

CSEA NEWS

The Voice of Connecticut's Public Service Employees & Retirees

July, 2022 *CSEA SEIU Local 2001* VOL. 55, NO. 7

Aetna Will Replace UnitedHealthcare as State Medicare Advantage Plan Carrier Starting Jan 1st

Council 400 Retiree Team Begins to Prepare for a Smooth Transition

On June 1st, Governor Lamont and members of the Healthcare Cost Containment Committee, which is a joint labor-management committee tasked with overseeing the state's health plan, announced the results of the Request for Proposals (RFP) process to decide the carrier for the Medicare Advantage program for State of Connecticut retirees 65 years and older.

Aetna Inc. has been chosen to be the new carrier and will replace UnitedHealthcare as the administrator of the State's Group Medicare Advantage program starting on January 1, 2023.

With absolutely no changes to your plans or benefits, the State will be saving about \$130 million a year. Savings like these help us

preserve and expand the benefits that we rely on in our retirement and stand as yet another example of a "win-win" coming out of the Healthcare Cost Containment Committee. A change to your carrier does not mean there will be a change to your benefits. The only change should be that you will receive a new Medicare Advantage card that you will need to submit to your physician offices and pharmacy. That includes maintaining the Silver Sneakers Program and the zero cost Hearing Aid benefit!

CSEA Council 400 represents about 12,000 State of Connecticut retirees and as we prepared for this RFP process, we surveyed our membership and had important conversations at our chapter and council

ranks of state

employment.

While

many of us

have had a

relatively

meetings.
Our Executive Director, David
Glidden
represented
CSEA on

the RFP team and used this information to advocate for us throughout this process.

The Aetna contract will be in effect from January 1, 2023 until December 31, 2025 with an option for a one-year renewal to December 31, 2026.

CSEA is working tirelessly to collect all of the information you will need in order to ensure a smooth transition. We will be working closely with Aetna to optimize your experience and make sure that every question you have is answered before the January 1, 2023 effective date. In the meantime, please keep an eye out for information at your local chapter meetings, in your email and the CSEA News.

Those that are retired but under the age of 65 will remain on Anthem until they turn 65, at which point they will be moved onto the Medicare Advantage carrier (which will remain UnitedHealthcare until December 31, 2022 and then will be Aetna starting January 1, 2023). If you are on disability insurance and currently covered by UnitedHealthcare you will also be switched to Aetna starting on January 1, 2023.

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LABOR TRIVIA

Why is a labor stoppage called a "strike"?

Turn to Page 4 for the Answer

State Telework Update

Latest Information Regarding Arbitrations & Next Teleworking Period

In the six months since we won the statewide telework agreement, many CSEA members have applied and been approved for telework, including 80% and even 100% telework schedules

As we've demonstrated, telework is a win-win benefit that maximizes productivity, minimizes COVID-19spread, and provides the flexibility that workers' need in the 21st century. At a press conference last week, Governor Lamont touted the benefits of telework as a valuable tool in recruiting the greatest talent to the

trouble-free path to our requested schedules, others had their requests unreasonably denied and appealed those denials.. The process of adjudicating these appeals has begun and - I'm happy to report - many members have had their telework adjusted upward. Other appeals have entered the arbitration process and we ex-

pect more will follow.

By standing together in our union we achieved important telework victories which required management to

CSEA Responds to Public Service Crisis

CSEA members, along with our SEBAC coalition partners, are raising the alarm over chronic understaffing in state agencies. In the wake of the 'silver tsunami', the understaffing problem has reached a crisis level and is having devastating impacts on Connecticut residents and businesses.

In the decade after the Great Recession, the state government cut its employee workforce by more than 20%. This destructive trend has accelerated during the pandemic: according to a recent report by the Pew Charitable Trusts, Connecticut public employees (excluding the education sector) were slashed by 7.6% between July 2019 and July 2021 alone -- one of the largest reductions anywhere in the country.

Now, amid the greatest crisis continue onto page 5

Visit our union's website at: **CSEA-CT.com**

CSEA, 760 CAPITOL AVE., HARTFORD, CT 06106

Postmaster: Please forward address changes to:

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Aetna Will Replace UnitedHealthcare as State Medicare Advantage Plan Carrier Starting Jan 1st

Council 400 Retiree Team Begins to Prepare for a Smooth Transition

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Remember, you should **NEVER** sign up for any other plan, as doing so would jeopardize your plan with the State of Connecticut.

In order for a potential carrier to be successful in the RFP process, they must meet all of the requirements of our plan and they must clearly demonstrate the capability to administer it. From there, the inherently competitive nature of the RFP process drives the bidders to provide the same services at a lower cost to the State. Aetna met all of the requirements of the plan and demonstrated an excellent track record of administering similar plans in other states - and Aetna was able to provide all of

this while delivering dramatic savings. The savings are critical to protecting our benefits long-term and were only agreed upon because they maintained the complete integrity of the plan. Bottom line, savings come from competition - NOT from any decrease in your coverage.

The Healthcare Cost Containment Committee was set up with the goal of identifying "win-win" healthcare plans, programs, and strategies that serve to save money while maintaining, and in some cases, improving coverage. This committee set out on the RFP process to identify a carrier that matched the current coverage for Medicare Advantage members but reduced the overall plan cost to the state.

We understand that you will have questions about what this means for you and CSEA will work tirelessly to ensure that you have the answers you need in order to give you the peace of mind that comes with understanding your healthcare plan. There will also be informational meetings to make sure there is a smooth transition for each of our members.

Remember, there were many of the same concerns when the change was made to United-Healthcare for coverage of over 65 retirees several years ago. Our union, CSEA, worked tirelessly to get our members' questions and concerns addressed and to assure as smooth a transition as possible between providers. The result

was a very high overall approval rating of the health care coverage by United when we surveyed our members. We can expect the same level of effort from our union to affect a smooth transition as we go forward.

