prepared using the cash method of accounting.

Report Only Dollar Amounts - Report all amounts in dollars only. Round cents to the nearest dollar.

Reporting Classifications - Complete all items and lines on the form as given. Do not use different accounting classifications or change the wording of any item or line.

Beginning And Ending Amounts - In LM-2, Schedules 2 and 9 and in Statement A report amounts for both the start and the end of the reporting period. The amounts entered for the start of the reporting period on your Local Union’s report should be identical to the amounts entered for the end of the reporting period on the previous year’s report. If the amounts are not the same, fully explain the difference in LM-2, Item 69, “Additional Information.”

Example

69 Additional Information	
22(A)	Does not equal amount shown in previous year’s item 22(B) due to \$800 worth of checks written in prior year, being voided in this reporting period.

COMPLETE SCHEDULES FIRST

Complete Schedules 1 through 20 before completing Statements A and B. Be sure to complete all applicable lines in Schedules 1 through 20. As you complete the schedules, the software will transfer some of the totals to the appropriate items in Statements A and B. You must enter the remaining totals manually.

- Leave entries blank where there is nothing to report.
- Use an “X” in boxes where needed.
- Where no instruction is given for a Schedule Column or Line Item, it is implied that this field is populated by the DOL software.
- **You must validate each page upon Completion. You can’t just validate at end of form or the system will force you to go back and validate every page that has an entry.**
- The date and telephone number can only be entered when electronically signing the form.

Electronically submitted forms must be signed with electronic signatures of the president and financial secretary/treasurer. Information about this system can be obtained on the OLMS Website at <https://www.dol.gov/agencies/olms/reports/electronic-filing>

Pre-filled Items

Some fields on page 1 of Form LM-2 are populated with pre-fill information. If this is not the first time your labor organization has filed an LM-2, some fields on Statement A are also populated with pre-fill information. The following table lists the fields containing pre-fill information and indicates whether or not those fields are editable.

PAGE	ITEM NUMBER	NAME	EDITABLE
1	1	File Number	No
1	2	Period Covered Start Date	No
1	2	Period Covered End Date	No
1	4	Affiliation Name	No
1	5	Designation	No
1	6	Designation Number	No
1	7	Unit Name	No
1	8	First Name	Yes
1	8	Last Name	Yes
1	8	PO Box	Yes
1	8	Number and Street	Yes
1	8	City	Yes
1	8	State	Yes
1	8	Zip Code	Yes
Statement A	22A	Cash (Start of Period)	Yes
Statement A	23A	Accounts Receivable (Start of Period)	Yes
Statement A	24A	Loans Receivable (Start of Period)	Yes
Statement A	25A	U.S. Treasury Securities (Start of Period)	Yes
Statement A	26A	Investments (Start of Period)	Yes
Statement A	27A	Fixed Assets (Start of Period)	Yes
Statement A	28A	Other Assets (Start of Period)	Yes
Statement A	30C	Accounts Payable (Start of Period)	Yes
Statement A	31C	Loans Payable (Start of Period)	Yes
Statement A	32C	Mortgages Payable (Start of Period)	Yes
Statement A	33C	Other Liabilities (Start of Period)	Yes

Important: If you change Statement A information that has been pre-filled, you are prompted to provide a reason in the Additional Information box (Item 69).

U.S. Department of Labor Office of Labor-Management Standards Washington, DC 20210	<h2 style="margin: 0;">FORM LM-2 LABOR ORGANIZATION ANNUAL REPORT</h2> <div style="border: 1px solid black; padding: 2px; display: inline-block; margin: 5px 0;"> MUST BE USED BY LABOR ORGANIZATIONS WITH \$250,000 OR MORE IN TOTAL ANNUAL RECEIPTS AND LABOR ORGANIZATIONS IN TRUSTEESHIP </div>	Form Approved Office of Management and Budget No. 1245-0003 Expires 09-30-2021	
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	2. PERIOD COVERED MO DAY YEAR From _____ Through _____	
		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"/>	
4. AFFILIATION OR ORGANIZATION NAME		8. MAILING ADDRESS (Type or print in capital letters.)	
		First Name	Last Name
5. DESIGNATION (Local, Lodge, etc.)	6. DESIGNATION NUMBER	P.O. Box - Building and Room Number	
		Number and Street	
7. UNIT NAME (if any)		City	
9. Are your organization's records kept at its mailing address? (If "No," provide address in Item 69.)		Yes <input type="checkbox"/> No <input type="checkbox"/>	State
		ZIP Code + 4	
69. ADDITIONAL INFORMATION (Text entered will appear on last page of form. To enter comments, press the "General Additional Information" button.)			
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 undersigned's knowledge and belief, true, correct, and complete. (See Section VI on penalties in the instructions.)			
70. SIGNED: _____ Date	PRESIDENT (if other title, see instructions.) Telephone Number	71. SIGNED: _____ Date	TREASURER (if other title, see instructions.) Telephone Number

INSTRUCTIONS FOR FILING FORM LM-2

1. **FILE NUMBER** — Six-digit file number should be pre-filled.
2. **PERIOD COVERED** — Filing period should be pre-filled.
3. **AMENDED, HARDSHIP EXEMPTED, OR TERMINAL REPORT** — Do not complete this item unless this report is an amended, hardship exempted, or terminal report. Terminal reports are filed by the International Union on behalf of the Local Union. If your Local Union is going out of existence by disbanding or merging into another Local Union, please contact your Regional Director or the Secretary-Treasurer's office immediately.
4. **AFFILIATION OR ORGANIZATION NAME** — Select "Auto Workers AFL-CIO."
5. **DESIGNATION** — Select the word "Local" from the drop-down box for Local Unions or "Council" for CAP Councils.
6. **DESIGNATION NUMBER** — Insert the number of your Local Union. CAP Councils leave blank.
7. **UNIT NAME** — Local Unions leave blank. CAP Councils should insert the name of the Council.
8. **MAILING ADDRESS** — Show the name of the Financial Secretary and the address to which official mail can be sent to the Local Union including the building and room number, if any.
9. **PLACE WHERE RECORDS ARE KEPT** — Designate whether or not the books and records of the Local are kept at the address listed in Item 8. If not, enter in Item 69 the address where the records are kept.

COMPLETE ITEMS 10 THROUGH 21

FILE NUMBER:

10. During the reporting period did the labor organization 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? Yes No

11(a). During the reporting period did the labor organization have a political action committee (PAC) fund? Yes No

11(b). During the reporting period did the labor organization have a subsidiary organization as defined in Section X of these Instructions? Yes No

12. During the reporting period did the labor organization have an audit or review of its books and records by an outside accountant or by a parent body auditor/representative? Yes No

13. During the reporting period did the labor organization discover any loss or shortage of funds or other assets? (Answer "Yes" even if there has been repayment or recovery.) Yes No

14. What is the maximum amount recoverable under the labor organization's fidelity bond for a loss caused by any officer, employee or agent of the labor organization who handled union funds?

15. During the reporting period did the labor organization acquire or dispose of any assets in any manner other than by purchase or sale? Yes No

16. Were any of the labor organization's assets pledged as security or encumbered in any other way at the end of the reporting period? Yes No

17. Did the labor organization have any contingent liabilities at the end of the reporting period? Yes No

18. During the reporting period did the labor 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

19. What is the date of the labor organization's next regular election of officers?

20. How many members did the labor organization have at the end of the reporting period? (Total from the Members Line of Schedule 13)

21. What are the labor 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		per		
(b) Working Dues/Fees		per		
(c) Initiation Fees		per		
(d) Transfer Fees		per		
(e) Work Permits		per		

If the answer to any of the above questions is "Yes," provide details in Item 69 (Additional Information) as explained in the instructions for each item.

COMPLETE ITEMS 10 THROUGH 21

10. During the reporting period did the labor organization 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? Yes No

ITEM 10 – Trusts or Funds

Political Action Committee Funds (PAC's)

The following applies only if the CAP Council has a related PAC:

Political Action Committees (PACs) are separate segregate funds of the Union. It may be necessary for certain CAPs to report a PAC as a trust. If a CAP must report a PAC as a trust the CAP should identify the PAC in Item 69 – Additional Information showing the name and address of the PAC. Also, show the PAC's Government filing number along with the address where election campaign filings are available to the public. If A CAP Council is uncertain as to if it must report a PAC as a trust, contact the National CAP Department.

Building Corporations

Local Unions owning a building and/or land **must** establish a Building Corporation as provided for in the UAW INTERNATIONAL CONSTITUTION, Article 37, Section 8.

Except as noted below, operations of the Building Corporation must be handled through the books and records of the Local Union.

When numerous Local Unions have joint ownership interest in a single building and/or land, the Building Corporation maintains their own books and records and files a separate LM form using their own LM file number. The local union will answer **“YES”** and provide an explanation as to the percentage of their ownership interest in the building and/or land in item 69 as follows:

“The local union owns (include percentage of ownership) of the Building Corporation. The Building Corporation will submit its own LM report.”

Local Unions owning a building and/or land through a Building Corporation properly established in accordance with Article 37, Section 8 of the UAW INTERNATIONAL CONSTITUTION will answer **“YES”** and, in simple terms, explain in Item 69, as follows:

“Operations of the Building Corporation are handled through the books and records of the Local Union and are therefore included in this report.”

Pension, Welfare and Insurance Funds

- Answer **“YES”**, if your Local Union maintains a Pension, Welfare or Insurance Fund for the benefit of the membership.
- Indicate in Item 69 the file number and give the name and purpose of the fund.

11(a). During the reporting period did the labor organization have a political action committee (PAC) fund?	Yes <input type="radio"/>
	No <input type="radio"/>
11(b). During the reporting period did the labor organization have a subsidiary organization as defined in Section X of these Instructions?	Yes <input type="radio"/>
	No <input type="radio"/>
12. During the reporting period did the labor organization have an audit or review of its books and records by an outside accountant or by a parent body auditor/representative?	Yes <input type="radio"/>
	No <input type="radio"/>

ITEM 11(a) – Local Unions and CAP Councils should answer “**No**” to this question. PACs are separate segregated funds and are not an internal fund of either a local union or a CAP Council.

NOTE:
If you believe that you are operating a PAC as an internal fund of either your local union or CAP Council, you should contact the National CAP Department.

ITEM 11(b) – Subsidiary Organizations

Political Action Committee Funds (PAC's)

CAP Councils should answer “**No**” to this question. PACs are separate segregated funds and are not an internal fund of either a local union or a CAP Council.

Building Corporations

Locals reporting a Building Corporation in Item 10 should also report the Building Corporation in Item 11(b) and provide the same information as reported for item 10.

ITEM 12 – Audit or Review of Books and Records - If the Local Union’s books were audited in the reporting period by either a UAW International Auditor or a CPA service, the answer will be “**YES**”. Indicate in Item 69 “UAW International Auditor” or “CPA.” In addition, provide the name of the accountant or accounting firm.

Answer “**NO**” if the audit was performed only by the Local Union Trustees.

<p>13. During the reporting period did the labor organization discover any loss or shortage of funds or other assets? (Answer "Yes" even if there has been repayment or recovery.)</p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p>14. What is the maximum amount recoverable under the labor organization's fidelity bond for a loss caused by any officer, employee or agent of the labor organization who handled union funds?</p> <p>\$ <input type="text"/></p>

ITEM 13 – Losses or Shortages - In most Local Unions the answer to this question should be “**NO**”. If, however, discovery was made during the reporting period that the Local Union had incurred a loss of cash or other assets, answer “**YES**” and report the details in Item 69.

The details should include the nature of the loss (misappropriation, burglary, accidental loss, etc.), the value or amount of the loss and the extent to which recovery was made through restitution, bond, insurance coverage or other means. In order for the report to properly reflect cash flow, the loss should be noted on the proper disbursement schedule. If the shortage is attributable to a specific officer or employee, the disbursement should be listed on Schedule 11 or 12 and the amount of the unrecovered loss remaining at the end of the reporting period must be reported on the appropriate line and column on Schedule 1. When the person who received the asset is unknown, the entry should be made on Schedule 18 and explained in Item 69.

ITEM 14 – Fidelity Bond - The International Union provides a fidelity bond for each of its Local Unions and CAP Councils in an amount at least sufficient to meet the minimum requirements of the Labor Management Reporting and Disclosure Act. The worksheet on the next page is for computing the amount to be inserted in Item #14 of the above figure. Complete Statements A and B before making this computation, since the figures required to make the computations on the worksheet are included in Statement A under Assets and in Statement B under Cash Receipts.

The amount of bond must be at least 10% of the value of the funds handled during the last reporting period, up to a minimum of \$500,000. Please report the amount of bond assigned to you by the International.

LM-2 Table of Fidelity Bonding Coverage

Minimum bonding coverage is determined by taking the Cash assets at the end of the previous reporting period, adding the total income for the current reporting period and multiplying this by 10%.

To determine the bonding coverage provided to you by the International Union use the following example:

EXAMPLE

A. Total Cash Assets at Start of Reporting Period [Item 22, Col. (A)]	\$200,000	
B. Total Cash Received in the Reporting Period [Item 49]	<u>400,000</u>	
C. Gross Total	\$600,000	
	<u> </u>	x 10%
D. Gross Total x 10%		<u>\$ 60,000</u>
		<u>\$100,000 for Local Unions</u>
E. Amount of Fidelity Bonding [Item 14]		<u>\$60,000 for CAP Councils</u>

CAP Councils - should round the amount in Item D up to the nearest \$500.
DO NOT USE LOCAL UNION SCHEDULE BELOW.

Local Unions

If Amount in D Falls Between	Bonding Amount
\$ 1 - \$ 10,000	\$ 10,000
\$ 10,001 - \$ 25,000	\$ 25,000
\$ 25,001 - \$ 50,000	\$ 50,000
\$ 50,001 - \$100,000	\$100,000
\$100,001 and greater	See Note

Note:

For coverage greater than \$100,000 the Local Union should report in Item 14 the actual amount arrived at by the above computation raised to the nearest multiple of \$2,000.

When calculating your bond coverage, you need to compare that amount with the current amount of bond coverage. If this new amount is greater than the amount of your current coverage, please contact the Auditing Department.

15. During the reporting period did the labor organization acquire or dispose of any assets in any manner other than by purchase or sale? Yes <input type="checkbox"/> No <input type="checkbox"/>
16. Were any of the labor organization's assets pledged as security or encumbered in any other way at the end of the reporting period? Yes <input type="checkbox"/> No <input type="checkbox"/>
17. Did the labor organization have any contingent liabilities at the end of the reporting period? Yes <input type="checkbox"/> No <input type="checkbox"/>

ITEM 15 – Acquisition or Disposition of Assets - If the answer is “**YES**”, in Item 69 describe in detail the manner in which the goods or property were acquired or disposed of, the assets type and **value**, and the identity of the donor or recipient, if applicable.

Note:
These assets include shirts, hats, jackets, bibles, etc. the local may have given away during the reporting period.

ITEM 16 – Pledged or Encumbered Assets - Answer “**NO**”, unless the assets of the Local Union have been used as collateral for a loan, in which case give all details in Item 69, noting the assets pledged and their fair market value and provide details of the transactions related to the encumbrance.

ITEM 17 – Contingent Liabilities - The answer is “**YES**” if the Local Union is involved in a lawsuit in which it is named as a defendant and, if in the opinion of legal counsel, some kind of payment is likely. Report details in Item 69.

The answer is “**NO**” if the Local Union has insurance to cover any possible loss.

<p>18. During the reporting period did the labor 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 <input type="checkbox"/> No <input type="checkbox"/></p> <p>19. What is the date of the labor organization's next regular election of officers? <input type="text"/></p> <p>If the answer to any of the above questions is "Yes," provide details in Item 69 (</p> <p>Form LM-2 (Revised 2003)</p>

ITEM 18 – Changes in Constitution and Bylaws or Practices and Procedures - Answer “**YES**” if the Local Union changed its bylaws, other than dues and fees, and attach an electronic copy of the updated bylaws by following the steps below:

1. Select “Add Attachment” on the top menu bar. Next select “File Attachments” from the drop down box. When the file attachments window opens click “Import.”
2. Select the Bylaws document that you want to attach from the *Document File Attachments* list.
3. Click the **OPEN** button. The Attachment Viewer opens displaying the document you selected.
4. In the “Title Box” type “New Bylaws.”
5. Click “Close.”

