

**AMERICAN FEDERATION OF STATE, COUNTY AND
MUNICIPAL EMPLOYEES - LOCAL 2620**

FINANCIAL STATEMENTS

DECEMBER 31, 2009 AND 2008

AMERICAN FEDERATION OF STATE, COUNTY AND
MUNICIPAL EMPLOYEES - LOCAL 2620

C O N T E N T S

INDEPENDENT AUDITORS' REPORT

- EXHIBIT "A" - Statements of Financial Position as of December 31, 2009 and 2008
- EXHIBIT "B" - Statements of Activities - All Funds - January 1, 2009 to December 31, 2009 and January 1, 2008 to December 31, 2008
- EXHIBIT "C" - Statements of Activities - General Fund - January 1, 2009 to December 31, 2009 and January 1, 2008 to December 31, 2008

SCHEDULES IN SUPPORT OF EXHIBIT "C" - JANUARY 1, 2009 TO DECEMBER 31, 2009 AND JANUARY 1, 2008 TO DECEMBER 31, 2008:

- SCHEDULE C-1 - Per Capita Taxes
- SCHEDULE C-2 - Office and Administrative Expenses
- SCHEDULE C-3 - Newsletter Expenses
- SCHEDULE C-4 - Contract, Membership and Representational Expenses
- SCHEDULE C-5 - Stewards Expenses
- SCHEDULE C-6 - Executive Board Expenses
- SCHEDULE C-7 - Executive Committee Expenses
- SCHEDULE C-8 - Chaplin Committee Expenses
- SCHEDULE C-9 - L.P.A.O.C. Committee Expenses
- SCHEDULE C-10 - Pharmacist Committee Expenses
- SCHEDULE C-11 - R.O.C. Committee Expenses
- SCHEDULE C-12 - R.T.O.C. Committee Expenses
- SCHEDULE C-13 - S.P.O.C. Committee Expenses
- SCHEDULE C-14 - I.P.C. Committee Expenses
- SCHEDULE C-15 - D.N.O.C. Committee Expenses
- SCHEDULE C-16 - Other Board Committee Expenses
- SCHEDULE C-17 - Local 2620 Convention Expenses
- SCHEDULE C-18 - Other Conferences
- SCHEDULE C-19 - Negotiation Expenses
- SCHEDULE C-20 - Legislative Committee Expenses
- SCHEDULE C-21 - C.D.C.R. Steward Committee Expenses
- SCHEDULE C-22 - Adoption Specialist Caucus Expenses
- SCHEDULE C-23 - Large Occupational Committee Expenses
- SCHEDULE C-24 - Health Educator Caucus Expenses
- SCHEDULE C-25 - G.A.C. Committee Expenses

AMERICAN FEDERATION OF STATE, COUNTY AND
MUNICIPAL EMPLOYEES - LOCAL 2620

C O N T E N T S
(Continued)

- SCHEDULE C-26 - V.R.O.C.K. Task Force Expenses
- SCHEDULE C-27 - D.M.H. Steward Committee Expenses
- SCHEDULE C-28 - D.D.S. Steward Council Expenses
- SCHEDULE C-29 - P.O.C. Rehabilitation Council Expenses
- SCHEDULE C-30 - Finance Committee Expenses
- SCHEDULE C-31 - Constitution Committee Expenses
- SCHEDULE C-32 - Communications Committee Expenses
- SCHEDULE C-33 - Delegates Committee Expenses
- SCHEDULE C-34 - Other Expenses

- EXHIBIT "D" - Statements of Activities - Political Fund - January 1, 2009 to
December 31, 2009 and January 1, 2008 to December 31, 2008

- EXHIBIT "E" - Statements of Cash Flows - All Funds - January 1, 2009 to
December 31, 2009 and January 1, 2008 to December 31, 2008

NOTES TO FINANCIAL STATEMENTS

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Independent Auditors' Report

Executive Board
American Federation of State, County
and Municipal Employees - Local 2620
514 Shatto Place, 2nd Floor
Los Angeles, California 90020-1718

Members of the Board:

We have audited the accompanying statements of financial position of American Federation of State, County and Municipal Employees - Local 2620 as of December 31, 2009 and 2008, and the related statements of activities and cash flows for the years then ended. These financial statements are the responsibility of the Local Union's management. Our responsibility is to express an opinion on these financial statements based on our audits.

Except as discussed in the following paragraph, we conducted our audits 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 financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

We were unable to satisfy ourselves about a material amount of unsubstantiated credit card expenditures paid by the Local Union.

