

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.

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

3. EXPIRATION DATE OF CURRENT REGISTRATION (mo/day/year):

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

City/State/ZIP:

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.)

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: _____ Title: _____

Address: _____ City/State/ZIP: _____

Phone: _____ Email: _____

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

Name of Officer or Representative	Title	Address	Phone Number

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

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	\$ See Attached	See Attached
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.

Richard Jones

Authorized Official's Name (Print)


Signature

Business Manager Secretary Treasurer

Authorized Official's Title (Print)

7/22/26

Date

STATE OF ~~FLORIDA~~ Maine
COUNTY OF Dorchester

Sworn to and subscribed before me by means of ☒ physical presence or ☐ online notarization, this 22nd day of July, 2026, by Richard Jones, who is ☐ personally known to me or ☒ produced FL DL #J200883272008 as identification.


Signature of Notary

Tracy L Anderson
Printed Name of Notary

My Commission Expires: June 2, 2031

{Notarial Seal}

Tracy L. Anderson
Notary Public, State of Maine
My Commission Expires June 2, 2031

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-_____ (example: **OR-** 2022 - 059)

[illegible]

State of: Florida

Attachment to PERC Form 1, Question 8

President Local 1010:

Sonya Stalnaker

2153 West Oak Ridge Rd. Orlando, FL 32809 407-852-3977

Vice President Local 1010:

Gabriela Gonzalez

2153 West Oak Ridge Rd. Orlando, FL 32809 407-852-3977

Rec Secretary Local 1010:

Albert Diezhardino

2153 West Oak Ridge Rd. Orlando, FL 32809 407-852-3977

Financial Secretary Local 1010:

Melissa Poole

2153 West Oak Ridge Rd. Orlando, FL 32809 407-852-3977

Treasurer Local 1010:

Sherwin Richardson

2153 West Oak Ridge Rd. Orlando, FL 32809 407-852-3977

Trustee Local 1010:

Denise Rivera

2153 West Oak Ridge Rd. Orlando, FL 32809 407-852-3977

Trustee Local 1010:

Maria Fagundez

2153 West Oak Ridge Rd. Orlando, FL 32809 407-852-3977

Warden Local 1010:

Leslie Vegan

2153 West Oak Ridge Rd. Orlando, FL 32809 407-852-3977

Local 1010 Bargaining Unit Officer(s):

Cert. No. 787 - Village of Biscayne Park:

John Jenkins, Chair

2153 West Oak Ridge Rd. Orlando, FL 32809 407-852-3977

Cert. No. 821 - City of Sweetwater:

Albert Moises, Chair

2153 West Oak Ridge Rd. Orlando, FL 32809 407-852-3977

Cert. No. 791 - City of Deerfield Beach:

Vanessa Chiles, Chair

2153 West Oak Ridge Rd. Orlando, FL 32809 407-852-3977

Cert. No. 417 - City of Bartow:

Adam Vickers, Chair

2153 West Oak Ridge Rd. Orlando, FL 32809 407-852-3977

Cert. No. 374 - Marion School District:

Sherita Reaves, Chair

2153 West Oak Ridge Rd. Orlando, FL 32809 407-852-3977

Cert. No. 292 - Leon School District:

Allen Jones, Chair

2153 West Oak Ridge Rd. Orlando, FL 32809 407-852-3977

Cert. No. 289 - Charlotte County Government:

Ryan Kamba, Chair

2153 West Oak Ridge Rd. Orlando, FL 32809 407-852-3977

Cert. No. 35 - Brevard School District:

Tracie Arzola, Chair

2153 West Oak Ridge Rd. Orlando, FL 32809 407-852-3977

Business Agents:

Richard Jones

2153 West Oak Ridge Rd. Orlando, FL 32809 407-852-3977

rjones@dc78.org

J. Ferguson

2153 West Oak Ridge Rd. Orlando, FL 32809 407-852-3977

jf@dc78.org

Albert Trombetta

2153 West Oak Ridge Rd. Orlando, FL 32809 407-852-3977

atrombetta@dc78.org

Jutheliz Lopez

2153 West Oak Ridge Rd. Orlando, FL 32809 407-852-3977

judy1@dc78.org

Melissa Jackson

2153 West Oak Ridge Rd. Orlando, FL 32809 407-852-3977

mjackson@dc78.org

Rony Carballo

1300 S. Andrews Ave. Pompano Beach, FL 33069

rcarballo@dc78.org

Xavier Cepeda

1300 S. Andrews Ave. Pompano Beach, FL 33069

xavier@dc78.org

State of: Florida

Attachment to PERC Form 1, Question 10: Dues

Cert. No. 787 - Village of Biscayne Park:

