Kidz2Leaders, Inc.

FINANCIAL STATEMENTS

December 31, 2025 and 2024



Table of Contents

	Page
REPORT	
Independent Auditor's Report	1
FINANCIAL STATEMENTS	
Statements of Financial Position	3
Statements of Activities	4
Statements of Functional Expenses	6
Statements of Cash Flows	8
Notes to Financial Statements	9

REPORT

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
Kidz2Leaders, Inc.

Opinion

We have audited the accompanying financial statements of Kidz2Leaders, Inc. (the Organization) (a nonprofit organization), which comprise the statements of financial position as of December 31, 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 Kidz2Leaders, Inc. as of December 31, 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 the Organization and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern within one year after the date that the financial statements are 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 made by a reasonable user based on the 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 the Organization's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Carr, Riggs & Ingram, L.L.C.

CARR, RIGGS & INGRAM, L.L.C.

Atlanta, Georgia
September 28, 2026

FINANCIAL STATEMENTS

Kidz2Leaders, Inc.
Statements of Financial Position

December 31,	**2025**	2024
Assets		
Cash and cash equivalents	**$ 525,723**	$ 596,590
Prepaid expenses	**7,934**	9,074
Beneficial interest in assets held at Community Foundation	**54,347**	52,529
Operating lease right-of-use assets, net	**68,154**	119,070
Trademark	**2,375**	2,375
Total assets	**$ 658,533**	$ 779,638
Liabilities and Net Assets		
Accounts payable and accrued expenses	**$ 57,359**	$ 47,109
Operating lease liabilities	**73,820**	127,319
Total liabilities	**131,179**	174,428
Net assets		
Without donor restrictions	**413,004**	485,860
With donor restrictions	**114,350**	119,350
Total net assets	**527,354**	605,210
Total liabilities and net assets	**$ 658,533**	$ 779,638

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

Kidz2Leaders, Inc.
Statements of Activities

For the year ended December 31, 2025	Without Donor Restrictions	With Donor Restrictions	Total
Revenue and Other Support			
Contributions	$ 1,666,554	$ 3,000	**$ 1,669,554**
Contributions of non-financial assets	282,961	-	**282,961**
Event revenue	99,440	-	**99,440**
Counselor fees	51,900	-	**51,900**
Other income	9,727	-	**9,727**
Net assets released from restrictions	8,000	(8,000)	**-**
Total revenue and other support	2,118,582	(5,000)	**2,113,582**
Expenses			
Program services			
Camp Hope	1,008,346	-	**1,008,346**
Interns4Tomorrow	179,126	-	**179,126**
Other programs	523,182	-	**523,182**
Total program services	1,710,654	-	**1,710,654**
Supporting services			
Fundraising	318,236	-	**318,236**
General and administrative	162,548	-	**162,548**
Total supporting services	480,784	-	**480,784**
Total expenses	2,191,438	-	**2,191,438**
Change in net assets	(72,856)	(5,000)	**(77,856)**
Net assets at beginning of year	485,860	119,350	**605,210**
Net assets at end of year	$ 413,004	$ 114,350	**$ 527,354**

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

For the year ended December 31, 2024	Without Donor Restrictions	With Donor Restrictions	Total
Revenue and Other Support			
Contributions	$ 1,311,647	$ 2,000	$ 1,313,647
Contributions of non-financial assets	283,247	-	283,247
Event revenue	126,020	-	126,020
Counselor fees	37,100	-	37,100
Other income	10,219	-	10,219
Net assets released from restrictions	21,464	(21,464)	-
Total revenue and other support	1,789,697	(19,464)	1,770,233
Expenses			
Program services			
Camp Hope	846,342	-	846,342
Interns4Tomorrow	179,197	-	179,197
Other programs	569,249	-	569,249
Total program services	1,594,788	-	1,594,788
Supporting services			
Fundraising	208,438	-	208,438
General and administrative	101,285	-	101,285
Total supporting services	309,723	-	309,723
Total expenses	1,904,511	-	1,904,511
Change in net assets	(114,814)	(19,464)	(134,278)
Net assets at beginning of year	600,674	138,814	739,488
Net assets at end of year	$ 485,860	$ 119,350	$ 605,210

