

INTERNAL AUDIT COMMITTEE
AUDIT REPORT COVER SHEET

Local Name: Lane Community College Employee Federation Local 2417

State: OR

Fiscal Year End Date: 12/2017

Period Covered:

Beginning Date: January 1, 2017 **End Date:** December 31, 2017

Number of Members: Varies each month. Always below 500.

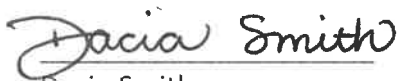
Submitted by: Dacia Smith **Title:** Audit Committee Chair

We have examined the financial records of Lane Community College Employees Federation for the period January 1, 2017 through December 31, 2017, and found them to be in good order. This examination was performed by a committee made up of members of the Lane Community College Employees Federation and was not conducted in accordance with generally accepted accounting principles.

The committee did a thorough review of the records and discovered one issue, which we believe was an oversight. The Annual Budget was voted on but the vote was not recorded in the Executive Council minutes. We recommend that even email votes be recorded in the minutes because emails can inadvertently be deleted.

Based upon our examination, we consider the attached financial statements for the period January 1, 2017 through December 31, 2017, to be an accurate summary of transactions conducted during that period.

Sincerely,



Dacia Smith
Audit Committee Chair



Don Patton
Audit Committee



Nikki Li
Audit Committee

2017 Financial Audit Detail

Review of Internal Controls

- Checkbook and financial records are kept in secure location.
- Two officers sign every check. Check states two signatures are required.
- Voided checks are marked “void” and placed in envelope in front of checkbook binder.
- Blank checks are not pre-signed by any officers.
- Checks are only written to individuals/companies; never to “Cash”.
- Financial Reports were provided to EC every month (every other EC meeting). No more than one quarter lapsed without an update.
- Annual budget was developed and adopted by EC; however, *the date was not recorded in EC minutes*. Officers do recall voting on the budget and made adjustments to the original budget, which is shared with all officers on their shared Google Drive.
 - **RECOMMENDATION:** Ensure that all votes on financial matters are formalized in EC minutes, including any email votes. This should include the vote for the original adopted budget, quarterly budget adjustments, and approvals for expenditures; which were not included in the original adopted budget.
- Items not originally included in budget were voted on in EC and a budget adjustment was made to accommodate the new expense.
- Is adequately insured: Workers Comp and Fidelity Bond. No other policies required.
- Instructions for Treasurer processes are hosted on the LCCEF Google drive under the Treasurer folder.

Review Cash Receipts

- Timeliness of Deposits – Deposits are made through Mobile Deposit and deposited directly into the Selco checking account only. There are often delays between the date the check is written and the day the check is deposited; however, it is not because the check is in the Treasurer’s possession and not being processed. Treasurer Rhay stated that after this was an issue in a prior audit, she started paying attention to the dates and discovered that the College may delay the availability of the check for up to one month because of processing that is required from multiple departments. The check always includes the original date it should have been written. Treasurer Rhay inquired about Direct Deposit in 2017; however, it is not available.
- Semi-Monthly payroll reports were reviewed for dues deductions amounts. The amounts being deducted match the amount the local requested to be deducted at each salary level.
- Dues deductions checks received from the College appear accurate based on a random selection of 48 disbursement documents.
 - **RECOMMENDATION:** Have college provide an excel file (rather than a paper copy) of the names and amounts associated with each check. This will make the verification process easier, as currently one has to manually review hundreds of names on a paper disbursement file to ensure accuracy.

- Percaps payments to AFT and ART-OR were reviewed and accurate based on monthly membership and annual salary.
- No revenue was mis-categorized.

Review Cash Disbursements (Expenditures)

- All expenses are paid by check or in cases of employee payroll and taxes, EFT.
- Checks are signed by Treasurer, President or VP. Two signatures on all checks.
- Checks were written for correct amounts. Checks were written to correct payee.
- Checks were written in numerical order.
- All checks were accounted for; voided checks are voided in Quickbooks and physically put in front of check book binder in an envelope, after writing "VOID" on the check.
- Canceled checks are printed and stapled to each reconciliation report.

Balance the Checkbook (and other accounts)

- Refer to Bank Reconciliation Reports.
- Checkbook balances and matches Quickbooks.

Examine Supporting Documents

- All income items have supporting documentation
- All expense items have supporting documentation.
 - No payments were duplicated.
- All required signatures were present.

Verify the Accuracy of Financial Statements

- Financial Statements have been reviewed and are accurate to the best of our knowledge, skills and ability.
- Quickbooks reports match tax returns and bank statements.
- Used Quickbooks Accounting Overview to search for "common errors" and none existed. This looks for uncategorized income, uncategorized expenses, uncategorized assets, undeposited funds, as well as, negative asset and liability accounts.

