

WARRIOR WELLNESS PROGRAM, INC.

Financial Statements

December 31, 2023 and 2022

TABLE OF CONTENTS

<u>Title</u>	<u>Page</u>
Report of Independent Certified Public Accountants	1 - 2
Financial Statements:	
Statements of Financial Position	3
Statements of Activities and Changes in Net Assets	4
Statements of Functional Expenses	5 - 6
Statements of Cash Flows	7
Notes to Financial Statements	8 – 12
Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	13



**Barton,
Gonzalez
& Myers, P.A.**
Certified Public Accountants

13137 - 66th Street, Largo, FL 33773
Phone: (727) 344-1040 Fax: (727) 533-8483
www.bgm.cpa

Report of Independent Certified Public Accountants

Board of Directors
Warrior Wellness Program, Inc.

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Warrior Wellness Program, Inc. (the "Organization"), which comprise the statements of financial position as of December 31, 2023, and the related statements of activities and changes in net assets, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements. The financial statements of the Organization as of December 31, 2022, were audited by other auditors whose report dated July 15, 2023, expressed an unmodified opinion on those statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Warrior Wellness Program, Inc. as of December 31, 2023, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Organization and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements, including omissions, are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercised professional judgment and maintained professional skepticism throughout the audit.
- Identified and assessed the risks of material misstatement of the financial statements, whether due to fraud or error, and designed and performed audit procedures responsive to those risks. Such procedures included examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtained an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, no such opinion is expressed.
- Evaluated the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluated the overall presentation of the financial statements.
- Concluded whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated July 29, 2024, on our consideration of the Organization's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control over financial reporting and compliance.



Barton, Gonzalez & Myers, P.A.
Largo, Florida
July 29, 2024

**WARRIOR WELLNESS PROGRAM, INC.
STATEMENTS OF FINANCIAL POSITION
DECEMBER 31, 2023 AND 2022**

	2023	2022
ASSETS		
Current Assets		
Cash and cash equivalents	\$ 58,207	\$ 53,923
Grants receivable	49,776	47,309
Prepaid expenses	3,731	3,244
Total Current Assets	111,714	104,476
Property and equipment, net	115,085	123,279
TOTAL ASSETS	\$ 226,799	\$ 227,755
 LIABILITIES AND NET ASSETS		
Current Liabilities		
Accounts payable and accrued expenses	\$ 21,046	\$ 15,023
Total Liabilities	21,046	15,023
Net Assets		
Without donor restrictions:		
Undesignated	90,668	89,453
Invested in property and equipment	115,085	123,279
With donor restrictions	-	-
Total Net Assets	205,753	212,732
TOTAL LIABILITIES AND NET ASSETS	\$ 226,799	\$ 227,755

Read Report of Independent Certified Public Accountants.
The accompanying notes are an integral part
of these financial statements.

WARRIOR WELLNESS PROGRAM, INC.
STATEMENTS OF ACTIVITIES AND CHANGES IN NET ASSETS
FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022

	2023	2022
CHANGES IN NET ASSETS WITHOUT DONOR RESTRICTIONS		
Support and Revenue		
Contributions	\$ 38,389	\$ 43,589
Government grants and contracts	347,526	183,441
Foundation and other local grants	76,700	73,500
United Way	8,500	16,400
Program income	12,454	-
In-kind contributions	64,615	57,505
Other income	767	1
	548,951	374,436
Special events	15,959	32,988
Less costs of direct benefits to donors	(2,535)	(1,479)
	13,424	31,509
Total Support and Revenue	562,375	405,945
EXPENSES		
<i>Program Services</i>	498,126	460,620
<i>Support Services</i>		
Management and general	41,917	33,119
Fundraising	29,311	24,516
<i>Total Support Services</i>	71,228	57,635
TOTAL EXPENSES	569,354	518,255
CHANGE IN NET ASSETS WITHOUT DONOR RESTRICTIONS	(6,979)	(112,310)
NET ASSETS, beginning of the year	212,732	325,042
NET ASSETS, end of year	\$ 205,753	\$ 212,732

Read Report of Independent Certified Public Accountants.
The accompanying notes are an integral part
of these financial statements.

