

MOVE UNITED, INC.

**FINANCIAL STATEMENTS
AND
REPORTS UNDER THE UNIFORM GUIDANCE**

Years Ended September 30, 2025 and 2024

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INDEPENDENT AUDITORS' REPORT

To the Board of Directors
Move United, Inc.
Washington, DC

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Move United, Inc. (referred to as the Organization), which comprise the statement of financial position as of September 30, 2025 and 2024, and 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 financial statements referred to above present fairly, in all material respects, the financial position of Move United, Inc. as of September 30, 2025 and 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 Move United, 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 Move United, 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 Move United, 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 Move United, 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.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes 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 schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated April 23, 2026, on our consideration of Move United, 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 Move United, 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 Move United, Inc.'s internal control over financial reporting and compliance.

The image shows a handwritten signature in black ink that reads "Rubino & Company". The signature is written in a cursive, flowing style. The ampersand is clearly visible between the words.

Bethesda, Maryland
April 23, 2026

MOVE UNITED, INC.
STATEMENTS OF FINANCIAL POSITION
September 30, 2025 and 2024

	2025	2024
ASSETS		
Current assets		
Cash and cash equivalents	\$ 3,391,236	\$ 3,144,393
Investments	1,481,989	1,740,843
Grants receivable	1,031,533	1,074,956
Contributions receivable	156,365	279,730
Membership services receivable	54,773	57,137
Other receivable	16,277	-
Prepaid expenses	89,611	63,554
Total current assets	6,221,784	6,360,613
Property and equipment, net	104,263	150,830
Other assets		
Investments held by USOPE	334,036	300,766
Right-of-use assets, operating	226,189	286,858
Deposits	75,796	69,315
Total other assets	636,021	656,939
Total assets	\$ 6,962,068	\$ 7,168,382
LIABILITIES AND NET ASSETS		
Current liabilities		
Accounts payable	\$ 586,683	\$ 725,280
Accrued expenses	82,023	85,026
Accrued wages and liabilities	134,962	132,171
Operating lease liabilities, current portion	102,118	95,303
Deferred revenue	352,667	323,584
Total current liabilities	1,258,453	1,361,364
Long term liabilities		
Operating lease liabilities, non-current portion	124,071	216,698
Total liabilities	1,382,524	1,578,062
Net assets		
Without donor restrictions	4,634,798	4,968,046
With donor restrictions	944,746	622,274
Total net assets	5,579,544	5,590,320
Total liabilities and net assets	\$ 6,962,068	\$ 7,168,382

The accompanying notes are an integral part of these financial statements.

MOVE UNITED, INC.
STATEMENTS OF ACTIVITIES
Years Ended September 30, 2025 and 2024

	<u>Year Ended September 30, 2025</u>			<u>Year Ended September 30, 2024</u>		
	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
Operating activities						
Revenue and support						
U.S. federal government grants	\$ 1,370,949	\$ -	\$ 1,370,949	\$ 1,361,298	\$ -	\$ 1,361,298
Foundation and corporate support	4,265,653	785,252	5,050,905	4,509,242	498,389	5,007,631
Contributions	542,253	48,030	590,283	571,832	8,615	580,447
In-kind donations	330,432	-	330,432	303,025	-	303,025
Registration fees	327,882	-	327,882	402,558	-	402,558
Chapter membership services	1,235,046	-	1,235,046	1,119,869	-	1,119,869
Merchandise purchases	4,618	-	4,618	7,980	-	7,980
Net assets released from restrictions	<u>510,810</u>	<u>(510,810)</u>	<u>-</u>	<u>564,033</u>	<u>(564,033)</u>	<u>-</u>
Total revenue and support	<u>8,587,643</u>	<u>322,472</u>	<u>8,910,115</u>	<u>8,839,837</u>	<u>(57,029)</u>	<u>8,782,808</u>
Expenses						
Program services						
Warfighter sports	1,173,984	-	1,173,984	1,298,877	-	1,298,877
Competitions	1,189,685	-	1,189,685	1,121,461	-	1,121,461
Member services	1,489,816	-	1,489,816	1,396,591	-	1,396,591
General programs	<u>4,301,835</u>	<u>-</u>	<u>4,301,835</u>	<u>4,476,632</u>	<u>-</u>	<u>4,476,632</u>
Total program services	8,155,320	-	8,155,320	8,293,561	-	8,293,561
Management and general	341,357	-	341,357	438,476	-	438,476
Fundraising	<u>691,310</u>	<u>-</u>	<u>691,310</u>	<u>717,249</u>	<u>-</u>	<u>717,249</u>
Total expenses	<u>9,187,987</u>	<u>-</u>	<u>9,187,987</u>	<u>9,449,286</u>	<u>-</u>	<u>9,449,286</u>
Change in net assets from operations	(600,344)	322,472	(277,872)	(609,449)	(57,029)	(666,478)
Non-operating activities						
Investment income, net	<u>267,096</u>	<u>-</u>	<u>267,096</u>	<u>298,753</u>	<u>-</u>	<u>298,753</u>
Total non-operating activities	267,096	-	267,096	298,753	-	298,753
Change in net assets	(333,248)	322,472	(10,776)	(310,696)	(57,029)	(367,725)
Net assets, beginning of year	<u>4,968,046</u>	<u>622,274</u>	<u>5,590,320</u>	<u>5,278,742</u>	<u>679,303</u>	<u>5,958,045</u>
Net assets, end of year	<u>\$ 4,634,798</u>	<u>\$ 944,746</u>	<u>\$ 5,579,544</u>	<u>\$ 4,968,046</u>	<u>\$ 622,274</u>	<u>\$ 5,590,320</u>