In the meantime, the best way to stay up-to-date is to keep an eye on your email and the CSEA News. As more information becomes available, we will send out detailed emails, include articles in the CSEA News, and will also have a page on our website in the coming weeks that will summarize all of the available resources and information.

Once again, by raising our voices together, we have achieved an important win.



ABOVE During the June Council 400 Delegates meeting at the CSEA Union Hall, the new Council 400 Executive Board was sworn into office. Newly elected officers included the following union sisters and brothers from left to right: Subby Puglisi, Joan Holley, Patrice Peterson, Wayne Duffy, Don Gladding, Roger Ives, Joe Carta, John Quinn, and Bob Rinker



ABOVE CSEA Council 400 members participate in the Connecticut Chapter of the Alliance for Retired Americans. Pictured are (back row) Oscar Gomez, Roger Ives, John Quinn, and Don Gladding; (front row) Joan Holley, Amelia Smith, Patricia Cam-Beaver, Susan Mirabito, and Ron Osokow. At the event, Bette Marafino, Amelia Smith, Win Heimer and Bill Morico were elected to represent CSEA Council 400 in the CT Chapter of the ARA.

Connecticut Retirees Receive Accelerated Tax Break

CSEA retirees understand the challenges of living on a retirement income - and with the increased cost of living, handling expenses while aging can be difficult.

During the 2018 legislative session, CSEA advocated for a bill aimed at making that tight budget a little easier to deal with.

The bill became effective in 2019, and increased the threshold for Social Security income exemptions as well as implemented a new exemption for State of Connecticut residents who

860-951-6614 ×118

receive a State of Connecticut pension, starting at 14% and increasing progressively until it reaches 100% in 2025.

This legislative session, CSEA pushed for a new bill (§ 414 — PENSION AND ANNUITY TAX EXEMPTION ACCELERATION) to speed up the process. Under the new bill, pension and annuity income is fully tax exempt starting with the 2022 tax year.

By law, taxpayers are eligible for this exemption only if their federal AGI is below (1) \$75,000

for single filers, married people filing separately, or heads of households and (2) \$100,000 for married people filing jointly. If your Federal AGI is at or above this amount (either as a single or joint filer) you will not be eligible for any exemption. The legislation also increases the threshold for 100% exemption for income taxes on Social Security from \$50,000 to \$75,000 for singles and \$60,000 to \$100,000 for couples.

Important numbers to have on hand:

Retirement Division Payroll: 860-702-3528 UnitedHealthcare Dedicated Hearing Aid line: I-855-523-8355

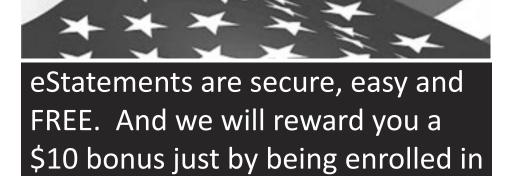
Retirement Division Life Insurance: 860-702-3537 UnitedHealthcare: 1-888-803-9217

Anthem Blue Cross Blue Shield: I-800-922-2232 Cigna: I-800-244-6224

CSEA Retiree Organizer, Kevin Sullivan: HEP Care Management Solutions: I-877-687-1448 or visit them at their portal:

https://www.connect2yourhealth.com/ParticipantPortal/Default.aspx



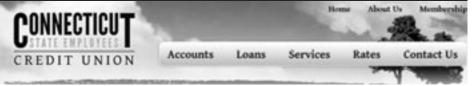


To enroll in eStatements, first enroll in CSe-Banking, our online banking service, and then click on eStatements.

eStatements this year.

*One \$10 Bonus per primary number. IRAs are excluded. Applies to current and new eStatement enrollees. Funds will be deposited into the share account of the account holder within 31 days of enrolling. Once enrolled in eStatements, paper statements will no longer be mailed. Promotion ends 12/31/2022.

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Find all the essential information about the products and services we have to offer. You can even print a loan application online! Best of all, it's accessible from your personal computer 24 hours a day, 7 days a week.

www.CSECreditUnion.com

Dividend Rates - Second Quarter 2022

	Dividend Rate	Annual Percentage Yield
REGULAR SHARES SHARE DRAFTS (Checking)	0.75% 0.25%	0.75% 0.25%
CLUB ACCOUNTS	0.35%	0.35%

Minimum opening balance \$25.00. The annual percentage yield is accurate as of the last dividend declaration date. Rate may change after the account is opened. Fees or other conditions may reduce the earnings on the account.

7 Full Service Offices To Serve You

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NEW HAVEN 1666 Litchfield Turnpike Woodbridge, CT 06525 (203) 397-2949

MIDDLETOWN Connecticut Valley Hospital P.O. Box 2485 Middletown, CT 06457 (860) 347-0479 STORRS 1244 Storrs Rd. Storrs, CT 06268 (860) 429-9306 SOUTHBURY Southbury Training School P.O. Box 644 Southbury, CT 06488 (203) 267-7610 NEWINGTON O'Neil Plaza 2434 Berlin Turnpike Newington, CT 06111 (860) 667-7668

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Gone too Soon: CSEA Members Who Have Passed On

The Office of the State Comptroller has provided CSEA with the following members that have recently passed away. Our condolences are with their friends, family and loved ones.

