

**CITRUS COUNTY ABUSE SHELTER ASSOCIATION, INC.**

**FINANCIAL STATEMENTS AND INDEPENDENT  
AUDITOR'S REPORTS**

**FOR THE YEARS ENDED JUNE 30, 2025 AND 2024**

**WARDLOW & CASH, P.A.**

**CERTIFIED PUBLIC ACCOUNTANTS**

*Est. 1976*

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## INDEPENDENT AUDITOR'S REPORT

Board of Directors  
Citrus County Abuse Shelter Association, Inc.

### **Opinion**

We have audited the accompanying financial statements of Citrus County Abuse Shelter Association, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 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.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Citrus County Abuse Shelter Association, Inc. as of June 30, 2025, and the changes in 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 Citrus County Abuse Shelter Association, Inc. 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 Citrus County Abuse Shelter Association, Inc.'s ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

### **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, 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 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 Citrus County Abuse Shelter Association, Inc.'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 Citrus County Abuse Shelter Association, Inc.'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.

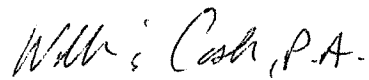
### **Report on Summarized Comparative Information**

We have previously audited Citrus County Abuse Shelter Association, Inc. 2024 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated March 17, 2025. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2025, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Board of Directors  
Citrus County Abuse Shelter Association, Inc.  
Page Three

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated May 27, 2026 on our consideration of Citrus County Abuse Shelter Association, Inc.'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 Citrus County Abuse Shelter Association, Inc.'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 Citrus County Abuse Shelter Association, Inc.'s internal control over financial reporting and compliance.



Wardlow & Cash, P.A.

Inverness, Florida  
May 27, 2026

CITRUS COUNTY ABUSE SHELTER ASSOCIATION, INC.  
 STATEMENTS OF FINANCIAL POSITION

	JUNE 30,	
	<u>2025</u>	<u>2024</u>
<b>ASSETS</b>		
Cash and cash equivalents	\$ 1,261,632	\$ 1,035,648
Investments - certificate of deposits	956,985	955,152
Due from federal government	218,170	45,841
Due from state government	77,774	133,661
Other assets	10,261	10,261
Property and equipment, less accumulated depreciation	1,025,698	1,006,290
<b>TOTAL ASSETS</b>	<u><u>\$ 3,550,521</u></u>	<u><u>\$ 3,186,853</u></u>
 <b>LIABILITIES AND NET ASSETS</b>		
<b>Liabilities</b>		
Accounts payable	\$ 19,151	\$ 8,186
Accrued expenses	30,670	37,352
<b>Total Liabilities</b>	<u>49,821</u>	<u>45,538</u>
 Net assets without donor restrictions	 <u>3,500,700</u>	 <u>3,141,315</u>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<u><u>\$ 3,550,521</u></u>	<u><u>\$ 3,186,853</u></u>

Read the accompanying notes to financial statements.

CITRUS COUNTY ABUSE SHELTER ASSOCIATION, INC.  
 STATEMENTS OF ACTIVITIES

	FOR THE YEARS ENDED JUNE 30,	
	<u>2025</u>	<u>2024</u>
Net Assets Without Donor Restrictions:		
Support:		
Local government	\$ 36,063	\$ 6,615
State contracts	501,523	512,598
Federal assistance	384,777	489,120
Organizations and individuals	682,859	179,554
Special events and other	123,800	312,388
Total Unrestricted Support	<u>1,729,022</u>	<u>1,500,274</u>
Expenses:		
Program services:		
Counseling and assistance	355,569	220,882
Shelter	813,520	646,317
Administrative and general	200,548	185,153
Total Expenses	<u>1,369,637</u>	<u>1,052,352</u>
Change in net assets	359,385	448,182
Net assets at beginning of year	<u>3,141,315</u>	<u>2,693,133</u>
Net assets at end of year	<u>\$ 3,500,700</u>	<u>\$ 3,141,315</u>

Read the accompanying notes to financial statements.

