STEP UP SUNCOAST, INC.

AUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED
DECEMBER 31, 2025

STEP UP SUNCOAST, INC.
FINANCIAL STATEMENTS

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
Step Up Suncoast, Inc.

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Step Up Suncoast, Inc. (a nonprofit organization), which comprise the statement of financial position as of December 31, 2025, and the related statement of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements present fairly, in all material respects, the financial position of Step up Suncoast, Inc. (the Organization) as of December 31, 2025, 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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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 the 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.

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Auditor's 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 and *Government 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 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 and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain 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.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude 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.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards and other grants, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards,* is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements.

The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying schedule of expenditures of federal awards and other grants is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 18, 2026, 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 solely 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 the effectiveness of the Organization's 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.

CS&L CPAs

CS&L CPAs, P.A.
June 18, 2026
Bradenton, Florida

STEP UP SUNCOAST, INC.
STATEMENT OF FINANCIAL POSITION
DECEMBER 31, 2025

ASSETS

CURRENT ASSETS		
Cash and cash equivalents	$	719,259
Grants receivable		2,046,345
Other receivables		17,223
Promises to give - current portion		4,200
Prepaid expenses		205,283
Total current assets		2,992,310
PROMISES TO GIVE, NET - LONG-TERM PORTION		6,852
OTHER ASSETS		
Right-of-use asset		649,105
LAND, BUILDINGS, AND EQUIPMENT, NET		2,411,914
DEPOSITS		56,715
TOTAL ASSETS	**$**	**6,116,896**

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES		
Accounts payable	$	174,138
Accrued payroll and taxes		888,238
Accrued expenses		4,040
Current portion of note payable		74,169
Refundable advances		436,677
Short-term lease liability		455,602
Total current liabilities		2,032,864
Long-term lease liability		206,671
Note payable - long-term portion		19,131
TOTAL LIABILITIES		2,258,666
NET ASSETS		
Net assets without donor restrictions		3,832,592
Net assets with donor restrictions		25,638
Total net assets		3,858,230
TOTAL LIABILITIES AND NET ASSETS	**$**	**6,116,896**

The accompanying notes are an integral part of these financial statements.

STEP UP SUNCOAST, INC.
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2025

CHANGE IN NET ASSETS:

	Without Donor Restrictions	With Donor Restrictions	Total
REVENUE			
Grants and contracts	$ 22,269,910	$ -	$ 22,269,910
In-kind contributions	1,059,041	-	1,059,041
Program income	398,969	-	398,969
Donations and gifts	294,781	-	294,781
Interest income	36,559	-	36,559
Miscellaneous income	12,430	8,550	20,980
Net assets released from restrictions	210,068	(210,068)	-
TOTAL REVENUE	**24,281,758**	**(201,518)**	**24,080,240**
EXPENSES AND LOSSES			
PROGRAM SERVICES			
Early childhood education	10,869,129	-	10,869,129
Training and family support	3,385,131	-	3,385,131
Client assistance	4,580,418	-	4,580,418
Food services	598,476	-	598,476
Housing assistance	886,071	-	886,071
Volunteer services	166,769	-	166,769
Donated space, supplies and other	892,272	-	892,272
Total program services	21,378,266	-	21,378,266
SUPPORTING SERVICES			
General and administrative	2,388,635	-	2,388,635
Depreciation	303,192	-	303,192
Total supporting services	2,691,827	-	2,691,827
TOTAL EXPENSES	**24,070,093**	-	**24,070,093**
Loss on disposal of land, buildings, and equipment	5,218	-	5,218
TOTAL EXPENSES AND LOSSES	**24,075,311**	-	**24,075,311**
TOTAL CHANGE IN NET ASSETS	206,447	(201,518)	4,929
NET ASSETS, Beginning of year	3,626,145	227,156	3,853,301
NET ASSETS, End of year	**$ 3,832,592**	**$ 25,638**	**$ 3,858,230**

The accompanying notes are an integral part of these financial statements.