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

Kidz2Leaders, Inc.
Statements of Functional Expenses

For the year ended December 31, 2025

	Program Services				Supporting Services		
	Camp Hope	Interns4 Tomorrow	Other Programs	Programs Subtotal	Fundraising	General and Administrative	Total
Salaries and wages	$ 312,408	$ 119,069	$ 253,832	$ 685,309	$ 244,069	$ 68,339	**$ 997,717**
Payroll taxes and benefits	42,621	15,019	34,630	92,270	33,298	9,323	**134,891**
Assistance	-	-	8,210	8,210	-	-	**8,210**
Intern educational trip	-	20,249	-	20,249	-	-	**20,249**
Camp rent	363,835	-	74,828	438,663	-	-	**438,663**
Program travel and meals	25,496	1,911	12,958	40,365	-	-	**40,365**
Honorariums and gifts	33,710	-	-	33,710	-	-	**33,710**
Camper and volunteer recruitment	23,504	-	-	23,504	-	-	**23,504**
Insurance	10,114	1,055	3,553	14,722	531	1,416	**16,669**
Program supplies	50,466	9,163	82,711	142,340	-	-	**142,340**
Security monitoring	-	-	-	-	-	1,200	**1,200**
Office supplies	2,593	271	911	3,775	136	3,663	**7,574**
Postage and printing	6,189	11	258	6,458	5	14	**6,477**
Telephone and internet	2,860	505	1,006	4,371	76	203	**4,650**
Repairs and maintenance	13,760	1,436	4,833	20,029	723	1,926	**22,678**
Professional fees	80,174	6,779	19,574	106,527	9,431	60,946	**176,904**
Office rent	32,320	3,373	11,352	47,045	1,697	4,524	**53,266**
Storage facility rent	5,564	-	-	5,564	-	-	**5,564**
Scholarships	-	-	8,000	8,000	-	-	**8,000**
Other	2,732	285	6,526	9,543	28,270	10,994	**48,807**
Total	$ 1,008,346	$ 179,126	$ 523,182	$ 1,710,654	$ 318,236	$ 162,548	**$ 2,191,438**

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

Kidz2Leaders, Inc.
Statements of Functional Expenses (Continued)

For the year ended December 31, 2024

	Program Services				Supporting Services		
	Camp Hope	Interns4 Tomorrow	Other Programs	Programs Subtotal	Fundraising	General and Administrative	Total
Salaries and wages	$ 246,860	$ 106,759	$ 231,898	$ 585,517	$ 142,131	$ 44,884	$ 772,532
Payroll taxes and benefits	35,561	13,794	33,406	82,761	20,475	6,466	109,702
Assistance	-	-	13,884	13,884	-	-	13,884
Intern educational trip	-	27,086	-	27,086	-	-	27,086
Camp rent	287,215	-	142,135	429,350	-	-	429,350
Program travel and meals	27,253	6,504	27,687	61,444	8	8	61,460
Honorariums and gifts	55,772	-	-	55,772	-	-	55,772
Camper and volunteer recruitment	31,356	-	-	31,356	-	-	31,356
Insurance	5,093	683	2,595	8,371	368	401	9,140
Program supplies	65,465	14,256	73,243	152,964	-	-	152,964
Security monitoring	-	-	-	-	-	1,033	1,033
Office supplies	1,624	218	828	2,670	117	6,366	9,153
Postage and printing	6,573	104	1,093	7,770	34	37	7,841
Telephone and internet	2,287	580	1,263	4,130	88	96	4,314
Repairs and maintenance	10,288	1,379	5,243	16,910	743	810	18,463
Professional fees	34,127	3,600	11,275	49,002	1,087	31,364	81,453
Office rent	29,679	3,980	15,124	48,783	2,144	2,336	53,263
Storage facility rent	3,921	-	-	3,921	-	-	3,921
Scholarships	-	-	9,000	9,000	-	-	9,000
Other	3,268	254	575	4,097	41,243	7,484	52,824
Total	$ 846,342	$ 179,197	$ 569,249	$ 1,594,788	$ 208,438	$ 101,285	$ 1,904,511

