

## Management Representation Letter

March 17, 2025

The Forde Firm  
5150 Belfort Road  
Jacksonville, Florida 32256

This representation letter is provided in connection with your audit of the financial statements of Literacy Alliance of Northeast Florida, Inc., which comprise the statement(s) of financial position as of, and the related statements of activities, functional expenses, and cash flows OR activities and cash flows] for the June 30, 2024 then ended, and the disclosures (collectively, the "financial statements"), for the purpose of expressing an opinion as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered to be material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of March 17, 2025, the following representations made to you during your audit.

### Financial Statements

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated June 24, 2024, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP.
- 2) The financial statements referred to above are fairly presented in conformity with U.S. GAAP.
- 3) We acknowledge our responsibility 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.
- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 5) The methods, significant assumptions, and data used in making accounting estimates and their related disclosures are appropriate to achieve recognition, measurement, or disclosure that is reasonable in accordance with U.S. GAAP.
- 6) Related-party relationships and transactions have been appropriately accounted for and disclosed in accordance with U.S. GAAP.
- 7) All events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed.
- 8) The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole. A list of the uncorrected misstatements is attached to the representation letter.

- 9) The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.
- 10) Material concentrations have been appropriately disclosed in accordance with U.S. GAAP.
- 11) Guarantees, whether written or oral, under which the Organization is contingently liable, have been properly recorded or disclosed in accordance with U.S. GAAP.

#### Information Provided

- 1) We have provided you with:
  - a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records (including information obtained from outside of the general and subsidiary ledgers), documentation, and other matters.
  - b) Additional information that you have requested from us for the purpose of the audit.
  - c) Unrestricted access to persons within the Organization from whom you determined it necessary to obtain audit evidence.
  - d) Minutes of the meetings of the governing board or summaries of actions of recent meetings for which minutes have not yet been prepared.
- 2) All material transactions have been recorded in the accounting records and are reflected in the financial statements.
- 3) We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- 4) We have no knowledge of any fraud or suspected fraud that affects the Organization and involves:
  - a) Management,
  - b) Employees who have significant roles in internal control, or
  - c) Others where the fraud could have a material effect on the financial statements.
- 5) We have no knowledge of any allegations of fraud or suspected fraud affecting the Organization's financial statements communicated by employees, former employees, grantors, regulators, or others.
- 6) We have no knowledge of any instances of noncompliance or suspected noncompliance with laws and regulations whose effects should be considered when preparing financial statements.
- 7) We have disclosed to you all known actual or possible litigation, claims, and assessment whose effects should be considered when preparing the financial statements
- 8) We have disclosed to you the names of all of the Organization's related parties and all the related-party relationships and transactions, including any side agreements.
- 9) The Organization has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- 10) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us.
- 11) Literacy Alliance of Northeast Florida, is an exempt organization under Section (501)(c)(3) of the Internal Revenue Code. Any activities of which we are aware that would jeopardize the Organization's tax-exempt status, and all activities subject to tax on unrelated business income or excise or other tax, have been disclosed to you. All required filings with tax authorities are up-to-date.

12) We acknowledge our responsibility for presenting the financial statements in accordance with U.S. GAAP, and we believe the financial statements, including its form and content, is fairly presented in accordance with U.S. GAAP. The methods of measurement and presentation of the financial statements have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.

Regards,



Marcus Haile  
President & CEO



LITERACY ALLIANCE NORTHEAST FLORIDA, INC

(A Nonprofit Corporation)

CONSOLIDATED FINANCIAL STATEMENTS  
AND ADDITIONAL INFORMATION

Year Ended June 30, 2024

LITERACY ALLIANCE OF NORTHEAST FLORIDA, INC.

