HORIZONS COMMUNITY SOLUTIONS, INC.

FINANCIAL STATEMENTS

for the years ended June 30, 2025 and 2024

Draffin Tucker

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HORIZONS COMMUNITY SOLUTIONS, INC.

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FINANCIAL STATEMENTS

for the years ended June 30, 2025 and 2024

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INDEPENDENT AUDITOR'S REPORT

Board of Directors
Horizons Community Solutions, Inc.
Albany, Georgia

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Horizons Community Solutions, Inc., which comprise the statements of financial position as of June 30, 2025 and 2024, and the related statements of revenue and support, expenses, and changes in net assets 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 Horizons Community Solutions, Inc. as of June 30, 2025 and 2024, 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. 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 Horizons Community Solutions, Inc. 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.

Continued

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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 Horizons Community Solutions, 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 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 of a reasonable user based on these financial statements.

In performing an audit in accordance with generally accepted 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 Horizons Community Solutions, 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 Horizons Community Solutions, 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.

Draffin & Tucker, LLP

Albany, Georgia
October 10, 2025

HORIZONS COMMUNITY SOLUTIONS, INC.

STATEMENTS OF FINANCIAL POSITION
June 30, 2025 and 2024

	2025	2024
ASSETS		
Cash	$ 632,714	$ 704,704
Certificates of deposit	545,824	524,768
Grant receivables	443,250	230,784
Total current assets	1,621,788	1,460,256
Property and equipment, net	6,414	10,044
Total assets	$ 1,628,202	$ 1,470,300
LIABILITIES AND NET ASSETS		
Accounts payable	$ 28,890	$ 40,935
Total liabilities	28,890	40,935
Net assets:		
Net assets without donor restrictions	1,368,940	1,285,394
Net assets with donor restrictions	230,372	143,971
Total net assets	1,599,312	1,429,365
Total liabilities and net assets	$ 1,628,202	$ 1,470,300

The independent auditor's report and accompanying notes
are an integral part of this financial statement.

HORIZONS COMMUNITY SOLUTIONS, INC.

STATEMENTS OF REVENUE AND SUPPORT, EXPENSES,
AND CHANGES IN NET ASSETS
for the years ended June 30, 2025 and 2024

	June 30, 2025		
	Without Donor Restrictions	With Donor Restrictions	Total
Revenue and support:			
Contributions of cash and other financial assets	$ 201,680	$ -	$ 201,680
Fundraising	10,550	-	10,550
Grants	-	1,478,220	1,478,220
Net assets released from restrictions	1,391,819	(1,391,819)	-
Total revenues	1,604,049	86,401	1,690,450
Expenses:			
Program	1,332,962	-	1,332,962
Management and general	162,377	-	162,377
Fundraising	53,678	-	53,678
Total expenses	1,549,017	-	1,549,017
Operating income	55,032	86,401	141,433
Other income:			
Interest income	28,514	-	28,514
Change in net assets	83,546	86,401	169,947
Net assets, beginning of year	1,285,394	143,971	1,429,365
Net assets, end of year	$ 1,368,940	$ 230,372	$ 1,599,312

Continued

HORIZONS COMMUNITY SOLUTIONS, INC.

STATEMENTS OF REVENUE AND SUPPORT, EXPENSES,
AND CHANGES IN NET ASSETS Continued
for the years ended June 30, 2025 and 2024

	June 30, 2024		
	Without Donor Restrictions	With Donor Restrictions	Total
Revenue and support:			
Contributions of cash and other financial assets	$ 194,437	$ -	$ 194,437
Fundraising	46,580	-	46,580
Grants	-	1,306,648	1,306,648
Net assets released from restrictions	1,316,749	(1,316,749)	-
Total revenues	1,557,766	(10,101)	1,547,665
Expenses:			
Program	1,263,289	-	1,263,289
Management and general	168,650	-	168,650
Fundraising	65,678	-	65,678
Total expenses	1,497,617	-	1,497,617
Operating income (loss)	60,149	(10,101)	50,048
Other income:			
Interest income	28,238	-	28,238
Change in net assets	88,387	(10,101)	78,286
Net assets, beginning of year	1,197,007	154,072	1,351,079
Net assets, end of year	$ 1,285,394	$ 143,971	$ 1,429,365

The independent auditor's report and accompanying notes
are an integral part of this financial statement.

