

**CSEA LOCAL 1000
AFSCME / AFL-CIO
153 WASHINGTON AVENUE, ALBANY, NEW YORK 12210**

M E M O R A N D U M

TO: REGION and PRIVATE SECTOR LOCAL PRESIDENTS
FROM: NICOLE MEEKS, STATEWIDE TREASURER
DATE: NOVEMBER 2021
RE: ANNUAL REQUIRED REPORTING

ANNUAL U.S. DEPT OF LABOR FILING

As a union President, it is your responsibility to ensure all officers perform their respective duties and comply with all provisions of the mandated CSEA Region, Local and Unit Constitutions. **A fundamental requirement of every Region, Local and Unit is to file reports annually with the US Department of Labor (USDOL).**

This memo is to advise you that CSEA recently mailed your Treasurer General and Specific Instructions for filing USDOL Forms LM-3 and LM-4. These instructions provide detailed information on the USDOL filing requirements that must be followed by all Regions, and all Private Sector Locals.

NOTE THAT THE LM-3 AND LM-4 MUST BE FILED ELECTRONICALLY.

The USDOL Electronic Filing System (EFS) requires the Treasurer, or preparer, to obtain a "UNION PIN" for the Region or Local, and both the Treasurer and President must create a USER ID and Password order to access and sign the form.

The USDOL has created the following tutorials to assist officers unfamiliar with the electronic filing process. These tutorials can be downloaded from cseany.org under Officer Resources:

ANNUAL REPORTS USDOL EFS System Access Instructions:

- **Part 1: Registering with the EFS**
- **Part 2: Obtaining a PIN for the Union**

**ANNUAL REPORTS USDOL EFS Guide to Preparing the LM-3
(for incomes \$10,000 or greater)**

**ANNUAL REPORTS USDOL EFS Guide to Preparing the LM-4
(for incomes less than \$10,000)**

**ANNUAL U.S. DEPT OF LABOR FILING
NOVEMBER 2021**

As President, it is also your responsibility to ensure the 2020-21 USDOL filing is completed properly and on time. Data from the CSEA 2020-21 Annual Financial Report must be entered into the LM form; therefore, you must ensure that the AFR has been completed prior to filing with the USDOL.

Form LM-3 or LM-4 must be filed with the USDOL **within 90 Days** after the end of the organization's fiscal year. CSEA's fiscal year ends on September 30th; therefore, the form must be filed **ON OR BEFORE DECEMBER 29th, 2021.**

Please contact my office if you need assistance or guidance to ensure the USDOL form is filed accurately and on time. The consequences of filing incomplete and/or late forms with the USDOL could be significant; therefore, we encourage you to reach out to the CSEA Statewide Treasurer's office whenever necessary.

Be aware that CSEA releases the Final Rebate only **AFTER** copies of all the annual required forms and reports are **ACCEPTED** by CSEA. These copies include:

- **CSEA 2021-22 BUDGET**
- **CSEA 2020-21 FINANCIAL REPORT**
- **CSEA 2020-21 AUDIT REPORT**
- **IRS 2020 FORM 990 or 990-EZ as it has (or will be) filed with the IRS or confirmation of filing an accepted IRS 990-N e-Postcard**
- **USDOL 2020-21 FORM LM-3 or LM-4 as it was filed with the US DOL**

Regions and Locals must ensure copies of all completed reports and forms are submitted to the CSEA Statewide Treasurer **by January 1st.**

If you have any questions regarding this information, please contact my office at (518) 257-1256 or CSEA Internal Operations at (518) 257-1333. Thank you in advance for your efforts in ensuring your Region or Local successfully completes the annual reporting requirements.

WW/cb
Enclosures

cc: M. E. Sullivan, CSEA President
D. Berkley, CSEA Executive Vice President
R. Bebo, CSEA Secretary
P. Diana, Director of Internal Operations
W. Kearney, Director of Finance
Internal Operations Department

MEMORANDUM

TO: REGION AND LOCAL TREASURERS – PRIVATE SECTOR
FROM: NICOLE MEEKS, STATEWIDE TREASURER
DATE: NOVEMBER 2021
SUBJ: General Instructions for U.S. Department of Labor Forms LM-3 or LM-4

The U.S. Department of Labor Office of Labor-Management Standards (USDOL – OLMS) administers and enforces most provisions of the Labor-Management Reporting and Disclosure Act (LMRDA). The LMRDA was enacted to ensure basic standards of democracy and fiscal responsibility in private sector labor organizations. The LMRDA requires a labor organization representing employees who work in private industry to annually file a Financial Report (Form LM-3, or LM-4) with the OLMS. All reports filed with OLMS are public information and are available from the USDOL – OLMS.

WHO MUST FILE

Every CSEA Region and Local that has members employed in the private sector is subject to the LMRDA and must file a Form LM-3 or LM-4 with the USDOL – OLMS each year.

WHAT TO FILE

The type of form to file depends on the **total annual receipts (total revenues)**, defined by the U.S. Department of Labor as all financial receipts of the labor organization during its fiscal year, regardless of the source, including receipts of any subsidiaries and any special funds.

