Mobile Medical Disaster Relief, Inc.
dba LiveBeyond

Financial Statements
For the Years Ended December 31, 2023 and 2022

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Contents

Independent Auditor's Report

Board of Directors
Mobile Medical Disaster Relief, Inc. dba LiveBeyond

Opinion
We have audited the financial statements of Mobile Medical Disaster Relief, Inc. dba LiveBeyond (the Organization), which comprise the statements of financial position as of December 31, 2023 and 2022, the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Organization as of December 31, 2023 and 2022, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion
We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). 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 audits. 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 issued or 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 GAAS 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, 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.

Blankenship CPA Group, PLLC

Blankenship CPA Group, PLLC
Brentwood, Tennessee
September 17, 2024

Mobile Medical Disaster Relief, Inc.
dba LiveBeyond
Statements of Financial Position
December 31, 2023 and 2022

	2023	2022
Assets		
Current assets		
Cash	$ 609,033	$ 1,382,817
Investments	920,065	155,829
Other assets	50,731	120,746
Total current assets	1,579,829	1,659,392
Investments	500,000	500,000
Property and equipment, net	2,412,464	2,549,323
Total assets	**$ 4,492,293**	**$ 4,708,715**
Liabilities and Net Assets		
Current liabilities		
Accounts payable	$ 1,814	$ 7,105
Accrued expenses	61,856	148,697
Total current liabilities	63,670	155,802
Net assets		
Without donor restrictions	4,378,290	4,491,868
With donor restrictions	50,333	61,045
Total net assets	4,428,623	4,552,913
Total liabilities and net assets	**$ 4,492,293**	**$ 4,708,715**

Mobile Medical Disaster Relief, Inc.
dba LiveBeyond
Statements of Activities
For the Years Ended December 31, 2023 and 2022

	2023			2022		
	Without donor restrictions	With donor restrictions	Total	Without donor restrictions	With donor restrictions	Total
Operating Activities						
Support and Revenues						
Contributions of cash						
and other financial assets	$ 595,729	$ 958,885	$ 1,554,614	$ 779,202	$ 964,677	$ 1,743,879
Contributions of nonfinancial assets						
Facilities and services	24,000	-	24,000	34,400	-	34,400
Medical and food supplies	37,000	-	37,000	121,043	-	121,043
Interest and dividends	-	-	-	-	-	-
Net assets released from restrictions	969,597	(969,597)	-	1,147,512	(1,147,512)	-
Total support and revenues	1,626,326	(10,712)	1,615,614	2,082,157	(182,835)	1,899,322
Expenses						
Program services						
Haiti	1,162,951	-	1,162,951	1,047,132	-	1,047,132
Israel	292,617	-	292,617	272,197	-	272,197
Total program services	1,455,568	-	1,455,568	1,319,329	-	1,319,329
Supporting services						
Management and general	265,211	-	265,211	286,840	-	286,840
Fundraising	83,546	-	83,546	181,795	-	181,795
Total supporting services	348,757	-	348,757	468,635	-	468,635
Total expenses	1,804,325	-	1,804,325	1,787,964	-	1,787,964
Change in net assets from operations	(177,999)	(10,712)	(188,711)	294,193	(182,835)	111,358
Non-operating Activities						
Net investment income (loss)	64,421	-	64,421	(11,841)	-	(11,841)
Change in net assets	(113,578)	(10,712)	(124,290)	282,352	(182,835)	99,517
Net assets, beginning of year	4,491,868	61,045	4,552,913	4,209,516	243,880	4,453,396
Net assets, end of year	**$ 4,378,290**	**$ 50,333**	**$ 4,428,623**	**$ 4,491,868**	**$ 61,045**	**$ 4,552,913**

See notes to financial statements

Mobile Medical Disaster Relief, Inc.
dba LiveBeyond
Statement of Functional Expenses
For the Year Ended December 31, 2023