Note:
If a warning message pops up, check the ‘Do not show this message again’ box then click the **Open** button.

The Local’s new bylaws are now saved as an attachment to your LM-2.

ITEM 19 – Next Regular Election - Enter the month and year of the next regular election of officers in your Local Union.

20. How many members did the labor organization have at the end of the reporting period?(Total from the 'Members' row of Schedule 13)

21. What are the labor 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		per			
(b) Working Dues/Fees		per			
(c) Initiation Fees		per			
(d) Transfer Fees		per			
(e) Work Permits		per			

ITEM 20 – Number of Members - This information is automatically imported from Schedule 13, Line 8.

ITEM 21 – Dues and Fees - (a) If the Local Union’s dues are the minimum dues provided for under Article 16, Section 2 of the UAW INTERNATIONAL CONSTITUTION, insert: “Two and a half hours’ straight-time pay per month.” Amalgamated Local Unions with Public Sector Units will have to include the Public Sector dues structure information as well.

If the Local Union has added to the minimum dues, pursuant to Article 16, Section 2 and Article 47 of the UAW INTERNATIONAL CONSTITUTION, insert: “Two and a half hours’ straight-time pay plus \$_____ per month.”

- (b) Enter “0”.
- (c) State the Local Union’s present initiation fee.
- (d) Enter “0”.
- (e) Local Unions that do not have a practice of issuing work permits should enter “0”. Those few Local Unions that do issue work permits pursuant to Article 13, Section 22 of the UAW INTERNATIONAL CONSTITUTION should indicate the monthly charge.

CAP Councils answer “N/A” to all. CAP Councils receive per capita taxes – not dues.

Note:

All Schedules must be completed before Statements A and B.

SCHEDULE 1 – ACCOUNTS RECEIVABLE AGING SCHEDULE

FILE NUMBER:

Entity or Individual Name (A)	Total Account Receivable (B)	90 - 180 Days Past Due (C)	180+ Days Past Due (D)	Liquidated Account Receivable (E)
1.				
2.				
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				
11.				
12.				
13.				
14.				
15.				
16.				
17.				
18.				
19.				
20.				
21.				
22.				
23.				
24.				
25.				
Total of all itemized accounts receivable				
Totals from all other accounts receivable				
Totals (Total of Column (B) will be automatically entered in Item 23, Column (B))				

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Note:

All items in Column E must be explained in detail in Box 69.

Item 15 must be marked "YES" if any entry is made in Column E.

Schedule 1 - ACCOUNTS RECEIVABLE AGING SCHEDULE

Report details of 1) all accounts with an entity or individual that aggregate to a value of \$5,000 or more **and** that are more than 90 days past due at the end of the reporting period **or** were liquidated, reduced or written off during the reporting period; and 2) the total aggregate value of all other accounts.

Column (A): Enter on Lines 1 through 10 the name of any entity or individual with which the Local Union has an account receivable of \$5,000 or more that is 90 days or more past due at the end of the reporting period **or** that was liquidated, reduced or written off during the reporting period without the receipt of cash sufficient to cover the value of the account receivable.

Column (B): Enter on Lines 1 through 10 the total amount of money owed to the Local Union by the entity or individual at the end of the reporting period. Enter on the line titled "**Total of all other accounts receivable**" The cumulative total of money owed to the Local Union in all other accounts receivable of any amount that is not at least 90 days past due.

Column (C): Enter on Lines 1 through 10 the total amount of money owed to the Local Union by the entity or individual at the end of the reporting period that is 90 to 180 days past due. Enter on the line titled "**Total of all other accounts receivable.**" The total amount of money owed to the Local Union in all other accounts receivable (those of less than \$5,000) that are 90 to 180 days past due.

Column (D): Enter on Lines 1 through 10 the total amount of money owed to the Local Union by the entity or individual at the end of the reporting period that is more than 180 days past due. Enter on the line titled "**Total of all other accounts receivable.**" The total amount of money owed to the Local Union in all other accounts receivable (those of less than \$5,000) that are more than 180 days past due.

Column (E): Enter on Lines 1 through 10 the total amount of money owed to the Local Union by the entity or individual that was liquidated, reduced or written off during the reporting period by the Local Union without the receipt of cash sufficient to cover the total value of the account receivable. Enter on the line titled "**Total of all other accounts receivable.**" The total amount of money owed to the Local Union in all other accounts receivable (those of less than \$5,000) that was liquidated, reduced or written off during the reporting period by the Local Union without the receipt of cash sufficient to cover the total value of the account receivable. Provide details in Item 69 by clicking on the Additional Information Link on page 1 on left hand tool bar under list of schedules.

SCHEDULE 2 – LOANS RECEIVABLE

FILE NUMBER:

List below loans to officers, employees, or members which at any time during the reporting period exceeded \$250 and list all loans to business enterprises regardless of amount. (A)	Loans Outstanding at Start of Period (B)	Loans Made During Period (C)	Repayments Received During Period		Loans Outstanding at End of Period (E)
			Cash (D)(1)	Other Than Cash (D)(2)	
1. Name: _____ Purpose: _____ Security: _____ Terms of Repayment: _____					
2. Name: _____ Purpose: _____ Security: _____ Terms of Repayment: _____					
3. Name: _____ Purpose: _____ Security: _____ Terms of Repayment: _____					
4. Name: _____ Purpose: _____ Security: _____ Terms of Repayment: _____					
Total of loans not listed above					
Totals of all lines above					
Totals will be automatically entered inItem 24.....Item 61.....Item 45.....Item 69.....Item 24 Column (A) with Explanation Column (B)					

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Note:

It is contrary to the policy of the International Union for a Local Union to make a loan in any amount to any individual.

Schedule 2 - LOANS RECEIVABLE

Report details of all direct and indirect loans owed to the Local Union at any time during the reporting period.

Column (A): List the name of each business enterprise which had any loan indebtedness, regardless of amount, at any time during the reporting period. (This includes loans made to International Union or another local union.) Also include the purpose, collateral, and repayment terms for each loan.

Column (B): Report the amount of outstanding loans at the start of the reporting period. The values reported in column (B) must be the same as the values reported in the previous year's column (E). On the line titled "Total of Loans not Listed Above", enter in Column (B) the total of all loans not listed above. Schedule will show in Column (B) the total of **all** loans outstanding at the end of the previous year. This figure must agree with Item 24, Column (A) in the Statement of Assets.

Column (C): Record the loans made in the reporting period. The total of Column (C) must agree with the figure in Item 61 under Cash Disbursements, Statement B.

Column (D)(1): Enter all cash payments made toward the principle amount only received during the reporting period. **Do not report interest which must be reported in item 40, Statement B.** The total of Column (D)(1) must agree with the figure in Statement B, Item 45.

Column (D)(2): Enter any loan payments received during the reporting period other than by cash, i.e. if payments are withheld from lost time or wage payments made by the Local Union to the officer or member owing the loan. Amounts entered in Column (D)(2) must be totaled and the method of payment must be explained in Item 69.

Column (E): This column will reflect balances due the Local Union at the end of the reporting period. The total for Column (E) must agree with Statement A, Item 24, Column (B).

Note:

A worksheet is provided on the next page to reconcile your Loans Receivable Figures.

This worksheet should be used to reconcile your Loans Receivable figures.

LM-2 LOANS RECEIVABLE WORKSHEET

<p>Loans receivable at the start of the reporting period: (as shown on Statement A, Item 24A)</p>	<p>\$ _____</p>
<p>Add: New loans made during the reporting period as reported on Schedule 2, total of Column C.</p>	<p>+ _____</p>
<p>Subtract: Loan repayments by means of cash, checks, etc. received during the reporting period and credited towards the principle of the loan as shown in Schedule 2, Total of Column (D), (1).</p>	<p>- _____</p>
<p>Subtract: Loan repayments by means other than cash, checks, etc. such as payroll deductions, write-offs, liquidations that occurred during the reporting period and were credited toward the principle on the loan as shown in Schedule 2, Total of Column (D)(2). This must be explained in detail in item 69.</p>	<p>- _____</p>
<p>Loans receivable at end of the reporting period: (as shown on statement A, Item 24B)</p>	<p>\$ _____</p>

SCHEDULE 3 – SALE OF INVESTMENTS AND FIXED ASSETS				FILE NUMBER:	
Description (if land or buildings, give location) (A)	Cost (B)	Book Value (C)	Gross Sales Price (D)	Amount Received (E)	
1.					
2.					
3.					
4.					
5.					
6.					
7.					
8.					
9.					
10.					
11.					
12.					
Total of all lines above					
				Less Reinvestments	
			(The total from Net Sales Line will be automatically entered in item 43.)	Net Sales	

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Note:

The total of Line "Less Reinvestments" must agree with Schedule 4, Line "Less Reinvestments.."

Schedule 3 - SALE OF INVESTMENTS AND FIXED ASSETS

Report here the details concerning land and buildings, furniture and equipment, any other fixed assets and U. S. Bonds or Notes or shares of stock sold or redeemed by the Local Union during the reporting period.

Column (A): Enter a general description of the type of investment or fixed asset sold, such as U.S. Treasury Securities, stocks, bonds, land, automobiles, etc. If land or buildings were sold, enter the location of the property, including the street address. If additional lines are needed click on Tab titled "Add Sale of Investments and Fixed Assets".

Column (B): Enter the total cost of each type of investment (including any transaction costs) or fixed asset described in Column (A).

Column (C): Enter the value at which the investment or fixed asset was shown on the Local Union's books.

Column (D): Enter the gross sale (or contract) price of the investment or fixed assets.

Column (E): Enter the net amount received from the sale of the investment or fixed asset. If the amount received during the reporting period is less than the amount due (gross sales price less any deductions for selling expenses and repayments of secured loans or mortgages), the additional amount due to the Local Union must be reported in Schedule 7 (Other Assets) with a description sufficient to identify the type of asset. If the Local Union gives a mortgage (land contract) as a result of the sale, it must be reported as a new loan in Schedule 2 (Loans Receivable).

Enter on Line Titled "Less Reinvestments" the total amount from the sale or redemption of U.S. Treasury Securities, Marketable Securities, or other investments that was promptly reinvested (rolled over) in U.S. Treasury Securities, Marketable Securities, or other investments during the reporting period. Calculate the total amount reinvested by adding, for each investment, the lower of each investment's original cost or the amount received from the sale or redemption that was actually reinvested. If only a portion of the amount received was reinvested, only the reinvested portion may be included on this Line. Interest and dividends received during the reporting period must be reported in Statement B, Items 40 (Interest) and 41 (Dividends).

SCHEDULE 4 – PURCHASE OF INVESTMENTS AND FIXED ASSETS		FILE NUMBER:	
Description (if land or buildings, give location) (A)	Cost (B)	Book Value (C)	Cash Paid (D)
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
Total of all lines above			
		Less Reinvestments	
		Net Purchases	

(The total from Net Purchases Line will be automatically entered in Item 60.)

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Note:

The total of Line " Less Reinvestments must agree with Schedule 3, Line Less Reinvestments

Schedule 4 - PURCHASE OF INVESTMENTS AND FIXED ASSETS

Report here the details concerning land and buildings, furniture and equipment, and any other fixed assets, U. S. Bonds or Notes or shares of stock purchased by the Local Union during the reporting period.

Column (A): Enter on Lines 1 through 10 a general description of the type of investment or fixed asset purchased, such as U.S. Treasury Securities, stocks, bonds, land, automobiles, etc. If land or buildings were purchased, enter the location of the property, including the street address. If additional lines are needed, click on Tab titled "Add Investments and Fixed Asset purchases".

Column (B): Enter the total cost of each type of investment (including any transaction costs) or fixed asset described in Column (A).

Column (C): Enter the value at which the investment or fixed asset is shown on the Local Union's books. If assets were traded in on assets purchased, answer Item 15 (Acquisition or Disposition of Assets) "YES", and provide in Item 69 the cost, book value, and trade-in allowance in accordance with the instructions for Item 15.

Column (D): Enter the total amount of cash disbursed for each type of investment or fixed asset purchased during the reporting period. Do not include any trade-in allowance. Do not include any unpaid balance that must be reported in Schedule 9 (Loans Payable) or Item 32(D) (Mortgages Payable) in Statement A.

Enter on Line titled "Less Reinvestments" the total amount from the sale or redemption of U.S. Treasury Securities, Marketable Securities, or other investments that was promptly reinvested (rolled over) in U.S. Treasury Securities, Marketable Securities, or other investments during the reporting period. Calculate the total amount reinvested by adding, for each investment, the lower of each investment's original cost or the amount received from the sale or redemption that was actually reinvested. If only a portion of the amount received was reinvested, only the reinvested portion may be included on This Line. Interest and dividends received during the reporting period must be reported in Statement B, Items 40 (Interest) and 41 (Dividends).

SCHEDULE 5 – INVESTMENTS

FILE NUMBER:

Description (A)	Amount (B)
Marketable Securities	
A. Total Cost	
B. Total Book Value	
C. List each marketable security which has a book value over \$5,000 and exceeds 5% of Line B.	
(1)	
(2)	
(3)	
(4)	
Other Investments	
D. Total Cost	
E. Total Book Value	
F. List each other investment which has a book value over \$5,000 and exceeds 5% of Line E. Also, list each subsidiary for which separate reports are attached.	
(1)	
(2)	
(3)	
(4)	
(5)	
G. Total of Lines B and E (Total from Line G will be automatically entered in Item 26, Column (B))	

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Note:

It is against International Union policy to invest in Marketable Securities, except as noted on the next page.

Schedule 5 - INVESTMENTS (Marketable Securities and Other Investments)

Report details of all the Local Union's Marketable Securities and other investments at the end of the reporting period, other than U.S. Treasury Securities. The term "Marketable Securities" refers to shares of stock that the Local Union may have bought in order to obtain financial reports of the companies under contract. The purchase of Marketable Securities beyond this scope is prohibited by International Union policy. [Do not include savings accounts, certificates of deposit, or money market accounts, which must be reported in Item 22 (Cash) of Statement A.]

Marketable Securities

Line A: Enter in Column (B) the total cost of all the Local Union's Marketable Securities including transaction costs such as brokerage commissions. Marketable Securities include corporate stocks and bonds, stock and bond mutual funds, state and municipal bonds and foreign government securities.

Line B: Enter in Column (B) the total book value of all the Local Union's Marketable Securities. **Book value is the lower of cost or market value.**

Line C: Beginning on line 1 Column (A), list each Marketable Security that has a book value over \$5,000 **and** exceeds 5% of the total book value entered in Column (B).

Other Investments

Line D: Enter in Column (B) the total cost; including any transaction costs of the Local Union's other investments (that is, those that are not U.S. Treasury Securities or Marketable Securities).

Line E: Enter in Column (B) the total book value of such other investments. **Book value is the lower of cost or market value.**

Line F: Beginning on line 1- Column (A), list each other investment that has a book value over \$5,000 **and** exceeds 5% of the total book value entered in Column (B). Also list each subsidiary for which separate reports are attached.

Note:

A worksheet is provided on the next page to reconcile your Investment Figures.

This worksheet should be used to reconcile your Investment figures.

LM-2 INVESTMENT WORKSHEET

<p>Total of Investments at the start of the reporting period: (as shown on Statement A Item 26A)</p>	<p>\$ _____</p>
<p>Add: Investments purchased during the reporting period (this amount must also be included on Schedule # 4).</p>	<p>+ _____</p>
<p>Add: For each investment reported at a market value less than cost price at the beginning of the reporting period that increased in value by the end of the reporting period, add the difference between the market value at the end of the reporting period (up to the original cost price) and the value at the beginning of the reporting period.</p>	<p>+ _____</p>
<p>Subtract: Cost price of investments sold during the reporting period (this amount must also be included on Schedule # 3).</p>	<p>- _____</p>
<p>Subtract: For each investment reported at the end of the reporting period having a market value less than the amount reported at the beginning of the reporting period, subtract the difference of the beginning balance (or the cost price of new investment purchased during the reporting period that lost market value) and the market value at the end of the reporting period.</p>	<p>- _____</p>
<p>Total of Investments at end of the reporting period: (as shown on Statement A Item 26B)</p>	<p>\$ _____</p>

LM-2 INVESTMENT WORKSHEET - Continued

Note: Investments include Marketable Securities (corporate stocks, bonds, etc.), property held strictly as an investment, futures market, etc.

Note: Investments are to be reported at the lower of cost price or market value. If investments are carried at a lower market value due to poor market conditions and the market later improves you must then raise the reported value of your investment up to but not exceed the original cost price.