For the CSEA fiscal year ended 9/30/2021:

Form	Total Annual Receipts	Filing Method
LM-2	\$250,000 or more	Electronic
LM-3	Less than \$250,000	Electronic*
LM-4	Less than \$10,000	Electronic*

****NOTE: For the 2020-21 Fiscal Year (Oct 1, 2020 – Sep 30, 2021), forms LM-3 and LM-4 must be submitted electronically via the Department of Labor’s Electronic Forms System (EFS).***

Two processes are required to access the LM-3 or LM-4 electronically.

1. The President and Treasurer of the Region or Local, and any preparer, must register with EFS and create a User ID and Password.
2. A Region or Local representative must register to obtain a unique PIN for the union.

**The USDOL has created tutorials describing these process.
They can be downloaded from cseany.org under Officer Resources:**

ANNUAL REPORTS USDOL EFS SYSTEM ACCESS INSTRUCTIONS

ANNUAL REPORTS USDOL EFS GUIDE TO PREPARING THE LM-3

ANNUAL REPORTS USDOL EFS GUIDE TO PREPARING THE LM-4

ELECTRONIC FILING PROCESS

1. **President and Treasurer Register as Users with the EFS.**
See EFS Instructions, Part 1, Registering with the EFS
2. **Treasurer obtains a UNION PIN for the Region or Local.**
See EFS Instructions, Part 2, Obtaining a PIN for the Union
3. **Treasurer uses User ID and UNION PIN to file and save the LM-2, LM-3 or LM-4 report.**
See EFS Instructions, Guide to Preparing the LM-3 or LM-4 and CSEA Specific Instructions for preparing the LM-3 or LM-4.
4. **Treasurer and President use their User IDs and UNION PIN to electronically SIGN and SUBMIT their report.**

WHEN TO FILE

The Form LM-3 or LM-4 must be filed with the USDOL – OLMS **within 90 days** after the end of the organization's fiscal year. For CSEA Regions and Locals the fiscal year ends on September 30th, therefore, the form **MUST BE FILED ON OR BEFORE DECEMBER 29th.**

PENALTIES

The law does not authorize the U.S. Department of Labor to grant an extension of time for filing reports **FOR ANY REASON**. The President and Treasurer of the Region or Local are required to sign the LM Form and are responsible for its accuracy and timely filing.

Under the LMRDA, officers are subject to criminal prosecution, fines or civil penalties for violations of the filing requirements such as failure to file a complete and accurate report. Willful failure to file a required report, or filing a false report, could result in the USDOL – OLMS initiating penalties against the officers and the organization.

WHERE TO FILE

Forms LM-3 & LM-4:

ONLINE using the OLMS Electronic Filing System (EFS).

Enter the following into your Search Engine and follow the instructions we have provided to create a User ID, Union PIN and to file your LM report.:

www.olms.dol.gov

IMPORTANT INFORMATION

When filing an ELECTRONIC Form LM-3, or LM-4 ALWAYS:

1. For items requiring a number or dollar amount, **if nothing to report enter a single zero**.
2. **Fundraising revenues may change the filing requirement of the Region or Local**. The USDOL requires the total gross revenues generated by the organization, including all fundraising revenues, to be reported as total annual receipts. You cannot deduct fundraising expenses from the fundraising revenue and report just the net raised; **you MUST report the total of all funds raised before any expenses are deducted**. If fundraising events increase the total annual receipts to \$10,000 or more, an LM-3 must be filed. If total annual receipts increase to \$250,000 or more, an LM-2 must be filed electronically instead.
3. Make at least **TWO copies** of a completed and signed LM Form and confirmation of filing. Submit one copy to **CSEA** along with the CSEA Annual Financial and Audit Reports; the second copy must be kept in the Region or Local files.
4. We recommend you **prepare CSEA's Annual Financial Report before completing the Form LM-3 or LM-4**. Some items on the LM Form may require you to combine several lines from your CSEA Annual Financial Report. You should indicate on the CSEA Annual Financial Report which lines were combined to make up an amount reported on the LM Form.
5. **Seek assistance** – If you do not know your Region or Local's File Number or have questions regarding the completion and/or filing of an LM-3 or LM-4, the CSEA Internal Audit Department staff can be reached at 518-257-1333. Be aware that CSEA staff cannot routinely complete LM Forms for our subordinates.

CSEA LOCAL 1000
AFSCME / AFL-CIO
143 WASHINGTON AVENUE, ALBANY, NEW YORK 12210

M E M O R A N D U M

TO: REGION AND LOCAL TREASURERS – PRIVATE SECTOR
FROM: NICOLE MEEKS, STATEWIDE TREASURER
DATE: NOVEMBER 2021
SUBJ: CSEA SPECIFIC INSTRUCTIONS FOR PREPARING USDOL FORM LM-3

Our records suggest that you are most likely required to file Form LM-3 with the USDOL – OLMS. Instructions for this form are included in this mailing. If you determine that you should file a Form LM-4 instead, please visit CSEA’s website at www.cseany.org:

From the **MEMBERS** dropdown list, select **RESOURCES ► OFFICER RESOURCES**, and search for **“ANNUAL USDOL REPORTING”** using ▼

You can also visit the USDOL Forms and Instructions website at www.olms.dol.gov for **instructions**, or contact the CSEA Internal Audit at 518-257-1333.

