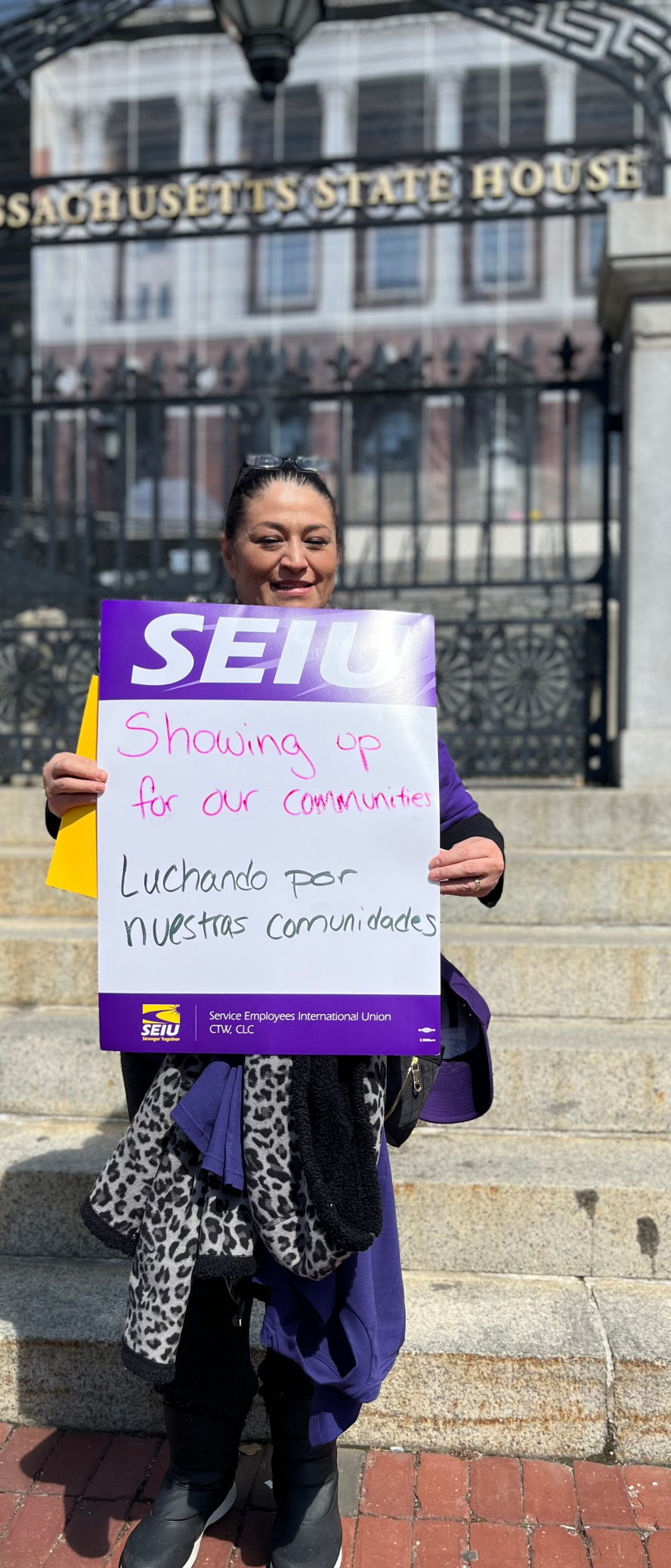




Local 509
SEIU
Stronger Together

2022

REPORTE ANUAL



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INFORME DEL LIDERAZGO

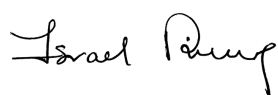
¡Ha sido un año emocionante para el movimiento obrero! En todo el país, hemos visto a los trabajadores, desde los de Starbucks y Amazon hasta los ferroviarios, unirse para exigir mejores salarios y tener voz en el trabajo. El apoyo público a los sindicatos es el más alto que ha habido en más de 50 años: más de dos tercios de los estadounidenses aprueban los sindicatos. Los trabajadores esenciales están ganando poder y transformando industrias que han sido explotadas durante mucho tiempo por la codicia corporativa. No hay mejor momento para movilizarse, y los miembros del Local 509 han estado al frente de esta ola de poder laboral aquí en Massachusetts durante este último año.

Los miembros de HESSCO y Fidelity House dijeron «¡ya basta!» y votaron a favor de la huelga después de que las negociaciones sobre los aumentos básicos y las protecciones se estancaran durante meses. Gracias a que demostraron que estaban dispuestos a mantenerse unidos, los trabajadores de HESSCO consiguieron un primer contrato sólido con protecciones sindicales básicas y aumentos salariales justos, y los trabajadores de Fidelity consiguieron aumentos salariales con paridad salarial para el personal nocturno que fueron superiores a sus primeras demandas. El personal residencial de la Asociación de Salud Mental de North Suffolk (North Suffolk Mental Health Association) también consiguió su primer contrato tras una larga lucha para crear su sindicato frente a la intimidación y la falta de respeto de la directiva.

Nuestro capítulo de educación superior ha llegado a acuerdos contractuales en Lesley, Tufts y Brandeis . Estos contratos incluían aumentos salariales y pagos adicionales que honran la mano de obra que a menudo no se contabiliza en las universidades. La educación superior también está ganando poder: este otoño, lanzamos públicamente nuestra nueva campaña de organización con los **trabajadores graduados de la Universidad de Boston**. Desde su puesta en marcha en septiembre, los trabajadores han conseguido más de la mitad de las firmas que necesitan de sus compañeros para celebrar unas elecciones sindicales. Estamos muy contentos por mantener el crecimiento de nuestro capítulo de educación superior y por la representación del Local 509 en la BU.

Este año, hemos relanzado y ampliado dos programas para ganar poder en el trabajo y en nuestras comunidades. Nuestro programa de **Organizadores Políticos de los Miembros (MPO)** ha organizado a los líderes de los miembros para movilizar a los votantes a favor de la **Enmienda de la Contribución Justa (Fair Share Amendment)** y la **Ley de Movilidad Laboral y Familiar (Work and Family Mobility Act)**. Estas dos preguntas en la papeleta son fundamentales para garantizar que las familias trabajadoras estén representadas en la votación de este ciclo electoral. Mientras tanto, nuestro **Programa de formación de delegados** ha formado a más de 100 delegados para garantizar que los trabajadores estén representados y protegidos en el trabajo. Estamos demostrando el poder del trabajo organizado en nuestro lugar de trabajo y en las urnas.

A medida que los trabajadores siguen ganando poder a nivel nacional y local, nuestro sindicato se compromete a demostrar el poder del trabajo organizado en nuestros lugares de trabajo y en nuestros vecindarios. Hoy y siempre, celebraremos el rol de nuestros miembros para hacer que nuestro sindicato, y el movimiento obrero, sean más fuertes.



MENSAJE DEL PRESIDENTE DEL LOCAL 509, PETER MACKINNON

Al provenir de una familia sindical, he estado en los piquetes desde una edad temprana. Cuando mi padre trabajaba en la compañía telefónica (la que se convirtió en Verizon), él y sus compañeros de trabajo votaron para ir a lo que acabaría siendo una huelga de 16 semanas. Los trabajadores y los miembros de la comunidad se apoyaron mutuamente, y fue una de las primeras veces que vi realmente la solidaridad en acción.

Por lo tanto, tiene sentido que poco después de convertirme en trabajador del DCF (Departamento de Niños y Familias), en 1998, me encontrara en el rol de delegado sindical. Con el tiempo, he desempeñado muchos roles en el Local 509. He formado parte de la Junta del capítulo del DCF y de nuestra Junta Ejecutiva Unida (JEB), hasta llegar a ser el presidente del capítulo del DCF.

En el 2001, los trabajadores estatales obtuvieron algunas victorias históricas en nuestro nuevo contrato estatal: los salarios aumentaron en más de 10.000 dólares y conseguimos un incentivo bilingüe por primera vez. Al mismo tiempo, seguimos haciendo frente a la crisis de carga de trabajo y a las políticas que no apoyan al personal ni a las familias. Durante años, nuestro capítulo ha tenido que encontrar un delicado equilibrio para defender las normas dentro del organismo y, al mismo tiempo, dejar claro que nuestros trabajadores se enfrentaban a políticas insostenibles que, en última instancia, perjudicaban tanto a nuestros miembros como a las familias.

Ante la crisis, nuestro sindicato hizo lo que mejor saben hacer los sindicatos: nos organizamos y presionamos a nuestros funcionarios electos para que aprobaran políticas que abordaran el problema. Nuestra incesante defensa cambió la narrativa pública sobre el DCF y la presión cambió drásticamente nuestras condiciones de trabajo. Cuando el gobernador Baker fue elegido, se llevaron a cabo reformas en el DCF: se contrataron 1.000 trabajadores más para el DCF, los técnicos de los trabajadores sociales volvieron a prestar apoyo y se reescribieron varias políticas.

