

**FRIENDS OF BIRCH STATE PARK, INC.
FINANCIAL STATEMENTS
DECEMBER 31, 2024
(with summarized comparative information
for December 31, 2023)**

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INDEPENDENT AUDITOR'S REPORT

To the Board of Trustees of
Friends of Birch State Park, Inc.
Fort Lauderdale, FL

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Friends of Birch State Park, Inc. (a nonprofit organization), which comprise the statements of financial position as of December 31, 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 present fairly, in all material respects, the financial position of Friends of Birch State Park, Inc. as of December 31, 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 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 Friends of Birch State Park, 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 opinions.

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 Friends of Birch State Park, 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 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 Friends of Birch State Park, 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 the Friends of Birch State Park, 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.

Prior Year Summarized Comparative Information

The financial statements of Friends of Birch State Park, Inc. as of December 31, 2023, from which the 2023 summarized comparative information was derived, were audited by auditors whose report, dated July 29, 2024, expressed an unmodified opinion on those financial statements.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 4, 2025 on our consideration of the Friends of Birch State Park, 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 the Friends of Birch State Park, 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 the Friends of Birch State Park, Inc.'s internal control over financial reporting and compliance.

Webb CPA, P.A.

WEBB CPA, P.A.
Certified Public Accountants

Boynton Beach, Florida
March 4, 2025

FRIENDS OF BIRCH STATE PARK, INC.
STATEMENTS OF FINANCIAL POSITION
DECEMBER 31, 2024 AND 2023
(with summarized comparative information for December 31, 2023)

	<u>2024</u>	<u>2023</u>
ASSETS:		
Cash and cash equivalents	\$ 356,065	\$ 244,110
Promises to give	983	3,019
Other assets	7,474	4,061
Equipment, net	<u>541</u>	<u>1,968</u>
TOTAL ASSETS	\$ <u>365,063</u>	\$ <u>253,158</u>
 LIABILITIES:		
Accounts payable and accrued expenses	<u>\$ 17,725</u>	<u>\$ 26,878</u>
Total Liabilities	17,725	26,878
 Net Assets		
Without donor restrictions:		
Undesigned	178,755	172,553
With donor restrictions:		
Purpose restricted	<u>168,583</u>	<u>53,727</u>
Total net assets	<u>347,338</u>	<u>226,280</u>
Total liabilities and net assets	\$ <u>365,063</u>	\$ <u>253,158</u>

See Accompanying Notes to Financial Statements

FRIENDS OF BIRCH STATE PARK, INC.
STATEMENTS OF ACTIVITIES
FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023
(with summarized comparative information for December 31, 2023)

	2024 Without Donor Restrictions	2024 With Donor Restrictions	2024 Total	2023 Total
Public Support and Revenue				
Contributions and memberships	\$ 205,539	\$ 127,975	\$ 333,514	\$ 193,266
Grants	-	10,000	10,000	60,000
Special events, net of direct cost of \$53,730	114,541	-	114,541	92,756
Interest income	5,371	21	5,392	1,334
Total public support and revenue	325,451	137,996	463,447	347,356
Net assets released from restrictions	23,140	(23,140)	-	-
Total Public Support, Revenue, and net assets released from restrictions	348,591	114,856	463,447	347,356
Expenses				
Program services:				
Park support and promotion	174,533	-	174,533	242,092
Support Services:				
General and administrative	85,119	-	85,119	78,371
Fundraising and memberships	82,737	-	82,737	85,166
Total Expenses	342,389	-	342,389	405,629
Change in net assets	6,202	114,856	121,058	(58,273)
Net Assets, Beginning of Year	172,553	53,727	226,280	284,553
Net Assets, End of Year	\$ 178,755	\$ 168,583	\$ 347,338	\$ 226,280

See Accompanying Notes to Financial Statements

FRIENDS OF BIRCH STATE PARK, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2024
(with summarized comparative information for December 31, 2023)

