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UNITED AMERICAN PATRIOTS, INC.

FINANCIAL STATEMENTS AND INDEPENDENT AUDITORS' REPORT

Fiscal Years Ended December 31, 2020 and 2019

UNITED AMERICAN PATRIOTS, INC.
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DECEMBER 31, 2020

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INDEPENDENT AUDITORS' REPORT

Board of Directors
United American Patriots, Inc.
Alexandria, Virginia

Report on the Financial Statements

We have audited the accompanying financial statements of the United American Patriots, Inc., which comprise the statement of financial position as of December 31, 2020 and 2019, and the related statements of activities and changes in net assets, cash flows, and functional expenses for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of United American Patriots, Inc. As of December 31, 2020 and 2019, 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.

Prior Period Financial Statements

We have reviewed the 2019 financial statements dated February 10, 2021 and are not aware of any material modifications that should be made to those financial statements for them to be in conformity with accounting principles generally accepted in the United States of America. However, a review is substantially less in scope than an audit and does not provide a basis for the expression of an opinion on the financial statements.

Disclaimer on Supplementary Information

We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

CWDL, Certified Public Accountants

San Diego, California
June 21, 2022

FINANCIAL STATEMENTS

UNITED AMERICAN PATRIOTS, INC.
STATEMENT OF FINANCIAL POSITION
DECEMBER 31, 2020

	<u>2020</u>
ASSETS	
Current assets:	
Cash and cash equivalents	\$ 98,825
Accounts receivable	30,872
Total current assets	<u>129,697</u>
Non-current assets:	
Office equipment	35,220
Vehicles	53,522
Less: accumulated depreciation	<u>(83,956)</u>
Total non-current assets	<u>4,786</u>
Total assets	<u>\$ 134,483</u>
 LIABILITIES	
Current liabilities:	
Accounts payable	\$ 436,245
Accrued expenses	25,964
Note payable, current	24,000
Capital lease, current portion	<u>2,616</u>
Total current liabilities	<u>488,825</u>
Non-current liabilities:	
Note payable, non-current portion	108,057
Capital lease, non-current portion	999
SBA loan	<u>149,900</u>
Total non-current liabilities	<u>258,956</u>
Total liabilities	<u>747,781</u>
 NET ASSETS	
Net assets without donor restrictions	<u>(613,298)</u>
Total net assets	<u>(613,298)</u>
Total liabilities and net assets	<u>\$ 134,483</u>

UNITED AMERICAN PATRIOTS, INC.
STATEMENT OF FINANCIAL POSITION
DECEMBER 31, 2019

	<u>2019</u>
ASSETS	
Current assets:	
Cash and cash equivalents	\$ 271,989
Deposit	8,330
Total current assets	<u>280,319</u>
Non-current assets:	
Office equipment	35,220
Vehicles	53,522
Less: accumulated depreciation	<u>(79,291)</u>
Total non-current assets	<u>9,451</u>
Total assets	<u>\$ 289,770</u>
LIABILITIES	
Current liabilities:	
Accounts payable	\$ 82,419
Accrued expenses	19,080
Note payable, current	12,000
Capital lease, current portion	<u>2,616</u>
Total current liabilities	<u>116,115</u>
Non-current liabilities:	
Note payable, non-current portion	128,060
Capital lease, non-current portion	<u>3,615</u>
Total non-current liabilities	<u>131,675</u>
Total liabilities	<u>247,790</u>
NET ASSETS	
Net assets without donor restrictions	<u>41,980</u>
Total net assets	<u>41,980</u>
Total liabilities and net assets	<u>\$ 289,770</u>

UNITED AMERICAN PATRIOTS, INC.
STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS
DECEMBER 31, 2020

Year Ended December 31, 2020	Net Assets Without Donor Restrictions
SUPPORT AND REVENUE	
Donations	\$ 947,891
Interest and dividends	862
Other income	53,212
Total Support and Revenue	<u>1,001,965</u>
EXPENSES	
Program	1,260,675
General and administrative	260,501
Fundraising	136,067
Total Expenses	<u>1,657,243</u>
Change in Net Assets	(655,278)
Net Assets - Beginning of Year	41,980
Net Assets - End of Year	<u>\$ (613,298)</u>