Los proveedores de servicios humanos y los educadores realizan el trabajo de cuidar a los demás en algunos de los momentos más difíciles de la vida de las personas. Nuestro sindicato no solo reconoce ese trabajo, sino que lucha cada día para que nuestros miembros tengan lo que necesitan tanto en el trabajo como en casa. Estos últimos años como presidente, he luchado junto a nuestros miembros a través de una pandemia que cambió indeleblemente la vida de millones de personas. En cada uno de los capítulos, nuestros miembros continuaron haciendo todo lo posible por ayudar a las personas a las que servimos. Estoy extremadamente orgulloso de las victorias que hemos conseguido para honrar ese trabajo. Conseguimos subvenciones de sostenibilidad para los proveedores de cuidado infantil, con el fin de ayudarles a mantener sus programas en funcionamiento. Reformamos el Capítulo 257, realizando el cambio sistémico que necesitábamos para reparar nuestra crisis de mano de obra y poner a nuestros miembros del sector privado, de una vez por todas, en la senda de los salarios sostenibles. Creamos el primer fondo para la formación de trabajadores de servicios humanos del sector público del país.

No solo hemos conseguido victorias tangibles para nuestros miembros, sino que también hemos trabajado para transformar el enfoque de nuestro sindicato sobre la justicia racial. Durante mi mandato como presidente, he visto cómo nuestra JEB se ha convertido en la más diversa de su historia y cómo ha representado verdaderamente a nuestros miembros. Juntos, creamos un plan de diez años para hacer crecer nuestro sindicato centrándonos en la justicia racial y económica. Este plan ayudó a dar forma a los Principios de Solidaridad de nuestro sindicato, que me enorgullece haber puesto en práctica durante mi mandato.

Ha sido un honor servir como presidente del Local 509. En este rol, he trabajado con personas cuyas experiencias profesionales y vivenciales están impulsando el cambio que nuestra sociedad, y el movimiento obrero, necesitan. Ya sea por medio de nuevas campañas organizativas, presentándose en el Día de Cabildeo o tomando la difícil decisión de hacer huelga, nuestros miembros han demostrado esa misma solidaridad en acción que vi de niño en la línea de piquetes.

Creo profundamente en el poder de los trabajadores y de los miembros del Local 509.

Estoy orgulloso de estar en esta lucha junto a ustedes, y estoy seguro de que seguiremos ganando.

En solidaridad,





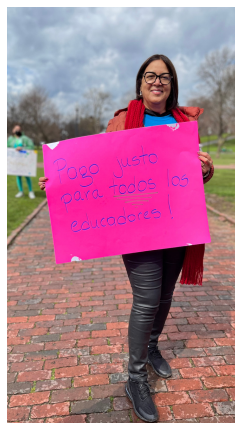
CUIDADO INFANTIL FAMILIAR

Al igual que muchos trabajadores, los proveedores de cuidado infantil se han enfrentado a la inseguridad financiera incluso antes de la pandemia de Covid-19. En el 2021, nuestro local abogó por (y consiguió) subvenciones de sostenibilidad del estado que ayudaron a los proveedores a mantener sus programas abiertos mientras atravesaban los desafíos financieros adicionales que trajo la pandemia.

Este año, ¡hemos luchado juntos y hemos conseguido 250 millones de dólares de presupuesto estatal para seguir financiando las subvenciones de sostenibilidad por el COVID! Estas subvenciones han sido un salvavidas para los proveedores en una época inestable para el sector del cuidado infantil.



A nivel nacional y local, la situación de la industria del cuidado infantil fue un tema ampliamente discutido este último año, y nos aseguramos de que las voces de los proveedores del Local 509 fueran parte de la conversación. Llanet Montoya, una proveedora de Worcester, apareció en un reportaje de WBUR sobre los proveedores de todo Massachusetts, y la presidenta del capítulo de FCC, Celina Reyes, habló en el mitin de Common Start a principios de este año. Sabemos lo importante que es enaltecer las historias personales para lograr el cambio, y los proveedores ganan más poder cuando hablamos de los problemas a los que nos enfrentamos.



A través de nuestro sindicato y con nuestros socios comunitarios, los proveedores de cuidado infantil familiar han participado activamente en los espacios de la coalición local que tiene como objetivo abordar la crisis del cuidado infantil en Massachusetts. Seguiremos luchando por las soluciones sistémicas a largo plazo que los proveedores de servicios de cuidado infantil necesitan para seguir proporcionando a las familias una educación y un cuidado tempranos de alta calidad.

EDUCACIÓN SUPERIOR

Este año, nuestros profesores a tiempo parcial de **Tufts** votaron para ratificar un nuevo acuerdo de cinco años. El contrato incluía aumentos salariales anuales que iban del 2,75 % al 4 %. Los profesores a tiempo parcial se encargan de tareas adicionales, desde la lectura de tesis hasta el asesoramiento previo a la especialización, y el apoyo que prestan es crucial para garantizar que los estudiantes tengan un entorno de aprendizaje positivo durante su estancia en Tufts. Este acuerdo honra esa labor al incluir también un incremento salarial por este trabajo adicional.

Nuestros Principios de Solidaridad en acción: ¡Miembros de educación superior se presentaron por la lucha de justicia climática y los derechos reproductivos!



El profesorado de la Universidad de **Lesley** también concluyó las negociaciones a principios de otoño. En los últimos seis meses, hemos hecho que la universidad pase de ofrecer aumentos del 1 % a ofrecer el 3 %. Nos mostramos fuertes en la mesa de negociación con un comité de 20 a 30 miembros durante todo el proceso de negociación. Aunque las negociaciones con la directiva se hicieron difíciles, la tenacidad de nuestro comité de negociación consiguió algunas mejoras importantes en torno a la seguridad laboral, la remuneración adicional por la formación obligatoria y un fondo para el desarrollo profesional.

El profesorado de **Brandeis** consiguió un aumento del 2,75 %, una paga extraordinaria para este año para todos los profesores, la paridad salarial entre las escuelas y un mejor acceso a los fondos para el desarrollo profesional. Y nuestros trabajadores graduados de Brandeis tuvieron un exitoso primer día inscribiendo nuevos miembros del sindicato en el curso de orientación para estudiantes graduados de la universidad.

SERVICIOS HUMANOS DEL SECTOR PRIVADO

Después de casi una década de lucha para reformar el Capítulo 257, ¡obtuvimos del estado una importante inversión en nuestros proveedores de servicios humanos!

Los miembros, el personal y los activistas del Local 509 se unieron y abogaron incansablemente para garantizar que cualquier nueva inversión estatal en proveedores privados de servicios humanos se dirija a los trabajadores de atención directa y de primera línea.

Por cada nuevo dólar estatal invertido en los organismos de servicios humanos del sector privado, el 75 % de ese dinero debe ir ahora directamente a los salarios y beneficios de nuestros miembros en dichos organismos. Esta victoria histórica no podría haberse producido sin los líderes de los miembros que se levantaron y compartieron sus historias a través del cabildeo a los legisladores, hablando con la prensa y organizando a sus compañeros de trabajo

¡Cuando luchamos, ganamos!



¡Los miembros abogaron por el Capítulo 257 en el Día del lobby!

SERVICIOS HUMANOS DEL SECTOR PRIVADO

El verano pasado, los trabajadores de Fidelity House demostraron el poder de la acción colectiva. Los trabajadores estaban negociando un contrato de tres años que abordara los problemas a los que se enfrentaban en el trabajo, como los bajos salarios y la alta rotación. Tras meses de estancamiento en las negociaciones, los miembros votaron para autorizar al comité de negociación a convocar una huelga si fuera necesario. La votación a favor de la huelga y la presión sobre la directiva dieron como resultado ¡un contrato en el que el acuerdo era mayor que la oferta inicial! Los trabajadores consiguieron un 20 % de aumento por un período de tres años, una tarifa inicial más alta, el Juneteenth como día festivo pagado, y mucho más. En este sentido, los trabajadores de HESSCO se mantuvieron firmes en lo que merecían, evitaron la huelga y alcanzaron un acuerdo sólido que incluía aumentos salariales de entre el 9,5 % y el 21,7 % ¡en todo el contrato!

¡También nos enorgullece anunciar que los trabajadores residenciales de la North Suffolk Mental Health Association (NSMHA) ratificaron su primer contrato sindical este año! Tras una larga batalla para crear su sindicato, su contrato es un primer paso para transformar sus condiciones laborales por medio de aumentos salariales, un procedimiento de querellas estructurado, directrices en torno a la antigüedad y mucho más. Esta es nuestra tercera unidad de negociación en North Suffolk la cual incluye más de 400 nuevos miembros. ¡Bienvenidos a nuestro sindicato y felicitaciones, trabajadores residenciales de la NSMHA!