The accompanying notes are an integral part of these financial statements.

MOVE UNITED, INC.
STATEMENT OF FUNCTIONAL EXPENSES
Year Ended September 30, 2025

	<u>Program Services</u>					<u>Supporting Services</u>		
	Warfighter Sports	Competitions	Member Services	General Programs	Total Program	Management & General	Fundraising	Total
Salaries and payroll taxes	\$ 133,748	\$ 338,094	\$ 399,775	\$ 1,257,863	\$ 2,129,480	\$ 220,612	\$ 169,348	\$ 2,519,440
Sports supplies	347,632	272,705	27,329	307,823	955,489	-	3,685	959,174
Insurance expense	5,643	3,426	837,191	3,659	849,919	13,398	261	863,578
Contract fees	198,866	118,956	30,667	335,806	684,295	17,575	82,462	784,332
Lodging and meals	80,716	167,339	27,170	401,247	676,472	7,463	25,546	709,481
Chapter development	-	-	5,000	800,350	805,350	-	-	805,350
Stipends/athlete training	109,562	40,119	47,132	183,665	380,478	217	156,770	537,465
Travel expense	20,667	62,538	11,491	184,365	279,061	623	3,395	283,079
Event fees	159,213	1,699	4,087	159,924	324,923	-	28,431	353,354
Equipment rental and maintenance	37,742	38,808	5,600	64,737	146,887	4,821	11,866	163,574
Banquet services	-	-	-	50,301	50,301	589	111,529	162,419
Copying and printing	208	13,129	3,053	50,638	67,028	261	7,284	74,573
Hardware and software	-	3,660	10,127	76,334	90,121	1,957	416	92,494
Photography and video	-	17,590	5,000	33,150	55,740	-	3,500	59,240
Office and facilities rental	3,478	8,400	9,204	56,248	77,330	2,470	9,204	89,004
Postage and shipping	1,341	7,986	5,576	127,778	142,681	900	1,917	145,498
Car rental	6,714	34,832	5,893	37,165	84,604	564	2,362	87,530
Promotional items	-	17,130	11,882	3,880	32,892	-	61,230	94,122
Fees, licenses and taxes	3,061	11,786	1,385	35,374	51,606	17,071	865	69,542
Telephone	1,530	1,992	4,825	25,914	34,261	1,693	3,949	39,903
Apparel	6,481	14,746	2,116	11,606	34,949	-	572	35,521
Depreciation	-	5,078	16,828	32,235	54,141	364	-	54,505
Auction	56,252	-	-	-	56,252	-	-	56,252
Retirement contributions	-	4,258	5,838	19,023	29,119	7,447	2,587	39,153
Professional fees	-	1,268	7,966	13,285	22,519	39,402	-	61,921
Advertising	-	-	-	15,657	15,657	-	-	15,657
Office supplies and expense	422	1,708	371	5,003	7,504	3,751	131.00	11,386
Dues and subscriptions	708	2,438	4,310	8,805	16,261	179	4,000	20,440
Totals	<u>\$ 1,173,984</u>	<u>\$ 1,189,685</u>	<u>\$ 1,489,816</u>	<u>\$ 4,301,835</u>	<u>\$ 8,155,320</u>	<u>\$ 341,357</u>	<u>\$ 691,310</u>	<u>\$ 9,187,987</u>

The accompanying notes are an integral part of these financial statements.