Schedule 6 - FIXED ASSETS

SCHEDULE 6 – FIXED ASSETS FILE NUMBER:

Description (A)	Cost or Other Basis (B)	Total Depreciation or Amount Expensed (C)	Book Value (D)	Value (E)
A. Land (give location)				
1.				
2.				
3.				
B. Buildings (give location)				
1.				
2.				
3.				
C. Automobiles and Other Vehicles				
D. Office Furniture and Equipment				
E. Other Fixed Assets				
F. Totals of Lines A through E (Column (D) Total will be automatically entered in Item 27, Column (B))				

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Schedule 6 - FIXED ASSETS

Report details of all fixed assets, such as land, buildings, automobiles and other vehicles, and office furniture and equipment owned by the Local Union at the end of the reporting period. Land and buildings must be listed separately, whereas automobiles and other vehicles and office furniture and equipment should be aggregated.

Column (A): Enter on Line A-1 the location of any land and on Line B-1 the location of any buildings owned by the Local Union.

Column (B): Enter the cost or other basis (such as estimated value of donated items) of the fixed assets listed in Column (A).

Column (C): Enter "0" on all lines. The UAW is on a cash basis accounting method and is not required to depreciate fixed assets.

Column (D): Enter the amount at which the fixed assets listed in Column (A) are carried on the Local Union's books. The amount in Column (D) should be the same as reported in Column (B) for each fixed asset.

Column (E): Enter the fair market value of land and all assets listed in Column (A). It is not necessary to secure a formal appraisal of the assets; a good faith estimate is sufficient. The value used for insurance purposes or for tax appraisals, for example, will normally be acceptable as representing the fair market value.

For Other Assets (Automobiles, Office equipment and furniture, and other Fixed Assets) Located on Lines C, D and E in Column A. Follow the same instruction as stated above for columns B, C, D and E.

Note:

A worksheet is provided on the next page to reconcile your Fixed Assets.

The following worksheet is included to reconcile your fixed assets.

LM-2 FIXED ASSETS WORKSHEET

<p>Total of fixed assets at the start of the reporting period: (as shown on Statement A, Item 27A)</p>	<p>\$ _____</p>
<p>Add: Fixed assets purchased during the reporting period. (This amount must be included on Schedule 4).</p>	<p>+ _____</p>
<p>Add: The cost price value (estimate if necessary) of all donated fixed assets. Donated fixed assets must be explained in Item 69 showing the cost price value.</p>	<p>+ _____</p>
<p>Add: Improvements to land and building. (This amount must be included in Schedule 4). Do not include maintenance and repair expenses.</p>	<p>+ _____</p>
<p>Subtract: The cost price (estimate if necessary) of all fixed assets sold, donated or discarded. Sold assets must be shown on Schedule 3. Donated or discarded assets must be explained in item 69 showing the cost price value.</p>	<p>- _____</p>
<p>Total fixed assets at the end of the reporting period: (as shown on Statement A, Item 27B)</p>	<p>\$ _____</p>

<p>Note: Fixed Assets include land, building, furniture and equipment, vehicles, etc.</p>
--

SCHEDULE 7 – OTHER ASSETS		FILE NUMBER:
	Description (A)	Book Value (B)
1.		
2.		
3.		
4.		
5.		
6.		
7.		
8.		
9.		
10.		
11.		
12.		
13.		
14.		
Total (Total will be automatically entered in Item 28, Column (B))		

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Schedule 7 - OTHER ASSETS

Report details of all the Local Union’s other assets at the end of the reporting period. Do not include Cash, Accounts Receivable, Loans Receivable, U.S. Treasury Securities and Fixed Assets.

The Local Union’s other assets must be described in Column (A) and may include utility deposits, travel deposits or other prepaid deposits, inventory of items for resale and other inventory items such as recognition awards, memorials, bibles, promotional items, etc. Also include the balance due the Local Union from the sale of assets and investments as reported in Schedule 3. (Do not include mortgages or loans).

Note:

All items in Column E must be explained in detail in Item 69.

SCHEDULE 8 – ACCOUNTS PAYABLE AGING SCHEDULE

FILE NUMBER:

Entity or Individual Name (A)	Total Account Payable (B)	90 - 180 Days Past Due (C)	180+ Days Past Due (D)	Liquidated Account Payable (E)
1.				
2.				
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				
11.				
12.				
13.				
14.				
15.				
16.				
17.				
18.				
19.				
20.				
21.				
22.				
23.				
24.				
25.				
Total of all Itemized Accounts Payable				
Total from all other accounts payable				
Totals (Total for Column (B) will be automatically entered in Item 30, Column (D))				

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Schedule 8 – ACCOUNTS PAYABLE AGING SCHEDULE

The Local Union must report 1) individual accounts that are valued at \$5,000 or more **and** that are more than 90 days past due at the end of the reporting period **or** were liquidated, reduced or written off during the reporting period; and 2) the total aggregated value of all other accounts.

Column (A): Enter on Lines 1 through 10 the name of any entity or individual with which the Local Union has an account payable of \$5,000 or more that is 90 days or more past due at the end of the reporting period **or** that was liquidated, reduced or written off during the reporting period without the disbursement of cash sufficient to cover the total value of the account payable.

Column (B): Enter on Lines 1 through 10 the total amount of money owed by the Local Union to the entity or individual at the end of the reporting period. Enter on the line Titled **“Total of all other accounts payable”** the cumulative total of money owed by the Local Union in all other accounts payable of any amount that is not at least 90 days past due. For example, unpaid per capita taxes for December would be included on this line if not paid until the following year. Overdue per capita taxes may need to be reported in Column “C” or “D” if more than 90 days overdue.

Column (C): Enter on Lines 1 through 10 the total amount of money owed by the Local Union to the entity or individual at the end of the reporting period that is 90 to 180 days past due. Enter on Line the line titled **“Total of all other accounts payable”** the total amount of money owed by the Local Union in all other accounts payable (those of less than \$5,000) that are 90 to 180 days past due.

Column (D): Enter on Lines 1 through 10 the total amount of money owed by the Local Union to the entity or individual at the end of the reporting period that is more than 180 days past due. Enter on the line titled **“Total of all other accounts payable”** the total amount of money owed by the Local Union in all other accounts payable (those of less than \$5,000) that are more than 180 days past due.

Column (E): Enter on Lines 1 through 10 the total amount of money owed by the Local Union to the entity or individual that was written off during the reporting period without the disbursement of cash sufficient to cover the total value of the account payable. Enter on the line titled **“Total of all other accounts payable”** the total amount of money owed by the Local Union in all other accounts payable (those of less than \$5,000) that was liquidated, reduced or written off during the reporting period by the Local Union without the disbursement of cash sufficient to cover the total value of the account payable. Provide details in Item 69 by clicking on the Additional Info Link on page 1 on left hand tool bar under list of schedules.

SCHEDULE 9 – LOANS PAYABLE

FILE NUMBER:

Source of Loans Payable at Any Time During the Reporting Period (A)	Loans Owed at Start of Period (B)	Loans Obtained During Period (C)	Repayment Made During Period		Loans Owed at End of Period (E)
			Cash (D)(1)	Other Than Cash (D)(2)	
1.					
2.					
3.					
4.					
5.					
6.					
7.					
8.					
9.					
10.					
11.					
12.					
13.					
Total Loans Payable					
Totals will be automatically entered inItem 31.....Item 44Item 62.....Item 69.....Item 31 Column (C)with Explanation Column (D)					

Schedule 9 - LOANS PAYABLE

Report details of all loans payable on which the Local Union owed money at any time during the reporting period except those secured by mortgages or similar liens on real property (land or buildings) that must be reported in Item 32 (Mortgages Payable) of Statement A.

Column (A): Enter the name of each business enterprise to which a loan was payable. Also list the source of all other loans by general categories such as labor organizations, individuals, etc.

Column (B): For each loan source listed in Column (A), enter the amount, if any, owed by the Local Union at the start of the reporting period.

Column (C): For each loan source listed in Column (A), enter the amount, if any, obtained by the Local Union during the reporting period. If, due to discounting by a bank or for any other reason, the amount received from a loan was less than the face value of the note or the amount repayable, enter the amount actually received and explain in Item 69.

Column (D)(1): For each loan source listed in Column (A), enter the amount, if any, that the Local Union repaid to the lender during the reporting period. Report only repayments of principal; **interest paid must be reported in Schedule 18 (General Overhead)**. Use Column (D) (1) to report repayments made in cash.

Column (D)(2): Use Column (D) (2) to report repayments made in a manner other than by cash. Explain in Item 69.

Column (E): For each loan source listed in Column (A), enter the balance the Local Union owed the lender at the end of the reporting period. If any loans payable were written off during the reporting period, the reason and amount must be reported in Item 69.

SCHEDULE 10 – OTHER LIABILITIES		FILE NUMBER:
	Description (A)	Amount at End of Period (B)
1.		
2.		
3.		
4.		
5.		
6.		
7.		
8.		
9.		
10.		
11.		
12.		
13.		
Total Other Liabilities (Total will be automatically entered in Item 33, Column (D))		

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Schedule 10 - OTHER LIABILITIES

Report details of all the Local Union’s liabilities at the end of the reporting period other than Accounts Payable, Loans Payable and Mortgages Payable on Statement A.

The Local Union’s Other Liabilities must be described in Column (A). List separately any payroll taxes withheld but not yet paid such as Federal and State withholding and unpaid direct payroll taxes, such as employer share of FICA and Federal and State Unemployment. Also list any funds collected and not disbursed by the end of the reporting period, such as credit union deductions, union dues, garnishments, 401K deductions, etc.

Enter in Column (B) the amount of each liability described in Column (A).

SCHEDULE 11 – ALL OFFICERS AND DISBURSEMENTS TO OFFICERS

FILE NUMBER:

(A) Name Last, First, MI	(B) Title	(C) Status	(D) Gross Salary Disbursements (before any deductions)	(E) Allowances Disbursed	(F) Disbursements for Official Business	(G) Other Disbursements not reported in (D) through (F)	(H) TOTAL			
1 A										
B										
C										
I	Schedule 15 Representational Activities	%	Schedule 16 Political Activities and Lobbying	%	Schedule 17 Contributions	%	Schedule 18 General Overhead	%	Schedule 19 Administration	%
2 A										
B										
C										
I	Schedule 15 Representational Activities	%	Schedule 16 Political Activities and Lobbying	%	Schedule 17 Contributions	%	Schedule 18 General Overhead	%	Schedule 19 Administration	%
3 A										
B										
C										
I	Schedule 15 Representational Activities	%	Schedule 16 Political Activities and Lobbying	%	Schedule 17 Contributions	%	Schedule 18 General Overhead	%	Schedule 19 Administration	%
4 A										
B										
C										
I	Schedule 15 Representational Activities	%	Schedule 16 Political Activities and Lobbying	%	Schedule 17 Contributions	%	Schedule 18 General Overhead	%	Schedule 19 Administration	%
5 A										
B										
C										
I	Schedule 15 Representational Activities	%	Schedule 16 Political Activities and Lobbying	%	Schedule 17 Contributions	%	Schedule 18 General Overhead	%	Schedule 19 Administration	%
TOTAL OFFICER DISBURSEMENTS										
LESS DEDUCTIONS										
NET DISBURSEMENTS										

Note:

A “direct disbursement” to an officer is a payment made directly to the officer by the Local Union in the form of cash, property, goods, services, or other things of value.

Schedule 11 - LIST OF ALL OFFICERS AND DISBURSEMENTS TO OFFICERS

List all the Local Union's officers and report all salaries and other **direct or indirect disbursements** to officers during the reporting period.

Also report the percentage of time spent by each officer in the following categories: Representational, Political Activities and Lobbying, Contributions, Gifts and Grants, General Overhead and Union Administration.

See the UAW Financial Officers Manual for a detailed explanation of these categories.

For the purpose of this Schedule, the term "officers" applies to all who, during the reporting period, were members with voice and vote on the Executive Board of the Local Union.

Note:

Except as mentioned below, an "indirect disbursement" to an officer is a payment made by the Local Union to another party for cash, property, goods, services, or other things of value received by or on behalf of the officer.

For example, CAP Councils must report on Schedule 11 reimbursements to Local Unions for wages, expenses, etc. paid to CAP Council officers by the Local Union.

Do not report the following disbursements in Schedule 11:

- Reimbursements to an officer for the purchase of fixed assets, such as reimbursing an officer for a file cabinet or other furniture and/or equipment purchased for office use which must be reported in Schedule 4, Purchase of Fixed Assets and explained in Item 69.
- Indirect disbursements for hotel rooms or airline tickets for conducting official Local Union business if payment is made by the Local Union directly to the travel agent, hotel or airlines, etc. These disbursements are recorded in Schedules 15 through 19.

Column (A): Enter in line (A) the name of each officer, whether or not any salary, allowances or expenses were received or made on their behalf.

Column (B): Enter in line (B) the title for each officer at the end of the reporting period. If an officer held more than one position during the reporting period, list each position and the dates on which the officer held the position in Item 69.

SCHEDULE 11 - ALL OFFICERS AND DISBURSEMENTS TO OFFICERS				Add Disbursements To Officers				FILE NUMBER:011-134		
(A) Name			(B) Title	(C) Status	(D) Gross Salary Disbursements (before any deductions)	(E) Allowances Disbursed	(F) Disbursements for Official Business	(G) Other Disbursements not reported in (D) thru (F)	(H) TOTAL	
First Name	Middle Initial	Last Name								
A John	A	Smith		\$500	\$0	\$250	\$0	\$750		
B President										
C <input type="text" value="Continuing Officer"/>										
I	Schedule 15 Representational Activities	85%	Schedule 16 Political Activities and Lobbying	0%	Schedule 17 Contributions	0%	Schedule 18 General Overhead	5%	Schedule 19 Administration	10%
First Name	Middle Initial	Last Name								
A								\$0		
B										
C <input type="text" value=""/>										
I	Schedule 15 Representational Activities	%	Schedule 16 Political Activities and Lobbying	%	Schedule 17 Contributions	%	Schedule 18 General Overhead	%	Schedule 19 Administration	%
First Name	Middle Initial	Last Name								
A								\$0		
B										
C <input type="text" value=""/>										
Total					\$500		\$250		\$750	
Less Deductions										
Net Disbursements									\$750	

Column (C): Use the drop-down menu to select the status of each officer. Use the notation “N” (New) for new officers since the last reporting period. Use the notation “P” (Past) for any officer not in office at the end of the reporting period. Use the notation “C” (Continuing) for those who were in office before the reporting period and were still in office at the end of the reporting period.

Column (D): Enter the gross salary (before tax withholdings and other payroll deductions) paid to each officer. It is important to note again that the term “salary” includes not only wages paid to full-time officers, but also lost time paid in reimbursement of earnings lost while on union business.

Column (E): Enter the total allowances paid to each officer. This includes monthly expense allowances. **Do not** include mileage or per diem for travel. These should be reported in Column (F) or (G).

Column (F): Enter the amounts paid to each officer for travel, per diem, etc. for official Local Union business. All direct or indirect reimbursements made to an officer, except for furniture and equipment, need to be included in Column (F).

Column (G): Enter amounts paid to each officer for essentially the officer's **personal** use rather than for use in conducting official union business. Most Local Unions will enter "0" in this column.

Line (I): Enter on this line, for each officer, the percentage of time you have calculated for the officer's activities that fall within Schedules 15 through 19. The total for Line "I" for each officer must equal 100 percent. Some rounding of percentages may be necessary.

In Box Titled "Less Deductions" Enter the total amount of withheld taxes, payroll deductions and all other deductions.