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

Kidz2Leaders, Inc.
Statements of Cash Flows

For the years ended December 31,	**2025**	2024
Operating Activities		
Change in net assets	**$ (77,856)**	$ (134,278)
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:		
Amortization or right-of-use asset	**50,916**	49,115
Change in beneficial interest	**(1,818)**	(2,052)
Changes in operating assets and liabilities:		
Promises to give	**-**	13,464
Prepaid expenses	**1,140**	(1,840)
Accounts payable and accrued expenses	**10,250**	4,032
Operating lease liabilities	**(53,499)**	(50,082)
Net cash provided by (used in) operating activities	**(70,867)**	(121,641)
Cash and cash equivalents at beginning of year	**596,590**	718,231
Cash and cash equivalents at end of year	**$ 525,723**	$ 596,590

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

Note 1: DESCRIPTION OF THE ORGANIZATION

Kidz2Leaders, Inc. (the Organization) is a nonprofit corporation located in Cobb County, Georgia. The Organization was established in 1999 and is supported primarily through contributions from individual and corporate contributors. The Organization provides stability, opportunity and a Christian community for children of inmates to break the cycle of incarceration. The Organization conducts the following programs:

Camp Hope – Camp Hope is a week-long, overnight summer camp that empowers children with the chance to build community, experience new opportunities, and find hope for their future.

Interns4Tomorrow – The Interns4Tomorrow program provides high school students with college and career readiness training, as well as real-life internship opportunities in metro-Atlanta businesses.

Other Programs – The Organization offers other services to campers who participated in Camp Hope through the Family Support program which include family retreats and Hope4Christmas.

Note 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP). The Financial Accounting Standards Board (FASB) provides authoritative guidance regarding U.S. GAAP through the Accounting Standards Codification (ASC) and related Accounting Standards Updates (ASUs).

Use of Estimates

The preparation of U.S. GAAP financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, 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. Estimates that are particularly susceptible to significant change in the near term are related to amortization of right-of-use assets, determination of discount rate for lease liabilities, valuation of contributions of non-financial assets, allocation of functional expenses and valuation of beneficial interest.

Cash and Cash Equivalents

Cash and cash equivalents include cash and all highly liquid investments with an original maturity of 90 days or less.

Note 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Promises to Give

Conditional promises to give are not recognized in the financial statements until the conditions are substantially met or explicitly waived by the donor. Unconditional promises to give that are expected to be collected within one year are recorded at net realizable value. Unconditional promises to give that are expected to be collected in more than one year are recorded at fair value, which is measured as the present value of their future cash flows. The discounts on those amounts are computed using risk-adjusted interest rates applicable to the years in which the promises are received. Amortization of the discounts is included in contribution revenue. In the absence of donor stipulations to the contrary, promises with payments due in future periods are restricted to use after the due date. Promises that remain uncollected more than one year after their due dates are written off unless the donors indicate that payment is merely postponed.

Beneficial Interest in Assets Held at Community Foundation

The Organization reports the fair value of the assets held and owned by a local Community Foundation as Beneficial Interest in Assets held at Community Foundation in the statements of financial position. Changes in the value of the assets are reported as gains or losses in the statements of activities.

Property and Equipment

All acquisitions of property and equipment in excess of $500 and all expenditures for maintenance, renewals and betterments that materially prolong the useful lives of assets are capitalized. Repairs and maintenance are expensed as incurred. Property and equipment are carried at cost or, if donated, at the approximate fair value at the date of donation. Depreciation is computed using the straight-line method over the estimated useful lives of the assets.

Trademark

The Organization obtained the rights to the Interns4Tomorrow trademark name and logo. The Organization has chosen not to amortize its trademark, which is in accordance with U.S. GAAP. The trademark is reviewed for possible impairment annually.

Leases

The Organization leases office space and equipment. The Organization determines if an arrangement is a lease at inception. Operating leases are included in operating lease right-of-use (ROU) assets, and operating lease liabilities in the statements of financial position.

Note 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Leases (continued)

ROU assets represent the right to use an underlying asset for the lease term and lease liabilities represent the obligation to make lease payments arising from the lease. Operating lease ROU assets and liabilities are recognized at commencement date based on the present value of lease payments over the lease term. As most of the leases do not provide an implicit rate, the Organization uses a risk-free rate based on the information available at commencement date in determining the present value of lease payments. The operating lease ROU asset also includes any lease payments made and excludes lease incentives. The lease terms may include options to extend or terminate the lease when it is reasonably certain that the Organization will exercise that option. Lease expense for lease payments is recognized on a straight-line basis over the lease term.