The Form LM-3 must be filed **if the total annual receipts are EQUAL TO, OR GREATER THAN \$10,000 AND LESS THAN \$250,000**. Total annual receipts include all financial receipts of the organization during its fiscal year, regardless of the source. This is usually the **TOTAL INCOME** reported on the CSEA Financial Report, however, if there were any fundraising events, be certain to include all income from those events before any fundraising expenses are deducted.

The responses we provide for each Item on the LM-3 are tailored to the particular circumstances for most of our Regions or Locals. If you believe the Region or Local should answer a question differently than indicated, review the *OLMS Instructions for Form LM-3* to ensure compliance with the LMRDA (found on the USDOL – OLMS Forms and Instructions website).

Please refer to the CSEA “General Instructions for U.S. Department of Labor Forms LM-2, LM-3 or LM-4” and the “U.S. Department of Labor Important Information” for additional information to complete and file the Form LM-3 before proceeding with these Item-by-Item instructions.

Note: Form LM-3 must be submitted electronically.

The USDOL Electronic Filing System (EFS) requires the Treasurer, or preparer, to obtain a “UNION PIN” for the Region or Local, and both the Treasurer and President must create a USER ID and Password order to access and sign the form.

**USDOL Tutorials are available at cseany.org under Officer Resources:
ANNUAL REPORTS USDOL EFS SYSTEM ACCESS INSTRUCTIONS
ANNUAL REPORTS USDOL EFS GUIDE TO PREPARING THE LM-3**

LM-3 Form Page 1 OF 6

1. FILE NUMBER – Your **six-digit File Number** will be pre-filled.
2. PERIOD COVERED – Be sure the correct **fiscal year** has been pre-filled

	MO	DAY	YEAR
From	1	0	0
	0	1	2
	2	0	2
Through	0	9	3
	0	3	0
	2	0	2
	1	0	1

3. (a) AMENDED – If this is an amended report correcting a previously filed report, check here:
 Most will **leave unmarked**; mark only if a Form LM-3 for the period indicated in Item 2 has already been filed with OLMS (see the *OLMS Instructions for Form LM-3*).
- (b) TERMINAL – If your organization ceased to exist and this is its terminal report, see Section X (or for LM-3 Section XII) of the instructions and check here:
 Most will **leave unmarked**; mark only if the Local has dissolved and is filing the last Form LM-3 with OLMS (see the *OLMS Instructions for Form LM-3*).
4. AFFILIATION OR ORGANIZATION NAME – Ensure **“State County & Muni Empls AFL-CIO”** has been pre-filled in the space provided; this is the name the U.S. Department of Labor uses to identify all CSEA subordinates.
5. DESIGNATION – “LOCAL UNION” or “REGION” should be pre-filled.
6. DESIGNATION NUMBER – The LOCAL or REGION number should be pre-filled.
7. UNIT NAME – The **name** CSEA uses to identify your Region or Local should be pre-filled.
8. MAILING ADDRESS – The **Treasurer’s** name and mailing address (usually the Treasurer’s home or work address or the Region or Local’s office address) should be pre-filled. Update if necessary.
- 57. & 58.** President and Treasurer Signature box. This will be filled out once the LM-3 form is completed and validated. Be sure to provide the date and phone numbers.

LM-3 Form Page 2 of 6

10. SUBSIDIARY ORGANIZATIONS – **Mark [No]**: none of CSEA’s Regions, Locals or Units have a subsidiary organization.
11. TRUSTS OR FUNDS – The *CSEA Region and Private Sector Local Constitutions* prohibit creating or agreeing to create an employee benefit fund or any other structure or entity for the purpose of administering to or providing contractual employee benefits without the approval of the Statewide Association. **Most will mark [No]**.
12. POLITICAL ACTION COMMITTEE FUNDS – **Mark [No]**. The *CSEA Region and Private Sector Local Constitutions* prohibit any expenditure, reimbursement or contribution of any kind from union funds or property for political or ideological purposes. A Political Action Fund is maintained separately by CSEA, Inc. at the Statewide level for this purpose.
13. ACQUISITION OR DISPOSITION OF ASSETS – If the Region or Local acquired property, (other than through a purchase) or disposed of property (other than through a sale or trade in), mark [Yes] and refer to the *OLMS Instructions for Form LM-3* for **important information** to properly comply with this Item; otherwise **mark [No]**.
14. AUDIT OR REVIEW OF BOOKS AND RECORDS BY OUTSIDE ACCOUNTANT OR PARENT BODY – If an audit or review was performed by an outside accountant or by a CSEA, Inc. Internal Auditor, mark [Yes] and refer to the *OLMS Instructions for Form LM-3* for **important information** to properly comply with this Item; otherwise **mark [No]**.
15. LOSSES OR SHORTAGES – If any loss or shortage of funds or other property was discovered by the Executive Board, Officers, Audit Committee or by CSEA, Inc. during the fiscal year, whether or not there has been repayment or an agreement to make restitution, mark [Yes] and refer to the *OLMS Instructions for Form LM-3* for **important information** to properly comply with this Item; otherwise **mark [No]**.
16. ADDITIONAL POSITIONS OF OFFICERS – If any officer was paid \$10,000 or more in salary, wages and allowances by the Region or Local **AND** was paid \$10,000 or more in salary, wages and allowances as an officer or employee of any other labor organization, or of an employee benefit plan, mark [Yes] and refer to the *OLMS Instructions for Form LM-3* for **important information** to properly comply with this Item. **Most will mark [No]**.
17. EMPLOYEES – If any employee of the union received more than \$10,000 in gross salaries, allowances, and other direct reimbursements and indirect reimbursements during the reporting period, mark [Yes] and refer to the *OLMS Instructions for Form LM-3* for **important information** to properly comply with this Item. **Most will mark [No]**.