SCHEDULE 12 – DISBURSEMENTS TO EMPLOYEES FILE NUMBER:

	(A) Name Last, First, MI	(B) Title	(C) Other Payer	(D) Gross Salary Disbursements (before any deductions)	(E) Allowances Disbursed	(F) Disbursements for Official Business	(G) Other Disbursements not reported in (D) through (F)	(H) TOTAL		
1 A										
B										
C										
I	Schedule 15 Representational Activities	%	Schedule 16 Political Activities and Lobbying	%	Schedule 17 Contributions	%	Schedule 18 General Overhead	%	Schedule 19 Administration	%
2 A										
B										
C										
I	Schedule 15 Representational Activities	%	Schedule 16 Political Activities and Lobbying	%	Schedule 17 Contributions	%	Schedule 18 General Overhead	%	Schedule 19 Administration	%
3 A										
B										
C										
I	Schedule 15 Representational Activities	%	Schedule 16 Political Activities and Lobbying	%	Schedule 17 Contributions	%	Schedule 18 General Overhead	%	Schedule 19 Administration	%
4 A										
B										
C										
I	Schedule 15 Representational Activities	%	Schedule 16 Political Activities and Lobbying	%	Schedule 17 Contributions	%	Schedule 18 General Overhead	%	Schedule 19 Administration	%
5 A										
B										
C										
I	Schedule 15 Representational Activities	%	Schedule 16 Political Activities and Lobbying	%	Schedule 17 Contributions	%	Schedule 18 General Overhead	%	Schedule 19 Administration	%
TOTAL RECEIVED BY ALL OTHER EMPLOYEES MAKING \$10,000 OR LESS										
I	Schedule 15 Representational Activities	%	Schedule 16 Political Activities and Lobbying	%	Schedule 17 Contributions	%	Schedule 18 General Overhead	%	Schedule 19 Administration	%
TOTAL EMPLOYEE DISBURSEMENTS										
LESS DEDUCTIONS										
NET DISBURSEMENTS										

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Note:

The definitions of “direct disbursement” and “indirect disbursement” are the same as the definitions stated previously in Schedule 11.

Note:

On line (I) enter the averaged total percentages of time for all the employees receiving less than \$10,000 for all activities that fall within Schedules 15 through 19.

Schedule 12 – DISBURSEMENTS TO EMPLOYEES

Individual reporting by name is required for any member or employee of the Local Union, not an officer, who received over \$10,000 in any form from the Local Union or affiliates during the reporting period. Also report the percentage of time spent by each member or employee in the categories provided. See the UAW Financial Officers Manual for a detailed explanation of these categories.

Column (A): Enter in line (A) the name of each employee who, during the reporting period, received more than \$10,000 in gross salaries, allowances and other direct and indirect disbursements from the Local Union or any other affiliates and/or trusts of the Local Union.

Column (B): Enter in line (B) the position held by each employee in the Local Union.

Column (C): Enter the name of any affiliate or trust that paid any salaries, allowances or expenses on behalf of a listed employee. (If none enter “none”)

Column (D): Enter the gross salary (before tax withholdings and other payroll deductions) paid to each employee. It is important to note again that the term “salary” includes not only wages paid to employees, but also lost time paid to members in reimbursement of earnings lost while on union business.

Column (E): Enter the total allowances paid to each employee. This includes monthly expense allowances. **Do not** include mileage or per diem for travel. These should be reported in Column (F) or (G).

Column (F): Enter the amounts paid to each employee for travel, per diem, etc. for official Local Union business. All direct or indirect reimbursements made to an employee, except for furniture and equipment; need to be included in Column (F).

Column (G): Enter amounts paid to each employee for essentially the employee’s personal use rather than for use in conducting official union business. Most Local Unions will enter “0” in this column.

Line (I): Enter on this line, for each employee, the percentage of time you have calculated for the employee’s activities that fall within Schedules 15 through 19. The total for Line “I” for each employee must equal 100 percent. Some rounding of percentages may be necessary. [See next page for 6 (I)]

In the appropriate column (Columns D - G) enter the total gross amounts paid to all other employees receiving less than \$10,000.

In the box titled ‘Less Deductions’: Enter the total amount of withheld taxes, payroll deductions and all other deductions.

**SPECIAL INSTRUCTIONS FOR ALL OTHER EMPLOYEES
MAKING \$10,000 OR LESS**

Line (I) is determined by adding the hours in each functional category of every employee earning less than \$10,000 and then adding the hours of each functional category together to determine a grand total of hours. Next divide the total hours from each functional category by the grand total number of hours to arrive at a percentage.

EXAMPLE:

Step 1 - Add the hours in each functional category of every employee earning less than \$10,000 and then add the hours of each functional category together to determine a grand total of hours.

	REP	POL	CONT	O/H	ADM	TOTAL	
Employee 1	10	15	15	0	20	60	
Employee 2	10	20	20	0	10	60	
Employee 3	20	30	30	10	30	120	
Employee 4	30	30	10	10	10	90	
	70	95	75	20	70	330	HOURS

Step 2 - Divide the total hours from each functional category by the grand total number of hours to arrive at a percentage.

Representation	70/330	=	21%	
Political	95/330	=	29%	
Contributions	75/330	=	23%	
Overhead	20/330	=	6%	
Administrative	70/330	=	21%	
Total Percentage			100%	

SCHEDULE 13 – MEMBERSHIP STATUS		FILE NUMBER:
Category of Membership (A)	Number (B)	Voter Eligibility (C)
1.		Yes
2.		Yes
3.		Yes
4.		Yes
5.		Yes
6.		Yes
7.		Yes
Members (Total of all lines above)		
Agency Fee Payers*		
Total Members/Fee Payers (Total of Members and Fee Payers Lines)		
*Agency Fee Payers are not considered members of the labor organization		

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Schedule 13 – MEMBERSHIP STATUS

Column (A): Insert “regular members”. In Item 69 state the following: “Anyone who has applied and been accepted for membership is a regular member. Regular members pay full dues.”

Column (B): Enter the number of regular members at the end of the reporting period.

Column (C): Check the “YES” box.

Line Agency Fee Payers *: Agency fee paying nonmembers are those who make payments in lieu of dues to the Local Union as a condition of employment under a union security provision in a collective bargaining agreement. List #, If Any, in Column B

Column (A): Enter on an Initial Itemization Page the full name and business address of the entity or individual from which the union received \$5,000 or more in Other Receipts during the reporting period.

Note:

Do not abbreviate the name of the entity or individual. If you do not know and cannot reasonably obtain the full address of the entity or individual, the city and state are sufficient.

Column (B): Enter the type of business or job classification of the entity or individual from which the Local Union received \$5,000 or more in Other Receipts during the reporting period.

Column (C): Enter the purpose of each individual receipt of \$5,000 or more.

Column (D): Enter the date that the receipt of \$5,000 or more was received. The format for the date must be mm/dd/yyyy. The date of receipt for reporting purposes is the date the Local Union actually received the money.

Column (E): Enter the amount of the receipt of \$5,000 or more.

Titled “Total of All Non-Itemized Transactions with this Payee/Payer”: Enter the total of all non-itemized receipts from this payer (that is, all individual receipts of less than \$5,000 each). Only one payer should be reported per page. If the Initial Itemization Page does not provide enough space, the Continuation Itemization Pages should be used to report additional receipts from the payer.

Schedule 14 - Line 3: Manually enter (no itemization pages are required) the total amount of all other receipts relating to this schedule from other payers during the reporting period on Line 3 of Summary Schedule 14. This is the total from your Local Union’s books of all receipts relating to this schedule from payers who did not provide a single receipt of \$5,000 or more or receipts that aggregated \$5,000 or more.

SCHEDULES 15 THROUGH 19

Complete Schedules 15 through 19 to report the expenditures made by the Local Union in the five (5) Functional categories. Itemization pages are required to report payments of \$5,000 individually or in aggregate to a single payee within each Functional category. It could be possible that disbursements to a single payee may require an Itemization page for more than one Functional category.

For example, a single \$15,000 payment made to one printer could be for \$5,000 to print contract books, \$5,000 for political flyers and \$5,000 for election ballots. This one expenditure would be split between representational, political and union administration respectively, requiring three separate Itemization pages for a single vendor. To complete the Itemization Pages for each of the five (5) Functional categories, follow the steps below:

Column (A): Enter on an Initial Itemization Page the full name and business address of the entity or individual to which the disbursement was made. Do not abbreviate the name of the entity or individual. If you do not know and cannot reasonably obtain the full address of the entity or individual, the city and state are sufficient.

Column (B): Enter the type of business or job classification of the entity or individual to which the union disbursed \$5,000 or more during the reporting period. Some examples of business types are: printing company, legal counsel, labor organization, office supply vendor, etc.

Column (C): Enter a statement giving the reason for the disbursement (50 characters and spaces maximum).

Column (D): Enter the date that the disbursement of \$5,000 or more was made. The format for the date must be mm/dd/yyyy. The date of the disbursement for reporting purposes is the date the Local Union actually disbursed the money.

Column (E): Enter the amount of the disbursement of \$5,000 or more.

Line Titled “Total of All Non-Itemized Transactions with this Payee/Payer: Enter the total of all non-itemized disbursements to this payee (that is, all individual disbursements of less than \$5,000 each). An Initial Itemization Page must be completed for each payee. Only one payee should be reported per page. If the Initial Itemization Page does not provide enough space, the Continuation Itemization Pages should be used to report additional disbursements to the payee.

Enter the total amount of all other disbursements relating to each schedule made to other payees during the reporting period on Line 5 of Summary Schedules 15 through 19. This is the total from your Local Union’s books of all disbursements relating to each schedule made to payees who did not have a single disbursement of \$5,000 or more or disbursements that aggregated \$5,000 or more.

Note: See the Itemization Page illustration on pages 55 through 58.

Schedule 17 – CONTRIBUTIONS, GIFTS, AND GRANTS

Report the Local Union's direct and indirect disbursements to all entities and individuals during the reporting period associated with contributions, gifts, and grants, other than those listed on Schedules 15, 16 and 20.

See the UAW Financial Officers Manual for a more detailed explanation of this activity.

Schedule 18 – GENERAL OVERHEAD

Report the Local Union's direct and indirect disbursements to all entities and individuals during the reporting period associated with general overhead that cannot be allocated to any of the other disbursement categories in Statement B.

Include interest on loans payable and mortgages. Also include salaries paid to the Local Union's building maintenance employee/s (not maintenance service companies).

Special Note: Support personnel (secretaries, bookkeepers and other clerical employees) should not be included in this Functional category. The salaries of these employees should be allocated by one of two methods: 1) if the support person's hours directly support a specific officer/s, those hours should be allocated at the same ratio as the officer/s to which they provide support; 2) actually track the hours of the support person based on their activities within the Functional categories.

SCHEDULE 20 – BENEFITS		FILE NUMBER:
Description (A)	To Whom Paid (B)	Amount (C)
1.		
2.		
3.		
4.		
5.		
6.		
7.		
8.		
9.		
10.		
11.		
12.		
13.		
14.		
15.		
16.		
17.		
18.		
19.		
20.		
21.		
22.		
Total of all lines above (Total will be automatically entered in Item 55.)		

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Schedule 20 – BENEFITS

Report the Local Union’s direct and indirect disbursements to all entities and individuals during the reporting period associated with direct and indirect benefits for officers, employees, members and their beneficiaries.

Direct benefit disbursements are those made to officers, employees, members, and their beneficiaries from the Local Union’s funds. Indirect benefit disbursements are those made from the Local Union’s funds to a separate and independent entity, such as an insurance company, which in turn and under certain conditions will pay benefits to the covered individuals, i.e. the premium on group life insurance.

Column (A): Enter the type of benefit, such as pension, welfare, etc.

Column (B): Enter to whom payment was made, i.e. union members, insurance company, etc. Individual union members and their beneficiaries are not required to be listed by name.

Column (C): Enter the amount disbursed for each type of benefit.

STATEMENT A – ASSETS AND LIABILITIES
Complete Schedules 1 Through 20 Before Completing Statement A

FILE NUMBER:

ASSETS	ASSETS	Schedule Number	Start of Reporting Period (A)	End of Reporting Period (B)
	22. Cash			
	23. Accounts Receivable	1		
	24. Loans Receivable	2		
	25. U.S. Treasury Securities			
	26. Investments	5		
	27. Fixed Assets	6		
	28. Other Assets	7		
	29. TOTAL ASSETS			

LIABILITIES	LIABILITIES	Schedule Number	Start of Reporting Period (C)	End of Reporting Period (D)
	30. Accounts Payable	8		
	31. Loans Payable	9		
	32. Mortgages Payable			
	33. Other Liabilities	10		
	34. TOTAL LIABILITIES			

35. NET ASSETS (Item 29 Less Item 34)			
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STATEMENT A - ASSETS AND LIABILITIES


Items 22(B), 25(B) and 32(D) must be completed manually. Where any do not apply, insert "0". All remaining line items will be populated by the completed Schedules. All figures are to be rounded out to the nearest whole dollar amount.

The PREVIOUS reporting period "End" amounts are the CURRENT reporting period "Start" amounts and should be populated automatically by the AUTOFILL function of the DOL software.

In the event that Columns A and C are not populated by the DOL software, enter the corresponding amounts:

From PREVIOUS reporting period "End" Column (B) to CURRENT reporting period "Start" Column (A).

From PREVIOUS reporting period "End" Column (D) to CURRENT reporting period "Start" Column (C).

Save & Calculate	Import	Add Attachments		Validate	Help	Print
STATEMENT A - ASSETS AND LIABILITIES						FILE NUMBER: 011-134
Complete Schedules 1 through 20 Before Completing Statement A						
ASSETS	ASSETS	Schedule Number	Start of Reporting Period (A)	End of Reporting Period (B)		
	22. Cash					
	23. Accounts Receivable	1				\$0
	24. Loans Receivable	2				\$0
	25. U.S. Treasury Securities					
	26. Investments	5				\$0
	27. Fixed Assets	6				\$0
	28. Other Assets	7				\$0
	29. TOTAL ASSETS				\$0	\$0

ASSETS

Item 22(A) may have to be adjusted due to the voiding of checks during the reporting period that were issued in previous years. This or any other adjustment must be explained in Item 69.

ITEM 22(B) - Enter the total of all the Local Union's cash on hand and on deposit at the end of the reporting period. Include all cash on hand, such as undeposited cash, checks, and petty cash. Cash on deposit includes funds in banks, credit unions, and other financial institutions held in accounts such as checking accounts, savings accounts, certificates of deposit and money market accounts.

Note:

The checking account balance reported should be obtained from the Local Union's books as reconciled with the balance shown on December's bank statement.

Note:

A worksheet is provided on the next page to reconcile your U.S. Treasury Securities.

This worksheet is used to reconcile the Local Union's U.S. Treasury Securities.

LM-2 U.S. TREASURY SECURITIES WORKSHEET

<p>Total of Treasury Securities at the start of the reporting period: (as shown on Statement A, Item 25A)</p>	<p>\$ _____</p>
<p>Add: Treasury Securities purchased during the reporting period. (This amount must also be included on Schedule 4.)</p>	<p>+ _____</p>
<p>Subtract: Treasury Securities redeemed during the reporting period. (This amount must also be included on Schedule 3.)</p>	<p>- _____</p>
<p>Total of all Treasury Securities at the end of the reporting period: (as shown on Statement A, Item 25B)</p>	<p>\$ _____</p>

Note: U.S. Treasury Securities are to be reported at the lower of cost price or market value. If securities are carried at a lower market value due to poor market conditions and the market later improves you must then raise the reported value of your investment up to but not to exceed the original cost price.

The Assets section should now be fully completed.

LIABILITIES	LIABILITIES	Schedule Number	Start of Reporting Period (C)	End of Reporting Period (D)
	30. Accounts Payable	8		\$0
	31. Loans Payable	9		\$0
	32. Mortgages Payable			
	33. Other Liabilities	10		\$0
34. TOTAL LIABILITIES			\$0	\$0

LIABILITIES

ITEM 32(D) - Enter the unpaid **principle** balance of any mortgage as of the end of the reporting period.

The Liabilities section should now be complete.