In our opinion, except for the effects of the preceding paragraph, the financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of American Federation of State, County and Municipal Employees - Local 2620 as of December 31, 2009 and 2008, and the statements of activities and cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

Miller, Kaplan, Arase & Co., LLP
MILLER, KAPLAN, ARASE & CO., LLP

December 10, 2010

AMERICAN FEDERATION OF STATE, COUNTY AND
MUNICIPAL EMPLOYEES - LOCAL 2620
STATEMENTS OF FINANCIAL POSITION
DECEMBER 31, 2009

	Total	General Fund	Political Fund
<u>ASSETS</u>			
<u>CASH</u>			
Checking	\$ 198,108	\$ 128,421	\$ 69,687
Interest Checking	687,595	687,595	-
Savings	434	434	-
<u>TOTAL CASH</u>	<u>\$ 886,137</u>	<u>\$ 816,450</u>	<u>\$ 69,687</u>
<u>RECEIVABLES</u>			
Dues Receivable	\$ 285,356	\$ 285,356	\$ -
Voluntary Contributions Receivable	2,822	-	2,822
<u>TOTAL RECEIVABLES</u>	<u>\$ 288,178</u>	<u>\$ 285,356</u>	<u>\$ 2,822</u>
<u>FIXED ASSETS (NOTE 2-C)</u>			
Office Equipment	\$ 56,266	\$ 56,266	\$ -
Less: Accumulated Depreciation	(17,392)	(17,392)	-
<u>NET FIXED ASSETS</u>	<u>\$ 38,874</u>	<u>\$ 38,874</u>	<u>\$ -</u>
<u>TOTAL ASSETS</u>	<u>\$ 1,213,189</u>	<u>\$ 1,140,680</u>	<u>\$ 72,509</u>
 <u>LIABILITIES AND NET ASSETS</u>			
<u>LIABILITIES</u>			
Expenses Payable	\$ 137,991	\$ 137,991	\$ -
Per Capita Taxes Payable	154,306	154,306	-
<u>TOTAL LIABILITIES</u>	<u>\$ 292,297</u>	<u>\$ 292,297</u>	<u>\$ -</u>
<u>NET ASSETS (UNRESTRICTED)</u>			
Balance, January 1, 2009	\$ 1,196,611	\$ 1,143,357	\$ 53,254
Net Increase (Decrease) for the Year	(275,719)	(294,974)	19,255
Balance, December 31, 2009	\$ 920,892	\$ 848,383	\$ 72,509
<u>TOTAL LIABILITIES AND NET ASSETS</u>	<u>\$ 1,213,189</u>	<u>\$ 1,140,680</u>	<u>\$ 72,509</u>

AMERICAN FEDERATION OF STATE, COUNTY AND
MUNICIPAL EMPLOYEES - LOCAL 2620
STATEMENTS OF FINANCIAL POSITION
DECEMBER 31, 2008

	<u>Total</u>	<u>General Fund</u>	<u>Political Fund</u>
<u>ASSETS</u>			
<u>CASH</u>			
Checking	\$ 182,305	\$ 133,995	\$ 48,310
Interest Checking	860,668	860,668	-
Savings	62,228	62,228	-
<u>TOTAL CASH</u>	<u>\$ 1,105,201</u>	<u>\$ 1,056,891</u>	<u>\$ 48,310</u>
<u>RECEIVABLES</u>			
Dues Receivable	\$ 282,011	\$ 282,011	\$ -
Voluntary Contributions Receivable	4,944	-	4,944
<u>TOTAL RECEIVABLES</u>	<u>\$ 286,955</u>	<u>\$ 282,011</u>	<u>\$ 4,944</u>
<u>FIXED ASSETS (NOTE 2-C)</u>			
Office Equipment	\$ 56,266	\$ 56,266	\$ -
Less: Accumulated Depreciation	(12,118)	(12,118)	-
<u>NET FIXED ASSETS</u>	<u>\$ 44,148</u>	<u>\$ 44,148</u>	<u>\$ -</u>
<u>TOTAL ASSETS</u>	<u>\$ 1,436,304</u>	<u>\$ 1,383,050</u>	<u>\$ 53,254</u>
 <u>LIABILITIES AND NET ASSETS</u>			
<u>LIABILITIES</u>			
Expenses Payable	\$ 90,789	\$ 90,789	\$ -
Per Capita Taxes Payable	148,904	148,904	-
<u>TOTAL LIABILITIES</u>	<u>\$ 239,693</u>	<u>\$ 239,693</u>	<u>\$ -</u>
<u>NET ASSETS (UNRESTRICTED)</u>			
Balance, January 1, 2008	\$ 793,652	\$ 761,951	\$ 31,701
Net Increase for the Year	402,959	381,406	21,553
Balance, December 31, 2008	<u>\$ 1,196,611</u>	<u>\$ 1,143,357</u>	<u>\$ 53,254</u>
<u>TOTAL LIABILITIES AND NET ASSETS</u>	<u>\$ 1,436,304</u>	<u>\$ 1,383,050</u>	<u>\$ 53,254</u>