Los trabajadores de Triangle también se enfrentaron a un difícil proceso de negociación este último año. Tras recoger las firmas de la mayoría de sus compañeros de trabajo para un Compromiso de Huelga, el comité de negociación consiguió las protecciones de salud y seguridad y el camino hacia un salario de 20 dólares/hora por el que estaban luchando. También consiguieron una nueva tarifa base, diferenciales por antigüedad y un nuevo día festivo por el Juneteenth. Además, los trabajadores de Alternative Supports, Inc. consiguieron un aumento de 2,60 dólares por hora, ¡junto con un bono de ratificación de 2.000 dólares!



Los miembros de Community Servings celebraron su aniversario de 20 años con Local 509.

¡Gracias por todo su trabajo!

TRABAJADORES ESTATALES

Los trabajadores estatales que prestamos servicios esenciales tenemos el poder de influir en la política y en el financiamiento de programas fundamentales al compartir nuestras experiencias para abogar por nuestros organismos y por los clientes a los que servimos. Este año, los miembros del Local 509 en la Comisión por los Ciegos de Massachusetts (Mass Commission for the Blind) participaron en una emocionante colaboración entre los trabajadores de la MCB y los miembros de la comunidad de ciegos.

Juntos, celebramos una reunión informativa conjunta para los legisladores estatales en la que abogamos por un aumento del financiamiento de los servicios de apoyo a la comunidad a través de la MCB. Los consumidores compartieron sus historias personales sobre el impacto del cierre de oficinas y la falta de inversión en servicios.

En las narrativas antisindicales, los trabajadores organizados somos a menudo enfrentados a las personas a las que servimos. Esta asociación con los miembros de la comunidad subvierte la idea de que estamos enfrentados a ellos. De hecho, tenemos los mismos intereses: garantizar los recursos adecuados para el cuidado continuo de alta calidad. Fortaleció las relaciones entre consumidores y trabajadores y puso de manifiesto importantes conexiones entre nuestras luchas.

Nuestra defensa colectiva dio como resultado un aumento del financiamiento para la MCB y creó una vía para que los miembros de la comunidad y los miembros del sindicato sigan luchando juntos por más recursos.

¡Cuando juntamos a la gente en sus lugares de trabajo y en la comunidad, somos una poderosa voz para el bien común!



*Ya sea en el Día del Cabildeo o en las manifestaciones,
¡los trabajadores del sector público lucharon por la justicia este año!*

MIEMBROS DESTACADOS

Jim Badger-Aguilar, MCB

Jim es miembro del Local 509 desde hace 15 años. Es vicepresidente de la Junta del Capítulo de la MCB, presidente del Comité de Derechos de los Discapacitados del sindicato y miembro de la JEB. Como trabajador y miembro de la comunidad de ciegos, Jim comprende a fondo la importancia de tener asociaciones comunitarias sólidas. Como defensor de los derechos de los trabajadores y de los derechos de los discapacitados, cree que los sindicatos desempeñan un rol importante a la hora de arrojar luz donde convergen la justicia económica y la justicia para los discapacitados.

«La lucha por la igualdad con la que estamos comprometidos como sindicato tiene que estar presente en nuestros propios lugares de trabajo. Hay una falsa división entre nosotros y las personas que utilizan nuestros servicios. Ser solidario con los miembros de la comunidad directamente afectados no solo es lo correcto, sino que es lo que hay que hacer para conseguir los objetivos. Juntos, podemos conseguir condiciones que honren nuestro trabajo y las experiencias vividas por los afectados».



Carmen Quezada, DCF

Carmen es trabajadora social del DCF desde hace nueve años. Es una antigua delegada del Local 509 y ha participado en su comunidad desde que tiene uso de razón. Cuando relanzamos nuestro programa MPO, Carmen estaba emocionada por la oportunidad de hablar con sus vecinos sobre importantes iniciativas electorales.



«La política está en todas partes. La política está en tu casa, en tu vecindario: es lo que pagas de alquiler, si te es posible o no pagar tus facturas, es a quién tienes que cuidar y cómo. Estas preguntas de la papeleta de votación son importantes. Conocemos quiénes son los más afectados por la falta de financiamiento de las escuelas y la incertidumbre de ir manejando el auto hacia el trabajo sin una licencia de conducir: las comunidades de bajos ingresos y de clase trabajadora. Como trabajadores, tenemos el poder de cambiar estas condiciones por medio de nuestro sindicato».

MARC Y EL PROGRAMA DE FORMACIÓN DE DELEGADOS

Como sindicato, trabajamos duro para negociar contratos sólidos que mejoren la vida de nuestros miembros. Junto con los delegados sindicales, los miembros y los funcionarios, el Centro de Recursos para la Acción de los Miembros (Member Action Resource Center: MARC) se dedica a garantizar que se respeten los términos de esos contratos en nuestros lugares de trabajo. Luchar por nuestros miembros puede ayudar a proteger a los individuos, pero los casos que tomamos en el MARC también mejoran las condiciones de trabajo y sientan precedentes que benefician a los miembros de todos nuestros capítulos.

En el tema de la educación superior, uno de los principales objetivos de nuestros miembros es proporcionar una mayor seguridad en el empleo, y este año hemos resuelto varias querellas en pos de este objetivo. Conseguimos que se indemnizara a algunos profesores a los que se les había denegado nombramientos o cursos, y que se restableciera el derecho de algunos profesores a que se les diera prioridad a los cursos que suelen impartir.

En el sector público, los trabajadores estatales ganaron varios casos importantes de arbitraje este año, incluido uno relativo a los diferenciales educativos. Como resultado de una victoria en el arbitraje, conseguimos importantes gratificaciones por daños y perjuicios, además de cambiar las prácticas en el futuro. El proceso de cumplimiento de los contratos puede parecer tedioso y complicado, pero el proceso de reclamación puede protegernos a todos cuando trabajamos juntos para hacer valer los derechos y beneficios que tanto nos ha costado conseguir.

Contar con líderes fuertes en nuestros lugares de trabajo es otra forma importante de proteger nuestros derechos, hacer cumplir nuestros contratos y hacer que nuestro sindicato se fortalezca. Este último año ampliamos el Programa de formación de delegados del Local 509 para formar y desarrollar nuevos delegados. Como líderes en el lugar de trabajo, los delegados del SEIU desempeñan muchas funciones. Son solucionadores de problemas, educadores y comunicadores. Lo más importante es que, ¡son organizadores! Ya sea una introducción al proceso de organización o un repaso de los contratos, nuestros cursos de formación ayudan a los delegados a ganar poder en nuestra localidad. Desde el año pasado, ¡más de 100 delegados han asistido a nuestros cursos de iniciación!

En el sector privado, el personal residencial de North Suffolk consiguió este año crear su sindicato y, tras una larga lucha, ratificó su primer contrato. La colaboración con sus delegados ha dado lugar a varias victorias, entre ellas que los afiliados hayan recibido la parte que les corresponde de las horas extraordinarias, que se hayan aclarado los procedimientos disciplinarios y que se hayan liberado de la falta de respeto de los directivos. Nuestros lugares de trabajo son más fuertes cuando los delegados y los miembros colaboran juntos para garantizar el cumplimiento de nuestros contratos.



¡El personal residencial de NSMHA se organizó para ganar su sindicato y una voz en el trabajo!

MIEMBROS DESTACADOS

Jezenia Delgado, proveedora de cuidado infantil familiar

Jezenia ha sido proveedora de cuidado infantil desde el 2016. A lo largo de los años, ha establecido fuertes vínculos con las familias a las que atiende en su comunidad. Al mismo tiempo, ha visto de primera mano las dificultades a las que se enfrentan los proveedores a la hora de dirigir sus programas, incluida la dificultad para manejar las numerosas pautas para sus negocios. Jezenia se afilió al sindicato después de que una compañera proveedora la invitara a una reunión en la que otros miembros compartieron información sobre sus programas de cuidado infantil, las dificultades a las que se enfrentaban y cómo el hecho de estar afiliados al sindicato ha transformado sus condiciones de trabajo.

Este año, Jezenia asistió a una reunión del Consejo sobre el Aprendizaje Temprano del SEIU (SEIU Early Learning Council) en Chicago, donde conoció a proveedores de todo el país. Ha participado activamente en la Together We Rise del SEIU, es miembro de la junta directiva de nuestro capítulo de FCC y miembro activo de nuestro comité de negociación de contratos.

«Como proveedores de cuidado infantil trabajamos en nuestros hogares, lo que a veces puede resultar aislante. Algunos de nosotros no tenemos la capacidad de crear un sentido de equipo o comunidad, pero el sindicato nos da la oportunidad de hacerlo. Puedo conectarme con otros proveedores que se enfrentan a los mismos problemas que yo. Soy activa en el sindicato porque he encontrado una voz en el trabajo. Cuando estamos unidos, podemos luchar por mejores condiciones para nosotros como trabajadores».