STATEMENT B – RECEIPTS AND DISBURSEMENTS			FILE NUMBER:				
Complete Schedules 1 Through 20 Before Completing Statement B							
Item	CASH RECEIPTS	SCH #	AMOUNT	Item	CASH DISBURSEMENTS	SCH #	AMOUNT
36.	Dues and Agency Fees			50.	Representational Activities	15	
37.	Per Capita Tax			51.	Political Activities and Lobbying	16	
38.	Fees, Fines, Assessments, Work Permits			52.	Contributions, Gifts, and Grants	17	
39.	Sale of Supplies			53.	General Overhead	18	
40.	Interest			54.	Union Administration	19	
41.	Dividends			55.	Benefits	20	
42.	Rents			56.	Per Capita Tax		
43.	Sale of Investments and Fixed Assets	3		57.	Strike Benefits		
44.	Loans Obtained	9		58.	Fees, Fines, Assessments, etc.		
45.	Repayments of Loans Made	2		59.	Supplies for Resale		
46.	On Behalf of Affiliates for Transmittal to Them			60.	Purchase of Investments and Fixed Assets	4	
47.	From Members for Disbursement on Their Behalf			61.	Loans Made	2	
48.	Other Receipts	14		62.	Repayment of Loans Obtained	9	
49.	TOTAL RECEIPTS			63.	To Affiliates of Funds Collected on Their Behalf		
				64.	On Behalf of Individual Members		
				65.	Direct Taxes		
				66.	Subtotal		
				67.	Withholding Tax and Payroll Deductions		
				67a.	Total Withheld		
				67b.	Less Total Disbursed		
				67c.	Total Withheld But Not Disbursed		
				68.	TOTAL DISBURSEMENTS (Line 66 – Line 67c)		

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STATEMENT B - RECEIPTS AND DISBURSEMENTS

Items in this section are manually completed except those related to a specific schedule. Where any do not apply, insert “0”. All figures must be rounded to the nearest whole dollar amount.

Since Statement B reports all cash flowing in and out of the Local Union, “netting” is not permitted. “Netting” is the offsetting of receipts against disbursements and reporting only the balance (net) as either a receipt or disbursement.

NOTE:

Transfers of Assets from one Cash Account to another, i.e. from a Checking Account to a Savings Account or redemption of a time deposit certificate are not considered cash receipts or disbursements and should not be reported here. Similarly, transfers from one fund to another, i.e. from the General Fund to the Education Fund, do not change the Local Union’s cash assets and should not be reported here in Cash Receipts or Cash Disbursements.

STATEMENT B - RECEIPTS AND DISBURSEMENTS		
Complete Schedules 1 Through 20 Before Completing Statement B		
CASH RECEIPTS	SCH#	AMOUNT
36. Dues and Agency Fees		
37. Per Capita Tax		
38. Fees, Fines, Assessments, Work Permits		
39. Sale of Supplies		
40. Interest		
41. Dividends		
42. Rents		
43. Sale of Investments and Fixed Assets	<u>3</u>	\$0
44. Loans Obtained	<u>9</u>	\$0
45. Repayments of Loans Made	<u>2</u>	\$0
46. On Behalf of Affiliates for Transmittal to Them		
47. From Members for Disbursement on Their Behalf		
48. Other Receipts	<u>14</u>	\$0
49. TOTAL RECEIPTS		\$0

CASH RECEIPTS

ITEM 36 - Enter the total amount of agency fees and dues of all kinds received, including SUB dues, bonus dues, etc., and voluntary dues from retired workers. **CAP Councils** enter "0".

ITEM 37 - Local Unions should enter "0". **CAP Councils** should enter the total amount of per capita income received from all Local Unions under its jurisdiction during the reporting period.

ITEM 38 - Enter the total amount received for initiation and readmission fees, both the International's share and the Local Union's share, including the amounts allocated to the New Member Orientation Fund.

ITEM 39 - Enter the total amount received by the Local Union from the sale of promotional supplies such as union logo clothing, hats, bumper stickers, etc.

ITEM 40 - Enter the total amount of interest received by the Local Union from checking and savings accounts, bonds, mortgages, loans, and all other sources. This includes dividends received from Credit Union savings.

ITEM 41 - Enter the total amount of dividends from stocks and other investments received by the Local Union.

STATEMENT B - RECEIPTS AND DISBURSEMENTS		
Complete Schedules 1 Through 20 Before Completing Statement B		
CASH RECEIPTS	SCH#	AMOUNT
36. Dues and Agency Fees		
37. Per Capita Tax		
38. Fees, Fines, Assessments, Work Permits		
39. Sale of Supplies		
40. Interest		
41. Dividends		
42. Rents		
43. Sale of Investments and Fixed Assets	<u>3</u>	\$0
44. Loans Obtained	<u>9</u>	\$0
45. Repayments of Loans Made	<u>2</u>	\$0
46. On Behalf of Affiliates for Transmittal to Them		
47. From Members for Disbursement on Their Behalf		
48. Other Receipts	<u>14</u>	\$0
49. TOTAL RECEIPTS		\$0

ITEM 42 - Enter the total amount of rents and rental deposits received by the Local Union.

ITEM 46 - In most cases this should be "0". Local Unions do not collect funds on behalf of affiliates.

ITEM 47 - Enter the total receipts from members that are specifically designated by them for disbursement on their behalf, such as gate collections, VCAP, etc. When the receipts are transmitted, the disbursements must be reported in Item 64 (On Behalf of Individual Members).

The Cash Receipt section should now be complete.

FILE NUMBER: <input type="text"/> <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> <input type="text"/>			
Item	CASH DISBURSEMENTS	SCH #	AMOUNT
50.	Representational Activities	15	
51.	Political Activities and Lobbying	16	
52.	Contributions, Gifts, and Grants	17	
53.	General Overhead	18	
54.	Union Administration	19	
55.	Benefits	20	
56.	Per Capita Tax		
57.	Strike Benefits		
58.	Fees, Fines, Assessments, etc.		
59.	Supplies for Resale		
60.	Purchase of Investments and Fixed Assets	4	
61.	Loans Made	2	
62.	Repayment of Loans Obtained	9	
63.	To Affiliates of Funds Collected on Their Behalf		
64.	On Behalf of Individual Members		
65.	Direct Taxes		

CASH DISBURSEMENTS

ITEM 56 - Enter the total amount of per capita tax paid to the International Union and all councils with which the Local Union is an affiliate. If the Local Union pays per capita tax to the AFL-CIO, include it here.

ITEM 57 - Enter "0". Do not include Strike operating expenses.

ITEM 58 - Enter the Local Union's total disbursements for membership fees (LUPA, CLUW, CBTU, etc.)

ITEM 59 - Enter the Local Union's total disbursements for purchases of promotional supplies for resale such as union logo clothing, hats, bumper stickers, etc.

ITEM 63 - Enter "0". Local Unions do not disburse funds on behalf of affiliates.

FILE NUMBER: 011-134		
CASH DISBURSEMENTS	SCH#	AMOUNT
50. Representational Activities	15	\$0
51. Political Activities and Lobbying	16	\$0
52. Contributions, Gifts, and Grants	17	\$0
53. General Overhead	18	\$0
54. Union Administration	19	\$0
55. Benefits	20	\$0
56. Per Capita Tax		
57. Strike Benefits		
58. Fees, Fines, Assessments, etc.		
59. Supplies for Resale		
60. Purchase of Investments and Fixed Assets	4	\$0
61. Loans Made	2	\$0
62. Repayment of Loans Obtained	2	\$0
63. To Affiliates of Funds Collected on Their Behalf		
64. On Behalf of Individual Members		
65. Direct Taxes		
66. Subtotal		\$0
67. Withholding Taxes and Payroll Deductions		
67a. Total Withheld		
67b. Less Total Disbursed		
67c. Total Withheld But Not Disbursed		\$0
68. TOTAL DISBURSEMENTS (Line 66-Line 67c)		\$0

ITEM 64 - Enter disbursements of funds collected from members for disbursement on their behalf. This amount should be the same as the amount reported in Item 47 (From Members for Disbursement on Their Behalf). If the amounts do not match, an explanation must be entered in Item 69. Funds collected in the reporting period that are not forwarded until the following reporting period must be reported as a Liability in Schedule 10.

ITEM 65 - Enter all taxes assessed against and paid by the Local Union, including the Local Union's FICA taxes as an employer. **Do not** include disbursements for the transmittal of taxes **withheld** from the salaries of officers and employees which must be reported in Item 67 (Withholding Taxes and Other Payroll Deductions).

Only direct taxes paid by the Local Union to federal, state, county and municipal agencies are to be considered in Item 65. These will include property and estate taxes, personal property taxes, social security taxes (Local Union's share only), federal and state unemployment compensation taxes, workers' compensation taxes and any similar items. For Local Unions that pay workers' compensation premiums to insurance carriers, this item will be reported in Schedule 20 (Benefits).

67. Withholding Taxes and Payroll Deductions			
67a. Total Withheld			
67b. Less Total Disbursed			
67c. Total Withheld But Not Disbursed			\$0
68. TOTAL DISBURSEMENTS (Line 66-Line 67c)			\$0

ITEM 67a - Enter the total amount of withholding taxes and all other payroll deductions during the reporting period.

ITEM 67b – Enter the total amount of withholding taxes and all other payroll deductions that were disbursed by your organization during the reporting period.

Note:

This amount must equal the amount reported on Schedule 11, Line 8, plus the amount reported on Schedule 12.

The PRESIDENT of the Local Union will affix her/his electronic signature in the space provided in Item 70, Page 1.

The FINANCIAL SECRETARY of the Local Union will affix her/his electronic signature in the space provided in Item 71, Page 1. In those Local Unions in which the offices of Treasurer and Financial Secretary are not combined, change Treasurer and type in Financial Secretary and in Box 69 state, “The Financial Secretary maintains the books and records of this Local Union and is responsible for completing this form.”

Refer to Page 5 after signatures are affixed to form.

This worksheet is used to determine if your Form LM-2 is in balance prior to validating the form.

LM-2 Cash Reconciliation Worksheet

A. Total Cash Assets at the Start of Reporting Period (Item 22, Column A)	\$.....	
B. Total Receipts for Reporting Period (Item 49)	+.....	
C. Total Cash Paid Out for Reporting Period (Item 68)	-.....	
D. Total Cash Assets at the end of Reporting Period (Line A plus Line B less Line C)		\$ _____
E. Total Cash Assets reported on Line 22 Column B		\$ _____

Note: Lines D and E must agree. If not, your report is out of balance and there is an error in your figures. A discrepancy of a few dollars may result from having rounded off all amounts to even dollars and is acceptable.

Special Note: The LM-2 validation result only reconciles the “Cash Assets” of the Local Union. All assets of the Local Union, including Loans Receivable, U.S. Treasury Securities, Investments, Fixed Assets and Other Assets must be properly reconciled. Worksheets are supplied with this LM-2 instruction booklet for this purpose.

LM-3 General Guidelines

Accounting Method

Form LM-3 must be prepared using the cash method of accounting.

Report only Dollar Amounts

Report all amounts in dollars only. Round cents to the nearest dollar.

Reporting Classifications

Complete all items and lines on the form as given. Do not use different accounting classifications or change the wording of any item or line.

Beginning and Ending Amounts

In LM-3, Statement A report amounts for both the start and the end of the reporting period. The amounts entered for the start of the reporting period on your Local Union's report should be identical to the amounts entered for the end of the reporting period on the previous year's report.

All LM3 filers must submit electronically.

If the start of the reporting period amounts must be changed due to, for example, VOIDED checks from a previous year, fully explain the difference in Item 56, "Additional Information".

- Use all CAPITAL LETTERS within the boxes.
- Enter a single "0" in the boxes where there is nothing to report.
- Use an "X" in boxes where needed. Do not use check marks.
- The date and telephone number can only be entered when electronically signing the form.
- Electronically submitted forms must be signed with electronic signatures of the president and financial secretary/treasurer. Information about this system can be obtained on the OLMS website at <https://olmsapps/dol.gov/efsui>

Note:

When completing the form on the computer and you select the pre-fill option, Items 1, 2 and 4 through 8 will be prefilled.

INSTRUCTIONS FOR FILING FORM LM-3

(Local Unions with Income over \$10,000 but less than \$250,000)

THE MANDATORY FORM LM-3 AND FORM LM-4 ELECTRONIC FILING, AS WELL AS THE CHANGES TO THE FORM LM-2 HARDSHIP PROCESS, WILL BE APPLICABLE TO FISCAL YEARS BEGINNING ON OR AFTER JANUARY 1, 2017.

Please visit the Form LM-3 and Form LM-4 pages on the OLMS website, as well as the Form LM-2 hardship process page, for information on the current forms and methods of filing.

In order to complete and file the form electronically, see instructions on page 5.

ITEM 1 - If completing the form by hand, insert the Labor Department File Number assigned to your Local Union when Form LM-1, Labor Organization Information Report, was filed with the Department of Labor. This file number should also appear on the label attached to the Form.

ITEM 2 - On line "From" insert "01-01-2XXX". On line "Through" insert "12-31-2XXX".

ITEM 3 - AMENDED, HARDSHIP EXEMPTED, OR TERMINAL REPORT — Do not complete this item unless this report is an amended, hardship exempt, or terminal report. Terminal reports are filed by the International Union on behalf of the Local Union. If your Local Union is going out of existence by disbanding or merging into another Local Union, please contact your Regional Director or the Secretary-Treasurer's office immediately.

ITEM 4 - Select or insert "Auto Workers AFL-CIO."

ITEM 5 - Select or insert the word "Local" or "Council".

ITEM 6 - Insert the number of your Local Union. CAP Councils leave blank.

ITEM 7 - Local Unions leave blank. CAP Councils should insert the name of the Council.

ITEM 8 - Insert the name of the Financial Secretary and the address to which official mail for the Local Union should be sent, including building and room number, if any.

ITEM 9 - Designate whether or not the books and records of the Local Union are kept at the address given in Item 8. If not, enter in Item 56 the address where the records are kept.

COMPLETE ITEMS 10 THROUGH 23

10. During the reporting period did the labor organization have a 'subsidiary organization' as defined in section X of the instructions?

Yes No

ITEM 10 – Subsidiary Organizations

Political Action Committee Funds (PAC's)

CAP Councils should answer “**No**” to this question. PACs are separate segregated funds and are not an internal fund of either a local union or a CAP Council.

Building Corporations

Local Unions owning a building and/or land **must** establish a Building Corporation as provided for in the UAW INTERNATIONAL CONSTITUTION, Article 37, Section 8.

Except as noted below, operations of the Building Corporation must be handled through the books and records of the Local Union.

When numerous Local Unions have joint ownership interest in a single building and/or land, the Building Corporation maintains their own books and records and files a separate LM form using their own LM file number.

Local Unions owning a building and/or land through a Building Corporation properly established in accordance with Article 37, Section 8 of the UAW INTERNATIONAL CONSTITUTION will answer “**YES**” and, in simple terms, explain in Item 56, as follows:

“Operations of the Building Corporation are handled through the books and records of the Local Union and are therefore included in this report.”

<p>11. During the reporting period did the labor organization 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?</p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p>12. During the reporting period did the labor organization have a political action committee (PAC) fund?</p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/></p>

ITEM 11 – Trusts or Funds

Political Action Committee Funds (PAC's)

CAP Councils should answer “**No**” to this question. PACs are separate segregated funds and are not an internal fund of either a local union or a CAP Council.

<p style="text-align: center;">NOTE:</p> <p>If you believe that you are operating a PAC as an internal fund of either your local union or CAP Council, you should contact the National CAP Department.</p>

Pension, Welfare and Insurance Funds

- Answer “**YES**”, if your Local Union maintains a Pension, Welfare or Insurance Fund for the benefit of the membership.
- Indicate in Item 56 the file number and give the name and purpose of the fund.

Building Corporations

Locals reporting a Building Corporation in Item 10 should also report the Building Corporation in Item 11 and provide the same information as reported for item 10.

ITEM 12 - Local Unions and CAP Councils should answer “**NO**”.

<p>13. During the reporting period did the labor organization acquire or dispose of any assets in any manner other than by purchase or sale? Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p>14. During the reporting period did the labor organization have an audit or review of its books and records by an outside accountant or by a parent body auditor/representative? Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p>15. During the reporting period did the labor organization discover any loss or shortage of funds or other assets? (Answer "Yes" even if there has been repayment or recovery.) Yes <input type="checkbox"/> No <input type="checkbox"/></p>

ITEM 13 - If the answer is **"YES"**, in Item 56 describe in detail the manner in which the goods or property were acquired or disposed of, the asset type and **value**, and the identity of the donor or recipient, if applicable. Also describe for assets traded-in, the cost, book value (cost and book value are the same) and trade-in allowance.

Note:

These assets include shirts, hats, jackets, bibles, etc. the local may have given away during the reporting period.

ITEM 14 - If the Local Union's books were audited in the reporting period by either a UAW International Auditor or a CPA service, the answer will be **"YES"**. Indicate in Item 56 "UAW International Auditor" or "CPA." In addition, provide the name of the accountant or accounting firm.

Answer **"NO"** if the audit was performed only by the Local Union Trustees.