18. LOANS – The *CSEA Region and Private Sector Local Constitutions* prohibit loans to any individual, corporation or other entity without the prior approval of the Board of Directors of the Statewide Association, therefore, **most will mark [No]**. **ONLY** Mark [Yes] if an officer, employee, or member owed the Region or Local more than \$250 at any time during the reporting period (include travel advances only if they were not properly repaid); or if the Region or Local made a loan, regardless of the amount, to any business enterprise during the reporting period and explain in Item 56. If [Yes], refer to the *OLMS Instructions for Form LM-3* for **important information** to properly comply with this Item.
19. NUMBER OF MEMBERS – CSEA mails a “June 1, 20YY Voting Strength / Delegate Registration Form” annually to the Local President and Local Secretary. Locals enter the June 1st count as shown on this annual Delegate Registration Form. Regions enter the June 1st count shown on the annual Region dues assessment document sent by the CSEA Statewide Treasurer each year.
20. FIDELITY BOND – Enter in the box. All subordinate officers are bonded at the expense of the Association.
21. CHANGES IN CONSTITUTION AND BYLAWS OR PRACTICES/PROCEDURES – If the Region or Local adopted or amended bylaws during the fiscal year or changed practices/procedures, mark [Yes] and refer to the *OLMS Instructions for Form LM-3* for **important information** to properly comply with this Item; otherwise **mark NO**.
22. NEXT REGULAR ELECTION – **Locals enter** ; **Regions enter** These are the dates of the next regular elections. Region elections are held every four **years** (certified in February); Private Sector local elections are held every three years (certified in June).
23. DUES AND FEES – CSEA’s dues and fees rates are based on income and there are no initiation fees, transfer fees or work permit costs. The dues/fees effective January 1, 2021 are a minimum of \$184 per year and a maximum of \$ 823 per year. Complete the table as follows:

Rates of Dues and Fees					
Dues/Fees	Amount		Unit	Minimum	Maximum
(a) Regular Dues/Fees	\$ '0'	per	'Year'	'\$184'	'\$823'
(b) Initiation Fees	\$ '0'	per			
(c) Transfer Fees	\$ '0'	per			
(d) Work Permits	\$ '0'	per			

LM-3 Form Page 3 of 6

Page 3 lists **all individuals that held office** at any point during the fiscal year being reported regardless of whether or not any disbursements were made to (or on behalf of) those listed. Include all **new** officers (any who took office at some point in the fiscal year but were not officers at the beginning of the fiscal year), **current** officers (those in office for at least the whole fiscal year) and any **past** officers (those in office at some point of the fiscal year but not in office at the end of the fiscal year).

- 24 A** Enter the Last and First Name of all persons who held office during the fiscal year.
- 24 B** Enter the Title held by the Officer.
- 24 C** Indicate the Officer's Status from the drop down list:
 P- Past Officer
 C- Continuing Officer
 N- New Officer during the reporting period
- 24 D** Enter the gross salary (before taxes and other deductions) **paid directly to any officer listed during the fiscal year**. "Gross salary" includes honorariums, disbursements for "lost time" or time devoted to union activities.
- 24 E** Enter the total of all other direct and indirect disbursements (other than gross salary reported in D) **paid directly to (or on behalf of) any officer listed during the fiscal year**. Include allowances, disbursements necessary for conducting official union business and disbursements for the benefit of the officer and not necessary for conducting official union business.

Examples include overnight allowances, allowances paid for mileage or meals, expenses reimbursed directly to the officer, expenses for officers' meals and entertainment, and costs of various goods and services furnished to the officers but charged to the union. In addition, if the Region or Local owns an automobile that is assigned to an officer, the total maintenance and operating costs **regardless of use** must be included in this column; refer to the *OLMS Instructions for Form LM-3* for additional information.

Enter any taxes withheld or payroll deductions in the box at the bottom of Column (F).

NOTE: When all Officer information has been entered, press the button at the top of the screen. All rows and columns will be totaled automatically.

If additional rows are required, press the button at the top of the screen.

LM-3 Form Page 4 of 6

Page 4 reports the “Assets and Liabilities” (Statement A) and “Receipts and Disbursements” (Statement B) of the Region or Local for the fiscal year. Because all the amounts for this page come from the Region or Local’s CSEA 2020-21 Financial Report, it is important to have a **properly completed and balanced** Financial Report before attempting to complete this page.

STATEMENT A – ASSETS AND LIABILITIES

This is the “balance sheet” section that reports the assets and liabilities at the **beginning of the fiscal year (columns A and C)** and at the **end of the fiscal year (columns B and D)**. Most CSEA Regions and Locals operate on a cash basis. **For most** the only Assets reported will be CASH and the no Liabilities will be reported.

NOTE: Assets at Start of Reporting Period (A) will be pre-filled with amounts reported at the End of Reporting Period on the **2019-20** form LM-3. If you attempt to change the pre-filled number(s), you will be prompted enter an explanation in an Additional Information pop-up box.