CITRUS COUNTY ABUSE SHELTER ASSOCIATION, INC.  
STATEMENTS OF CASH FLOWS

	FOR THE YEARS ENDED	
	JUNE 30,	
	2025	2024
Cash Flows from Operating Activities:		
Cash received from local government	\$ 36,063	\$ 6,615
Cash received from state contracts	557,410	575,223
Cash received from federal assistance	212,448	486,749
Cash from contributions	806,659	492,201
Cash paid to employees	(793,673)	(721,692)
Cash paid for goods and services	(530,387)	(279,286)
Net Cash Provided By Operating Activities	<u>288,520</u>	<u>559,811</u>
Cash Flows from Investing Activities:		
Sale (purchase) of property and equipment	(60,704)	10,000
Net purchase of certificates of deposit	(1,833)	-
Net Cash Provided By (Used In) Investing Activities	<u>(62,537)</u>	<u>10,000</u>
Net increase in cash and cash equivalents	225,984	569,811
Cash and cash equivalents - Beginning of year	1,035,648	1,420,989
Cash and cash equivalents - End of year	<u>\$ 1,261,632</u>	<u>\$ 1,035,648</u>
Reconciliation of change in net assets without donor restrictions to net cash provided by operating activities:		
Change in net assets without donor restrictions	\$ 359,385	\$ 448,182
Adjustments to reconcile change in net assets without donor restrictions to net cash provided by operating activities:		
Depreciation	41,296	42,276
Decrease (increase) in receivables	(116,442)	60,254
Increase in other assets	-	(2,903)
Increase in payables and accrued expenses	4,281	12,001
Total Adjustments	<u>(70,865)</u>	<u>111,628</u>
Net Cash Provided By Operating Activities	<u>\$ 288,520</u>	<u>\$ 559,811</u>

Read the accompanying notes to financial statements.

CITRUS COUNTY ABUSE SHELTER ASSOCIATION, INC.  
STATEMENT OF FUNCTIONAL EXPENSES

For the Year Ended June 30, 2025					
PROGRAM SERVICES					
	COUNSELING AND ASSISTANCE	SHELTER	TOTAL PROGRAM SERVICES	ADMINISTRATIVE AND GENERAL	TOTAL
Salaries	\$ 154,103	\$ 550,368	\$ 704,471	\$ 29,353	\$ 733,824
Payroll taxes & benefits	10,464	37,373	47,837	1,993	49,830
Total Payroll and Related Expenses	164,567	587,740	752,308	31,346	783,654
Utilities	5,113	29,950	35,064	1,461	36,525
Office expenses	4,356	-	4,356	39,205	43,561
Supplies	716	-	716	6,447	7,163
Participant program expenses	162,253	94,285	256,538	-	256,538
Insurance	5,829	18,785	24,614	16,399	41,013
Other	-	-	-	1,841	1,841
Repairs and maintenance	-	46,265	46,265	24,241	70,506
Dues and subscriptions	-	-	-	3,283	3,283
Travel	-	1,672	1,672	-	1,672
Professional	-	-	-	64,986	64,986
Telephone	1,584	7,568	9,151	8,447	17,599
Total Direct Expenses	179,852	198,524	378,376	166,311	544,687
Depreciation	11,150	27,255	38,405	2,891	41,296
Total Expenses Before Allocation	355,569	813,520	1,169,089	200,548	1,369,637
Allocation of Administrative and General Expenses	34,093	166,455	200,548	(200,548)	-
Total Expenses	\$ 389,662	\$ 979,975	\$ 1,369,637	\$ -	\$ 1,369,637

For the Year Ended June 30, 2024					
PROGRAM SERVICES					
	COUNSELING AND ASSISTANCE	SHELTER	TOTAL PROGRAM SERVICES	ADMINISTRATIVE AND GENERAL	TOTAL
Salaries	\$ 138,023	\$ 492,938	\$ 630,961	\$ 26,290	\$ 657,251
Payroll taxes & benefits	11,319	40,427	51,746	2,156	53,902
Total Payroll and Related Expenses	149,342	533,366	682,707	28,446	711,153
Utilities	4,218	24,708	28,926	1,205	30,131
Office expenses	3,854	-	3,854	34,684	38,538
Supplies	498	1,246	1,744	10,716	12,460
Participant program expenses	-	16,302	16,302	-	16,302
Insurance	50,478	16,345	66,823	29,927	96,751
Other	-	-	-	8,603	8,603
Repairs and maintenance	-	16,776	16,776	3,000	19,776
Dues and subscriptions	-	-	-	267	267
Travel	-	4,526	4,526	-	4,526
Professional	-	-	-	59,600	59,600
Telephone	1,077	5,147	6,224	5,745	11,969
Total Direct Expenses	60,125	85,050	145,175	153,748	298,923
Depreciation	11,415	27,902	39,317	2,959	42,276
Total Expenses Before Allocation	220,882	646,317	867,199	185,153	1,052,352
Allocation of Administrative and General Expenses	31,476	153,677	185,153	(185,153)	-
Total Expenses	\$ 252,358	\$ 799,994	\$ 1,052,352	\$ -	\$ 1,052,352

Read the accompanying notes to financial statements.

CITRUS COUNTY ABUSE SHELTER ASSOCIATION, INC.  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEARS ENDED JUNE 30, 2025 AND 2024

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities

Citrus County Abuse Shelter Association, Inc. (the "Association") is a nonprofit Florida corporation providing counseling, public education, referral services and crisis shelter for abused spouses and children. The Association is supported primarily through donor contributions, grants, and support from the Citrus County Board of County Commissioners.