ITEM 15 - In most cases the answer to this question should be **"NO"**. However, if the Local Union discovers they had incurred a loss of cash or other assets, answer **"YES"** and report the details in Item 56. The details should include the nature of the loss (misappropriation, burglary, accidental loss, etc.), the value or amount of the loss and the extent to which recovery was made through restitution, fidelity bond, insurance recovery or other means.

In order for the report to properly reflect cash flow, the loss should be noted on the proper disbursement schedule. If the shortage is attributable to a specific officer or employee, the disbursement should be listed on Items 24 or 46 of the LM-3 Form. When the person who received the asset is unknown, the entry should be made in Item 54 on Other Disbursements.

16. During the reporting period did the labor organization 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?

Yes No

17. During the reporting period did the labor organization pay any employee salary, allowances, and other expenses which, together with any payments from affiliates, totaled more than \$10,000?

Yes No

ITEM 16 - Check Item 16 “**YES**” only if an officer of your Local Union was paid \$10,000 or more in salary, wages and allowances by your organization and was paid \$10,000 or more in salary, wages and allowances as an officer or employee of another labor organization or of an employee benefit plan.

In calculating whether an officer was paid \$10,000 or more, include allowances paid on a daily, weekly, monthly or other periodic basis. Do not include allowances paid on the basis of mileage or meals or amounts officers received as reimbursed expenses. If Item 16 is checked “**YES**”, provide in Item 56 the name of each officer, the name of the other labor organization(s) or employee benefit plan(s) and the officer’s position in the other labor organization(s) or employee benefit plan(s).

ITEM 17 - Answer “**YES**” if any employee received over \$10,000 in any form from the Local Union and/or in conjunction with any affiliates and/or trusts of the Local Union in the reporting period. In Item 56 state the name and position of each employee and the names of the other affiliated organizations, if applicable. Also report in Item 56 the total disbursements made to each employee or on the employee’s behalf **exclusively by your Local Union**, including all salary and allowances (before deductions) and other disbursements (including reimbursed expenses).

FILE NUMBER:	039-309
18. During the reporting period did the labor organization have loans totaling more than \$250 to any officer, employee, or member, or make any loans to a business enterprise?	Yes <input type="checkbox"/> No <input type="checkbox"/>
19. How many members did your organization have at the end of the reporting period?	<input type="text"/>
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?	<input type="text"/>

ITEM 18 - Answer “**YES**” if any officer, employee, or member owed your Local Union, together with any subsidiary organization, more than \$250 at any time during the reporting period or if your organization made a loan, regardless of amount, to any business enterprise during the reporting period.

Note:

It is contrary to the policy of the International Union for a Local Union to make a loan in any amount to any individual.

ITEM 19 - Enter the number of members in your Local Union 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.

CAP Councils should enter the combined total number of members of all Local Unions that paid per capita to the Council for the month of December.

ITEM 20 - The International Union provides a fidelity bond for each of its Local Unions and CAP Councils.

Note: The worksheet on the next page is provided to compute the amount to be inserted in Item 20. Complete the financial detail sections for Items 25 through 44 before completing this worksheet.

LM-3 Table of Fidelity Bonding Coverage

Minimum bonding coverage is determined by taking the Cash assets at the end of the previous reporting period, adding the total income for the reporting period and multiplying this by 10%.

To determine the bonding coverage provided to you by the International Union use the following example:

EXAMPLE

A. Total Cash Assets at Start of Reporting Period [Item 25, Col. (A)]	\$52,550	
B. Total Cash Received in the Reporting Period [Item 44]	<u>98,500</u>	
C. Gross Total	\$151,050	
	<u> </u> x 10%	
D. Gross Total x 10%		<u>\$ 15,105</u>
		<u>\$ 25,000</u>
		<u>for Local</u>
		<u>Unions</u>
E. Amount of Fidelity Bonding [Item 20]		<u>\$ 15,500</u>
		<u>for CAP</u>
		<u>Councils</u>

CAP Councils should round the amount arrived at in Item D up to the nearest \$500. **DO NOT USE THE LOCAL UNION SCHEDULE BELOW.**

Local Unions:

If Amount in D Falls Between	Bonding Amount
\$ 1 - \$ 10,000	\$ 10,000
\$ 10,001 - \$ 25,000	\$ 25,000
\$ 25,001 - \$ 50,000	\$ 50,000
\$ 50,001 - \$100,000	\$100,000
\$100,001 and greater	See Note

Note:

Where required by law, coverage in excess of \$100,000 is provided and the Local Union should report in Item 20 the actual amount arrived at by the above computation raised to the nearest multiple of \$2,000.

When calculating your bond coverage, you need to compare that amount with the current amount of bond coverage. If this new amount is greater than the amount of your current coverage, please contact the Auditing Department.

<p>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?</p> <p><i>(If the constitution and bylaws have changed, attach two new dated copies. If practices/procedures have changed, see the instructions.)</i></p>	<p>Yes</p> <input type="checkbox"/>	<p>No</p> <input type="checkbox"/>
<p>22. What is the date of your organization's next regular election of officers?</p>	<p>MO</p> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/>	<p>YEAR</p> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/>

ITEM 21 - Answer “**YES**” if the Local Union changed its bylaws (other than rates of dues and fees) during the reporting period. Attach an electronic copy of the updated bylaws by following the steps on page 17 under ITEM 18 in the LM-2 instructions.

If the Local Union made changes in the reporting period pertaining to the practices/procedures described in the LM-1, you will have to file an amended Form LM-1.

ITEM 22 - Enter the month and year of the next regular election of officers in your Local Union.

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	\$	per			
(b) Initiation Fees	\$	per			
(c) Transfer Fees	\$	per			
(d) Work Permits	\$	per			

ITEM 23

- a. If the Local Union's dues are the minimum dues provided for under Article 16, Section 2 of the UAW INTERNATIONAL CONSTITUTION, insert: "Two- and one-half hours' straight-time pay per month." Amalgamated Local Unions with Public Sector Units will have to include the Public-Sector dues structure information as well.

If the Local Union has added to the minimum dues, pursuant to Article 16, Section 2 and Article 47 of the UAW INTERNATIONAL CONSTITUTION, insert: "Two- and one-half hours' straight-time pay plus \$ _____ per month."

- b. Insert the Local Union's present initiation fee.
- c. Insert "0".
- d. Local Unions that do not have a practice of issuing work permits should enter "0". Those few Local Unions that do issue work permits pursuant to Article 13, Section 22 of the UAW INTERNATIONAL CONSTITUTION should insert the monthly charge.

CAP Councils answer "N/A" to all. CAP Councils receive per capita taxes – not dues.

24. ALL OFFICERS AND DISBURSEMENTS TO OFFICERS FILE NUMBER: -

Enter Amounts in Dollars Only — Do Not Enter Cents

(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>	Gross Salary (before taxes and other deductions) (D)	Allowances and Other Disbursements (E)	Total (F)
(B) Title <small>(Enter title of officer, such as PRESIDENT or TREASURER.)</small>	Status (C)*		
1. <small>Last Name First Name MI</small> <div style="border: 1px solid black; padding: 2px;"> <input type="text"/> </div> <small>Title</small> <div style="border: 1px solid black; padding: 2px;"> <input type="text"/> </div>	<input type="text"/>	<input type="text"/>	<input type="text"/>
2. <small>Last Name First Name MI</small> <div style="border: 1px solid black; padding: 2px;"> <input type="text"/> </div> <small>Title</small> <div style="border: 1px solid black; padding: 2px;"> <input type="text"/> </div>	<input type="text"/>	<input type="text"/>	<input type="text"/>
3. <small>Last Name First Name MI</small> <div style="border: 1px solid black; padding: 2px;"> <input type="text"/> </div> <small>Title</small> <div style="border: 1px solid black; padding: 2px;"> <input type="text"/> </div>	<input type="text"/>	<input type="text"/>	<input type="text"/>
4. <small>Last Name First Name MI</small> <div style="border: 1px solid black; padding: 2px;"> <input type="text"/> </div> <small>Title</small> <div style="border: 1px solid black; padding: 2px;"> <input type="text"/> </div>	<input type="text"/>	<input type="text"/>	<input type="text"/>
5. <small>Last Name First Name MI</small> <div style="border: 1px solid black; padding: 2px;"> <input type="text"/> </div> <small>Title</small> <div style="border: 1px solid black; padding: 2px;"> <input type="text"/> </div>	<input type="text"/>	<input type="text"/>	<input type="text"/>
6. <small>Last Name First Name MI</small> <div style="border: 1px solid black; padding: 2px;"> <input type="text"/> </div> <small>Title</small> <div style="border: 1px solid black; padding: 2px;"> <input type="text"/> </div>	<input type="text"/>	<input type="text"/>	<input type="text"/>
7. <small>Last Name First Name MI</small> <div style="border: 1px solid black; padding: 2px;"> <input type="text"/> </div> <small>Title</small> <div style="border: 1px solid black; padding: 2px;"> <input type="text"/> </div>	<input type="text"/>	<input type="text"/>	<input type="text"/>
8. Totals from additional pages (if any)			
9. Totals of Lines 1 through 8			
		10. Less Deductions	<input type="text"/>
Enter the total from Line 11 in Item 45 ↵		11. Net Disbursements	<input type="text"/>

*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 in accordance with your organization's constitution and bylaws, explain in item 56 on page 1.)

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ITEM 24

List all the Local Union's officers and report all salaries and other **direct or indirect disbursements** to officers during the reporting period.

For the purpose of Item 24, the term "officers" applies to all who, during the reporting period, were members with voice and vote on the Executive Board of the Local Union.

Note:

A "direct disbursement" to an officer is a payment made by the Local Union in the form of cash, property, goods, services, or other things of value.

Note:

An “indirect disbursement” to an officer is a payment made by the Local Union to another party for cash, property, goods, services, or other things of value received by or on behalf of the officer.

For example, CAP Councils must report on Item 24 reimbursements to Local Unions for wages, expenses, etc. paid to the CAP Council officers by the Local Union.

Do not report the following disbursements in Item 24:

- Reimbursements to an officer for the purchase of fixed assets, such as reimbursing an officer for a file cabinet or other furniture and/or equipment purchased for office use which must be reported in Item 52, Purchase of Fixed Assets, and explained in Item 56.
- Indirect disbursements for hotel rooms or airline tickets for conducting official Local Union business if payment is made by the Local Union directly to the travel agent, hotel or airlines, etc. These disbursements are recorded in Item 48, Office and Administrative Expense.

Column (A): Enter the name of each officer, whether or not any salary, allowances or expenses were received.

Column (B): Enter the title of each officer at the end of the reporting period. If an officer held more than one position during the reporting period, list each position and the dates on which the officer held the position in Item 56.

Column (C): Enter the status of each officer. Use the notation “N” (New) for new officers since the last report to the Department of Labor. Use the notation “P” (Past) for any not still in office at the end of the reporting period. Use the notation “C” (Continuing) for those who were in office at the time of the previous report and were still in office at the end of the reporting period.

Column (D): Enter the gross salary paid to each officer. It is important to note again that the term “salary” includes not only wages paid to full-time officers, but also lost time paid in reimbursement of earnings lost while on union business.

Column (E): Enter the gross amounts paid to each officer for monthly expense allowances, travel, per diem, etc. for official Local Union business. All direct reimbursements made to an officer, except for furniture and equipment, need to be included in Column (E).

Also, enter amounts made to each officer for essentially the officer’s **personal** use rather than for use in conducting official union business. Most officers do not receive payments for personal use.

24. ALL OFFICERS AND DISBURSEMENTS TO OFFICERS FILE NUMBER: -

Enter Amounts in Dollars Only — Do Not Enter Cents

(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> <input type="text"/> <small>First Name</small> <input type="text"/> <small>Mi</small> <input type="text"/> <small>Title</small> <input type="text"/> <small>Status</small> <input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
2. <small>Last Name</small> <input type="text"/> <small>First Name</small> <input type="text"/> <small>Mi</small> <input type="text"/> <small>Title</small> <input type="text"/> <small>Status</small> <input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
3. <small>Last Name</small> <input type="text"/> <small>First Name</small> <input type="text"/> <small>Mi</small> <input type="text"/> <small>Title</small> <input type="text"/> <small>Status</small> <input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
4. <small>Last Name</small> <input type="text"/> <small>First Name</small> <input type="text"/> <small>Mi</small> <input type="text"/> <small>Title</small> <input type="text"/> <small>Status</small> <input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
5. <small>Last Name</small> <input type="text"/> <small>First Name</small> <input type="text"/> <small>Mi</small> <input type="text"/> <small>Title</small> <input type="text"/> <small>Status</small> <input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
6. <small>Last Name</small> <input type="text"/> <small>First Name</small> <input type="text"/> <small>Mi</small> <input type="text"/> <small>Title</small> <input type="text"/> <small>Status</small> <input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
7. <small>Last Name</small> <input type="text"/> <small>First Name</small> <input type="text"/> <small>Mi</small> <input type="text"/> <small>Title</small> <input type="text"/> <small>Status</small> <input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
8. Totals from additional pages (if any)				
9. Totals of Lines 1 through 8				
			10. Less Deductions	<input type="text"/>
Enter the total from Line 11 in Item 45 ↵			11. Net Disbursements	<input type="text"/>

*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 in accordance with your organization's constitution and bylaws, explain in Item 56 on page 1.)

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Column (F): Add the amounts shown for each officer in Columns (D) and (E) and enter the total in Column (F). The software will add Columns (D) and (E) for each of Lines 1 through 8 and enter the totals in Column (F).

Line 8: The software will enter the totals from any continuation pages.

Line 9: The software will add Lines 1 through 8 and enter the totals on Line 9.

Line 10: Enter the total amount of withheld taxes, payroll deductions and all other deductions. The software subtracts Line 10, from Line 9, Column (F) and enters the difference on Line 11 and in Item 45 (To Officers).

Enter Amounts in Dollars Only – Do Not Enter Cents				FILE NUMBER: 039-309				
STATEMENT A ASSETS AND LIABILITIES	Item	ASSETS	Start of Reporting Period (A)	End of Reporting Period (B)	Item	LIABILITIES	Start of Reporting Period (C)	End of Reporting Period (D)
	25. Cash		\$17,963		32. Accounts Payable		\$4,515	
	26. Loans Receivable		\$0		33. Loans Payable		\$0	
	27. U.S. Treasury Securities		\$0		34. Mortgages Payable		\$0	
	28. Investments		\$0		35. Other Liabilities		\$23	
	29. Fixed Assets		\$0		36. TOTAL LIABILITITES		\$0	\$0
	30. Other Assets		\$0					
	31. TOTAL ASSETS		\$0	\$0	37. NET ASSETS (Item 31 less Item 36)		\$0	\$0

STATEMENT A – ASSETS AND LIABILITIES

All Items from 25 through 37 must be completed. If any items do not apply, insert “0”. All figures are to be rounded to the nearest whole dollar amount.

The PREVIOUS reporting period “End” amounts are the CURRENT reporting period “Start” amounts.

Copy the corresponding amounts:

- from PREVIOUS reporting period “End” Column (B) to CURRENT reporting period “Start” Column (A)
- from PREVIOUS reporting period “End” Column (D) to CURRENT period “Start” Column (C)

The software will pre-fill Columns (A) and (C) from your organization’s report for the previous year. If the data is inaccurate, however, it can be edited manually. Be sure to explain any changes in Item 56.

For example, if VOIDING checks from a previous year during the current reporting period, Item 25(A) will have to be adjusted to account for the total amount of the checks VOIDED and explained in Item 56.

Enter Amounts in Dollars Only – Do Not Enter Cents				FILE NUMBER: 039-309				
STATEMENT A ASSETS AND LIABILITIES	Item	ASSETS	Start of Reporting Period (A)	End of Reporting Period (B)	Item	LIABILITIES	Start of Reporting Period (C)	End of Reporting Period (D)
	25. Cash		\$17,963		32. Accounts Payable		\$4,515	
	26. Loans Receivable		\$0		33. Loans Payable		\$0	
	27. U.S. Treasury Securities		\$0		34. Mortgages Payable		\$0	
	28. Investments		\$0		35. Other Liabilities		\$23	
	29. Fixed Assets		\$0		36. TOTAL LIABILITITES		\$0	\$0
	30. Other Assets		\$0					
	31. TOTAL ASSETS		\$0	\$0	37. NET ASSETS (Item 31 less Item 36)		\$0	\$0

ASSETS

ITEM 25(B) - Enter the total of all the Local Union’s cash on hand and on deposit at the end of the reporting period. Cash on hand includes undeposited cash, checks, and petty cash. Cash on deposit includes funds in banks, credit unions, and other financial institutions held in accounts such as checking accounts, savings accounts, certificates of deposits, and money market accounts.

