Grzelak, Grzelak & Associates, P.C.
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September 30, 2025

To the Executive Board
Springfield Federation of Paraprofessionals Local 4098
American Federation of Teachers, AFL-CIO

We have audited the financial statements of Springfield Federation of Paraprofessionals Local 4098 American Federation of Teachers; AFL-CIO for the year ended June 30, 2025, and have issued our report thereon dated September 30, 2025. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated May 21, 2025. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Springfield Federation of Paraprofessionals Local 4098 American Federation of Teachers; AFL-CIO are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the fiscal year ending June 30, 2025. We noted no transactions entered into by the Organization during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate(s) affecting the financial statements was:

> Management's estimate of depreciation is based on useful life. We evaluated the key factors and assumptions used to develop the depreciation estimate in determining that it is reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated September 30, 2025.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Organization's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Organization's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Very truly yours,

Grzelak, Grzelak, & Associates, P.C.

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SPRINGFIELD FEDERATION OF PARAPROFESSIONALS
LOCAL 4098 AMERICAN FEDERATION OF TEACHERS, AFL-CIO
STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS
MODIFIED CASH BASIS
FOR THE YEAR ENDED JUNE 30, 2025 AND 2024

	2025	2024
REVENUES		
Dues Income	$ 391,488 ✓	$ 363,933
Other Income	1,563 ✓	1,004
Total Revenues	393,051	364,937
PROGRAM AND SUPPORTING SERVICES		
Program Services		
Per Capita	369,059 ✓	280,960
Stipends for Union Activity	25,307 ✓	14,400
Arbitration Expense	200	-
Conventions & Conferences	907 ✓	1,129
Total Program Services	395,473	296,489
Supporting Services		
Payroll	31,625 ✓	24,587
Payroll Service Fee	724 ✓	1,740
Professional Fees	7,075 ✓	6,775
Telephone	3,854 ✓	3,751
Office Supplies	898 ✓	1,444
Payroll Taxes	2,880 ✓	2,281
Operating Expense	3,228 ✓	8,444
Miscellaneous	2,112 ✓	924
Donations	1,819 ✓	1,080
Meals & Entertainment	1,013 ✓	849
Workers' Compensation Insurance	1,307 ✓	966
Postage	- ✓	53
Depreciation Expense	85 ✓	85
Total Supporting Services	56,620	52,979
Total Program and Supporting Services	452,093	349,468
CHANGE IN NET ASSETS	(59,042)	15,469
Net Assets - Beginning of the Year	188,839	173,370
Net Assets - End of the Year	$ 129,797	$ 188,839

See independent auditor's report and notes to financial statements.

SPRINGFIELD FEDERATION OF PARAPROFESSIONALS
LOCAL 4098 AMERICAN FEDERATION OF TEACHERS, AFL-CIO
STATEMENTS OF ASSETS, LIABILITIES AND NET ASSETS
MODIFIED CASH BASIS
JUNE 30, 2025 AND 2024

	2025	2024
ASSETS		
CURRENT ASSETS		
Cash - Checking	$ 128,576	$ 187,533
Cash - Savings	1,001	1,001
Total Current Assets	129,577	188,534
PROPERTY AND EQUIPMENT		
Office Equipment	6,706	6,706
Accumulated Depreciation	(6,486)	(6,401)
Net Property and Equipment	220	305
Total Assets	$ 129,797	$ 188,839
NET ASSETS		
NET ASSETS WITHOUT DONOR RESTRICTIONS	$ 129,797	$ 188,839

See independent auditor's report and notes to financial statements.