Loretta Maduegbunam, NSMHA

Loretta es una consejera residencial que ha trabajado en la North Suffolk Mental Health Association durante 12 años. Ha sido una firme defensora de sí misma y de sus compañeros durante todo el tiempo que lleva en el organismo, negándose a ceder a las presiones de la directiva y asegurándose de que sus compañeros conozcan sus derechos.

Recientemente, Loretta participó en el Programa de formación de delegados del Local 509. En su tiempo como delegada, ha ayudado a sus compañeros a superar situaciones difíciles con la directiva.



«Ser delegada sindical es una responsabilidad y un privilegio. Ser activa en mi sindicato y unirme al Programa de formación de delegados me ha enseñado mucho. Los sindicatos pueden transformar realmente tus condiciones de trabajo, y al ser un delegado, eres un recurso para tus compañeros. Mi rol no es solo recordarle a mis compañeros que tienen derechos, sino que alguien les cubre la espalda».

TRABAJO POLÍTICO

¡Ha sido un gran año para nuestro trabajo político! Desde un exitoso Día de Cabildeo hasta la presentación de candidatos e iniciativas electorales históricas, nuestros miembros han aprovechado nuestro poder político para lograr el cambio.



En nuestro primer Día de Cabildeo presencial en tres años, cientos de miembros acudieron para reunirse con sus legisladores y asegurarse de que entienden nuestras historias y las prioridades de nuestro Local. Abogamos por el financiamiento del Capítulo 257 para los trabajadores del sector privado, las subvenciones para la sostenibilidad del cuidado infantil familiar y la contratación de más técnicos de trabajo social para hacer frente al agotamiento en el DCF. También impulsamos un proyecto de ley que crearía una vía para la sindicalización de los padres de acogida.

Nuestro sindicato se compromete a apoyar a los candidatos y las leyes que se alinean con nuestros valores. El Comité COPE del Local 509 entrevista y recomienda a los candidatos cuyas prioridades incluyen la defensa de los trabajadores, especialmente los asuntos que afectarán a nuestros miembros y a las comunidades a las que servimos. Este año, a través de nuestro Programa de Organizadores Políticos de los Miembros (MPO), los miembros organizadores han llamado a cientos de puertas a favor de nuestros candidatos respaldados. En septiembre, ¡casi el 80 % de los candidatos que respaldamos ganaron las elecciones primarias!



Con las elecciones generales a la vuelta de la esquina, los MPOs siguen trabajando duro llamando a miles de puertas a favor de las campañas electorales por el «Sí en la 1» y el «Sí en la 4». La Fair Share Amendment (Pregunta 1) garantizaría el financiamiento de nuestras escuelas e infraestructuras a través del cobro de impuestos más altos a nuestros vecinos que ganan más de un millón de dólares al año y pueden permitirse pagar su contribución justa. La Work and Family Mobility Act (Pregunta 4) nos permitirá tener carreteras más seguras y mejor movilidad para todos los residentes de Massachusetts. En los días previos al día de las elecciones y después, seguiremos utilizando el poder de la gente para ganar carreras electorales y políticas que nos acerquen a nuestra visión compartida de justicia económica y racial.

MÁS FUERTES JUNTOS



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Annual Notice to Private Sector Bargaining Unit Members Regarding Agency Fee Calculations and Procedures

Dear Local 509 Bargaining Unit Member:

Welcome to the Massachusetts Union for Human Service Workers & Educators, SEIU Local 509! Your work is represented by Local 509- and, if you have not done so already, we hope that you will choose to become a member.

Membership in Local 509 gives you a voice in decisions that affect your job. Membership rights include participating in meetings and decisions, electing stewards and officers, and even running for union office yourself. Private Sector employees who are not members are not permitted to participate in contract ratification votes.

Under the terms of the collective bargaining agreement in effect between your employer and the union, you are obligated as a condition of employment either to become a member of the union within 30 days of the effective date of the contract or your date of hire, whichever is later, and to remain a member, or to pay fees to the union equal to periodic dues. Some contracts also provide for charitable contributions in lieu of these fees. If you elect or have elected not to join the union, and thus have limited your obligation to the union to the payment of fees equal to periodic dues, you have the further right to object to providing financial support to union activities not germane to collective bargaining. If you choose not to become or to remain a member of the union and you object to supporting union activities not germane to collective bargaining, the union will reduce your fee to a "fair share" amount that corresponds to the percentage of the union's total expenditures that are germane to collective bargaining. In **Private Sector Human Services**, for the most recent period, the fair share fee amounted to **72.72%** of the periodic dues, which would set your fee at **1.09%** of your weekly earnings. In **Private Sector Higher Education**, for the most recent period, the fair share fee amounted to **76.70%** of the periodic dues, which set your fee at **1.15%** of the weekly earnings.

The fair share fee reflects your share of the Union's expenditures for collective bargaining, grievances and arbitrations, contract administration and representation, as well as other matters germane to collective bargaining and that may inure to the benefit of employees in your bargaining unit. Expenditures in the following categories of activity have been treated as chargeable in calculating the fair share fee:

1. Gathering information from employees concerning collective bargaining proposals.
2. Gathering information in preparation for the negotiation of collective bargaining agreements.
3. Negotiating collective bargaining agreements.
4. Adjusting grievances and conducting arbitrations pursuant to collective bargaining agreements.
5. Conducting ratification proceedings for negotiated agreements.

PETER MACKINNON
President

ISRAEL PIERRE
Treasurer

KARA GOODIER
Recording Secretary

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-
6. Providing information on negotiations, or on provisions in collective bargaining agreements, as well as on matters relating to representation in the collective bargaining process and contract administration.
 7. Purchasing books, reports, and advance sheets used in matters relating to representation in the collective bargaining process and contract administration.
 8. Paying technicians and professionals in labor law, economics, and other subjects for services used in (a) negotiating and administering collective bargaining agreements, and (b) processing grievances and conducting arbitrations.
 9. Opposing efforts by other unions and organizing committees to gain representations rights in units represented by the union.
 10. Participating in proceedings regarding the jurisdiction of the union.
 11. Publishing those portions of newspapers and newsletters, which relate to bargaining and representation.
 12. Participating in lawful impasse procedures, and fact-finding, mediation, arbitration, and economic action intended to secure favorable collective bargaining agreement and favorable resolution of grievances.
 13. Prosecuting and defending litigation or charges before administrative agencies relating to ratification, interpretation, or enforcement of collective bargaining agreement.
 14. Supporting and paying affiliation fees to SEIU and subordinate bodies of the SEIU to extent that support and fees have been determined by SEIU to be germane to the union's representation activities.
 15. Prosecuting and defending litigating or charges relating to concerted activity, the duty of fair representation and collective bargaining, as well as collective bargaining agreements and any other chargeable activities.
 16. Providing social and recreational activities open to all represented employees.
 17. Organizing in support of collective bargaining in labor markets where SEIU already represents workers.
 18. Governing the union and conducting union elections.
 19. Conducting general membership meeting and conventions.

In calculating the fair share fee, the Union did not include any share of expenditures relating to a number of activities, including the following:

1. Training in or actual voter registration, get-out-the-vote, and political campaigns.
2. Supporting and contributing to charitable organizations
3. Supporting and contributing to political organizations and candidates for public office.
4. Supporting and contributing to ideological causes and committees.
5. Supporting and contributing to activities relating to foreign affairs.
6. Providing benefits available only to members.
7. Litigation not related to collective bargaining or to the union's functions as an exclusive representative

Immediately following this notice are financial documents, and the report by an independent Certified Public Accountant verifying the auditing of the union's expenditures, setting forth the union's major categories of expenditures, the percentage of each category which is attributable to activities being charged as the fair share of the

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expenses, and the percentage of each category attributable to activities as to which fair share fee payers are not being charged any share of the expenses.

If you elect to limit your obligation to the union to the payment of fees or charitable contributions, you will lose all the rights of union membership, including the right attend union meetings, the right to vote for union officers, and the right to take advantage of other privileges of membership, include a low interest union credit card, legal services plan and travel and insurance benefits. The fair share fee reflects your share of the Union's expenditures for collective bargaining, grievances, and arbitrations, contract administration and representation, as well as other matters germane to collective bargaining that may inure to the benefit of employees in your bargaining unit.

Moreover, we believe that the more workers who elect full union membership the greater the strength to improve your wages, hours, and other working conditions through collective bargaining with your employers. However, if you elect to limit your obligation to the union to the payment of fees equal to periodic dues, or if you object to providing financial support to union activities not germane to collective bargaining, the union will nevertheless continue to fairly represent you.

Even if you choose to limit your obligation to the union to the payment of fees, we believe that all of the union's expenditures, both those germane and those not germane to collective bargaining, benefit you. For example, the union may support the extension of family and medical leave requirements through legislation rather than through collective bargaining. This would benefit all workers. We therefore believe that it is in your interest not to object to supporting financially all of the union's activities.