MOVE UNITED, INC.
STATEMENT OF FUNCTIONAL EXPENSES
Year Ended September 30, 2024

	<u>Program Services</u>					<u>Supporting Services</u>		
	Warfighter Sports	Competitions	Member Services	General Programs	Total Program	Management & General	Fundraising	Total
Salaries and payroll taxes	\$ 137,541	\$ 313,327	\$ 360,555	\$ 1,142,190	\$ 1,953,613	\$ 281,338	\$ 147,156	\$ 2,382,107
Sports supplies	351,548	150,986	13,232	369,716	885,482	5	3,202	888,689
Insurance expense	4,539	3,938	746,828	1,117	756,422	12,853	80	769,355
Contract fees	226,326	94,442	28,565	443,999	793,332	15,900	93,594	902,826
Lodging and meals	104,869	183,607	36,884	466,724	792,084	9,891	25,926	827,901
Chapter development	-	-	420	571,014	571,434	-	-	571,434
Stipends/athlete training	112,195	90,601	93,498	161,260	457,554	1,134	186,955	645,643
Travel expense	36,614	136,801	21,881	406,060	601,356	1,780	2,675	605,811
Event fees	162,865	10,410	2,207	154,048	329,530	-	29,062	358,592
Equipment rental and maintenance	44,416	4,435	344	114,168	163,363	4,678	9,587	177,628
Banquet services	-	-	-	63,729	63,729	427	120,628	184,784
Copying and printing	5,263	8,355	4,309	78,353	96,280	154	8,395	104,829
Hardware and software	-	3,323	12,812	74,479	90,614	5,009	3,820	99,443
Photography and video	-	18,300	-	8,550	26,850	-	4,000	30,850
Office and facilities rental	11,358	8,400	8,893	54,346	82,997	25,776	8,893	117,666
Postage and shipping	10,500	4,333	7,319	115,905	138,057	480	2,123	140,660
Car rental	7,616	30,805	8,001	49,377	95,799	621	3,437	99,857
Promotional items	40	14,520	14,768	14,425	43,753	-	60,913	104,666
Fees, licenses and taxes	6,630	14,068	1,352	26,779	48,829	14,776	1,059	64,664
Telephone	1,195	1,691	4,046	36,248	43,180	1,981	499	45,660
Apparel	12,329	19,058	4,827	30,410	66,624	71	2,724	69,419
Depreciation	-	3,309	14,183	32,235	49,727	472	-	50,199
Auction	60,550	-	-	-	60,550	-	-	60,550
Retirement contributions	-	4,161	5,356	17,456	26,973	8,047	2,521	37,541
Professional fees	-	688	2,305	13,100	16,093	47,910	-	64,003
Advertising	-	-	349	21,911	22,260	324	-	22,584
Office supplies and expense	1,298	839	424	3,960	6,521	1,860	-	8,381
Dues and subscriptions	1,185	1,064	3,233	5,073	10,555	2,989	-	13,544
Totals	\$ 1,298,877	\$ 1,121,461	\$ 1,396,591	\$ 4,476,632	\$ 8,293,561	\$ 438,476	\$ 717,249	\$ 9,449,286

The accompanying notes are an integral part of these financial statements.

MOVE UNITED, INC.
STATEMENTS OF CASH FLOWS
Years Ended September 30, 2025 and 2024

	<u>2025</u>	<u>2024</u>
Cash flows from operating activities		
Change in net assets	\$ (10,776)	\$ (367,725)
Reconciling adjustments		
Depreciation and amortization	54,505	50,199
Realized and unrealized gains on investments	(156,639)	(172,289)
Operating lease right-of-use asset and liability, net	(25,143)	(892)
Donated securities	-	(24,177)
Changes in operating assets and liabilities		
Grants, contributions and membership dues receivable	152,875	(402,773)
Prepaid expenses	(26,057)	20,186
Deposits	(6,481)	(9,498)
Accounts payable	(138,597)	98,366
Accrued salaries and related liabilities	(212)	20,776
Deferred revenue	29,083	873
Net cash used by operating activities	<u>(127,442)</u>	<u>(786,954)</u>
Cash flows from investing activities		
Purchase of investments	(46,364)	(2,819,433)
Proceeds from sale of investments	428,587	2,364,118
Purchase of property and equipment	<u>(7,938)</u>	<u>(40,294)</u>
Net cash provided (used) by investing activities	<u>374,285</u>	<u>(495,609)</u>
Net change in cash and cash equivalents	246,843	(1,282,563)
Cash and cash equivalents, beginning of year	<u>3,144,393</u>	<u>4,426,956</u>
Cash and cash equivalents, end of year	<u>\$ 3,391,236</u>	<u>\$ 3,144,393</u>

The accompanying notes are an integral part of these financial statements.

MOVE UNITED, INC.
NOTES TO FINANCIAL STATEMENTS
Years Ended September 30, 2025 and 2024

1. Organization

Move United, Inc. (the Organization) was incorporated under the laws of the state of California to operate as a not-for-profit organization. The purpose of the Organization is to provide national leadership and opportunities for individuals with disabilities to develop independence, confidence, and fitness through participation in community sports, recreation, and educational programs. The vision of the Organization is that every person, regardless of ability, has an equal opportunity to participate in sports and recreate in their community. The Organization also exists to provide a national umbrella organization for service to local chapters having the same or similar purposes.

2. Summary of Significant Accounting Policies

Basis of Presentation

The Organization's financial statements have been prepared in accordance with U.S. generally accepted accounting principles, which require it 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.

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.

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 statement of activities.

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 services. Non-operating activities are limited to resources that generate return from investments and other activities considered to be of a more unusual or nonrecurring nature.