	Program services			Supporting services			
	Haiti	Israel	Total	Management and general	Fundraising	Total	Grand total
Salaries and wages	673,868	90,121	763,989	95,358	-	$ 95,358	$ 859,347
Employee taxes and benefits	30,316	7,465	37,781	23,795	-	23,795	61,576
Salaries, wages, and benefits	704,184	97,586	801,770	119,153	-	119,153	920,923
Contract and other services	69,249	60,980	130,229	528	71,131	71,659	201,888
Depreciation	155,249	3,786	159,035	-	-	-	159,035
Food distribution	-	10,695	10,695	-	-	-	10,695
Fundraising events	-	-	-	-	66	66	66
Haiti base	128,871	-	128,871	-	-	-	128,871
Housing services	1,074	-	1,074	-	-	-	1,074
Medical services	1,627	-	1,627	-	-	-	1,627
Miscellaneous	1,782	3,849	5,631	300	6,865	7,165	12,796
Office expenses	48,533	4,742	53,275	36,102	4,914	41,016	94,291
Processing fees	-	-	-	8,853	-	8,853	8,853
Professional fees	43,561	-	43,561	24,108	-	24,108	67,669
Rent	-	23,832	23,832	-	-	-	23,832
Supplies	3,627	13,933	17,560	4,677	570	5,247	22,807
Taxes, licenses, and fees	1,005	455	1,460	51,810	-	51,810	53,270
Travel	4,189	69,880	74,069	19,680	-	19,680	93,749
Utilities	-	2,879	2,879	-	-	-	2,879
	$ 1,162,951	**$ 292,617**	**$ 1,455,568**	**$ 265,211**	**$ 83,546**	**$ 348,757**	**$ 1,804,325**

Mobile Medical Disaster Relief, Inc.
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Statement of Functional Expenses
For the Year Ended December 31, 2022

	Program services			Supporting services			
	Haiti	Israel	Total	Management and general	Fundraising	Total	Grand total
Salaries and wages	$ 502,417	$ 106,743	$ 609,160	$ 156,070	$ 27,365	$ 183,435	$ 792,595
Employee benefits	11,289	201	11,490	690	-	690	12,180
Salaries, wages, and benefits	513,706	106,944	620,650	156,760	27,365	184,125	804,775
Contract and other services	36,306	3,390	39,696	1,136	148,536	149,672	189,368
Depreciation	129,022	103	129,125	-	-	-	129,125
Food distribution	125,889	29,010	154,899	-	-	-	154,899
Fundraising events	-	-	-	-	2,368	2,368	2,368
Haiti base	135,538	-	135,538	-	-	-	135,538
Housing services	1,091	-	1,091	-	-	-	1,091
Medical services	4,792	1,357	6,149	-	-	-	6,149
Miscellaneous	2,311	21,116	23,427	951	137	1,088	24,515
Office expenses	44,555	3,129	47,684	17,631	1,700	19,331	67,015
Processing fees	-	-	-	13,741	-	13,741	13,741
Professional fees	41,851	-	41,851	26,734	-	26,734	68,585
Rent	-	15,496	15,496	-	-	-	15,496
Supplies	7,318	16,875	24,193	8,252	1,689	9,941	34,134
Taxes, licenses, and fees	1,373	-	1,373	26,014	-	26,014	27,387
Travel	3,380	74,284	77,664	35,621	-	35,621	113,285
Utilities	-	493	493	-	-	-	493
	$ 1,047,132	**$ 272,197**	**$ 1,319,329**	**$ 286,840**	**$ 181,795**	**$ 468,635**	**$ 1,787,964**

Mobile Medical Disaster Relief, Inc.
dba LiveBeyond
Statements of Cash Flows
For the Years Ended December 31, 2023 and 2022

	2023	2022
Cash, beginning of year	$ 1,382,817	$ 1,615,505
Cash flows from operating activities		
Change in net assets	(124,290)	99,517
Adjustments to reconcile change in net assets to net cash provided (used) by operating activities:		
Depreciation	159,035	129,125
Loss on disposal of asset	-	460
Change in fair value of investments	(64,235)	29,576
Change in:		
Other assets	70,015	(120,746)
Accounts payable	(5,292)	3,518
Accrued expenses	(86,841)	148,697
Net cash provided (used) by operating activities	(51,608)	290,147
Cash flows from investing activities		
Purchases of equipment	(22,176)	(5,100)
Purchases of investments	(700,000)	(588,917)
Sale of investments	-	71,182
Net cash provided (used) by investing activities	(722,176)	(522,835)
Net change in cash	(773,784)	(232,688)
Cash, end of year	**$ 609,033**	**$ 1,382,817**

