

Employee Organization Annual Financial Statement (PERC FORM 2)

Complete and Return to:
PUBLIC EMPLOYEES RELATIONS COMMISSION
4708 Capital Circle N.W., Suite 300
Tallahassee, Florida 32303
PHONE: (850) 488-8641 / FAX: (850) 488-9704

Please type or print legibly.

Do Not Write in This Box

CASE NUMBER
OR-

DATE FILED

1. EMPLOYEE ORGANIZATION NAME <i>(Required by s. 447.305(1)(a), Fla. Stat.)</i> Must be EXACTLY as stated in the organization's constitution or bylaws. The International Union of Painters and Allied Trades, AFL-CIO, Local Union 2301	
2. PERC REGISTRATION NUMBER: OR- <u>1989-012</u> <i>(example: OR- 2022 - 059)</i>	
3. FISCAL YEAR OF THIS STATEMENT: (most recently concluded fiscal year) <u>01/01/2025</u> to <u>12/31/2025</u> Month/Day/Year Month/Day/Year	
4. ASSETS <i>(Required by s. 447.305(2)(a), Fla. Stat.)</i> BEGINNING of fiscal year \$ 108,756.59 END of fiscal year \$ 124,952.42	
5. LIABILITIES <i>(Required by s. 447.305(2)(a), Fla. Stat.)</i> BEGINNING of fiscal year \$ 0.00 END of fiscal year \$	
6. SOURCES AND DOLLAR AMOUNTS FOR MONEY OR OTHER ITEMS OF VALUE RECEIVED DURING THE FISCAL YEAR <i>(Required by s. 447.305(2)(b), Fla. Stat.)</i> List each source on a separate line. Examples: dues, assessments, gifts, organizational income, interest earned, rents received, loans obtained, repayment of loans by others, etc. ☐ Check here if additional sheets attached.	
Source: Dues - Public Sector	Amount: \$ 376,980.69
Source: Dues - Non Public	Amount: \$ 10,810.49
Source: Other Income	Amount: \$ 2,242.82
Source:	Amount: \$
Source:	Amount: \$
Source:	Amount: \$
7. CATEGORIES AND DOLLAR AMOUNTS OF DISBURSEMENTS MADE DURING THE FISCAL YEAR <i>(Required by s. 447.305(2)(c), Fla. Stat.)</i> List each category on a separate line. ☐ Check here if additional sheets attached.	
Category: Contributions and donations	Amount: \$ 18,571.92
Category: Office and administrative	Amount: \$ 113,413.12
Category: Per capita taxes	Amount: \$ 168,118.70
Category: Personnel	Amount: \$ 61,575.83
Category: Professional fees	Amount: \$ 12,157.80
Category:	Amount: \$

8. OFFICER / EMPLOYEE COMPENSATION (Required by s. 447.305(2)(d), Fla. Stat.)

List the following compensation from the organization, its parent organization, and any affiliates of either the organization or its parent organization paid or accruing to each officer/employee of the organization in excess of \$10,000 in the aggregate. This section includes the reporting of any reimbursements paid by the employee organization to a public employer for amounts paid by the public employer directly to the employee organization's officer/employee.

Each column must be completed for each individual listed. If none, enter zero.

☐ Check here if additional sheets attached.

Name of Officer or Employee	Salary/Wages	Fringe Benefits	Allowances	Other direct or indirect disbursements (incl. reimbursed expenses)
N/A	\$	\$	\$	\$
	\$	\$	\$	\$
	\$	\$	\$	\$
	\$	\$	\$	\$
	\$	\$	\$	\$
	\$	\$	\$	\$
	\$	\$	\$	\$

9. DIRECT / INDIRECT LOANS TO OFFICERS, EMPLOYEES, MEMBERS (Required by s. 447.305(2)(e), Fla. Stat.)

List each direct or indirect loan made to any officer, employee, or member which aggregated more than \$250 during the fiscal year. **If none, state N/A. Each column must be completed for each individual listed.**

☐ Check here if additional sheets attached.