The lease agreements do not contain any material residual value guarantees or material restrictive covenants.

Net Assets

The Organization reports information regarding its financial position and activities according to two classes of net assets that are based upon the existence or absence of restrictions on use that are placed by its donors: net assets without donor restrictions and net assets with donor restrictions.

Net assets without donor restrictions are resources available to support operations and not subject to donor restrictions. The only limits on the use of net assets without donor restrictions are the broad limits resulting from the nature of the Organization, the environment in which it operates, the purposes specified in its corporate documents and its application for tax-exempt status, and any limits resulting from contractual agreements with creditors and others that are entered into in the course of its operations.

Net assets with donor restrictions are resources that are subject to donor-imposed restrictions. Some restrictions are temporary in nature, such as those that are restricted by a donor for use for a particular purpose or in a particular future period. Other restrictions may be perpetual in nature; such as those that are restricted by a donor that the resources be maintained in perpetuity.

When a donor's restriction is satisfied, either by using the resources in the manner specified by the donor or by the passage of time, the expiration of the restriction is reported in the financial statements by reclassifying the net assets from net assets with donor restrictions to net assets without donor restrictions.

Revenue Recognition

Revenue from counselor fee payments and event revenue under various contracts is recognized as revenue when performance obligations under the terms of the contracts with customers are satisfied. Revenue received in advance is deferred and recognized over the periods to which the dates and fees relate. These amounts are included in performance obligation liabilities within the statements of financial position.

Contributions are recognized when cash, other assets, an unconditional promise to give, or notification of a beneficial interest is received. Conditional promises to give are not recognized until the conditions on which they depend have been substantially met or the donor has explicitly removed the conditions. Contributions received with donor-imposed restrictions that are met in the same year in which the contributions are received are classified as net assets without donor restrictions.

Note 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Donated Assets

Donated investments and other noncash donations are recorded as contributions at their fair values at the date of donation.

Donated Services

Donated services are recognized as contributions if the services (a) create or enhance nonfinancial assets or (b) require specialized skills, are performed by people with those skills, and would otherwise be purchased by the Organization. Volunteers also provided fund-raising services throughout the year that are not recognized as contributions in the financial statements since the recognition criteria were not met.

Functional Allocation of Expenses

Directly identifiable expenses are charged to programs and supporting services. Expenses related to payroll, payroll taxes and employee benefits are allocated based on actual percentages of time spent in each functional area. Expenses related to maintenance and upkeep of the entire facility are allocated across functional areas based on a fixed percentage.

Income Taxes

Under section 501(c)(3) of the Internal Revenue Code, the Organization is exempt from taxes on income other than unrelated business income. For the years ended December 31, 2025 and 2024, the Organization did not have any unrelated business income.

The Organization utilizes the accounting requirements associated with uncertainty in income taxes using the provisions of Financial Accounting Standards Board (FASB) ASC 740, *Income Taxes*. Using that guidance, tax positions initially need to be recognized in the financial statements when it is more-likely-than-not the positions will be sustained upon examination by the tax authorities. It also provides guidance for derecognition, classification, interest and penalties, accounting in interim periods, disclosure and transition. As of December 31, 2025 and 2024, the Organization has no uncertain tax positions that qualify for recognition or disclosure in the financial statements.

Reclassifications

Certain reclassifications were made to prior year balances to conform with current year presentation.

Subsequent Events

Management has evaluated subsequent events through the date that the financial statements were available to be issued, September 28, 2026, and determined there were no events that occurred that required disclosure. No subsequent events occurring after this date have been evaluated for inclusion in these financial statements.

Note 3: LIQUIDITY AND FINANCIAL ASSET AVAILABILITY

The Organization maintains its financial assets primarily in cash and cash equivalents to provide liquidity to ensure funds are available as the Organization's expenditures come due. The following reflects the Organization's financial assets as of the statement of financial position date, reduced by amounts not available for general use within one year of the statement of financial position date because of contractual or donor-imposed restrictions.