LCCEF 2417

STATEMENT OF ACTIVITY

January - December 2017

	TOTAL
Revenue	
Dues Revenue	
- Fairshare Revenue (deleted)	114,303.53
- Members Revenue (deleted)	155,309.24
Total Dues Revenue	269,612.77
Interest Earned	112.50
Total Revenue	\$269,725.27
GROSS PROFIT	\$269,725.27
Expenditures	
Affiliate Percaps	
- Fairshare (deleted)	86,264.25
- Leave/Layoff (deleted)	220.00
- Member Dues	139,654.32
- OR AFL-CIO Fee	8,972.30
Total Affiliate Percaps	235,110.87
Business License	50.00
Donations	600.00
Dues & Subscriptions	30.00
Insurance	
- Fidelity Bond	85.00
- SAIF (Workers Comp)	260.25
Total Insurance	345.25
Meetings	
- Business Meetings	217.82
- Conference Registration Fees	1,255.00
Total Meetings	1,472.82
Member Benefits	
- Cards/Gifts/Flowers	264.43
- Events & Entertainment	1,303.65
- Member AD&D Insurance	738.75
Total Member Benefits	2,306.83
Office Expenses	
- Communications (phone) (deleted)	80.50
- Office Supplies	60.35
- Postage/Shipping	524.07
- Print/Copy Charges	1,361.31
Total Office Expenses	2,026.23
Office Rent	742.00
Payroll Expenses	
- Payroll Tax	1,325.44
- Wages	13,840.20
Total Payroll Expenses	15,165.64

	TOTAL
Service Fees	
- Accounting	1,086.25
Total Service Fees	1,086.25
Technology (IT)	527.18
Travel	
Conference Travel	
- AFT National Convention	
--Lodging	3,095.14
--Per Diem	1,001.00
--Transportation	1,890.17
Total - AFT National Convention	5,986.31
- AFT-OR Convention	
--Lodging	1,984.76
--Per Diem	720.50
--Transportation	591.12
Total - AFT-OR Convention	3,296.38
- LERC PERC Conference	
--Lodging	439.80
--Per Diem	138.00
--Transportation	163.44
Total - LERC PERC Conference	741.24
- NW Leadership Forum	
--Lodging	336.94
--Per Diem	80.00
--Transportation	129.47
Total - NW Leadership Forum	546.41
- President's Conference	
--Per Diem	196.00
--Transportation	370.70
Total - President's Conference	566.70
- Winter School	
--Lodging	2,621.83
--Per Diem	777.00
--Transportation	1,188.14
Total - Winter School	4,586.97
-Other Trainings	
--Lodging	2,043.54
--Per Diem	719.00
--Transportation	782.92
Total -Other Trainings	3,545.46
Total Conference Travel	19,269.47
Travel (non-conference)	
- Mileage (Treasurer) (deleted)	61.54
Total Travel (non-conference)	61.54
Total Travel	19,331.01
Total Expenditures	\$278,794.08
NET OPERATING REVENUE	\$ -9,068.81

	TOTAL
NET REVENUE	\$ -9,068.81

LCCEF 2417

STATEMENT OF FINANCIAL POSITION

As of December 31, 2017

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
Checking - Selco	36,788.26
Clearing Account	0.00
Money Mkt - Key Bank	44,024.95
Money Mkt - Selco	41,508.21
Non-Person Shares - Selco	5.00
Total Bank Accounts	\$122,326.42
Accounts Receivable	
Accounts Receivable	0.00
Total Accounts Receivable	\$0.00
Other Current Assets	
Cash Advance (travel/expense)	0.00
Undeposited Funds	0.00
Total Other Current Assets	\$0.00
Total Current Assets	\$122,326.42
TOTAL ASSETS	\$122,326.42
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable (A/P)	0.00
Total Accounts Payable	\$0.00
Other Current Liabilities	
Payroll Liabilities	268.85
Total Other Current Liabilities	\$268.85
Total Current Liabilities	\$268.85
Total Liabilities	\$268.85
Equity	
Opening Balance Equity	125,082.29
Retained Earnings	6,044.09
Net Revenue	-9,068.81
Total Equity	\$122,057.57
TOTAL LIABILITIES AND EQUITY	\$122,326.42