UNITED AMERICAN PATRIOTS, INC.
STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS
DECEMBER 31, 2019

Year Ended December 31, 2019	Net Assets Without Donor Restrictions
SUPPORT AND REVENUE	
Donations	\$ 2,868,425
Interest and dividends	6,790
Total Support and Revenue	<u>2,875,215</u>
EXPENSES	
Program	2,452,211
General and administrative	378,707
Fundraising	628,033
Total Expenses	<u>3,458,951</u>
Change in Net Assets	(583,736)
Net Assets - Beginning of Year	<u>625,716</u>
Net Assets - End of Year	<u>\$ 41,980</u>

UNITED AMERICAN PATRIOTS, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2020

Year Ended December 31, 2020	General and			Total
	Program	Administrative	Fundraising	
Salaries and benefits	\$ 207,286	\$ 57,768	\$ 74,758	\$ 339,812
Payroll taxes	-	178,448	-	178,448
Professional fees	14,959	4,169	5,395	24,523
Warrior fund beneficiaries	601,916	-	-	601,916
Advocacy and case awareness	81,265	-	-	81,265
Payments to professional fundraising organization*	317,909	-	34,932	352,841
Rent	30,864	9,798	8,328	48,990
Membership, fees, and dues	-	-	7,768	7,768
Depreciation	-	3,032	1,633	4,665
Insurance	1,472	736	1,472	3,680
Equipment	-	1,561	841	2,402
Utilities	-	2,493	-	2,493
Travel and conferences	1,418	89	266	1,773
Bank fees	-	1,614	-	1,614
Office expense	884	281	239	1,404
Advertising	1,088	-	-	1,088
Office supplies	500	159	135	794
Tax	412	131	111	654
Postage	86	27	23	136
Miscellaneous expense	616	195	166	977
Total	\$ 1,260,675	\$ 260,501	\$ 136,067	\$ 1,657,243

	Program Services	Management and General	Fundraising	Total
Mailing and postage	\$ 204,365	\$ -	\$ 22,455	\$ 226,820
Printing	31,408	-	3,451	34,859
List rental expense	39,631	-	4,355	43,986
Caging & escrow services	16,761	-	1,842	18,603
Professional services	2,431	-	267	2,698
Bank charges	1,670	-	183	1,853
Professional Fees	17,551	-	1,929	19,480
Other	4,092	-	450	4,542
Total payments to professional fundraising organization	\$ 317,909	\$ -	\$ 34,932	\$ 352,841

*Scoring of the direct mailers was completed by The Compliance Consulting Company of Virginia LLC. on June 14th, 2022. Allocation of the 2020 contact letter scoring was deemed to be 90.9% program and 9.1% fundraising. See unaudited supplementary information section for illustration of the scoring detail UAP

UNITED AMERICAN PATRIOTS, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2019

Year Ended December 31, 2019	General and			
	Program	Administrative	Fundraising	Total
Salaries and benefits	\$ 236,037	\$ 65,781	\$ 85,128	\$ 386,946
Payroll taxes	11,920	3,322	4,299	19,541
Professional fees	-	36,591	-	36,591
Warrior fund beneficiaries	878,631	-	-	878,631
Advocacy and case awareness	103,886	-	-	103,886
Payments to professional fundraising organization*	1,166,284	245,187	499,836	1,911,307
Rent	34,250	10,873	9,242	54,365
Depreciation	-	4,956	2,669	7,625
Insurance	1,538	769	1,538	3,845
Memberships, fees, and dues	-	-	15,186	15,186
Office expense	3,913	1,242	1,056	6,211
Travel and conferences	7,765	485	1,456	9,706
Postage and mailing	498	158	134	790
Bank fees	-	3,328	-	3,328
Bad debt expense	-	2,267	-	2,267
Miscellaneous expense	7,489	3,748	7,489	18,726
Total	\$ 2,452,211	\$ 378,707	\$ 628,033	\$ 3,458,951

*In the previous year's audit report, sufficient detail and scoring was not available to allocate out United American Patriot's payments to a professional fundraising organization.