MOVE UNITED, INC.
NOTES TO FINANCIAL STATEMENTS
Years Ended September 30, 2025 and 2024

2. Summary of Significant Accounting Policies (continued)

Cash and Cash Equivalents

The Organization maintains cash balances at various financial institutions which, at times, may exceed federally insured limits. The Organization has not experienced any losses related to these accounts and does not believe they are exposed to any significant credit risk on cash and cash equivalents. For the purposes of the statement of cash flows, the Organization considers all highly liquid investments with original maturities less than 90 days to be cash equivalents.

Grants, Contributions, and Membership Dues Receivable

The Organization grants credit terms in the normal course of business to members, subscribers, exhibitors, and other customers throughout the United States. Receivables are stated at amounts expected to be collected. The Organization estimates an allowance for credit losses based on expected lifetime losses, considering historical experience, current conditions, and the financial condition of counterparties. Receivables are written off when deemed uncollectible. At September 30, 2025 and 2024, no allowance was recorded, as substantially all receivables are due from creditworthy sources, including the U.S. Department of Veterans Affairs, and historical losses have been immaterial.

Investments

Investments are carried at estimated fair value as provided by the investment custodian. Purchases and sales of securities are recorded on a trade-date basis. Investment income, including unrealized gains and losses, is reported in the statement of activities as increases or decreases in net assets without restrictions, unless otherwise restricted by the donor or by law. Interest and dividends are recorded when earned.

Property and Equipment

The Organization capitalizes all property and equipment with a cost of \$5,000 or more. Property and equipment are stated at cost at the date of purchase or, for donated assets, at fair value at the date of the donation. Depreciation and amortization are calculated using the straight-line method over the useful lives of the assets. At the time assets are retired or otherwise disposed of, the property and related accumulated depreciation and amortization accounts are relieved of the applicable amounts and any gain or loss is credited or charged to income.

MOVE UNITED, INC.
NOTES TO FINANCIAL STATEMENTS
Years Ended September 30, 2025 and 2024

2. Summary of Significant Accounting Policies (continued)

Leases

At lease inception, the Organization determines whether an arrangement is or contains a lease. Operating leases are included in operating lease right-of-use (“ROU”) assets, current operating lease liabilities, and noncurrent operating lease liabilities in the financial statements. ROU assets represent the Organization’s right to use leased assets over the term of the lease. Lease liabilities represent the Organization’s contractual obligation to make lease payments over the lease term.

For operating leases, ROU assets and lease liabilities are recognized at the commencement date. The lease liability is measured as the present value of the lease payments over the lease term. The Organization uses the rate implicit in the lease if it is determinable. When the rate implicit in the lease is not determinable, the Organization uses a risk-free borrowing rate at the commencement date of the lease to determine the present value of the lease payments. Operating ROU assets are calculated as the present value of the remaining lease payments plus unamortized initial direct costs plus any prepayments less any unamortized lease incentives received.

Revenue Recognition

Government Contracts and Grants

The majority of the Organization’s revenue is derived from cost-reimbursable federal and state contracts and grants, which are conditioned upon performance requirements and/or the incurrence of allowable qualifying expenses. Amounts received are recognized as revenue when the Organization has incurred expenditures in compliance with specific contract or grant provisions.

Contributions and Non-Federal Grants

All unconditional contributions and grants are recognized when received and are considered available to the general programs of the Organization unless specifically restricted by the donor. The Organization reports monetary gifts as support with donor restrictions if they are received with donor stipulations that limit their use or are subject to time restrictions. A donor restriction expires when a stipulated time restriction ends or when a purpose restriction is accomplished. Upon expiration of the restriction, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities and change in net assets as net assets released from restriction. Conditional promises to give are those with a measureable performance or other barrier and right of return. The Organization recognizes conditional promises to give when the conditions stipulated by the donor are substantially met. A conditional promise to give is considered unconditional if the possibility that the condition will not be met is remote.

MOVE UNITED, INC.
NOTES TO FINANCIAL STATEMENTS
Years Ended September 30, 2025 and 2024

2. Summary of Significant Accounting Policies (continued)

Contracts with Customers

The Organization recognizes revenue from contracts with customers in accordance with Accounting Standards Codification Topic 606, Revenue from Contracts with Customers. Revenue is recognized when the Organization satisfies a performance obligation by transferring a promised good or service to a customer. The amount of revenue recognized reflects the consideration to which the Organization expects to be entitled in exchange for those goods or services.

Performance obligations are evaluated to determine whether they are distinct. If a performance obligation is not distinct, it is combined with other performance obligations until a distinct bundle of goods or services is identified. Revenue is recognized either over time or at a point in time, depending on the nature of the performance obligation.

Amounts received in advance of satisfying performance obligations are recorded as deferred revenue in the statement of financial position.

Registration fees are recognized at a point in time when the related program or event occurs.