LCCEF 2417

TRIAL BALANCE

As of December 31, 2017

	DEBIT	CREDIT
Checking - Selco	36,788.26	
Clearing Account	0.00	
Money Mkt - Key Bank	44,024.95	
Money Mkt - Selco	41,508.21	
Non-Person Shares - Selco	5.00	
Accounts Receivable	0.00	
Cash Advance (travel/expense)	0.00	
Undeposited Funds	0.00	
Accounts Payable (A/P)		0.00
Payroll Liabilities		268.85
Opening Balance Equity		125,082.29
Retained Earnings		6,044.09
Dues Revenue:- Fairshare Revenue (deleted)		114,303.53
Dues Revenue:- Members Revenue (deleted)		155,309.24
Interest Earned		112.50
Affiliate Percaps:- Fairshare (deleted)	86,264.25	
Affiliate Percaps:- Leave/Layoff (deleted)	220.00	
Affiliate Percaps:- Member Dues	139,654.32	
Affiliate Percaps:- OR AFL-CIO Fee	8,972.30	
Business License	50.00	
Donations	600.00	
Dues & Subscriptions	30.00	
Insurance:- Fidelity Bond	85.00	
Insurance:- SAIF (Workers Comp)	260.25	
Meetings:- Business Meetings	217.82	
Meetings:- Conference Registration Fees	1,255.00	
Member Benefits:- Cards/Gifts/Flowers	264.43	
Member Benefits:- Events & Entertainment	1,303.65	
Member Benefits:- Member AD&D Insurance	738.75	
Office Expenses:- Communications (phone) (deleted)	80.50	
Office Expenses:- Office Supplies	60.35	
Office Expenses:- Postage/Shipping	524.07	
Office Expenses:- Print/Copy Charges	1,361.31	
Office Rent	742.00	
Payroll Expenses:- Payroll Tax	1,325.44	
Payroll Expenses:- Wages	13,840.20	
Service Fees:- Accounting	1,086.25	
Technology (IT)	527.18	
Travel:Conference Travel:- AFT National Convention:--Lodging	3,095.14	
Travel:Conference Travel:- AFT National Convention:--Per Diem	1,001.00	
Travel:Conference Travel:- AFT National Convention:--Transportation	1,890.17	
Travel:Conference Travel:- AFT-OR Convention:--Lodging	1,984.76	
Travel:Conference Travel:- AFT-OR Convention:--Per Diem	720.50	
Travel:Conference Travel:- AFT-OR Convention:--Transportation	591.12	

	DEBIT	CREDIT
Travel:Conference Travel:- LERC PERC Conference:--Lodging	439.80	
Travel:Conference Travel:- LERC PERC Conference:--Per Diem	138.00	
Travel:Conference Travel:- LERC PERC Conference:--Transportation	163.44	
Travel:Conference Travel:- NW Leadership Forum:--Lodging	336.94	
Travel:Conference Travel:- NW Leadership Forum:--Per Diem	80.00	
Travel:Conference Travel:- NW Leadership Forum:--Transportation	129.47	
Travel:Conference Travel:- President's Conference:--Per Diem	196.00	
Travel:Conference Travel:- President's Conference:--Transportation	370.70	
Travel:Conference Travel:- Winter School:--Lodging	2,621.83	
Travel:Conference Travel:- Winter School:--Per Diem	777.00	
Travel:Conference Travel:- Winter School:--Transportation	1,188.14	
Travel:Conference Travel:-Other Trainings:--Lodging	2,043.54	
Travel:Conference Travel:-Other Trainings:--Per Diem	719.00	
Travel:Conference Travel:-Other Trainings:--Transportation	782.92	
Travel:Travel (non-conference):- Mileage (Treasurer) (deleted)	61.54	
TOTAL	\$401,120.50	\$401,120.50