Name of Officer, Employee, or Member	Amount of Loan	Security Given, if any	Arrangements for Repayment	Purpose of Loan
N/A	\$			
	\$			
	\$			
	\$			

10. DIRECT/INDIRECT LOANS TO BUSINESS ENTERPRISES (Required by s. 447.305(2)(f), Fla. Stat.)

List each direct/indirect loan made to any business enterprise. **If none, state N/A. Each column must be completed for each individual listed.**

☐ Check here if additional sheets attached.

Name of Business Enterprise	Amount of Loan	Security Given, if any	Arrangements for Repayment	Purpose of Loan
N/A	\$			
	\$			
	\$			
	\$			

11. MEMBERSHIP DUES RETENTION AND DISTRIBUTION (Required by s. 447.305(2)(g), Fla. Stat.)

Regardless of which entity collected the membership dues, list each entity that either retained or were distributed funds out of the collected membership dues. (See s. 447.203(13), Fla. Stat. for what membership dues include.) **If none, state N/A.**

☐ Check here if additional sheets attached.

ENTITY	AMOUNT RETAINED BY AND/OR DISTRIBUTED TO
Employee Organization (identified in #1 above)	Amount: \$387,791.18
Parent Organization Name: International Union of Painters and Allied Trades District Council 78	Amount: \$88,192.83

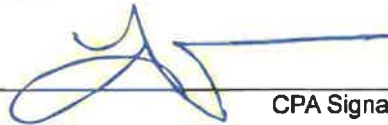
Affiliates of Employee Organization (List below all who retained or were distributed funds from membership dues)	
Affiliate Name: N/A	Amount: \$ N/A
Affiliate Name: N/A	Amount: \$ N/A
Affiliate Name: N/A	Amount: \$ N/A
Affiliates of Parent Organization (List below all who retained or were distributed funds from membership dues)	
Affiliate Name: N/A	Amount: \$ N/A
Affiliate Name: N/A	Amount: \$ N/A
Affiliate Name: N/A	Amount: \$ N/A

12. NAME AND SIGNATURE OF INDEPENDENT CPA PREPARING THIS FORM (Required by s. 447.305(2), Fla. Stat.)

By my signature below, I confirm that I am an independent certified public accountant licensed under chapter 473, Florida Statutes, and that I have prepared this Employee Organization Annual Financial Statement, along with any attachments, as required by section 447.305(2), Florida Statutes.

Tyler L. Geiman

CPA Name (print)



CPA Signature

Novak Francella LLC, 6750 Alexander Bell Dr, St 470, Columbia, MD 21046

CPA Firm Name and Address

8/26/2026

Date

13. NAMES AND SIGNATURES OF EMPLOYEE ORGANIZATION'S OFFICERS (Required by s. 447.305(2), Fla. Stat.)

By signing below, the undersigned president and treasurer or corresponding principal officer(s) of the employee organization certify that they have examined all the information submitted (including the information contained in any accompanying documents) and state that it is true, correct, and complete to the best of their knowledge and belief. FALSE STATEMENTS MAY RESULT IN FINE AND IMPRISONMENT PURSUANT TO CHAPTER 837, FLORIDA STATUTES.

David Jimenez

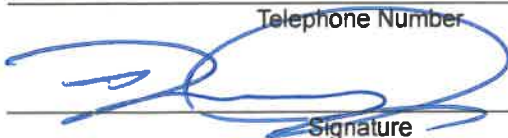
Name (print)

President

Official Title

856-264-4006

Telephone Number



Signature

8/26/2026

Date

Lora Guglielmini

Name (print)

Treasurer

Official Title

239-872-2872

Telephone Number



Signature

8/26/2026

Date

Employee Organization Registration/Renewal Application (PERC FORM 1)

Complete and Return to:
PUBLIC EMPLOYEES RELATIONS COMMISSION
4708 Capital Circle N.W., Suite 300
Tallahassee, Florida 32303
PHONE: (850) 488-8641 / FAX: (850) 488-9704
Electronic Filing (e-PERC): <https://perc.myflorida.com/co/eperc.aspx>

Please type or print legibly.

Do Not Write in This Box

CASE NUMBER
OR-

DATE FILED

1. EMPLOYEE ORGANIZATION NAME (Required by s. 447.305(1)(a), Fla. Stat.) State EXACTLY as it appears in the constitution or bylaws. If the name has changed since the registration was last granted, submit ATTACHMENT B.