HORIZONS COMMUNITY SOLUTIONS, INC.

STATEMENTS OF CASH FLOWS
for the years ended June 30, 2025 and 2024

	2025	2024
Cash flows from operating activities:		
Change in net assets	$ 169,947	$ 78,286
Adjustments to reconcile change in net assets to net cash provided (used) by operating activities:		
Depreciation	5,237	7,103
Changes in:		
Grants receivable	(212,466)	(40,366)
Accounts payable	(12,045)	15,517
Net cash provided (used) by operating activities	(49,327)	60,540
Cash flows from investing activities:		
Purchase of investments	(545,824)	(524,768)
Proceeds from maturity of investments	524,768	500,000
Purchase of property and equipment	(1,607)	(4,616)
Net cash used by investing activities	(22,663)	(29,384)
Net increase (decrease) in cash	(71,990)	31,156
Cash, beginning of year	704,704	673,548
Cash, end of year	$ 632,714	$ 704,704

The independent auditor's report and accompanying notes are an integral part of this financial statement.

1. Summary of Significant Accounting Policies

Organization

Horizons Community Solutions, Inc. (Organization) is organized pursuant to the Georgia Nonprofit Organization Code (Code). Prior to July 1, 2016, the Organization was known as Cancer Coalition of South Georgia, Inc. The Organization operates exclusively to educate, navigate and provide screening to people in communities served through health system partnerships in order to increase cancer screening rates in Georgia, as authorized by the Code and within the restrictions of Section 501(c)(3) The Organization's primary sources of revenue are from state agencies, related party hospitals, fundraising programs, and private contributions.

Basis of Accounting

These financial statements, which are presented on the accrual basis of accounting, have been prepared to present balances and transactions according to the existence or absence of donor-imposed restrictions. This has been accomplished by classification of net assets and transactions into two classes - net assets with donor restrictions, or net assets without donor restrictions as follows:

- *Net Assets With Donor Restrictions* - Net assets subject to donor-imposed stipulations that may or will be met by actions of the Organization and/or the passage of time.

- *Net Assets Without Donor Restrictions* - Net assets which represent resources available for operations and not subject to donor-imposed stipulations.

Revenues are reported as increases in net assets without donor restrictions unless use of the related assets is limited by donor-imposed restrictions. Expenditures are reported as decreases in net assets without donor restrictions. Gains and losses on investments and other assets or liabilities are reported as increases or decreases in net assets without donor restrictions unless their use is restricted by explicit donor stipulations or by law. Expirations of restrictions on net assets (i.e., the donor-stipulated purpose has been fulfilled and/or the stipulated time period has elapsed) are reported as reclassifications between the applicable classes of net assets. Expirations or restrictions on gifts of long-lived assets or assets to be used to purchase long-lived assets are reported as released from restrictions when the long-lived assets are placed in service.

Continued

1. Summary of Significant Accounting Policies, Continued

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. Accordingly, actual results could differ from those estimates.

Gifts, Contributions and Grants

Contributions, including unconditional promises to give, are recognized as revenues in the period the pledge is received. Conditional promises to give are not recognized until they become unconditional, that is, when the conditions on which they depend are substantially met. Contributions of assets other than cash are recorded at their estimated fair value. The Organization had grants receivable due in less than one year of $443,250 and $230,784 during 2025 and 2024, respectively. The Organization considers all accounts, grants and pledges receivable to be fully collectible; accordingly, no allowance for doubtful accounts is considered necessary. Management closely monitors outstanding balances throughout the year and writes off to expense all balances that are considered uncollectible. Grants receivable consist of amounts awarded but not yet paid and due within the next year.

Fundraising

Special events revenue is comprised of an exchange element based upon the direct benefits donors receive and a contribution element for the difference. The Organization recognizes special events revenue equal to the fair value of direct benefits to donors when the special event takes place. The Organization recognizes the contribution element of special event revenue immediately, unless there is a right of return if the special event does not take place. All goods and services are transferred at a point in time.

Property and Equipment

Property and equipment acquisitions over $1,000 are recorded at cost. Depreciation is provided over the estimated useful life of each class of depreciable asset and is computed on the straight-line method.

Continued

1. Summary of Significant Accounting Policies, Continued

Income Taxes

The Organization is a not-for-profit Organization that has been recognized as tax-exempt pursuant to Section 501(c)(3) of the Internal Revenue Code.

