



Frank Stuglin
International Secretary-Treasurer

**INTERNATIONAL UNION, UNITED AUTOMOBILE
AEROSPACE AND AGRICULTURAL IMPLEMENT WORKERS OF AMERICA, UAW**

AUDIT REPORT

LOCAL UNION 412
Region 1
Warren, MI

Period ending August 31, 2021

By International Auditors
George Nalevanko & Tiffany Rice

UAW AUDITING DEPARTMENT
8000 East Jefferson Avenue
Detroit, Michigan 48214

KP:GN:TR:tr
opeiu494afl-cio



INTERNATIONAL UNION, UNITED AUTOMOBILE, AEROSPACE & AGRICULTURAL IMPLEMENT WORKERS OF AMERICA – UAW

RAY CURRY, *PRESIDENT*

FRANK STUGLIN, *SECRETARY-TREASURER*

VICE-PRESIDENTS: CHUCK BROWNING • TERRY DITTES • CINDY ESTRADA

November 1, 2021

**TO THE OFFICERS AND MEMBERS OF
LOCAL UNION 412, UAW**

The attached report was compiled from a study of the local union's financial books and records as were considered necessary by the Auditing Department. This report is directed to the local union president and **must** be read at the next regular meeting of the local union.

The comments and instructions are intended to assist your local union in the administration of its funds in compliance with the International Constitution, Administrative Letters, UAW Ethical Practice Codes, local union bylaws and membership action.

A copy of the booklet "Basic Procedural Instructions for Financial Officers" is included with this report. The procedures in this booklet were developed through the experiences of the auditing staff and are intended to provide for uniform bookkeeping procedures within the UAW.

The officers of the local union **must** study this report and booklet carefully and see to it that these instructions and procedures are carried out.

In solidarity,

Frank Stuglin
Secretary-Treasurer

Kevin Pack
Administrative Assistant and Director
UAW Auditing Department &
Strike Assistance Department

Gert Hahn
Assistant Director
UAW Auditing Department &
Strike Assistance Department



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November 1, 2021

Jerry Witt, President
Local Union 412, UAW
2005 Tobsal Ct.
Warren, MI 48094

An examination was made of the financial transactions and procedures following the previous International Union audit ending December 31, 2017, and verification was made of the starting balance of this audit. The audit of the local union's books and records has been completed by International Auditors Tiffany Rice and George Nalevanko covering the entire period through August 31, 2021. The following Exhibits included in this report are the result of your auditors' findings and detail the transactions that occurred covering the period January 1 through August 31, 2021.

QUALIFIED AUDIT

For the period January 1, 2018 through August 31, 2021 bank deposits, minutes and vouchers, were missing or could not be located. Accordingly, your auditor was unable to verify transactions for the entire period of audit and must consider this report as qualified.

MISAPPROPRIATION OF LOCAL FUNDS

During the audit it was discovered that all bank and savings statements provided by the financial secretary to the auditor and on file at the local union were factitious.

All bank and savings statements had been reproduced with fraudulent numbers to conceal improper transactions and withdrawals made against the local's accounts.

These transactions were not approved or authorized by executive board or membership action. As a result, these transactions are considered inappropriate and violate the local union bylaws and constitution. Misappropriated funds from January 1, 2018 through August 31, 2021 total \$1,310,934.92.

During the audit it was discovered that replicated statements had been used to conceal an additional \$832,428.57 of misappropriated funds for the period of January 1, 2015 through December 31, 2017 from the local's accounts.

Most of these transactions were deposited into an account at PNC Bank that the local does not manage.

All these transactions are detailed in Schedules 6 through Schedule 19.

CREDIT CARD POLICY

International Union policy prohibits the use of credit cards as they defeat our voucher system stipulated in Article 40, Sections 1 and 3 of the UAW Constitution.

Your president has been instructed to send a letter to the appropriate institutions canceling the card. A copy of the letter, along with copies of responses, must be sent to the Auditing Department.

The offices of the Secretary-Treasurer are always available to your local for advice and assistance.

OFFICIAL RECEIPTS

An official receipt must be written for all income received, regardless of source. In the course of the audit, it was determined that receipts are not being written for all income and your financial secretary has been instructed to comply with this requirement.

VOUCHERS – “ORDER ON THE TREASURY”

The voucher system stipulated in Article 40, Sections 1 and 3 of the UAW Constitution must be adhered to. These sections require that expenditures must be supported by vouchers signed by the president and recording secretary. The financial secretary has no authority to proceed with the issuing of a check until the required signed voucher has been received and neither the president nor the treasurer should sign a check which is not accompanied by a properly executed signed voucher. All receipts/invoices must be attached to the back of a properly approved voucher. All checks must be signed by the treasurer or their replacement as covered in the local's bylaws and countersigned by the president or the vice-president.

MILEAGE REIMBURSEMENTS

Department of Labor standards require supporting documentation for all transactions of the organization. Any mileage reimbursement paid to a member must have MapQuest route driving direction attached to the voucher as proof to distance of locale from local. It is highly recommended that a gas or parking receipt be obtained in or near the destination city to support the requests submitted for mileage reimbursements. This documentation would help satisfy the requirements of the Labor Management Reporting & Disclosure Act that the member prove they actually drove their vehicle to the function.

DEBIT CARDS

Some expenditures were made convenient through the use of debit cards that automatically debit the local union commercial account. The only authorized uses are for travel expenses and must have membership action for travel. All other voucher processing steps are still required.

In the course of the audit period, it was found that the local unions checking account was used to write numerous checks and deposit other local checks into a PNC Bank account that is not a legitimate account for the local.

PER CAPITA TAXES

Per capita tax payments due the International Union have been paid through the month of June 2021.

Per capita taxes due the International for August 2021 are as follows:

Strike & Defense Fund	(2051 Members @ 20% of \$191,917.60)	\$	38,383.52
International	(2051 Members @ 62% of \$154,934.12)		96,059.15
Strike & Def. Fund - Public Sector	(161 Members @ 26.3% of \$9,167.89)		2,411.16
International Per Capita - Public Sector	(161 Members @ 45.7% of \$6,756.73)		3,087.83
Delinquent Per Capita Tax	(Schedule 2)		970,003.89
Initiation Fees	(2 Members @ \$1.00)		2.00
Michigan CAP	(2,212 Members @ 1.5% of \$161,690.85)		2,425.36
Region 1 CAP	(2,212 Members @ 1.5% of \$161,690.85)		2,425.36
Delinquent Region 1 CAP	(Schedule 4)		16,244.64
Delinquent MI CAP	(Schedule 3)		<u>16,244.64</u>
		Total	<u>\$ 1,147,287.55</u>

Analysis shows that per capita tax errors are due the International. A detailed breakdown of these errors was explained to and left with the President. Specific instructions have been given to the President to remit payments for these per capita taxes.

The local has failed to pay Per Capita Taxes on the correct amount of dues that were received and is detailed in Schedule 2 of this report.

Analysis shows that per capita tax errors are due the Region 1 CAP and Michigan CAP. A detailed breakdown of these errors was explained to and left with the President. Specific instructions have been given to the President to remit payments for these per capita taxes and Michigan CAP.

The local has failed to pay CAP Per Capita Taxes and Michigan CAP on the correct amount of dues that were received and is detailed in Schedule 3 and Schedule 4 of this report.

DELINQUENT PER CAPITA TAXES

Your local union **HAS BEEN** delinquent and in violation of the International Constitution for failure to pay full per capita taxes due the International Union on a timely basis. Our Constitution provides that all per capita taxes and all other monies collected for the International Union are strictly the property of the International Union and must be sent to the International Secretary-Treasurer by the 20th of each month following collection.

Such violation means that your local stands automatically suspended and will not be entitled to the many benefits of our Constitution until reinstated through payment of these delinquent per capita taxes.

Specific instructions have been given to your officers to remit these unpaid per capita taxes.

BASIC PROCEDURAL INSTRUCTIONS

As a matter of long-standing practice and to assist your financial officers in carrying out their duties, we include with all audit reports a copy of the booklet "Basic Procedural Instructions for Financial Officers." These detailed instructions must be carefully studied and followed by the financial officers and kept readily available as a checklist and reminder.

The local union should designate one day each week to pay all outstanding bills, including lost time and expenses, which were received or came due through the preceding week. This will help greatly to efficiently coordinate procedures in your local.

Your financial secretary has failed to post and properly maintain the financial records as required by the UAW Constitution and established basic procedures. Detailed instructions were given to the financial secretary, and the trustees must make periodic inspections to see that these records are properly minted and in good order.

Your President was instructed on the duties of the office and on our basic procedures during the previous International audit. The poor condition of the books makes it very evident that these instructions were either deliberately ignored or this officer has no intention of performing the duties of the office. These instructions were repeated, and the trustees must see that the records are properly maintained and in good order.

The President is instructed to provide the local's regional servicing representative with a copy of each monthly financial report.

LM REPORT FILED TIMELY

The local union filed Form **LM-2** with the Department of Labor for **calendar year 2020** on March 21, 2021.

A copy of the signed dated form must be kept on file and safeguarded with other important Union records. Your copy must clearly show the date the form was submitted electronically to the Department of Labor.

Current officers are required to register on the OLMS website (<https://olmsapps.dol.gov/efsui>) in order to electronically sign form LM-2. Local Union 412 needs to update the proper officers as responsible signers.

Local Union 412 will need to check “yes” on Item 13- losses or shortages on form LM-2 for 2021 due March 31, 2022. They will need to explain the details of the misappropriation of funds in Item 69.

FAILURE TO FILE FORM 990

Despite the fact that detailed instructions were made available on the LUIS system or mailed upon request to the financial secretary well in advance of the May 15th deadline date for filing and letters were also available on LUIS to advise the local union officers and servicing representative requesting that they also see to it that Form 990 was filed by the **MAY 15TH DEADLINE DATE**, the local union failed to file this form with the Department of the Treasury, Internal Revenue Service. Failure to file could subject the financial secretary to costly penalties of \$10 per day for each day beyond May 15, up to a maximum penalty of \$5,000. The local union could also be subject to penalties of \$20.00 per day, up to a maximum penalty of \$10,000.00.

In the future, the financial secretary must prepare and file this form for the previous calendar year **NO LATER THAN MAY 15TH** of the following year. A signed, dated, clear copy must be kept on file and safeguarded with other important Union records. Your copy must clearly show the date Form 990 was electronically filed to the IRS.