The International Union of Painters and Allied Trades, AFL-CIO, Local Union 2301

2. PERC REGISTRATION NUMBER: OR- 1989-012 (example: OR- 2022 - 059)

3. EXPIRATION DATE OF CURRENT REGISTRATION (mo/day/year): August 13, 2026

4. ORGANIZATION'S MAILING ADDRESS (Required by s. 447.305(1)(a), Fla. Stat.)

PO Box 151116

City/State/ZIP: Cape Coral, FL 33915

5. IF YOU HAVE A "D/B/A" OR OPERATE UNDER A DIFFERENT NAME, PROVIDE IT BELOW:

6. FEDERAL EMPLOYER IDENTIFICATION NO. (Required by s. 119.092, Fla. Stat.) 65-0220326

7. CONTACT PERSON (Required by s. 447.305(1)(e), Fla. Stat.) *If this information does not match your e-filer profile, you must update your profile. PERC Staff are not able to make changes to your e-filer profile.

Name: David Jimenez

Title: President

Address: 1311 SW 36th St

City/State/ZIP: Cape Coral, FL 33914

Phone: 856-264-4006

Email: djimenez@dc78.org

8. CURRENT PRINCIPAL OFFICERS AND REPRESENTATIVES (Required by s. 447.305(1)(b), Fla. Stat.)

Name of Officer or Representative	Title	Address	Phone Number
See Attached			

9. PARENT ORGANIZATION OR AFFILIATES (Required by s. 447.305(1)(a), Fla. Stat.) *If none, state N/A.

Name of Parent Organization or Affiliate(s)	Address
IUPAT District Council 78	2135 West Oak Ridge, Orlando, FL 32809

10. MEMBERSHIP DUES (as defined in s. 447.203(13), Fla. Stat.) ***If none, enter zero.**
(Required to be reported - see s. 447.305(1)(c), Fla. Stat.)

TYPE	AMOUNT	HOW OFTEN COLLECTED?
Dues	\$ 14.00	Every Two Weeks
Uniform Assessments	\$ 0	
Initiation Fees	\$ 0	
Other (describe):	\$ 0	

11. ATTACHMENTS:

- ☐ **Current Constitution and Bylaws of employee organization attached** – ONLY if changes have been made since last registration or renewal (Required by s. 447.305(1)(g), Fla. Stat.)
- ☐ **Current Constitution and Bylaws of state or national affiliate or parent organization attached** – ONLY if changes have been made since last registration or renewal (Required by s. 447.305(1)(h), Fla. Stat.)
- ☒ **Registration fee - \$15.00** (Required by s. 447.305(10), Fla. Stat.)
- ☒ **Renewal Applications: Attachment A (for all bargaining units)** – See directions on Attachment A.
- ☒ **Renewal Applications: CPA Agreed-Upon Procedures Report for Attachment A** (Required by s. 447.305(3)(e), Fla. Stat.) – Required for all units that are not exempt under s. 447.305(9), Fla. Stat.
- ☐ **Download and submit Attachment B ONLY IF the employee organization's name has changed.**
- ☒ **Annual Financial Statement (see PERC Form 2)** – Include all information required under s. 447.305(2), Fla. Stat.

12. PLEDGE: The filing employee organization does hereby pledge that it will conform to the laws of the State of Florida and accept members without regard to age, race, sex, religion, or national origin. (Required by s. 447.305(1)(f), Fla. Stat.)

The undersigned authorized official of the employee organization has examined all information submitted (including the information contained in any accompanying documents) and states that it is true, correct, and complete to the best of his/her knowledge and belief. FALSE STATEMENTS MAY RESULT IN FINE AND IMPRISONMENT PURSUANT TO CHAPTER 837, FLORIDA STATUTES.

David Jimenez

President

Authorized Official's Name (Print)

Authorized Official's Title (Print)

Signature

Date

STATE OF FLORIDA

COUNTY OF Lee

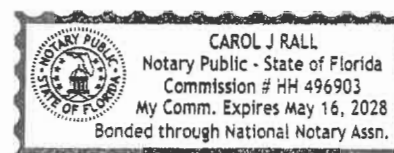
Sworn to and subscribed before me by means of ☒ physical presence or ☐ online notarization, this 6 day of August, 2026, by David Jimenez, who is ☒ personally known to me or ☐ produced as identification.