Allard, William Asberry, Mary Bacchiocchi, James Baker, Barry Baldyga, Ronald Beckwith, Harry Bertier, Elizabeth Boccucci, Matthew Bonaventura, Mary Boucher, Ronald Brown, Mary Coppola, Andrew Curtis, Carey Dalessandro, August Debishop, Richard Flis, Helen Franzmann, Paul Giardina, Vincent Harrington, William Hickey, Edward Irish, David Jacobs, Lawrence Jourdain, Marie Krieger, Michael Lafleur, W Carl

Leo, Pasquale Loper, Elizabeth Madden, June Marien, Richard Mazzola, Charles Mcgovern, William Misluk, David Noronha, Marilyn Ozga, Jeanette Pailes, Edward Parkhurst, Robert Post, Milton Rapacki, Joseph Reid, Thomas Ruggiero, Samuel Salonia, Joseph Sauermann, Ann Schwing, Anne Shemansky, Bertha Thompson, Carol Tummillo, Mary Winterhalder, Paul Wright, Wilton



CSEA NEWS

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Travis Woodward	President
Milagros Brown	Secretary/Treasurer
David Glidden	Executive Director
Drew E. Stoner	
Jason P. Webster	Graphic/Technical Assistance

 $INSERTION\ DEADLINE:\ 1st\ of\ prior\ month.$

MAILING ADDRESS: CSEA/SEIU Local 2001, 760 Capitol Avenue, Hartford, CT 06106; PHONES: (860) 951-6614, toll-free: (800) 894-9479, FAX: (860) 951-3526; INTERNET: www.csea-ct.com.

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P3B Member Jennifer Corti Gives Back P3B Members Volunteer for Special Olympics Torch Run

For most of Jen Corti's career with the Department of Correction she has also been volunteering with the Special Olympics. When she joined DOC 13 years ago as a certified secondary science teacher, she was introduced to the mission of this empowering organization and has since been hooked. She's become friends with the athletes, lent a hand at Tip-A-Cops, developed fundraising programs and eventually became the lead committee member at the Manson Youth Institute. Now she's even the liaison for DOC for larger events like the Dream Ride in Farmington.

Each and every event that the Special Olympics hosts brings awareness to the organization and raises money that goes directly to the athletes. But as Jen remarks, it's not just the athletes that benefit, "The benefits of these events fill our hearts as volunteers. The feel-good feeling we leave with is a benefit many do not realize."

Most recently, Jen along with other P-3B members volunteered for the Law Enforcement Torch Run which is the largest and longest fundraising effort for the Special Olympics. Local police agencies, State Police, university public safety, and DOC all participate in the Torch Run. DOC members' involvement is critical, both to show their

LABOR TRIVIA Test Your Knowledge

The phrase "to strike" to refer to a labor stoppage comes from maritime history and is an example of how revolutionary times can redefine a word to mean its exact opposite. Through the seventeenth and much of the eighteenth century, to strike was used as a metaphor for submission, referring to the practice of captured ships dropping, or striking, their sails to their conquerors and of subordinate ships doing the same to salute their superiors.

But in 1768, London sailors turned the term inside out. Joining city artisans and tradesmen—weavers, hatters, sawyers, glass-grinders, and coal heavers—in the fight for better wages, they struck their sails and paralyzed the city's commerce. They "unmanned or otherwise prevented from sailing every ship in the Thames." From this point forward, strike meant the refusal of submission.

Did you get this month's labor trivia question correct? Do you have a labor trivia question you would like to stump your fellow CSEA members with? Reach out to our Communications Director, Drew Stoner at DStoner@csea760.com

support of the Special Olympics, but also to remind the community of the integral role that DOC workers play in keeping our communities safe.

When asked about her favorite part of the event, Jen reminisced about the indescribable feeling of actually running in the race, "Running down the road with an athlete, groups of coworkers, other first responders, getting cheered on by cars and locals who come out to support us is an experience you cannot put into words. The smiles and cheers radiate from us to the locals and vice versa."

But Jen goes beyond just volunteering at the Torch Run, she turns it into a teachable moment for her students at Manson Youth. After discussing what the Special Olympics does in their communities such as, providing sports training, health screenings, encouraging courage, promoting inclusion, she asks students if they would like to support the Special Olympics. This year, her students pledged to donate over \$600. Since 2012, her students have donated close to \$5,000!

"I encourage everyone to volunteer at



ABOVE: Jen Corti (Right) takes a quick photo with AFSCME Council 4 members before starting the Torch Run.

one event, or help at one fundraiser. Supporting this organization not only benefits the athletes, but you yourself. Not everyone has to run, you can participate in Penguin Plunges, go Over the Edge, participate in Tip-A-Cops, play in tournaments, the possibilities are endless. Give it a try and get hooked."

THE FREEDOM FOUNDATION IS HARVESTING YOUR PERSONAL INFORMATION

They've reached out to your bosses to get your personal & work email, phone number - even your home address. They don't respect your right to privacy.

Why? Because they'll stop at nothing to take your pension, healthcare & pay.

But we stand in their way.





Your Fellow Union Member

CSEA Responds to Public Service Crisis

With Over 4,000 Retirements in 2022, Connecticut's Public Services are at Risk

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in decades, we have seen over 4,400 retirements since January of this year. The exodus has only exacerbated the destruction of the vital state services that all working people across Connecticut depend on, in particular black and brown, women and immigrant workers.

CSEA President, Travis Woodward, joined other SEBAC leaders to respond to comments by Governor Ned Lamont, Department of Administrative Services (DAS) Commissioner Michelle Gilman and other officials on anticipated additional state employee retirements. Their remarks follow intensive union efforts since the start of the pandemic at the worksite, agency and

state level to restore eroded services and prevent further loss going forward.

"We are actively losing out to other states and the private sector when it comes to hiring, particularly with the highly competitive market for civil engineers," said Woodward, Supervising Engineer with the Department of Transportation, "As federal transportation dollars flow into states, Connecticut will lose out on those dollars because we simply don't have the engineers to do the work. While we've made some progress in collective bargaining we must speed up hiring and address the bottlenecks and antiquated practices that have existed for decades that force us to lose out on the talented staff we desperately need."



ABOVE Governor Ned Lamont and Department of Administrative Services Commissioner Michelle Gilman address the press regarding the retirement tsunami.

Inspectors Council Hold Annual Member Meeting

Every summer, the members of the Inspectors Council gather together to hear from one another on updates in the union, celebrate those that are retiring from state service, and - in even numbered years - vote on Executive Board positions.

This year, members had the opportunity to hear from Patrick J. Griffin, the newly appointed Chief State's Attorney.