Membership Services Revenue

The Organization has a Group Risk policy for the Organization and its members based on the total number of participants and volunteers. The Organization submits the total number of participants and volunteers to its insurance broker who then provides a quote for the total cost of the insurance. The Organization sends the quote to its members who then agree to reimburse the Organization for the member's portion of the insurance premiums.

Donated Services and Supplies

The Organization receives various forms of contributed nonfinancial assets, including donated services and supplies (Note 7). Donated materials and professional services are recorded as revenue without donor restrictions and/or with donor restrictions, depending on the existence and/or nature of any donor restrictions and program expense in the period received if an objective basis is available to measure the value of such items. Donated materials are valued based on the estimated prices of identical or similar materials. The total fair value of donated materials is included in in-kind donations in the accompanying statement of activities.

MOVE UNITED, INC.
NOTES TO FINANCIAL STATEMENTS
Years Ended September 30, 2025 and 2024

2. Summary of Significant Accounting Policies (continued)

Functional Allocation of Expenses

The costs of the various programs and activities of the Organization have been summarized in the statements of functional expenses. Salaries and related benefits are allocated to the functions based on employees' responsibilities toward that specific function. Indirect costs, which include equipment rental, office supplies, postage, printing, telephone, and travel are allocated to the functions based on usage of these costs by function.

Advertising Costs

The Organization recognizes advertising expense as incurred in conformity with generally accepted accounting principles. Total advertising and marketing costs were \$15,657 and \$22,584 for the years ended September 30, 2025 and 2024 respectively.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States requires management to make estimates and assumptions that affect the reported amounts 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.

Tax Status

The Organization is exempt from Federal and state income taxes under Section 501(c)(3) of the Internal Revenue Code. The Organization is not a private foundation and is exempt from taxes on income other than unrelated business income.

The Organization's income tax returns are subject to review and examination by Federal and state taxing authorities. The Organization is not aware of any activities that would jeopardize its tax-exempt status. Income tax returns for the years ended September 30, 2024, 2023 and 2022 remain open to examination by the taxing jurisdictions.

Management has evaluated tax positions that could have a significant effect on the financial statements and determined the Organization has no uncertain tax positions at September 30, 2025 and 2024 which require disclosure or recognition.

MOVE UNITED, INC.
NOTES TO FINANCIAL STATEMENTS
Years Ended September 30, 2025 and 2024

2. Summary of Significant Accounting Policies (continued)

Subsequent Events

In preparing these financial statements, the Organization has evaluated events and transactions for potential recognition or disclosure through April 23, 2026, the date the financial statements were available to be issued.

Reclassifications

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

3. Availability and Liquidity

The following reflects the Organization's financial assets at September 30, 2025 and 2024, reduced by amounts not available for general use within one year of the statement of financial position date because of donor imposed restrictions.

	<u>2025</u>	<u>2024</u>
Cash and cash equivalents	\$ 3,391,236	\$ 3,144,393
Grants receivable	1,031,533	1,074,956
Contributions receivable	156,365	279,730
Membership services receivable	54,773	57,137
Other receivable	16,277	-
Investments	<u>1,481,989</u>	<u>1,740,843</u>
Total financial assets	6,132,173	6,297,059
Less amounts not available to be used within one year		
Net assets with donor restrictions	<u>944,746</u>	<u>622,274</u>
	<u>944,746</u>	<u>622,274</u>
Financial assets available to meet cash needs		
for general expenditures within one year	<u>\$ 5,187,427</u>	<u>\$ 5,674,785</u>

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 short-term investments. Excess cash is also invested in various money market, bond, and equity funds.

MOVE UNITED, INC.
NOTES TO FINANCIAL STATEMENTS
Years Ended September 30, 2025 and 2024

4. Investments

Investments consist of the following at September 30, 2025 and 2024:

	Fair Value Levels		
	(Note 9)	<u>2025</u>	<u>2024</u>
Money market funds	1	\$ 16,047	\$ 242,837
Equity funds	1	200,862	60,612
Common Stock	1	756,520	648,121
Mutual Funds	1	67,055	59,374
Certificate of deposit	2	-	405,258
Corporate fixed income	2	<u>441,505</u>	<u>324,641</u>
Total investments		<u>\$ 1,481,989</u>	<u>\$ 1,740,843</u>

Components of investment income for the years ended September 30, 2025 and 2024 are as follows:

	<u>2025</u>	<u>2024</u>
Interest and dividends	\$ 123,083	\$ 137,241
Realized gain	12,241	130,398
Unrealized gain (loss)	144,398	41,891
Investment fees	<u>(12,626)</u>	<u>(10,777)</u>
Total	<u>\$ 267,096</u>	<u>\$ 298,753</u>

MOVE UNITED, INC.
NOTES TO FINANCIAL STATEMENTS
Years Ended September 30, 2025 and 2024

5. Property and Equipment

Property and equipment consist of the following at September 30, 2025 and 2024:

	<u>2025</u>	<u>2024</u>
Furniture and equipment	\$ 288,566	\$ 280,628
Leasehold improvements	5,800	5,800
Time share	30,600	30,600
Vehicles	<u>81,326</u>	<u>81,326</u>
Total property and equipment	406,292	398,354
Less: Accumulated depreciation and amortization	<u>(302,029)</u>	<u>(247,524)</u>
Property and equipment, net	<u>\$ 104,263</u>	<u>\$ 150,830</u>

Depreciation and amortization expense for the years ended September 30, 2025 and 2024 totaled \$54,505 and \$50,199, respectively.