Amounts of actual checks received from Lane CC

2017 SM	MEMBER	FAIRSHARE	TOTAL	Notes
1	\$ 6,544.41	\$ 3,751.51	\$ 10,295.92	
2	\$ 6,557.50	\$ 4,528.90	\$ 11,086.40	
3	\$ 6,713.82	\$ 5,550.36	\$ 12,264.18	
4	\$ 6,704.32	\$ 5,743.71	\$ 12,448.03	
5	\$ 6,653.95	\$ 5,077.80	\$ 11,731.75	
6	\$ 6,783.16	\$ 5,688.85	\$ 12,472.01	
7	\$ 6,706.15	\$ 5,280.45	\$ 11,986.60	
8	\$ 6,776.45	\$ 5,500.79	\$ 12,277.24	
9	\$ 6,794.42	\$ 5,427.04	\$ 12,221.46	
10	\$ 6,863.76	\$ 5,568.36	\$ 12,432.12	
11	\$ 6,916.73	\$ 5,494.92	\$ 12,411.65	
12	\$ 6,813.75	\$ 5,519.20	\$ 12,332.95	
13	\$ 6,763.10	\$ 4,694.15	\$ 11,457.25	
14	\$ 6,416.03	\$ 4,064.00	\$ 10,480.03	
15	\$ 6,541.24	\$ 4,434.84	\$ 10,976.08	
16	\$ 6,547.71	\$ 4,282.03	\$ 10,829.74	
17	\$ 6,551.13	\$ 4,246.90	\$ 10,798.03	
18	\$ 6,639.94	\$ 4,607.55	\$ 11,247.49	
19	\$ 6,882.37	\$ 4,954.48	\$ 11,836.85	
20	\$ 7,011.21	\$ 5,053.81	\$ 12,065.02	
21	\$ 7,057.53	\$ 5,268.59	\$ 12,326.12	
22	\$ 7,094.78	\$ 4,908.30	\$ 12,003.08	
23	\$ 6,975.78	\$ 4,656.99	\$ 11,632.77	
24			\$ -	SM24 was deposited in 2018.
TOTAL	\$ 155,309.24	\$ 114,303.53	\$ 269,612.77	

Spot Check Dues Check Accuracy

Member	Total	Amount
SM 6		
\$ 30.75	182	\$ 5,596.50
\$ 22.00	42	\$ 924.00
\$ 17.30	9	\$ 155.70
\$ 10.58	5	\$ 52.90
\$ 9.76	3	\$ 29.28
\$ 6.40	3	\$ 19.20
\$ 5.58	1	\$ 5.58
Matches Check Rec'd		\$ 6,783.16

Fairshare	Total	Amount
SM 1		
\$23.08	83	\$1,915.64
\$16.75	41	\$686.75
\$13.47	12	\$161.64
\$8.67	21	\$182.07
\$7.85	27	\$211.95
\$5.44	42	\$228.48
\$4.62	79	\$364.98
Matches Check Rec'd		\$3,751.51

Member	Total	Amount
SM 11		
\$ 30.75	185	\$ 5,688.75
\$ 22.00	47	\$ 1,034.00
\$ 17.30	3	\$ 51.90
\$ 10.58	5	\$ 52.90
\$ 9.76	3	\$ 29.28
\$ 6.40	5	\$ 32.00
\$ 5.58	5	\$ 27.90
Matches Check Rec'd		\$ 6,916.73

Fairshare	Total	Amount
SM 14		
\$23.08	86	\$1,984.88
\$16.75	45	\$753.75
\$13.47	18	\$242.46
\$8.67	41	\$355.47
\$7.85	20	\$157.00
\$5.44	59	\$320.96
\$4.62	54	\$249.48
Matches Check Rec'd		\$4,064.00

Member	Total	Amount
SM 21		
\$ 30.75	195	\$ 5,996.25
\$ 22.00	38	\$ 836.00
\$ 17.30	7	\$ 121.10
\$ 10.58	5	\$ 52.90
\$ 9.76	1	\$ 9.76
\$ 6.40	3	\$ 19.20
\$ 5.58	4	\$ 22.32
Matches Check Rec'd		\$ 7,057.53

Fairshare	Total	Amount
SM 22		
\$23.08	86	\$1,984.88
\$16.75	58	\$971.50
\$13.47	50	\$673.50
\$8.67	59	\$511.53
\$7.85	27	\$211.95
\$5.44	57	\$310.08
\$4.62	53	\$244.86
Matches Check Rec'd		\$4,908.30

Return of Organization Exempt From Income Tax

2017

Open to Public Inspection

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

▶ Do not enter social security numbers on this form as it may be made public.

▶ Go to www.irs.gov/Form990 for instructions and the latest information.

Department of the Treasury
Internal Revenue Service

A For the 2017 calendar year, or tax year beginning		, 2017, and ending		, 20	
B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization <u>Lane Community College Employees Federation Local 2417</u>			D Employer identification number	
	Doing business as			51-0192347	
	Number and street (or P.O. box if mail is not delivered to street address)		Room/suite	E Telephone number	
	<u>PO Box 7275</u>			541-463-3000	
City or town, state or province, country, and ZIP or foreign postal code			G Gross receipts \$		
<u>Springfield, OR 97475-0012</u>			269,725		
F Name and address of principal officer: <u>Patrick Griffin, President</u>			H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
<u>PO Box 7275 Springfield, OR 97475</u>			H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No		
I Tax-exempt status: <input type="checkbox"/> 501(c)(3) <input checked="" type="checkbox"/> 501(c) (5) ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527			If "No," attach a list. (see instructions)		
J Website: ▶ <u>lccef.org</u>			H(c) Group exemption number ▶		
K Form of organization: <input type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input checked="" type="checkbox"/> Other ▶ <u>Non-Profit</u>			L Year of formation: <u>1973</u>	M State of legal domicile: <u>OR</u>	