Expenses	2024		2024		2024 Total	2023 Total
	Program Services	Supporting Services	General and Administrative	Fundraising and Memberships		
	Park Support and Promotion					
Benches	\$ 6,453	\$ -	\$ -	\$ -	\$ 6,453	\$ 4,799
Birch Bus Buddies	2,490	-	-	-	2,490	-
Community relations	-	-	-	2,314	2,314	2,652
Conference and meetings	-	4	7	-	11	70
Copier	-	920	-	-	920	655
Depreciation	-	1,427	-	-	1,427	1,616
Dues and subscriptions	-	2,293	-	-	2,293	1,141
Elk #7 cabin	1,531	-	-	-	1,531	13,275
Equipment, supplies and repairs	10,736	1,438	144	-	12,318	18,945
Food, meals and entertainment	140	336	616	-	1,092	1,734
Golf Carts	39,829	-	-	-	39,829	10,500
Insurance	-	2,860	-	-	2,860	2,643
Litter Picker Kiosk	4,762	-	-	-	4,762	-
Long Lake Maintenance	9,600	-	-	-	9,600	92,979
Meditation garden	2,250	-	-	-	2,250	2,693
Membership programming	-	-	-	2,817	2,817	2,512
Personnel costs	62,529	49,208	69,434	-	181,171	182,722
Postage	-	174	792	-	966	814
Marketing and public relations	3,525	675	498	-	4,698	7,117
Miscellaneous	54	4,825	427	-	5,306	2,529
North gate	1,622	-	-	-	1,622	948
Park State passes	-	-	-	5,688	5,688	3,495
Professional fees	-	14,706	-	-	14,706	13,144
Park staff and volunteer support	3,217	-	-	-	3,217	4,246
South playground	542	-	-	-	542	8,380
Special Events	-	-	-	53,730	53,730	53,704
Telephone and internet	-	2,008	-	-	2,008	1,936
Terramar house renovations	10,000	-	-	-	10,000	-
Travel	-	30	-	-	30	410
Trestle to Trails project	15,253	-	-	-	15,253	18,180
Website and email	-	4,215	-	-	4,215	5,494
Total expenses by function	174,533	85,119	136,467		396,119	459,333
Less expenses included with revenue on the statement of activities:						
Direct Costs - special events	-	-	(53,730)		(53,730)	(53,704)
Total expenses included in the expenses section on the statement of activities	\$ 174,533	\$ 85,119	\$ 82,737		\$ 342,389	\$ 405,629

See Accompanying Notes to Financial Statements

FRIENDS OF BIRCH STATE PARK, INC.
STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023
(with summarized comparative information for December 31, 2023)

	2024	2023
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	\$ 121,058	\$ (58,273)
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:		
Depreciation	1,427	1,616
Changes in operating assets and liabilities:		
Promise to give	2,036	(3,019)
Other assets	(3,413)	6,393
Accounts payable and accrued expenses	(9,153)	(1,548)
Net cash provided by (used in) operating activities	111,955	(54,831)
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of property and equipment	-	(909)
Net cash used in investing activities	-	(909)
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	111,955	(55,740)
CASH - BEGINNING OF YEAR	244,110	299,850
CASH - END OF YEAR	\$ 356,065	244,110
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION:		
Cash paid for:		
Interest	\$ -	\$ -
Income taxes	\$ -	\$ -
NON-CASH INVESTING AND FINANCING ACTIVITIES	\$ -	\$ -

See Accompanying Notes to Financial Statements

FRIENDS OF BIRCH STATE PARK, INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024
(with summarized comparative information for December 31, 2023)

NOTE 1 **ORGANIZATION AND OPERATIONS**

The Friends of Birch State Park, Inc. (the "Organization") is a non-for-profit organization incorporated on June 30, 1999, under the laws of the State of Florida and is a tax-exempt organization under Section 501C(3) of the Internal Revenue Code.

The organization is located in Fort Lauderdale, Florida, and is funded primarily from community fundraising events, memberships, donations and grants from the general public and private foundations. These funds are used to help preserve, conserve, enhance and promote Hugh Taylor Birch State Park through community support.

NOTE 2 **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Basis of Accounting

The financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United states of America ("GAAP")

Basis of Presentation

The financial statement presentation follows the recommendations of the Financial Accounting Standards Board in its Accounting Standards Update (FASB ASU) No. *2016-14 Not for Profit Entities (Topic 958): Presentation of Financial Statements of Not-for-Profit Entities*. Under FASB ASU No. 2016-14, the organization is required to report information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions and with donor restrictions.

- **Net Assets Without Donor Restrictions** - Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions.
- **Net Assets With Donor Restrictions** - Net assets subject to donor (or certain grantor) imposed restrictions. Some restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor or grantor. Other restrictions are perpetual in nature, where the donor or grantor stipulates that resources be maintained in perpetuity.