David Sydnor, President of the In-

spectors Council, also handed out awards commemorating the many years of service of members who are retiring - including two former Presidents, Joe Hurley and Jack Bannon.

Next month we will publish an interview we did with Joe Hurley on his time as President of the Inspectors Council and how he'll be staying involved in the union through Council 400 retirees!

State Telework Update

Latest Information Regarding Arbitrations & Next Teleworking Period

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reevaluate and adjust previously denied telework applications.

If your application for the period of July 1-December 31st was denied (and is for 80% or less telework), and you believe the denial to be unreasonable, you have a right to appeal. Visit our website or click the link included in the recent telework email to fill out the SEBAC telework appeal form.

If you have submitted a request for a telework schedule that is different than your schedule for

the current cycle and have not heard a response, you may continue your current telework schedule until the new request is answered. If you do not receive a response to

your new application by July 14th, submit an appeal.

If you have questions about the application and appeal process, please reach out to your steward.

TOP LEFT: Retiring Former President Joe Hurley is congratulated by current

TOP LEFT: Retiring Former President Joe Hurley is congratulated by current President David Sydnor; TOP RIGHT: Executive Board members David Sydnor (President), Forrest Beaulieu (Treasurer), Elisa Tuozzoli (Secretary) and Derek Sutton (Vice President); BOTTOM LEFT: Former President Jack Bannon is congratulated by David Sydnor on his retirement; BOTTOM RIGHT: Members listen to Patrick J. Griffin, the new Chief State's Attorney as he addresses the Council

Remember that, without members stepping up on a united front with their fellow CSEA and SEBAC sisters and brothers, telework would not be an option!

2022 Endorsement Process is Underway!

Learn About How Candidates Gain CSEA Endorsement

The 2022 election season is well underway and CSEA has already begun the endorsement process for the primary election. In the process of evaluating candidates, CSEA members ask tough question designed to determine which candidates will support our legislative initiatives and, more generally, which candidates understand and respect the value of public services. Below, please review the endorsement process and ways that you can get involved to ensure that pro-worker candidates are elected to the General Assembly and state-wide offices. The world of politics has a profound impact on our jobs and on our contracts – as such, our work in this sphere is critically important to our overall success as a union.

Our process starts with a request from the candidate - only candidates that reach out to the union requesting an endorsement are considered. Candidates are then sent an in-depth questionnaire which

they must complete before an interview is scheduled. From there, CSEA joins our fellow CT SEIU locals (SEIU 1199, SEIU 32BJ, 4Cs, and CEUI/MEUI Local 511) to hold candidate interviews. This process is open to candidates from any party. The interviews are attended by members of the Legislative Action Committee (LAC) from each of the State Council locals.

After candidates are interviewed, the CSEA LAC makes a recommendation to endorse or not. These recommendations are then presented to the CSEA Executive Council where they vote to approve or deny the endorsement.

Any member is welcome to join the Legislative Action Committee. To join or to get involved in these races, please reach out to our Political Director, Danny Medress at dmedress@csea760.com.

By using the candidate questionnaire and interview, the LAC and Executive Council are aiming to

ensure that candidates hold pro-CSEA and prounion values and will be allies in their position upon a successful election. Endorsement is only the first step in our involvement in these races, we must mobilize our members to make calls and knock

doors for these candidates while our communications program also sends out mailers to registered voters in their district. To get involved, scan the QR code.



PAGE

CSEA, SEIU LOCAL 2001

STATEMENT OF TOTAL EXPENSES AND ALLOCATION OF EXPENSES BETWEEN CHARGEABLE EXPENSES AND NON-CHARGEABLE EXPENSES

JUNE 30, 2021

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Independent Auditor's Report

Statement of Total Expenses and Allocation of Expenses Between Chargeable Expenses and Non-Chargeable Expenses

Notes to Statement

Novak Francella

INDEPENDENT AUDITOR'S REPORT

To the Executive Council of the CSEA, SEIU Local 2001

We have audited the allocation of expenses of the CSEA, SEIU Local 2001 (Local 2001) for the year ended June 30, 2021, as shown on the accompanying statement of total expenses and allocation of expenses between chargeable expenses and non-chargeable expenses, and related notes to the statement.

Management's Responsibility for the Statement

Management is responsible for the preparation and fair presentation of the statement 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 the statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to Local 2001's preparation and fair presentation of the statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Local 2001's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the statement.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature and Organization - CSEA, SEJU Local 2001 (Local 2001) was incorporated in the State of Connecticut on October 24, 1941 for the purpose of uniting employees and retirees of the State of Connecticut for their mutual welfare, protection, and advancement. The Union's revenue consists primarily of members' dues.

Method of Accounting - The statement has been prepared using the accrual basis of accounting

Depreciation - Depreciation and amortization of fixed assets are computed using the straightline method at rates calculated to allocate the cost of the applicable assets over their estimated useful lives, which are 15 - 40 years for belidings and building improvements and 3 - 7 years for furniture and fixtures. Depreciation expense for the year ended June 30, 2021 was 542,148.

Estimates - The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts of expenses in the statement. Actual results could differ from those estimates.

NOTE 2. TAX STATES

Local 2001 is a nonprofit organization and is exempt from Federal and state income taxes on exempt function income under the provisions of Section 501(c)(5) of the Internal Revenue Code. Local 2001 has income, attributable to its new-letter operations and other pronotional activities, that is subject to Federal and state unrelated business income taxes. For the year ended June 30, 2021, Local 2001 has experienced losses on the activities and no taxes have been paid.

Accounting principles generally accepted in the United States of America require management to evaluate tax positions taken by Local 2001 and recognize a tax hability if Local 2001 has taken an uncertain position that, more likely than not, would not be sustained upon examination by the U.S. Federal, state, or local taxing authorities. Local 2001 is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. Typically, tax years will remain open for three years; however, this may differ depending upon the circumstances of Local 2001.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a

Opinion

In our opinion, the statement referred to above presents fairly, in all material respects, the allocation of expenses of Local 2001 for the year ended June 30, 2021, on the basis of the definitions and the significant factors and assumptions described in Notes 3 and 4.