STEP UP SUNCOAST, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2025

	PROGRAM SERVICES						SUPPORTING SERVICES	
	EARLY CHILDHOOD EDUCATION	TRAINING AND FAMILY SUPPORT	CLIENT ASSISTANCE	FOOD SERVICES	HOUSING ASSISTANCE	TOTAL PROGRAM SERVICES	GENERAL AND ADMINISTRATIVE	TOTAL EXPENSES
EXPENSES								
Personnel	$ 6,968,163	$ 2,113,504	$ 689,961	$ 310,350	$ 123,936	$ 10,205,914	$ 1,487,477	$ 11,693,391
Taxes/fringe benefits	1,765,566	536,651	163,888	70,469	29,055	2,565,629	317,681	2,883,310
Transportation and travel	39,932	120,108	11,330	981	3,460	175,811	22,120	197,931
Supplies	16,636	3,647	2,813	–	315	23,411	30,327	53,738
Contractual	6,800	71,918	–	–	575,263	653,981	47,910	701,891
Professional	69,102	14,082	3,693	2,608	71,448	160,933	10,532	171,465
Occupancy	515,886	204,449	45,645	2,651	16,557	785,188	208,606	993,794
Insurance	226,669	31,156	6,498	13,850	5,272	283,445	15,616	299,061
Dues and subscriptions	27,033	15,743	2,925	29	7	45,737	12,706	58,443
Program supplies	370,504	126,610	6,976	450	–	504,540	–	504,540
Program services	480	–	–	–	–	480	1,000	1,480
Food/Non-food	284,313	–	–	180,919	–	465,232	–	465,232
Tuition, seminars, development	141,450	40,876	8,218	–	4,089	194,633	15,930	210,563
Assistance	–	17,507	3,609,358	–	50,732	3,677,597	–	3,677,597
Equipment and vehicle leases	5,942	12,756	4,933	10,108	503	34,242	13,716	47,958
Computer maintenance and support	94,632	36,344	11,142	843	3,953	146,914	59,495	206,409
Repair and maintenance	280,012	17,346	4,304	4,548	1,277	307,487	29,878	337,365
Taxes and licenses	270	228	–	164	–	662	85	747
Printing and postage	212	742	594	–	204	1,752	2,760	4,512
Advocacy	–	–	–	–	–	–	90,090	90,090
Other costs	55,527	21,464	8,140	506	–	85,637	22,706	108,343
	10,869,129	**3,385,131**	**4,580,418**	**598,476**	**886,071**	**20,319,225**	**2,388,635**	**22,707,860**
Volunteer services	136,063	–	30,706	–	–	166,769	–	166,769
Donated space, supplies, and other	882,272	–	10,000	–	–	892,272	–	892,272
Depreciation	–	–	–	–	–	–	303,192	303,192
	1,018,335	–	**40,706**	–	–	**1,059,041**	**303,192**	**1,362,233**
ALLOCATION OF SUPPORTING SERVICES	1,484,336	384,020	410,124	80,268	87,321	2,446,069	(2,446,069)	–
	$ 13,371,800	**$ 3,769,151**	**$ 5,031,248**	**$ 678,744**	**$ 973,392**	**$ 23,824,335**	**$ 245,758**	**$ 24,070,093**

The accompanying notes are an integral part of these financial statements.

STEP UP SUNCOAST, INC.
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2025

CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	$	4,929
Adjustments to reconcile change in net assets to net cash provided (used) by operating activities:		
Depreciation		303,192
Operating lease expense		1,642
Loss on disposal of land, buildings, and equipment		5,218
(Increase) decrease in operating assets:		
Grants receivable		(271,089)
Promises to give		1,961
Prepaid expenses		132,162
Increase (decrease) in operating liabilities:		
Accounts payable		(30,332)
Accrued payroll and taxes		72,619
Accrued expenses		(50)
Refundable advances		(411,844)
Net cash provided (used) by operating activities		(191,592)
CASH FLOWS FROM INVESTING ACTIVITIES		
Proceeds from sale of land, buildings, and equipment		(3,900)
Purchases of land, buildings, and equipment		(224,362)
Net cash provided (used) by investing activities		(228,262)
CASH FLOWS FROM FINANCING ACTIVITIES		
Principal payments on note payable		(70,277)
Net cash provided (used) by investing activities		(70,277)
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS		(490,131)
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR		1,209,390
CASH AND CASH EQUIVALENTS AT END OF YEAR	**$**	**719,259**
SUPPLEMENTAL CASH FLOW INFORMATION :		
Interest paid	**$**	**6,757**
SUPPLEMENTAL NON-CASH INFORMATION :		
Non-cash operating activities - In-kind contributions and expenses	**$**	**1,059,041**

The accompanying notes are an integral part of these financial statements.

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organizational Structure

Step Up Suncoast, Inc. (the Organization) is a not-for-profit corporation incorporated under the laws of the State of Florida and organized exclusively for charitable purposes. Management consists of a Board of Directors who are elected by the membership of the corporation as prescribed in its bylaws. The Organization empowers individuals and families to achieve long-term economic stability through education, support services, and community partnerships utilizing a wide variety of services and programs to families in Manatee, Hardee, DeSoto, Sarasota and Charlotte Counties.