Dues: \$14.00 per paycheck

Cert. No. 821 - City of Sweetwater:

Dues: \$14.00 per paycheck

Cert. No. 791 - City of Deerfield Beach:

Dues: \$14.00 per paycheck

Cert. No. 417 - City of Bartow:

Dues: \$14.00 per paycheck

Cert. No. 374 - Marion School District:

Dues: \$14.00 per paycheck

\$6.00 per month for June and July if not working.

Cert. No. 292 - Leon School District:

Dues: \$28.00 per paycheck

\$6.00 per month for June and July if not working.

Cert. No. 289 - Charlotte County Government:

Dues: \$14.00 per paycheck

Cert. No. 35 - Brevard School District:

Dues: \$14.00 per paycheck

\$6.00 per month for July and August if not working.

**IUPAT LOCAL UNION 1010
PERC UNIT 35**

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

AS OF JUNE 26, 2026

**IUPAT LOCAL UNION 1010
PERC UNIT 35**

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

AS OF JUNE 26, 2026

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

To the Executive Board of the
IUPAT Local Union 1010

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 1010 PERC Unit 35 (the Local), with respect to the Agreed Upon Procedures Report for compliance with the State of Florida SB 256 legislation, as of June 26, 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 June 26, 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 June 26, 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 for all units of Village of Biscayne Park, City of Sweetwater, City of Deerfield Beach, City of Bartow, Marion School District, Leon School District, Charlotte County Government and Brevard School District 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 Village of Biscayne Park, City of Sweetwater, City of Deerfield Beach, City of Bartow, Marion School District, Leon School District, Charlotte County Government and Brevard School District 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	2,954
(b)	No. of employees who paid full membership dues sufficient to maintain membership in good standing	442
(c)	No. of employees with signed membership authorization forms on file that were not revoked	1,107

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 1010, 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 3, 2026

**IUPAT LOCAL UNION 1010
PERC UNIT 289**

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

AS OF JUNE 26, 2026

**IUPAT LOCAL UNION 1010
PERC UNIT 289**

**INDEPENDENT ACCOUNTANT'S REPORT
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To the Executive Board of the
IUPAT Local Union 1010

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 1010 PERC Unit 289 (the Local), with respect to the Agreed Upon Procedures Report for compliance with the State of Florida SB 256 legislation, as of June 26, 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:

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 - 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 June 26, 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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- a) Obtain schedules of signed employee organization membership authorization forms.
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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 Village of Biscayne Park, City of Sweetwater, City of Deerfield Beach, City of Bartow, Marion School District, Leon School District, Charlotte County Government and Brevard School District 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	692
(b)	No. of employees who paid full membership dues sufficient to maintain membership in good standing	171
(c)	No. of employees with signed membership authorization forms on file that were not revoked	293

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 1010, 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 3, 2026

**IUPAT LOCAL UNION 1010
PERC UNIT 292**

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

AS OF JUNE 26, 2026

**IUPAT LOCAL UNION 1010
PERC UNIT 292**

**INDEPENDENT ACCOUNTANT'S REPORT
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To the Executive Board of the
IUPAT Local Union 1010

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 1010 PERC Unit 292 (the Local), with respect to the Agreed Upon Procedures Report for compliance with the State of Florida SB 256 legislation, as of June 26, 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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- 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 June 26, 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 June 26, 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 for all units of Village of Biscayne Park, City of Sweetwater, City of Deerfield Beach, City of Bartow, Marion School District, Leon School District, Charlotte County Government and Brevard School District 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 Village of Biscayne Park, City of Sweetwater, City of Deerfield Beach, City of Bartow, Marion School District, Leon School District, Charlotte County Government and Brevard School District 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	653
(b)	No. of employees who paid full membership dues sufficient to maintain membership in good standing	261
(c)	No. of employees with signed membership authorization forms on file that were not revoked	493

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 1010, 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 3, 2026

**IUPAT LOCAL UNION 1010
PERC UNIT 374**

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

AS OF JUNE 26, 2026

**IUPAT LOCAL UNION 1010
PERC UNIT 374**

**INDEPENDENT ACCOUNTANT'S REPORT
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To the Executive Board of the
IUPAT Local Union 1010

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 1010 PERC Unit 374 (the Local), with respect to the Agreed Upon Procedures Report for compliance with the State of Florida SB 256 legislation, as of June 26, 2026. The Local's management is responsible for the Local's accounting records.