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SOCIETY<sup>2</sup>, AND FLORIDA<sup>1</sup>  
INSTITUTES OF CERTIFIED PUBLIC  
ACCOUNTANTS

## INDEPENDENT AUDITORS' REPORT

Board of Directors  
Literacy Alliance of Northeast Florida, Inc  
Jacksonville, Florida

### **Report on the Financial Statements**

#### ***Opinion***

We have audited the accompanying financial statements of Literacy Alliance of Northeast Florida, Inc, (a nonprofit corporation), which comprise the statements of financial position as of June 30, 2024 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 Literacy Alliance of Northeast Florida, Inc, as of June 30, 2024 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 (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards (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 Literacy Alliance of Northeast Florida, 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.

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***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 Literacy Alliance of Northeast Florida, Inc, ability to continue as a going concern for one year after the date that the financial statements are 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 GAAS 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 GAAS 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 Literacy Alliances of Northeast Florida'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 Literacy Alliance of Northeast Florida'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.

THE FORDE FIRM, INC.

*Supplementary Information*

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying supplementary information on pages 14-15 is presented for purposes of additional analysis and is not a required part of the financial statements of Literacy Alliance of Northeast Florida, Inc. 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 information is fairly stated, in all material respects, in relation to the financial statements as a whole.

*The Forde Firm Inc*

The Forde Firm, Inc.  
Jacksonville, Florida  
March 17, 2025

LITERACY ALLIANCE OF NORTHEAST FLORIDA, INC.  
(A Nonprofit Corporation)  
STATEMENT OF FINANCIAL POSITION

June 30, 2024

	<u>2024</u>
<u>ASSETS</u>	
Cash	\$ 562,025
Accounts receivable, net (Note A & C)	266,554
Educational material and supplies	48,149
Prepaid expenses	<u>2,267</u>
Total Current Assets	878,995
Leased Right-of-Use Assets, net of accumulated amortization	92,958
Property, plant and equipment, less accumulated depreciation of \$33,279 (Note D)	<u>42,431</u>
Total Assets	<u><u>\$ 1,014,384</u></u>
<u>LIABILITIES AND NET ASSETS</u>	
Current Liabilities:	
Accounts payable and accrued expenses	\$ 75,006
Lease liabilities - current portion	<u>37,022</u>
Total Current Liabilities	112,028
Lease liabilities - long term portion	<u>55,936</u>
Total Liabilities	167,964
Net assets without donor restrictions	<u>846,420</u>
Total Liabilities and Net Assets	<u><u>\$ 1,014,384</u></u>

See Notes to Financial Statement.

LITERACY ALLIANCE OF NORTHEAST FLORIDA, INC.

(A Nonprofit Corporation)

STATEMENT OF ACTIVITIES

Year Ended June 30, 2024

2024

CHANGES IN NET ASSETS WITHOUT  
DONOR RESTRICTIONS:

Public support and revenue

Public support

Contributions \$ 339,931

Noncash contribution 3,698

City of Jacksonville 83,894

Florida Commission on Community Service 351,456

United Way of Jacksonville 89,000

Other income 386,050

1,254,028

Revenue

Fund raisers, net of costs (2,647)

Florida State College at Jacksonville -

Jacksonville Housing Association 9,375

Product Income 11,095

Other services 266

Interest 54

18,142

Total public support and revenue

1,272,170

EXPENSES

Program services 910,131

Supporting service -

Management and general 147,165

Fund raising 27,714

-

Total Expenses

1,085,009

Increase in Net Assets

187,161

Net Assets, Beginning of Year

659,259

Net Assets, End of Year

\$ 846,420

See Notes to Financial Statement.

1:ITERACY ALLIANCE OF NORTHEAST FLORIDA, INC.