Note 1. **Organization and Nature of Activities**

Mobile Medical Disaster Relief, Inc. dba LiveBeyond (the Organization) is a 501(c)(3) nonprofit organization that provides healthcare, education, and nutritional support to vulnerable individuals in order to foster the development of stable, healthy, and sustainable communities. The focus of operations since 2012 has centered on the LiveBeyond base in Thomazeau, Haiti. This base serves as the home for the LiveBeyond Mother & Child program, run by Haitian doctors and nurses, which serves mothers and their children through the first 1,000 days of life. It's also the base for the LiveBeyond School; the LiveBeyond Johnny's Kids program - a day school for children with mental and physical challenges; the LiveBeyond Hospital, staffed by Haitian doctors and nurses who also serve in the LiveBeyond Community Healthcare Worker program; the LiveBeyond Nutrition program - providing nutritional support and medical evaluation to the students of the Thomazeau area schools; the LiveBeyond Agricultural-Farm; and the LiveBeyond Church. In 2021, the Organization expanded operations into Israel to serve mentally and physically challenged individuals.

Note 2. **Summary of Significant Accounting Policies**

Basis of Presentation
The financial statements of the Organization have been prepared in accordance with accounting principles generally accepted in the United States of America (US GAAP), which requires the Organization to report information regarding its financial position and activities according to the following net asset classifications:

> 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. These net assets may be used at the discretion of the Organization's management and the board of directors.
>
> 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.

Donor restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the statements of activities.

Use of Estimates
The preparation of financial statements in conformity with US GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reported period. Actual results could differ from those estimates.

Measure of Operations
The statements of activities report all changes in net assets, including changes in net assets from operating and non-operating activities. Operating activities consist of those items attributable to the Organization's ongoing medical services and interest and dividends earned on investments. Non-operating activities are limited to resources that generate return from investments and other activities considered to be of a more unusual or non-recurring nature.

Note 2. **Summary of Significant Accounting Policies**

Cash and Cash Equivalents

The Organization's cash consists of cash on deposit with banks and cash on hand. Cash equivalents represent short-term investments with original maturities of three months or less from the date of purchase, except for those amounts held in the investment portfolio which are invested for long-term purposes.

Property and Equipment

Property and equipment is stated at acquisition cost or at estimated fair value at the time of the gift, if donated. The cost of land, land improvements, property, and equipment purchased in excess of $2,000 is capitalized. Depreciation is calculated by the straight-line method over the estimated useful life of the related assets (5 to 30 years). A gain or loss on the sale of property and equipment is reported as other revenues on the statements of activities.

Impairment of Long-lived Assets

The Organization reviews long-lived assets for impairment whenever events or changes in circumstances indicate that the carrying amount of an asset may not be recoverable. Recoverability of assets to be held and used is measured by comparing the carrying amount of an asset to future net cash flows expected to be generated by the asset. If such an asset is considered to be impaired, the impairment to be recognized is equal to the amount by which the carrying amount of the asset exceeds the fair value of the asset. Assets to be disposed of are reported at the lower of the carrying amount or fair value less costs to sell. There were no impairment charges recognized during 2023 and 2022.

Investment Valuation and Income Recognition

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Purchases and sales of investments are recorded on a trade-date basis. Interest and dividends are recorded when received.

Fair Value Measurements

The Organization classifies its assets and liabilities measured at fair value based on a hierarchy consisting of: Level 1 (valued using quoted prices from active markets for identical assets), Level 2 (not traded on an active market but for which observable market inputs are readily available) and Level 3 (valued based on significant unobservable inputs).

An asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used maximize the use of observable inputs and minimize the use of unobservable inputs.

Note 2. **Summary of Significant Accounting Policies**

Fair Value Measurements
The following is a description of the valuation methodologies used for assets measured at fair value on a recurring basis:

Investments are classified within Level 1 where quoted market prices are available in an active market for identical assets. If quoted market prices are unavailable, fair value is estimated using quoted prices of investments with similar characteristics, and the investments are classified within Level 2.

The method described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. The Organization believes its valuation method is appropriate and consistent with that of other market participants; however, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in different fair value measurements at the reporting date. There have been no changes in valuation methodologies since the prior year.

Contributions of Cash and Other Financial Assets
Contributions received are recorded as net assets without donor restrictions or net assets with donor restrictions, depending on the existence and/or nature of any donor-imposed restrictions. Contributions that are restricted by the donor are reported as an increase in net assets without donor restrictions if the restriction expires in the reporting period in which the contribution is recognized. All other donor-restricted contributions are reported as an increase in net assets with donor restrictions, depending on the nature of restriction. When a restriction expires (that is, 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 reported in the statements of activities as net assets released from restrictions.