AMERICAN FEDERATION OF STATE, COUNTY AND
MUNICIPAL EMPLOYEES - LOCAL 2620
STATEMENTS OF ACTIVITIES
ALL FUNDS

	January 1, 2009 to December 31, 2009	January 1, 2008 to December 31, 2008
<u>REVENUE</u>		
Membership Dues and Fair Share Fees	\$ 3,390,817	\$ 3,244,193
Interest Income	205	1,146
Voluntary Contributions	35,295	36,968
Contributions	9,195	-
Reimbursement	1,872	74
Prior Year Voided Checks	7,487	-
	<u>7,487</u>	<u>-</u>
<u>TOTAL REVENUE</u>	\$ 3,444,871	\$ 3,282,381
<u>EXPENSES</u>		
Per Capita Taxes	\$ 1,853,415	\$ 1,752,689
Office and Administrative Expenses	108,420	53,720
Newsletter Expenses	-	664
Contract, Membership and Representational Expenses	195,174	141,650
Meetings and Conferences	1,371,346	748,195
Negotiation Expenses	32,251	36,492
Political Contributions	21,798	11,000
Other Expenses	132,912	129,738
Depreciation Expense	5,274	5,274
	<u>5,274</u>	<u>5,274</u>
<u>TOTAL EXPENSES</u>	<u>3,720,590</u>	<u>2,879,422</u>
<u>NET INCREASE (DECREASE) FOR THE YEAR</u>	<u>\$ (275,719)</u>	<u>\$ 402,959</u>

AMERICAN FEDERATION OF STATE, COUNTY AND
MUNICIPAL EMPLOYEES - LOCAL 2620
STATEMENTS OF ACTIVITIES
GENERAL FUND

	January 1, 2009 to December 31, 2009	January 1, 2008 to December 31, 2008
<u>REVENUE</u>		
Membership Dues and Fair Share Fees	\$ 3,390,817	\$ 3,244,193
Interest Income	205	1,146
Reimbursement	1,872	74
Prior Year Voided Checks	7,487	-
<u>TOTAL REVENUE</u>	<u>\$ 3,400,381</u>	<u>\$ 3,245,413</u>
<u>EXPENSES</u>		
Per Capita Taxes - Schedule C-1	\$ 1,853,415	\$ 1,752,689
Office and Administrative Expenses - Schedule C-2	108,420	54,439
Newsletter Expenses - Schedule C-3	-	664
Contract, Membership and Representational Expenses - Schedule C-4	195,174	141,650
Stewards Expenses - Schedule C-5	239,960	111,665
Executive Board Expenses - Schedule C-6	106,742	109,786
Executive Committee Expenses - Schedule C-7	123,248	70,332
Chaplin Committee Expenses - Schedule C-8	10,492	1,268
L.P.A.O.C. Committee Expenses - Schedule C-9	354	5,731
Pharmacist Committee Expenses - Schedule C-10	642	389
R.O.C. Committee Expenses - Schedule C-11	15,609	6,806
R.T.O.C. Committee Expenses - Schedule C-12	2,302	1,115
S.P.O.C. Committee Expenses - Schedule C-13	27,003	4,351
I.P.C. Committee Expenses - Schedule C-14	413	525
D.N.O.C. Committee Expenses - Schedule C-15	64	-
Other Board Committee Expenses - Schedule C-16	-	189,863
Local 2620 Convention Expenses - Schedule C-17	169,643	775
Other Conferences - Schedule 18	4,077	20,218
Negotiation Expenses - Schedule C-19	32,251	36,492
Legislative Committee Expenses - Schedule C-20	297,879	175,681
C.D.C.R. Steward Committee Expenses - Schedule C-21	88,626	61
Adoption Specialist Caucus Expenses - Schedule C-22	19	679
Large Occupational Committee Expenses - Schedule C-23	42,533	43,410
Health Educator Caucus Expenses - Schedule C-24	20	425
G.A.C. Committee Expenses - Schedule C-25	71,621	1,645
V.R.O.C.K. Task Force Expenses - Schedule C-26	23,332	2,983
D.M.H. Steward Committee Expenses - Schedule C-27	19,090	487
D.D.S. Steward Council Expenses - Schedule C-28	7,881	-
P.O.C. Rehabilitation Committee Expenses - Schedule C-29	56,479	-
Finance Committee Expenses - Schedule C-30	1,365	-
Constitution Committee Expenses - Schedule C-31	12,467	-
Communications Committee Expenses - Schedule C-32	43,660	-
Delegates Committee Expenses - Schedule C-33	5,825	-
Other Expenses - Schedule C-34	129,475	124,604
Depreciation	5,274	5,274
<u>TOTAL EXPENSES</u>	<u>3,695,355</u>	<u>2,864,007</u>
<u>NET INCREASE (DECREASE) FOR THE YEAR</u>	<u>\$ (294,974)</u>	<u>\$ 381,406</u>

(Attached notes are an integral part of this statement)

AMERICAN FEDERATION OF STATE, COUNTY AND
MUNICIPAL EMPLOYEES - LOCAL 2620
SCHEDULES IN SUPPORT OF EXHIBIT "C"