UNITED AMERICAN PATRIOTS, INC.
STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED DECEMBER 31, 2020 AND DECEMBER 31, 2019

Year Ended December 31,	2020	2019
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	\$ (708,490)	\$ (583,736)
Reconciliation to net cash provided (used) by operating activities:		
Allowance for doubtful accounts	-	2,267
Depreciation and amortization	4,665	7,625
(Increase) decrease in:		
Accounts receivable	(30,872)	111,198
Increase (decrease) in:		
Accounts payable	353,826	53,452
Accrued expenses	6,884	19,080
Net Cash Provided (Used) by Operating Activities	<u>(373,987)</u>	<u>(390,114)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Notes payable	327	140,060
Payments on capital lease obligations	(2,616)	(2,990)
SBA loan proceeds	149,900	-
PPP loan proceeds	-	-
Net Cash Provided (Used) in Investing Activities	<u>147,611</u>	<u>137,070</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(226,376)	(253,044)
Cash and Cash Equivalents - Beginning of Year	<u>271,989</u>	<u>525,033</u>
Cash and Cash Equivalents - End of Year	<u>\$ 45,613</u>	<u>\$ 271,989</u>

UNITED AMERICAN PATRIOTS, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020 AND 2019

NOTE 1 – ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES

Organization: United American Patriots, Inc. (the "Organization") was incorporated March 28, 2005, under the laws of the State of North Carolina. The Organization generates public awareness, provides funds for legal services, and assists in transition and reintegration into civilian society for military personnel who have been charged with crimes while in combat. To provide funding for these activities, the Organization solicits contributions and grants from various sources throughout the United States.

A summary of significant accounting policies follows:

Basis of Presentation: The Organization reports resources classified for accounting and reporting purposes into two net asset categories, according to externally (donor) imposed restrictions: net assets without donor restrictions and net assets with donor restrictions.

Accordingly, net assets of the Organization and changes therein are classified and reported as follows:

- *Net assets without donor restrictions*- net assets that are not subject to donor-imposed stipulations and are available for the support of the Organization's operating activities.
- *Net assets with donor restrictions* - resources that carry a donor-imposed restriction that permits the Organization to use or expend the donated assets as specified for which the restrictions are satisfied by the passage of time or by actions of the Organization. As those restrictions are met, the contributions are released from net assets with donor restrictions and are transferred to net assets without donor restrictions. Those resources for which the restrictions are met in the same fiscal year they are received are included in net assets without donor restrictions. There were no net assets with donor restrictions as of December 31, 2020 and 2019.

Cash Equivalents: For purposes of reporting the statement of cash flows, the Organization includes all cash on hand and amounts in banks, and investments with a maturity of three months or less to be cash and cash equivalents.

Property and Equipment: Property and equipment are stated at cost, or if donated, at estimated fair market value at the date of donation. The Organization capitalizes property and equipment in excess of \$5,000. Depreciation is computed on a straight-line method over the estimated useful lives of the assets ranging from 5 to 10 years.

Accounts Receivable: Accounts receivable consist of collected contributions from a third party fundraiser that have not yet been remitted to the Organization. Accounts outstanding longer than the contractual payment terms are considered past due. The Organization determines its allowance by considering a number of factors, including the length of time trade accounts receivable are past due, the Organization's previous loss history, and the condition of the general economy and the industry as a whole. The Organization writes off accounts receivable when they become uncollectible, and payments subsequently received on such receivables are credited to the allowance for doubtful accounts. As of December 31, 2020 and 2019, the allowance for doubtful accounts was \$0 and \$0, respectively.

Donations: The Organization records contributions received as unrestricted or restricted support, depending on the existence and/or nature of any donor restrictions.