Form 990 was prepared and mailed to the IRS for calendar **year 2020 on June 30, 2021**.

LOCAL UNION BUILDING CORPORATION

Since your auditor was informed that no changes or amendments have been made to the Articles of Incorporation or Bylaws of your Building Corporation, it can be assumed that these documents continue to be in compliance with our Constitution. Should any changes or amendments be made, they must be submitted to the International Secretary-Treasurer’s office for approval.

TRUSTEES

The trustees must use the balances established by this audit as the starting point for their next semi-annual audit report which will cover the period September 1 through December 31, 2021.

The trustees are reminded that the six-month audit periods end June 30 and December 31. The report must be made to the local union and copies forwarded to the International

Secretary-Treasurer (care of the Auditing Department) and to your regional director.

Analysis shows that the balance in the commercial checking account should be maintained at the level necessary to meet the normal monthly requirements of the local union. The trustees should review the local's asset's structure now and at future intervals to determine if the surplus can be prudently invested so that the earned interest will accrue to the credit of the local.

TRANSFERRING INVESTMENTS

The local union has been improperly transferring money directly between bank accounts.

It is the policy of the International Union that all transfers go through the commercial account.

Administrative Letter Volume Number 54, Letter 3 dated August 31, 2006 "... all disbursements of Union funds of any matter whatsoever be signed and thus authorized, by two union officials....."

In the course of their audit, the trustees must review the bank statements and accompanying cancelled checks with the financial secretary/treasurer and president to verify that the checks bear their signatures and are supported by properly signed vouchers ("order on the treasury").

The trustees must verify with the bank, and with any other financial institution holding assets of the local union, that the signatures of both the financial secretary/treasurer and president are required on all checks and withdrawal forms in accordance with the Constitution.

INVENTORY LIST

The trustees must maintain, in triplicate, an inventory of all furniture and equipment, showing the date of purchase, cost price and description. A copy of this inventory must be left in the local union office; one copy must be given to the president; and one copy must be given to the chairperson of trustees (or placed in a safety deposit box, if any).

Your auditor provided the trustees with copies of the booklet "Basic Procedures for Trustees" to assist them in carrying out their duties in accordance with the International Constitution.

The Basic Procedures for Trustees is also available for download through the LUIS system.

FIDELITY BONDING COVERAGE

The International Secretary-Treasurer has continued to secure fidelity bonding covering the local union's officers, and other members handling funds of the local, in amounts sufficient to comply with the requirements of the International Constitution.

All locals have been informed by letter that, once again, the premiums on this required bonding coverage have been paid by the International Union without cost to the local.

This coverage does not include monies from other enterprises beyond those provided by the Constitution and any necessary protection concerning these activities must be secured by the local union.

GIFTS

During the course of audit, it was particularly noted that the local had been purchasing **Shirts** for its members. Attention is directed to Article 46, Section 1 of the International Constitution which states in part, "the funds of each local union shall be used to defray all necessary expenses..." The International Executive Board has ruled that the giving of gifts is **NOT A NECESSARY EXPENSE** and the local, therefore, is in violation of the International Constitution.

The local is instructed to discontinue the practice of purchasing these items for the membership.

LOST TIME PAYMENTS AND LOST TIME VOUCHERS

Lost time is defined as follows:

"The local union shall pay a representative or member lost time only when that representative or member is performing necessary duties for and on behalf of the local union during a time for which s/he would otherwise be compensated by the employer. The amount of lost time should never exceed the amount which the local union representative or member would otherwise receive from her/his employer for the same period of time for which s/he is being compensated by the local union."

Article 40, Sections 1 and 3 of the International Constitution requires that all "orders on the treasury" (vouchers) be signed by the president and recording secretary of the local union. It should be clearly understood that when a local union processes a lost time voucher, the local is satisfied that:

1. The voucher details the exact reason for the lost time and
2. Payment is complying with the local union's bylaws or membership action and the aforementioned definition.

The local has done a poor job in requiring all necessary information to be completed on the lost time vouchers. The exact dates and hours, the hourly rate of pay, and the reason being claimed for pay must be specified on the voucher. The claimant must also sign the voucher. All vouchers must be completed in their entirety with complete documentation. Supporting documentation such as calculations for bonus wage payments, or receipts and invoices for any reimbursements paid to members, must be attached to the vouchers. As a reminder, the officers and employees claiming lost time are instructed to complete vouchers in their entirety complete with documentation.

HOTEL / MOTEL ACCOMMODATIONS AND TRAVEL PER DIEM

All payments for hotel/motel rooms **MUST** be supported by the original itemized hotel/motel invoice showing the daily cost of the room, daily charges to the room and the name of the member using the room.

Payments for airline tickets **MUST** be supported by the actual passenger receipt copy of the airline ticket. This passenger receipt requirement is **MANDATORY** even if the airline ticket is purchased by the local union through a travel agency. The purchase of an E-Ticket (electronic) requires the user to **request** a passenger receipt copy from the airlines at the time of check-in.

International Union policy regarding hotel occupancy rates, current maximum allowable per diem rates, airfare, and mileage expense, in accordance with local union bylaws, is as follows:

1. Hotel/motel single room occupancy rate or one-half (1/2) of a double room rate if room is shared with another member. An amount not to exceed \$55.00 can be paid for meals when the member is required to and stays overnight as verified by the hotel/motel receipt. An amount not to exceed \$25.00 can be paid on the day of return.
2. If travel is less than one hundred (100) miles **one-way**, per diem cannot be paid if overnight stay is not required. Instead, actual necessary incurred expenses can be reimbursed with the presentation of receipts. If overnight stay is required, and travel is less than one hundred (100) miles **one-way**, per diem is payable except on the day of return.
3. The actual cost of airfare **not** to exceed coach fare.
4. Mileage rates at or below the IRS approved rate. Local unions may also provide in their bylaws that their reimbursement rate will track the IRS approved rate (or a specified amount below the IRS rate), in order to avoid the need for ongoing amended bylaws. **(Refer to Administrative Letter Volume No. 52, Letter No. 1 dated December 17, 2004).**

5. Travel costs (airfare or mileage) are governed by whichever means is **more economical**.

Expense for transportation is to be paid for the actual mode of transportation used. Mileage expense can only be paid to the driver of the automobile.

LOCAL UNION BYLAWS

The bylaws are to set forth very specific, and in considerable detail, the salaries, allowances, expenses and other forms of compensation, including who is paid a salary or expense as well as a provision defining lost time.

The bylaws are also to include specific provisions for out-of-town per diem expenses when it is necessary for a representative of the local union to travel away from home, for example:

- Expense paid to travel...when flying, when driving.
- Expense paid when required to stay overnight (lodging, meals).
- Expense paid when overnight is not required.

The local union officers are instructed to pay particular attention to UAW Administrative Letter Volume 50, Letter #3, dated May 30, 2002, regarding specific local union bylaws language required concerning all forms of compensation paid by the local union. The officers must see to it that the local's current bylaws meet mandates as stipulated in this Administrative Letter or take the necessary steps to amend the bylaws as to comply.

OFFICIAL RECEIPTS

Unused official receipts at the end of audit numbered:

A956001 to A956500 A956501 to A957000 B421001 to B421500

UAW Auditing Department

KP/GN/TR:tr
opeiu494/afl-cio

cc: Tom Brenner, Servicing Representative
James Harris, Regional Director
George Nalevanko, International Auditor
Tiffany Rice, International Auditor



UAW ADMINISTRATIVE LETTER

OFFICERS

Stephen P. Yokich President
 Ruben Burks Secretary-Treasurer
 Elizabeth Bunn Vice President
 Ron Gettelfinger Vice President
 Nate Gooden Vice President
 Bob King Vice President
 Richard Shoemaker Vice President

Volume No. 50

May 30, 2002

OPBU494
PRINTED IN U.S.A.

Letter No. 3

IN THIS ISSUE:

**ALL FORMS OF COMPENSATION
 PAID BY THE LOCAL UNION
 MUST BE SPECIFIED IN THE
 LOCAL UNION BYLAWS.**

**TO ALL TOP 4 LOCAL UNION
 OFFICERS & CHAIRPERSON
 OF BYLAWS COMMITTEE:**

Greetings:

The International Executive Board has long required local unions to specify in their bylaws all salary, lost time, expenses and/or benefits paid to any member. To be sure, most local unions have done all that was necessary to comply with this policy.

We recognize that most of the local unions do not have full-time officers or representatives.

However, the UAW has negotiated changes in methods of payment of wages and benefits. Some of these could affect local union officers, or other members, compensated by the local union. So, it is necessary to update our prior statement of UAW policy. For this reason, we issue this clarification.

UPON RECEIPT OF THIS LETTER THE LOCAL UNION CAN ONLY PAY MEMBERS THAT WHICH IS SPECIFICALLY LISTED IN THE LOCAL UNION BYLAWS.

The local union bylaws must address the following:

Lost Time: If a member loses vacation, profit-sharing, or any other benefits while on lost time, the local union must specifically provide in the bylaws that the member will be reimbursed by the local union. With regard to profit-sharing, the formula, including eligible earnings, hours and rates of pay, including pay in lieu of vacation or holiday, must be included.

Salary: If the local union pays member(s) a salary, the local union bylaws must specify the amount; raises, if any; vacation entitlement, if any; specifying rate of pay and time off; sick leave, if any; and holidays. The bylaws must specify the circumstances under which it may be permissible for the member to earn money above the salary from the employer. If the local union pays for profit-sharing, bonuses, pension or severance, and/or medical coverage, the formulas must be specified.

When In Doubt About International Policy. . .Contact Your Regional Director

Full-time or part-time: The bylaws must designate which positions are full-time or part-time. Full-time officers or representatives by definition, are those who receive their **entire** compensation from the local union. Part-time officers or representatives receive some compensation from the employer and some from the local union.

Any monies paid by the employer must offset monies to be paid by the local union, e.g., wages, profit-sharing, bonuses and/or vacation pay. There is to be no pyramiding or double-dipping.

NOTE: If the compensation 'package' is not articulated in the bylaws, then payments may not exceed basic lost time.

Compensation given to local union officials must be detailed in the bylaws. The words "other", or "etc." are not acceptable as definitions. If it is not in the bylaws, then it is not a proper expenditure of local union funds.