ASSETS:

25. CASH – Report the total balance available in all bank accounts (checking and savings) as well as any other funds available to the Region or Local (CD’s, money market accounts, petty cash, etc). **For most, column (A) is the Opening Balance** reported to CSEA on the 2020-21 Financial Report and **column (B) is the Closing Balance** reported.
26. LOANS RECEIVABLE – The CSEA Region and Private Sector Local Constitutions prohibit loans to any individual, corporation or other entity without the prior approval of the Board of Directors of the Statewide Association. **Most will enter “0”** in columns (A) and (B).
27. U.S.TREASURY SECURITIES – If applicable, enter the value of Treasury Securities and refer to the *OLMS Instructions for LM-3*. **Most will enter “0”** in both columns.
28. INVESTMENTS – Enter the total of any investments not already included in Items 25, 26 or 27. (Refer to the *OLMS Instructions for LM-3* if applicable). **Most will enter “0”** in both.
29. FIXED ASSETS – Labor organizations are exempt from federal income taxes and most CSEA subordinates operate on a cash basis. Therefore, it is not advantageous to depreciate purchases such as copiers, computers, desks, etc. as assets; most will record the entire cost for these purchases when they occur and **will enter “0”** in columns (A) and (B).
30. OTHER ASSETS – Enter the total of any other assets not already included in Items 25 through 29. (Refer to the *OLMS Instructions for LM-3* if applicable). **Most will enter “0”** in both.
31. TOTAL ASSETS – **This will be automatically totaled.**

The amount reported in column (A) **MUST BE THE SAME** as the **Opening Balance reported to CSEA on the 2020-21 Financial Report** .

The amount reported in column (B) **MUST BE THE SAME** as the **Closing Balance reported to CSEA on the 2020-21 Financial Report**.

LIABILITIES:

- 32. ACCOUNTS PAYABLE** – Enter the total of all obligations for service performed or goods obtained that have not yet been paid for. Most Regions and Locals operate on a cash basis and **will enter “0”** in columns (C) and (D).
- 33. LOANS PAYABLE** – The *CSEA Region and Private Sector Local Constitutions* prohibit a Region or Local from incurring indebtedness without the prior approval of the CSEA Board of Directors of the Statewide Association, therefore, **most will enter “0”** in columns (C) and (D). If applicable, enter the outstanding balance of all loans except mortgages (see Item 34).
- 34. MORTGAGES PAYABLE** – Again, **most will enter “0”** in columns (C) and (D). If applicable, enter the outstanding balance of any mortgages.
- 35. OTHER LIABILITIES** – Enter the total of any other liabilities not already included in Items 32 through 34. (Refer to the *OLMS Instructions for LM-3* if applicable). **Most will enter “0”** in both columns.
- 36. TOTAL LIABILITIES** – **This will be automatically totaled.**
- 37. NET ASSETS** – **This will be automatically calculated.**

For most, the **NET ASSETS** reported in Item 37 columns (C) and (D) will be the **same** as the **TOTAL ASSETS** reported in Item 31 columns (A) and (B).

STATEMENT B – RECEIPTS AND DISBURSEMENTS

This is the “income statement” section that reports the actual income and expenses incurred during the fiscal year as reported on the **CSEA 2020-21 Financial Report**.

CASH RECEIPTS:

- 38. DUES** – Enter the amount reported on the **CSEA Dues Rebates** line. Regions must also include Region Dues collected in this Item.
- 39. PER CAPITA TAX** – **Enter “0”**. CSEA Regions and Locals do not collect Per Capita tax.
- 40. FEES, FINES, ASSESSMENTS & WORK PERMITS** – **Enter “0”**. No Region, Local or Unit has the right to assess additional dues from members or fee payers.
- 41. INTEREST & DIVIDENDS** – Enter the amount reported on the **Bank Interest** line.
- 42. SALE OF INVESTMENTS & FIXED ASSETS** – **Most will enter “0”**, however, if applicable, enter the net proceeds from sales of investments or fixed assets when the net proceeds were not immediately reinvested.

43. OTHER RECEIPTS – Enter the **combined total of ALL remaining INCOME lines** from the 2020-21 Financial Report that was **not already included in Items 38 through 42**.

44. TOTAL RECEIPTS – **This will be automatically totaled** and **MUST BE THE SAME** as the **TOTAL INCOME** reported on the **CSEA 2020-21 Financial Report**.

CASH DISBURSEMENTS:

45. TO OFFICERS – This amount should be the same as the Net Disbursements calculated on Page 3, Line 24.

46. TO EMPLOYEES – **Most will enter “0”**. If applicable, enter salaries, allowances, travel advances and direct/indirect payments made to (or on behalf of) any employees net of payroll withholding taxes and other payroll deductions (refer to the *OLMS Instructions for LM-3*).

47. PER CAPITA TAX – **Enter “0”**. Regions and Locals do not pay the Per Capita tax out of their treasury; CSEA, Inc. deducts and reports the Per Capita tax on behalf of all CSEA subordinates.

48. OFFICE & ADMINISTRATIVE EXPENSE – Enter the costs for operating the Region or Local. The amount should include **at least** the amounts reported on **Postage & Shipping, Printing & Publications, Rent & Utilities, Supplies** and **Telephone / Website** lines.