Generally, contributions restricted by donors are reported as increases in net assets without donor restrictions if the restrictions expire (that is, when a stipulated time restriction ends or purpose restriction is accomplished) in the reporting in which the revenue is recognized. All other donor-restricted contributions are reported as increases in net assets with donor restrictions, depending on the nature of the restrictions. When a restriction expires, net assets with donor restrictions are classified to net assets without a donor restrictions and reported in the statement of activities as net assets released from restrictions. All contributions are considered available for general use, unless specifically restricted by the donor or subject to other legal restrictions.

Cash and Cash Equivalents

In general, the Organization considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents.

FRIENDS OF BIRCH STATE PARK, INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024
(with summarized comparative information for December 31, 2023)

Promises to Give

Unconditional promises to give are recognized as revenues or gains in the period received and as assets, decreases in liabilities, or expenses depending on the form of the benefits received. Conditional promises to give are recognized when the conditions on which they depend are substantially met. As of December 31, 2024, the Organization had no conditional and approximately \$980 in unconditional promises to give receivable within one year. As of December 31, 2024, the Organization had no unconditional or conditional promises to give.

Allowance for Doubtful Accounts

Management periodically reviews the promises to give balances and provides an allowance for amounts which may be uncollectable. At December 31, 2024 no allowance was recorded

Equipment

The Organization capitalizes equipment in excess of \$1,000. Equipment is stated at cost or, if donated, at estimated fair value at the date of the donation. If donors stipulate the period of time during which the assets must be used, the contributions are recorded as net assets with donor restrictions. In the absence of such stipulations, contributions of equipment are recorded as net assets without donor restrictions when placed in service. Depreciation of equipment is computed on a straight-line basis over the estimated useful lives of the assets, which is three years for office equipment

Refundable advances and deferred revenue

Revenues received in advance (nonexchange transactions) that are not recognized because the allowable costs as defined by the individual by the individual grant or contract have not been incurred, the unit of service has not been provided, and/or the conditions of release have not been substantially met or explicitly waived are considered refundable advances. In addition, revenues received in advance from special events (exchange transactions) are deferred to the applicable period. At December 31, 2024 there were no refundable advances and deferred revenues.

Revenue and Revenue Recognition

The Organization recognizes revenues from nonexchange transactions when cash, securities or other assets, an unconditional promise to give, or notification of a beneficial interest is received. Conditional promises to give, that is, those with a measurable performance or other barrier and a right are not recognized until the conditions on which they depend have been substantially met or explicitly waived.

Revenue derived from cost-reimbursement grants, which are conditioned upon certain performance requirements and/or the incurrence of allowable qualifying expenses, is recognized when such expenditures are incurred in compliance with specific grant provisions.

From time to time, the Organization's resources are used to pursue grants and other funding for the direct benefit of Hugh Taylor Birch State Park (the "Park"). Accordingly, the grant income and the related expenses covered under such grants that result from the Organization's efforts are not reflected in the accompanying financial statements since the funds are awarded and paid directly to the Park.

Other revenues from exchange transactions (special events) are recognized when the performance obligation of transferring the products or providing the service are met.

FRIENDS OF BIRCH STATE PARK, INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024
(with summarized comparative information for December 31, 2023)

Donated Goods and Services

Donated services are recognized as contributions if the services (a) create or enhance nonfictional assets or (b) require specialized skills, are performed by people with those skills, and would otherwise be purchased by the Organization. A significant number of volunteers have donated substantial hours to the Organization's programs and events during the year; however, these donated services do not meet the criteria necessary for recognition in the financial statements. Donated goods are recorded at their estimated fair market value.

Income Taxes

The Organization is exempt from federal income taxes under sections 501(c)(3) of the U.S. Internal Revenue Code, except on unrelated business income. Under these provisions, no tax is paid on income it receives as long as it maintains its tax-exempt status. The Organization had no material unrelated business income for the years ended December 31, 2024. Accordingly, no provision for income taxes is provided in the accompanying financial statements.

Functional Expenses

The costs of providing the various programs and supporting activities have been summarized on a functional basis in the statement of activities. The statement of functional expenses presents the natural classification of expenses by function. Program and supporting services are charged with their direct expenses. Certain categories of expenses are attributed to more than one program or supporting function. Therefore, expenses require allocation on a reasonable basis that is consistently applied. The expenses that are allocated include personnel costs and other expenses, which are allocated on the basis of estimates of time and effort, and other methods as determined by management.