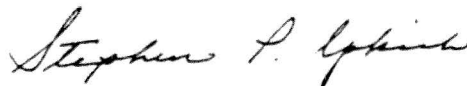
Expense: If the local union provides a daily, weekly, or monthly expense, gas or phone cards, cell phones and/or pagers, these items must be spelled out.

Travel and/or per diem expense: The International Executive Board's policy on travel and per diem expenses is enclosed for your guidance and compliance.

REMEMBER: If the local union bylaws do not list it, the local union should not pay for it.

If the local union wishes to add to or clarify the bylaws, the changes must be approved by the International Union following membership approval.

In solidarity,



Stephen P. Yokich
President

INTERNATIONAL EXECUTIVE BOARD POLICY
CONCERNING PER DIEM

**OVERNIGHT STAY, TRANSPORTATION
AND LOST TIME**

WHEN REQUIRED TO STAY OVERNIGHT:

Hotel/Motel – single room occupancy rate, or ½ of a double room rate if shared with another member – plus \$_____*

- * Not to exceed \$_____per day with hotel receipt. (Current approved amount available at your regional headquarters.)
*Not to exceed \$_____per day on day of return. (Current approved amount available at your regional headquarters.)
- * When not required to stay overnight, a maximum of \$_____ for meals. (Current approved amount available at your regional headquarters.)

TRANSPORTATION:

The actual cost of airfare **NOT** to exceed coach fare, or _____* cents per mile, whichever is more economical.

- * Not to exceed _____¢ (Current approved amount available at your regional headquarters.)

Expense for transportation is to be paid for the actual mode of transportation used. Mileage expense can only be paid to the driver of the automobile.

LOST TIME:

An article defining lost time should include the following:

The local union shall pay a representative or member lost time only when that representative or member is performing necessary duties for and on behalf of the local union during a time for which she/he would otherwise be compensated by the employer. The amount of lost time should never exceed the amount which the local union representative or member would otherwise have received from her/his employer for the same period of time for which she/he is being compensated by the local union.



UAW ADMINISTRATIVE LETTER

OFFICERS

Ron Gettelfinger President
 Elizabeth Bunn Secretary-Treasurer
 Gerald Bantom Vice President
 Nate Gooden Vice President
 Bob King Vice President
 Cal Rapson Vice President
 Richard Shoemaker Vice President

Volume No. 52

December 17, 2004

Printed in U.S.A.



Letter No. 1

IN THIS ISSUE

**UAW Policy on
Reimbursed Mileage**

To All Local Unions

Greetings:

In accordance with UAW policy, the International Executive Board has periodically adjusted the permitted rate for mileage reimbursement for union-related travel expenses. This is the maximum rate that UAW Local Unions are permitted to use, in accordance with their bylaws, for the purpose of reimbursing for union-related travel. It is also the rate the UAW International uses to reimburse its employees who are eligible to receive reimbursement for travel. The current UAW mileage reimbursement rate is 28 cents per mile.

By unanimous vote of the International Executive Board, the UAW has adopted a policy that the UAW-approved mileage reimbursement rate will automatically track the IRS-approved rate. This will allow Local Unions to increase their reimbursement rate — by amendment to their bylaws — to more closely reflect the actual cost of travel.

Under this policy, Local Unions bylaws may establish mileage reimbursement rates at or below the IRS-approved rate. Local Unions may also provide in their bylaws that their reimbursement rate will track the IRS-approved rate (or a specified amount below the IRS rate), in order to avoid the need for ongoing amendments.

In solidarity,


 Ron Gettelfinger
 President

opeiu494



INTERNATIONAL UNION, UNITED AUTOMOBILE, AEROSPACE & AGRICULTURAL IMPLEMENT WORKERS OF AMERICA – UAW

RORY L. GAMBLE, *PRESIDENT*

RAY CURRY, *SECRETARY-TREASURER*

VICE-PRESIDENTS: TERRY DITTES • CINDY ESTRADA • RORY L. GAMBLE

January 13, 2020

To: All UAW Local Union Presidents, Vice-Presidents, Recording Secretaries, Financial Secretaries and Trustees

Re: Debit Card Policy Revised

Greetings:

The International Union has reviewed its policy concerning the use of debit cards. A debit card drawn against the local union checking account is authorized for use with the following restrictions:

- Membership approval must be obtained to apply for a debit card attached to the local union commercial (checking) account;
- The local union **must** establish with the bank a reasonable cap to protect itself from loss of theft;
- Only **1 (one)** debit card should be issued to the local union. Duplicate cards need to be destroyed;
- The debit card **must** only be used for membership approved travel expenses (e.g., airfare, train tickets and hotel expenses). The card **cannot** be used for gas, meals/refreshments, supplies or to access cash from a debit machine;
- Receipts from the use of the debit card **and** the original itemized hotel or passenger receipt **must be submitted and attached** to a properly-executed voucher.

In the future, we will continue to review this policy and others.

Thank you for your cooperation.

In solidarity,

Ray Curry
Secretary-Treasurer

RC:maf
opeiu494

cc: International Executive Board
Tim Bressler
Kim Geromin
Sharon Scott
Jimmie Williams

RECAPITULATION

as of August 31, 2021

* Balance per International Audit (December 31, 2020)	\$ 212,000.35	
Income - January 1 through August 31, 2021	<u>2,122,195.00</u>	
Total		\$ 2,334,195.35
Expenditures		<u>2,090,718.91</u>
Balance to Account for		<u>\$ 243,476.44</u>

CASH ASSETS

Balance per Bank Statement (Comeria Bank 28230 Dequindre Road Warren, Michigan 48092 	\$ 235,060.99	
Investment Accounts (Schedule 2)	<u>8,415.45</u>	
Total Cash Assets		<u>\$ 243,476.44</u>

FUND BALANCES

General Fund	\$ 1,149,239.94
Education Fund	(22,179.01)
Recreation Fund	(17,983.79)
Retired Members Fund	(33,949.01)
New Member Orientation Fund	(21,324.39)
Building Maintenance	(45,498.71)
Chaplaincy Committee Fund	(596.83)
Civil Rights Committee Fund	(739.64)
Community Service Committee Fund	(987.92)
Local 314 Retired Workers Chapter	(7,809.61)
New Building Fund	(410,826.17)
Public Sector Fund	(5,733.58)
Strike Support Fund	(3,001.06)
UNIT 1 FCA CTC Engineering Design & Clerical	(46,579.81)

UNIT 10 FCA CTC Engineering Technical	(44,439.81)	
UNIT 14 FCA CTC Engineering Body & Maintenance Shops	(4,683.86)	
UNIT 17 FCA Warren Truck Assembly	(2,173.05)	
UNIT 18 FCA Warren Stamping	(6,209.80)	
UNIT 2 FCA Jefferson North Assembly	(8,107.80)	
UNIT 21 FCA Marysville Axle	(2,384.96)	
UNIT 23 FCA MOPAR Parts Division	(2,656.03)	
UNIT 25 FCA Trenton Engine EMEC	(6,464.66)	
UNIT 27 General Dynamics Technical & Engineering	(4,299.31)	
UNIT 28 General Dynamics Technical & Engineering / Office & Clerical	(17,498.37)	
UNIT 30 United Way For Southeastern Michigan	(2,616.35)	
UNIT 32 FCA International Production Engineering	(6,463.47)	
UNIT 35 City of Warren Attorneys	(1,364.66)	
UNIT 36 36th District Court Probation Officers	(1,873.57)	
UNIT 44 City of St. Clair Shores Professional Employees	(6,487.73)	
UNIT 51 FCA Sterling Heights Assembly	(5,587.95)	
UNIT 52 Clinton Township Technical Office & Professional	(5,971.85)	
UNIT 54 Eurest Compass Group USA	(2,849.01)	
UNIT 57 FCA Occupational Health Nurse Specialists	(9,014.20)	
UNIT 59 City of Warren Administration & Water	(8,950.01)	
UNIT 61 Beacon Health Options (Behavioral Health)	(9,526.41)	
UNIT 62 Romeo District Library	(2,971.22)	
UNIT 65 Health Management Systems of America	(2,747.69)	
UNIT 7 FCA Sterling Stamping	(2,153.87)	
UNIT 70 Beacon Health Options (OCHA Therapists)	(3,714.34)	
UNIT 75 Macomb County Supervisory	(33,883.65)	
UNIT 76 Clinton Township Water & Sewer	(5,550.06)	
UNIT 78 Washington Township Supervisory	(1,437.95)	
UNIT 84 Detroit Diesel	(14,223.87)	
UNIT 85 McLaren Oakland Hospital	(28,689.38)	
UNIT 86 City of Detroit Legal Services	(1,124.61)	
UNIT 9 FCA Detroit 2 Assembly	(4,640.14)	
UNIT 91 Romeo District Library Administrative Employees	(2,168.83)	
UNIT 92 Washington Township Water & Sewer	(2,141.04)	
UNIT 93 Washington Township Department Heads	(1,764.73)	
UNIT 95 Macomb County Corporation Counsel	(1,074.13)	
UNIT 97 Caravan Facilities	(12,980.31)	
UNIT 98 Macomb County Headstart MCCSA	(4,347.53)	
UNIT 99 Warren Credit Union	(429.01)	
Veterans Committee Fund	(2,621.60)	
Womens Committee Fund	(150.15)	
Youth Committee Fund	(117.00)	
		<hr/>
Total of all Funds		<u>\$ 243,476.44</u>

Made up as follows:

Commercial Account	\$ 203,536.73
Savings Account	<u>8,463.62</u>

Total	<u>\$ 212,000.35</u>
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SUMMARY OF INCOME

January 1 through August 31, 2021

Dues:

- Regular (Private Sector)	\$ 1,682,271.77
- Regular (Public Sector Without the Right to Strike)	108,678.23
- SUB	4,518.04
- Bonus and Profit Sharing	218,401.70
- Retired Workers @ 35%	14,688.80
- Retired Workers @ 35% Local 314	383.60
- Retired Workers @ \$1.00 or \$2.00	36.00

Initiations:

- International (Regular)	29.00
- Local (Regular)	1,391.00

Interest on:

- Credit Union Savings Account [REDACTED]	20.72
- Money Market Accounts [REDACTED]	1.11

Donations:

- Clothe-A-Child, Needy Families, etc.	85.00
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Rebate from International Strike Fund

26,937.71

Refunds:

- Maintenance and Repair	6,949.65
- Recreation Event - Sporting	5,565.00

Rents:

- Buildings, Offices and Property	8,000.00
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Social and Recreational Events:

- Entry Fees (Sporting Events, Display Setups, etc.)	10,388.00
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Sales of:

- Shirts, Sweat clothes, etc.	1,340.00
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Unidentified Income

32,509.67

Total Income

\$ 2,122,195.00

SUMMARY OF DISBURSEMENTS

January 1 through August 31, 2021

Wages:	
- Officers	\$ 251,763.65
- Clerical	65,229.90
Lost Time:	
- Officers	4,756.42
- Others	21,410.79
Weekly/Monthly Expense Allowances (Others)	14,519.50
Travel, Per Diem, etc:	
- Officers (Non Taxable)	712.17
- Others (Non Taxable)	2,698.64
Profit Sharing/Bonus	8,223.22
- Officers	
- Clerical	4,869.21
- Others	1,206.08
Deductions Withheld:	
- Federal Income Taxes	(32,642.41)
- FICA - OASDI Income Taxes	(16,561.97)
- FICA - HI Income Taxes	(4,380.32)
- State Income Taxes	(10,505.76)
- Child Support/Friends of the Court/Garnishments	(362.16)
- Group Life Insurance	(708.85)
- Union Dues	(1,833.60)
Deductions Forwarded:	
- Federal Income Taxes (941)	21,672.06
- FICA - Employee OASDI and HI (941)	12,204.10
- State Income Taxes	12,505.20
- Dental/Hearing/Medical/Vision Insurance	2,192.25
Direct Taxes:	
- FICA, Employer OASDI and HI (941)	30,425.82
- Unemployment Taxes, Federal (940)	710.57
- Unemployment Taxes, State	838.21
Other Payroll Benefits:	
- Dental/Hearing/Medical/Vision Insurance	38,932.37
- Medical/Prescription Fee Reimbursements	324.00
- Scholarship/Tuition Payments	150.00
Bank Charges (Debited Against Account):	
- Service Fees, NSF, Stop Payments	720.38
Fees, Licenses, Permits, etc.	1,498.92
Building and Property:	
- Janitorial Services (Non-Employee)	6,245.99
- Maintenance and Repairs	12,144.75

- Taxes (Real Estate - Property)	13,688.47
- Utilities (Building Ownership)	6,338.37
Donations:	
- Charities	1,110.00
Flowers, Bibles, Cards, Donations, Memorials, etc.	673.38
Guard and Security service (by Contract Non-Employee)	884.76
Furniture and Equipment:	
- Leases and Rentals	3,129.27
Insurance:	
- Union Liability (Misrepresentation)	14,305.88
Internet Service (Access Fees)	1,957.47
Maintenance and Repairs:	
- Equipment (Copy/Postage Machine/Telephone, etc.)	3,778.98
Penalties and Interest:	
- Late Filing Payroll Tax Forms and Payments	27.96
Per Capita Taxes:	
- International	1,142,499.07
- CAP Councils	45,405.92
Postage	2,649.98
Printing Costs:	
- Local Newsletter/Paper	7,746.98
- Membership Cards	117.64
Professional Fees:	
- Accountants, CPAs (Audits)	1,100.00
Promotional Items (Clips, Magnets, Rulers for Fair Booths, Picnics, etc.)	159.00
Refreshments:	
- Caterers (Locals Conferences/Meetings, Picnics, etc.)	273.08
- Coffee, Donuts, Food, Soft Drinks, etc.	1,988.25
Refunds:	
- Initiations - International	1.00
- Initiations - Local	49.00
Reimbursement:	
- Cell phones	1,400.00
- Dental/Hearing/Medical/vision insurance	2,079.00
- Flowers, Bibles, Cards	213.38
- Medical Insurance	1,335.00
- Refreshments	480.44
- Sporting	1,772.24
- Supplies	674.10
- Travel, Per Diem, etc. - Officers (Non-Taxable)	891.28
Registration/Conference/Tuition Fees	300.00
Rental of:	
- Mats, Mops, Rugs, etc.	814.10
- Storage Facilities	1,734.24
Resale Items:	
- Refreshments (Candy, Coffee Soft Drinks, etc.)	881.57

- Fundraising Items (Candy, Cookbooks, Crafts, etc.)	1,748.28	
- Shirts, Sweat clothes, etc.	11,290.30	
Social and Recreational Events:		
- Sporting	16,759.00	
Subscriptions:		
- Cable TV	378.49	
Supplies - Office:		
- Office (Paper, Pens, Toner, Staples, etc.)	4,197.51	
Taxes:		
- Personal Property	73.21	
Technical and Support Fees (Computer, Website, etc.)	1,135.88	
Telephone	3,872.51	
Telephone - Mobile (Cell Phones, Pagers, etc.)	1,929.05	
Travel - Directly Paid to Airlines, Hotels, Travel Agencies, etc.	5,979.96	
Write-Off of Losses:		
- Misappropriations	239,768.82	
- Shortages (Unidentifiable Expenses)	<u>94,166.96</u>	
Total Expenditures		<u>\$ 2,090,718.91</u>

STATEMENT OF FINANCIAL CONDITION

as of August 31, 2021

Total Cash Assets (Exhibit 1)	\$ 243,476.44
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CURRENT LIABILITIES

Deductions Forwarded:

- Federal Income Taxes (941)	\$ 2,182.06	
- FICA-Employee OASDI and HI (941)	986.69	
- State Income Taxes	<u>9,985.83</u>	\$ 13,154.58

Direct Taxes:

- FICA, Employer OASDI & HI (941)	986.69	
- Unemployment Taxes, State	<u>139.00</u>	1,125.69

Penalties and Interest:

- Late Filing Payroll Tax Forms and Payments		237.69
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Initiation Fees Forwarded International		2.00
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Per Capita Taxes: (August 2021)

- International	139,941.66	
- Delinquent Per Capita Taxes (Schedule 2)	970,003.89	
- Michigan CAP (August)	2,425.36	
- Delinquent Michigan CAP (Schedule 3)	16,244.64	
- Region 1 CAP (August)	2,425.36	
- Delinquent Region 1 CAP (Schedule 4)	16,244.64	
- Retired Workers @ 65%	<u>23.40</u>	<u>1,147,308.95</u>

Total Current Liabilities	<u>\$ 1,161,828.91</u>
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Net Cash Worth	<u>\$ (918,352.47)</u>
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PHYSICAL ASSETS (Cost Price)

Land & Building (2005 Tosbsal Court Warren, MI 48092)	\$ 1,079,812.00
Furniture & Equipment	<u>379,286.00</u>

Total Physical Assets	<u>\$ 1,459,098.00</u>
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INVESTMENT ACCOUNTS AS OF AUGUST 2021

SAVINGS ACCOUNT

Comerica Bank 28230 Dequindre Road Warren, Michigan 48092	0.03% 	\$ 5,547.78
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Cornerstone Community Financial 2955 University Drive Auburn Hills, Michigan 48326		<u>2,867.67</u>
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TOTAL INVESTMENTS	<u>\$ 8,415.45</u>
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*Brackets denote red figures

PER CAPITA TAXES DUE INTERNATIONAL

as of August 2021

April 2018:

			Amount Due
Strike and Defense Fund (2964 members @ 20% of \$294,872.10)	\$	58,974.42	
International PCT (2964 members @ 62% of \$235,897.68)		146,256.56	
Strike and Defense Fund (157 members @ 26.3% of \$8,313.11)		2,186.35	
International PCT (157 members @.457% of \$6,126.76)		2,799.93	
Intiations fees (11 members @ \$1.00)		11.00	
Council Dues		<u>981.18</u>	\$ 211,209.44
Less Automatic Rebate			(24,510.43)
Amount Paid			<u>(154,132.63)</u> \$ 32,566.38

March 2019:

Strike and Defense Fund (2555 members @ 20% of 413,296.95)		82,459.39	
International PCT (2555 members @ 62% of \$329,837.56)		204,499.29	
Strike and Defense Fund (322 members @26.3% of \$19,464.20)		5,119.08	
International PCT (193 members @ 45.7% of \$14,345.12)		6,555.72	
Intiations fees (17 members @ \$1.00)		17.00	
Council Dues		76.32	
Retired Member Dues @65%		<u>23.40</u>	298,750.20
Less Automatic Rebate			(4,143.60)
Amount Paid			<u>(36,869.22)</u> \$ 257,737.38

June 2019:

Strike and Defense Fund (533 members @ 20% of \$220,934.34)		44,186.87	
International PCT (2444 members @ 62% of \$176,747.47)		109,583.43	
Strike and Defense Fund (329 members @ 26.3% of \$19,940.69)		5,244.40	
International PCT (193 members @ 45.7% of \$14,696.29)		6,716.20	
Intiations fees (8 members @ \$1.00)		8.00	
Council Dues		<u>74.33</u>	165,813.23

Less Automatic Rebate		(3,507.33)	
Amount Paid		<u>(33,243.13)</u>	\$ 129,062.77

October 2019:

Strike and Defense Fund (2502 members @ 20% of \$224,023.38)	44,804.68		
International PCT (2502 members @ 62% of \$179,218.70)	111,161.44		
Strike and Defense Fund (338 members @ 26.3% of \$20,567.47)	5,409.24		
International PCT (338 members @ 45.7% of \$15,158.23)	6,927.31		
Intiations fees (21 members @ \$1.00)	21.00		
Council Dues	15.60		
Retired Member Dues @ 65%	<u>75.54</u>	168,414.81	
Amount Paid		<u>(41,413.12)</u>	127,001.69

November 2019:

Strike and Defense Fund (2479 members @ 20% of \$223,078.98)	44,615.80		
International PCT (2479 members @ 62% of \$178,463.18)	110,738.86		
Strike and Defense Fund (338 members @ 26.3% of \$20,715.70)	5,448.23		
International PCT (338 members @ 45.7% of \$15,267.47)	6,977.23		
Intiations fees (11 members @ \$1.00)	13.00		
Council Dues	75.52		
Retired Member Dues @ 65%	<u>15.60</u>	167,884.24	
Amount Paid		<u>(40,676.31)</u>	127,207.93

March 2021:

Strike and Defense Fund (2469 members @ 20% of \$440,137.46)	88,027.49		
International PCT (533 members @ 62% of \$352,109.97)	218,521.41		
Strike and Defense Fund (311 members @ 26.3% of \$17,356.22)	4,564.69		
International PCT (311 members @ 45.7% of \$12,791.53)	5,845.73		
Intiations fees (3 members @ \$1.00)	3.00		
Council Dues	<u>971.26</u>	317,933.58	
Less Automatic Rebate		(23,279.32)	
Amount Paid		<u>(152,011.33)</u>	142,642.93