<u>PER CAPITA TAXES - SCHEDULE C-1</u>	<u>January 1, 2009 to December 31, 2009</u>	<u>January 1, 2008 to December 31, 2008</u>
AFSCME Council 57	\$ 1,291,539	\$ 1,231,717
AFSCME International	545,596	504,882
Other Per Capita Taxes	<u>16,280</u>	<u>16,090</u>
<u>TOTALS</u>	<u>\$ 1,853,415</u>	<u>\$ 1,752,689</u>

OFFICE AND ADMINISTRATIVE EXPENSES - SCHEDULE C-2

Telephone	\$ 7,022	\$ 1,510
Website	27,007	4,235
Supplies	15,405	14,979
Computer Programming	4,500	13,639
Publications	1,096	755
Postage	8,110	4,429
Clerical Salary	44,944	14,741
Bank and Finance Charges	<u>336</u>	<u>151</u>
<u>TOTALS</u>	<u>\$ 108,420</u>	<u>\$ 54,439</u>

NEWSLETTER EXPENSES - SCHEDULE C-3

Postage/Mailing	<u>\$ -</u>	<u>\$ 664</u>
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CONTRACT, MEMBERSHIP AND REPRESENTATIONAL
EXPENSES - SCHEDULE C-4

Lost Time Wages	\$ -	\$ 286
Union Leave	23,120	2,202
Travel	12,283	11,698
Meals, Space and Lodging	68,254	50,578
Legal Fees	12,861	19,803
Arbitration Fees	12,218	6,650
Courier Services	30	62
Telephone	<u>2,893</u>	<u>3,352</u>
<u>Forward</u>	<u>\$ 131,659</u>	<u>\$ 94,631</u>

AMERICAN FEDERATION OF STATE, COUNTY AND
MUNICIPAL EMPLOYEES - LOCAL 2620
SCHEDULES IN SUPPORT OF EXHIBIT "C"

<u>CONTRACT, MEMBERSHIP AND REPRESENTATIONAL EXPENSES - SCHEDULE C-4 (Continued)</u>	<u>January 1, 2009 to December 31, 2009</u>	<u>January 1, 2008 to December 31, 2008</u>
<u>Forwarded</u>	\$ 131,659	\$ 94,631
Postage/Mailing	6,817	7,468
Printing, Copying and Supplies	13,209	32,320
Stewards Stipends	328	-
Labor Management Committee	11,887	6,185
Election Expenses	18,749	1,046
Promotional Items	<u>12,525</u>	<u>-</u>
<u>TOTALS</u>	<u>\$ 195,174</u>	<u>\$ 141,650</u>

STEWARDS EXPENSES - SCHEDULE C-5

Lost Time Wages	\$ 1,282	\$ 688
Union Leave	62,696	398
Travel	46,220	22,296
Meals, Space and Lodging	116,100	61,284
Entertainment	-	900
Supplies	5,159	23,651
Printing and Copying	556	25
Postage/Mailing	3,745	2,423
Promotional Items	<u>4,202</u>	<u>-</u>
<u>TOTALS</u>	<u>\$ 239,960</u>	<u>\$ 111,665</u>

EXECUTIVE BOARD EXPENSES - SCHEDULE C-6

Lost Time Wages	\$ -	\$ 2,075
Union Leave	33,840	24,875
Travel	26,337	32,638
Meals, Space and Lodging	41,533	44,988
Supplies	<u>5,032</u>	<u>5,210</u>
<u>TOTALS</u>	<u>\$ 106,742</u>	<u>\$ 109,786</u>

AMERICAN FEDERATION OF STATE, COUNTY AND
MUNICIPAL EMPLOYEES - LOCAL 2620
SCHEDULES IN SUPPORT OF EXHIBIT "C"

	<u>January 1, 2009 to December 31, 2009</u>	<u>January 1, 2008 to December 31, 2008</u>
<u>EXECUTIVE COMMITTEE EXPENSES - SCHEDULE C-7</u>		
Lost Time Wages	\$ 418	\$ 379
Union Leave	86,763	39,295
Travel	11,995	8,290
Meals, Space and Lodging	6,639	8,905
Telephone	11,952	12,216
Supplies	5,422	1,167
Postage/Mailings	59	80
<u>TOTALS</u>	<u>\$ 123,248</u>	<u>\$ 70,332</u>
 <u>CHAPLIN COMMITTEE EXPENSES - SCHEDULE C-8</u>		
Union Leave	\$ 10,235	\$ -
Travel	157	327
Meals, Space and Lodging	-	941
Supplies	100	-
<u>TOTALS</u>	<u>\$ 10,492</u>	<u>\$ 1,268</u>
 <u>L.P.A.O.C. COMMITTEE EXPENSES - SCHEDULE C-9</u>		
Union Leave	\$ -	\$ 2,606
Travel	354	1,348
Meals, Space and Lodging	-	1,777
<u>TOTALS</u>	<u>\$ 354</u>	<u>\$ 5,731</u>
 <u>PHARMACIST COMMITTEE EXPENSES - SCHEDULE C-10</u>		
Travel	\$ -	\$ 164
Union Leave	642	-
Postage/Mailing	-	225
<u>TOTALS</u>	<u>\$ 642</u>	<u>\$ 389</u>