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 - a) Obtain a schedule or list reflecting the number of employees who are eligible for representation as of June 26, 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 June 26, 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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- a) Obtain schedules of signed employee organization membership authorization forms.
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 - d) Determine if the results of our testing are acceptable based upon statistical sampling provisions.

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Sample testing results:

From our sample of 25 members selected as in good standing and 60 employees selected of authorization forms, selected from Village of Biscayne Park, City of Sweetwater, City of Deerfield Beach, City of Bartow, Marion School District, Leon School District, Charlotte County Government and Brevard School District 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	1,197
(b)	No. of employees who paid full membership dues sufficient to maintain membership in good standing	407
(c)	No. of employees with signed membership authorization forms on file that were not revoked	810

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 1010, 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 3, 2026

**IUPAT LOCAL UNION 1010
PERC UNIT 417**

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

AS OF JUNE 26, 2026

**IUPAT LOCAL UNION 1010
PERC UNIT 417**

**INDEPENDENT ACCOUNTANT'S REPORT
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To the Executive Board of the
IUPAT Local Union 1010

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 1010 PERC Unit 417 (the Local), with respect to the Agreed Upon Procedures Report for compliance with the State of Florida SB 256 legislation, as of June 26, 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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 - b) Perform count of individuals on schedules provided.
 - c) Select and examine a representative sample of membership authorization forms for all units of Village of Biscayne Park, City of Sweetwater, City of Deerfield Beach, City of Bartow, Marion School District, Leon School District, Charlotte County Government and Brevard School District 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 Village of Biscayne Park, City of Sweetwater, City of Deerfield Beach, City of Bartow, Marion School District, Leon School District, Charlotte County Government and Brevard School District 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	189
(b)	No. of employees who paid full membership dues sufficient to maintain membership in good standing	68
(c)	No. of employees with signed membership authorization forms on file that were not revoked	110

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 1010, 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 3, 2026

**IUPAT LOCAL UNION 1010
PERC UNIT 787**

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

AS OF JUNE 26, 2026

**IUPAT LOCAL UNION 1010
PERC UNIT 787**

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

AS OF JUNE 26, 2026

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

To the Executive Board of the
IUPAT Local Union 1010

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 1010 PERC Unit 787 (the Local), with respect to the Agreed Upon Procedures Report for compliance with the State of Florida SB 256 legislation, as of June 26, 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 June 26, 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 June 26, 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.
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Computational information as a result of procedures performed:

(a)	No. of employees who are eligible for representation	5
(b)	No. of employees who paid full membership dues sufficient to maintain membership in good standing	4
(c)	No. of employees with signed membership authorization forms on file that were not revoked	4

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.

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Novak Francella LLC

Columbia, Maryland
August 3, 2026

**IUPAT LOCAL UNION 1010
PERC UNIT 791**

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

AS OF JUNE 26, 2026

**IUPAT LOCAL UNION 1010
PERC UNIT 791**

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

AS OF JUNE 26, 2026

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**INDEPENDENT ACCOUNTANT'S REPORT
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To the Executive Board of the
IUPAT Local Union 1010

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Computational information as a result of procedures performed:

(a)	No. of employees who are eligible for representation	290
(b)	No. of employees who paid full membership dues sufficient to maintain membership in good standing	182
(c)	No. of employees with signed membership authorization forms on file that were not revoked	208

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Novak Francella LLC

Columbia, Maryland
August 3, 2026

**IUPAT LOCAL UNION 1010
PERC UNIT 821**

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

AS OF JUNE 26, 2026

**IUPAT LOCAL UNION 1010
PERC UNIT 821**

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

AS OF JUNE 26, 2026

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**INDEPENDENT ACCOUNTANT'S REPORT
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To the Executive Board of the
IUPAT Local Union 1010

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 1010 PERC Unit 821 (the Local), with respect to the Agreed Upon Procedures Report for compliance with the State of Florida SB 256 legislation, as of June 26, 2026. The Local's management is responsible for the Local's accounting records.