49. PROFESSIONAL FEES – **Most will enter “0”**. If applicable, enter payments made to outside Legal, Accounting or other professionals providing service(s).

50. BENEFITS – **Most will enter “0”**. If applicable, enter the total direct and indirect payments made to (or on behalf of) officers, employees, members and their beneficiaries. For Item 50, “Benefits” are amounts paid to covered individuals from trusts or funds, **NOT** payments made for Member Benefits, Scholarships, etc.

51. CONTRIBUTIONS, GIFTS & GRANTS – Enter the total paid to individuals (or on behalf of individuals) for Nonchargeable expenses reported on the **Member Benefits, Scholarships, Retiree Dues and/or any other** lines of this nature all combined.

52. PURCHASE OF INVESTMENTS & FIXED ASSETS – **Most will enter “0”**. If applicable, enter any amounts paid to obtain investments or fixed assets (refer to the *OLMS Instructions for LM-3*). Do not include any reinvestments or any unpaid balances still owed for these purchases.

53. LOANS MADE – **Most will enter “0”**. The CSEA Region and Private Sector Local Constitutions prohibit loans to any individual, corporation or other entity without the prior approval of the Board of Directors of the Statewide Association. If applicable, enter the total of all direct and indirect loans made (refer to the *OLMS Instructions for LM-3*).

54. OTHER DISBURSEMENTS – Enter the **combined total of ALL remaining EXPENSE lines** from the 2020-21 Financial Report **not already included in Items 45 through 53**. This may include amounts on the Committees, CSEA Workshop/Education, Executive Board Meetings, Member Meetings, Negotiation Expenses, Region Dues, Other Chargeable Expenses and Nonchargeable Expenses lines, as well as other expenses not included.
55. TOTAL DISBURSEMENTS – **This will be automatically calculated** and **MUST BE THE SAME** as the **TOTAL EXPENSES** reported on the **CSEA 2020-21 Financial Report**.

NOTE: When all Balance Sheet information has been entered, press the button at the top of the screen.

LM-3 Form Page 5 of 6

56. ADDITIONAL INFORMATION SUMMARY – This page will present a list of additional information entered during the preparation of the LM-3.

LM-3 Form Page 6 OF 6

VALIDATION SUMMARY PAGE

This page will summarize items which have not been answered or require additional explanation. Click on each item to provide the necessary information. You can return to the Validation Summary screen by clicking the box at the top right of each page.

When all Validation tasks have been completed, click

You may Log out and return later to sign the form, or return to Page 1 now to sign and submit the LM-3.

LM-3 SIGN AND SUBMIT

Note: Both the Treasurer and President must have established user accounts indicating he or she is an officer responsible for signing the form. Each must log into the EFS system with their account information to sign the form.

Click to enable the signature blocks. The signature blocks will turn red.

TREASURER:

58. The Treasurer will click on the RED box. A pop-up will appear attesting that the individual is authorized to sign on behalf of the Region or Local. The Treasurer must re-enter his or her password and Click . The current date and phone number on file will automatically be filled-in.



The Treasurer must LOG OUT to allow the President to sign the form.

PRESIDENT:

The President must Log In to the EFS, and select Continue to work on forms in progress

57. The President will click on the RED box. A pop-up will appear attesting that the individual is authorized to sign on behalf of the Region or Local. The President must re-enter his or her password and Click . The current date and phone number on file will automatically be filled-in.



Once both officers have signed the form a PRINT reminder will pop up.

Click and Select "OPEN" to open a PDF copy of the report.



Save this copy of the report to your computer.

Click and wait for a Confirmation Message.



Print this confirmation and include with your submission to CSEA.

**THE SIGNED LM-3 MUST BE FILED WITH
USDOL-OLMS BY DECEMBER 29, 2021.**

Regions and Locals are required to send a copy of the LM-3 filing and the Confirmation Message to the Statewide Treasurer's Office by Jan 1, 2022.

FORM LM-3 LABOR ORGANIZATION ANNUAL REPORT

FOR USE ONLY BY LABOR ORGANIZATIONS WITH LESS THAN \$250,000 IN TOTAL ANNUAL RECEIPTS

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 <input style="width:30px; height:20px; border: 1px solid black;" type="text"/> — <input style="width:30px; height:20px; border: 1px solid black;" type="text"/>	2. PERIOD COVERED <table style="width:100%; border-collapse: collapse;"> <tr> <td style="width:20%;"></td> <td style="width:10%; text-align: center;">MO</td> <td style="width:10%; text-align: center;">DAY</td> <td style="width:20%; text-align: center;">YEAR</td> <td colspan="2"></td> </tr> <tr> <td>From</td> <td style="border: 1px solid black; text-align: center;">10</td> <td style="border: 1px solid black; text-align: center;">01</td> <td style="border: 1px solid black; text-align: center;">20</td> <td style="border: 1px solid black; text-align: center;">20</td> <td></td> </tr> <tr> <td>Through</td> <td style="border: 1px solid black; text-align: center;">09</td> <td style="border: 1px solid black; text-align: center;">30</td> <td style="border: 1px solid black; text-align: center;">20</td> <td style="border: 1px solid black; text-align: center;">21</td> <td></td> </tr> </table>		MO	DAY	YEAR			From	10	01	20	20		Through	09	30	20	21		3. (a) AMENDED — If this is an amended report, check here: <input type="checkbox"/> (b) HARSHIP — If filing under hardship procedures, check here: <input type="checkbox"/> (c) TERMINAL — If this is a terminal report, check here: <input type="checkbox"/>
	MO	DAY	YEAR																		
From	10	01	20	20																	
Through	09	30	20	21																	