AMERICAN FEDERATION OF STATE, COUNTY AND
MUNICIPAL EMPLOYEES - LOCAL 2620
SCHEDULES IN SUPPORT OF EXHIBIT "C"

	<u>January 1, 2009 to December 31, 2009</u>	<u>January 1, 2008 to December 31, 2008</u>
<u>R.O.C. COMMITTEE EXPENSES - SCHEDULE C-11</u>		
Union Leave	\$ 637	\$ 1,606
Travel	8,968	2,682
Meals, Space and Lodging	2,507	2,219
Interpreter	3,261	-
Supplies	-	12
Postage/Mailing	<u>236</u>	<u>287</u>
<u>TOTALS</u>	<u>\$ 15,609</u>	<u>\$ 6,806</u>
 <u>R.T.O.C. COMMITTEE EXPENSES - SCHEDULE C-12</u>		
Travel	\$ -	\$ 931
Meals, Space and Lodging	-	184
Union Leave	<u>2,302</u>	<u>-</u>
<u>TOTALS</u>	<u>\$ 2,302</u>	<u>\$ 1,115</u>
 <u>S.P.O.C. COMMITTEE EXPENSES - SCHEDULE C-13</u>		
Union Leave	\$ 3,045	\$ -
Travel	10,692	2,199
Meals, Space and Lodging	11,690	1,848
Postage/Mailing	<u>1,576</u>	<u>304</u>
<u>TOTALS</u>	<u>\$ 27,003</u>	<u>\$ 4,351</u>
 <u>I.P.C. COMMITTEE EXPENSES - SCHEDULE C-14</u>		
Travel	\$ 413	\$ 7
Meals, Space and Lodging	<u>-</u>	<u>518</u>
<u>TOTALS</u>	<u>\$ 413</u>	<u>\$ 525</u>
 <u>D.N.O.C. COMMITTEE EXPENSES - SCHEDULE C-15</u>		
Meals, Space and Lodging	<u>\$ 64</u>	<u>\$ -</u>

AMERICAN FEDERATION OF STATE, COUNTY AND
MUNICIPAL EMPLOYEES - LOCAL 2620
SCHEDULES IN SUPPORT OF EXHIBIT "C"

	January 1, 2009 to December 31, 2009	January 1, 2008 to December 31, 2008
<u>OTHER BOARD COMMITTEE EXPENSES - SCHEDULE C-16</u>		
Union Leave	\$ -	\$ 45,125
Travel	-	71,208
Meals, Space and Lodging	-	69,100
Telephone	-	1,081
Supplies	-	573
Postage/Mailing	-	2,776
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<u>TOTALS</u>	<u>\$ -</u>	<u>\$ 189,863</u>
 <u>LOCAL 2620 CONVENTION EXPENSES - SCHEDULE C-17</u>		
Travel	\$ 29,886	\$ 775
Meals, Space and Lodging	120,333	-
Entertainment	3,400	-
Postage/Mailing	732	-
Printing/Supplies	6,436	-
Registration Fee	25	-
Gifts, Promotional Items	8,831	-
	<hr/>	<hr/>
<u>TOTALS</u>	<u>\$ 169,643</u>	<u>\$ 775</u>
 <u>OTHER CONFERENCES - SCHEDULE C-18</u>		
Travel	\$ 2,701	\$ 3,268
Meals, Space and Lodging	1,076	14,056
Registration Fees	300	175
Supplies	-	1,390
Postage	-	1,329
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<u>TOTALS</u>	<u>\$ 4,077</u>	<u>\$ 20,218</u>
 <u>NEGOTIATION EXPENSES - SCHEDULE C-19</u>		
Union Leave	\$ 22,940	\$ 6,767
Travel	6,255	19,028
Meals, Space and Lodging	3,056	10,115
Supplies	-	580
Postage/Mailing	-	2
	<hr/>	<hr/>
<u>TOTALS</u>	<u>\$ 32,251</u>	<u>\$ 36,492</u>

AMERICAN FEDERATION OF STATE, COUNTY AND
MUNICIPAL EMPLOYEES - LOCAL 2620
SCHEDULES IN SUPPORT OF EXHIBIT "C"