December 31,		**2025**		2024
Total assets at year end	**$**	**658,533**	$	779,638
Less non-financial assets				
Prepaid expenses		**(7,934)**		(9,074)
Operating lease right-of-use assets, net		**(68,154)**		(119,070)
Trademark		**(2,375)**		(2,375)
Financial assets at year-end		**580,070**		649,119
Less those not available for general expenditures within one year, due to contractual or donor-imposed restrictions				
Restricted by donor with time or purpose restrictions		**(114,350)**		(119,350)
Financial assets available to meet cash needs for general expenditures within one year	**$**	**465,720**	$	529,769

In addition to financial assets available to meet general expenditures over the next twelve months, the Organization operates with a balanced budget and anticipates collecting sufficient revenue to cover general expenditures.

Note 4: PROMISES TO GIVE

There were no promises to give as of December 31, 2025 and 2024.

Note 5: BENEFICIAL INTEREST

During the year ended December 31, 2023, the Organization contributed funds to the Cobb Community Foundation (the Community Foundation) which is holding them as a non-endowed component fund (the Fund) for the benefit of the Organization. The Organization has granted the Community Foundation variance power, which gives the Community Foundation's Board the power to use the Fund for other purposes in certain circumstances. The Fund is subject to the Community Foundation's investment and spending policies. Distributions from the Fund should be expended for scholarships.

Activity for the Fund consists of the following:

December 31,		**2025**		2024
Beginning balance	**$**	**52,529**	$	50,477
Share of appreciation (depreciation) of fund		**1,818**		2,052
Ending balance	**$**	**54,347**	$	52,529

Note 6: PROPERTY AND EQUIPMENT

The components of property and equipment consist of the following at December 31, 2025 and 2024:

	Estimated Useful Lives (in years)		**2025**		2024
Computer equipment	3	**$**	**6,631**	$	6,631
Computer software	3		**3,578**		3,578
Furniture and equipment	5-7		**19,978**		19,978
Vehicles	5		**25,774**		25,774
Total depreciable property and equipment			**55,961**		55,961
Less accumulated depreciation			**(55,961)**		(55,961)
Total property and equipment, net		**$**	**-**	$	-

There was no depreciation expense for the years ended December 31, 2025 and 2024.

Note 7: LEASES

The Organization has operating leases for office space and equipment. The leases have remaining lease terms of up to five years.

The components of lease expense consist of the following:

For the years ended December 31,		**2025**		2024
Operating lease cost	**$**	**54,511**	$	54,511

Other information related to leases was as follows:

For the years ended December 31,		**2025**		2024
Supplemental Cash Flow Information				
Cash paid for amounts included in the measurement of lease liabilities:				
Operating cash flows from operating leases	**$**	**57,095**	$	55,478

Weighted average remaining lease term and discount rates consist of the following:

For the years ended December 31,	**2025**	2024
Weighted average remaining lease term		
Operating leases	**1.3 years**	2.3 years
Weighted average discount rate		
Operating leases	**3.49%**	3.49%

Note 7: LEASES (Continued)

Future minimum lease payments under noncancellable leases as of December 31, 2025, were as follows:

For the years ending December 31,		Operating Leases
2026	$	58,789
2027		16,051
2028		805
Total future minimum lease payments		75,645
Less imputed interest		(1,825)
Present value of lease liabilities	$	73,820
Reported as of December 31, 2025		
Current portion of lease liabilities	$	57,116
Lease liabilities, less current portion		16,704
Total	$	73,820

Note 8: NET ASSETS

A summary of net assets without donor restrictions consists of the following:

December 31,	**2025**	2024
Undesignated	**$ 413,004**	$ 485,860
Total net assets without donor restrictions	**$ 413,004**	$ 485,860

A summary of net assets with donor restrictions consists of the following:

December 31,	**2025**	2024
Purpose restricted		
Scholarships	**$ 114,350**	$ 119,350
Total net assets with donor restrictions	**$ 114,350**	$ 119,350

Note 8: NET ASSETS (Continued)

A summary of the release of donor restrictions consists of the following:

For the years ended December 31,	**2025**	2024
Time restrictions	**$ -**	$ 13,464
Purpose restrictions		
Scholarships	**8,000**	8,000
Total net assets released from restrictions	**$ 8,000**	$ 21,464

Note 9: REVENUE

The Organization primarily serves children and their families located in the Metropolitan Atlanta area of the United States.