Signature of Notary

{Notarial Seal}

Printed Name of Notary

My Commission Expires: 5/16/28



ATTACHMENT A for Registration Renewal Application

(for renewals only)

Complete the following for **each bargaining unit currently represented by the employee organization** with information current as of 30 days prior to the date your registration is set to expire. (Required by s. 447.305(3), Fla. Stat.) If you are not certified to represent any units, write "None."

You can search certification history on PERC's website at <https://perc.myflorida.com/co/certfilter.aspx>.

Exempt unit(s): If you represent a bargaining unit that is exempt under s. 447.305(9), Fla. Stat., list the certification number and check the "Exempt" box in Column A. No further information is required for that unit.

Unit(s) in waived status: If you represent a bargaining unit for which the Commission has granted a waiver pursuant to s. 447.207(12), Fla. Stat., check the "Waiver Granted" box in Column A and also provide the information in Columns B-D for that unit.

For any unit that is not exempt, you must obtain and submit an agreed-upon procedures report performed by an independent certified public accountant to assist in determining the accuracy of the information provided in Columns B-D below. (Required by s. 447.305(3)(e), Fla. Stat.)

PERC REGISTRATION NUMBER: OR-1989-012 (example: OR- 2022 - 059)

PERC Unit Certification No. (not "OR" number)	COLUMN A		COLUMN B No. of employees who are in the bargaining unit	COLUMN C No. of employees who paid full membership dues sufficient to maintain membership in good standing	COLUMN D No. of employees with signed membership authorization forms on file that were not revoked
	Exempt	Waiver Granted			
1673	☐	☐	77	48	49
1140	☐	☐	84	62	71
986	☐	☐	361	233	229
848	☐	☐	577	395	388
614	☐	☐	470	285	299
	☐	☐			
	☐	☐			
	☐	☐			
	☐	☐			
	☐	☐			
	☐	☐			
	☐	☐			
	☐	☐			
	☐	☐			
	☐	☐			
	☐	☐			
	☐	☐			

State of: Florida

Attachment to PERC Form 1, Question 8

IUPAT Local 2301 Officers

Dave Jimenez - President

PO Box 151116

Cape Coral, FL 33915

856-264-4006

Vinnie Morelli – Vice President

PO Box 151116

Cape Coral, FL 33915

786-525-8051

Jose Ruiz – Recording Secretary

PO Box 151116

Cape Coral, FL 33915

239-297-6276

Tammy Whitaker – Financial Secretary

PO Box 151116

Cape Coral, FL 33915

727-744-9124

Lora Guglielmini - Treasurer

PO Box 151116

Cape Coral, FL 33915

239-872-2872

Carol Rall – Trustee

PO Box 151116

Cape Coral, FL 33915

239-850-2451

Sean Naughton – Trustee

PO Box 151116

Cape Coral, FL 33915

516-279-7573

Sharon Klemm – Trustee

PO Box 151116

Cape Coral, FL 33915

239-314-6950

Dennis Velez – Blue Collar Chair – Cert No 848

PO Box 151116

Cape Coral, FL 33915

239-245-2572

William(Bill) Laumeyer – Blue Collar Co-Chair

PO Box 151116

Cape Coral, FL 33915

239-240-4535

Jessica Aguiar - White Collar – Cert No 986

PO Box 151116

Cape Coral, FL 33915

239-222-1585

Tim Bennett – White Collar Co-Chair

PO Box 151116

Cape Coral, FL 33915

239-691-0682

Marilyn Morrison - Supervisory Chair – Cert No 1140
PO Box 151116
Cape Coral, FL 33915
239-898-8006

Phil Nixon – Supervisory Co-Chair
PO Box 151116
Cape Coral, FL 33915
239-603-9337

Eddie Carter – Professional Chair – Cert No 1673
PO Box 151116
Cape Coral, FL 33915
239-980-5856

John Castle- Professional Co-Chair
PO Box 151116
Cape Coral, FL 33915
239-574-6983