Note:

The checking account balance reported should be obtained from the Local Union’s books as reconciled with the balance shown on December’s bank statement.

ITEM 26(B) - Enter the principle balance due on all loans owed to the Local Union, including balances due the Local Union on any mortgage or land contract for property sold by the Local Union or loans to individuals including officers, members and employees.

Note:

It is contrary to the policy of the International Union for a Local Union to make a loan in any amount to any individual.

This worksheet is used to reconcile your loans receivable figures.

LM-3 LOANS RECEIVABLE WORKSHEET

<p>Loans receivable at the start of the reporting period: (as shown on Statement A, Item 26A)</p>	<p>\$ _____</p>
<p>Add: New loans made during the reporting period as reported on Statement B, Item 53.</p>	<p>+ _____</p>
<p>Subtract: Loan repayments by means of cash, checks, etc. received during the reporting period and credited towards the principle of the loan. (This amount must be included on Statement B, Item 43).</p>	<p>- _____</p>
<p>Subtract: Loan repayments by means other than cash, checks, etc. such as payroll deductions, write-offs, liquidations that occurred during the reporting period and were credited toward the principle on the loan. This must be explained in detail in item 56.</p>	<p>- _____</p>
<p>Loans receivable at end of the reporting period: (as shown on statement A, Item 26B)</p>	<p>\$ _____</p>

ITEM 27(B) - Enter the cost price of U.S. Treasury Securities owned by the Local Union.

Use this worksheet to reconcile the Local Union's U.S. Treasury Securities.

LM3 U.S. TREASURY SECURITIES WORKSHEET

Total of Treasury Securities at the start of the reporting period: (as shown on Statement A, Item 27A)	\$ _____
Add: Treasury Securities purchased during the reporting period (this amount must also be included on Statement B, Item 52).	+ _____
Subtract: Treasury Securities redeemed during the reporting period (this amount must also be included on Statement B, Item 42).	- _____
Total of all Treasury Securities at the end of the reporting period: (as shown on Statement A, Item 27B)	\$ _____

Note: U.S. Treasury Securities are to be reported at the lower of cost price or market value. If securities are carried at a lower market value due to poor market conditions and the market later improves you must then raise the reported value of your investment up to but not to exceed the original cost price.

Enter Amounts in Dollars Only – Do Not Enter Cents				FILE NUMBER: 039-309		
STATEMENT A ASSETS AND LIABILITIES	ASSETS			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	\$17,963		32. Accounts Payable	\$4,515	
	26. Loans Receivable	\$0		33. Loans Payable	\$0	
	27. U.S. Treasury Securities	\$0		34. Mortgages Payable	\$0	
	28. Investments	\$0		35. Other Liabilities	\$23	
	29. Fixed Assets	\$0		36. TOTAL LIABILITITES	\$0	\$0
	30. Other Assets	\$0				
	31. TOTAL ASSETS	\$0	\$0	37. NET ASSETS (Item 31 less Item 36)	\$0	\$0

Note:

It is against International Union policy to invest in Marketable Securities, except as noted below.

ITEM 28(B) - The term “Marketable Securities” refers to shares of stock that the Local Union may have bought in order to obtain financial reports of the companies under contract. The purchase of Marketable Securities beyond this scope is prohibited by International Union policy. Do not include savings accounts, certificates of deposit, or money market accounts, which must be reported in Item 25 (Cash) of Statement A.

Enter the book value of all the Local Union’s Marketable Securities and other investments at the end of the reporting period, other than U.S. Treasury Securities. **Book value is the lower of cost or market value.**

Note:

A worksheet is provided on the next page to reconcile your Investment figures.

This worksheet is used to reconcile your investment figures.

LM-3 INVESTMENT WORKSHEET

<p>Total of Investments at the start of the reporting period: (as shown on Statement A Item 28A)</p>	<p>\$ _____</p>
<p>Add: Investments purchased during the reporting period (this amount must also be included on Item #52).</p>	<p>+ _____</p>
<p>Add: For each investment reported at a market value less than cost price at the beginning of the reporting period that increased in value by the end of the reporting period, add the difference between the market value at the end of the reporting period (up to the original cost price) and the value at the beginning of the reporting period.</p>	<p>+ _____</p>
<p>Subtract: Cost price of investments sold during the reporting period (this amount must also be included on Item #52).</p>	<p>- _____</p>
<p>Subtract: For each investment reported at the end of the reporting period having a market value less than the amount reported at the beginning of the reporting period, subtract the difference of the beginning balance (or the cost price of new investment purchased during the reporting period that lost market value) and the market value at the end of the reporting period.</p>	<p>- _____</p>
<p>Total of Investments at end of the reporting period: (as shown on Statement A Item 28B)</p>	<p>\$ _____</p>

Note: Investments include Marketable Securities (corporate stocks, bonds, etc.), property held strictly as an investment, futures market, etc.

Note: Investments are to be reported at the lower of cost price or market value. If investments are carried at a lower market value due to poor market conditions and the market later improves you must then raise the reported value of your investment up to but not to exceed the original cost price.

Enter Amounts in Dollars Only – Do Not Enter Cents				FILE NUMBER: 039-309		
STATEMENT A ASSETS AND LIABILITIES	ASSETS			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	\$17,963		32. Accounts Payable	\$4,515	
	26. Loans Receivable	\$0		33. Loans Payable	\$0	
	27. U.S. Treasury Securities	\$0		34. Mortgages Payable	\$0	
	28. Investments	\$0		35. Other Liabilities	\$23	
	29. Fixed Assets	\$0		36. TOTAL LIABILITIES	\$0	\$0
	30. Other Assets	\$0				
	31. TOTAL ASSETS	\$0	\$0	37. NET ASSETS (Item 31 less Item 36)	\$0	\$0

ITEM 29(B) - Enter the cost price of all Fixed Assets, such as land and buildings (including cost of improvements and alterations), automobiles and other vehicles, and office furniture and equipment owned by the Local Union at the end of the reporting period.

Note:

A worksheet is provided on the next page to reconcile your fixed assets.

This worksheet is used to reconcile your fixed assets.

LM-3 FIXED ASSETS WORKSHEET

<p>Total of fixed assets at the start of the reporting period: (as shown on Statement A, Item 29A)</p>	<p>\$ _____</p>
<p>Add: Fixed assets purchased during the reporting period (this amount must be included in Statement B, Item 52).</p>	<p>+ _____</p>
<p>Add: The cost price value (estimate if necessary) of all donated fixed assets. Donated fixed assets must be explained in item 56 showing the cost price value.</p>	<p>+ _____</p>
<p>Add: Improvements to land and building (this amount must be included in Statement B, Item 52). Do not include maintenance and repair expenses.</p>	<p>+ _____</p>
<p>Subtract: The cost price (estimate if necessary) of all fixed assets sold, donated or discarded. Sold assets must be shown on Statement B, Item 42. Donated or discarded assets must be explained in item 56 showing the cost price value.</p>	<p>- _____</p>
<p>Total fixed assets at the end of the reporting period: (as shown on Statement A, Item 29B)</p>	<p>\$ _____</p>

<p>Note: Fixed Assets include land, building, furniture and equipment, vehicles, etc.</p>

Enter Amounts in Dollars Only – Do Not Enter Cents				FILE NUMBER: 039-309				
STATEMENT A ASSETS AND LIABILITIES	Item	ASSETS	Start of Reporting Period (A)	End of Reporting Period (B)	Item	LIABILITIES	Start of Reporting Period (C)	End of Reporting Period (D)
	25. Cash		\$17,963		32. Accounts Payable		\$4,515	
	26. Loans Receivable		\$0		33. Loans Payable		\$0	
	27. U.S. Treasury Securities		\$0		34. Mortgages Payable		\$0	
	28. Investments		\$0		35. Other Liabilities		\$23	
	29. Fixed Assets		\$0		36. TOTAL LIABILITITES		\$0	\$0
	30. Other Assets		\$0					
	31. TOTAL ASSETS		\$0	\$0	37. NET ASSETS (Item 31 less Item 36)		\$0	\$0

ITEM 30(B) - Enter the value of all of the Local Union’s Other Assets at the end of the reporting period. Do not include Cash, Loans Receivable, U.S. Treasury Securities, Investments and Fixed Assets.

The Local Union’s Other Assets may include accounts receivable, utility deposits, travel deposits or other prepaid deposits, inventory of items for resale and other inventory items such as recognition awards, memorials, bibles, promotional items, etc.

ITEM 31(B) - The software will add Lines 25(B) through 30(B) and enter the respective total.

LIABILITIES

ITEM 32(D) - Enter the total amount of money owed by the Local Union to an entity or individual at the end of the reporting period. These are bills that were liabilities of the Local Union at the end of the reporting period but were not paid until the following year. For example; unpaid per capita taxes for December would be included on this line if not paid until the following year.

Do not include direct taxes or payroll deductions such as withheld taxes, union dues, credit union deductions, etc. which must be reported in Item 35(D).

Enter Amounts in Dollars Only – Do Not Enter Cents				FILE NUMBER: 039-309		
STATEMENT A ASSETS AND LIABILITIES	ASSETS			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	\$17,963		32. Accounts Payable	\$4,515	
	26. Loans Receivable	\$0		33. Loans Payable	\$0	
	27. U.S. Treasury Securities	\$0		34. Mortgages Payable	\$0	
	28. Investments	\$0		35. Other Liabilities	\$23	
	29. Fixed Assets	\$0		36. TOTAL LIABILITITES	\$0	\$0
	30. Other Assets	\$0				
	31. TOTAL ASSETS	\$0	\$0	37. NET ASSETS (Item 31 less Item 36)	\$0	\$0

ITEM 33(D) - Enter the remaining principle balance on all loans payable on which the Local Union owed money as of December 31 of the reporting period, except those secured by mortgages or similar liens on real property (land or buildings) that must be reported in Item 34 (Mortgages Payable).

ITEM 34(D) - Enter the unpaid principle balance of the Local Union’s obligations as of December 31 of the reporting period which was secured by mortgages or similar liens on real property (land or buildings).

ITEM 35(D) - Enter the total of all the Local Union’s Other Liabilities at the end of the reporting period. Do not include Accounts Payable, Loans Payable and Mortgages Payable.

The Local Union’s Other Liabilities include any payroll taxes withheld but not yet paid such as Federal and State withholding and unpaid direct payroll taxes, such as employer share of FICA and Federal and State Unemployment. Also list any funds collected and not disbursed by the end of the reporting period, such as credit union deductions, union dues, garnishments, 401K deductions, etc.

ITEM 36(D) - The software will add Items 32(D) through 35(D) and enter the total.

ITEM 37(D) – The software will subtract Item 36(D) from Item 31(B) if completing the form manually. If Item 36(D) is greater than Item 31(B), the entry in Item 37(D) will be a negative figure, indicating that the Local Union had liabilities that exceeded its assets.

The software will perform the calculations.

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

Form LM-3 (Revised 2004) Page 4 of 5

STATEMENT B – CASH RECEIPTS AND CASH DISBURSEMENTS

CASH RECEIPTS

ITEM 38 - Enter the total amount of agency fees and dues of all kinds received, including SUB dues, bonus dues, etc., and voluntary dues from retired workers. **CAP Councils** enter “0”.

ITEM 39 - Local Unions should enter “0”. **CAP Councils** should enter the total amount of per capita income received from all Local Unions under its jurisdiction during the reporting period.

ITEM 40 - Enter the total amount received for initiation and readmission fees, both the International’s share and the Local Union’s share, including the amounts allocated to the New Member Orientation Fund.

ITEM 41 - Enter the total amount of interest received by the Local Union from checking and savings accounts, bonds, mortgages, loans, and all other sources. This includes dividends received from credit union savings.

ITEM 42 - Enter the total amounts received by the Local Union from the sale of fixed assets such as land, buildings, furniture and equipment, etc. Also include investments such as U.S. Bonds, notes or shares of stock sold by the Local Union during the reporting period.

ITEM 43 - Enter the total of all other cash receipts not previously reported in Items 38 through 42.

CAP Councils should enter any replenishment or reimbursement received from another CAP Council or other organization that was not previously reported.

ITEM 44 - The software will perform the calculations.

CASH DISBURSEMENTS

ITEM 45 - To Officers: Enter the total from Item 24, Line 11.

ITEM 46 - To Employees: Enter the total of all salaries, allowances, travel advances and other direct and indirect disbursements less any deductions (payroll taxes, union dues, etc.) to employees of your Local Union during the reporting period. Include disbursements to individuals/members other than officers who receive lost time payments even if your Local Union does not consider them to be employees or does not make any other direct or indirect disbursements to them.

Note: The following table may be used to determine the amount to be reported in Item 46.

A. Total Gross Salaries, Allowances and Other Disbursements to Employees (before withheld taxes and other deductions)	\$.....
B. Subtract: Total Withheld Taxes and Other Deductions	-.....
C. Net Disbursements to Employees	\$ _____

The amount on Line C should agree with the amount reported in Item 46.

ITEM 47 - Enter the total amount of per capita tax paid to the International Union and all councils with which the Local Union is an affiliate. If the Local Union pays per capita tax to the AFL-CIO, include it here.

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

Form LM-3 (Revised 2004) Page 4 of 5

ITEM 48 - Enter the Local Union’s total disbursements for its ordinary office and administrative expenses (for example: rent, utilities, office supplies, postage, subscriptions, insurance premiums, etc.).

Disbursements for hotel rooms or for transportation by public carrier of officers and employees on official union business may be reported in Item 48 when payment is made directly to the provider or through a credit arrangement.

Also, report in Item 48 all taxes assessed against and paid by the Local Union, including the Local Union’s employer portion of FICA taxes. Do not include disbursements for the transmittal of taxes withheld from the salaries of officers and employees that must be reported in Item 54.

ITEM 49 - Enter the amount paid for legal and other professional services to lawyers, arbitrators, accountants, etc.

ITEM 50 - Enter the Local Union’s direct and indirect disbursements to all entities and individuals during the reporting period associated with direct and indirect benefits for officers, employees, members and their beneficiaries.

Direct benefit disbursements are those made to officers, employees, members, and their beneficiaries from the Local Union’s funds. Indirect benefit disbursements are those made from the Local Union’s funds to a separate and independent entity, such as an insurance company, which in turn and under certain conditions will pay benefits to the covered individuals, such as the premiums on group life insurance, hospital and medical insurance, etc.

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

Form LM-3 (Revised 2004) Page 4 of 5

ITEM 51 - Enter the amount of contributions, gifts and grants made by the Local Union.

ITEM 52 - Enter the total amount disbursed by the Local Union for the purchase of fixed assets such as land, buildings, furniture, equipment, etc. Also include U.S. Bonds, notes and shares of stock purchased during the reporting period. Any incidental charges or fees paid toward any purchase should be included here as part of the cost price, except for professional fees. Do not include any unpaid balances still owed which should be reported in either Items 33 (Loans Payable) or 34 (Mortgages Payable).

ITEM 53 - Enter the total amount disbursed for loans made by the Local Union.

ITEM 54 - Enter all other disbursements made by the Local Union not reported in Items 45 through 53. This may include fees, assessments, supplies for resale, repayments of loans obtained, transmittals of funds collected for third parties, education and publicity expenses, payroll tax penalties and interest and withholding taxes.

CAP Councils should enter all reimbursements paid to Local Unions for lost time, travel expenses, etc. that are not otherwise accounted for.

ITEM 55 - The software will perform the calculations and enter the total.

ITEM 56 - Use Item 56 located on page 1 to provide additional information as indicated on Form LM-3 and in these instructions. Enter the item number to which the information relates in the item number column. If there is not enough space in Item 56, report the additional information on a separate letter-size page(s). Be sure to include the following at the top of each page:

- The name of your Local Union.
- Its six-digit file number as reported in Item 1 of Form LM-3.
- The ending date of the reporting period as reported on the second line of Item 2.

Electronic Form:

Electronically submitted forms must be signed electronically. To complete the electronic signature, refer to page 5 of the Introduction regarding the OLMS Website.

The PRESIDENT of the LOCAL UNION will affix her/his electronic signature in the space provided in Item 57, Page 1.