Basis of Accounting

The Organization follows standards of accounting and financial reporting prescribed for voluntary health and welfare agencies. The financial statements have been prepared on the accrual basis of accounting. Administrative costs are charged by the Organization to its programs for fiscal and administrative expenses incurred in performing its functions. The Organization reports information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions, as applicable.

Cash and Cash Equivalents

The Organization considers all highly liquid investments purchased with an original maturity of three months or less to be cash equivalents.

Grants Receivable

Grants receivable consist mainly of amounts due for reimbursement for services provided in accordance with federal and state grant programs. Grants receivables are stated at the amount management expects to collect on outstanding balances. Management evaluates the need for an allowance for doubtful accounts based on review of the current status of existing receivables and any known potential collection issues. Management deems substantially all of the grants receivable at December 31, 2025 to be fully collectible, and as a result, no allowance for doubtful accounts has been established.

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

Promises to Give

Promises to give are recorded at net realizable value. Unconditional promises to give are recognized as donations and gifts in the period the promise is received. Conditional promises to give are recognized when the barrier is overcome or the conditions on which they depend are substantially met. An allowance for doubtful accounts is established based on specific assessment of all amounts that remain unpaid following normal payment periods. All amounts deemed to be uncollectible are charged against the allowance for doubtful accounts in the period the determination is made. At December 31, 2025, all promises to give are considered fully collectible, and as a result, no allowance for credit losses has been established.

Land, Buildings, and Equipment

For financial reporting purposes, all expenditures for land, buildings, and equipment with an estimated useful life of longer than one year and in excess of $5,000 are capitalized at cost, if purchased, and fair value at the date of donation, if donated. Federal funding agencies providing funds for purchased assets may maintain an interest in the assets purchased with grant monies.

Depreciation is computed by the straight-line method, at rates based on the following estimated useful lives:

Furniture and fixtures	3-10 years
Equipment, vehicles and software	5 years
Leasehold improvements	20 years
Buildings and improvements	10-39 years
Modular buildings	10-20 years

Refundable Advances

The Organization receives advances on grant/contract awards to meet the cash flow needs of the Organization. As a result, these amounts are recorded as refundable advances in the statement of financial position until the amounts are actually spent pursuant to the agreement. Once all conditions have been met and amounts spent, revenue is recognized. If amounts are not entirely spent by the end of the award period, a refund of the unused portion is issued.

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

Revenue Recognition

The Organization receives substantially all of its revenue in the form of Federal, State and local grants and contracts. The Organization uses the guidance in the Financial Accounting Standards Board (FASB) Accounting Standards Update (ASU) 2018-08, *Clarifying the Scope of Accounting Guidance for Contributions Received and Contributions Made,* to determine if a transaction is either an exchange transaction or a non-exchange transaction.

Exchange transactions are reported as revenues from contracts with customers under the FASB's Accounting Standards Codification (ASC) Topic 606, *Revenue from Contracts with Customers*. The Organization records revenue from exchange transactions based on a five-step model for its customers with contracts: identify the contract, identify performance obligations, determine the transaction price, allocate the contract transaction price to the performance obligations, and recognize the revenue when control of goods or services is transferred to the customer.

Program income constitutes an exchange transaction for administering the Voluntary Prekindergarten (VPK) program at select locations in Manatee County for the benefit of Early Learning Coalitions. The administration of the VPK program constitutes a performance obligation that is satisfied over-time, as actual hours of student attendance transpire (an output method) with consideration received on a monthly basis. Changes in attendance or state appropriations to the VPK program may significantly affect the amount and timing of the exchanged consideration. As of December 31, 2025 and 2024, the Organization did not record any receivables relating to its administration of the VPK program.

Non-exchange transactions include certain grants and contracts, in-kind contributions, and donations and gifts that are either acquired directly or through special events. The Organization recognizes grants and contracts revenue either based on the terms of the contract service period or to the extent that expenses have been incurred and the resulting revenue earned. Unconditional donations and gifts are recognized at the time when a donor makes a cash donation or an unconditional promise to give to the Organization. Conditional promises to give are recognized as revenue when the barrier is overcome or the conditions on which they depend are substantially met. Donor restricted contributions and gifts whose restrictions are met in the same period are reported as changes in net assets without donor restrictions in these financial statements. Donor restricted contributions whose restrictions are not yet met are reported as changes in net assets with donor restrictions until the restriction is met.

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

Revenue Recognition - Continued

When a stipulated time restriction ends or purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions and are reported in the statement of activities as net assets released from restrictions.