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Computational information as a result of procedures performed:

(a)	No. of employees who are eligible for representation	83
(b)	No. of employees who paid full membership dues sufficient to maintain membership in good standing	9
(c)	No. of employees with signed membership authorization forms on file that were not revoked	44

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.

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Novak Francella LLC

Columbia, Maryland
August 3, 2026

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 (Required by s. 447.305(1)(a), Fla. Stat.) Must be EXACTLY as stated in the organization's constitution or bylaws.

Local Union 1010 full affiliation with IUPAT District Council 78

2. PERC REGISTRATION NUMBER: OR- 1986-029 (example: OR- 2022 - 059)

3. FISCAL YEAR OF THIS STATEMENT:
 (most recently concluded fiscal year) 07/01/2025 to 06/30/2026
 Month/Day/Year Month/Day/Year

4. ASSETS (Required by s. 447.305(2)(a), Fla. Stat.)

BEGINNING of fiscal year \$ 16,618 END of fiscal year \$ 27,264

5. LIABILITIES (Required by s. 447.305(2)(a), Fla. Stat.)

BEGINNING of fiscal year \$ 0 END of fiscal year \$ 0

6. SOURCES AND DOLLAR AMOUNTS FOR MONEY OR OTHER ITEMS OF VALUE RECEIVED DURING THE FISCAL YEAR (Required by s. 447.305(2)(b), Fla. Stat.)

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: Assessment-Members Aid	Amount: \$ 11,064
Source:	Amount: \$
Source:	Amount: \$
Source:	Amount: \$
Source:	Amount: \$
Source:	Amount: \$

7. CATEGORIES AND DOLLAR AMOUNTS OF DISBURSEMENTS MADE DURING THE FISCAL YEAR (Required by s. 447.305(2)(c), Fla. Stat.) List each category on a separate line.

☐ Check here if additional sheets attached.

Category: Office Expenses	Amount: \$ 418
Category:	Amount: \$
Category:	Amount: \$
Category:	Amount: \$
Category:	Amount: \$
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)
Gabriela Gonzalez	\$ 59,009	\$ 37,576	\$ 0	\$ 344
Sonya Stalnaker	\$ 10,265	\$ 0	\$ 2,510	\$ 406
Albert Diezhardino	\$ 11,434	\$ 0	\$ 0	\$ 0
	\$	\$	\$	\$
	\$	\$	\$	\$
	\$	\$	\$	\$

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
NONE	\$			
	\$			
	\$			
	\$			

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
NONE	\$			
	\$			
	\$			
	\$			

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: \$ 0
Parent Organization Name: International Union of Painters and Allied Trades District Council 78	Amount: \$ 328,046

Affiliates of Employee Organization (List below all who retained or were distributed funds from membership dues)	
Affiliate Name: Florida AFL-CIO	Amount: \$ 11,066
Affiliate Name:	Amount: \$
Affiliate Name:	Amount: \$
Affiliates of Parent Organization (List below all who retained or were distributed funds from membership dues)	
Affiliate Name: International Union of Painters and Allied Trades	Amount: \$73,799
Affiliate Name:	Amount: \$
Affiliate Name:	Amount: \$

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, CFE, CFF

CPA Name (print)



CPA Signature

Novak Francella LLC, 6750 Alexander Bell Drive, Suite 470, Columbia, MD 21046

CPA Firm Name and Address

8/3/2026

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.

Richard Jones

Name (print)

Gabriela Gonzalez

Name (print)

Business Manager Secretary Treasurer

Official Title

LU 1010 Vice President

Official Title

(941) 628-0813

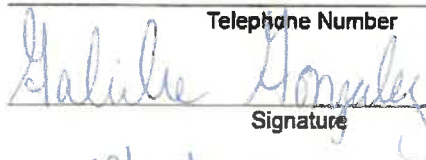
Telephone Number

(407) 852-3977

Telephone Number



Signature



Signature

8/4/2026

Date

08/04/2026

Date