6. Deferred Revenue

The following table provides information about significant changes in deferred revenue for the years ended September 30, 2025 and 2024:

	<u>2025</u>	<u>2024</u>
Deferred revenue, beginning of year	\$ 323,584	\$ 322,711
Revenue recognized	(323,584)	(322,711)
Increase in deferred revenue due to cash received during the period	<u>352,667</u>	<u>323,584</u>
Deferred revenue, end of year	<u>\$ 352,667</u>	<u>\$ 323,584</u>

7. Donated Services and Supplies

The Organization receives contributed nonfinancial assets in the form of donated supplies and professional services. These contributions are recognized as revenue at their estimated fair value in the period received, provided the assets meet the criteria for recognition under U.S. generally accepted accounting principles.

Donated supplies for the years ended September 30, 2025 and 2024 were \$327,132 and \$303,025, respectively. Donated services for September 30, 2025 were \$3,300. There were no donated services for September 30, 2024.

MOVE UNITED, INC.
NOTES TO FINANCIAL STATEMENTS
Years Ended September 30, 2025 and 2024

7. Donated Services and Supplies (continued)

Donated supplies consist primarily of equipment and materials used in the Organization's programs and are utilized by the Organization rather than sold. Donated professional services are recognized when the services require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation.

Donated supplies are valued based on estimated fair value using observable market prices for identical or similar goods. Donated professional services are valued based on prevailing market rates for similar services.

The Organization did not monetize any donated nonfinancial assets during the years ended September 30, 2025 and 2024.

8. Net Assets With Donor Restrictions

Net assets with donor restrictions represent grants and contributions pledged or received as of the end of the fiscal year but not yet expended for their intended purpose or passage of time.

Net assets with donor restriction consist of the following at September 30, 2025 and 2024:

	<u>2025</u>	<u>2024</u>
Purpose restricted contributions and grants		
Bob Woodruff Foundation	\$ 186,149	\$ 289,437
Boeing	365,661	-
Charities Aid Foundation	-	85,870
Citibank, N.A.	-	7,472
Climable Project	12,758	7,615
Craig H Neilsen Foundation	13,250	-
Dick's Sporting Good Foundation	-	36,000
PepsiCo Inc. (Gatorade)	75,500	220
The Hartford	46,835	22,828
May & Stanley Smith Foundation	73,500	60,500
Ralph Armento Scholarship Fund	8,173	8,673
Kirk Bauer Scholarship Fund	22,566	26,566
Seattle Foundation (REI)	54,420	32,062
Survivor Fund	41,047	45,031
Rainone, Danielle	5,000	-
McFadden, Tatyana	39,887	-
	<u>944,746</u>	<u>622,274</u>
Total net assets with donor restrictions	<u>\$ 944,746</u>	<u>\$ 622,274</u>

MOVE UNITED, INC.
NOTES TO FINANCIAL STATEMENTS
Years Ended September 30, 2025 and 2024

9. Lease Commitments

The Organization has three operating leases. The Organization leases office space in Rockville, Maryland under an operating lease agreement that expires in October 2027. The Organization is responsible for its proportionate share of building costs and real estate taxes.

The Organization leases printer equipment under two separate operating leases. These operating leases have expiration dates through May 2030.

The following information was used in the calculation of the operating lease liabilities and operating lease ROU asset.

Remaining lease term - operating leases	9 - 55 months
Weighted average discount rate	4.06% - 4.18%

Future minimum lease payments for operating leases as of September 30, 2025 are as follows:

	Years ending September 30, 2026	\$	109,069
	2027		111,832
	2028		11,619
	2029		2,279
	Thereafter		1,329
			236,128
	Less: Effects of discounting		(9,939)
			226,189
	Operating lease liability, current portion		(102,118)
	Operating lease liability, non-current portion	\$	124,071

Operating lease costs for the years ended September 30, 2025 and 2024 were \$89,004, and \$117,666, respectively.

MOVE UNITED, INC.
NOTES TO FINANCIAL STATEMENTS
Years Ended September 30, 2025 and 2024

10. Fair Value Measurements

Move United reports its fair value measures using a three-level hierarchy that prioritizes the input used to measure fair value. This hierarchy, established by generally accepted accounting principles, gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements).