In-Kind Contributions

From time to time, the Organization receives in-kind gifts from donors. The contributed nonfinancial assets are valued at an estimated value which approximates the lower of cost or net realizable value.

In-Kind contributions are made up of non-cash donations, donated labor and advantageous rates on rental facilities, which are used in the Organization's various programs to provide services. The non-cash contributions are valued at their fair value at the time of donation. Professional services are valued at hourly rates that would have been paid for comparable services. In-Kind contributions from advantageous rental rates are valued at the difference between the fair value of the rental space and the amounts actually paid. In-Kind contributions are recorded as both support and an expense.

The Organization recognized the following contributed nonfinancial assets within revenue for the year ended December 31, 2025:

Rental space, supplies and other	$	892,272
Volunteer services		166,769
	$	1,059,041

Numerous volunteers have donated time to the Organization's various programs. Certain amounts are not recognized in the accompanying statement of activities because the criteria for recognition under generally accepted accounting principles have not been satisfied. While these amounts have not been reflected as part of the in-kind contributions in the financial statements, management determined the fair value of those services to be $132,810 for the year ended December 31, 2025.

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

Functional Allocation of Expenses

The costs of providing the various programs and other activities have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among the programs and supporting services in the statement of activities. The expenses allocated included depreciation, insurance, occupancy and repairs and maintenance, which are allocated on a square-footage basis, as well as salaries and related benefits, which are allocated on the basis of estimates of time and effort.

Income Taxes

The Organization is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code. Therefore, no provision for income taxes has been made in these financial statements. The Organization is not a private foundation under Section 509(a)(2) of the Internal Revenue Code. The Organization has adopted guidance issued pursuant to Accounting Standards Codification (ASC) 740 on accounting for uncertain tax positions. Management believes the Organization has no material uncertain tax positions, including any potential loss of its tax exempt status.

The Organization has no ongoing federal, state or local tax audits; however, the Organization's tax returns for the three previous years remain open to examination.

Estimates

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

Subsequent Events

The Organization has evaluated subsequent events through June 18, 2026, which is the date the financial statements were available to be issued.

NOTE B - PROMISES TO GIVE, NET

Promises to give that are receivable in more than one year are discounted at 3.55%, based on U.S. Treasury Bill rates in the year the pledge was made. As of December 31, 2025, promises to give consisted of the following:

Receivable in less than one year	$	4,200
Receivable in one to five years		7,600
		11,800
Less discounts to net present value		(748)
Net promises to give	$	11,052

NOTE C - LAND, BUILDINGS AND EQUIPMENT, NET

The following is a summary of land, buildings, and equipment and accumulated depreciation as of December 31, 2025:

	Cost	Accumulated Depreciation	Net Book Value
Land	$ 122,851	$ -	$ 122,851
Construction in progress	35,870	-	35,870
Land improvements	115,351	45,356	69,995
Buildings	1,359,970	1,003,843	356,127
Building improvements	1,345,909	305,580	1,040,329
Equipment	170,544	94,109	76,435
Furniture and fixtures	150,624	22,426	128,198
Leasehold improvements	714,921	536,517	178,404
Playground equipment	531,586	220,980	310,606
Vehicles	219,711	126,612	93,099
	$ 4,767,337	$ 2,355,423	$ 2,411,914

Depreciation expense for 2025 was $303,192.

NOTE D - LINE OF CREDIT AGREEMENT

The Organization has an open line of credit with Chase Bank not to exceed $1,000,000 and is secured by all of the Organization's real estate in the State of Florida. All unpaid principal and interest on the line of credit is due and payable on November 5, 2026. Interest is charged at the adjusted SOFR rate (3.79% at December 31, 2025) plus 6.131% per annum. At December 31, 2025, there was no outstanding balance on the line of credit.

NOTE E - NOTE PAYABLE

During 2017, the Organization entered into a $600,000, ten-year fixed mortgage for the purchase of property with principal and interest payments to be paid monthly in the amount of $6,420. The note matures on March 1, 2027, and interest is fixed at 5.109%. The note is secured by the related property with a net book value of $190,227 at December 31, 2025. Future principal maturities on the note payable are as follows:

Year ending December 31,	Amount
2026	$ 74,169
2027	19,131
Total	93,300
Less current portion	74,169
Note payable, long-term portion	$ 19,131

NOTE F - LEASES

The Organization leases three office spaces and other facilities under various non-cancellable operating leases. All of the office leases include renewal options ranging from one to three years which are reasonably certain to be exercised by the Organization. With these renewal options all three leases will expire in 2027. Monthly rental payments range from $1,650 to $29,434 over the remaining lease terms.