UNITED AMERICAN PATRIOTS, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020 AND 2019

NOTE 1 – ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES, continued

Donor restricted support is reported as an increase in net assets with donor restrictions. 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 and change in net assets as net assets released from restrictions. However, if a restriction is fulfilled in the same time period in which the contribution is received, the Organization reports the support as without donor restrictions.

Tax Status: The Organization is exempt from federal and state income taxes under Section 501(c)(3) of the Internal Revenue Code.

It is the Organization's policy to evaluate all tax positions to identify those that may be considered uncertain. All identified material tax positions will be assessed and measured by a more likely than not threshold to determine if the tax position is uncertain and what, if any, the effect of the uncertain tax position may have on the financial statements. No material uncertain tax positions were identified for 2020 or 2019.

Concentrations of Credit Risk: The Organization maintains its cash in financial institutions insured by the Federal Deposit Insurance Corporation. Deposit accounts, at times, may exceed federally insured limits.

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 revenue and expenses during the reporting period. Actual results could differ from those estimates.

Functional Classification of Expenses: The costs of providing various programs and other activities have been summarized on a functional basis in the statements of activities and changes in net assets. Accordingly, certain costs have been allocated among the programs and supporting services benefited. Certain costs related to payments to professional fundraising organizations are allocated based on the basis and number of direct mailing efforts for solicitation of contributions and material content. Salaries and benefits, and related costs such as payroll taxes, rent, utilities and office expenses, are allocated on the basis of estimates of time, responsibilities, and efforts of the Organizations employees. Such allocations are determined by management on a reasonable basis that has been consistently applied.

Subsequent Events: Management has evaluated events and transactions for potential recognition or disclosure through June 17, 2022, which is the date the financial statements were available to be issued.

UNITED AMERICAN PATRIOTS, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020 AND 2019

NOTE 2 – CASH AND CASH EQUIVALENTS

For purposes of reporting the statement of cash flows, the Organization includes all cash on hand and amounts in banks, and investments with a maturity of three months or less to be cash and cash equivalents.

NOTE 3 – LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

The following reflects the Organization's financial assets as of the statement of financial position date, reduced by amounts not available for general use because of contractual or donor-imposed restrictions within one year of the statement of financial position date. Amounts not available include amounts set aside for reserves that could be drawn upon if the governing board approves that action.

	2020	2019
Financial assets, at year-end:		
Cash and cash equivalents	\$ 98,825	\$ 271,989
Total financial assets, at year-end	\$ 98,825	\$ 271,989
Financial assets available to meet cash needs for general expenditure within one year	<u>\$ 98,825</u>	<u>\$ 271,989</u>

The Organization manages liquidity needed for operations primarily through budgeted monthly cash inflows and outflows. Cash outflows are planned accordingly so as not to exceed expected inflows.

NOTE 4 – JOINT COSTS RELATING TO PROGRAM AND FUNDRAISING

During 2019, the Organization had a direct mail fundraising agreement with a professional fundraising service organization to solicit contributions to support the Organization's charitable purpose. The professional fundraising service organization was paid \$105 per 1,000 direct mailing packages processed and a 20 percent rental of provided lists of contributors. The Organization terminated the agreement in May 2019 by giving 30 days written notice as required by the contract.

In June 2019, the Organization entered into a contract with a professional fundraising organization that stipulates that the Organization pay a flat monthly rate of \$3,500 plus costs incurred for postage and other direct costs. The Organization terminated the agreement in December 2019 by giving 30 days written notice as required by the contract.

During 2020, the Organization used two separate direct mail fundraising firms to confirm which firm brought in the best traffic, donations, and mission representation to the public. A single firm was selected and the Organization entered into a direct mail fundraising agreement with a professional fundraising service organization to solicit contributions to support the Organization's charitable purpose. This professional fundraising service organization is paid \$95 per 1,000 direct mailing packages processed for the first 2 million pieces per year, \$85 per 1,000 direct mailing packages processed for the second 2 million pieces per year, and \$75 per 1,000 direct mailing packages processed after 4 million pieces per year, adjusted for inflation annually based on the Consumer price index. In addition, a 20% or 40% commission will be paid for standard list rentals based on their origin. The Organization may terminate the agreement by giving 90 days written notice at any time during the contract period which extends through December 31, 2039.

