INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Board of Trustees of the
School Cafeteria Employees Local 634
Health and Welfare Trust Fund, School
Cafeteria Employees Legal Service Trust Fund

We have performed the procedures enumerated below, which were agreed to by the School Cafeteria Employees Union Local 634 ("the Union"), the School Cafeteria Employees Local 634 Health and Welfare Trust Fund (Health), and the School Cafeteria Employees Legal Service Trust Fund (Legal) (the specified parties), solely to assist with allocating salaries and benefits between the Union and related Benefit Funds for the period beginning January 1, 2021. This allocation is effective January 1, 2021.

The sufficiency of the procedures is solely the responsibility of the specified parties of this report. Consequently, we make no representation regarding the sufficiency of the procedures described below, either for the purpose for which this report has been requested or for any other purpose.

Our procedures and findings are as follows:

PROCEDURE 1:

We identified individuals who performed functions for both the Union and the related Benefit Funds. These are individuals who work in the Union office and who perform functions other than those performed by Associated Administrators, LLC, the third party fund administrator. We allocated their time from timesheets prepared by the individuals.

Finding:

Union Office	Health	Legal	Union	Total
Nicole Hunt	15.20%	18.62%	66.18%	100%

PROCEDURE 2:

We allocated the wages and employee related expenses for the Union office in Procedure 1 based on the percentages from the individuals' timesheets and wages for the year ended December 31, 2020 to determine weighted average dollar amounts for the affected entities.

Finding:

	Health	Legal	Union	Total
Annual wages and employee related expenses	$ 13,113	$ 16,073	$ 57,103	$ 86,289

PROCEDURE 3:

We determined the percentage distribution for all fund office employees by the weighted average allocations developed in procedures 1 and 2.

Finding:

Allocation	Health	Legal	Union	Total
Total	$ 13,113	$ 16,073	$ 57,103	$ 86,289
Percentage	15.2%	18.6%	66.2%	100%

PROCEDURE 4:

We obtained a floor plan of the Union office space and allocated the space based on square footage.

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Finding:

Allocation of office floor space based on square footage was determined to be:

Union Office	Dimension 1	Dimension 2	Total square feet	Percent of Total
Common	35.0	38.0	1,330.0	34.6 %
Reception	23.0	18.0	414.0	10.8 %
Common	12.0	12.0	144.0	3.7 %
Common	23.0	21.0	483.0	12.5 %
634 Office	23.0	12.0	276.0	7.2 %
634 Office	11.0	8.0	88.0	2.3 %
Common	16.0	20.0	320.0	8.3 %
Common	15.0	23.0	345.0	9.0 %
Storage	12.0	13.0	156.0	4.1 %
Storage	12.0	17.0	204.0	5.3 %
Open Space	7.0	12.0	84.0	2.2 %
			3,844.0	**100.0** %

PROCEDURE 5:

We allocated the annual rent expenses to the related Benefit Funds based on the employee utilizing the space developed in procedure 4. The 2020 lease amount is $16,537 per year. In cases where the space is used equally by all related funds, an overall allocation was applied.

Finding:

Allocation of annual rent expenses by office floor space was determined to be:

Union Office	Percent of Total	Amount	Health	Legal	Union
Common	34.6 %	$ 5,720	$ 869	$ 1,064	$ 3,787
Reception	10.8 %	1,781	271	331	1,179
Common	3.7 %	620	94	116	410
Common	12.5 %	2,077	316	386	1,375
634 Office	7.2 %	1,187	180	221	786
634 Office	2.3 %	379	58	70	251
Common	8.3 %	1,376	209	256	911
Common	9.0 %	1,485	226	276	983
Storage	4.1 %	672	102	125	445
Storage	5.3 %	878	133	164	581
Open Space	2.2 %	362	55	67	240
		$ 16,537	**$ 2,513**	**$ 3,076**	**$ 10,948**
	100.0 %	**100.0%**	**15.2%**	**18.6%**	**66.2%**

PROCEDURE 6:

We allocated the annual wages and annual rent expenses based upon the percentage developed in procedure 3 and 5 for each related Benefit Fund and the Union. We determined the monthly allocation for each related Benefit Fund.

Finding:

Allocation Basis	Health	Legal	Union	Total
Employee time	$ 13,113	$ 16,073	$ 57,103	$ 86,289
Square footage	2,513	3,076	10,948	16,537
	$ 15,626	$ 19,149	$ 68,051	$ 102,826
Monthly allocated expense	$ 1,302	$ 1,596		$ 2,898
Rounded to	$ 1,300	$ 1,600		$ 2,900

This agreed upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants.

We were not engaged to, and did not perform an audit or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the specified elements, accounts, or items. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the specified parties listed above and is not intended to be and should not be used by anyone other than those specified parties.