4. AFFILIATION OR ORGANIZATION NAME <input style="width:100%; height:25px; border: 1px solid black;" type="text"/> 5. DESIGNATION (Local, Lodge, etc.) <input style="width:60%; height:25px; border: 1px solid black;" type="text"/> 6. DESIGNATION NUMBER <input style="width:40%; height:25px; border: 1px solid black;" type="text"/> 7. UNIT NAME (if any) <input style="width:100%; height:25px; border: 1px solid black;" type="text"/> 9. Are your organization's records kept at its mailing address? <i>(If "No," provide address in Item 56.)</i>	8. MAILING ADDRESS (Type or print in capital letters.) First Name <input style="width:100%; height:25px; border: 1px solid black;" type="text"/> Last Name <input style="width:100%; height:25px; border: 1px solid black;" type="text"/> P.O. Box • Building and Room Number (if any) <input style="width:100%; height:25px; border: 1px solid black;" type="text"/> Number and Street <input style="width:100%; height:25px; border: 1px solid black;" type="text"/> City <input style="width:100%; height:25px; border: 1px solid black;" type="text"/> State ZIP Code + 4 <input style="width:15%; height:25px; border: 1px solid black;" type="text"/> — <input style="width:45%; height:25px; border: 1px solid black;" type="text"/>
Yes <input type="checkbox"/> No <input type="checkbox"/>	

56. ADDITIONAL INFORMATION	
Item Number	

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.)*

57. SIGNED: _____ PRESIDENT <i>(If other title, see instructions.)</i> _____ / /) — Date Telephone Number	58. SIGNED: _____ TREASURER <i>(If other title, see instructions.)</i> _____ / / () — Date Telephone Number
---	---

During the Reporting Period Did Your Organization:

10. Have a "subsidiary organization" as defined in Section X of the instructions? Yes No
11. 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
12. Have a political action committee (PAC) fund? Yes No
13. Acquire or dispose of any goods or property in any manner other than by purchase or sale? Yes No
14. Have an audit or review of its books and records by an outside accountant or by a parent body auditor/representative? Yes No
15. Discover any loss or shortage of funds or other property? Yes No
(Answer "Yes" even if there has been repayment or recovery.)
16. 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. Pay any employee salary, allowances, and other expenses which, together with any payments from affiliates, totaled more than \$10,000? Yes No
18. Have loans totaling more than \$250 to any officer, employee, or member, or make any loans to a business enterprise? Yes No

(If the answer to any of the above questions is "Yes," provide details in Item 56 on page 1 as explained in the instructions for each item.)

19. How many members did your organization have at the end of the reporting period?
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? \$
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? Yes No
(If the constitution and bylaws have changed, attach two new dated copies. If practices/procedures have changed, see the instructions.)
22. What is the date of your organization's next regular election of officers? MO YEAR
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		

24. ALL OFFICERS AND DISBURSEMENTS TO OFFICERS

Enter Amounts in Dollars Only — Do Not Enter Cents

FILE NUMBER: —

(A) Name <i>(List all persons who held office during the reporting period even if they received no salary or other disbursements. Use all capital letters.)</i>		Gross Salary (before taxes and other deductions) (D)	Allowances and Other Disbursements (E)	Total (F)
(B) Title <i>(Enter title of officer, such as PRESIDENT or TREASURER.)</i>	Status (C)*			
1.	Last Name <input type="text"/> First Name <input type="text"/> MI <input type="text"/> Title <input type="text"/> Status <input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
2.	Last Name <input type="text"/> First Name <input type="text"/> MI <input type="text"/> Title <input type="text"/> Status <input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
3.	Last Name <input type="text"/> First Name <input type="text"/> MI <input type="text"/> Title <input type="text"/> Status <input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
4.	Last Name <input type="text"/> First Name <input type="text"/> MI <input type="text"/> Title <input type="text"/> Status <input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
5.	Last Name <input type="text"/> First Name <input type="text"/> MI <input type="text"/> Title <input type="text"/> Status <input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
6.	Last Name <input type="text"/> First Name <input type="text"/> MI <input type="text"/> Title <input type="text"/> Status <input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
7.	Last Name <input type="text"/> First Name <input type="text"/> MI <input type="text"/> Title <input type="text"/> Status <input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
8. Totals from additional pages <i>(if any)</i>				
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"/>