UNITED AMERICAN PATRIOTS, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020 AND 2019

NOTE 4 – JOINT COSTS RELATING TO PROGRAM AND FUNDRAISING, continued

The Organization entered into a digital advertising agreement with a professional fundraising service organization to solicit contributions to support the Organization's charitable purpose. This professional fundraising service organization is paid 25% of the gross revenue raised by the in-house list of customers and 15% of gross revenue raised through third party email lists. The fundraising organization is also paid a fee for each email sent. The frequency of emails sent by the fundraising service organization is determined by the Organization. The Organization may terminate the agreement by giving 30 days written notice at any time during the contract period.

Subsequent to year end, the Organization terminated its contract with its digital mail fundraising service organization and is currently providing these services in-house.

During the years ending December 31, 2020 and 2019, the Organization had direct mail and digital advertising fundraising agreements with professional fundraising service organizations. These activities included requests for contributions to support the Organization's charitable purposes, as well as program and administrative components. The costs of conducting those activities included a total of \$360,844 and \$1,911,307 of joint costs for the years ending December 31, 2020 and 2019, respectively, which are not specifically attributable to particular components of the activities. These joint costs were allocated as follows:

	<u>2020</u>	<u>2019</u>
Program	\$ 317,909	\$ 1,166,284
General and administrative	-	245,187
Fundraising	34,932	499,836
Total	<u>\$ 352,841</u>	<u>\$ 1,911,307</u>

NOTE 5– ADVERTISING COSTS

Advertising costs are expensed as incurred. Advertising costs were \$1,088 and \$69,525 for the years ended December 31, 2020 and 2019, respectively.

NOTE 6 – LEASE COMMITMENT

The Organization rents office space in Alexandria, VA under a lease agreement requiring monthly payments of \$5,015 through August 2020 and \$2,781 through August 2021. Minimum future rental payments under these leases are as follows:

<u>Year Ending December 31,</u>	
2021	<u>\$ 22,248</u>
Total	<u>\$ 22,248</u>

UNITED AMERICAN PATRIOTS, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020 AND 2019

NOTE 7 – CAPITAL LEASE

The Organization entered into a lease agreement for a copier, which is accounted for as a capital lease. Cost and accumulated amortization for the asset is as follows as of December 31:

	<u>2020</u>	<u>2019</u>
Cost of equipment	\$ 13,734	\$ 13,734
Less accumulated amortization	<u>(10,399)</u>	<u>(7,783)</u>
	<u>\$ 3,335</u>	<u>\$ 5,951</u>

Minimum future lease payments are as follows:

Future Lease payments	
<u>Year Ending December 31,</u>	
2021	\$ 2,616
2022	<u>999</u>
	<u>\$ 3,615</u>

NOTE 8 - NOTE PAYABLE

The Organization entered into an agreement with the prior professional fundraiser organization to pay outstanding balances due in the amount of \$140,060. Monthly payments of \$2,000 are due starting July 30, 2020.

Future maturities of the note payable are due as follows:

<u>Year Ending December 31,</u>	
2021	\$ 24,000
2022	24,000
2023	24,000
2024	24,000
2025	24,000
Thereafter	<u>12,057</u>
	<u>\$ 132,057</u>

UNITED AMERICAN PATRIOTS, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020 AND 2019

NOTE 9 – SUBSEQUENT EVENTS

Subsequent to year end, an outbreak of the novel strain of coronavirus (COVID-19) emerged globally. As a result, there have been mandates from federal, state and local authorities resulting in an overall decline in economic activity. While the disruption is expected to be temporary, the extent of the impact of COVID-19 on our operational and financial performances will depend on the duration and spread of the virus, and its impact on our customers, employees and vendors all of which are uncertain. As a result to the change in professional environment in April, 2021 United American Patriots, downsized office its current office space. As a result of the economic uncertainty repayment of Meyer Partners agreed upon repayment schedule was temporarily placed on pause. Repayment resumed on April 5th, 2021.