The Organization also leases copying and other equipment under various operating leases, which expire from 2025 to 2026. Monthly rental payments range from $303 to $450 over the remaining lease terms.

The total operating lease expenses were $486,829 for the year ended December 31, 2025 and are recorded within program services and supporting services expenses within the statement of activities. Operating cash flows from these leases totaled $485,187 for the year ended December 31, 2025. The discount rates are based on the Organization's incremental borrowing rate. The weighted-average remaining lease term in years is 1.43 years, while the weighted-average discount rate is 7.03%.

NOTE F - LEASES - CONTINUED

Future minimum lease payments under the agreements are as follows:

2026	$	487,529
2027		210,397
Total undiscounted cash flows		697,926
Less present value discount		(35,653)
Total lease liability		662,273
Less lease liability, current portion		(455,602)
Lease liability, net of current portion	$	206,671

NOTE G - NET ASSETS WITH DONOR RESTRICTIONS

At December 31, 2025, net assets with donor restrictions include $11,052 for time restrictions in the form of promises to give and $14,586 in cash and cash equivalents for donor imposed specified purposes. Net assets released from restriction during the year ended December 31, 2025 were $210,068.

NOTE H - RETIREMENT PLAN

The Organization maintains a defined contribution retirement plan. The plan is qualified under section 403(b) of the Internal Revenue Code. Employer contributions are elective and management establishes the amount to be funded annually. Contributions are made to the account of each individual employee, based on a percentage of their annual compensation level. An employee must have one year of service with the Organization before the employer contribution will be made on their behalf. Employees may also contribute to the Plan. The Organization contributed $837,523 for the year ended December 31, 2025.

NOTE I - RECONCILIATION OF EXPENSES ON THE STATEMENT OF ACTIVITIES TO COSTS REPORTED ON GRANT AND CONTRACT REPORTS

Generally accepted accounting principles require the capitalization of equipment acquired during the year with depreciation expense recorded over its estimated useful life. Total program costs as reported on the grant and contract reports include the cost of equipment as an operating expense in the year of acquisition.

NOTE I - RECONCILIATION OF EXPENSES ON THE STATEMENT OF ACTIVITIES TO COSTS REPORTED ON GRANT AND CONTRACT REPORTS - CONTINUED

Total expenses on the reports are reconciled as follows:

Total expenses on the Statement of Activities	$	24,070,093
Plus: Capital expenditures for the year:		
Head Start		228,262
Prepaid and accrued expenditures (net)		(83,701)
Less: Depreciation expense		(222,665)
Total program costs as reported on the grant and contracts reports	$	23,991,989

NOTE J - RECONCILIATION OF HEAD START STATEMENT OF FUNCTIONAL EXPENSES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND OTHER GRANTS

Early Childhood Education expenses on Statement of Functional Expenses	$	13,371,800
In-kind expenses on the Statement of Functional Expenses		(1,018,335)
Non-federal reimbursements		(1,922,442)
Head Start capital expenditures		228,262
Depreciation charged to Head Start Grants		80,527
Head Start Prepaid and Accrued Expenditures (net)		(170,395)
Head Start expenses on Schedule of Federal Awards	$	10,569,417

NOTE K - HEAD START MATCH

The Organization provided $1,592,262 of actual cash match and $1,036,929 of non-cash match for a total of $2,629,191 that qualified as Non-Federal Match for the Head Start program. All in-kind match requirements were met.

NOTE L - CONCENTRATION OF CREDIT RISK - CASH

Cash accounts at banks are insured by the Federal Deposit Insurance Corporation (FDIC) for up to $250,000. At times throughout the year, the Organization's cash balances may exceed insured limits. At December 31, 2025 the Organization had deposits which approximated $530,000 in excess of FDIC insurance. Management believes that it is not exposed to any significant credit risk on cash and cash equivalents.

NOTE M - CONCENTRATIONS OF RISK - OTHER

Revenue sources:

A significant amount of the Organization's revenues are in the form of grants from federal and state sources to serve specified geographical areas within the various

NOTE M - CONCENTRATIONS OF RISK - OTHER - CONTINUED

grants. The ability to continue operations, if the grant programs were lost or canceled, is dependent upon the Organization's ability to generate other funding.

Labor:
Certain Head Start and Early Head Start program employees are covered under a collective bargaining agreement, which expires to June 2, 2026.

NOTE N - CONTINGENCIES

From time to time, the Organization is involved in litigation and regular investigations arising in the course of business. After consultation with legal counsel, management estimates that these matters will be resolved without material adverse effects on the Organization's future financial position or results of operations. However, it is possible that an unfavorable outcome might occur, and that outcome could impact the financial results of the Organization.