(A Nonprofit Corporation)  
 STATEMENT OF FUNCTIONAL EXPENSE  
Year Ended June 30, 2024

	<u>Program Services</u>	<u>Support Services</u>	<u>Fund Raising</u>	<u>TOTAL</u>
Personnel Expenses:				
Salaries	\$ 671,633	\$ 59,701	\$ 14,925	\$ 746,259
Payroll taxes and benefits	<u>77,668</u>	<u>6,904</u>	<u>1,726</u>	<u>86,298</u>
Total Personnel Expenses	749,301	66,605	16,651	832,557
Operational Expenses:				
Rent	21,201	20,768	1,297	43,266
Supplies	22,116	7,899	1,580	31,595
Travel and transportation	23,220	8,293	1,659	33,171
Training and education	12,362	12,110	756	25,228
Technology	32,238	715	2,867	35,820
Professional fees	8,827	8,648	541	18,016
Insurance	4,006	1,145	572	5,723
Rental and maintenance of equipment	11,671	1,037	259	12,967
Printing and promotions	10,641	10,423	649	21,713
Membership Dues	3,522	1,258	252	5,032
Telephone	2,920	259	65	3,245
Conference and convention	14	202	72	288
Postage and shipping	198	72	14	284
Miscellaneous Expense	4,127	4,043	253	8,423
Total Operational Expenses	<u>157,063</u>	<u>76,871</u>	<u>10,837</u>	<u>244,771</u>
Depreciation	<u>3,767</u>	<u>3,689</u>	<u>225</u>	<u>7,681</u>
Total Expenses	<u>\$ 910,131</u>	<u>\$ 147,165</u>	<u>\$ 27,714</u>	<u>\$ 1,085,009</u>

See Notes to Financial Statement.

LITERACY ALLIANCE OF NORTHEAST FLORIDA, INC.

(A Nonprofit Corporation)  
 STATEMENT OF CASH FLOWS  
Year Ended June 30, 2024

	<u>2024</u>
CASH FLOWS FROM OPERATING ACTIVITIES:	
Increase in net assets	\$ 187,161
Adjustments to reconcile increase in net assets to net cash provided (used) by operating activities:	
Depreciation	7,681
(Increase) decrease in:	
Accounts receivable	(170,044)
Inventory	(37,922)
Prepaid expenses	164
Increase (decrease) in:	
Accounts payable and accrued expenses	<u>71,565</u>
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	58,606
CASH FLOWS FROM INVESTING ACTIVITIES:	
Purchase of furniture and equipment	<u>(25,784)</u>
NET CASH USED BY INVESTING ACTIVITIES	(25,784)
NET INCREASE (DECREASE) IN CASH	69,844
CASH AT BEGINNING OF PERIOD	<u>492,181</u>
CASH AT END OF PERIOD	<u><u>\$ 562,025</u></u>
	<u><u>\$ -</u></u>
Interest paid	\$ -
	<u><u>\$ -</u></u>
Taxes paid	\$ -

See Notes to Financial Statement.

LITERACY ALLIANCE OF NORTHEAST FLORIDA, INC.  
(A Nonprofit Corporation)  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2024

A. Summary of Significant Accounting Policies:

- (1) Nature of Organization – Literacy Alliance of Northeast Florida, Inc, a Florida not-for-profit corporation located in Jacksonville, Florida, was established in 1969 to improve the self-sufficiency, economic mobility, and quality of life for adults through continuing education and literacy skill building with personalized, flexible, goals-based tutoring and small group instruction in Northeast Florida. We are the largest adult literacy program in the community and one of the largest in the state providing instruction to over 500 adults every year who receive over 20,000 hours of learning. 89% of our students regularly increase their reading levels or meet a personal development goal.
- (2) Basis of Presentation – The accompanying financial statements are prepared using the accrual basis of accounting generally accepted in the United States of America. The financial statements are presented in accordance with Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 958 dated August 2016, and the provisions of the American Institute of Certified Public Accountants (AICPA) “Audit and Accounting Guide for Not-For-Profit Organizations” (the Guide). ASC 958-205 was effective January 1, 2018.

Under the provisions of the Guide, net assets and revenues, and gains and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, the net assets of the Organization and changes therein are classified as follows:

*Net assets without donor restrictions* – Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the organization.