In May 2020, the Company obtained a note from a financial institution under the Paycheck Protection Program established under the CARES act (the "PPP Note") totaling \$53,212. Proceeds of the PPP Note may be used for the payment of payroll costs, qualifying rent, utilities and interest. A portion of the PPP Note equal to the qualifying uses of the proceeds during the 8 or 24-week period following the issuance of the note, may be eligible for forgiveness. Amounts, if any, that are not given under the program are due in 2 years and bear interest at 1% annually. It was identified that the Paycheck Protection Program loan was fully forgiven on April 25th, 2021.

In June 2020, the Company obtained an Economic Injury Disaster Loan from the U.S. Small Business Administration totaling \$150,000. Payments, including principles and interest, totaling \$641 are due monthly beginning June 2021 for thirty years. Interest of 2.75% will accrue annually. The loan is secured by all tangible property of the Organization. In 2021, the Company obtained two additional distributions of the Economic Injury Disaster Loan from the U.S. Small business Administration totaling \$1,850,000. Bring the Companies total liability to \$2,000,000. The two additional distributions loans have payments, including principles and interest, totaling \$2,209 and \$8,682 are due monthly beginning October 2023 for thirty years. Interest of 2.75% will accrue annually.

In September of 2020 and 2021, the Company downsized its office rental property. This was a direct result of the COVID-19 pandemic.

UNAUDITED SUPPLEMENTARY INFORMATION

**UNITED AMERICAN PATRIOTS, INC.
CONTACT LETTER SCORING
DECEMBER 31, 2020**

MEMORANDUM

Date: June 14, 2022

From: Tim Beall 

To: Mr. Jon Gurfein

Re: 2020 Contact Letters Scoring

United American Patriots (UAP) engaged The Compliance Consulting Company of Virginia, LLC (CCVA) for the purpose of “scoring” its 2020 Contact letters in support of an internal audit to determine the ratio of Program Services (PS) content vs. Fundraising Appeal (FA) content.

As we discussed, our method of “scoring” is as follows:

1. We review each letter, in full, and determine the number of paragraphs in total for each letter. Paragraphs are counted as full paragraphs regardless of size, format, or placement in a letter (e.g., “postscript” addendums are counted as paragraphs even though they are not part of the body of the letter).
2. Any letter that contains a page that is clearly not in letter format is divided into “items” (e.g. if half of the page is a listing of potential donation amounts, that is considered one item; if the lower half of a page is an informational graphic, it is considered one item).
3. Using our best judgment and experience, we score each paragraph or “item” as Program Services or Fundraising Appeal.
4. The calculation is then straight forward, and we arrive at a percentage of the whole of PS vs. FA.

The results of our scoring of the submitted UAP letters are as follows:

Letter ID	Description	Tot. Paragraphs or Items	PS Par.	FA Par.	Program %	Fundraising %
156124	West - Urgent Reply - MARSOC	2	1	1	50.0	50.0
157435	Gurfein - Interstack	50	46	4	92.0	8.0
157435	Gurfein - Holiday Card	2	2	0	100.0	0.0
CUBB Ph.01	West - MARSOC 3	62	56	6	90.3	9.7
154538	West - Hatley - Pres. Pardon	64	57	7	89.1	10.9
CUBA Ph.01	West - Hatley - Pres. Pardon	64	57	7	89.1	10.9
CUBA Ph.02	West - Hatley - Pres. Pardon	64	57	7	89.1	10.9
153405	DD - 1 In-House	87	82	5	94.3	5.7
152462	DD - 2 In-House	87	82	5	94.3	5.7
155429	Hatley - Welcome Home	23	19	4	82.6	17.4
	Total	505	459	46	90.9	9.1

Please do not hesitate to contact me if you have any questions or require additional information.