	<u>January 1, 2009 to December 31, 2009</u>	<u>January 1, 2008 to December 31, 2008</u>
<u>LEGISLATIVE COMMITTEE EXPENSES - SCHEDULE C-20</u>		
Lost Time Wages	\$ 2,223	\$ 4,228
Union Leave	99,407	13,662
Travel	39,353	27,292
Meals, Space and Lodging	46,421	34,959
Supplies	6	325
Printing	11	11
Postage/Mailing	1,968	1,479
Consultant Fees	102,234	92,225
Legislative Reception	<u>6,256</u>	<u>1,500</u>
<u>TOTALS</u>	<u>\$ 297,879</u>	<u>\$ 175,681</u>
 <u>C.D.C.R. STEWARD COMMITTEE EXPENSES - SCHEDULE C-21</u>		
Union Leave	\$ 57,363	\$ -
Travel	14,751	61
Meals, Space and Lodging	15,267	-
Lost Time Wages	1,141	-
Postage	<u>104</u>	<u>-</u>
<u>TOTALS</u>	<u>\$ 88,626</u>	<u>\$ 61</u>
 <u>ADOPTION SPECIALIST CAUCUS EXPENSES - SCHEDULE C-22</u>		
Travel	\$ 19	\$ 512
Meals, Space and Lodging	<u>-</u>	<u>167</u>
<u>TOTALS</u>	<u>\$ 19</u>	<u>\$ 679</u>
 <u>LARGE OCCUPATIONAL COMMITTEE EXPENSES - SCHEDULE C-23</u>		
Union Leave	\$ 1,072	\$ -
Travel	22,256	13,698
Meals, Space and Lodging	16,561	28,200
Supplies	62	433
Postage/Mailing	<u>2,582</u>	<u>1,079</u>
<u>TOTALS</u>	<u>\$ 42,533</u>	<u>\$ 43,410</u>

AMERICAN FEDERATION OF STATE, COUNTY AND
MUNICIPAL EMPLOYEES - LOCAL 2620
SCHEDULES IN SUPPORT OF EXHIBIT "C"

	January 1, 2009 to December 31, 2009	January 1, 2008 to December 31, 2008
<u>HEALTH EDUCATOR CAUCUS EXPENSES - SCHEDULE C-24</u>		
Travel	\$ -	\$ 10
Meals, Space and Lodging	20	240
Supplies	-	175
	<hr/>	<hr/>
<u>TOTALS</u>	<u>\$ 20</u>	<u>\$ 425</u>
 <u>G.A.C. COMMITTEE EXPENSES - SCHEDULE C-25</u>		
Lost Time Wages	\$ 299	\$ -
Union Leave	40,105	1,324
Travel	19,824	321
Meals, Space and Lodging	11,386	-
Supplies	7	-
	<hr/>	<hr/>
<u>TOTALS</u>	<u>\$ 71,621</u>	<u>\$ 1,645</u>
 <u>V.R.O.C.K. TASK FORCE EXPENSES - SCHEDULE C-26</u>		
Lost Time Wages	\$ 676	\$ -
Union Leave	7,112	931
Meals, Space and Lodging	15,544	2,052
	<hr/>	<hr/>
<u>TOTALS</u>	<u>\$ 23,332</u>	<u>\$ 2,983</u>
 <u>D.M.H. STEWARD COMMITTEE EXPENSES - SCHEDULE C-27</u>		
Union Leave	\$ -	\$ 487
Travel	9,994	-
Meals, Space and Lodging	8,989	-
Postage	107	-
	<hr/>	<hr/>
<u>TOTALS</u>	<u>\$ 19,090</u>	<u>\$ 487</u>
 <u>D.D.S. STEWARD COUNCIL EXPENSES - SCHEDULE C-28</u>		
Travel	\$ 2,430	\$ -
Meals, Space and Lodging	5,451	-
	<hr/>	<hr/>
<u>TOTALS</u>	<u>\$ 7,881</u>	<u>\$ -</u>

AMERICAN FEDERATION OF STATE, COUNTY AND
MUNICIPAL EMPLOYEES - LOCAL 2620
SCHEDULES IN SUPPORT OF EXHIBIT "C"

	January 1, 2009 to December 31, 2009	January 1, 2008 to December 31, 2008
<u>P.O.C. REHABILITATION COMMITTEE EXPENSES - SCHEDULE C-29</u>		
Union Leave	\$ 42,677	\$ -
Travel	5,865	-
Meals, Space and Lodging	7,889	-
Postage	48	-
	<hr/>	<hr/>
<u>TOTALS</u>	<u>\$ 56,479</u>	<u>\$ -</u>
 <u>FINANCE COMMITTEE EXPENSES - SCHEDULE C-30</u>		
Union Leave	\$ 1,365	\$ -
	<hr/>	<hr/>
 <u>CONSTITUTION COMMITTEE EXPENSES - SCHEDULE C-31</u>		
Union Leave	\$ 10,191	\$ -
Travel	629	-
Meals, Space and Lodging	1,641	-
Printing	6	-
	<hr/>	<hr/>
<u>TOTALS</u>	<u>\$ 12,467</u>	<u>\$ -</u>
 <u>COMMUNICATIONS COMMITTEE EXPENSES - SCHEDULE C-32</u>		
Union Leave	\$ 5,189	\$ -
Travel	1,420	-
Meals, Space and Lodging	509	-
Supplies	330	-
Printing	2,672	-
Public Relations	33,540	-
	<hr/>	<hr/>
<u>TOTALS</u>	<u>\$ 43,660</u>	<u>\$ -</u>
 <u>DELEGATES COMMITTEE EXPENSES - SCHEDULE C-33</u>		
Travel	\$ 5,437	\$ -
Meals, Space and Lodging	388	-
	<hr/>	<hr/>
<u>TOTALS</u>	<u>\$ 5,825</u>	<u>\$ -</u>