The Organization applies accounting policies that prescribe when to recognize and how to measure the financial statement effects of income tax positions taken or expected to be taken on its income tax returns. These rules require management to evaluate the likelihood that, upon examination by the relevant taxing jurisdictions, those income tax positions would be sustained. Based on that evaluation, the Organization only recognizes the maximum benefit of each income tax position that is more than 50% likely of being sustained. To the extent that all or a portion of the benefits of an income tax position are not recognized, a liability would be recognized for the unrecognized benefits, along with any interest and penalties that would result from disallowance of the position. Should any such penalties and interest be incurred, they would be recognized as operating expenses.

Based on the results of management's evaluation, no liability is recognized in the accompanying statements of financial position for unrecognized income tax positions. Further, no interest or penalties have been accrued or charged to expense as of June 30, 2025 and 2024 or for the years then ended. The Organization's tax returns are subject to possible examination by the taxing authorities. For federal income tax purposes, the tax returns essentially remain open for possible examination for a period of three years after the respective filing deadlines of those returns.

Certificates of Deposit

The Organization records certificates of deposit purchases at cost. Thereafter, certificates of deposit are reported at their amortized cost in the statements of financial position. Earnings from certificates of deposit are included in revenue without donor restrictions unless otherwise restricted by donor or law.

Subsequent Events

In preparing the financial statements, the Organization has evaluated events and transactions for potential recognition or disclosure through October 10, 2025, the date the financial statements were available to be issued.

Continued

2. Certificates of Deposit

The composition of certificates of deposit at June 30, 2025 and 2024 is set forth in the following table. Certificates of deposit are stated at amortized cost.

	2025		
	Amount	Interest Rate	Maturity Date
Certificates of deposit			
Albany Bank and Trust	$ 145,483	3.41%	December 12, 2025
Colony Bank	165,184	3.92%	October 20, 2025
Flint Community Bank	235,157	3.75%	September 16, 2025
Total	$ 545,824		

	2024		
	Amount	Interest Rate	Maturity Date
Certificates of deposit			
Albany Bank and Trust	$ 140,584	3.58%	December 15, 2024
Colony Bank	158,360	4.55%	November 19, 2024
Flint Community Bank	225,824	4.25%	March 16, 2025
Total	$ 524,768		

Earnings from certificates of deposit are comprised of the following for the years ending June 30, 2025 and 2024:

	2025	2024
Earnings		
Interest income	$ 21,056	$ 24,768

Continued

3. Property and Equipment

A summary of property and equipment at June 30, 2025 and 2024 follows:

	2025	2024
Major moveable equipment	$ 141,438	$ 139,831
Less: accumulated depreciation	(135,024)	(129,787)
Total property and equipment, net	$ 6,414	$ 10,044

Depreciation expense for the years ended June 30, 2025 and 2024 amounted to $5,237 and $7,103, respectively.

4. Net Assets With Donor Restrictions

Net assets with donor restrictions are available for community-based cancer services, education, research and outreach, and for infrastructure and patient support and are restricted for the following purposes at June 30, 2025 and 2024:

	2025	2024
Subject to expenditure for specified purpose:		
Winship	$ 58,274	$ 26,421
Phoebe Health Partners	18,483	73,500
Prevent Cancer Foundation	39,784	-
Exact Sciences Corporation	73,885	-
Department of Public Health	-	6,833
Screening Program	34,187	34,197
Patient Assistance	3,020	3,020
Georgia Center for Oncology Research and Education, Inc.	2,739	-
Total	$ 230,372	$ 143,971

Continued

5. Related Party Transactions

The Organization's Board of Directors includes the Chief Executive Officer of Phoebe Putney Memorial Hospital.

The following schedule shows the receivables and revenues from the related party hospital for the years ended June 30, 2025 and 2024:

	Receivables for 6/30/25	Revenue for 6/30/25	Receivables for 6/30/24	Revenue for 6/30/24
Phoebe Putney Memorial Hospital	$ -	$ 146,250	$ -	$ 146,250

The Organization has no employees. All employees were provided through TriNet. Under these arrangements TriNet is responsible for all payroll, benefits, and related costs. The Organization recorded salary and benefit expenses from these arrangements of $1,245,811 and $1,201,009 during 2025 and 2024, respectively.