NOTE O - LIQUIDITY AND AVAILABILITY OF RESOURCES

The following table reflects the Organization's financial assets as of December 31, 2025, reduced by amounts not available for general use because of contractual or donor-imposed restrictions within one year.

Financial assets at December 31, 2025	$	6,116,896
Less those unavailable for general expenditures within one year due to:		
Restricted by donor with time or purpose restrictions		25,638
Less assets that are not in spendable form:		
Prepaid expenses		205,283
Land, buildings, and equipment		2,411,914
Right-of-use assets		649,105
Deposits		56,715
	$	2,768,241

The Organization receives contributions throughout the year that may be subject to donor restriction. Because a donor's restriction requires resources to be used in a particular manner or in a future period, the Organization must maintain sufficient resources to meet those responsibilities to its donors. Thus, financial assets may not be available for general expenditure within one year. As part of the Organization's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations become due within the next year. The Organization also has a $1,000,000 line of credit agreement in the event of financial distress or an immediate liquidity need resulting events outside of

NOTE O - LIQUIDITY AND AVAILABILITY OF RESOURCES - CONTINUED

the typical life cycle of converting financial assets to cash or settling financial liabilities.

SUPPLEMENTARY INFORMATION

STEP UP SUNCOAST, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND OTHER GRANTS
FOR THE YEAR ENDED DECEMBER 31, 2025

FEDERAL GRANTOR/PASS-THROUGH GRANTOR/PROGRAM OR CLUSTER TITLE	ASSISTANCE LISTING NUMBER	PASS-THROUGH ENTITY IDENTIFYING NUMBER	PROGRAM AWARD	GRANT FISCAL PERIOD	PASSED THROUGH TO SUBRECIPIENTS	TOTAL FEDERAL EXPENDITURES	GRANT REVENUE
FEDERAL AGENCIES							
U.S. Department of Health and Human Services:							
Head Start Cluster							
Head Start and Early Head Start	93.600	04CH011915-05-01	$ 6,503,283	01/01/25-12/31/25	$ -	$ 6,503,283	$ 6,503,283
Early Head Start (Expansion 1)	93.600	04HP000493-04-00	$ 2,004,967	09/01/24-08/31/25	-	1,189,431	1,189,431
Early Head Start (Expansion 1)	93.600	04HP000493-05-00	$ 2,004,967	09/01/25-08/31/26	-	850,477	850,477
Early Head Start (Expansion 2)	93.600	04HP000537-01-03	$ 1,977,099	03/01/24-02/28/25	-	196,604	196,604
Early Head Start (Expansion 2)	93.600	04HP000537-02-01	$ 1,977,099	03/01/25-02/28/26	-	1,829,622	1,829,622
Total Head Start Cluster					-	10,569,417	10,569,417
State of Florida, Florida Commerce							
Division of Housing and Community Development,							
Community Services Block Grant (CSBG)	93.569	E2025	$ 512,587	07/01/24-06/30/25	-	272,112	272,112
Community Services Block Grant (CSBG)	93.569	E2025	$ 470,156	07/01/25-06/30/26	-	257,308	257,308
Community Services Block Grant (CSBG)	93.569	E2025	$ 309,707	11/01/24-12/15/25	-	127,078	127,078
State of Florida, Florida Commerce							
Division of Housing and Community Development,							
Low Income Home Energy Assistance Program (LIHEAP FORMULA)	93.568	E2025	$ 3,409,900	07/01/24-09/30/25	-	2,608,517	2,608,517
Low Income Home Energy Assistance Program (LIHEAP FORMULA)	93.568	E2258	$ 339,772	10/01/25-06/30/26		121,399	121,399
Low Income Home Energy Assistance Program (LIHEAP FORMULA)	93.568	E2025	$ 82,101	07/01/23-08/01/25	-	82,101	82,101
Low Income Home Energy Assistance (LIHEAP INFRASTRUCTURE)	93.568	E2025	$ 250,000	09/24/24-04/01/25	-	35,355	35,355
Florida Association of Healthy Start Coalitions							
Maternal, Infant and Early Childhood Home Visiting Grant Program	93.870	1MIECHV-2425STEPUP Amdt #1	$ 1,219,603	09/30/24-09/29/25	-	925,463	925,463
Maternal, Infant and Early Childhood Home Visiting Grant Program	93.870	1MIECHV-2526STEPUP	$ 1,219,603	09/30/25-09/29/26	-	285,597	285,597
University of South Florida							
Temporary Assistance for Needy Families	93.558	8880-0138-01-A	$ 320,102	07/01/24-06/30/25	-	231,092	231,092
Temporary Assistance for Needy Families	93.558	8880-0138-11-A Mod. 3	$ 381,700	07/01/25-06/30/26	-	150,995	150,995
Ounce of Prevention Fund of Florida, Healthy Families Florida							
MaryLee Allen Promoting Safe and Stable Families Program	93.556	HF-20-25-16	$ 159,315	06/30/24-06/30/25	-	79,552	79,552
Temporary Assistance for Needy Families	93.558	HF-20-25-16	$ 551,303	06/30/24-06/30/25	-	275,242	275,242
Community-Based Child Abuse Prevention Grant	93.590	HF-20-25-16	$ 149,155	06/30/24-06/30/25		74,487	74,487
MaryLee Allen Promoting Safe and Stable Families Program	93.556	HF-25-30-16	$ 49,786	06/30/25-06/30/26	-	24,853	24,853
Temporary Assistance for Needy Families	93.558	HF-25-30-16	$ 272,908	06/30/25-06/30/26	-	136,267	136,267
Community-Based Child Abuse Prevention Grant	93.590	HF-25-30-16	$ 104,449	06/30/25-06/30/26		52,167	52,167
Total pass-through programs- U.S. Department of Health and Human Services					-	5,739,585	5,739,585
Total of U.S. Department of Health and Human Services					-	16,309,002	16,309,002
U.S. Department of Agriculture:							
Pass-through programs from:							
State of Florida, Department of Health, Child and Adult							
Child and Adult Care Food Program	10.558	S-732	$ 598,741	10/01/24-09/30/25	-	495,317	495,317
Child and Adult Care Food Program	10.558	S-732	$ 639,457	10/01/25-09/30/26	-	179,529	179,529
Total Care Food Program					-	674,846	674,846
Total U.S. Department of Agriculture					-	674,846	674,846