WARRIOR WELLNESS PROGRAM, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2023

	<u>Support Services</u>			Total Support Services	Total
	Program Services	Management and General	Fundraising		
Salaries and wages	\$ 234,372	\$ -	\$ -	\$ -	\$ 234,372
Payroll taxes	19,295	-	-	-	19,295
Total salaries and related expenses	253,667	-	-	-	253,667
Program lodging and meals	60,002	-	-	-	60,002
Management consulting services	37,318	27,989	27,989	55,978	93,296
Training, travel and meetings	57,679	-	-	-	57,679
Professional fees	20,000	11,000	-	11,000	31,000
Donated facilities	12,000	-	-	-	12,000
Other occupancy costs	17,799	1,600	600	2,200	19,999
Marketing costs	75	-	224	224	299
Other direct program expenses	7,417	-	-	-	7,417
Auto expenses	7,534	-	-	-	7,534
Telephone and IT costs	3,368	303	113	416	3,784
Insurance	8,222	739	277	1,016	9,238
Office expenses	2,158	194	73	267	2,425
Dues, subscriptions and registrations	1,026	92	35	127	1,153
Program supplies	1,667	-	-	-	1,667
Total expenses before depreciation	489,932	41,917	29,311	71,228	561,160
Depreciation expense	8,194	-	-	-	8,194
Total expenses	\$ 498,126	\$ 41,917	\$ 29,311	\$ 71,228	\$ 569,354

Read Report of Independent Certified Public Accountants.
The accompanying notes are an integral part
of these financial statements.

**WARRIOR WELLNESS PROGRAM, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 30, 2022**

	<u>Support Services</u>			<u>Total Support Services</u>	<u>Total</u>
	<u>Program Services</u>	<u>Management and General</u>	<u>Fundraising</u>		
Salaries and wages	\$ 223,569	\$ -	\$ -	\$ -	\$ 223,569
Payroll taxes	18,363	-	-	-	18,363
 Total salaries and related expenses	 241,932	 -	 -	 -	 241,932
Program lodging and meals	63,862	-	-	-	63,862
Management consulting services	30,125	22,594	22,593	45,187	75,312
Training, travel and meetings	43,865	-	-	-	43,865
Professional fees	10,000	7,682	-	7,682	17,682
Donated facilities	12,000	-	-	-	12,000
Other occupancy costs	16,981	1,526	573	2,099	19,080
Marketing costs	285	-	855	855	1,140
Other direct program expenses	8,796	-	-	-	8,796
Auto expenses	6,075	-	-	-	6,075
Telephone and IT costs	3,565	320	121	441	4,006
Insurance	6,792	610	229	839	7,631
Office expenses	1,457	131	49	180	1,637
Dues, subscriptions and registrations	2,845	256	96	352	3,197
Program supplies	108	-	-	-	108
 Total expenses before depreciation	 448,688	 33,119	 24,516	 57,635	 506,323
Depreciation expense	11,932	-	-	-	11,932
 Total expenses	 <u>\$ 460,620</u>	 <u>\$ 33,119</u>	 <u>\$ 24,516</u>	 <u>\$ 57,635</u>	 <u>\$ 518,255</u>

Read Report of Independent Certified Public Accountants.
The accompanying notes are an integral part
of these financial statements.

WARRIOR WELLNESS PROGRAM, INC.
STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022

	<u>2023</u>	<u>2022</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	\$ (6,979)	\$ (112,310)
Adjustments to reconcile changes in net assets to net cash provided by (used in) operating activities:		
Depreciation	8,194	11,932
(Increase) decrease in grants receivable	(2,467)	(35,188)
(Increase) decrease in prepaid expenses	(487)	(3,244)
Increase (decrease) in accounts payable and accrued expenses	6,023	7,523
Total Adjustments	<u>11,263</u>	<u>(18,977)</u>
Net Cash Provided by (Used in) Operating Activities	<u>4,284</u>	<u>(131,287)</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	4,284	(131,287)
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>53,923</u>	<u>185,210</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u>\$ 58,207</u>	<u>\$ 53,923</u>

Read Report of Independent Certified Public Accountants.
The accompanying notes are an integral part
of these financial statements.

WARRIOR WELLNESS PROGRAM, INC. NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2023 AND 2022

NOTE A – DESCRIPTION OF ORGANIZATION

Warrior Wellness Program, Inc. formerly, Veteran’s Alternative, Inc. d/b/a Warrior Wellness Program, Inc. (the Organization), is a nonprofit entity incorporated in 2015 under the laws of the State of Florida. The Organization empowers veterans using alternative therapies and community engagement to create a more healthy, connected and resilient veteran population. The Organization was founded on the idea that there is not a “one size fits all” solution when it comes to addressing the wounds of war.

The Organization has provided 975 combat veterans, active-duty military members and their spouses (unaudited) the life-changing tools they need to lead a better life after transitioning from combat or military service. Through its primary program, the five-day Accelerated Wellness Program (AWP), participants overcome issues such as post-traumatic stress, depression and anxiety. The AWP incorporates alternative therapies such as Accelerated Resolution Therapy, Integrative Restoration, adaptive yoga, equine therapy, music therapy and art therapy to help participants overcome the traumas of war.