If you nevertheless wish to limit your obligations to the union to the payment of a fair share fee or charitable contribution, you must do so in writing by mailing notice of your objection to Treasurer, SEIU Local 509 at 293 Boston Post Road West, 4th Floor Marlborough MA 01742. You should include your name, address, social security number, employer, and work location. If you object to providing financial support to union activities not germane to collective bargaining and wish to pay only the fair share fee, you should include the word "objector" in your notice. Your objection must be postmarked no later than 30 days after the date that you receive this notice in order to be valid. You also have the right to challenge the amount of the fair share fee.

If you file a challenge, the union will place into an interest-bearing escrow account the portion of the fair share fees collected from you that is reasonable in dispute.

The Union participates in a procedure through the American Arbitration Association under which a reasonably prompt decision will be rendered by an independent decision-maker on all challenges to the amount of the fair share fee. The Arbitrator will be selected by the American Arbitration Association. All challenges will be consolidated

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for a single hearing. The Arbitrator will have authority to determine if the amount of the fair share fee is correct and to order any adjustments therein, if necessary, and to order that the funds being held in the interest-bearing escrow account be distributed in accordance with the Arbitrator's opinion. The arbitration will be scheduled and conducted in accordance with the American Arbitration Association Rules and Regulations. The Arbitrator's fees and expenses will be paid by the Union. If you file a challenge, you may be represented at the arbitration hearing, but will be responsible for your own expenses for representation at the hearing.

If you wish to challenge the calculation of your fair share fee as described above, you must do so in writing by mailing notice of your challenge to Treasurer, SEIU Local 509, 293 Boston Post Road West, 4th Floor, Marlborough, MA 01752. You should include your name, address, social security number, employer, and work location, as well as the word "challenge". Your challenge must be postmarked no later than 30 days after receiving this notice.

In Unity,

Israel Pierre
SEIU Local 509 Treasurer

LOCAL 509, SERVICE EMPLOYEES INTERNATIONAL UNION

FINANCIAL STATEMENTS AND

SUPPLEMENTARY INFORMATION

Years Ended December 31, 2021 and 2020

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INDEPENDENT AUDITORS' REPORT

To the Members of the Executive Board
Local 509, Service Employees International Union
293 Boston Post Road West, 4th Floor
Marlborough, Massachusetts 01752

Opinion

We have audited the accompanying financial statements of Local 509, Service Employees International Union (a nonprofit organization), which comprise the statements of financial position as of December 31, 2021 and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Local 509, Service Employees International Union as of December 31, 2021, and changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Local 509, Service Employees International Union and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Local 509, Service Employees International Union's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.



Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted audit standards, we:

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion of the effectiveness of Local 509, Service Employees International Union's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about Local 509, Service Employees International Union's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Report on Summarized Comparative Information

Other accountant's previously audited Local 509, Service Employees International Union's December 31, 2020 financial statements, and expressed an unmodified audit opinion on those audited financial statements in their report dated October 14, 2021. In our opinion, the summarized comparative information presented herein as of and for the year December 31, 2020, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Prior Period Financial Statements

The 2020 financial statements were audited by other auditors whose report dated October 14, 2021, expressed an unmodified opinion on those statements.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental statement of allocation between chargeable and non-chargeable expenses – private higher education, and statement of allocation between chargeable and non-chargeable expenses – private human services as of and for the year ended December 31, 2021, are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America.

In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Munzi & Associates L.L.C.

North Andover, Massachusetts
August 25, 2022

LOCAL 509, SERVICE EMPLOYEES INTERNATIONAL UNION
STATEMENTS OF FINANCIAL POSITION
December 31, 2021 and 2020

ASSETS

	Without Donor Restriction	With Donor Restriction	Total 2021	2020
CURRENT ASSETS				
Cash and equivalents	\$ 9,100,594	\$ 3,563,549	\$ 12,664,143	\$ 9,752,147
Certificates of deposit	-	-	-	469,829
Prepaid expenses	286,953	-	286,953	270,986
Dues receivable	307,536	-	307,536	517,996
Other receivable	37,996	72,681	110,677	200,338
	<u>9,733,079</u>	<u>3,636,230</u>	<u>13,369,309</u>	<u>11,211,296</u>
PROPERTY AND EQUIPMENT				
Equipment	91,767	-	91,767	88,509
Furniture and fixtures	312,200	-	312,200	312,200
Leasehold improvements	759,028	-	759,028	759,028
Software	239,397	-	239,397	234,035
	<u>1,402,392</u>	<u>-</u>	<u>1,402,392</u>	<u>1,393,772</u>
Less: Accumulated depreciation	(908,797)	-	(908,797)	(768,124)
	<u>493,595</u>	<u>-</u>	<u>493,595</u>	<u>625,648</u>
OTHER ASSETS				
Employee health reimbursement funding	167,611	-	167,611	109,072
Deposits	2,235	-	2,235	2,235
	<u>169,846</u>	<u>-</u>	<u>169,846</u>	<u>111,307</u>
TOTAL ASSETS	<u>10,396,520</u>	<u>3,636,230</u>	<u>14,032,750</u>	<u>11,948,251</u>

LIABILITIES AND NET ASSETS

LIABILITIES				
Accounts payable and accrued expenses	532,752	6,678	539,430	410,469
Accrued payroll and benefits	886,211	-	886,211	877,871
Deferred rent	229,081	-	229,081	167,724
	<u>1,648,044</u>	<u>6,678</u>	<u>1,654,722</u>	<u>1,456,064</u>
TOTAL LIABILITIES	<u>1,648,044</u>	<u>6,678</u>	<u>1,654,722</u>	<u>1,456,064</u>
NET ASSETS	<u>8,748,476</u>	<u>3,629,552</u>	<u>12,378,028</u>	<u>10,492,187</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 10,396,520</u>	<u>\$ 3,636,230</u>	<u>\$ 14,032,750</u>	<u>\$ 11,948,251</u>

The accompanying notes are an integral part
of these financial statements.

LOCAL 509, SERVICE EMPLOYEES INTERNATIONAL UNION
STATEMENTS OF ACTIVITIES
Year Ended December 31, 2021
(with Summarized Financial Information for the year ended December 31, 2020)

	Without Donor Restrictions	With Donor Restrictions	2021	2020
REVENUE				
Dues	\$ 13,743,098	\$ -	\$ 13,743,098	\$ 13,928,047
COPE contributions	-	294,950	294,950	138,464
Agency fees	131,167	-	131,167	86,614
International and other subsidies	-	-	-	186,554
Grant income	-	25,000	25,000	-
Other income	12,964	1,000,000	1,012,964	2,054,012
Interest income	21,182	-	21,182	78,023
Total revenues	<u>13,908,411</u>	<u>1,319,950</u>	<u>15,228,361</u>	<u>16,471,714</u>
NET ASSETS RELEASED FROM RESTRICTIONS	<u>412,639</u>	<u>(412,639)</u>	<u>-</u>	<u>-</u>
EXPENSES				
Program services				
Field services	4,067,257	-	4,067,257	4,910,315
Organizing	3,990,243	-	3,990,243	4,498,759
Political	701,109	-	701,109	750,925
Union administration	2,426,396	-	2,426,396	967,961
Contributions	166,146	-	166,146	-
Total program services	<u>11,351,151</u>	<u>-</u>	<u>11,351,151</u>	<u>11,127,960</u>
Management and general	<u>1,991,369</u>	<u>-</u>	<u>1,991,369</u>	<u>2,306,584</u>
Total expenses	<u>13,342,520</u>	<u>-</u>	<u>13,342,520</u>	<u>13,434,544</u>
INCREASE IN NET ASSETS	978,530	907,311	1,885,841	3,037,170
NET ASSETS, BEGINNING OF YEAR	<u>7,769,946</u>	<u>2,722,241</u>	<u>10,492,187</u>	<u>7,455,017</u>
NET ASSETS, END OF YEAR	<u>\$ 8,748,476</u>	<u>\$ 3,629,552</u>	<u>\$ 12,378,028</u>	<u>\$ 10,492,187</u>

The accompanying notes are an integral part
of these financial statements.