July 2021:

Strike and Defense Fund (2412 members @ 20% of 209,378.17)	\$ 41,875.63		
International PCT (2412 members @ 62% of \$167,502.54)	103,851.57		
Strike and Defense Fund (193 members @ 26.3% of 11,811.71)	3,106.48		
International PCT (193 members @ 45.7% of \$8,705.23)	3,978.29		
Intiations fees (1 members @ \$1.00)	1.00		
Council Dues	<u>912.71</u>	153,725.68	
Amount Paid		<u>-</u>	153,725.68
Calculation Errors 2018-2021			<u>59.13</u>

Total Delinquent PCT

\$ 970,003.89

DELINQUENT MICHIGAN CAP TAXES
as of August 31, 2021

Aug-20			
(2348 members @ 1.5% of \$175,615.99)	\$	2,634.24	
Jul-21			
(2605 members @ 1.5% of \$176,207.77)		<u>2,643.12</u>	\$ 5,277.36
Calculation Errors 2018-2021			<u>10,967.28</u>
Total Delinquent Michigan CAP			<u>\$ 16,244.64</u>

*Brackets denote red figures

DELINQENT REGION 1 CAP PER CAPITA TAXES
as of August 31, 2021

Aug-20			
(2348 members @ 1.5% of \$175,615.99)	\$	2,634.24	
Jul-21			
(2605 members @ 1.5% of \$176,207.77)		<u>2,643.12</u>	\$ 5,277.36
Calculation Errors 2018-2021			<u>10,967.28</u>
Total Region 1 Per Capita Taxes			<u>\$ 16,244.64</u>

*Brackets denote red figures

SUMMARY OF MISAPPROPRIATIONJanuary 1, 2015 through December 31, 2017

Transfers (Schedule 6)	\$ 615,935.37
Check Deposits (Schedule 7)	131,286.60
13th Rebate Checks (Schedule 10)	79,888.97
Cashier Checks (Schedule 9)	241,939.86
Less Deposits (Cornerstone) (Schedule 9)	(155,000.00)
Less Deposits (PNC) (Schedule 8)	<u>(81,622.23)</u>
	<u>\$ 832,428.57</u>

January 1, 2018 through August 31, 2021

Transfers (Schedule 11)	\$ 1,035,779.35
Improper Deposits (Schedule 12)	130,541.21
13th Rebate Check (Schedule 10)	92,713.41
Cashier Checks (Schedule 9)	13,775.82
Debit Card/ACH (Schedule 14)	163,849.29
Optional Life Insurance (Schedule 15)	2,544.03
2020 10% Bonus (Schedule 17)	10,500.64
Union Dues (Schedule 16)	3,125.12
Profit Sharing (Schedule 19)	11,980.80
Supp. Wages (Schedule 18)	1,311.12
Less Deposits (PNC) (Schedule 13)	<u>(155,185.87)</u>
	<u>\$ 1,310,934.92</u>

January 1, 2015 - December 21, 2017	\$ 832,428.57
January 1, 2018 - August 31, 2021	<u>1,310,934.92</u>

Misappropriated Funds 1/1/2015 - 8/31/2021 \$ 2,143,363.49

MISAPPROPRIATION OF FUNDS
Deposits into PNC Account [REDACTED] from Comerica Account [REDACTED]
as of August 31, 2021

<u>Check #</u>	<u>Check Deposit Date</u>	<u>Check Written by</u>	<u>Bank</u>	<u>Description</u>	<u>Check Amt</u>
127215	6/3/2015	Tim Edmunds	PNC	Transfers	\$ 2,500.00
127216	6/3/2015	Tim Edmunds	PNC	Transfers	22,500.00
152184	7/15/2015	Tim Edmunds	PNC	Transfers	25,198.71
127527	8/7/2015	Tim Edmunds	PNC	Transfers	20,000.00
127593	8/19/2015	Tim Edmunds	PNC	Transfers	30,000.00
128006	11/25/2015	Tim Edmunds	PNC	Transfers	10,000.00
128067	12/9/2015	Tim Edmunds	PNC	Transfers	30,000.00
128264	1/29/2016	Tim Edmunds	PNC	Transfers	10,000.00
153123	2/8/2016	Tim Edmunds	PNC	Transfers	50,000.00
153830	7/28/2016	Tim Edmunds	PNC	Transfers	50,000.00
153847	8/26/2016	Tim Edmunds	PNC	Transfers	22,636.80
154238	11/22/2016	Tim Edmunds	PNC	Transfers	50,000.00
154442	1/6/2017	Tim Edmunds	PNC	Transfers	10,775.77
154443	1/6/2017	Tim Edmunds	PNC	Transfers	156.23
154498	1/24/2017	Tim Edmunds	PNC	Transfers	50,000.00
154672	3/3/2017	Tim Edmunds	PNC	Transfers	50,000.00
154857	4/20/2017	Tim Edmunds	PNC	Transfers	3,229.93
154852	4/20/2017	Tim Edmunds	PNC	Transfers	3,152.41
155033	6/2/2017	Tim Edmunds	PNC	Transfers	50,000.00
155179	7/25/2017	Tim Edmunds	PNC	Transfers	2,118.41
155178	7/25/2017	Tim Edmunds	PNC	Transfers	23,667.11
155298	8/28/2017	Tim Edmunds	PNC	Transfers	50,000.00
155628	11/17/2017	Tim Edmunds	PNC	Transfers	<u>50,000.00</u>
				Total	<u>\$ 615,935.37</u>

***PNC ACCOUNT [REDACTED] IS NOT MANAGED BY LOCAL UNION 412**

MISAPPROPRIATION OF FUNDS
International Checks Deposited into PNC Account [REDACTED]
 as of August 31, 2021

<u>Check #</u>	<u>Check Deposit Date</u>	<u>Deposited by</u>	<u>Bank</u>	<u>Description</u>	<u>Check Amt</u>
1649113	4/15/2016	Tim Edmunds	PNC	CARLA PATTERSON 2/14-4/9/16	\$ 9,705.03
1660318	6/20/2016	Tim Edmunds	PNC	C. PATTERSON-4/10-7/2/16	14,557.55
1665620	7/13/2016	Tim Edmunds	PNC	JEFF HAGLER/MIKE HAYS FCA NEGO	39,758.23
1666814	7/28/2016	Tim Edmunds	PNC	CARLA PATTERSON 7/3-8/13/16	7,278.77
1672836	9/26/2016	Tim Edmunds	PNC	C. PATTERSON 8/14 -10/8/16	9,705.03
1673030	10/5/2016	Tim Edmunds	PNC	CARLA PATTERSON 10/9-12/17/16	12,131.29
1696113	7/25/2017	Tim Edmunds	PNC	ISTAC CONF. - TRACY FEATHERSTONE	2,969.97
1698169	9/28/2017	Tim Edmunds	PNC	CARLA PATTERSON 7/2-9/23/17	14,557.55
1703727	10/20/2017	Tim Edmunds	PNC	C.PATTERSON 09/24/17-10/28/17	6,065.64
1706820	11/17/2017	Tim Edmunds	PNC	C PATTERSON 10/29/17-12/2/17	6,065.64
1708027	12/29/2017	Tim Edmunds	PNC	CARLA PATTERSON 12/3/17-1/20/8	<u>8,491.90</u>
Total					<u>\$ 131,286.60</u>

***PNC ACCOUNT [REDACTED] IS NOT MANAGED BY LOCAL UNION 412**

MISAPPROPRIATION OF FUNDS
Deposits into Comerica Bank Account [REDACTED] From PNC Account [REDACTED]
 as of August 31, 2021

<u>Check #</u>	<u>Check Deposit Date</u>	<u>Written To:</u>	<u>Check Amt</u>
508	5/29/2015	UAW Local 412	\$ 5,000.00
545	10/30/2015	UAW Local 412	4,985.00
556	12/30/2015	UAW Local 412	3,809.00
559	2/8/2016	UAW Local 412	5,000.00
576	6/1/2016	UAW Local 412	684.00
592	7/29/2016	UAW Local 412	382.00
591	7/29/2016	UAW Local 412	39,758.23
593	7/29/2016	UAW Local 412	1,000.00
616	1/31/2017	UAW Local 412	1,854.00
361	5/1/2017	UAW Local 412	1,445.00
633	5/31/2017	UAW Local 412	1,930.00
632	5/31/2017	UAW Local 412	175.00
638	7/3/2017	UAW Local 412	3,860.00
643	8/1/2017	UAW Local 412	906.00
645	9/1/2017	UAW Local 412	3,095.00
654	10/2/2017	UAW Local 412	3,565.00
657	11/1/2017	UAW Local 412	1,633.00
662	12/1/2017	UAW Local 412	<u>2,541.00</u>
Total Deposits			<u>\$ 81,622.23</u>

***THE DEPOSITS WERE MADE FROM PNC ACCOUNT [REDACTED] INTO THE LOCALS' COMMERCIAL ACCOUNT [REDACTED]**

***PNC ACCOUNT [REDACTED] IS NOT MANAGED BY LOCAL UNION 412**

MISAPPROPRIATION OF FUNDS**Cornerstone Account [REDACTED]**

as of August 31, 2021

Withdrawal	Date	Amount	
Cashier Checks	1/20/2015	\$ 50,000.00	
Cashier Checks	6/3/2015	2,500.00	
Check	6/3/2015	22,500.00	
Cashier Checks	8/7/2015	20,000.00	
Cashier Checks	8/19/2015	14,456.00	
Cashier Checks	8/19/2015	2,483.36	
Cashier Checks	8/19/2015	30,000.00	
Cashier Checks	10/2/2015	50,000.00	
Cashier Checks	11/25/2015	10,000.00	
Cashier Checks	12/9/2015	30,000.00	
Cashier Checks	1/29/2016	<u>10,000.00</u>	
January 1, 2015 - December 31, 2017 Cashier Checks			\$ 241,939.86

Withdrawal	Date	Amount	
Cashier Check	8/30/2018	\$ <u>13,775.82</u>	
January 1, 2018 - August 31, 2021 Cashier Checks			\$ 13,775.82