6. Commitments and Contingencies

From time to time, the Organization may be involved in litigation arising in the course of business. It is anticipated that management will resolve such matters if and when they arise with consultation from legal counsel and without material adverse effect on the Organization's future financial position or results from operations.

7. Concentration of Credit Risk

The Organization maintains deposits with various financial institutions which may, at times, exceed federally insured limits. However, the Organization has not experienced any losses on such amounts, nor does management believe these amounts are exposed to any significant credit risks. Accounts are insured by the Federal Deposit Insurance Corporation (FDIC) up to $250,000 for 2025 and 2024. The Organization's uninsured deposits at June 30, 2025 were $294,300.

Continued

8. Liquidity and Availability

Financial assets available for general expenditure within one year of the statement of financial position date, consists of the following at June 30, 2025 and 2024:

	2025	2024
Cash	$ 632,714	$ 704,704
Certificates of deposit	545,824	524,768
Grants receivable	443,250	230,784
Less: Financial assets subject to donor restrictions	(230,372)	(143,971)
Total financial assets available	$ 1,391,416	$ 1,316,285

None of the financial assets available are subject to donor or other contractual restrictions that make them unavailable for general expenditure within one year of the statement of financial position date. Financial assets subject to donor restrictions are removed from the quantitative information above. The Organization has the ability to structure its financial assets to meet general expenditures, liabilities, and other obligations as they come due.

9. Functional Expenses

The Organization provides health services related to community health improvements, including chronic disease screening, education, research, and outreach, to the people of South Georgia. Expenses related to providing these services in 2025 and 2024 are as follows:

	2025			
	Program Services	Management and General	Fundraising	Total
Salaries and benefits	$ 1,182,729	$ 45,279	$ 17,803	$ 1,245,811
Supplies and other	118,137	116,496	33,576	268,209
Contract costs	27,605	37	2,118	29,760
Depreciation	4,491	565	181	5,237
Total	$ 1,332,962	$ 162,377	$ 53,678	$ 1,549,017

Continued

9. Functional Expenses, Continued

	2024			
	Program Services	Management and General	Fundraising	Total
Salaries and benefits	$ 1,107,706	$ 73,013	$ 20,289	$ 1,201,008
Supplies and other	125,057	94,837	44,278	264,172
Contract costs	24,534	-	800	25,334
Depreciation	5,992	800	311	7,103
Total	$ 1,263,289	$ 168,650	$ 65,678	$ 1,497,617

The financial statements report certain expense categories that are attributable to more than one service or support function. Therefore, these expenses require an allocation on a reasonable basis that is consistently applied. Costs not directly attributable to a function, including depreciation and other occupancy costs, are allocated proportionately to the service and support functions. Benefit expense is allocated consistent with salaries.

INDEPENDENT AUDITOR'S REPORT ON
SUPPLEMENTAL INFORMATION

Board of Directors
Horizons Community Solutions, Inc.
Albany, Georgia

We have audited the financial statements of Horizons Community Solutions, Inc. as of and for the years ended June 30, 2025 and 2024, and our report thereon dated October 10, 2025, which expressed an unmodified opinion on those financial statements, appears on pages 1 and 2. Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The information included in this report on page 16, inclusive, 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 audits 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.

Draffin & Tucker, LLP

Albany, Georgia
October 10, 2025

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HORIZONS COMMUNITY SOLUTIONS, INC.

SCHEDULE OF STATE OF GEORGIA AWARDS EXPENDED
for the year ended June 30, 2025

State Grant/ Program Title	Contract Number	Total Awarded	Total State Paid	Total Expended
Department of Community Health - Cancer Awareness, Education, & Screenings	22001G	$ 25,000	$ 25,000	$ 25,000
Department of Public Health - State Funding FY 2025	40500-032-24244561	420,948	420,948	420,948
Department of Public Health - Community Health Worker Initiative 2023-2024	40500-032-23234471	-	19,500	26,333
Department of Public Health - Community Health Worker Initiative 2024-2025	40500-032-25255255	120,000	120,000	120,000
Georgia Center for Oncology Research and Education - Georgia Breast Cancer License Tag	BCLT 2025	28,000	28,000	25,261
		$ 593,948	$ 613,448	$ 617,542

See independent auditor's report on supplemental information.