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: _____ <u>Providing effective collective bargaining representation for members</u>		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	9
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	6
	5 Total number of individuals employed in calendar year 2017 (Part V, line 2a)	5	4
	6 Total number of volunteers (estimate if necessary)	6	
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
b Net unrelated business taxable income from Form 990-T, line 34	7b	0	
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)	284,083	269,613
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	-0-	-0-
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	141	112
	12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	7,640	-0-
		291,864	269,725
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)	-0-	-0-
	14 Benefits paid to or for members (Part IX, column (A), line 4)	-0-	-0-
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	14,201	15,165
	16a Professional fundraising fees (Part IX, column (A), line 11e)	-0-	-0-
	b Total fundraising expenses (Part IX, column (D), line 25) ▶		
	17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	276,446	263,630
18 Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	290,647	278,795	
19 Revenue less expenses. Subtract line 18 from line 12	1,217	(9,070)	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	21 Total liabilities (Part X, line 26)	131,212	122,326
	22 Net assets or fund balances. Subtract line 21 from line 20	85	269
	131,127	122,057	

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here	Signature of officer	Date
	<u>Casandra Rhay, Treasurer</u> Type or print name and title	11/1/18

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶	Firm's EIN ▶			
	Firm's address ▶	Phone no.			

May the IRS discuss this return with the preparer shown above? (see instructions) Yes No

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III

1 Briefly describe the organization's mission:

Labor organizing

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? Yes No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? Yes No

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code: _____) (Expenses \$ 278,795 including grants of \$ _____) (Revenue \$ 269,725)

all expenses incurred to carry out organization's mission to effectively represent members in collective bargaining & labor contract administration.

4b (Code: _____) (Expenses \$ _____ including grants of \$ _____) (Revenue \$ _____)

4c (Code: _____) (Expenses \$ _____ including grants of \$ _____) (Revenue \$ _____)

4d Other program services (Describe in Schedule O.)
(Expenses \$ _____ including grants of \$ _____) (Revenue \$ _____)

4e Total program service expenses **▶** 278,795

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>		✓
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> (see instructions)?		✓
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>		✓
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>		
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III</i>	✓	
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>		✓
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>		✓
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>		✓
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>		✓
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>		✓
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i>		✓
b Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i>		✓
c Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i>		✓
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i>		✓
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>		✓
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i>		✓
12 a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>		✓
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>		✓
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		✓
14 a Did the organization maintain an office, employees, or agents outside of the United States?		✓
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV.</i>		✓
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i>		✓
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV.</i>		✓
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I (see instructions)</i>		✓
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>		✓
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>		✓

Part IV Checklist of Required Schedules *(continued)*

	Yes	No
20 a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		✓
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>		✓
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>		✓
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>		✓
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>		✓
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>		
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>		
26 Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If "Yes," complete Schedule L, Part II</i>		✓
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>		✓
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		✓
b A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		✓
c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i>		✓
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>		✓
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>		✓
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		✓
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>		✓
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>		✓
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>		✓
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		✓
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>		
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>		
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>		✓
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O.	✓	

Part V **Statements Regarding Other IRS Filings and Tax Compliance**

Check if Schedule O contains a response or note to any line in this Part V

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable 1a 0		
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable 1b 0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? 1c	✓	
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return 2a 4		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? 2b	✓	
Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)			
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year? 3a		✓
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O 3b		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? 4a		✓
b	If "Yes," enter the name of the foreign country: ► _____ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? 5a		✓
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? 5b		✓
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T? 5c		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions? 6a		✓
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? 6b		
7	Organizations that may receive deductible contributions under section 170(c).		
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor? 7a		
b	If "Yes," did the organization notify the donor of the value of the goods or services provided? 7b		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? 7c		
d	If "Yes," indicate the number of Forms 8282 filed during the year 7d		
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? 7e		
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? . 7f		
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? 7g		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? 7h		
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year? 8		
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the sponsoring organization make any taxable distributions under section 4966? 9a		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? 9b		
10	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on Part VIII, line 12 10a		
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities 10b		
11	Section 501(c)(12) organizations. Enter:		
a	Gross income from members or shareholders 11a		
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.) 11b		
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041? 12a		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year 12b		
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
a	Is the organization licensed to issue qualified health plans in more than one state? 13a		
Note. See the instructions for additional information the organization must report on Schedule O.			
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans 13b		
c	Enter the amount of reserves on hand 13c		
14a	Did the organization receive any payments for indoor tanning services during the tax year? 14a		✓
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O 14b		