Other Matter

The total expenses presented in Column A agree to the total expenses in the audited financial statements of Local 2001 for the year ended June 30, 2021, except for the adjustments described in Note 4 - Reclasses. The allocation of expenses between chargeable (Column B) and non-chargeable (Column C) is based on the definitions and the significant factors and assumptions described in Notes 3 and 4. The accompanying statement was prepared for the purpose of determining the fair share cost of services rendered by Local 2001 for employees represented by, but not members of, Local 2001. The accompanying statement is not intended to be a complete presentation of Local 2001's financial statements.

The total expenses reflected in this statement were audited by other auditors whose report, dated September 30, 2021, expressed an unmodified opinion on those statements.

Restriction on Use

This report is intended solely for the information and use of CSEA, SEIU Local 2001 and its agency fee payers and is not intended to be, and should not be, used by anyone other than these specific parties.



	Audited Financial	1200-21	Adjusted	Column IS	Non-	
	Statement	Reclasses	Total	Chargeable	Chargeable	
Administration: Personnel services	5 1,888,812	s -	5 1.888.812	5 1,149,720	5 739,092	
Employee insurances	276,989	× 0	276,989	168,603	108,386	
Pension plan and other postretirement	368,006		368,006	224,005	144,001	
Payroll taxes	160,386		160,386	97,627	62,759	
Travel - miscellaneous	152,587	91	152,587	83,344	69,243	
Telephone	29,390		29,390	19,617	9,773	
Office supplies	8.821		8.821	5,888	2.933	
Postage	21,119	20	21,119	14,096	7,023	
Maintenance of equipment	18,614		18,614	12,424	6,190	
SEIU per capita payments						
(less chapter rebates and AMECSS)	1,491,665	(185,844)	1,305,821	415,120	890,701	
Council Chapter fundings and rebutes	184,731	185,844	370,575	271,001	99,574	
Sundry	2,657		2,657	1,773	.884	
Professional fees	44,102	4.7	44,102	44,192		
Computer service	21,744		21,744	21,744		
Bernard H. McCusker Scholarship						
Fund donations	6,000		6,000	4	6,000	
Dues and subscriptions	13,124		13,124	13,124		
Other taxes	3,329		3,329	3,329		
Staff training	9,746	-	9,746	9,746		
Capital expenses	1,676		1,676	1,119	557	
	4,703,498		4,703,498	2,556,382	2,147,116	
Housing	174,308		174,308	116,344	57,964	
Members' service - legal	116,698		116,698	116,698		
Publications and information	88,465		88,465	70,846	17,619	
Executive Council, officers and committees	110,514		110,514	109,607	907	
Members' service - field	104,666		104,666	104,666		
Depreciation	42,148		42,148	28,132	14,016	
Total	5 5,340,297	s .	5 5,340,297	\$ 3,102,675	\$ 2,237,622	
			100.00%	58,10%	41,90%	

As ner

Column A

Coloire B

Column C

See accompanying notes to statement.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature and Organization - CSEA, SEIU Local 2001 (Local 2001) was incorporated in the State of Connecticut on October 24, 1941 for the purpose of uniting employees and retirees of the State of Connecticut for their mutual welfare, protection, and advancement. The Union's revenue consists primarily of members' dues.

Method of Accounting - The statement has been prepared using the accrual basis of accounting.

Depreciation - Depreciation and amortization of fixed assets are computed using the straightline method at rates calculated to allocate the cost of the applicable assets over their estimated useful lives, which are 15 - 40 years for buildings and building improvements and 3 - 7 years for furniture and fixtures. Depreciation expense for the year ended June 30, 2021 was \$42,148.

Estimates - The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts of expenses in the statement. Actual results could differ from those estimates.

NOTE 2. TAX STATUS

Local 2001 is a nonprofit organization and is exempt from Federal and state income taxes on exempt function income under the provisions of Section 501(c)(5) of the Internal Revenue Code. Local 2001 has income, attributable to its newsletter operations and other promotional activities, that is subject to Federal and state unrelated business income taxes. For the year ended June 30, 2021, Local 2001 has experienced losses on the activities and no taxes have been paid.

Accounting principles generally accepted in the United States of America require management to evaluate tax positions taken by Local 2001 and recognize a tax liability if Local 2001 has taken an uncertain position that, more likely than not, would not be sustained upon examination by the U.S. Federal, state, or local taxing authorities. Local 2001 is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. Typically, tax years will remain open for three years; however, this may differ depending upon the circumstances of Local 2001.

NOTE 3. DESCRIPTION OF THE BASES FOR CLASSIFYING CHARGEABLE EXPENSES AND NON-CHARGEABLE EXPENSES.

Chargeable Expenses - Chargeable expenses are those expenses incurred by Local 2001 for representational activities. Representational activities are those duties that Local 2001 performs as a representative of the employees in dealings with the employers, including collective bargaining, contract administration, grievance arbitration, and other activities germane to the collective bargaining process.

Activities that are classified as chargeable include the following: preparation for and negotiation of collective bargaining agreements; contract administration including grievance activities; issues involving specific terms and conditions of employment such as wages, hours, benefits, employment discrimination, tenure, pensions/retirement, social security, teacher evaluation environmental issues in the workplace, etc.; professional development, curriculum development and implementation, teaching methods and other instructional skills, site-based decision making and education generally, except to the extent that these expenditures involve legislative lobbying, political activities or external public relations; efforts to enhance and maintain a united front, ment among represented employees; arbitration proceedings, preparation and associated costs; information retrieval processes to support representational activities; membership services and other activities ancillary to collective bargaining that are principally designed to strengthen Local 2001 as a cohesive and effective bargaining agent including social and human relations activities; communications, publications and public relations efforts directed to represented employees for Local 2001 policy and related germane activities; governance of Local 2001 including conventions, Executive Council and meetings and expenses, judicial administration of constitution and bylaws, and coordination of affiliates; internal executive administration of Local 2001 including formulating policy, financial administration, and maintenance of membership status; education and training for members, officers and employees; and litigation costs and professional fees related to collective bargaining, contract administration, employment rights and benefits, organizational maintenance and defense, duties of fair representation under State of Connecticut law, and any other germane activities described above.