Deposits	Date	Amount	
Deposits	8/7/2015	\$ (100,000.00)	
Deposits	11/25/2015	(50,000.00)	
Deposits	2/8/2016	<u>(5,000.00)</u>	
Deposits made into account			\$ (155,000.00)

MISAPPROPRIATION OF FUNDS
13th Rebate Checks Deposited into PNC Account [REDACTED]
 as of August 31, 2021

<u>Date Check Issued</u>	<u>Check Number</u>	<u>Amount of Check</u>	
4/14/2016	1655877	\$ 49,732.21	
4/24/2017	1692552	<u>30,156.76</u>	\$ 79,888.97
4/25/2019	1809835	\$ 64,028.47	
4/27/2020	2124680	<u>28,684.94</u>	<u>92,713.41</u>
			Total \$ <u>172,602.38</u>

***PNC ACCOUNT [REDACTED] IS NOT MANAGED BY LOCAL UNION 412**

MISAPPROPRIATION OF FUNDS
Deposits into PNC Account [REDACTED] from Comerica Account [REDACTED]
as of August 31, 2021

<u>Check #</u>	<u>Check Deposit Date</u>	<u>Check Signature</u>	<u>Bank</u>	<u>Check Amt</u>
155979	2/20/2018	Tim Edmunds	PNC	\$ 50,000.00
156250	5/4/2018	Tim Edmunds	PNC	50,000.00
156620	8/16/2018	Tim Edmunds	PNC	23,931.10
156621	8/16/2018	Tim Edmunds	PNC	2,289.30
156906	10/22/2018	Tim Edmunds	PNC	25,000.00
156939	11/14/2018	Tim Edmunds	PNC	25,000.00
157339	2/11/2019	Tim Edmunds	PNC	75,000.00
157579	3/25/2019	Tim Edmunds	PNC	25,000.00
157762	5/30/2019	Tim Edmunds	PNC	25,000.00
157989	7/16/2019	Tim Edmunds	PNC	25,440.91
158013	8/1/2019	Tim Edmunds	PNC	25,000.00
158067	8/9/2019	Tim Edmunds	PNC	10,000.00
158076	8/16/2019	Tim Edmunds	PNC	15,000.00
158238	9/30/2019	Tim Edmunds	PNC	5,000.00
158239	9/30/2019	Tim Edmunds	PNC	25,000.00
158417	11/20/2019	Tim Edmunds	PNC	25,000.00
158441	11/29/2019	Tim Edmunds	PNC	25,000.00
158577	12/30/2019	Tim Edmunds	PNC	25,000.00
158589	1/6/2020	Tim Edmunds	PNC	50,000.00
158664	1/28/2020	Tim Edmunds	PNC	25,000.00
158781	2/27/2020	Tim Edmunds	PNC	50,000.00
158917	5/8/2020	Tim Edmunds	PNC	25,000.00
159020	7/27/2020	Tim Edmunds	PNC	50,000.00
159039	8/5/2020	Tim Edmunds	PNC	2,475.07

*Brackets denote red figures

Schedule 11 (Continued)

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159040	8/5/2020	Tim Edmunds	PNC	26,642.97
159078	8/28/2020	Tim Edmunds	PNC	25,000.00
159143	10/6/2020	Tim Edmunds	PNC	50,000.00
159237	12/1/2020	Tim Edmunds	PNC	25,000.00
159272	12/29/2020	Tim Edmunds	PNC	50,000.00
159307	1/12/2021	Tim Edmunds	PNC	25,000.00
159377	3/2/2021	Tim Edmunds	PNC	25,000.00
159440	4/21/2021	Tim Edmunds	PNC	25,000.00
159478	4/26/2021	Tim Edmunds	PNC	25,000.00
159523	5/21/2021	Tim Edmunds	PNC	25,000.00
159545	6/7/2021	Tim Edmunds	PNC	25,000.00
159590	6/28/2021	Tim Edmunds	PNC	<u>25,000.00</u>

Total

\$ 1,035,779.35

***PNC ACCOUNT [REDACTED] IS NOT MANAGED BY LOCAL UNION 412**

MISAPPROPIATION OF FUNDS
Checks Deposited into PNC Bank
as of August 31, 2021

<u>Check #</u>	<u>Check Deposit Date</u>	<u>Deposited To</u>	<u>Bank</u>	<u>International Reimbursement Checks for</u>	<u>Check Amt</u>
1711166	1/30/2018	Tim Edmunds	PNC	C PATTERSON 1/21/18-4/14/18	\$ 14,557.55
1717899	5/31/2018	Tim Edmunds	PNC	ISTAC T.FEATHERSTONE	2,854.40
1718254	5/31/2018	Tim Edmunds	PNC	C. PATTERSON 4/15/18-6/30/18	13,344.42
1720313	7/11/2018	Tim Edmunds	PNC	C.PATTERSON 7/1/18-9/22/18	14,557.55
1722847	9/17/2018	Tim Edmunds	PNC	REIMB V.CONF JOSEPH SMITH	600.00
1724410	9/17/2018	Tim Edmunds	PNC	TEMP ORG REIMB INTERNATIONAL UNION	14,557.55
1806530	3/15/2019	Tim Edmunds	PNC	C.PATTERSON 3/10/19-6/1/19	14,557.55
1820595	7/16/2019	Tim Edmunds	PNC	REIMB WAGES JEFF HAGLER	2,134.52
1823546	9/6/2019	Tim Edmunds	PNC	C.PATTERSON 8/25/19-10/19/19	9,705.03
1962357	10/15/2019	Tim Edmunds	PNC	C PATTERSON 10/20/19-12/21/19	10,918.16
2114103	12/27/2019	Tim Edmunds	PNC	C. PATTERSON 3/15/20-6/6/20	14,557.55
2121195	3/24/2020	Tim Edmunds	PNC	C.PATTERSON 3/15/20-6/6/20	14,557.55
2127261	7/27/2020	Tim Edmunds	PNC	C.PATTERSON 6/7/20-6/27/20	<u>3,639.38</u>
Total Deposits					<u>\$ 130,541.21</u>

*PNC ACCOUNT [REDACTED] IS NOT MANAGED BY LOCAL UNION 412

MISAPPROPRIATION OF FUNDS
Deposits into Comerica Account [REDACTED] From PNC Account [REDACTED]
as of August 31, 2021

<u>Check #</u>	<u>Date</u>	<u>Written To:</u>	<u>Amount</u>
675	1/2/2018	UAW Local 412	\$ 10,787.00
668	2/1/2018	UAW Local 412	2,111.00
681	4/2/2018	UAW Local 412	2,000.00
688	6/1/2018	UAW Local 412	2,249.00
703	9/4/2018	UAW Local 412	649.00
707	10/1/2018	UAW Local 412	2,923.00
711	10/31/2018	UAW Local 412	5,907.00
716	11/30/2018	UAW Local 412	4,851.00
725	5/1/2019	UAW Local 412	2,254.00
731	6/3/2019	UAW Local 412	5,035.97
730	6/3/2019	UAW Local 412	2,349.00
735	8/1/2019	UAW Local 412	200.00
740	8/30/2019	UAW Local 412	6,044.45
739	8/30/2019	UAW Local 412	1,924.00
738	8/30/2019	UAW Local 412	4,294.05
742	9/30/2019	UAW Local 412	1,105.00
743	10/1/2019	UAW Local 412	5,038.48
745	10/28/2019	UAW Local 412	9,207.45
751	12/31/2019	UAW Local 412	2,684.00
748	1/2/2020	UAW Local 412	15,174.40
752	1/2/2020	UAW Local 412	14,363.38
754	2/3/2020	UAW Local 412	743.18
755	2/3/2020	UAW Local 412	11,091.06
821	3/2/2020	UAW Local 412	3,316.49
775	7/1/2020	UAW Local 412	4,154.99
776	9/1/2020	UAW Local 412	470.00
822	10/1/2020	UAW Local 412	5,486.47
778	10/30/2020	UAW Local 412	1,024.99
779	1/29/2021	UAW Local 412	3,795.00
782	2/26/2021	UAW Local 412	4,101.76
783	3/31/2021	UAW Local 412	6,050.82
784	3/31/2021	UAW Local 412	480.00
785	4/30/2021	UAW Local 412	5,422.47
787	6/29/2021	UAW Local 412	3,865.00
788	6/29/2021	UAW Local 412	<u>4,032.46</u>
Total Deposits			\$ <u>155,185.87</u>

MISAPPROPRIATION OF FUNDS**Debit Card Charges**

as of August 31, 2021

<u>ACH Debit</u>	<u>Date</u>	<u>Description</u>	<u>Location</u>	<u>Amount</u>	<u>Bank Fee</u>	<u>ATM Usage Fee</u>	<u>Total</u>
Debit	10/3/2018	Greektown Casino	Detroit, MI	\$ 589.92			\$ 589.92
Withdrawal	10/4/2018	Debit card withdrawal Ply*village Green (Village Green Management- Apartment	Las Vegas, NV 0318	1,000.00	\$ 7.99	\$ 2.50	1,010.49
Debit	12/10/2018	Rent paid online	Michigan	50.00			50.00
Debit	12/13/2018			1,695.00			1,695.00
Withdrawal	12/27/2018	Greektown High Limit 555 State of Michigan Child Support Payment	Detroit, MI	1,000.00	4.99	2.50	1,007.49
Debit	1/7/2019	State of Michigan Child Support Payment		1,090.11			1,090.11
Debit	1/10/2019	State of Michigan Child Support Payment		286.89			286.89
Debit	2/20/2019	State of Michigan Child Support Payment		1,090.11			1,090.11
Debit	3/15/2019	State of Michigan Child Support Payment		1,663.89			1,663.89
Debit	3/25/2019	Paypal Verifybank		0.17			0.17
Debit	4/12/2019	State of Michigan Child Support Payment		1,380.50			1,380.50
Debit	5/9/2019	State of Michigan Child Support Payment		1,380.50			1,380.50
Withdrawal	5/10/2019	Greektown High Limit 555	Detroit, MI	1,000.00	4.99	2.50	1,007.49
Withdrawal	5/15/2019	Greektown High Limit 555	Detroit, MI	1,000.00	4.99	2.50	1,007.49

*Brackets denote red figures

Schedule 14 (Continued)