Facsimile - Electronic Filing Required

*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.)*

Enter Amounts in Dollars Only — Do Not Enter Cents

FILE NUMBER: —

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.....	<input type="text"/>	<input type="text"/>	32. Accounts Payable.....	<input type="text"/>	<input type="text"/>
	26. Loans Receivable.....	<input type="text"/>	<input type="text"/>	33. Loans Payable.....	<input type="text"/>	<input type="text"/>
	27. U.S. Treasury Securities	<input type="text"/>	<input type="text"/>	34. Mortgages Payable.....	<input type="text"/>	<input type="text"/>
	28. Investments.....	<input type="text"/>	<input type="text"/>	35. Other Liabilities.....	<input type="text"/>	<input type="text"/>
	29. Fixed Assets.....	<input type="text"/>	<input type="text"/>	36. TOTAL LIABILITIES	<input type="text"/>	<input type="text"/>
	30. Other Assets.....	<input type="text"/>	<input type="text"/>			
	31. TOTAL ASSETS.....	<input type="text"/>	<input type="text"/>	37. NET ASSETS <i>(Item 31 less Item 36)...</i>	<input type="text"/>	<input type="text"/>

STATEMENT B RECEIPTS AND DISBURSEMENTS	CASH RECEIPTS		CASH DISBURSEMENTS	
	Item	AMOUNT	Item	AMOUNT
	38. Dues.....	<input type="text"/>	45. To Officers <i>(from Item 24)</i>	<input type="text"/>
	39. Per Capita Tax.....	<input type="text"/>	46. To Employees <i>(less deductions)</i>	<input type="text"/>
	40. Fees, Fines, Assessments & Work Permits...	<input type="text"/>	47. Per Capita Tax.....	<input type="text"/>
	41. Interest & Dividends.....	<input type="text"/>	48. Office & Administrative Expense.....	<input type="text"/>
	42. Sale of Investments & Fixed Assets.....	<input type="text"/>	49. Professional Fees.....	<input type="text"/>
	43. Other Receipts.....	<input type="text"/>	50. Benefits.....	<input type="text"/>
	44. TOTAL RECEIPTS.....	<input type="text"/>	51. Contributions, Gifts & Grants.....	<input type="text"/>
			52. Purchase of Investments & Fixed Assets....	<input type="text"/>
			53. Loans Made.....	<input type="text"/>
			54. Other Disbursements.....	<input type="text"/>
			55. TOTAL DISBURSEMENTS.....	<input type="text"/>

If total receipts reported in Item 44 are \$250,000 or more, your organization must file Form LM-2 instead of this form.

ORGANIZATION NAME: _____
 ENDING DATE OF PERIOD COVERED: _____

FILE NUMBER: _____ - _____

PAGE _____ OF _____ ADDITIONAL PAGES

24. ALL OFFICERS AND DISBURSEMENTS TO OFFICERS (continued)

(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)			
Last Name _____ First Name _____ MI _____ Title _____ Status _____		_____	_____	_____
Last Name _____ First Name _____ MI _____ Title _____ Status _____		_____	_____	_____
Last Name _____ First Name _____ MI _____ Title _____ Status _____		_____	_____	_____
Last Name _____ First Name _____ MI _____ Title _____ Status _____		_____	_____	_____
Last Name _____ First Name _____ MI _____ Title _____ Status _____		_____	_____	_____
Last Name _____ First Name _____ MI _____ Title _____ Status _____		_____	_____	_____
Last Name _____ First Name _____ MI _____ Title _____ Status _____		_____	_____	_____
Last Name _____ First Name _____ MI _____ Title _____ Status _____		_____	_____	_____
Last Name _____ First Name _____ MI _____ Title _____ Status _____		_____	_____	_____
Last Name _____ First Name _____ MI _____ Title _____ Status _____		_____	_____	_____
Last Name _____ First Name _____ MI _____ Title _____ Status _____		_____	_____	_____
Last Name _____ First Name _____ MI _____ Title _____ Status _____		_____	_____	_____
Totals				

Facsimile - Electronic Filing Required

ORGANIZATION NAME: _____

ENDING DATE OF PERIOD COVERED: _____

FILE NUMBER: _____ - _____

PAGE _____ OF _____ ADDITIONAL PAGES

24. ALL OFFICERS AND DISBURSEMENTS TO OFFICERS (continued)

(A) Name <i>(List all persons who held office during the reporting period even if they received no salary or other disbursements. Use all capital letters.)</i>	Gross Salary (before taxes and other deductions) (D)	Allowances and Other Disbursements (E)	Total (F)
(B) Title <i>(Enter title of officer, such as PRESIDENT or TREASURER.)</i>	Status (C)		
Last Name _____ First Name _____ MI _____ Title _____ Status _____	<input type="text"/>	<input type="text"/>	<input type="text"/>
Last Name _____ First Name _____ MI _____ Title _____ Status _____	<input type="text"/>	<input type="text"/>	<input type="text"/>
Last Name _____ First Name _____ MI _____ Title _____ Status _____	<input type="text"/>	<input type="text"/>	<input type="text"/>
Last Name _____ First Name _____ MI _____ Title _____ Status _____	<input type="text"/>	<input type="text"/>	<input type="text"/>
Last Name _____ First Name _____ MI _____ Title _____ Status _____	<input type="text"/>	<input type="text"/>	<input type="text"/>
Last Name _____ First Name _____ MI _____ Title _____ Status _____	<input type="text"/>	<input type="text"/>	<input type="text"/>
Last Name _____ First Name _____ MI _____ Title _____ Status _____	<input type="text"/>	<input type="text"/>	<input type="text"/>
Last Name _____ First Name _____ MI _____ Title _____ Status _____	<input type="text"/>	<input type="text"/>	<input type="text"/>
Totals			

Facsimile - Electronic Filing Required