LOCAL 509, SERVICE EMPLOYEES INTERNATIONAL UNION
STATEMENTS OF FUNCTIONAL EXPENSES

Year Ended December 31, 2021

(with Summarized Financial Information for the year ended December 31, 2020)

	2021					2020		
	Field Services	Organizing	Political	Union Administration	Contributions	Management and General	Total	Total (for comparative purposes only)
Personnel								
Salaries and wages	\$ 1,985,202	\$ 772,023	\$ 318,663	\$ 1,378,883	\$ 60,801	\$ 913,103	\$ 5,428,675	\$ 5,459,360
Payroll taxes and benefits	1,226,482	386,540	186,423	806,670	35,569	534,180	3,175,864	2,818,731
Total personnel	3,211,684	1,158,563	505,086	2,185,553	96,370	1,447,283	8,604,539	8,278,091
Arbitrations	59,197	-	-	-	-	563	59,760	73,178
Chapter expenses	-	-	-	-	-	26,158	26,158	18,361
Conferences	831	1,243	-	190	-	1,135	3,399	12,417
Consultants	66,711	-	7,424	23,670	-	17,652	115,457	70,270
COPE	-	-	101,529	-	-	-	101,529	-
Depreciation	-	-	-	-	-	140,673	140,673	163,276
Donations	-	-	-	-	69,776	-	69,776	229,821
Elections	-	-	-	-	-	4,550	4,550	24,426
Honoraria	-	-	-	-	-	-	-	54,651
Insurance	31,389	13,892	3,393	10,482	-	7,285	66,441	51,038
Legal	255,500	102,200	-	51,100	-	104,875	513,675	597,915
Meetings	13,196	1,305	317	-	-	15,301	30,119	25,278
Member communications and benefits	2,591	20,299	738	-	-	-	23,628	223,846
Negotiations	6,423	-	-	-	-	-	6,423	26,610
Occupancy	207,342	116,069	16,620	57,392	-	94,321	491,744	422,927
Office supplies	93,015	8,546	10,422	51,935	-	22,275	186,193	228,355
Officers' and stewards' expense	2,013	-	31	-	-	306	2,350	45,439
Per capita	-	2,525,933	-	-	-	-	2,525,933	2,593,979
Political contributions	-	-	46,000	-	-	-	46,000	65,651
Postage and printing	19,252	5,898	2,660	4,451	-	5,904	38,165	18,878
Professional fees	20,710	3,103	704	15,072	-	78,942	118,531	41,234
Staff expenses	16,276	6,891	-	1,517	-	-	24,684	38,224
Telephone	49,443	18,199	4,530	24,177	-	21,214	117,563	89,364
Travel and automobile	11,684	8,102	1,655	857	-	2,932	25,230	41,315
Total program expenses	\$ 4,067,257	\$ 3,990,243	\$ 701,109	\$ 2,426,396	\$ 166,146	\$ 1,991,369	\$ 13,342,520	\$ 13,434,544

LOCAL 509, SERVICE EMPLOYEES INTERNATIONAL UNION
STATEMENTS OF CASH FLOWS
Year Ended December 31, 2021
(with Summarized Financial Information for the year ended December 31, 2020)

	<u>2021</u>	<u>2020</u>
CASH FLOWS FROM OPERATING ACTIVITIES:		
Increase in net assets	\$ 1,885,841	\$ 3,037,170
Adjustments to reconcile increase in net assets provided (used) by operating activities:		
Depreciation	140,673	163,276
(Increase) decrease in operating assets:		
Prepaid expense	(15,967)	30,795
Dues receivable	210,460	134,992
Other receivable	89,661	(199,547)
Employee health reimbursement funding	(58,539)	(55,884)
Increase (decrease) in operating liabilities:		
Accounts payable and accrued expenses	128,961	(41,791)
Accrued payroll and benefits	8,340	154,854
Deferred rent	61,357	1,308
Total adjustments	<u>564,946</u>	<u>188,003</u>
Net cash provided by operating activities	<u>2,450,787</u>	<u>3,225,173</u>
CASH FLOWS FROM INVESTING ACTIVITIES:		
Proceeds from sale of investments	469,829	1,246,616
Purchase of fixed assets	<u>(8,620)</u>	<u>(8,370)</u>
Net cash provided by investing activities	<u>461,209</u>	<u>1,238,246</u>
NET INCREASE IN CASH AND EQUIVALENTS	2,911,996	4,463,419
CASH AND EQUIVALENTS, BEGINNING OF YEAR	<u>9,752,147</u>	<u>5,288,728</u>
CASH AND EQUIVALENTS, END OF YEAR	<u><u>\$ 12,664,143</u></u>	<u><u>\$ 9,752,147</u></u>

The accompanying notes are an integral part
of these financial statements.

LOCAL 509, SERVICE EMPLOYEES INTERNATIONAL UNION
NOTES TO FINANCIAL STATEMENTS
December 31, 2021 (with summarized comparative totals for 2020)

NOTE 1 - ORGANIZATION

Local 509, Service Employees International Local (the “Local”) is a Massachusetts, non-profit unincorporated association organized under the constitution of the Service Employees International Local (the “International Local”), dated in 1922. The International Local is affiliated with Change to Win and with Canadian Labor Congress (CLC). The Local was formed to organize and unite all workers, eligible for membership herein, for their mutual advancement, both socially and economically, eradicate discriminatory practices by employers and society at large, foster the value of a public commitment for human services and education and to promote and encourage the involvement of members in the political process, including elections and other forms of political activities.

The Local collects voluntary contributions from active and retired members to be used for political and legislative activities. The Committee on Political Education (COPE) endeavors to hold politicians accountable at every level of government and help the Local build political power to win strong contacts, better benefits and pass laws to protect jobs.

The Local is an affiliate of the Service Employees International Local (“SEIU”), headquartered in Washington, D.C. The Local abides by the constitution of the SEIU, and the SEIU has the right to trustee the Local for failure to uphold the constitution.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The accounts of the Local are maintained on the accrual basis of accounting and accordingly reflect all significant receivables, payables and other liabilities. These accounting policies conform to generally accepted accounting principles and have been consistently applied in the preparation of the financial statements.

The financial statements include certain prior year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with generally accepted accounting principles in the United States of America. Accordingly, such information should be read in conjunction with the Local's financial statements for the year ended December 31, 2020, from which the summarized information was derived.

Accounting Changes

In May 2014, the FASB issued Accounting Standards Update 2014-09, Revenue Recognition (Topic 606): Revenue from Contracts with Customers. This standard, along with its related amendment, introduces a new five-step revenue recognition model in which an entity should recognize revenue to depict the transfer of promised goods or services to customers in an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods or services. Adoption of Topic 606 did not have a material impact on the financial statements and therefore did not result in a prior period adjustment. The Local transitioned to ASU No. 2014-09 in accordance with the modified retrospective approach.

LOCAL 509, SERVICE EMPLOYEES INTERNATIONAL UNION
NOTES TO FINANCIAL STATEMENTS
December 31, 2021 (with summarized comparative totals for 2020)

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of Presentation

The Local's records are maintained in accordance with the principles of fund accounting. This is the procedure by which resources are classified for accounting and reporting purposes into funds established according to their nature and purpose. The Local has presented its financial statements in accordance with generally accepted accounting principles for not-for-profit organizations. Under this guidance, the Local is required to report information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions.

A description of the net asset categories is as follows:

Net assets without donor restrictions – Net assets that are not subject to collectively bargained stipulations and which the Trustees of the Local have discretionary control.

Net assets with donor restrictions – Net assets subject to collectively bargained stipulations that are maintained by the Local. Generally, the assets are permitted to be used by the Local for specific purposes. The collectively bargained stipulations will be met either by actions of the Local and/or passage of time.

Cash and Cash Equivalents

For the purposes of these statements, cash and cash equivalents includes amounts held in interest bearing and non-interest bearing checking accounts (including donor restricted accounts), certificates of deposits and an interest bearing cash investment account.

Certificates of Deposit

Certificates of deposit are reported as part of cash and cash equivalents at cost plus accrued interest if less than 90 days duration at the purchase date, and on its own line in the financial statements if the duration at the time of purchase is greater than 90 days.

Dues Receivable

Dues receivables are determined from information submitted for dues and assessments owed through December 31. The Local considers the receivable to be fully collectible; accordingly, no allowance for doubtful accounts has been established. If accounts become uncollectible, they will be charged to Dues when that determination is made. Collections on accounts previously written off are included in income as received.

Property and Equipment

Property and equipment are stated at cost. The Local's policy is to capitalize property and equipment costs of \$2,000 or more. Major additions and improvements are capitalized, while maintenance and repairs, which do not extend the lives of the respective assets, are expended in the year incurred. Depreciation is computed on the straight-line method for financial statement purposes. Upon retirement or disposal of assets, the cost and accumulated depreciation or amortization are eliminated from the accounts and any resulting gain or loss is included in the statement of activities for the respective

LOCAL 509, SERVICE EMPLOYEES INTERNATIONAL UNION
NOTES TO FINANCIAL STATEMENTS
December 31, 2021 (with summarized comparative totals for 2020)

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

period. The Local recognized depreciation expense for the years ended December 31, 2021 and 2020 of \$140,673 and \$163,276, respectively.

Promotional and Advertising Expenses

The Local expenses promotional costs as they are incurred.

Revenues

All dues and other support are considered to be available for unrestricted use, unless specifically restricted.