The fair value hierarchy is as follows:

- Level 1: Inputs that utilize unadjusted quoted prices in active markets for identical assets or liabilities that Move United has the ability to access at the measurement date.
- Level 2: Inputs to the valuation methodology include:
 - Quoted prices for similar assets or liabilities in active markets;
 - Quoted prices for identical or similar assets or liabilities in inactive markets;
 - Inputs other than quoted prices that are observable for the asset or liability;
 - Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specific (contractual) term, the Level 2 input must be observable and significant to the fair value measurement.

- Level 3: Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset or liability 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 need to maximize the use of observable inputs and minimize the use of unobservable inputs.

The following is a description of the valuation methodologies used for investments measured at fair value:

- Investments in *money market funds*, *equity funds*, *common stock* and *mutual funds* are valued at the closing price reported on the active market on which the individual securities are traded.
- Investments in *certificates of deposit* and *corporate fixed income* are valued by the custodians of the securities using pricing models based on credit quality, time to maturity, stated interest rates, and market-rate assumptions, and are classified within Level 2 of the valuation hierarchy.

MOVE UNITED, INC.
NOTES TO FINANCIAL STATEMENTS
Years Ended September 30, 2025 and 2024

10. Fair Value Measurements (continued)

The availability of observable market data is monitored to assess the appropriate classification of financial instruments within the fair value hierarchy. Changes in economic conditions or model-based valuation techniques may require the transfer of financial instruments from one fair value level to another. In such instances, the transfer is reported as of the end of the reporting period. For the years ended September 30, 2025 and 2024, there were no significant transfers in or out of levels 1, 2 or 3.

11. Investments held by USOPE

In January 2023, the Organization entered an agreement to pool investments with the United States Olympic & Paralympic Endowment (USOPE). The USOPE acts solely as agent for the investments of United States Olympic & Paralympic Committee members.

The investment objective of the USOPE is long term maximization of total return through the use of investment strategies designed to maximize the long term total return in a manner consistent with reasonable efforts to preserve the real value of capital.

Following is a description of the valuation methodologies used for assets measured at fair value, on a recurring basis.

- Investments in *money market funds* are valued at the closing price reported on the active market on which the individual securities are traded.
- Investments in *domestic and international equity funds* are valued at the net asset value of shares on the last trading day of the fiscal year, which is the basis for transactions at that date.
- Investments in *domestic bonds* are valued at using pricing models, which maximize the use of observable inputs for similar securities. This includes basing value of yields currently available on comparable securities of issuers with similar ratings.
- Investments in *alternative funds* are valued at the net asset value of shares on the last trading day of the fiscal year, which is the basis for transactions at that date.

MOVE UNITED, INC.
NOTES TO FINANCIAL STATEMENTS
Years Ended September 30, 2025 and 2024

11. Investments held by USOPE (continued)

The Organization's investments held by USOPE are reported at fair value in the accompanying statement of financial position as of September 30, 2025 and 2024.

	Fair Value Levels (Note 9)	<u>2025</u>	<u>2024</u>
Money Market Funds	2	\$ 16,835	\$ 7,940
Domestic equities	2	119,084	108,276
International equities	2	48,703	46,648
Alternative Funds	2	124,061	115,284
Domestic bonds	2	<u>25,353</u>	<u>22,618</u>
 Total investments		 <u>\$ 334,036</u>	 <u>\$ 300,766</u>

12. Employee Retirement Plan

During 2018, the Organization established a 403(b) retirement plan (the plan) which covers all eligible employees. Participation in the plan is voluntary. Participants in the plan may defer a portion of their annual wages up to the maximum amounts prescribed by the Internal Revenue Code. Contributions to the plan by the Organization are at the discretion of the Board of Directors. Employer discretionary contributions made to the plan for the years ended September 30, 2025 and 2024 totaled \$39,153 and \$ 37,541 respectively.

13. Commitments

The Organization has various contractual agreements with individuals and organizations to provide general services, annual events, and publications management.

MOVE UNITED, INC.
NOTES TO FINANCIAL STATEMENTS
Years Ended September 30, 2025 and 2024

14. Concentrations of Revenue and Credit Risk

A significant portion of the Organization's revenue is derived from governmental agencies and foundation and corporate support. For the years ended September 30, 2025 and 2024, approximately 15% and 16%, respectively, of total revenue was received from the U.S. Department of Veterans Affairs and 18% and 16%, respectively, was received from a corporation and its affiliated foundation.

The Organization's operations are dependent upon the continued availability of funding from these sources. A reduction in funding from the Department of Veterans Affairs or the corporation could have a significant impact on the Organization's programs and activities.

Management believes that relationships with these funding sources are strong; however, government funding is subject to annual appropriations, contractual renewals, and the availability of federal resources, while foundation support is subject to donor discretion and ongoing philanthropic priorities.

At September 30, 2025 and 2024, approximately 74% and 65%, respectively, of accounts receivable was due from the U.S. Department of Veterans Affairs. The Organization believes credit risk associated with this receivable is minimal due to the creditworthiness of the federal government.