AMERICAN FEDERATION OF STATE, COUNTY AND
MUNICIPAL EMPLOYEES - LOCAL 2620
SCHEDULES IN SUPPORT OF EXHIBIT "C"

<u>OTHER EXPENSES - SCHEDULE C-34</u>	<u>January 1, 2009 to December 31, 2009</u>	<u>January 1, 2008 to December 31, 2008</u>
Bond Insurance	\$ 2,072	\$ 2,072
Auditing Fees	31,767	39,570
Agency Fee Audits	13,955	15,635
Accounting Fees and Tax Returns	3,575	1,785
Bookkeeping and Professional Business Management Services	18,200	14,300
Contributions and Donations	13,195	1,620
Data Processing Fees	18,366	17,816
Membership Insurance	2,212	1,936
Public Relations	-	800
Filing Fees	540	-
Promotional Items	-	21,184
Disability Services	24,179	4,936
Gifts and Flowers	769	2,950
Credit Card Annual Fee	645	-
	<hr/>	<hr/>
<u>TOTALS</u>	<u>\$ 129,475</u>	<u>\$ 124,604</u>

AMERICAN FEDERATION OF STATE, COUNTY AND
MUNICIPAL EMPLOYEES - LOCAL 2620
STATEMENTS OF ACTIVITIES
POLITICAL FUND

	January 1, 2009 to December 31, 2009	January 1, 2008 to December 31, 2008
<u>REVENUE</u>		
Voluntary Contributions	\$ 44,490	\$ 36,968
<u>EXPENSES</u>		
Political Contributions:		
Charles Caldero for Assembly	\$ -	\$ 500
Dave Jones for Assembly	-	1,000
Mary Salas for Assembly	-	500
Senator Romero Office Holder	-	1,000
Jerry Hill for State Assembly	-	1,000
Friends of Yama	-	1,000
Manuel Perez for Assembly	-	1,000
Jenny Oropeza for State Assembly	-	500
Friends of Tom Torlaxson	-	500
Padilla for Senator	-	1,000
Solorio for Assembly	-	1,000
John A. Perez for Assembly	500	-
Mark De Sauliner for Senate	500	-
Friends of Noreen Evans for State Senate	500	-
Jose Solorio for Assembly	500	500
Blakes Lee for Senate	500	-
Friends of Bill Monning	1,000	-
Anna Caballero for Assembly	500	-
Torres for Assembly	1,000	-
Mendoza for Assembly	400	-
Paul Fong for Assembly	800	-
Fuentes for Assembly	1,000	-
Mark Leno for Senate	750	-
Mary Salas for Senate	500	-
Yee for Senate	500	-
Friends of Anthony Portantino	1,000	1,500
Reform for Chan	800	-
Anthony Portantino for Assembly	1,500	-
Sara Lamnin for Hayward City Council	250	-
People for Hilda Zacarias for Assembly	270	-
Betsy Butler for Assembly	500	-
Contributions for Proposition 1A-1F	8,528	-
Accounting Fees	3,315	4,415
Bank Charges	122	-
	<u>25,235</u>	<u>15,415</u>
<u>TOTAL EXPENSES</u>		
<u>NET INCREASE FOR THE YEAR</u>	<u>\$ 19,255</u>	<u>\$ 21,553</u>

AMERICAN FEDERATION OF STATE, COUNTY AND
MUNICIPAL EMPLOYEES - LOCAL 2620
STATEMENTS OF CASH FLOWS
ALL FUNDS

	January 1, 2009 to December 31, 2009	January 1, 2008 to December 31, 2008
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>		
Membership Dues and Fair Share Fees	\$ 1,549,110	\$ 1,488,075
Political Fund - Voluntary Contributions	37,417	33,968
Interest Income	205	1,146
Refunds and Reimbursements	60,401	24,987
Payroll Withholdings	-	77
Contributions	9,195	-
Prior Year Voided Checks	7,487	-
<u>TOTAL CASH RECEIPTS FROM OPERATING ACTIVITIES</u>	\$ 1,663,815	\$ 1,548,253
Office and Administrative Expenses	\$ 110,943	\$ 50,407
Newsletter Expenses	-	1,041
Contract, Membership and Representational Expenses	195,428	130,217
Conferences and Meetings	1,390,320	750,142
Negotiation Expenses	25,217	36,183
Other Expenses	139,173	138,685
Political Contributions	21,798	11,000
<u>TOTAL CASH DISBURSEMENTS FROM OPERATING ACTIVITIES</u>	1,882,879	1,117,675
<u>NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</u>	\$ (219,064)	\$ 430,578
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>		
Purchase of Office Equipment	\$ -	\$ (1,422)
<u>NET CASH (USED) BY INVESTING ACTIVITIES</u>	-	(1,422)
<u>NET INCREASE (DECREASE) IN CASH</u>	\$ (219,064)	\$ 429,156
<u>CASH IN BANKS - JANUARY 1</u>	1,105,201	676,045
<u>CASH IN BANKS - DECEMBER 31</u>	\$ 886,137	\$ 1,105,201