Chargeable Expenses

Chargeable expenses, as shown on the Statements of Allocation Between Chargeable and Non-chargeable expenses, are those incurred by the Local that reflect the share of the costs of operations of the Local which are considered necessary and reasonably incurred for the purpose of performing the Local's duty as a representative of the employees in dealing with the employer on labor management issues, including the costs of negotiating and administering collective bargaining management issues, settling grievances and disputes by mutual agreement or in arbitration, court or otherwise, increasing the market employed to implement the duties of the Local as representative of the employees in the bargaining unit, and the maintenance of the Local's associational existence.

Non-Chargeable Expenses

Non-chargeable expenses, as shown on the Statements of Allocation Between Chargeable and Non-chargeable expenses, are those incurred by the Local for the benefit of and advancement of represented employees, which are not considered representation activities for non-members. Non-chargeable activities include those services that are ideological or political in nature, those that are exclusively for the benefit of full union members, and those that otherwise are not considered germane to the collective bargaining process.

Subsequent Events

The Local has evaluated subsequent events through August 25, 2022, the date the financial statements were available to be issued.

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenses. Actual results could differ from those estimates.

LOCAL 509, SERVICE EMPLOYEES INTERNATIONAL UNION
NOTES TO FINANCIAL STATEMENTS
December 31, 2021 (with summarized comparative totals for 2020)

NOTE 3 – DONOR RESTRICTED CASH

Reimbursement Trust Fund – In December 2020, the Local signed a Memorandum of Understanding, also known as the Reimbursement Trust Fund, with the Massachusetts Department of Early Education and Care (“EEC”) in the amount of \$3,000,000. The agreement will be in effect until June 2022. The funds are to be used to provide assistance for expenses for active Family Child Care Providers in the bargaining unit. The Local is required to provide quarterly reports to the EEC’s General Counsel detailing the use of the funds. The funds received as of December 31, 2021 were \$2,000,000 and December 31, 2020 were \$1,000,000 and are reported in other income on the statement of activities. As of December 31, 2021 and 2020, \$27,428 and \$0 of funds were expended, respectively. The Fund earned \$4,095 and \$1,480 of interest during the years ended December 31, 2021 and 2020, respectively.

Student Loan Debt Relief – In March 2020, the Local received \$1,000,000 in funds from the Commonwealth of Massachusetts to be used to provide student loan debt relief to bargaining unit members. As of December 31, 2021 and 2020, \$192,152 and \$0 of funds were expended, respectively. These funds earned \$2,149 and \$6,426 of interest during the years ended December 31, 2021 and 2020, respectively.

Emergency Fund – The Local established this fund to defray the costs of food and lodging of needy members who are participating in a strike authorized by the Local. The contribution rate is \$0.03 per hour.

COPE Fund – The Committee On Political Education (COPE) is part of SEIU Local 509 and serves as our political action fund. Money contributed to COPE goes directly toward electing pro-worker, pro-labor legislators as well as working for or against ballot measures that would affect our members.

The following represents a reconciliation of cash and restricted cash that sum to the total of cash and restricted cash on the Statements of Cash Flows as of December 31, 2021 and 2020:

	2021	2020
Cash and cash equivalents	\$ 9,100,594	\$ 7,198,000
Restricted Cash - Reimbursement Trust Fund	1,978,147	1,001,480
Restricted Cash - Student Loan Debt Relief	816,423	1,006,426
Restricted Cash - Emergency Fund	6,678	6,116
Restricted Cash - COPE Fund	762,301	540,125
Total Cash and cash equivalents and Restricted Cash	<u>\$ 12,664,143</u>	<u>\$ 9,752,147</u>

NOTE 4 – BOARD DESIGNATED FUNDS

Included in net assets without restrictions, for the years ended December 31, 2021 and 2020, is \$1,000,000 and \$1,000,000, respectively, which the Board of Directors has designated towards strike funds.

LOCAL 509, SERVICE EMPLOYEES INTERNATIONAL UNION
NOTES TO FINANCIAL STATEMENTS
December 31, 2021 (with summarized comparative totals for 2020)

NOTE 5 – REVENUES

The Local receives dues from its members deducted by the various employers and paid to the Local on a monthly basis. The contribution rate for dues is based on the collective bargaining agreement for a particular work area.

NOTE 6 – COMPENSATED ABSENCES

Employees of the Local are entitled to paid vacation and paid sick leave, depending on job classification, length of service, and other factors. Employees are able to cash-out up to a maximum of six days of vacation at the end of each calendar year. Upon separation, employees are also entitled to accrued sick leave compensated at a rate between 5% and 20%, depending on years of service. Employees may donate their sick leave to other employees who have exhausted their sick leave. For the years ended December 31, 2021 and 2020, accruals for compensated absences totals \$744,648 and \$795,954, respectively, and are included in accrued payroll and benefits on the Statements of Financial Position.

NOTE 7 – TAX STATUS

The Internal Revenue Service has determined the Local is exempt from federal income taxes under Section 501(C)(5) of the Internal Revenue Code. Accordingly, no provision or liability for federal income taxes has been included in the accompanying financial statements. The Local believes that it continues to qualify and to operate in accordance with applicable provisions of the Internal Revenue Code.

Accounting principles generally accepted in the United States of America require management to evaluate tax positions taken by the Local and recognized a tax liability (or asset) if the Local has taken an uncertain position that more likely than not would not be sustained upon examination by the applicable taxing authorities. Management has analyzed the tax positions taken by the Local, and has concluded that as of December 31, 2021, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Local is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

NOTE 8 – RISKS AND UNCERTAINTIES

During 2020 the COVID-19 pandemic developed rapidly, with a significant number of cases. Measures taken by various governments to contain the virus have affected economic activity. The overall long-term impact is not determinable as this pandemic is ongoing. Based on this event, it is reasonably possible that the Local's financial position could be adversely affected. The Local continues to monitor world events as they relate to its members and its contribution hours.

In the normal course of operations, the Local may be subject to certain claims and litigations. In the opinion of management, the outcome of any such matters will not have a material effect on the financial position of the Local.

LOCAL 509, SERVICE EMPLOYEES INTERNATIONAL UNION
NOTES TO FINANCIAL STATEMENTS
December 31, 2021 (with summarized comparative totals for 2020)

NOTE 9 – CONCENTRATIONS OF CREDIT RISK

The Local maintains its cash in bank deposit accounts which, at times, may exceed federally insured limits. The Local has not experienced any losses in such accounts. Management believes that the Local is not exposed to any significant credit risk related to cash.

The Local derived approximately 61% and 63% respectively, of its revenue from members working directly for the Commonwealth of Massachusetts for the years ended December 31, 2021 and 2020.

NOTE 10 - RECLASSIFICATION

Items for the year ended December 31, 2020 have been reclassified for comparative purposes.

NOTE 11 – RELATED PARTY

The Local incurred \$2,422,887 and \$2,493,621 in per capita taxes due to the SEIU International for the years ended December 31, 2021 and 2020, respectively. As of December 31, 2021 and 2020, \$402,664 and \$206,181, respectively, was payable to the SEIU International.

As of December 31, 2021 and 2020, the Local is owed \$72,681 and \$174,210, respectively, from the SEIU for COPE overages.

NOTE 12 – LIQUIDITY AND AVAILABILITY

The Local has \$8,518,807 and \$7,386,163 of financial assets available within 1 year of the balance sheet date to meet cash needs for general expenditures consisting of cash of \$8,100,594 and \$6,667,829 and accounts receivable of \$418,213 and \$718,334 as of December 31, 2021 and 2020, respectively. None of the financial assets are subject to donor or other contractual restrictions that make them unavailable for general expenditure within one year of the balance sheet date. The accounts receivable are subject to time restrictions but are expected to be collected within one year. The Local has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due. In addition, as part of its liquidity management, the Local invests cash in excess of daily requirements in various investments, including certificates of deposit. These funds could be drawn upon in the event of an unanticipated liquidity need within the parameters of the donor stipulations.

NOTE 13 – COLLECTIVE BARGAINING AGREEMENT

The Local has a collective bargaining agreement with the Staff Employees Union, Local 509 (The Union). The Local recognizes the Union as the sole and exclusive bargaining representative of the employees in the following units: all full-time and regular part-time clerical employees, field representatives, business agents, organizers and the directors of legislation, and communication, strategic researchers, advocate liaisons, and researcher/organizers; excluding supervisors, managerial employees, confidential employees, business manager, general counsel, student interns, and temporary employees. For the years ended December 31, 2021 and 2020, 76% and 75% respectively, of the Local's employees were covered under the agreement.