Keith Dye – Ft Myers Chair – Cert No 614
PO Box 151116
Cape Coral, FL 33915
239-440-6799

Joseph Gazdik – Ft Myers Co-Chair
PO Box 151116
Cape Coral, FL 33915
239-895-6927

**IUPAT LOCAL UNION 2301
PERC UNIT 614**

**INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES**

AS OF JULY 14, 2026

**IUPAT LOCAL UNION 2301
PERC UNIT 614**

**INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES**

AS OF JULY 14, 2026

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**INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES**

To the Executive Board of the
IUPAT Local Union 2301

We have performed the procedures enumerated below, solely to assist you with respect to the reporting requirements of the State of Florida Senate Bill (SB) 256 legislation pertaining to public-sector union employees (PERC legislation), for the IUPAT Local Union 2301 PERC Unit 614 (the Local), with respect to the Agreed Upon Procedures Report for compliance with the State of Florida SB 256 legislation, as of July 14, 2026. The Local's management is responsible for the Local's accounting records.

The Local has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement. 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:

Procedures

- 1) Number of employees who are eligible for representation:
 - a) Obtain a schedule or list reflecting the number of employees who are eligible for representation as of July 14, 2026.
 - b) Perform count of individuals on schedules provided.
 - c) Obtain direct confirmation from appropriate Municipal Official as to the accuracy and completeness of the schedules or lists provided.
- 2) Number of employees who paid full membership dues sufficient to maintain membership in good standing:
 - a) Obtain dues schedule listing each employee who remitted payment of dues for the month proceeding July 14, 2026.
 - b) Perform count of individuals on schedules provided.
 - c) Select and examine a representative sample of dues paying members, from each municipality, from the schedule provided to ensure the accuracy of the information provided by the Local.

- d) Determine if the results of our testing are acceptable based upon statistical sampling provisions.
- 3) Number of employees with signed membership authorization forms on file that were not revoked:
- a) Obtain schedules of signed employee organization membership authorization forms.
 - b) Perform count of individuals on schedules provided.
 - c) Select and examine a representative sample of membership authorization forms, from each municipality (Cape Coral and Fort Myers), from the schedule provided to ensure the accuracy of the information provided by the Local.
 - d) Determine if the results of our testing are acceptable based upon statistical sampling provisions.

Findings

Sample testing results:

From our sample of 25 members selected as in good standing and 60 employees selected of authorization forms, selected from Cape Coral and Fort Myers we identified no exceptions. Having no exceptions within a sample of 25 and 60 items, with a population over 200, is an acceptable rate to ensure a 90% confidence level and allow for a control risk assessment of moderate and low, respectively.

Computational information as a result of procedures performed:

(a)	No. of employees who are eligible for representation	470
(b)	No. of employees who paid full membership dues sufficient to maintain membership in good standing	285
(c)	No. of employees with signed membership authorization forms on file that were not revoked	299

We were engaged by the Local 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 accounting records. 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 Local 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 Executive Board and management of the IUPAT Local Union 2301, in connection with the reporting requirements of the State of Florida SB 256 legislation and is not intended to be and should not be used by anyone other than those specified parties.

Novak Francella LLC

Columbia, Maryland
August 4, 2026

**IUPAT LOCAL UNION 2301
PERC UNIT 848**

**INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES**

AS OF JULY 14, 2026

**IUPAT LOCAL UNION 2301
PERC UNIT 848**

**INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES**

AS OF JULY 14, 2026

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To the Executive Board of the
IUPAT Local Union 2301

We have performed the procedures enumerated below, solely to assist you with respect to the reporting requirements of the State of Florida Senate Bill (SB) 256 legislation pertaining to public-sector union employees (PERC legislation), for the IUPAT Local Union 2301 PERC Unit 848 (the Local), with respect to the Agreed Upon Procedures Report for compliance with the State of Florida SB 256 legislation, as of July 14, 2026. The Local's management is responsible for the Local's accounting records.

The Local has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement. 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:

Procedures

- 1) Number of employees who are eligible for representation:
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 - a) Obtain dues schedule listing each employee who remitted payment of dues for the month proceeding July 14, 2026.
 - b) Perform count of individuals on schedules provided.
 - c) Select and examine a representative sample of dues paying members, from each municipality, from the schedule provided to ensure the accuracy of the information provided by the Local.