The Organization also regularly provides community engagement opportunities such as Friday evening BBQs, camaraderie-building outings and volunteer opportunities in a safe and therapeutic environment for Veterans seeking to connect with their fellow brothers and sisters. Individualized sessions of ART and group sessions of iRest and adaptive yoga are also available to Combat Veterans and spouses who are unable to attend the five-day program. All services at the Organization are provided at no cost to the participant.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with generally accepted accounting principles. Net assets and revenues, expenses, gains, and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets of the Organization and changes therein are classified and reported as follows:

Net assets without donor restrictions - Net assets that are not subject to donor-imposed stipulations, including restricted contributions whose restrictions are met in the same reporting period.

Net assets with donor restrictions - Net assets subject to donor-imposed stipulations that:

- may or will be met, either by actions of the Organization and/or the passage of time. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions.
- are maintained permanently by the Organization. Generally, the donors of these assets permit the Organization to use all or part of the income earned on any related investments for general or specific purposes.

The Organization had no net assets with donor restrictions at December 31, 2023 and 2022.

Estimates

The preparation of the financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

**WARRIOR WELLNESS PROGRAM, INC.
NOTES TO FINANCIAL STATEMENTS**

DECEMBER 31, 2023 AND 2022

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Cash and Cash Equivalents

For purposes of the statement of cash flows, cash is defined as restricted and unrestricted cash on hand and amounts in depository accounts and money market accounts at the bank. Cash equivalents would consist of highly liquid investments available for current use with an initial maturity of three months or less.

Contributions

Contributions received are recorded as net assets with donor restrictions or net assets without donor restrictions depending on the existence or nature of any donor restrictions.

Grants and Contracts

Revenues from grants and contracts are recorded based upon terms of the grantor allotment which generally provide that revenues are earned when the allowable costs of the specific grant provisions have been incurred. Revenues are subject to audit by the grantor and, if the examination results in a disallowance of any expenditure, repayment could be required. As of December 31, 2023, approximately 60% of the Organization's total revenue was provided by one government grant and contract.

Property and Equipment

Acquisitions of property and equipment are capitalized, recorded at historical cost, and depreciated using the straight-line method over the estimated useful lives ranging from 5 to 39 years. Acquisitions of property and equipment with a cost in excess of \$1,000 are capitalized. Maintenance and repairs are charged to operations when incurred. When property and equipment is sold or otherwise disposed of, the asset account and related accumulated depreciation account are relieved, and any gain or loss is included in earnings.

Donated Facilities and Services

Donated facilities are reflected in the accompanying financial statements as revenue and expense based on the fair rental value of comparable facilities.

Donated services are recorded at their approximate fair value if they create or enhance non-financial assets, are of a specialized nature, are provided by an individual possessing those skills, and would have been purchased if not donated. The amounts reflected in the accompanying financial statements as in-kind contributions are offset by like amounts included in expenses. A number of individuals volunteer their time in the Organization's program services and fundraising campaigns, but these services do not meet the criteria for recognition as donated services.

Fair Value of Financial Instruments

Professional standards require disclosure of an estimated fair value of certain financial instruments. The Organization's significant financial instruments are cash and other short-term assets and liabilities. For these financial instruments, carrying values approximate fair value.

**WARRIOR WELLNESS PROGRAM, INC.
NOTES TO FINANCIAL STATEMENTS**

DECEMBER 31, 2023 AND 2022

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Functional Allocation of Expenses

Expenses are shown by natural expense classification and function in the accompanying statement of functional expenses for each year presented. Expenses that are attributable to more than one program or supporting function are allocated on a reasonable basis that is consistently applied. Allocations are based on direct usage or management's estimate of the benefit derived by each activity. Management's estimates may be based on factors such as time and effort, square footage, or clients served. For the years ended December 31 2023 and 2022, all expenses which were allocated were done so on the basis of estimates of time and effort. For the year ended December 31, 2023, substantially all support services were provided by a management consultant.

Income Tax Status

The Organization is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code and similar state provisions. The Organization is treated as a public supported organization, and not as a private foundation. Accordingly, no provision for income taxes has been reflected in the accompanying financial statements. The Organization accounts for uncertain tax positions, if any, in accordance with ASC Section 740.

Management is not aware of any activities that would jeopardize the Organization's tax-exempt status. The Organization is not aware of any tax positions that it has taken that are subject to a significant degree of uncertainty. The Organization believes it is no longer subject to income tax examinations for fiscal years ending prior to December 31, 2020.

