

6 STONES MISSION NETWORK

Eules, Texas

Financial Statements

Years Ended December 31, 2025 and 2024

6 STONES MISSION NETWORK
Financial Statements
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INDEPENDENT AUDITORS' REPORT

To the Board of Directors
6 Stones Mission Network
Eules, Texas

Opinion

We have audited the accompanying financial statements of 6 Stones Mission Network (the "Organization"), which comprise the statement of financial position as of December 31, 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.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of 6 Stones Mission Network as of December 31, 2025, 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. Our responsibilities under those standards are further described in the Auditors' 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 audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Management's Responsibilities 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.

Auditors' 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 auditors' 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.

Prior Period Financial Statements

The financial statements of the Organization as of and for the year ended December 31, 2024 were audited by other auditors whose report dated June 3, 2025 expressed an unmodified opinion on those statements.

PSK LLP

Arlington, Texas
April 3, 2026

6 STONES MISSION NETWORK

Statements of Financial Position
December 31, 2025 and 2024

	<u>2025</u>	<u>2024</u>
ASSETS		
Current assets		
Cash and cash equivalents	\$ 1,365,510	\$ 1,256,106
Current portion of pledges receivable	149,267	136,267
Grants receivable	40,056	76,251
Inventory	195,492	132,623
Prepaid expenses	<u>24,206</u>	<u>12,563</u>
Total current assets	<u>1,774,531</u>	<u>1,613,810</u>
Property and equipment		
Buildings and improvements	6,594,830	6,586,034
Computer software	140,880	75,270
Equipment and vehicles	533,749	413,928
Furniture and fixtures	77,835	63,132
Less: accumulated depreciation	<u>(557,322)</u>	<u>(304,134)</u>
Total property and equipment, net	<u>6,789,972</u>	<u>6,834,230</u>
Other assets		
Trademarks, net	4,956	-
Finance lease right-of-use asset, net	932,937	967,490
Pledges receivable, net	<u>180,064</u>	<u>318,599</u>
Total other assets	<u>1,117,957</u>	<u>1,286,089</u>
Total assets	<u>\$ 9,682,460</u>	<u>\$ 9,734,129</u>
LIABILITIES AND NET ASSETS		
Current liabilities		
Accounts payable	\$ 5,968	\$ 19,328
Funds held for others	8,605	8,605
Accrued liabilities	127,600	119,501
Current portion of finance lease liability	<u>28,337</u>	<u>46,142</u>
Total current liabilities	170,510	193,576
Long-term liabilities		
Finance lease liability, net of current portion	<u>953,217</u>	<u>963,188</u>
Total liabilities	<u>1,123,727</u>	<u>1,156,764</u>
Net assets		
Without donor restrictions	7,108,419	7,134,567
With donor restrictions	<u>1,450,314</u>	<u>1,442,798</u>
Total net assets	<u>8,558,733</u>	<u>8,577,365</u>
Total liabilities and net assets	<u>\$ 9,682,460</u>	<u>\$ 9,734,129</u>

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

6 STONES MISSION NETWORK

Statement of Activities
Year Ended December 31, 2025

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
Revenues and other support:			
Public contributions	\$ 1,145,558	\$ 868,825	\$ 2,014,383
In-kind contributions	67,708	1,995,942	2,063,650
Grants	91,054	567,821	658,875
Other income	42,530	-	42,530
Net assets released from restrictions	<u>3,425,072</u>	<u>(3,425,072)</u>	<u>-</u>
Total revenues and other support	<u>4,771,922</u>	<u>7,516</u>	<u>4,779,438</u>
Expenses:			
Program expenses			
Community Powered Revitalization	669,255	-	669,255
Compassion Ministries	2,917,203	-	2,917,203
School Based Initiatives	<u>583,059</u>	<u>-</u>	<u>583,059</u>
Total program expenses	<u>4,169,517</u>	<u>-</u>	<u>4,169,517</u>
Supporting services			
General and administrative	427,652	-	427,652
Fundraising	<u>200,901</u>	<u>-</u>	<u>200,901</u>
Total supporting services	<u>628,553</u>	<u>-</u>	<u>628,553</u>
Total expenses	<u>4,798,070</u>	<u>-</u>	<u>4,798,070</u>
Change in net assets	(26,148)	7,516	(18,632)
Net assets at beginning of the year	<u>7,134,567</u>	<u>1,442,798</u>	<u>8,577,365</u>
Net assets at end of the year	<u>\$ 7,108,419</u>	<u>\$ 1,450,314</u>	<u>\$ 8,558,733</u>