Withdrawal	5/16/2019	Motor city Struts Bar	Detroit, MI	1,000.00	4.00	2.50	1,006.50
Withdrawal	5/17/2019	Greektown High Limit 555	Detroit, MI	1,000.00	4.99	2.50	1,007.49
Withdrawal	5/22/2019	Global Cash Access	Detroit, MI	1,000.00	4.50	2.50	1,007.00
Withdrawal	6/3/2019	Greektown High Limit 555	Detroit, MI	1,000.00	4.99	2.50	1,007.49
Withdrawal	6/3/2019	Greektown High Limit 555	Detroit, MI	1,000.00	4.99	2.50	1,007.49
Withdrawal	6/3/2019	Greektown VIP Valet	Detroit, MI	1,000.00	4.99	2.50	1,007.49
Withdrawal	6/10/2019	Global Cash Access	Las Vegas, NV	1,000.00	8.88	2.50	1,011.38
Debit	6/19/2019	State of Michigan Child Support Payment International		1,380.50			1,380.50
Debit	6/25/2019	815-5472340 IL 0318 Southfield Jeep Chrysler Dodge		350.00			350.00
Debit	7/22/2019	Southfield Jeep Chrysler Dodge	Southfield, MI	1,271.58			1,271.58
Withdrawal	7/24/2019	Greektown Snack Bar	Detroit, MI	1,000.00	4.99	2.50	1,007.49
Withdrawal	7/26/2019	Greektown High Limit 555	Detroit, MI	1,000.00	4.99	2.50	1,007.49
Withdrawal	7/29/2019	Greektown High Limit 555	Detroit, MI	1,000.00	4.99	2.50	1,007.49
Withdrawal	7/18/2019	State of Michigan Child Support Payment		1,380.50			1,380.50
Withdrawal	8/5/2019	Greektown High Limit 555	Detroit, MI	1,000.00	4.99	2.50	1,007.49
Withdrawal	8/5/2019	Greektown High Limit 556	Detroit, MI	1,000.00	4.99	2.50	1,007.49
Withdrawal	8/5/2019	Global Cash Access	Detroit, MI	1,000.00	4.50	2.50	1,007.00
Withdrawal	8/5/2019	PayPal Bouncenpart 2211	N. San Jose, CA	25.00			25.00
Debit	8/8/2019	State of Michigan Child Support Payment		1,380.50			1,380.50

Withdrawal	8/15/2019	Greektown High Limit 555	Detroit, MI	1,000.00	4.99	2.50	1,007.49
Withdrawal	8/15/2019	Greektown Snack Bar	Detroit, MI	1,000.00	4.99	2.50	1,007.49
Withdrawal	8/29/2019	Greektown High Limit	Detroit, MI	1,000.00	4.99	2.50	1,007.49
Withdrawal	9/3/2019	PayPal Bouncenpart 2211 State of Michigan Child	N. San Jose, CA	280.00			280.00
Debit	9/11/2019	Support Payment		1,380.50			1,380.50
Withdrawal	9/18/2019	Global Cash Access	Detroit, MI	1,000.00	4.50	2.50	1,007.00
Withdrawal	9/18/2019	Greektown VIP Valet Non-Comerica ATM Usage	Detroit, MI	1,000.00	4.99	2.50	1,007.49
Withdrawal	9/25/2019	Fee	Detroit, MI			2.50	2.50
Withdrawal	9/25/2019	Global Cash Access	Detroit, MI	1,000.00	4.50	2.50	1,007.00
Withdrawal	9/25/2019	Greektown High Limits	Detroit, MI	1,000.00	4.99	2.50	1,007.49
Withdrawal	9/26/2019	Global Cash Access	Detroit, MI	1,000.00	4.50	2.50	1,007.00
Withdrawal	10/3/2019	Firekeepers VIP	Battle Creek, MI	1,000.00	4.00	2.50	1,006.50
Withdrawal	10/3/2019	Firekeepers VIP	Battle Creek, MI	1,000.00	4.00	2.50	1,006.50
Withdrawal	10/10/2019	Greektown High Limit	Detroit, MI	1,000.00	4.99	2.50	1,007.49
Withdrawal	10/15/2019	Greektown High Limit 555	Detroit, MI	1,000.00	4.99	2.50	1,007.49
Withdrawal	10/15/2019	Greektown High Limit	Detroit, MI	1,000.00	4.99	2.50	1,007.49
Withdrawal	10/22/2019	Global Cash Access	Detroit, MI	1,000.00	4.50	2.50	1,007.00
Withdrawal	10/23/2019	Greektown High Limit	Detroit, MI	1,000.00	4.99	2.50	1,007.49
Withdrawal	10/28/2019	Greektown High Limit 555	Detroit, MI	1,000.00	4.99	2.50	1,007.49
Withdrawal	11/4/2019	Greektown High Limit 555	Detroit, MI	1,000.00	4.99	2.50	1,007.49
Withdrawal	11/4/2019	Greektown Market District	Detroit, MI	1,000.00	4.99	2.50	1,007.49
Withdrawal	11/8/2019	Greektown High Limit	Detroit, MI	1,000.00	4.99	2.50	1,007.49
Withdrawal	11/12/2019	Inq	Detroit, MI			2.50	2.50
Withdrawal	11/12/2019	Greektown High Limit 555	Detroit, MI	1,000.00	4.99	2.50	1,007.49

*Brackets denote red figures

Schedule 14 (Continued)

Withdrawal	11/12/2019	Greektown High Limit 555	Detroit, MI	1,000.00	4.99	2.50	1,007.49
Withdrawal	11/12/2019	Greektown Snack Bar	Detroit, MI	1,000.00	4.99	2.50	1,007.49
Withdrawal	11/13/2019	Everi	Detroit, MI	1,000.00	4.99	2.50	1,007.49
Withdrawal	11/15/2019	Motorcity Struts Bar	Detroit, MI	1,000.00	4.00	2.50	1,006.50
Withdrawal	11/20/2019	Motorcity Struts Bar	Detroit, MI	1,000.00	4.00	2.50	1,006.50
Withdrawal	11/25/2019	Greektown High Limit 555	Detroit, MI	1,000.00	4.99	2.50	1,007.49
Withdrawal	11/25/2019	Greektown High Limit	Detroit, MI	1,000.00	4.99	2.50	1,007.49
Withdrawal	11/25/2019	Everi	Detroit, MI	1,000.00	4.50	2.50	1,007.00
Withdrawal	11/29/2019	Greektown Snack Bar	Detroit, MI	1,000.00	4.99	2.50	1,007.49
Withdrawal	11/29/2019	Greektown Hotel Lobby555	Detroit, MI	1,000.00	4.99	2.50	1,007.49
Withdrawal	12/2/2019	Greektown Market District	Detroit, MI	1,000.00	4.99	2.50	1,007.49
Debit	12/6/2019	Marriott Detroit	Detroit, MI	156.40			156.40
Withdrawal	12/6/2019	ATM Useage Fee				2.50	2.50
Withdrawal	12/11/2019	Everi	Detroit, MI	1,000.00		2.50	1,002.50
Debit	12/11/2019	State of Michigan Child Support Payment		1,380.50			1,380.50
Withdrawal	12/12/2019	Greektown Market District	Detroit, MI	1,000.00	4.99	2.50	1,007.49
Withdrawal	12/13/2019	Everi	Las Vegas, NV	1,000.00	7.99	2.50	1,010.49
Withdrawal	12/16/2019	Everi	Las Vegas, NV	1,000.00	7.99	2.50	1,010.49
Withdrawal	12/16/2019	Everi	Las Vegas, NV	1,000.00	7.99	2.50	1,010.49
Withdrawal	12/16/2019	Everi	Las Vegas, NV	1,000.00	8.88	2.50	1,011.38
Debit	12/17/2019	Louis Vuitton #26	Las Vegas, NV	1,489.30			1,489.30
Debit	12/17/2019	Balenciaga #704	Las Vegas, NV	2,791.76			2,791.76
Withdrawal	12/17/2019	Caesars Palace Oldnrcc	Las Vegas, NV	1,000.00	9.99	2.50	1,012.49
Withdrawal	12/20/2019	Everi	Detroit, MI	1,000.00	4.50	2.50	1,007.00
Withdrawal	1/2/2020	Soaring Eagle	Pleasant, MI	1,000.00	3.25	2.50	1,005.75
Withdrawal	1/6/2020	Greektown VIP Valet	Detroit, MI	1,000.00	4.99	2.50	1,007.49

Withdrawal	1/8/2020	Greektown Hotel Lobby555	Detroit, MI	1,000.00	4.99	2.50	1,007.49
Withdrawal	1/13/2020	Greektown VIP Valet	Detroit, MI	1,000.00	4.99	2.50	1,007.49
Withdrawal	1/13/2019	Everi	Las Vegas, NV	1,000.00	8.99	2.50	1,011.49
Withdrawal	1/14/2020	Everi	Las Vegas, NV	1,000.00	8.99	2.50	1,011.49
Withdrawal	1/15/2020	Everi	Las Vegas, NV	1,000.00	8.99	2.50	1,011.49
Withdrawal	1/16/2020	Everi	Las Vegas, NV	1,000.00	8.88	2.50	1,011.38
Withdrawal	1/21/2020	Everi	Detroit, MI	1,000.00	4.50	2.50	1,007.00
Withdrawal	1/24/2020	Greektown High Limit	Detroit, MI	1,000.00	4.99	2.50	1,007.49
Withdrawal	1/30/2020	Everi	Detroit, MI	1,000.00		2.50	1,002.50
Withdrawal	2/3/2020	Everi	Detroit, MI	1,000.00		2.50	1,002.50
Withdrawal	2/3/2020	Motorcity Struts Bar	Detroit, MI	1,000.00	4.00	2.50	1,006.50
Withdrawal	2/27/2020	Everi	Detroit, MI	1,000.00	4.99	2.50	1,007.49
		State of Michigan Child					
Debit	2/7/2020	Support Payment		1,380.50			1,380.50
Withdrawal	3/3/2020	Everi	Detroit, MI	1,000.00	2.50		1,002.50
Withdrawal	3/3/2020	Everi	Detroit, MI	1,000.00	4.99	2.50	1,007.49
Withdrawal	3/12/2020	Everi	Detroit, MI	1,000.00	4.50	2.50	1,007.00
		State of Michigan Child					
Debit	5/7/2020	Support Payment		1,380.50			1,380.50
Debit	7/14/2020	Apple.com		1,323.94			1,323.94
Debit	7/24/2020	Apple.com		51.94			51.94
Debit	7/24/2020	Apple.com		199.00			199.00
Debit	7/24/2020	Apple.com		9.54			9.54
Withdrawal	9/14/2020	Everi	Detroit, MI	1,000.00	4.50	2.50	1,007.00
Withdrawal	9/24/2020	Everi	Detroit, MI	1,000.00	4.99	2.50	1,007.49
Withdrawal	9/24/2020	Everi	Detroit, MI	1,000.00	4.99	2.50	1,007.49
Withdrawal	9/28/2020	Everi	Detroit, MI	1,000.00	4.99	2.50	1,007.49
Withdrawal	9/28/2020	Everi	Detroit, MI	1,000.00	4.50	2.50	1,007.00
Withdrawal	10/23/2020	Inq	Detroit, MI			2.50	2.50
Withdrawal	10/23/2020	Inq	Detroit, MI			2.50	2.50
Withdrawal	10/23/2020	Inq	Detroit, MI			2.50	2.50
Withdrawal	10/23/2020	Everi	Detroit, MI	1,000.00	4.99	2.50	1,007.49