AMERICAN FEDERATION OF STATE, COUNTY AND
MUNICIPAL EMPLOYEES - LOCAL 2620
STATEMENTS OF CASH FLOWS
ALL FUNDS

	January 1, 2009 to December 31, 2009	January 1, 2008 to December 31, 2008
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>		
Change in Net Assets	\$ (275,719)	\$ 402,959
Adjustments to Reconcile Change in Net Assets to Net Cash Provided (Used) by Operating Activities:		
Depreciation	\$ 5,274	\$ 5,274
(Increase) in Receivables	(1,223)	(26,323)
Increase in Payables	<u>52,604</u>	<u>48,668</u>
<u>TOTAL ADJUSTMENTS</u>	<u>56,655</u>	<u>27,619</u>
<u>NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</u>	<u>\$ (219,064)</u>	<u>\$ 430,578</u>

AMERICAN FEDERATION OF STATE, COUNTY AND
MUNICIPAL EMPLOYEES - LOCAL 2620
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2009 AND 2009

NOTE 1 - GENERAL DESCRIPTION OF AMERICAN FEDERATION OF STATE, COUNTY AND MUNICIPAL
EMPLOYEES - LOCAL 2620 (THE "LOCAL UNION")

The Local Union is an unincorporated, tax-exempt association. The Local Union has approximately 5,000 members in the Health and Social Service Professions in the State of California. The main objective of the Local Union is to unite workers into a single cohesive labor union for the purpose of collective bargaining and to improve the conditions of the workers with respect to wages, hours, professional status, working conditions, and other conditions of employment.

The Local Union is affiliated with the American Federation of State, County and Municipal Employees, AFL-CIO; California Public Employees Council 57; and other appropriate central bodies of the AFL-CIO.

Political Fund

The Local Union has established a Political Fund to support state and local candidates who further the goals of union organization and collective bargaining within the state.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Basis of Accounting

The accounts of the Local Union are maintained on the cash basis of accounting; however, for financial statement purposes, entries have been applied to the cash basis accounts to place them on the accrual basis. The use of the accrual basis properly recognizes revenue when earned or otherwise available and recognizes expenses when incurred.

B. Use of Accounting 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 the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results may differ from those estimates.

C. Fixed Assets

Office equipment is stated at cost. Depreciation is determined under the straight-line method, based upon their estimated useful lives of 3-10 years. Minor renewals or replacements and maintenance and repairs are expensed.

D. Membership Dues

Dues from members are reported on the accrual basis.

E. Other Revenues

Interest, reimbursements and other revenues are reported on the accrual basis.

F. Per Capita Taxes

Liabilities are reported for amounts due based on membership.

AMERICAN FEDERATION OF STATE, COUNTY AND
MUNICIPAL EMPLOYEES - LOCAL 2620
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2009 AND 2008

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

G. Other Expenses

All other expenses are reported on the accrual basis except for a nominal amount of recurring monthly expenses.

H. Tax-Exempt Status

No provision for Federal or state income tax is made. The Local Union has received tax-exempt status from the Federal Government under Internal Revenue Code Section 501(c)(5) and the State of California under Revenue and Taxation Code Section 23701a.

NOTE 3 - SUMMARY OF EXPENSES BY FUNCTIONAL CLASSIFICATION

The following table provides a summary of the Local Union's total expenses by their functional classification, e.g. major class of program services and supporting activity, as required by accounting principles generally accepted in the United States of America:

<u>Class of Program Services and Supporting Activities</u>	<u>January 1, 2009 to December 31, 2009</u>	<u>January 1, 2008 to December 31, 2008</u>
Per Capita Taxes	\$ 1,853,415	\$ 1,752,689
General and Administrative Expenses	236,957	181,425
Membership Representation	1,598,771	926,337
Membership Benefits and Activities	2,212	1,936
Contributions	4,000	1,620
Political Fund Expenses	<u>25,235</u>	<u>15,415</u>
<u>TOTAL EXPENSES</u>	<u>\$ 3,720,590</u>	<u>\$ 2,879,422</u>

NOTE 4 - CONCENTRATION OF CREDIT RISK

During 2009 the Local Union may have bank accounts with cash balances in excess of the federally insured limits of \$250,000 per bank. The amount in excess of the limits was subject to risk if the financial institution did not perform. The Local Union has not incurred any losses on the uninsured balances.

NOTE 5 - SUBSEQUENT EVENTS

Management has evaluated subsequent events through December 10, 2010, the date these financial statements were issued. There were no material subsequent events that required recognition or additional disclosures in these financial statements.