MOVE UNITED, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended September 30, 2025

Federal Grantor/Pass-Through Grantor/ Program Title	Contract Number	Assistance Listing Number	Federal Expenditures	Passed Through to Subrecipients
Department of Veterans Affairs				
Grants for Adaptive Sports				
Programs for Disabled Veterans and Disabled Members of the Armed Forces	SPORTS-24-060	64.034	\$ 699,173	-
Programs for Disabled Veterans and Disabled Members of the Armed Forces	SPORTS-24-061	64.034	671,776	-
Total Department of Veterans Affairs			1,370,949	-
Total Expenditures of Federal Awards			\$ 1,370,949	\$ -

The accompanying notes are an integral part of this schedule.

MOVE UNITED, INC.
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended September 30, 2025

1. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards ("the Schedule") includes the federal award activity Move United, Inc. under the programs of the federal government, state, and local agencies, for the year ended September 30, 2025. The information in this Schedule is presented in accordance with the requirements of *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Move United, Inc., it is not intended to and does not present the financial position, changes in net assets, or cash flows of Move United, Inc.

2. Basis of Accounting

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in 2 CFR 200, Subpart E (Cost Principles), wherein certain types of expenditures are not allowed or are limited as to reimbursement.

3. Pass-through to Sub-recipients

There were no sub-recipients per Assistance Listing number 64.034 as of September 30, 2025.

4. Other Information

Move United, Inc. did not receive federal insurance, loans, or non-cash assistance during the year ended September 30, 2025.

5. Indirect Cost Rate

Move United, Inc. has elected not to use the ten percent de minimis indirect cost rate allowed by the Uniform Guidance.



**INDEPENDENT AUDITORS' 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 Directors of
Move United, 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 Move United, Inc. (a nonprofit organization), which comprise the statement of financial position as of September 30, 2025, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated April 23, 2026.

Report Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Move United, 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 Move United, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of Move United, 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 have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Move United, 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 entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

The image shows a handwritten signature in black ink. The signature reads "Rubins & Company" in a cursive, flowing script. The ampersand is clearly visible between the two words.

April 23, 2026
Bethesda, Maryland



INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY UNIFORM GUIDANCE

To the Board of Directors
Move United, Inc.

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Move United, Inc.'s compliance with the types of compliance requirements described in the U.S. *Office of Management and Budget (OMB) Compliance Supplement* that could have a direct and material effect on each of Move United, Inc.'s major federal programs for the year ended September 30, 2025. Move United's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, Move United, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2025.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Move United, Inc. and to meet our other ethical responsibilities, in accordance with 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 opinion on compliance for each major federal program. Our audit does not provide a legal determination of Move United, Inc.'s compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Move United, Inc.'s federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Move United, Inc.'s compliance based on our audit. 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, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Move United, Inc.'s compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, 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 Move United, Inc.'s compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Move United, Inc.'s internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Move United, Inc.'s internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

A handwritten signature in black ink that reads "Rubins & Company". The signature is written in a cursive, flowing style. The word "Rubins" is written in a large, looped script, followed by an ampersand "&" and the word "Company" in a similar but slightly smaller script.

April 23, 2026
Bethesda, Maryland

MOVE UNITED, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended September 30, 2025

SECTION A – SUMMARY OF AUDITORS’ RESULTS

Financial Statements

- | | |
|--|------------|
| 1. Type of auditors’ report issued: | Unmodified |
| 2. Internal control over financial reporting: | |
| a. Material weakness(es) identified? | No |
| b. Significant deficiency(ies) identified that are not considered to be material weakness(es)? | No |
| 3. Noncompliance material to financial statements noted? | No |

Federal Awards

- | | |
|---|------------|
| 4. Internal control over major programs: | |
| a. Material weakness(es) identified? | No |
| b. Significant deficiency(ies) identified that are not considered to be material weakness(es)? | No |
| 5. Type of auditors’ report issued on compliance for major programs: | Unmodified |
| 6. Any audit findings disclosed that are required to be reported in accordance with section 2 CFR 200.516(a)? | No |
| 7. Identification of Major Programs: | |

<u>Federal Grantor/Pass-Through Program</u>	<u>Assistance Listing Number (ALN)</u>	<u>Expenditures</u>
U.S. Department of Veterans Affairs Programs for Disabled Veterans and Disabled Members of the Armed Forces	64.034	\$ 1,370,949

- | | |
|--|--------------|
| 8. Dollar threshold used to distinguish between Type A and Type B programs | \$ 1,000,000 |
| 9. Auditee qualified as a low-risk auditee? | No |

MOVE UNITED, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended September 30, 2025

SECTION B– FINANCIAL STATEMENT FINDINGS

None reported.

SECTION C – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None reported.

SECTION D – SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

None reported.