Use of Estimates

The Organization makes estimates and assumptions that affect certain reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Concentration of Credit Risk

Financial instruments that potentially subject the Organization to concentrations of credit risk consist principally of cash and cash equivalents. The Organization has cash in financial institutions that are insured by the Federal Deposit Insurance Corporation ("FDIC"), subject to applicable limits. At various times throughout the year, the Organization may have cash balances at financial institutions that exceed the insured amount. Deposit accounts are maintained with what management believes to be quality financial institutions.

Related Parties

The Organization receives support in the form of cash and in-kind donations from various employees, board members, or companies board members are associated with.

FRIENDS OF BIRCH STATE PARK, INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024
(with summarized comparative information for December 31, 2023)

Summarized Prior Year Information

The financial statements include certain summarized comparative information from the prior year, which is not presented by net asset type and functional expense classification and does not include sufficient detail to conform with GAAP. This information should be read in conjunction with the Organization's financial statements for the year ended December 31, 2023, from which the comparative information was extracted.

Dates of Managements Review

Subsequent events have been evaluated by management through March 4, 2025, which is the date that the financial statements were available to be issued.

NOTE 3 LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

Financial assets available for general expenditures, that is, without donor or other restrictions limiting their use, within one year of the statement of financial position date, comprise the following:

Financial Assets			
Cash and cash equivalents	\$		356,065
Promise to give			983
Financial Assets, at year-end			357,048
Less those unavailable for general expenditures within one year, due to:			
Contractual or donor-imposed restrictions:			
Restrictions by donor with purpose restrictions:			(168,583)
Financial assets available to meet cash needs for general expenditures within one year	\$		188,465

NOTE 4 EQUIPMENT

Equipment consisted of the following at December 31, 2024 and 2023:

		2024		2023
Office Equipment	\$	7,471	\$	7,471
Less accumulated depreciation		(6,930)		(5,503)
	\$	541	\$	1,968

NOTE 5 NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions are restricted for the following purposes or periods:

		2024		2023
Subject to expenditure for specified purpose:				
Trestle Bridge Project	\$	100,000	\$	-
Animal Care		-		1,359
Birch Buddies program		14,106		5,596
Elks #7 cabin		4,573		4,573
Entrance retro sign		-		429
Elk's camp		14,781		6,312
Long Lake		23,015		32,615

FRIENDS OF BIRCH STATE PARK, INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024
(with summarized comparative information for December 31, 2023)

Marti's meditation garden	593	2,843
Little Picker Kiosk	238	-
Park Tools	10,000	-
Park Support	1,275	-
Total	\$ 168,583	\$ 53,727

Net assets were released from donor restrictions by incurring expenses satisfying the restricted purpose or by occurrence of the passage of time or other events specified by the donors as follows:

		2024
Satisfaction of purpose restrictions:		
Animal Care	\$	1,380
Park Support		699
Elk's camp		1,530
Long Lake		9,600
Little Picker Kiosk		4,762
Marti's meditation garden		2,250
Birch Bus Buddies		2,490
Retro Sign		429
Total	\$	23,140

NOTE 6 **RELATED PARTY TRANSACTIONS**

Total public support and revenues from employees, board members, or companies board members are associated with, amounted to approximately \$126,876 and \$44,000 for the years ended December 31, 2024 and 2023 respectively.

NOTE 7 **CONTRIBUTED GOODS AND SERVICES**

The Organization's personnel share office space with the staff at Hugh Taylor's Birch State Park. The fair market value of the donated shared office space has not been determined and accordingly, the financial statements do not include any expenses or related in-kind revenue.

NOTE 8 **PROMISES TO GIVE**

At December 31, 2024, unconditional promises to give consisted of \$983, which is receivable in less than one year.

INTERNAL CONTROLS AND COMPLIANCE



Webb CPA, P.A.

Certified Public Accountants

1901 South Congress Avenue, Suite 110
Boynton Beach, FL 33426 / (561) 752-1721

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 Trustees of Friends of Birch State Park, 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 Friends of Birch State Park, Inc. (a nonprofit organization), which comprise the statement of financial position as of December 31, 2024, and the related statements of activities, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated March 4, 2025.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Friends of Birch State Park, Inc.'s internal control over financial reporting (internal control) as a basis for designing 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 Friends of Birch State Park, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of the Friends of Birch State Park, 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.

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.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Friends of Birch State Park, 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 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.

Webb CPA, P.A.

WEBB CPA, P.A.
Certified Public Accountants
Boynton Beach, Florida
March 4, 2025