The Organization recognizes revenue at a point in time for counselor fees. As of December 31, 2025 and 2024, there are no performance obligations to be satisfied.

Note 10: CONTRIBUTIONS OF NON-FINANCIAL ASSETS

All donated space, services, and goods were utilized by the Organization's program and supporting services. There were no donor-imposed restrictions associated with the contributed space, services, or goods.

The components consist of donated space, services and goods contributed to the Organization of the following for the year ended December 31, 2025:

For the year ended December 31, 2025	Donated Space	Donated Services	Donated Goods	Total
Program services				
Camp Hope	$ 181,440	$ 17,874	$ 10,109	**$ 209,423**
Other programs	-	-	50,438	**50,438**
Supporting services				
General and administrative	-	23,100	-	**23,100**
Total contributed space, services and goods	$ 181,440	$ 40,974	$ 60,547	**$ 282,961**

Note 10: CONTRIBUTIONS OF NON-FINANCIAL ASSETS (Continued)

The components consist of donated space, services and goods contributed to the Organization of the following for the year ended December 31, 2024:

For the year ended December 31, 2024	Donated Space	Donated Services	Donated Goods	Total
Program services				
Camp Hope	$ 131,040	$ 21,743	$ 16,116	$ 168,899
Interns4Tomorrow	-	-	640	640
Other programs	66,720	-	39,168	105,888
Supporting services				
General and administrative	-	6,750	1,070	7,820
Total contributed space, services and goods	$ 197,760	$ 28,493	$ 56,994	$ 283,247

Donated space is valued at the fair value of similar properties available in commercial real estate listings. Donated services are valued using the rates those vendors normally charged clients. Donated goods are valued at the wholesale prices that would be received for selling similar products.

Note 11: FAIR VALUE MEASUREMENTS

Fair value is the exchange price that would be received for an asset or paid to transfer a liability (exit price) in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants on the measurement date. There are three levels of inputs that may be used to measure fair values:

Level 1: Quoted prices (unadjusted) for identical assets or liabilities in active markets that the entity has the ability to access as of the measurement date.

Level 2: Significant other observable inputs other than Level 1 prices, such as:

- 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; or
  - can be corroborated by observable market data.

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

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

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

Note 11: FAIR VALUE MEASUREMENTS (Continued)

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2025 and 2024.

Beneficial interest in assets held at Community Foundation: The fair value of the beneficial interest in assets held at the Community Foundation is based upon the net present value of expected future cash flows. Subject to the Community Foundation's variance power, the Organization may request distributions from the fund up to the total balance.

The preceding methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Organization believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine fair value of certain financial instruments could result in different fair value measurements at the reporting date.

Assets and liabilities measured at fair value on a recurring basis consist of the following:

December 31, 2025	Level 1	Level 2	Level 3	Total
Beneficial interest	$ -	$ -	$ 54,347	**$ 54,347**
Total assets measured at fair value	$ -	$ -	$ 54,347	**$ 54,347**

December 31, 2024	Level 1	Level 2	Level 3	Total
Beneficial interest	$ -	$ -	$ 52,529	$ 52,529
Total assets measured at fair value	$ -	$ -	$ 52,529	$ 52,529

Changes in Fair Value Levels

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 at the beginning of the reporting period.

Management evaluated the significance of transfer between levels based upon the nature of the financial instrument and size of the transfer relative to total assets. For the years ended December 31, 2025 and 2024, there were no significant transfers in or out of Levels 1, 2 or 3.

The following table presents the activity for investments measured at fair value on a recurring basis using significant unobservable inputs (Level 3) as defined by GAAP at December 31, 2025:

December 31,	**2025**	2024
Beginning balance	**$ 52,529**	$ 50,477
Share of appreciation (depreciation) of fund	**1,818**	2,052
Ending balance	**$ 54,347**	$ 52,529

Note 12: CONCENTRATIONS OF CREDIT RISK

The Organization maintains cash deposits with financial institutions at December 31, 2025 and 2024 in excess of federally insured limits of $118,374 and $69,088, respectively.