The FINANCIAL SECRETARY of the LOCAL UNION will affix her/his electronic signature in the space provided in Item 58, Page 1. In those Local Unions in which the offices of Treasurer and Financial Secretary are not combined, change Treasurer and type in Financial Secretary and in Box 69 state, "The Financial Secretary maintains the books and records of this Local Union and is responsible for completing this form."

The CHAIRPERSON of the CAP COUNCIL will affix her/his electronic signature in the space provided in Item 57, Page 1.

The FINANCIAL SECRETARY of the CAP COUNCIL will affix her/his electronic signature in the space provided in Item 58, Page 1. In those CAP Councils in which the offices of Treasurer and Financial Secretary are not combined, change Treasurer and type in Financial Secretary and in Box 69 state, "The Financial Secretary maintains the books and records of this Cap Council and is responsible for completing this form."

This worksheet is used to determine if your Form LM-3 is in balance.

LM-3 Cash Reconciliation Worksheet

A. Total Cash Assets at the Start of Reporting Period (Item 25, Column A)	\$.....	
B. Total Receipts for Reporting Period (Item 44)	+.....	
C. Total Cash Paid Out for Reporting Period (Item 55)	-.....	
D. Total Cash Assets at the end of Reporting Period (Line A plus Line B less Line C)		\$ _____
E. Total Cash Assets reported on Line 25 Column B		\$ _____

Special Note: The LM-3 validation result only reconciles the “Cash Assets” of the Local Union. All assets of the Local Union, including Loans Receivable, U.S. Treasury Securities, Investments, Fixed Assets and Other Assets must be properly reconciled.

Note: Lines D and E must agree. If not, your report is out of balance and there is an error in your figures. A discrepancy of one or two dollars may result from having rounded off all amounts to even dollars and is acceptable.

LM-4 General Guidelines

Accounting Method

Form LM-4 must be prepared using the cash method of accounting.

Report only Dollar Amounts

Report all amounts in dollars only. Round cents to the nearest dollar.

Reporting Classifications

Complete all items and lines on the form as given. Do not change the wording of any item or line.

- Use all CAPITAL LETTERS within the boxes.
- Enter a single “0” in the boxes where there is nothing to report.
- Use an “X” in boxes where needed. Do not use check marks.
- Electronically submitted forms must be signed with electronic signatures of the president and financial secretary/treasurer. Information about this system can be obtained on the OLMS website at <https://olmsapps.dol.gov/efsui>

INSTRUCTIONS FOR FILING FORM LM-4
(Local Unions with Income of Less Than \$10,000)

THE MANDATORY FORM LM-3 AND FORM LM-4 ELECTRONIC FILING, AS WELL AS THE CHANGES TO THE FORM LM-2 HARDSHIP PROCESS, WILL BE APPLICABLE TO FISCAL YEARS BEGINNING ON OR AFTER JANUARY 1, 2017.

Please visit the Form LM-3 and Form LM-4 pages on the OLMS website, as well as the Form LM-2 hardship process page, for information on the current forms and methods of filing.

In order to complete and file the form electronically, see the instructions on page 5.

ITEM 1 - Insert the Labor Department File Number assigned to your Local Union when Form LM-1, Labor Organization Information Report, was filed with the Department of Labor. This file number should also appear on the label attached to the form.

ITEM 2 - On line "From" insert "01-01-2XXX". On line "Through" insert "12-31-2XXX".

ITEM 3 – Do not complete this item unless this report is amended, hardship exempted or a terminal report. Terminal reports are filed by the International Union on behalf of the Local Union. If your Local Union is going out of existence by disbanding or merging into another Local Union, please contact your Regional Director or the Secretary-Treasurer's office immediately.

ITEM 4 - Select or insert "Auto Workers AFL-CIO."

ITEM 5 - Select or insert the word "Local" or "CAP Council".

ITEM 6 - Insert the number of your Local Union. CAP Councils leave blank.

ITEM 7 - Local Unions leave blank. CAP Councils should insert the name of the Council.

ITEM 8 - Insert the name of the Financial Secretary and the address to which official mail for the Local Union should be sent, including building and room number, if any.

Enter Amounts in Dollars Only — Do Not Enter Cents		FILE NUMBER: <input style="width: 20px; height: 15px; border: 1px solid black;" type="text"/> - <input style="width: 20px; height: 15px; border: 1px solid black;" type="text"/>
<i>Complete Items 9 through 18.</i>		
<p>9. 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? <input type="checkbox"/> Yes <input type="checkbox"/> No <i>(If the constitution and bylaws have changed, attach two new dated copies. If practices/procedures have changed, see the instructions.)</i></p> <p>10. Did your organization change its rates of dues and fees during the reporting period? <input type="checkbox"/> Yes <input type="checkbox"/> No <i>(If "Yes," report the new rates in Item 19 on page 1.)</i></p> <p>11. Did your organization discover any loss or shortage of funds or property during the reporting period? <input type="checkbox"/> Yes <input type="checkbox"/> No <i>(If "Yes," provide details in Item 19 on page 1. Answer "Yes" even if there has been repayment or recovery.)</i></p> <p>12. Was your organization insured by a fidelity bond during the reporting period? <input type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," enter the maximum amount recoverable under the bond for loss caused by any person. \$ <input style="width: 40px; height: 15px; border: 1px solid black;" type="text"/></p> <p>13. How many members did your organization have at the end of the reporting period? <input style="width: 40px; height: 15px; border: 1px solid black;" type="text"/></p>	<p>14. Enter the total value of your organization's assets at the end of the reporting period (cash, bank accounts, equipment, etc.) \$ <input style="width: 60px; height: 15px; border: 1px solid black;" type="text"/></p> <p>15. Enter the total liabilities (debts) of your organization at the end of the reporting period (unpaid bills, loans owed, etc.) \$ <input style="width: 60px; height: 15px; border: 1px solid black;" type="text"/></p> <p>16. Enter the total receipts of your organization during the reporting period (dues, fees, interest received, etc.). <i>(If \$10,000 or more, your organization must file Form LM-2 or LM-3 instead of this form.)</i> \$ <input style="width: 60px; height: 15px; border: 1px solid black;" type="text"/></p> <p>17. Enter the total disbursements made by your organization during the reporting period (per capita tax, loans made, net payment to officers, payments for office supplies, etc.). \$ <input style="width: 60px; height: 15px; border: 1px solid black;" type="text"/></p> <p>18. Enter the total payments to officers and employees during the reporting period (gross salaries, lost time payments, allowances, expenses, etc.). \$ <input style="width: 60px; height: 15px; border: 1px solid black;" type="text"/></p> <p><i>Please be sure to:</i></p> <ul style="list-style-type: none"> • Enter your union's 6-digit file number in Item 1. • Report a time period of no more than one year in Item 2. • Have your union's president and treasurer sign the Form LM-4 in Items 20 and 21. • FILE ON TIME. Form LM-4 must be filed within 90 days after the end of your union's fiscal year. 	
Form LM-4 (Revised 2016)	4 - 2	Page 2 of 2

Note:

If your Local Union's annual receipts were \$10,000 or more, your Local Union is not eligible to file Form LM-4 and must report on Form LM-2 or Form LM-3.

Note:

International Union policy prohibits making loans to individuals.

Enter Amounts in Dollars Only — Do Not Enter Cents		
<i>Complete Items 9 through 18.</i>		
9. 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? <i>(If the constitution and bylaws have changed, attach two new dated copies. If practices/procedures have changed, see the instructions.)</i>	Yes <input type="checkbox"/>	No <input type="checkbox"/>
10. Did your organization change its rates of dues and fees during the reporting period? <i>(If "Yes," report the new rates in Item 19 on page 1.)</i>	Yes <input type="checkbox"/>	No <input type="checkbox"/>
11. Did your organization discover any loss or shortage of funds or property during the reporting period? <i>(If "Yes," provide details in Item 19 on page 1. Answer "Yes" even if there has been repayment or recovery.)</i>	Yes <input type="checkbox"/>	No <input type="checkbox"/>

ITEM 9 - Answer "YES" if the Local Union changed its bylaws (other than rates of dues and fees) during the reporting period. If mailing the LM-4, attach a dated copy of the approved bylaws to the LM-4 report submitted to the DOL. If you file the LM-4 electronically, follow the instructions given under "Item 18, page 16" of the LM-2 instructions.

If the Local Union made changes in the reporting period pertaining to the practices/procedures described in the LM-1, you will have to file an amended LM-1 report.

ITEM 10 - If "YES", report the rates of dues and fees in Item 19. If more than one rate applies, report the minimum and maximum rates. Also report the calendar basis for payment (per year, month, etc.).

Dues and fees include initiation fees charged to new members, fees (other than dues) from transferred members, fees for work permits and regular dues or fees. Include only the dues and fees of regular members and not the dues and fees of members with special rates, such as apprentices, retirees or unemployed members.

ITEM 11 - In most cases the answer to this question should be "NO." However, if the Local Union discovers they had incurred a loss of cash or other assets, answer "YES" and report the details in Item 19 whether or not there has been repayment or an agreement to make restitution. The details should include the nature of the loss (misappropriation, burglary, accidental loss, etc.), the value or amount of the loss and the extent to which recovery was made through restitution, security bond, insurance recovery or other means.

12. Was your organization insured by a fidelity bond during the reporting period?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
If "Yes," enter the maximum amount recoverable under the bond for loss caused by any person.	\$	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
13. How many members did your organization have at the end of the reporting period?		<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

ITEM 12 - The answer is "YES" for all Local Unions and CAP Councils.

The International Union provides a fidelity bond for each of its Local Unions and CAP Councils in an amount at least sufficient to meet the minimum requirements of the Labor Management Reporting and Disclosure Act. A worksheet for computing the amount to be inserted here is included on page 108 of these LM-4 instructions.

ITEM 13 - Enter the number of members in your Local Union 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.

CAP Councils should enter the combined total number of members of all Local Unions that paid per capita to the Council for the month of December.

ITEM 14 - Enter the total of all the Local Union's cash on hand and on deposit at the end of the reporting period. Include cash on hand, such as undeposited cash, checks, and petty cash, property, loans owed to your Local Union, investments, office furniture, automobiles and anything else owned by your Local Union.

Cash on deposit include funds in banks, credit unions, and other financial institutions held in accounts such as; checking accounts, savings accounts, certificates of deposits, and money market accounts.

FILE NUMBER: <input type="text"/> <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> <input type="text"/>	
14. Enter the total value of your organization's assets at the end of the reporting period (cash, bank accounts, equipment, etc.)	\$ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
15. Enter the total liabilities (debts) of your organization at the end of the reporting period (unpaid bills, loans owed, etc.)	\$ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
16. Enter the total receipts of your organization during the reporting period (dues, fees, interest received, etc.). (If \$10,000 or more, your organization must file Form LM-2 or LM-3 instead of this form.)	\$ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

Enter "0" if your Local Union had no assets at the end of the reporting period.

ITEM 15 - Enter the total amount of money owed by the Local Union to an entity or individual at the end of the reporting period. These are bills that were liabilities of the Local Union at the end of the reporting period but were not paid until the following year. For example; unpaid per capita taxes for December would be included on this line if not paid until the following year.

Enter "0" if your Local Union had no liabilities at the end of the reporting period.

ITEM 16 - Enter the total amount of all receipts of your Local Union during the reporting period including, for example, dues, SUB dues, bonus dues, agency fees, initiation and readmission fees, interest, dividends, rent, money from the sale of assets and loans received by the Local Union, etc.

Enter "0" if your Local Union had no receipts during the reporting period.

ITEM 17 - Enter the total amount of all disbursements made by your Local Union during the reporting period including, for example, net payments to officers and employees, per capita tax and any other fees or assessments which your Local Union paid to any other organization, payments for administrative expenses, loans made by the Local Union and taxes paid.

Enter "0" if your Local Union made no disbursements during the reporting period.

17. Enter the total disbursements made by your organization during the reporting period (per capita tax, loans made, net payment to officers, payments for office supplies, etc.).	\$ <input type="text"/>
18. Enter the total payments to officers and employees during the reporting period (gross salaries, lost time payments, allowances, expenses, etc.).	\$ <input type="text"/>
<i>Please be sure to:</i> <ul style="list-style-type: none">• Enter your union's 6-digit file number in Item 1.• Report a time period of no more than one year in Item 2.• Have your union's president and treasurer sign the Form LM-4 in Items 20 and 21.• FILE ON TIME. Form LM-4 must be filed within 90 days after the end of your union's fiscal year.	

ITEM 18 - Enter the total amount of all payments to officers and employees made by your Local Union during the reporting period. The amount should include, for example, gross salaries (before tax withholdings and other payroll deductions); lost time pay; monthly, weekly or daily allowances; and disbursements for conducting official business of the Local Union as well as disbursements which were essentially for the personal benefit of the officer or employee.

Enter "0" if your Local Union made no payments to officers or employees during the reporting period.

ITEM 19

Use Item 19 to provide additional information as indicated in Items 9, 10, 11, 20 and 21. Enter the number of the item to which the information relates in the Item Number column. If there is not enough space in Item 19, report the additional information on a separate letter-size page(s). At the top of each page, clearly print the name of your Local Union, its 6-digit file number as reported in Item 1 of Form LM-4 and the ending date of the reporting period as reported on the second line of Item 2.

If the **CAP Council** has a related PAC, the following should be inserted, "See also the report filed by a related PAC (i) the name and address of the PAC and (ii) the name, address and the file number where the PAC's state election campaign filings are available to the public.

Electronic Form:

Electronically submitted forms must be signed electronically. To complete the electronic signature, refer to page 5 of the Introduction regarding the OLMS Website.

The **PRESIDENT** of the Local Union will affix her/his electronic signature in the space provided in Item 20, Page 1.

The **FINANCIAL SECRETARY** of the Local Union will affix her/his electronic signature in the space provided in Item 21, Page 1. In those Local Unions in which the offices of Treasurer and Financial Secretary are not combined, change Treasurer and type in Financial Secretary and in Box 69 state, "The Financial Secretary maintains the books and records of this Local Union and is responsible for completing this form."

The **CHAIRPERSON** of the CAP Council will affix her/his electronic signature in the space provided in Item 20, Page 1.

The **FINANCIAL SECRETARY** of the CAP Council will affix her/his electronic signature in the space provided in Item 21, Page 1. In those CAP Councils in which the offices of Treasurer and Financial Secretary are not combined, change Treasurer and type in Financial Secretary and in Box 69 state, "The Financial Secretary maintains the books and records of this Cap Council and is responsible for completing this form."

LM-4 Table of Fidelity Bonding Coverage

Bonding coverage is determined

by taking the Cash assets at the end of the previous reporting period, adding the total income for the current reporting period and multiplying this by 10%. The following is an example of this formula:

EXAMPLE

A. Total Cash Assets at Start of Reporting Period [Form A-43, December Column of Previous Reporting Period]	\$26,550	
B. Total Cash Received in the Reporting Period [Form A-44, p. 2, Line 37, "Total for Year" Column of the Reporting Period]	<u>9,300</u>	
C. Gross Total	\$35,850	
	<u>x 10%</u>	
D. Gross Total x 10%		<u>\$ 3,580</u> <u>\$ 10,000</u> <u>for Local</u> <u>Unions</u>
E. Amount of Fidelity Bonding [Item 12]		<u>\$ 4,000</u> <u>for CAP</u> <u>Councils</u>

The **Total Cash Assets** figure is found on the Local Union’s Cash and Fund Summary” ledger (Form A-43, Line 34, “December” Column). The **Total Cash Received in the reporting period** is found on the Local Union’s reporting period’s “Summary of Income by Months” ledger (Form A-44, p.2, Line 37, “Total for Year” Column).

Local Unions

If amount in D falls between	Bonding Amount
\$ 1 - \$ 10,000	\$ 10,000
\$10,001 - \$ 25,000	\$ 25,000
\$25,001 - \$ 50,000	\$ 50,000
\$50,001 - \$100,000	\$100,000
\$100,001 and greater	See Note

CAP Councils should round the amount arrived at in (D) up to the nearest \$500. **DO NOT USE THE LOCAL UNION SCHEDULE ABOVE.**

Note:

For amounts in excess of \$100,000 the Local Union should report in Item 12 the actual amount arrived at by the above computation raised to the nearest multiple of \$2,000.

When calculating your bond coverage, you need to compare that amount with the current amount of bond coverage. If this new amount is greater than the amount of your current coverage, please contact the Auditing Department.

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