Non-Chargeable Expenses - Non-chargeable expenses are those expenses incurred by Local 2001 for the benefit and advancement of the members and Local 2001 which are not considered representational activities for non-members. Non-chargeable activities are those services that are ideological or political in nature, exclusively for the benefit of members, and those that are not considered germane to representing non-members in the collective bargaining process.

Activities that are considered as non-chargeable include the following: lobbying and political efforts before the state legislature, state agencies, or other executive branch officials, unless specifically related to ratification or implementation of a collective bargaining agreement or issues pertaining to members and non-members; external public relations not specifically related to collective bargaining or contract administration; political activities; supporting or contributing to charitable, religious or ideological causes; organizing or establishing new or expanded bargaining units as opposed to attempting to maintain current bargaining units and membership; litigation costs that are not germane to employee representation; and Local 2001 publications to the extent they report on non-representational activities.

NOTE 4. SIGNIFICANT FACTORS AND ASSUMPTIONS USED IN THE ALLOCATION OF EXPENSES BETWEEN CHARGEABLE EXPENSES AND NON-CHARGEABLE EXPENSES (continued)

SEIU Per capita tax payments (less chapter rebates and AMECSS) - Consists of per capita payments to Service Employees International Union, CTW, CLC - United States Division (SEIU). These expenses have been allocated based upon SEIU's audited consolidated statement of expenses and allocation between chargeable expenses and non-chargeable expenses - series 3 report for the year ended December 31, 2020. According to this audited report, chargeable expenses represented 27.09% of total expenses.

Council/Chapter funding and rebates - Consists of rebates and refunds to subordinate associations, chapters, and councils pursuant to the CSEA SEIU Constitution. Also consists of dues refunds to members and non-members and per capita payments to the State Council. These expenses are considered to be fully chargeable except for the per capita payments to the State Council which are considered non-chargeable.

Sundry - Consists of paper goods, cleaning supplies, and other miscellaneous uncategorized expenses. These expenses have been allocated based on the results of all other expense analysis.

Professional fees - Consists of professional fees paid for the audit of Local 2001's annual financial statements, preparation of Local 2001's annual Hudson statement, and preparation of government Forms LM-2 and 990. These expenses are considered to be fully chargeable.

Computer service - Consists of computer network and consulting fees. These expenses are considered to be fully chargeable.

Bernard H. McCusker Scholarship Fund donations - Consists of donations to the Scholarship Fund, which is a member only Fund. As such, these expenses are considered to be fully nonchargeable.

Dues and subscriptions - Consists of dues and subscriptions to various legal, labor, labor relations and arbitration publications or databases. These expenses are considered to be fully

Other taxes - Consists of sales and use taxes. These expenses are considered to be fully chargeable.

Staff training - Consists of staff representative training and support staff training. These expenses are considered to be fully chargeable.

Capital expenses - Consists of equipment purchases. These expenses have been allocated based on the results of all other expense analysis.

Housing - Consists of insurance, fidelity bonding, real estate and property taxes, electricity, building maintenance, janitorial supplies, parking lot lease payments, heating, and water expenses. These expenses have been allocated based on the results of all other expense analysis.

NOTE 4. SIGNIFICANT FACTORS AND ASSUMPTIONS USED IN THE ALLOCATION OF EXPENSES BETWEEN CHARGEABLE EXPENSES AND NON-CHARGEABLE EXPENSES

Personnel - Consists of staff wages and longevity payments. These expenses have been allocated based on staff analysis of their time spent on the activities described in Note 3.

Employee insurances - Consists of Local 2001's share of staff health insurance. These expenses have been allocated based on staff analysis of their time spent on the activities described in Note 3.

Pension plan and other postretirement - Consists of Local 2001's contributions to staff pension plans and contributions for retiree health insurance. These expenses have been allocated based on staff analysis of their time spent on the activities described in Note 3.

Payroll taxes - Consists of Federal and state employer taxes on staff wages and longevity payments. These expenses have been allocated based on staff analysis of their time spent on the activities described in Note 3.

Travel - miscellaneous - Consists of staff mileage expenses, automobile allowances, automobile lease payments, automobile repairs and maintenance and other travel expenses. These expenses have been allocated based on related staff analysis of their time spent on the activities described in Note 3.

Note regarding results of all other expenses analysis - Certain overhead and administrative expense categories have been allocated between chargeable and non-chargeable expenses based on the results of analyzing all other expenses. This represents the analysis of all expenses that can be determined to be chargeable versus non-chargeable through analysis with the exception of Service Employees International Union per capita tax payments as that expense is not controllable by Local 2001.

Telephone - Consists of land lines at Local 2001 headquarters and cell phones. These expenses have been allocated based on the results of all other expense analysis.

Office supplies - Consists of pens, paper, office equipment expenses, printing supplies and various other office supplies. These expenses have been allocated based on the results of all other expense analysis.

Postage - Consists of general mailing and shipping costs. These expenses have been allocated based on the results of all other expense analysis.

Maintenance of equipment - Consists of service agreement costs for the offset press, labeling equipment, folding and inserting equipment, maintenance and repair costs of production equipment not covered by service agreements and copier leases. These expenses have been allocated based on the results of all other expense analysis.

NOTE 4. SIGNIFICANT FACTORS AND ASSUMPTIONS USED IN THE ALLOCATION OF EXPENSES BETWEEN CHARGEABLE EXPENSES AND NON-CHARGEABLE EXPENSES (continued)

Members' service - legal - Consists of expenses pertaining to Local 2001's legal counsel, election issues, and charges and trials. These expenses are considered to be fully chargeable.