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.
 Check if Schedule O contains a response or note to any line in this Part VI

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.		
1b	Enter the number of voting members included in line 1a, above, who are independent		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		<input checked="" type="checkbox"/>
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person?		<input checked="" type="checkbox"/>
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		<input checked="" type="checkbox"/>
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		<input checked="" type="checkbox"/>
6	Did the organization have members or stockholders?		<input checked="" type="checkbox"/>
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	<input checked="" type="checkbox"/>	
7b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	<input checked="" type="checkbox"/>	
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
8a	The governing body?	<input checked="" type="checkbox"/>	
8b	Each committee with authority to act on behalf of the governing body?	<input checked="" type="checkbox"/>	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O		<input checked="" type="checkbox"/>

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

		Yes	No
10a	Did the organization have local chapters, branches, or affiliates?		<input checked="" type="checkbox"/>
10b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?		<input checked="" type="checkbox"/>
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13		<input checked="" type="checkbox"/>
12b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?		
12c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done		
13	Did the organization have a written whistleblower policy?		<input checked="" type="checkbox"/>
14	Did the organization have a written document retention and destruction policy?		<input checked="" type="checkbox"/>
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
15a	The organization's CEO, Executive Director, or top management official		<input checked="" type="checkbox"/>
15b	Other officers or key employees of the organization		<input checked="" type="checkbox"/>
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		<input checked="" type="checkbox"/>
16b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?		

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed ► OR
- 18** Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
 Own website Another's website Upon request Other (explain in Schedule O)
- 19** Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20** State the name, address, and telephone number of the person who possesses the organization's books and records: ►
 Casandra Rhay 4000 E 30th Ave Eugene, OR 97405-0640 Telephone 541-463-3000

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) ALLEN BAHRET President	12			✓			4153	0	0	
(2) ROBIN GEYER Vice President	10			✓			0	0	0	
(3) DENISE BRINKMAN Grievance Chair	10			✓			4613	0	0	
(4) CASANDRA RHAY Treasurer	10			✓			4613	0	0	
(5) SARA FOX Recording Secretary	5			✓			0	0	0	
(6) MARLEENA PEARSON Corresponding Secretary	5			✓			0	0	0	
(7) RODNEY BROWN Membership Chair	5			✓			0	0	0	
(8) VACANT Chief labor Delegate (to Labor Council)	5			✓			0	0	0	
(9) PATRICK GRIFFIN COPE Chair	5			✓			0	0	0	
(10)										
(11)										
(12)										
(13)										
(14)										

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees *(continued)*

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15)										
(16)										
(17)										
(18)										
(19)										
(20)										
(21)										
(22)										
(23)										
(24)										
(25)										
1b Sub-total							13,379	0	0	
c Total from continuation sheets to Part VII, Section A							0	0	0	
d Total (add lines 1b and 1c)							13,379	0	0	

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **N/A**

	Yes	No
3 Did the organization list any former officer, director, or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>		✓
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i>		✓
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>		✓

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
Contributions, Gifts, Grants and Other Similar Amounts	1a	Federated campaigns	1a					
	b	Membership dues	1b	269,613				
	c	Fundraising events	1c					
	d	Related organizations	1d					
	e	Government grants (contributions)	1e					
	f	All other contributions, gifts, grants, and similar amounts not included above	1f					
	g	Noncash contributions included in lines 1a-1f: \$						
	h	Total. Add lines 1a-1f ▶		269,613				
Program Service Revenue				Business Code				
	2a	-----						
	b	-----						
	c	-----						
	d	-----						
	e	-----						
	f	All other program service revenue .						
g	Total. Add lines 2a-2f ▶							
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts) ▶		112				
	4	Income from investment of tax-exempt bond proceeds ▶						
	5	Royalties ▶						
	6a	(i) Real		(ii) Personal				
		Gross rents						
		Less: rental expenses						
		Rental income or (loss)						
	d	Net rental income or (loss) ▶						
	7a	(i) Securities		(ii) Other				
		Gross amount from sales of assets other than inventory						
		Less: cost or other basis and sales expenses						
		Gain or (loss)						
	d	Net gain or (loss) ▶						
	8a	Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18		a				
		Less: direct expenses		b				
		Net income or (loss) from fundraising events . . ▶		c				
	9a	Gross income from gaming activities. See Part IV, line 19		a				
Less: direct expenses		b						
Net income or (loss) from gaming activities . . ▶		c						
10a	Gross sales of inventory, less returns and allowances		a					
	Less: cost of goods sold		b					
	Net income or (loss) from sales of inventory . . ▶		c					
Miscellaneous Revenue			Business Code					
11a	-----							
b	-----							
c	-----							
d	All other revenue							
e	Total. Add lines 11a-11d ▶							
12	Total revenue. See instructions. ▶			269,725				