Contributions of Nonfinancial Assets
Contributed services recognized comprise professional services from attorneys advising the Organization on various administrative legal matters. Contributed services are valued and are reported at their estimated fair value in the financial statement based on current rates for similar legal services.

Contributed supplies and equipment are recorded at fair value at the date of donation. Contributions with donor-imposed stipulations regarding how long the contributed assets must be used are recorded as net assets with donor restrictions; otherwise, the contributions are recorded as net assets without donor restrictions.

A number of unpaid volunteers have made significant contributions of their time to assist the Organization in achieving its stated goals. The value of contributed time is not reflected in these financial statements since it is not susceptible to objective measurement or valuation.

Note 2. **Summary of Significant Accounting Policies**

Functional Expenses

The costs of providing program services and supporting services have been summarized on a functional basis in the statements of activities. Accordingly, certain costs have been allocated among program services and supporting services benefited. Such allocations are determined by management on an equitable basis. The expenses that are allocated include the following:

	Method of allocation
Salaries and wages	Time and effort
Employee benefits	Time and effort
Advertising	Time and effort
Contract and other services	Time and effort
Office expenses	Time and effort
Professional fees	Time and effort
Rent	Square footage
Supplies	Time and effort
Taxes, licenses, and fees	Time and effort
Travel	Time and effort
Processing fees	Time and effort
Miscellaneous	Time and effort

Income Taxes

The Organization is exempt from income tax under Internal Revenue Code (IRC) section 501(c)(3), though it is subject to tax on income unrelated to its exempt purpose, unless that income is otherwise excluded by the IRC. The Organization has processes presently in place to ensure the maintenance of its tax-exempt status; to identify and report unrelated income; to determine its filing and tax obligations in jurisdictions for which it has nexus; and to identify and evaluate other matters that may be considered tax positions. The Organization has determined that there are no material uncertain tax positions that require recognition or disclosure in the financial statements.

Reclassifications

Certain prior year amounts have been reclassified to conform to the current year presentation.

Note 3. **Liquidity and Availability**

The following represents the Organization's financial assets at December 31:

	2023	2022
Financial assets at year-end		
Cash	$ 609,033	$ 1,382,817
Investments	1,420,065	655,829
Total financial assets at year-end	2,029,098	2,038,646
Less amounts not available to be used within one year		
Net assets with donor restrictions	(50,333)	(61,045)
Financial assets available to meet general expenditures within one year	**$ 1,978,765**	**$ 1,977,601**

The Organization's goal is generally to maintain financial assets to meet 90 days of operating expenses. As part of its liquidity plan, excess cash is invested in securities and money market accounts.

Note 4. **Foreign Operations and Concentration of Credit Risk**

Foreign operations are subject to risks inherent in operating under different legal systems and various political and economic environments. The Organization operates a mission base in Haiti. The net assets in Haiti are largely uninsured. Account balances relating to foreign operations are reflected in the financial statements in United States dollars. Assets and net assets reported in the accompanying statements of financial position related to that facility as of December 31, 2023 and 2022 are as follows:

	2023	2022
Cash	$ 21,622	$ 47,066
Property and equipment, net	2,388,288	2,547,323
Net assets in Haiti	**$ 2,409,910**	**$ 2,594,389**

The Organization also operates in Israel. The net assets in Israel are largely uninsured. Account balances relating to foreign operations are reflected in the financial statements in United States dollars. Assets and net assets reported in the accompanying statements of financial position related to that facility as of December 31, 2023 and 2022 are as follows:

	2023	2022
Cash	$ 12,410	$ 5,752
Property and equipment, net	24,176	2,000
Net assets in Israel	**$ 36,586**	**$ 7,752**

Note 4. **Foreign Operations and Concentration of Credit Risk**

At times, the Organization may maintain cash balances in banks in excess of the Federal Deposit Insurance Corporation (FDIC) insured limit of $250,000. The Organization has not experienced any losses in such accounts and management believes the Organization is not exposed to any significant credit risk related to cash. At December 31, 2023 and 2022, the cash in excess of FDIC limit amounts were approximately $297,000 and $1,061,000, respectively.

At December 31, 2023, independent managers handled investments for the Organization. The investments are not insured by the FDIC or any other government agency and are subject to investment risk, including risk of loss of principal. The investments are insured by the Securities Investor Protection Corporation (SIPC), which covers a portion of investor losses, in some cases, attributable to bankruptcy or fraudulent practices of brokerage firms. Coverage is limited to $500,000, including up to $250,000 in cash. The SIPC does not insure against market risk.