Basis of Accounting

The financial statements of the Association have been prepared on the accrual basis of accounting and, accordingly, reflect all significant receivables, payables, and other liabilities.

The Association follows standards of accounting and financial reporting prescribed for voluntary health and welfare agencies.

Basis of Presentation

Financial statement presentation follows the recommendations of the Financial Accounting Standards Board in its Accounting Standards Codification (ASC) No. 958-205, Financial Statements of Not-for-Profit Organizations. Under ASC No. 958-205, the Foundation is required to report 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. Restricted donor contributions whose restrictions are met in the same reporting period are reported as net assets without donor restrictions in the accompanying statement of activities. During the years ended June 30, 2025 and 2024, all contributions received were considered to be net assets without donor restrictions.

Expense Allocation

The costs of providing various programs and other activities have been summarized on a functional basis in the statements of activities and in the statements of functional expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited. Certain categories of expenses are attributable to more than one program or supporting function and are allocated on a reasonable basis that is consistently applied. The expense that are allocated are compensation and benefits, which are allocated on the basis of estimates of time and effort; occupancy costs and depreciation, which are allocated on a square footage basis; and supplies and telephone costs, which are allocated based on usage studies conducted annually.

CITRUS COUNTY ABUSE SHELTER ASSOCIATION, INC.  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEARS ENDED JUNE 30, 2025 AND 2024

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES  
(CONTINUED)

The financial statements include certain prior-year summarized comparative information. Such information does not include sufficient detail to constitute a presentation in conformity with U.S. generally accepted accounting principles. Accordingly, such information should be read in conjunction with the Association's financial statements for the year ended June 30, 2024, from which the summarized information was derived.

Public Support

State Contracts – The Association receives funds, both federal and state, from the State of Florida, which is administered by either the State of Florida Department of Children and Families or the Florida Coalition Against Domestic Violence.

Federal Agency – The Association receives an annual award from the Emergency Food and Shelter National Board Program for providing shelter services. This program is administered by the local Emergency Food and Shelter Board.

Contributions – The Association receives contributions from individuals, corporations, the United Way, and other nonprofit organizations. In addition, the Citrus County Board of County Commissioners furnishes support to the Association.

Property, Equipment and Depreciation

All acquisitions of property and equipment in excess of \$1,000 and all expenditures for repairs, maintenance, renewals, and betterments that materially prolong the useful lives of assets are capitalized. Property and equipment are carried at cost or, if donated, at the approximate fair value at the date of donation. Depreciation is computed using the straight-line method.

Donations of property and equipment are recorded as contributions at their estimated fair value at the date of donation. Such donations are reported as increases in net assets without donor restrictions unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as restricted contributions. Absent donor stipulations regarding how long those donated assets must be maintained, the Association reports expirations of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor. The Association reclassifies net assets with donor restrictions to net assets without donor restrictions at that time.

CITRUS COUNTY ABUSE SHELTER ASSOCIATION, INC.  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEARS ENDED JUNE 30, 2025 AND 2024

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES  
(CONTINUED)

Donated Goods and Materials

Donated goods and materials are recorded at estimated fair value at the date of the contribution.

Donated Services

Donated services are recognized as contributions if the services (a) create or enhance nonfinancial assets or (b) require specialized skills, are performed by people with those skills, and would otherwise be purchased by the Association. Volunteers also provided tutoring and fund-raising services throughout the year that are not recognized as contributions in the financial statements since the recognition criteria were not met. Accounting services account for the total amount of donated services received. The Association pays for most services requiring specific expertise. However, many individuals volunteer their time and perform a variety of tasks that assist the Association.

Compensated Absences

The Association's paid time off (PTO) is an all-purpose time-off policy for eligible employees to use for vacation, illness or injury and personal business, depending on length of service. In the event that available earned PTO is not used by the end of the benefit year, employees may carry unused time forward to the next benefit year. Upon termination of employment, employees will be paid for unused PTO that has been earned through the last day of work up to a cap of 240 hours. Employees who are terminated for cause or fail to give proper notice will not be paid for unused PTO. As of June 30, 2025 and 2024, accrued compensated absences are \$27,333 and \$37,352.

Income Taxes

The Association is, under most circumstances, exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code. In addition, the Association qualifies for the charitable contribution deduction under Section 170(b)(1)(A) and has been classified as an organization that is not a private foundation under Section 509(a)(2). Under these provisions, no tax is paid on income it receives as long as it maintains its tax exempt status. Accordingly, no provision for income taxes is provided in the accompanying financial statements. The Foundation annually files Form 990 as required for not-for-profit organizations. These returns are subject to examination by the applicable taxing authorities for the last three preceding years.