Organizing expense - Consists of expenses pertaining to the organizing of new members. These expenses are considered to be fully non-chargeable.

Publications and information - Consists of printing and mailing costs related to the CSEA News. These expenses were allocated between chargeable and non-chargeable based on analysis of the content of each issue in accordance with the activities described in Note 3.

Executive Council, officers and committees - Consists of expenses related to Executive Council meetings, officer expenses, committee and committee meeting expenses. These expenses were allocated in accordance with the activities described in Note 3.

Members' service - field - Consists of arbitration expenses and other representational expenses. These expenses are considered to be fully chargeable.

Depreciation - Consists of depreciation expenses on Local 2001's building, building improvements, and office furniture and equipment. These expenses have been allocated based on the results of all other expense analysis.

Reclasses - This column of the Statement of Total Expenses and Allocation of Expenses between Chargeable and Non-Chargeable Expenses consists of reclassifications to Local 2001's June 30, 2021 audited financial statements to better reflect overall expenses for purposes of this statement. Local 2001 also provides services for a group of managerial employees who belong to the Association of Managerial Employees in CT State Service, Inc. (AMECSS). Local 2001 receives a biweekly payment from the members of AMECSS, of which a portion is transmitted back to AMECSS. The amounts that were transferred to AMECSS during the year ended June 30, 2021 have been offset by the affiliate member payments received by Local 2001.

Organizing expense was also reclassed from member' service - legal to show appropriate organizing expense for year ending June 30, 2021.



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Service Employees International Union, CTW, CLC and Subsidiary December 31, 2020

rependent Auditor's Report 1-2 Financial Sta

Consolidated Statement of Expenses and Allocation Between Chargestrie Expenses and Nonchargestite Expenses - Series 3

Notes to Consolidated Statement of Expenses and Allocation Between Chargeable Expenses and Nonchargeable Expenses - Series 3

INDEPENDENT AUDITOR'S REPORT

To the Executive Board.

nice Employees International Union, CTW, CLC.

Report on the Financial Statement

We have audited the accompanying consolidated statement of expenses and allocation between chargeside expenses and monothing-self-expenses - series 3 (the 'statement') of the Service Employees treamstorial Union', CTW, CLC and Subsidiary (the "International Union') for the year ended Docomber 31, 2003 and the selated notes to the statement.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this statement in accordance with the significant accounting policies presented in Note 2 to the statement, the definitions presented in Note 3 to the statement and the significant factors and methodologies described in Note 4 to the statement, this includes the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the statement that is the from material miscalatement, whether due to fraued or error.

Our responsibility is to express an opinion on the statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the statement is tree from material misstatement.

An audit molves performing procedures to obtain audit evidence about the amounts and disclosures in the statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material resolutement of the statement, whether due to flaud or error, in making those risk assessments, the auditor considers internal control relevant to the

entify's preparation and fair presentation of the statement in order to design audit procedures that are appropriate in the sincumulationse, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonablishess of significant accounting estimates made by management, as well as evaluating the created presentation of the reasonablishess of significant accounting estimates made by management, as well as evaluating the created presentation of the

In our opinion, the consolidated statement of expenses and allocation between chargestile expenses and inonchargestile expenses - series 3 presents fairly, in all material respects, the expenses of the Service Employees International Union, CTM, CLC and Subsidiary for the year ended December 311, 2009 and the allocation of those expenses between chargestile expenses in the basis of the definitions in Note 3 to the statement and the significant factors and methodologies described in Note 4 to the statement.

The draw attention to the notes to the statement, which describe the basis of presentation. The total operating expenses reflected in the total expenses column in the statement agree to the expenses reflected in the audited consolidated financial statements of the international Union for the year ended December 31, 2000. Notes 3 and 4 to the statement describe the defendance of chargeable expenses and nonchargeable expenses and methodologies used in the allocation of expenses between chargeable and nonchargeable, which was prepared based on management's interpretation of case law relevant to union fair share costs, in which is union is: authorized by statute to collect hum-tees and closs necessary to perform its dubes as a collective bargaining representative. Our spinion is to that make: ntative. Our spinion is not modified with respect

Other Matter

We have audited, in accordance with auditing standards generally accepted in the United States of America, the consolidated financial statements of the Service Employees International Union, CTRI, CLC and Subsidiary as of and for the year ended December 31, 2020, and our report thereon stated May 14, 2021 expressed an unmodified opinion on those financial

Restriction on Use

This report is intended solely for the information and use of the Executive Board and management of the Service Employees International Union, CTW, CLC and Substition, and, at the International Union the decretion, its local unions and their agency fee payons, and in our intended to be and should not be used by anyone other than these specified parties.

William South & Brown, PC

Service Employees International Union, CTW, CLC and Subsidiary Consolidated Statement of Expenses and Allocation Between Chargeable Expenses and Nonchargeable Expenses - Series 3 Year Ended December 21, 2020

		Time Expenses		Chargestrie Expenses		Ronchargeable Expenses	
Operating expenses							
Salaries		47.347.007		19.008,013		28,289,054	
Benefits		20,875,363		8.810.616		12,004,747	
Employee expenses		2,796,631		829.650		1,967,185	
Professional fees		58,408,505		14,479,100		43,929,395	
Non-employee generaled expenses		2,575,616		1,813,610		762,006	
Flant, utilities and building maintenance		3.376.619		2.351,864		44,755	
Administrative expenses		11,424,329		9.690.363		1,733,966	
Subsidies, payments and withdrawale		60,346,522		1,805,307		58,411,215	
Contributions		39,235.943		51,294		39,169,659	
Other union expenses		46,173,866	_	4,457,890		41,216,129	
Total operating expenses		292,547,664	:	64,457,547		225,000,117	
Lens							
Political expenses paid from voluntary contribution	-	(SA, SBY, SYD)	_	-	_	054,591,517	
		237,866,147	1	64,457,547	1	173,498,800	
Percentage		100,00%		27,09%		22,91%	