Withdrawal	10/30/2020	Everi	Detroit, MI	1,000.00	4.99	2.50	1,007.49
Withdrawal	11/12/2020	Everi	Detroit, MI	1,000.00	4.99	2.50	1,007.49
Debit	11/27/2020	Expertpay	Ohio	1,561.50			1,561.50
Debit	11/27/2020	Expertpay	Ohio	46.06			46.06
Withdrawal	12/7/2020	Everi	Toledo, Ohio	1,000.00	5.99	2.50	1,008.49
Withdrawal	12/18/2020	Firekeepers Walkway	Battle Creek, MI	1,000.00	4.00	2.50	1,006.50
Withdrawal	12/21/2020	Firekeepers Walkway	Battle Creek, MI	1,000.00	4.00	2.50	1,006.50
Debit	12/24/2020	Expertpay		1,561.50			1,561.50
Debit	12/24/2020	Expertpay		1,380.50			1,380.50
Debit	1/26/2021	Expertpay		1,561.50			1,561.50
Debit	1/26/2021	Expertpay		1,380.50			1,380.50
Withdrawal	2/5/2021	Everi	Detroit, MI	1,000.00	4.99	2.50	1,007.49
Withdrawal	2/8/2021	Everi	Detroit, MI	1,000.00	4.99	2.50	1,007.49
Withdrawal	2/22/2021	Everi	Toledo, Ohio	1,000.00	5.99	2.50	1,008.49
Withdrawal	2/22/2021	Everi	Toledo, Ohio	1,000.00	5.99	2.50	1,008.49
Withdrawal	3/3/2021	Everi	Detroit, MI	1,000.00	4.99	2.50	1,007.49
Withdrawal	3/3/2021	Everi	Detroit, MI	1,000.00	4.99	2.50	1,007.49
Withdrawal	3/10/2021	Everi	Fort Lauderdale, FL	1,000.00	6.95	2.50	1,009.45
Withdrawal	3/12/2021	Everi	Fort Lauderdale, FL	1,000.00	6.95	2.50	1,009.45
Withdrawal	3/15/2021	Everi	Fort Lauderdale, FL	1,000.00	6.95	2.50	1,009.45
Withdrawal	3/19/2021	Everi	Detroit, MI	1,000.00	4.99	2.50	1,007.49
Debit	3/2/2021	Expertpay		1,561.50			1,561.50
Debit	3/2/2021	Expertpay		1,380.50			1,380.50
Debit	3/30/2021	Expertpay		1,561.50			1,561.50
Debit	3/30/2021	Expertpay		1,380.50			1,380.50
Withdrawal	4/5/2021	Everi	Detroit, MI	1,000.00	4.99	2.50	1,007.49
Withdrawal	4/12/2021	Everi	Detroit, MI	1,000.00	4.99	2.50	1,007.49
Withdrawal	4/26/2021	Everi	Detroit, MI	1,000.00	4.99	2.50	1,007.49
Debit	4/16/2021	Expertpay		1,561.50			1,561.50
Debit	4/16/2021	Expertpay		1,380.50			1,380.50
Withdrawal	5/10/2021	Everi	Detroit, MI	1,000.00	4.99	2.50	1,007.49
Withdrawal	5/10/2021	Everi	Detroit, MI	1,000.00	4.99	2.50	1,007.49
Withdrawal	5/14/2021	Everi	Detroit, MI	1,000.00	4.99	2.50	1,007.49

Withdrawal	5/10/2021	Inq	Detroit, MI			2.50	2.50
Withdrawal	6/22/2021	Everi	Detroit, MI	1,000.00	4.99	2.50	1,007.49
			855-9562201 FL				
Debit	6/23/2021	WWW.reservation	0318	19.99			19.99
Debit	6/28/2021	Cci*reservation	800-468-3578 TX	713.93			713.93
Debit	6/29/2021	Spirit Air	Miramar, FL 0318	588.78			588.78
Debit	7/8/2021	Expertpay		4,684.50			4,684.50
Debit	7/9/2021	Expertpay		<u>12,897.44</u>			<u>12,897.44</u>
Totals				<u>\$ 163,061.25</u>	<u>520.54</u>	<u>267.50</u>	<u>\$ 163,849.29</u>

MISAPPROPRIATION OF FUNDS
as of August 31, 2021

Tim Edmunds
Optional Life insurance owed to UAW Local 412

<u>Date</u>	<u>Type</u>	<u>Amount Owed</u>
21-Jul	Opt Life Insurance	\$ 110.61
21-Jun	Opt Life Insurance	110.61
21-May	Opt Life Insurance	110.61
21-Apr	Opt Life Insurance	110.61
21-Mar	Opt Life Insurance	110.61
21-Feb	Opt Life Insurance	110.61
21-Jan	Opt Life Insurance	110.61
20-Dec	Opt Life Insurance	110.61
20-Nov	Opt Life Insurance	110.61
20-Oct	Opt Life Insurance	110.61
20-Sep	Opt Life Insurance	110.61
20-Aug	Opt Life Insurance	110.61
20-Jul	Opt Life Insurance	110.61
20-Jun	Opt Life Insurance	110.61
20-May	Opt Life Insurance	110.61
20-Apr	Opt Life Insurance	110.61
20-Mar	Opt Life Insurance	110.61
20-Feb	Opt Life Insurance	110.61
20-Jan	Opt Life Insurance	110.61
19-Dec	Opt Life Insurance	110.61
19-Nov	Opt Life Insurance	110.61
19-Oct	Opt Life Insurance	110.61
19-Sep	Opt Life Insurance	<u>110.61</u>
TOTAL		\$ <u>2,544.03</u>

*Brackets denote red figures

MISAPPROPRIATION OF FUNDS

as of August 31, 2021

Tim Edmunds**Union Dues owed to UAW Local 412**

<u>Date</u>	<u>Type</u>	Amount <u>Owed</u>
21-Jul	Regular Dues	\$ 124.18
21-Jun	Regular Dues	124.18
21-May	Regular Dues	124.18
21-Apr	Regular Dues	124.18
21-Mar	Regular Dues	124.18
21-Feb	Regular Dues	124.18
21-Jan	Regular Dues	124.18
20-Dec	Regular Dues	124.18
20-Nov	Regular Dues	124.18
20-Oct	Regular Dues	124.18
20-Sep	Regular Dues	124.18
20-Aug	Regular Dues	124.18
20-Jul	Regular Dues	124.18
20-Jun	Regular Dues	124.18
20-May	Regular Dues	124.18
20-Apr	Regular Dues	124.18
20-Mar	Regular Dues	124.18
20-Feb	Regular Dues	124.18
20-Jan	Regular Dues	124.18
19-Dec	Regular Dues	124.18
19-Nov	Regular Dues	124.18
19-Oct	Regular Dues	124.18
19-Sep	Regular Dues	124.18
21-Jun	Performance Bonus	7.20
21-Mar	Profit Sharing	118.61
20-Sep	3% Bonus	44.63
20-Mar	Profit Sharing	<u>98.54</u>
Total Dues owed		<u>\$ 3,125.12</u>

MISAPPROPRIATION OF FUNDS

as of August 31, 2021

**Tim Edmunds
2020 10% Bonus Per Bylaws**

<u>Check Number</u>	<u>Check Written</u>	<u>Amount of Check</u>	<u>Check Issued</u>	<u>Amount due Member</u>
157743	5/22/2019	\$ 5,165.22		
9002995	5/22/2019	5,335.42		
9003301	6/5/2020	<u>10,330.43</u>	6/5/2020	<u>\$ 10,330.43</u>
TOTAL		\$ 20,831.07		\$ 10,330.43
				Total Checks \$ 20,831.07
				Less <u>(10,330.43)</u>
				Net Amount <u>\$ 10,500.64</u>

*Brackets denote red figures

MISAPPROPRIATION OF FUNDS

as of August 31, 2021

**Tim Edmunds
Supplemental Wages per Bylaws**

<u>Check Number</u>	<u>Check Issued</u>	<u>Supplemental Pay for</u>	<u>Amount of Check</u>	<u>Supplemental Pay for</u>	<u>Amount due Member</u>
156945	11/1/2018	Dec-18	\$655.56	Dec-18	\$ 655.56
9002856	11/7/2018	Dec-18	655.56		
157037	11/21/2018	Jan-19	655.56		
157156	12/11/2018	Jan-19	<u>655.56</u>	Jan-19	<u>655.56</u>
			\$2,622.24		\$ 1,311.12
				Total Checks	\$ 2,622.24
				Less	<u>(1,311.12)</u>
				Net Amount	<u>\$ 1,311.12</u>

MISAPPROPRIATION OF FUNDS

as of August 31, 2021

**Tim Edmunds
Profit Sharing**

<u>Check Number</u>	<u>Date check was written</u>	<u>Amount of Check</u>	<u>Description</u>	<u>Amount Due Member</u>
	3/9/2018	\$ 5,059.60	FCA Profit Sharing	\$ 5,059.60
155991	2/21/2018	5,782.40	UAW Local 412	
	3/8/2019	5,423.60	FCA Profit Sharing 1820 hours @ \$2.98	<u>5,423.60</u>
157440	3/14/2019	<u>6,198.40</u>	UAW Local 412	
		\$ 22,464.00		\$ 10,483.20

Total Checks	\$ 22,464.00
Less	<u>(10,483.20)</u>
Net Amount	\$ 11,980.80