



National President Paul Hogrogian



National Secretary-Treasurer Mark Gardner



NPMHU Comptroller Mitzi Montemore



Director of Information Systems & Membership Services- Robin Daniels



Executive Director MHBP & Asst. to NST- Michael Hora



(front) Local 303 Treasurer Van Cunningham and (back) Local 308 Treasurer Michael Mohan



(l-r) Local 327 Vice President Jason Baum, Local 317 Treasurer Tammie Miller, Local 327 President Larry Burk and Local 303 President Javier Valencia

# NPMHU TRAINS ON FINANCIAL MANAGEMENT



Local 311 Treasurer Roxie Olds-Pride



Local 316 President Don Sneesby



Local 315 Treasurer Julia Pulu



Local 314 Treasurer Yvette Luster



Local 297 President Chris Bentley and Treasurer Pamela Grant



Local 332 Treasurer Robert Greenwell



Local 306 Treasurer Kenneth Leftridge



Local 318 Treasurer Joyce Weber



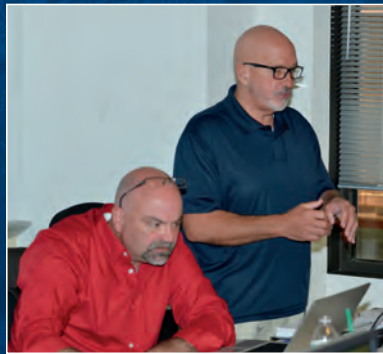
Local 329 President John (J.R.) Macon



Local 322 Treasurer John Szewczyk



Local 324 Treasurer Rodney Davis



(l-r) Local 300 President (and former Treasurer) Kevin Tabarus and Local 301 Treasurer Neil Ryan led the computer lab training sessions

During two separate, but similar training programs held in Washington DC in August and September of 2015, representatives from nearly every Local Union (including most Local Union Treasurers and Presidents) participated in a three-day training program dedicated to financial management issues that arise at each Local Union. During the comprehensive training program, led by National Secretary-Treasurer Mark Gardner, Local officers and representatives discussed a litany of financial issues that will be confronted by the Local Unions in the coming months and years.

Brother Gardner was joined by NPMHU Comptroller Mitzi Montemore and two of the union's independent certified public accountants from the accounting firm of Bond Beebe, principals John A. Merchant CPA, CFE, CFF and Scott M. Price CPA, when training on the following financial subjects: the Control of Cash Receipts & Disbursements; Bookkeeping Record & Financial Statements; Payroll Taxes & Returns, or keeping track of monies coming in and going out; IRS & DOL Returns, or filing both information and tax returns annually required by the Internal Revenue Service to maintain the union's non-profit status and information reports required by the U.S. Department of Labor from all labor organizations; Investing Local Union Funds, or how to preserve any surplus monies saved by the Local Union; Bonding & Other Insurance, or how to protect the Local Union from unintended losses; and the Labor-Management Reporting and Disclosure Act of 1959 (LMRDA), which includes many of the rules governing labor organizations.

The three-day program began with Secretary-Treasurer Gardner providing an overview of the constitutional rules governing every Local Union officer's responsibilities for conducting the union's financial affairs. General Counsel Bruce Lerner then followed with an in-depth analysis of each Local's general obligations under the federal LMRDA (also known as the Landrum-Griffin Act) and the constitutional and legal rules governing every Local Union officer's fiduciary responsibilities for conducting the union's financial affairs. He then led a question and answer session, allowing the participants to discuss whether particular types of expenditures might be proper, how potentially improper expenditures could be monitored and/or terminated, and who is ultimately responsible for any expenditures eventually determined to be questionable.

In addition, the NPMHU's Director of Information Systems & Membership Services, Robin Daniels, presented on matters relative to the National Billing Program, which is the program through which the union invoices and processes membership dues from its large number of Federal, Postal, and supplemental plan associate members. Ms. Daniels also discussed Union Privilege matters, database maintenance & reports, and procedures for requesting information from the NPMHU Membership Services Department. Finally, MHBP Executive Director Michael Hora gave a presentation on matters related to the MHBP Partial Reimbursement Program.



(l-r) Local 320 President Alex Cervantes and Treasurer David Worhack



Attendees receive instructions on Union finance software



Computer lab instructor Kevin Tabarus assists Local 321 President Cindy Hoehl-Rinker



Computer lab instructor Neil Ryan works with Local 301 President Rene Morissette



Local 318 SEBM and Vice President Southern Region Lawrence Sapp



Local 309 Treasurer Joyce Miskell and Dave Wilkin, Local President and Vice President Northeastern Region work through a lab exercise



Local 308 President and Vice President Eastern Region John Gibson



Local 322 President Kelly Dickey works through computer lab training exercise



Trainers Kevin Tabarus and Neil Ryan assist Local 311 Treasurer Roxie Olds-Pride



Comptroller Mitzi Montemore assists Local 317 President James Morris



Local 300 Treasurer Wilfredo Delgado



Finance Management Seminar Attendees



On the third day of the training program, Local 300 President (and former Treasurer) Kevin Tabarus and Local 301 Treasurer Neil Ryan conducted an engaging training session in a state-of-the-art computer lab. In an effort to help streamline accounting operations at the

Local Unions, the NPMHU National Office developed and presented customized software which not only will assist with day-to-day financial operations, but also will aid the Local Union officers in fulfilling their obligations when filing required reporting with

various governmental agencies. Attendees to both sessions of the Financial Management Seminar spent a full day receiving detailed, hands-on training on the use of this software. The training program was widely attended and well-received.