The independent auditor's report should be read in connection with this supplemental schedule.
The accompanying notes are an integral part of this supplemental schedule.

STEP UP SUNCOAST, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND OTHER GRANTS - CONTINUED
FOR THE YEAR ENDED DECEMBER 31, 2025

FEDERAL GRANTOR/PASS-THROUGH GRANTOR/PROGRAM OR CLUSTER TITLE	ASSISTANCE LISTING NUMBER	PASS-THROUGH ENTITY IDENTIFYING NUMBER	PROGRAM AWARD	GRANT FISCAL PERIOD	PASSED THROUGH TO SUBRECIPIENTS	TOTAL FEDERAL EXPENDITURES	GRANT REVENUE
FEDERAL AGENCIES - CONTINUED							
U.S. Department of Treasury - Internal Revenue Service:							
Volunteer Income Tax Assistance (VITA) Matching Grant Program	21.009	25VITA0224	$ 55,000	10/01/24-09/30/25	-	35,519	35,519
Volunteer Income Tax Assistance (VITA) Matching Grant Program	21.009	26VITA0102	$ 50,000	10/01/25-09/30/26	-	16,052	16,052
Total Volunteer Income Tax Assistance (VITA) Matching Grant Program					-	51,571	51,571
Total U.S. Department of Treasury - Internal Revenue Service					-	51,571	51,571
U.S. Department of Housing and Urban Development:							
Housing Counseling Assistance Program	14.169	HC240421002	$ 15,133	10/01/24-09/30/25	-	11,908	11,908
Total U.S. Department of Housing and Urban Development					-	11,908	11,908
U.S. Department of Energy:							
Pass-through programs from:							
City of Bradenton							
Division of Housing and Community Development,							
Community Development Block Grants/Entitlement Grants	14.218	711	$ 15,909	10/01/24-09/30/25	-	15,909	15,909
Community Development Block Grants/Entitlement Grants	14.218	711	$ 41,347	10/01/25-09/30/26	-	19,094	19,094
State of Florida, Florida Commerce							
Division of Housing and Community Development,							
Weatherization Assistance for Low-income persons (WAP FORMULA/DOE)	81.042	E2025	$ 491,869	07/01/24-06/30/25	-	299,512	299,512
Weatherization Assistance for Low-income persons (WAP FORMULA/DOE)	81.042	E2025	$ 129,688	07/01/25-06/30/26	-	77,665	77,665
Weatherization Assistance for Low-income persons (WAP INFRASTRUCTURE/DOE)	81.042	E2025	$ 883,669	07/01/22-06/30/27	-	517,017	517,017
Total U.S. Department of Energy					-	929,197	929,197
TOTAL EXPENDITURES OF FEDERAL AWARDS					**$ -**	**$ 17,976,524**	**$ 17,976,524**
NON-FEDERAL OTHER GRANTS AND CONTRACTS - WITH AND WITHOUT DONOR RESTRICTIONS							
Ounce of Prevention Fund of Florida, Healthy Families Florida						384,025	384,025
SHIP (State of Florida Funds)						25,000	25,000
Manatee County Board of County Commissioners:							
CATCH Program						183,513	183,513
Head Start						1,531,999	1,531,999
Healthy Families						456,882	456,882
HIPPY						195,089	195,089
Parents As Teachers						165,733	165,733
Whole Child						154,396	154,396
Manatee County Adult Services:							
Family Self Sufficiency						9,329	9,329
Community Foundation of Sarasota County:							
Season of Sharing Fund						1,067,670	1,067,670
John/Dorothy Brennan Fund						36,558	36,558
Evelyn Tucker Fund						5,942	5,942
The Patterson Foundation Donor Advised Fund						6,000	6,000
The Patterson Foundation Pay It Forward Fund						150	150
United Way Suncoast:							
Head Start						25,456	25,456
Parents as Teachers						35,894	35,894
Manatee Community Foundation:							
Paul and Stephanie Lang Charitable Fund						2,500	2,500
PRIVATE GRANTS/DONATIONS							
Enterprise Mobility Foundation						6,000	6,000
Langsen Family Giving Fund						1,000	1,000
Page Family Giving Fund						250	250
TOTAL NON-FEDERAL OTHER GRANTS AND CONTRACTS - WITH AND WITHOUT DONOR RESTRICTIONS						4,293,386	4,293,386
TOTAL GRANTS AND CONTRACTS						**$ 22,269,910**	**$ 22,269,910**