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 . . .				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	13,380			
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	460			
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes	1,325			
11 Fees for services (non-employees):				
a Management				
b Legal				
c Accounting	1,086			
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)				
12 Advertising and promotion				
13 Office expenses	2,554			
14 Information technology				
15 Royalties				
16 Occupancy	742			
17 Travel	62			
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	20,743			
20 Interest				
21 Payments to affiliates	235,111			
22 Depreciation, depletion, and amortization				
23 Insurance	345			
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a Member Benefits	2,307			
b Miscellaneous	680			
c -----				
d -----				
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	278,795			
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X

		(A) Beginning of year		(B) End of year
Assets	1 Cash—non-interest-bearing	34,148	1	36,788
	2 Savings and temporary cash investments	85,426	2	85,538
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	11,638	4	
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions). Complete Part II of Schedule L		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges		9	
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a		
	b Less: accumulated depreciation	10b		10c
	11 Investments—publicly traded securities		11	
	12 Investments—other securities. See Part IV, line 11		12	
	13 Investments—program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11		15	
16 Total assets. Add lines 1 through 15 (must equal line 34)		131,212	16	122,326
Liabilities	17 Accounts payable and accrued expenses	85	17	269
	18 Grants payable		18	
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25	
	26 Total liabilities. Add lines 17 through 25		85	26
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	131,127	27	122,057
	28 Temporarily restricted net assets		28	
	29 Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building, or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
	33 Total net assets or fund balances	131,127	33	122,057
34 Total liabilities and net assets/fund balances	131,212	34	122,326	

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	269,725
2	Total expenses (must equal Part IX, column (A), line 25)	2	278,795
3	Revenue less expenses. Subtract line 2 from line 1	3	(9,070)
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	131,127
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	122,057

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII

	Yes	No
1 Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? . . . If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		✓
b Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		✓
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.		
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		✓
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits.		

SCHEDULE C
(Form 990 or 990-EZ)

Political Campaign and Lobbying Activities

OMB No. 1545-0047

2017

Department of the Treasury
Internal Revenue Service

For Organizations Exempt From Income Tax Under section 501(c) and section 527

▶ **Complete if the organization is described below.** ▶ **Attach to Form 990 or Form 990-EZ.**
▶ **Go to www.irs.gov/Form990 for instructions and the latest information.**

Open to Public Inspection

If the organization answered "Yes," on Form 990, Part IV, line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then

- Section 501(c)(3) organizations: Complete Parts I-A and B. Do not complete Part I-C.
- Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and C below. Do not complete Part I-B.
- Section 527 organizations: Complete Part I-A only.

If the organization answered "Yes," on Form 990, Part IV, line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)): Complete Part II-A. Do not complete Part II-B.
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): Complete Part II-B. Do not complete Part II-A.

If the organization answered "Yes," on Form 990, Part IV, line 5 (Proxy Tax) (see separate instructions) or Form 990-EZ, Part V, line 35c (Proxy Tax) (see separate instructions), then

- Section 501(c)(4), (5), or (6) organizations: Complete Part III.

Name of organization <u>Lane Community College Employees Federation Local 2417</u>	Employer identification number <u>51-0192347</u>
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Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

- 1 Provide a description of the organization's direct and indirect political campaign activities in Part IV. (see instructions for definition of "political campaign activities")
- 2 Political campaign activity expenditures (see instructions) ▶ \$ _____
- 3 Volunteer hours for political campaign activities (see instructions)

Part I-B Complete if the organization is exempt under section 501(c)(3).

- 1 Enter the amount of any excise tax incurred by the organization under section 4955 ▶ \$ _____
- 2 Enter the amount of any excise tax incurred by organization managers under section 4955 ▶ \$ _____
- 3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? Yes No
- 4a Was a correction made? Yes No
- b If "Yes," describe in Part IV.

Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).

- 1 Enter the amount directly expended by the filing organization for section 527 exempt function activities ▶ \$ _____
- 2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities ▶ \$ _____
- 3 Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b ▶ \$ _____
- 4 Did the filing organization file **Form 1120-POL** for this year? Yes No
- 5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds. If none, enter -0-.	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0-.
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				

Part II-A Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).

- A** Check if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).
- B** Check if the filing organization checked box A and "limited control" provisions apply.

