

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 on the allocation of shared salaries and benefits for the period beginning January 1, 2025 of 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). Management is responsible for the allocation of shared salaries and benefits. This allocation is effective June 1, 2025.

The Union, Health and Legal Funds have agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose to allocate the shared salaries and benefits of the Union, Health and Legal Funds for the period beginning January 1, 2025. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

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:

	Health	Legal	Union	Total
Nicole Hunt	8.2%	7.6%	84.2%	100.0%
Rebecca Hamilton-Levi	10.9%	5.0%	84.1%	100.0%
Tanya Edwards	25.0%	25.0%	50.0%	100.0%

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, 2024 to determine weighted average dollar amounts for the affected entities.

Finding:

	Health	Legal	Union	Total
Annual wages and employee related expenses	\$ 22,743	\$ 19,472	\$ 150,203	\$ 192,418

PROCEDURE 3:

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

Finding:

	Health	Legal	Union	Total
Total percentage	11.8%	10.1%	78.1%	100.0%

PROCEDURE 4:

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

Finding:

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

	Dimension 1	Dimension 2	Total square inches	Percent of Total
Nicole - office	190.5	136.0	25,908.0	8.4%
Rebecca - open space	190.5	246.0	46,863.0	15.3%
Tanya - open space	47.0	27.0	1,269.0	0.4%
Common meeting area	182.0	86.0	15,652.0	5.1%
Hallway	478.0	86.0	41,108.0	13.4%
Kitchen	235.0	382.0	89,770.0	29.2%
Common area	227.0	382.0	86,714.0	28.2%
			<u>307,284.0</u>	<u>100.0%</u>

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 2024 lease amount is \$37,754 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
Nicole - office	8.4%	\$ 3,171	\$ 260	\$ 241	\$ 2,670
Rebecca - open space	15.3%	5,776	630	289	4,857
Tanya - open space	0.4%	151	38	38	75
Common meeting area	5.1%	1,925	283	241	1,401
Hallway	13.4%	5,059	744	632	3,683
Kitchen	29.2%	11,024	1,621	1,378	8,025
Common area	28.2%	10,648	1,565	1,331	7,752
		<u>\$ 37,754</u>	<u>\$ 5,141</u>	<u>\$ 4,150</u>	<u>\$ 28,463</u>
	<u>100.0%</u>	<u>100.0%</u>	<u>13.6%</u>	<u>11.0%</u>	<u>75.4%</u>

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	\$ 22,743	\$ 19,472	\$ 150,203	\$ 192,418
Square footage	5,141	4,150	28,463	37,754
	<u>\$ 27,884</u>	<u>\$ 23,622</u>	<u>\$ 178,666</u>	<u>\$ 230,172</u>
Monthly allocated expense	<u>\$ 2,324</u>	<u>\$ 1,969</u>		<u>\$ 4,293</u>
Rounded to	<u>\$ 2,300</u>	<u>\$ 2,000</u>		<u>\$ 4,300</u>

We were engaged by the Union, Health and Legal Funds to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the allocation of the shared salaries and benefits of the Union, Health and Legal Funds for the period beginning January 1, 2025. 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.

We are required to be independent of the Union, Health and Legal Funds and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

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.

October 8, 2025