CITRUS COUNTY ABUSE SHELTER ASSOCIATION, INC.  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEARS ENDED JUNE 30, 2025 AND 2024

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES  
(CONTINUED)

Post-retirement Health Care and Life Insurance Benefits

The Association does not provide, at its expense, health or life insurance coverage for former employees.

Concentrations

Credit Risk:

Financial instruments that potentially subject the Association to concentrations of credit risk consist principally of cash deposits. The Association places its cash deposits and investments with high credit quality financial institutions and attempts to limit the amount of credit exposure to any one financial institution.

The Association maintains cash and cash equivalents at financial institutions which, at times, may exceed federally insured limits. The Association has not experienced any losses in such accounts and management believes it is not exposed to significant credit risk related to cash balances.

Other Concentrations:

The Association provides its services primarily within the geographical boundaries of Citrus County, Florida.

As discussed in Note C, the Association is economically dependent on governmental support.

Estimates

The preparation of 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 could differ from those estimates.

Advertising

The Association expenses advertising costs as they are incurred. For the years ended June 30, 2025 and 2024, these costs were \$0 and \$2,961, respectively.

Cash and Cash Equivalents

For purposes of the statement of cash flows, the Association considers all highly liquid investments with original maturities of three months or less at the date of purchase to be cash equivalents.

CITRUS COUNTY ABUSE SHELTER ASSOCIATION, INC.  
 NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
 FOR THE YEARS ENDED JUNE 30, 2025 AND 2024

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES  
 (CONTINUED)

Investments

Certificates of deposit held through a brokerage institution totaled \$956,985 and \$955,152 at June 30, 2025 and 2024, respectively. The certificates of deposit mature at various dates through May 2026.

Reclassifications

Certain prior-year amounts have been reclassified to conform with the current-year presentation. Such reclassifications had no effect on previously reported change in net assets.

Due from Federal and State Governments

Due from federal and state governments represents payments due from the federal and state government and other miscellaneous receivables and are stated at their net uncollected balance at year end. In management's opinion, all amounts due at June 30, 2025 and 2024 are collectible. Accordingly, management has determined that no allowance for doubtful accounts was necessary at June 30, 2025 and 2024.

Subsequent Events

The Association has evaluated subsequent events through May 27, 2026, the date which the financial statements were available to be issued.

NOTE B - PROPERTY AND EQUIPMENT

At June 30, 2025 and 2024, property and equipment comprised:

	2025	2024	Estimated Useful Lives (Years)
Land	\$ 152,269	\$ 152,269	-
Building and improvements	1,629,721	1,569,018	5 - 30
Furniture and equipment	132,545	132,545	5 - 7
Vehicle	22,049	22,049	5
Total	1,936,584	1,875,880	
Less accumulated depreciation	(910,886)	(869,590)	
Property and Equipment, net	<u>\$ 1,025,698</u>	<u>\$ 1,006,290</u>	

Depreciation expense for the years ended June 30, 2025 and 2024 was \$41,296 and \$42,276, respectively.

CITRUS COUNTY ABUSE SHELTER ASSOCIATION, INC.  
 NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
 FOR THE YEARS ENDED JUNE 30, 2025 AND 2024

NOTE C - ECONOMIC DEPENDENCY

The Association is economically dependent on the continuation of federal, state and local government support. Such revenue amounted to \$922,363 and \$1,008,333 and constituted 53% and 67% of total support earned by the Association in 2025 and 2024 respectively.

NOTE D - LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

The following table reflects the Association's financial assets available to meet general expenditures over the next 12 months as of June 30, 2025 and 2024. Financial assets are considered unavailable when illiquid or not convertible to cash within one year.

	<u>JUNE 30,</u>	
	<u>2025</u>	<u>2024</u>
Cash and cash equivalents	\$1,261,632	\$1,035,648
Investments - certificate of deposits	956,985	955,152
Due from federal government	218,170	45,841
Due from state government	77,774	133,661
	<u>\$2,514,561</u>	<u>\$2,170,302</u>

The Association's Board manages its liquidity by monitoring cash flows and maintaining adequate cash balances to meet operating needs and general expenditures as they become due.

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*

Board of Directors  
Citrus County Abuse Shelter Association, 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 Citrus County Abuse Shelter Association, Inc. (a nonprofit organization), which comprise the statements of financial position as of June 30, 2025 and 2024, and the related statements of activities, cash flows and functional expenses for the years then ended, and the related notes to the financial statements, and have issued our report thereon dated May 27, 2026.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Citrus County Abuse Shelter Association, 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 Citrus County Abuse Shelter Association, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of Citrus County Abuse Shelter Association, Inc.'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.

Board of Directors  
Citrus County Abuse Shelter Association, Inc.

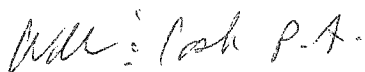
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not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

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Citrus County Abuse Shelter Association, 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 association'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.



Inverness, Florida  
May 27, 2026