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)		(a) Filing organization's totals	(b) Affiliated group totals												
1a	Total lobbying expenditures to influence public opinion (grass roots lobbying)														
b	Total lobbying expenditures to influence a legislative body (direct lobbying)														
c	Total lobbying expenditures (add lines 1a and 1b)														
d	Other exempt purpose expenditures														
e	Total exempt purpose expenditures (add lines 1c and 1d)														
f	Lobbying nontaxable amount. Enter the amount from the following table in both columns.														
<table border="1" style="width: 100%;"> <thead> <tr> <th style="text-align: left;">If the amount on line 1e, column (a) or (b) is:</th> <th style="text-align: left;">The lobbying nontaxable amount is:</th> </tr> </thead> <tbody> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 1e.</td> </tr> <tr> <td>Over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000.</td> </tr> <tr> <td>Over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000.</td> </tr> <tr> <td>Over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000.</td> </tr> <tr> <td>Over \$17,000,000</td> <td>\$1,000,000.</td> </tr> </tbody> </table>		If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:	Not over \$500,000	20% of the amount on line 1e.	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.	Over \$17,000,000	\$1,000,000.		
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:														
Not over \$500,000	20% of the amount on line 1e.														
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.														
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.														
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.														
Over \$17,000,000	\$1,000,000.														
g	Grassroots nontaxable amount (enter 25% of line 1f)														
h	Subtract line 1g from line 1a. If zero or less, enter -0-														
i	Subtract line 1f from line 1c. If zero or less, enter -0-														
j	If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?		<input type="checkbox"/> Yes <input type="checkbox"/> No												

4-Year Averaging Period Under section 501(h)
(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the separate instructions for lines 2a through 2f.)

Lobbying Expenditures During 4-Year Averaging Period					
Calendar year (or fiscal year beginning in)	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) Total
2a Lobbying nontaxable amount					
b Lobbying ceiling amount (150% of line 2a, column (e))					
c Total lobbying expenditures					
d Grassroots nontaxable amount					
e Grassroots ceiling amount (150% of line 2d, column (e))					
f Grassroots lobbying expenditures					

Part II-B Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).

For each "Yes," response on lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.

	(a)		(b)
	Yes	No	Amount
1 During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:			
a Volunteers?			
b Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?			
c Media advertisements?			
d Mailings to members, legislators, or the public?			
e Publications, or published or broadcast statements?			
f Grants to other organizations for lobbying purposes?			
g Direct contact with legislators, their staffs, government officials, or a legislative body?			
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?			
i Other activities?			
j Total. Add lines 1c through 1i			
2a Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?			
b If "Yes," enter the amount of any tax incurred under section 4912			
c If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

Part III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).

	Yes	No
1 Were substantially all (90% or more) dues received nondeductible by members?	1	✓
2 Did the organization make only in-house lobbying expenditures of \$2,000 or less?	2	✓
3 Did the organization agree to carry over lobbying and political campaign activity expenditures from the prior year?	3	✓

Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "No," OR (b) Part III-A, line 3, is answered "Yes."

1 Dues, assessments and similar amounts from members	1	
2 Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).		
a Current year	2a	
b Carryover from last year	2b	
c Total	2c	
3 Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	3	
4 If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year?	4	
5 Taxable amount of lobbying and political expenditures (see instructions)	5	

Part IV Supplemental Information

Provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; Part II-A (affiliated group list); Part II-A, lines 1 and 2 (see instructions); and Part II-B, line 1. Also, complete this part for any additional information.

Part IV **Supplemental Information** (continued)

Area with horizontal dashed lines for supplemental information.

**SCHEDULE O
(Form 990 or 990-EZ)**

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2017

**Open to Public
Inspection**

Name of the organization

Lane Community College Employees Federation Local 2417

Employer identification number

51-0192347

Form 990, Part VI, #7a - there have been no changes to the process used to elect or appoint a governing body.

Form 990, Part VI, #7b - the organizations responsibility for governance decisions and process for such is outlined in the Constitution

and Bylaws document which is published on the organization's website

Form 990 Part VI #11b - The local's Treasurer prepared this form, then sent to the AFT Financial Services Auditor for review and inspection.

The Treasurer notifies governing body after form is filed.

Form 990 Part VI # 19- There were no reportable changes to the organization's governing documents in 2017. Governing documents are

available upon request, as well as on the organization's website at lccef.org.

Form 990, Part VII, Section A - The term of office for most officers named in this section ended 12/31/17. This list is reflective of who was in

in office on 12/31/17. New officers were elected to begin on 1/1/18 and will reflect on the 2018 Form 990.

Name of the organization

Employer identification number

Lane Community College Employees Federation Local 2417

51-0192347