*Net assets with donor restrictions* – Net assets subject to stipulations imposed by donors and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Organization or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity.

Expenses are generally reported as decreases in net assets without donor restrictions. Expiration of donor-imposed restrictions that simultaneously increase one class of net assets and decrease another are reported as reclassifications between the applicable net assets. The Organization had no net assets with donor restrictions at June 30, 2024.

- (3) Cash – For the purposes of the Statement of Cash Flows, cash represents all demand deposits with commercial banks.

LITERACY ALLIANCE OF NORTHEAST FLORIDA, INC.  
(A Nonprofit Corporation)  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2024

- (4) Accounts Receivable – Accounts receivable are stated at the amount management expects to collect from outstanding balances. They are in essence grant and contract receivable and are expected to be fully collectible
- (5) Inventory – Inventory items are valued at cost for purchased items. They consist of electronic educational material and supplies. The electronic inventory values \$48,149 on June 30, 2024.
- (6) Property and Equipment – Property and equipment are recorded at cost for purchased items. Donated items are recorded at fair market value at the date of gift. If the donor stipulates how long the assets must be used, the contributions of property and equipment are recorded as restricted support. In the absence of such stipulations, contributions of property and equipment are recorded as unrestricted support. Asset purchases of \$500 or more are capitalized.
- (7) Depreciation – Equipment are being depreciated over the estimated useful lives of the individual assets by the straight-line method (equipment and furniture – 5 to 10 years).
- (8) Fair Values of Financial Instruments – Generally accepted accounting principles require certain financial instruments to be recorded at fair value. Changes in methods of estimation could affect the fair value estimates; however, such changes are not expected to have a material impact on the organization's financial position, activities or cash flows.
- (9) Contributions – Contributions are recognized when the organization receives contributions that is, in substance, unconditional. Contributions that are received subject to certain donor stipulations are reported as an increase in net assets with donor restrictions.
- (10) Donated Materials and Services – Donated materials and services are recorded as contributions at their estimated fair values at the date of donation. Contributions of services are recognized in the financial statements if the services enhance or create non-financial assets or require specialized skills that are provided by individuals possessing those skills and would typically need to be purchased if not provided by donation.
- (11) Grant and Contract Revenue and Support – The Organization receives funding from government agencies. Any of the funding sources may, at its discretion, request reimbursement for expenses or return of funds, or both, as a result of non-compliance by the Organization with the terms of the grants/contracts.

LITERACY ALLIANCE OF NORTHEAST FLORIDA, INC.  
(A Nonprofit Corporation)  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2024

- (12) Use of Estimates – The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions, primarily related to the depreciable lives of equipment that affect certain amounts and disclosures. Accordingly, actual results could differ from those estimates.
- (13) Income Taxes – The Organization has been granted tax exempt status under Section 501(c)(3) of the Internal Revenue Code, is not a private foundation and has no unrelated business taxable income. Management evaluated the Organization’s tax positions and concluded that the Organization had maintained its exempt status and had taken no uncertain tax positions that require adjustment to the financial statements. Accordingly, no provision of income tax is required. The Organization’s Forms 990, *Return of Organization Exempt from Income Tax*, are subject to examination by the IRS for three years after they were filed.
- (14) Functional Expense Allocation – The costs of providing the various programs and 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 benefited based on estimates of time and effort.
- (15) Changes in Accounting Treatment – In February 2016, the FASB issued ASU 2016-02, Leases (Topic 842), which supersedes existing guidance for accounting for leases under Topic 840, Leases. The FASB also subsequently issued the following additional ASUs, which amend and clarify Topic 842: ASU 2018-01, Land Easement Practical Expedient for Transition to Topic 842; ASU 2018-10, Codification Improvements to Topic 842, Leases; ASU 2018-11, Leases (Topic 842): Targeted Improvements; ASU 2018-20, Narrow-scope Improvements for Lessors; and ASU 2019-01, Leases (Topic 842): Codification Improvements. The most significant change in the new leasing guidance is the requirement to recognize right-to-use (ROU) assets and lease liabilities for operating leases on the statement of financial position.