The Notes to Consolidated Statement of Expenses and Allocation Between Chargestile Expenses and Nonchargeoble Expenses - Series 3 are an integral part of this statemen

The Senice Employees International Union, CTW ("Change to WW), CLC ("Canadian Labour Congress") and Subsidiary (the "International Union") is a not-for-profit entity established to promote the general wetters of public service workers, health-care workers, properly service workers and industrial and attied workers in the Union States. Puerts Rico and Canada. The international Union engages in various activities on behalf of the members including organizing, collective beganing, political education, impatialise action, research and education, continuity service programs, reprovement of working conditions and advancement of the social and economic well-being of union members. The primary source of revenue is per capita bases paid to local visitors.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

ment of expenses and attrication between chargestrie expenses and nonchargestrie ex-en prepared on the accrual basis of accounting.

the statement was prepared based on management's interpretation of case less retreant to union fair share costs, in which a non-its authorised by statute to collect from non-members only those fees and dues moressary to perform its duties as a blackine bargaining representative. This statement is not intended to be a complete presentation of the instanciant Lincoln's nancial position, or changes in its net assets and its cash flows in accordance with generally accepted accounting principles.

Principles of Consentation.
The statement includes the accounts of the United States Division, Political Education and Action Fund. (PEA Internals the Committee on Political Education (COPPT) and 1500 Massachusetts Avenue. Corporation, a not fungrafit corporation to the Internal Committee on Political Education (COPPT) and 1500 Massachusetts Avenue. Corporation, a not fungrafit corporation to the Internal Committee Committ

balances and transactions have been elemented in consciptation

The proparation of this statement requires management to make estimates and determine methodo reported amounts of expenses during the reported period. Actual results could differ from those estimates

Properly assets are depreciated on a shaight-line basis at rates unticated to amortize the cost of the assets over their respective estimated useful lives. For the year ended December 31, 2020, total depreciation and anortization expense was \$2,790,222 and is included in other union expenses on the statement.

Notes guest the statement, management of the International Union has evaluated events and transactions were evaluated to provide the statement. These events and transactions were evaluated brough 3-by 2, 2021, the date that the statement was available to live issued, and no items have come to the attention of management that require recognition or disclosure.

3. DEFINITIONS

- Negotiating and administering the collective bargaining contracts.

 Setting greviances and disputes by mutual agreement, or in artistration, court or otherwise.

 Activities and undertakings normally and reasonably employed to implement the duties of the local union as relative of the employees in the tampaining unit.

 Maintenance of the international Union and local unions' evidence.

- Preparation for and negotiations of sollective bargaining age Contract administration including investigating and process Meetings, continences, administrative, arbitral and sourlipin oction with work related subjects and issues.
- Handling work related problems of employees. Providing legal, economic and lechnical experi

targeable expenses are those expenses incurred by the International Union for the benefit and advancement of sented employees and their union which are not considered epresentational activities for non-members. Non-chargeable se include those services that are ideological or political in nature. Those that are exclusively for the benefit of full union sens, and those that otherwise are not considered germane to the collective beguining process.

- Legislative and government activities outside the limited context of contract ratification or implementation, Public relations and other efforts directed treands functional activities that are not considered, gormane to the
- re beganing process.
 Political activity expenses which include support at the federal, state or local level.
 Contributions to political and charitable organizations, for community service activities or for organi
- Per capita tax fees paid to a labor organization.

SIGNIFICANT FACTORS AND METHODOLOGIES RELATING TO THE ALLOCATION OF EXPENSES. BETWEEN

HARGEABLE EXPENSES AND NONCHARGEABLE EXPENSES

es are allocated to chargeable expenses and nonchargeable expenses based on the specific po med when the expense is incurred. The following are considered inon-personnel expenses:

- Rort, utilities and building maintenance

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Opt-In to our Digital CSEA News

Did you know that the average person in the US uses more than 700 pounds of paper per year? Or that despite global digitalization, paper usage has actually grown 126% in the last 20 years in the US?

The CSEA News has been an integral part of our communications program for decades, but it is 2022 and we have a host of resources to reduce our carbon footprint and "Go Green." The most effective way for our members to "Go Green" is to request that the CSEA News be sent digitally rather than a hardcopy in the mail!

"Going Green" not only helps decrease the amount of paper waste in our landfills, but it also reduces ink waste and the carbon emissions from delivery. Many of our CSEA members have been interested in decreasing their carbon footprint and opting into the digital E-Newsletter is a great way to take a small step

towards a greener future! Every month you will receive this digital paper in your email inbox - all of the same information, just a lot less waste! To opt into the Go Green E-Newsletter, simply visit bit.ly/GoGreenCSEA and fill out the form.

To make your communications experience even easier, we've launched a BRAND NEW WEBSITE! Visit CSEA-CT.com or SEIU2001.org and let us know what you think - give us feedback on what you like, don't like and what you want improved by visiting bit.ly/CSEAWebsiteInput (case sensitive). If CSEA has your email address, then you've already received this survey in your inbox, but if we don't then it is also a good opportunity for you to update your contact information by visiting bit.ly/UpdateCSEA (case sensitive).

Summer at the Museum is Back!

Governor Ned Lamont announced Connecticut Summer at the Museum that the popular state program that allows kids to receive free admission to over 130 museums in Connecticut is returning for the summer.

"We are thrilled to bring back this popular summer enrichment program for Connecticut kids and families at a time when affordability is top

of mind for so many households. The world-class museums and cultural institutions across Connecticut offer unmatched educational and recreational experiences that will keep kids engaged all season long and spark curiosity for years to come," Governor Ned Lamont said in a statement.

Museums include the Connecticut Science Center in Hartford, the Beardsley Zoo in Bridgeport, the Maritime Aquarium at Norwalk, the Mystic Aquarium and Seaport and the Kidcity Children's Museum in Middletown plus many others.

In order to be eligible for the program, both the child and the accompany adult must reside in Connecticut. Proof of residency may be required.

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