Concentration of Credit Risk

Financial instruments which potentially subject the Organization to concentrations of credit risk consist principally of cash. The Organization places its cash with creditworthy, high quality financial institutions. The Organization has not experienced any losses from its deposits. At December 31, 2023 and 2022, the Organization's cash held with financial institutions did not exceed the federally insured limit of \$250,000.

NOTE C – PROPERTY AND EQUIPMENT

	December 31,	
	2023	2022
Land	\$ 24,402	\$ 24,402
Buildings and improvements	109,231	109,231
Furniture and equipment	45,801	45,801
Portables	12,000	12,000
Vehicles	22,000	22,000
	<u>213,434</u>	<u>213,434</u>
Less accumulated depreciation	<u>(98,349)</u>	<u>(90,155)</u>
	<u>\$ 115,085</u>	<u>\$ 123,279</u>

**WARRIOR WELLNESS PROGRAM, INC.
NOTES TO FINANCIAL STATEMENTS**

DECEMBER 31, 2023 AND 2022

NOTE D – LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

The following reflects the Organization’s financial assets as of the statement of financial position date. These financial assets are required to be reduced by those not available for general use within one year of the statement of financial position date:

	December 31,	
	2023	2022
Financial assets:		
Cash and cash equivalents	\$ 58,207	\$ 53,923
Grants receivable	49,776	47,309
	<u>107,983</u>	<u>101,232</u>
Less those not available for general expenditure	<u>-</u>	<u>-</u>
Financial assets available to meet cash needs for general expenditures within one year	<u>\$107,983</u>	<u>\$101,232</u>

The Organization structures its financial assets to be available as its general expenditures, liabilities, and other obligations come due and strives to operate within a prudent range of financial soundness and stability, maintain adequate liquid assets to fund near-term operating needs, and maintain sufficient reserves to provide reasonable assurance that any long-term obligations will be discharged. Financial assets in excess of daily cash requirements may be invested in certificates of deposit, money market funds or other short-term investments.

NOTE E – PAYCHECK PROTECTION PROGRAM

During the year ended December 31, 2022, the Organization obtained a second Paycheck Protection Program loan under the CARES Act in the amount of \$75,095 to help keep the workforce employed during the COVID-19 crisis. In accordance with ASC 958-605-25 *Not-For-Profit Entities Revenue Recognition*, the Organization accounted for the funds as a conditional grant for which it believes all conditions have been met. As such, the Organization recognized \$75,095 in grant revenue for the year ended December 31, 2022. The entire amount of the loan was forgiven in August 2022.

NOTE F – LINE OF CREDIT

The Organization has a \$100,000 line of credit with a bank. The line of credit carries an interest rate of .5% over the prime rate (as established by the Wall Street Journal) on the unpaid balance. Any unpaid amounts are due on demand. As of December 31, 2023 no amounts have been drawn down and the balance is \$0.

**WARRIOR WELLNESS PROGRAM, INC.
NOTES TO FINANCIAL STATEMENTS**

DECEMBER 31, 2023 AND 2022

NOTE G – IN-KIND CONTRIBUTIONS

In-kind contributions totaled \$64,615 and \$57,505 for the years ended December 31, 2023 and 2022, respectively. These facilities and goods were used in the following areas of the Organization:

	December 31,	
	2023	2022
Program services travel	\$ 51,315	\$ 42,005
Program services facilities	12,000	12,000
Program services miscellaneous	1,300	3,500
	<u>\$ 64,615</u>	<u>\$ 57,505</u>

NOTE H – SUBSEQUENT EVENTS

Subsequent events have been evaluated through the date of the report (July 29, 2024), which is also the date of the financial statements were available to be issued, and no events were identified that would require recognition or disclosure within these financial statements except as follows:

Subsequent to year end, the state funding contract was not renewed for 2024. The Organization will request this funding again in 2025. In 2023 the state contract provided \$337,500 of revenues which represents 60% of total revenues. In 2024, the organization funding from the state contract is \$187,500. The Organization has secured some alternative forms of funding as well as reducing costs during the 2024 calendar year.



**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND ON OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Board of Directors of
Warrior Wellness Program, Inc.

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Warrior Wellness Program, Inc. (a nonprofit organization) which comprise the statements of financial position as of December 31, 2023, and the related statements of activities and changes in net assets, functional expenses and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated July 29, 2024.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Warrior Wellness Program, Inc.'s internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Warrior Wellness Program, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Warrior Wellness Program, Inc.'s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in cursive script that reads "Barton, Gonzalez & Myers, P.A.".

Barton, Gonzalez & Myers, P.A.
Largo, Florida

July 29, 2024