The independent auditor's report should be read in connection with this supplemental schedule.
The accompanying notes are an integral part of this supplemental schedule.

NOTE A - BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards and Other Grants (the Schedule) includes the Federal grant activity of Step Up Suncoast, Inc., (the Organization) under programs of the Federal government for the year ended December 31, 2025. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the general-purpose financial statements.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures are reported on the Schedule and reported on the accrual basis of accounting. Such expenditures are recognized following cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. The Organization has a negotiated indirect cost rate of 13.5% for all programs through December 31, 2027.

OTHER AUDITOR'S REPORTS

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

To the Board of Directors of
Step Up Suncoast, 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 Step Up Suncoast, Inc. (a nonprofit organization), which comprise the statement of financial position as of December 31, 2025, and the related statements of activities, 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 June 18, 2026.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Step Up Suncoast, Inc.'s (the Organization) internal control over financial reporting (internal control) as a basis for designing 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 the Organization'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 Organization'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 or significant deficiencies may exist that were not identified.

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Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Organization'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 financial statements. 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.

CS&L CPAs, P.A.

June 18, 2026
Bradenton, Florida

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the Board of Directors of
Step Up Suncoast, Inc.

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Step Up Suncoast, Inc.'s (the Organization) compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Organization's major federal programs for the year ended December 31, 2025. The Organization's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Step Up Suncoast, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2025.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Organization and to meet our other ethical responsibilities, in accordance with 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 opinion on compliance for each major federal program. Our audit does not provide a legal determination of the Organization's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Organization's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Organization's compliance based on our audit. 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

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generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Organization's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Organization's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Organization's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

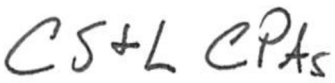
A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However,

material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



CS&L CPAs, P.A.

June 18, 2026
Bradenton, Florida

STEP UP SUNCOAST, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I – Summary of Auditor's Results

Financial Statements

Type of Auditor's report issued:	Unmodified Opinion
Internal Control over financial reporting:	
Material weakness(es) identified?	_____ yes __x__ no
Significant deficiency(ies) identified?	_____ yes __x__ none reported
Noncompliance material to basic financial statements noted?	_____ yes __x__ no

Federal Awards

Internal Control over major programs:	
Material weakness(es) identified?	_____ yes __x__ no
Significant deficiency(ies) identified?	_____ yes __x__ none reported
Type of auditor's report issued on compliance for major programs:	Unmodified Opinion
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)	_____ yes __x__ no

Identification of Major Federal Programs:	AL Number
Low-Income Home Energy Assistance	93.568
Head Start Cluster	93.600

Dollar threshold used to distinguish between type A and type B programs:	$1,000,000
Auditee qualified as low-risk auditee?	__x__ yes ____ no

Section II – Financial Statement Findings

No matters were reported.

Prior Year Audit Findings

None reported.

Section III – Major Federal Award Programs – Findings and Questioned Costs

None reported.

Summary Schedule of Prior Year Audit Findings

None reported.