B. Concentration of Credit Risk Arising from Cash Deposits in excess of Insured Limits

The Organization maintains cash deposits in local financial institutions, which may at times exceed Federal Deposit Insurance Corporation (FDIC) limits of \$250,000. The Organization believes it is not exposed to any significant credit risk on its cash balances and has not experienced any losses in such accounts. At June 30, 2024 there was \$315,475 in excess of FDIC insured limits.

C. Accounts Receivable:

Grant and contract receivable are the amount for which the organization expects to collect from outstanding balance and considered to be fully collectible. Likewise, there are no allowances for doubtful account established for these receivables. Government grant and contract receivables for June 30, 2024 consist of \$266,554.

LITERACY ALLIANCE OF NORTHEAST FLORIDA, INC.  
(A Nonprofit Corporation)  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2024

D. Property, Plant and Equipment:

Property and equipment are composed of the following:

	<u>2024</u>	
Equipment		75,711
Accumulated depreciation		(33,279)
		\$ 42,431

E. Operating Leases:

The Organization has a lease for real property equipment under operating leases expiring in 2026. Lease expense was \$35,336 for the year ending June 30, 2024.

As disclosed in Note A, the Organization adopted FASB ASC 842. The leases are only required to be included on the statement of financial position under FASB ASC 842. Because these leases are operating leases, the adoption of this standard has no impact on our results of operations.

As of June 30, 2024, the right-of-use (ROU) assets had a net balance of \$92,958 as shown in other assets on the balance sheet; the lease liabilities is included in current liabilities (\$37,022) and long-term liabilities (\$55,936). The lease assets and liability were calculated utilizing the risk-free discount rate as of the beginning of the lease term December 1, 2023 according to the Organization's elected policy.

Future minimum lease payments required under the non-cancellable operating leases for the fiscal years ending June 30, 2024 are as follows:

Year Ending June 30:		
2025		\$41,081
2026		41,081
2027		17,117
Total Lease Payments		99,279
Less Discount to Present Value		6,321
Present value of lease liabilities		\$92,958

LITERACY ALLIANCE OF NORTHEAST FLORIDA, INC.  
(A Nonprofit Corporation)  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2024

G. Liquidity and Availability of Funds:

Financial assets available for general expenditure without donor restrictions limiting their use within one year of the statement of financial position date consist of the operating bank accounts and accounts receivable, totaling as \$828,579 of June 30, 2024.

H. Subsequent Events:

In preparing these financial statements, the Organization evaluated events and transactions for potential recognition or disclosure through March 17, 2025, the date the financial statements were available to be issued. No material subsequent events have occurred since June 30, 2024 that require recognition or disclosure in the financial statements.

## SUPPLEMENTARY INFORMATION



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Jennifer Kuhl  
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INDEPENDENT AUDITOR'S REPORT ON SUPPLEMENTARY  
INFORMATION

Board of Directors  
Literacy Alliance of Northeast Florida, Inc.  
Jacksonville, Florida

**Independent Auditor's Report on Supplementary Information**

We have audited the financial statements of Literacy Alliance of Northeast Florida, Inc. as of and for the year ended June 30, 2024, and have issued our report thereon dated March 17, 2025, which contained an unmodified opinion on those financial statements. Our audit was performed for the purpose of forming an opinion on the financial statements as a whole. The Schedule of Source and Status of Funds Received from the City of Jacksonville, Florida is presented for the purpose 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 information is fairly stated in all material respects in relation to the financial statements as a whole.

*The Forde Firm Inc*

The Forde Firm, Inc.  
Jacksonville, Florida  
March 17, 2025