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Findings

Sample testing results:

From our sample of 25 members selected as in good standing and 60 employees selected of authorization forms, selected from Cape Coral and Fort Myers we identified no exceptions. Having no exceptions within a sample of 25 and 60 items, with a population over 200, is an acceptable rate to ensure a 90% confidence level and allow for a control risk assessment of moderate and low, respectively.

Computational information as a result of procedures performed:

(a)	No. of employees who are eligible for representation	577
(b)	No. of employees who paid full membership dues sufficient to maintain membership in good standing	395
(c)	No. of employees with signed membership authorization forms on file that were not revoked	388

We were engaged by the Local 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 accounting records. 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 Local 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 Executive Board and management of the IUPAT Local Union 2301, in connection with the reporting requirements of the State of Florida SB 256 legislation and is not intended to be and should not be used by anyone other than those specified parties.

Novak Francella LLC

Columbia, Maryland
August 4, 2026

**IUPAT LOCAL UNION 2301
PERC UNIT 986**

**INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES**

AS OF JULY 14, 2026

**IUPAT LOCAL UNION 2301
PERC UNIT 986**

**INDEPENDENT ACCOUNTANT'S REPORT
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IUPAT Local Union 2301

We have performed the procedures enumerated below, solely to assist you with respect to the reporting requirements of the State of Florida Senate Bill (SB) 256 legislation pertaining to public-sector union employees (PERC legislation), for the IUPAT Local Union 2301 PERC Unit 986 (the Local), with respect to the Agreed Upon Procedures Report for compliance with the State of Florida SB 256 legislation, as of July 14, 2026. The Local's management is responsible for the Local's accounting records.

The Local has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement. 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.

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Computational information as a result of procedures performed:

(a)	No. of employees who are eligible for representation	361
(b)	No. of employees who paid full membership dues sufficient to maintain membership in good standing	233
(c)	No. of employees with signed membership authorization forms on file that were not revoked	229

We were engaged by the Local 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 accounting records. 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 Local 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 Executive Board and management of the IUPAT Local Union 2301, in connection with the reporting requirements of the State of Florida SB 256 legislation and is not intended to be and should not be used by anyone other than those specified parties.

Novak Francella LLC

Columbia, Maryland
August 4, 2026

**IUPAT LOCAL UNION 2301
PERC UNIT 1140**

**INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES**

AS OF JULY 14, 2026

**IUPAT LOCAL UNION 2301
PERC UNIT 1140**

**INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES**

AS OF JULY 14, 2026

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**INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES**

To the Executive Board of the
IUPAT Local Union 2301

We have performed the procedures enumerated below, solely to assist you with respect to the reporting requirements of the State of Florida Senate Bill (SB) 256 legislation pertaining to public-sector union employees (PERC legislation), for the IUPAT Local Union 2301 PERC Unit 1140 (the Local), with respect to the Agreed Upon Procedures Report for compliance with the State of Florida SB 256 legislation, as of July 14, 2026. The Local's management is responsible for the Local's accounting records.

The Local has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement. 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:

Procedures

- 1) Number of employees who are eligible for representation:
 - a) Obtain a schedule or list reflecting the number of employees who are eligible for representation as of July 14, 2026.
 - b) Perform count of individuals on schedules provided.
 - c) Obtain direct confirmation from appropriate Municipal Official as to the accuracy and completeness of the schedules or lists provided.
- 2) Number of employees who paid full membership dues sufficient to maintain membership in good standing:
 - a) Obtain dues schedule listing each employee who remitted payment of dues for the month proceeding July 14, 2026.
 - b) Perform count of individuals on schedules provided.
 - c) Select and examine a representative sample of dues paying members, from each municipality, from the schedule provided to ensure the accuracy of the information provided by the Local

- d) Determine if the results of our testing are acceptable based upon statistical sampling provisions.
- 3) Number of employees with signed membership authorization forms on file that were not revoked:
- a) Obtain schedules of signed employee organization membership authorization forms.
 - b) Perform count of individuals on schedules provided.
 - c) Select and examine a representative sample of membership authorization forms, from each municipality (Cape Coral and Fort Myers), from the schedule provided to ensure the accuracy of the information provided by the Local.
 - d) Determine if the results of our testing are acceptable based upon statistical sampling provisions.