Note 5. **Investments**

An analysis of the investments held as of December 31 is as follows:

	2023	2022
Liquid money market funds	$ 18,104	$ 5,445
Certificates of deposit	500,000	-
Mutual funds	194,463	150,384
US Bonds	103,650	-
Preferred equity	603,848	500,000
Total investments	**$ 1,420,065**	**$ 655,829**

Investment activity for the years ended December 31 is summarized as follows:

	2023	2022
Net realized and unrealized gains (losses)	$ 71,254	$ (9,186)
Investment fees	(6,833)	(2,655)
Net investment income (loss)	**$ 64,421**	**$ (11,841)**

Investment securities are exposed to various risks such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of the investment securities will occur in the near term and that such changes could materially affect the amounts reported in the statements of financial position.

The investment in preferred equity represents a less than 20% interest in the respective corporation's outstanding common stock. The Organization accounts for these investments by the cost method because the common stock is unlisted and the criteria for using the equity method of accounting are not satisfied. Return of capital is recognized in income when declared and totaled $2,877 for the year ended December 31, 2023.

Note 6. **Fair Value Measurements**

The following table presents the Organization's major categories of assets measured at fair value on a recurring basis, by level within the fair value hierarchy.

As of December 31, 2023:

	Level 1	Level 2	Level 3	Total
Investments in fair value hierarchy				
Mutual funds	$ 194,463	$ -	$ -	$ 194,463
Bonds	103,650	-	-	103,650
Subtotal	**298,113**	**-**	**-**	**298,113**
Investments measured at NAV using practical expedient				
Preferred equity				603,848
Total				**$ 901,961**

As of December 31, 2022:

	Level 1	Level 2	Level 3	Total
Investments in fair value hierarchy				
Mutual funds	$ 150,384	$ -	$ -	$ 150,384
Investments measured at NAV using practical expedient				
Preferred equity				500,000
Total				**$ 655,829**

The Organization uses net asset value (NAV) per share, or its equivalent, such as member units or an ownership interest in partners' capital, as a practical expedient to estimate the fair values of certain investments in preferred equity funds which do not have readily determinable fair values. Investments that are measured at fair value using NAV per share as a practical expedient are not classified in the fair value hierarchy.

Note 7. **Property and Equipment**

The Organization's property and equipment consist of the following as of December 31:

	2023	2022
Land and land improvements	$ 158,546	$ 158,546
Buildings and improvements	2,971,949	2,971,949
Machinery and equipment	405,799	405,799
Vehicles and related equipment	204,305	180,129
	3,740,599	3,718,423
Less: accumulated depreciation	(1,328,135)	(1,169,100)
Property and equipment, net	**$ 2,412,464**	**$ 2,549,323**

Note 8. **Net Assets With Donor Restrictions**

Net assets with donor restrictions were as follows as of December 31:

	2023	2022
Specific purpose		
At-risk, Haiti	$ 40,556	$ 61,045
Other projects	9,774	-
Net assets with donor restrictions	**$ 50,333**	**$ 61,045**

Note 9. **Concentration of Revenue Sources**

During 2023, the Organization received approximately 62% of its total revenues from 2 donors. During 2022, the Organization received approximately 37% of its total revenues from in-kind donations from a single donor.

Note 10. **Contributed Nonfinancial Assets**

The following represents contributed nonfinancial assets:

	2023	2022
Food and nutrition	$ -	$ 113,249
Supplies and equipment	37,000	7,794
Services	24,000	34,400
Total investments	**$ 61,000**	**$ 155,443**

Unless otherwise noted, the Organization did not recognize any contributions of nonfinancial assets with donor-imposed restrictions.

Note 11. **Related Party Transactions**

During 2023, the Organization received approximately $5,555 in donated services and supplies from members of the board of directors, and the Organization paid approximately $187,000 to a company owned by a relative of a board member for marketing services.

During 2022, the Organization received approximately $5,555 in donated services and supplies from members of the board of directors. During 2022, the Organization paid approximately $143,000 to a relative of a board member for marketing services.

Note 12. **Subsequent Events**

Management has evaluated subsequent events through September 17, 2024, the date on which the financial statements were available for issuance.

Subsequent to December 31, 2023, Haitian gangs continued to create unrest throughout the country including the area of Thomazeau. The Organization was forced to temporarily suspend programming and the base was minimally impacted by gang activity. A police force from the United Nations is now operating within Haiti and has designated Thomazeau as a prioritized area for restoring security.