LOCAL 509, SERVICE EMPLOYEES INTERNATIONAL UNION
NOTES TO FINANCIAL STATEMENTS
December 31, 2021 (with summarized comparative totals for 2020)

NOTE 14 – LEASE COMMITMENTS

In September 2013, the Local entered into a non-cancelable operating lease for approximately 1,850 square feet of office space located in West Springfield, Massachusetts. The lease term is five years and commenced on January 1, 2014. In November 2017, the Local exercised the first option of the lease and extended the terms for an additional five years commencing on January 1, 2019.

In May 2016, the Local entered into a non-cancelable operating lease for approximately 15,188 square feet of office space and 2,500 square feet of storage located in Marlborough, Massachusetts. In July 2017, the storage space was reduced to 1,764 square feet. The landlord provided a build-out allowance of \$759,400, of which \$121,504 was available to pay for relocation costs. The lease term is 10 years and 7 months and commenced on October 1, 2016. The Local had free rent for the first full seven months of the lease term. The lease required a security deposit of \$68,438, consisting either of cash or an irrevocable letter of credit, and is subject to a partial return payment of 33.33% on each of the successive 12 month anniversaries commencing with the first anniversary date following the end of the free rent period on April 30, 2017. The Local entered into a letter of credit with a bank in May 2016 in the amount of \$68,438. The letter of credit was reduced to \$45,625 in August 2018 and \$22,813 in March 2020.

The leases require payments of minimum rents plus reimbursements for operating expenses and real estate taxes, as defined in the lease agreements. The leases are renewable at the option of the Local for various periods of time.

Rent expense is recorded on a straight-line basis under generally accepted accounting principles. The difference between straight-line rent expense and the required lease payments is reflected as deferred rent of \$229,081 and \$167,724 at December 31, 2021 and 2020, respectively.

For the years ended December 31, 2021 and 2020, aggregate rent expense under the leases was \$455,935 and \$422,927, respectively.

Future minimum lease payments under the lease agreements as of December 31, 2021 are as follows:

2022	\$ 336,459
2023	347,850
2024	359,241
2025	370,632
2026	382,023
Thereafter	128,607
	<u>\$ 1,924,812</u>

NOTE 15 – MULTIEMPLOYER PENSION PLAN

The Local participates in the SEIU Affiliates' Officers and Employees Pension Fund (the SEIU Pension Fund). The SEIU Pension Fund is a multiemployer defined benefit pension plan covering all employees meeting the minimum service requirements. The plan benefits are based on the participant's accumulated service credits and the highest consecutive three-year average monthly compensation. The policy of the Local is to fund pension costs as incurred. For the years ended December 31, 2021 and 2020, the Local made contributions of \$1,068,174 and \$1,071,014, respectively.

LOCAL 509, SERVICE EMPLOYEES INTERNATIONAL UNION
NOTES TO FINANCIAL STATEMENTS
December 31, 2021 (with summarized comparative totals for 2020)

NOTE 15 – MULTIEMPLOYER PENSION PLAN (Continued)

The SEIU Pension Fund mandates that contributions made to the SEIU Pension Fund be paid entirely by the Local. Percentage contributions are established each calendar year by the SEIU Pension Fund. The contribution percentage was 21% for 2021 and 21% for 2020.

Legal Name of Pension Plan	Pension Plan's Employer Identification Number	Pension Plan's Plan Number	Pension Protection Act Zone Status				Expiration Date of Collective Bargaining Agreement
			Zone Status	Contribution	Zone Status	Contribution	
			January 1, 2021		January 1, 2020		
SEIU Affiliates' Officers and Employees Pension Fund	52-0812348	001	Green Zone 95.4% Funded	1,068,174	Green Zone 96.2% Funded	\$ 1,071,014	7/31/2021

NOTE 16 – FUNCTIONAL EXPENSES

The program service costs of the Local are the costs related to providing the services in accordance with its defined mission. These costs can be further disaggregated and classified as Representational activities, Political and Lobbying activities, Contributions, Gifts and Grant activities, and Local Administration activities. Expenses that require allocation are allocated on a reasonable basis that is consistently applied. These activities are defined by the U.S. Department of Labor, the Office of Labor-Management Standards under the Labor Management Reporting and Disclosure Act, as amended (LMRDA).

NOTE 17 – REIMBURSEMENT TRUST FUND

In December 2020, the Local signed a Memorandum of Understanding, also known as the Reimbursement Trust Fund, with the Massachusetts Department of Early Education and Care (“EEC”) in the amount of \$3,000,000. The agreement will be in effect until June 2022. The funds are to be used to provide assistance for expenses for active Family Child Care Providers in the bargaining unit. The Local is required to provide quarterly reports to the EEC’s General Counsel detailing the use of the funds. The funds received as of December 31, 2021 were \$2,000,000 and December 31, 2020 were \$1,000,000 and are reported in other income on the statement of activities. As of December 31, 2021 and 2020, \$27,428 and \$0 of funds were expended, respectively. The Fund earned \$4,095 and \$1,480 of interest during the years ended December 31, 2021 and 2020, respectively.

LOCAL 509, SERVICE EMPLOYEES INTERNATIONAL UNION
STATEMENT OF ALLOCATION BETWEEN CHARGEABLE
AND NON-CHARGEABLE EXPENSES - PRIVATE - HIGHER EDUCATION
For the Year Ended December 31, 2021

	<u>Total Expenses</u>	<u>Chargeable Expenses</u>	<u>Non- Chargeable Expenses</u>
Personnel			
Salaries and wages	\$ 5,428,675	\$ 4,937,973	\$ 490,702
Payroll taxes and benefits	3,175,864	2,923,156	251,709
Total personnel	8,604,539	7,861,129	742,411
Arbitrations	59,760	59,760	-
Chapter expenses	26,158	26,158	-
Conferences	3,399	3,136	263
Consultants	115,457	115,457	-
COPE	101,529	-	101,529
Depreciation	140,673	140,673	-
Donations	69,776	-	69,776
Elections	4,550	4,550	-
Insurance	66,441	59,413	7,028
Legal	513,675	502,944	10,731
Meetings	30,119	29,694	425
Member communications and benefits	23,628	17,890	5,738
Negotiations	6,423	6,423	-
Occupancy	491,744	445,303	46,441
Office supplies	186,193	173,565	12,628
Officers' and stewards' expense	2,350	2,319	31
Per capita	2,525,933	253,933	2,272,000
Political contributions	46,000	-	46,000
Postage and printing	38,165	33,914	4,251
Professional fees	118,531	117,014	1,517
Staff expenses	24,684	19,014	5,670
Telephone	117,563	113,033	4,530
Travel and automobile	25,230	22,541	2,689
Total expenses	13,342,520	10,007,863	3,333,658
Less: political expenses paid from voluntary contributions	(294,950)	-	(294,950)
Net expenses	<u>\$ 13,047,570</u>	<u>\$ 10,007,863</u>	<u>\$ 3,038,708</u>
Percentages	<u>100.00%</u>	<u>76.70%</u>	<u>23.29%</u>

The accompanying notes are an integral part of the financial statements.

LOCAL 509, SERVICE EMPLOYEES INTERNATIONAL UNION
STATEMENT OF ALLOCATION BETWEEN CHARGEABLE
AND NON-CHARGEABLE EXPENSES - PRIVATE - HUMAN SERVICES
For the Year Ended December 31, 2021

	<u>Total Expenses</u>	<u>Chargeable Expenses</u>	<u>Non- Chargeable Expenses</u>
Personnel			
Salaries and wages	\$ 5,428,675	\$ 4,560,380	\$ 868,295
Payroll taxes and benefits	3,175,864	2,646,624	528,241
Total personnel	8,604,539	7,207,004	1,396,536
Arbitrations	59,760	59,760	-
Chapter expenses	26,158	26,158	-
Conferences	3,399	2,963	436
Consultants	115,457	115,457	-
COPE	101,529	-	101,529
Depreciation	140,673	140,673	-
Donations	69,776	-	69,776
Elections	4,550	4,550	-
Insurance	66,441	59,413	7,028
Legal	513,675	505,754	7,921
Meetings	30,119	29,802	317
Member communications and benefits	23,628	17,591	6,037
Negotiations	6,423	6,423	-
Occupancy	491,744	445,303	46,441
Office supplies	186,193	173,479	12,714
Officers' and stewards' expense	2,350	2,319	31
Per capita	2,525,933	404,087	2,121,846
Political contributions	46,000	-	46,000
Postage and printing	38,165	33,840	4,325
Professional fees	118,531	117,014	1,517
Staff expenses	24,684	23,463	1,221
Telephone	117,563	94,834	22,729
Travel and automobile	25,230	18,126	7,104
Total expenses	13,342,520	9,488,013	3,853,508
Less: political expenses paid from voluntary contributions	(294,950)	-	(294,950)
Net expenses	<u>\$ 13,047,570</u>	<u>\$ 9,488,013</u>	<u>\$ 3,558,558</u>
Percentages	<u>100.00%</u>	<u>72.72%</u>	<u>27.27%</u>

The accompanying notes are an integral part of the financial statements.