Findings

Sample testing results:

From our sample of 25 members selected as in good standing and 60 employees selected of authorization forms, selected from Cape Coral and Fort Myers we identified no exceptions. Having no exceptions within a sample of 25 and 60 items, with a population over 200, is an acceptable rate to ensure a 90% confidence level and allow for a control risk assessment of moderate and low, respectively.

Computational information as a result of procedures performed:

(a)	No. of employees who are eligible for representation	84
(b)	No. of employees who paid full membership dues sufficient to maintain membership in good standing	62
(c)	No. of employees with signed membership authorization forms on file that were not revoked	71

We were engaged by the Local 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 accounting records. 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 Local 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 Executive Board and management of the IUPAT Local Union 2301, in connection with the reporting requirements of the State of Florida SB 256 legislation and is not intended to be and should not be used by anyone other than those specified parties.

Novak Francella LLC

Columbia, Maryland
August 4, 2026

**IUPAT LOCAL UNION 2301
PERC UNIT 1673**

**INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES**

AS OF JULY 14, 2026

**IUPAT LOCAL UNION 2301
PERC UNIT 1673**

**INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES**

AS OF JULY 14, 2026

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**INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES**

To the Executive Board of the
IUPAT Local Union 2301

We have performed the procedures enumerated below, solely to assist you with respect to the reporting requirements of the State of Florida Senate Bill (SB) 256 legislation pertaining to public-sector union employees (PERC legislation), for the IUPAT Local Union 2301 PERC Unit 1673 (the Local), with respect to the Agreed Upon Procedures Report for compliance with the State of Florida SB 256 legislation, as of July 14, 2026. The Local's management is responsible for the Local's accounting records.

The Local has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement. 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:

Procedures

- 1) Number of employees who are eligible for representation:
 - a) Obtain a schedule or list reflecting the number of employees who are eligible for representation as of July 14, 2026.
 - b) Perform count of individuals on schedules provided.
 - c) Obtain direct confirmation from appropriate Municipal Official as to the accuracy and completeness of the schedules or lists provided.
- 2) Number of employees who paid full membership dues sufficient to maintain membership in good standing:
 - a) Obtain dues schedule listing each employee who remitted payment of dues for the month proceeding July 14, 2026.
 - b) Perform count of individuals on schedules provided.
 - c) Select and examine a representative sample of dues paying members, from each municipality, from the schedule provided to ensure the accuracy of the information provided by the Local

- d) Determine if the results of our testing are acceptable based upon statistical sampling provisions.
- 3) Number of employees with signed membership authorization forms on file that were not revoked:
- a) Obtain schedules of signed employee organization membership authorization forms.
 - b) Perform count of individuals on schedules provided.
 - c) Select and examine a representative sample of membership authorization forms, from each municipality (Cape Coral and Fort Myers), from the schedule provided to ensure the accuracy of the information provided by the Local.
 - d) Determine if the results of our testing are acceptable based upon statistical sampling provisions.

Findings

Sample testing results:

From our sample of 25 members selected as in good standing and 60 employees selected of authorization forms, selected from Cape Coral and Fort Myers, we identified no exceptions. Having no exceptions within a sample of 25 and 60 items, with a population over 200, is an acceptable rate to ensure a 90% confidence level and allow for a control risk assessment of moderate and low, respectively.

Computational information as a result of procedures performed:

(a)	No. of employees who are eligible for representation	77
(b)	No. of employees who paid full membership dues sufficient to maintain membership in good standing	48
(c)	No. of employees with signed membership authorization forms on file that were not revoked	49

We were engaged by the Local 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 accounting records. 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 Local 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 Executive Board and management of the IUPAT Local Union 2301, in connection with the reporting requirements of the State of Florida SB 256 legislation and is not intended to be and should not be used by anyone other than those specified parties.

Novak Francella LLC

Columbia, Maryland
August 4, 2026