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

6 STONES MISSION NETWORK

Statement of Activities
Year Ended December 31, 2024

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
Revenues and other support:			
Public contributions	\$ 390,379	\$ 1,650,172	\$ 2,040,551
In-kind contributions	126,977	1,069,658	1,196,635
Grants	324,026	547,999	872,025
Other income	77,628	-	77,628
Net assets released from restrictions	<u>8,324,239</u>	<u>(8,324,239)</u>	<u>-</u>
Total revenues and other support	<u>9,243,249</u>	<u>(5,056,410)</u>	<u>4,186,839</u>
Expenses:			
Program expenses			
Community Powered Revitalization	485,176	-	485,176
Compassion Ministries	2,134,051	-	2,134,051
School Based Initiatives	<u>413,131</u>	<u>-</u>	<u>413,131</u>
Total program expenses	<u>3,032,358</u>	<u>-</u>	<u>3,032,358</u>
Supporting services			
General and administrative	350,609	-	350,609
Fundraising	<u>219,421</u>	<u>-</u>	<u>219,421</u>
Total supporting services	<u>570,030</u>	<u>-</u>	<u>570,030</u>
Total expenses	<u>3,602,388</u>	<u>-</u>	<u>3,602,388</u>
Change in net assets	5,640,861	(5,056,410)	584,451
Net assets at beginning of the year	<u>1,493,706</u>	<u>6,499,208</u>	<u>7,992,914</u>
Net assets at end of the year	<u>\$ 7,134,567</u>	<u>\$ 1,442,798</u>	<u>\$ 8,577,365</u>

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

6 STONES MISSION NETWORK

Statement of Functional Expenses

Year Ended December 31, 2025

	<u>Program Expenses</u>			<u>Supporting Services</u>		<u>Total</u>
	<u>Community Powered Revitalization</u>	<u>Compassion Ministries</u>	<u>School Based Initiatives</u>	<u>General and Administrative</u>	<u>Fundraising</u>	
Personnel	\$ 177,099	\$ 782,188	\$ 147,583	\$ 171,369	\$ 197,588	\$ 1,475,827
Support for others	369,228	1,615,374	323,075	34	-	2,307,711
Supplies and resources	42,621	211,890	39,126	63,012	3,313	359,962
Facilities	40,020	129,817	39,704	109,306	-	318,847
Depreciation	33,919	149,810	28,266	70,665	-	282,660
Amortization	4,164	18,390	3,469	8,674	-	34,697
Interest	2,204	9,734	1,836	4,592	-	18,366
	<u>\$ 669,255</u>	<u>\$ 2,917,203</u>	<u>\$ 583,059</u>	<u>\$ 427,652</u>	<u>\$ 200,901</u>	<u>\$ 4,798,070</u>

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

6 STONES MISSION NETWORK

Statement of Functional Expenses

Year Ended December 31, 2024

	<u>Program Expenses</u>			<u>Supporting Services</u>		
	<u>Community Powered Revitalization</u>	<u>Compassion Ministries</u>	<u>School Based Initiatives</u>	<u>General and Administrative</u>	<u>Fundraising</u>	<u>Total</u>
Personnel	\$ 153,295	\$ 677,053	\$ 127,746	\$ 147,895	\$ 171,470	\$ 1,277,459
Support for others	206,394	902,976	180,595	-	-	1,289,965
Supplies and resources	38,928	171,717	32,655	22,382	47,951	313,633
Facilities	64,305	284,013	53,587	133,968	-	535,873
Depreciation	15,843	69,975	13,204	33,007	-	132,029
Amortization	4,146	18,313	3,457	8,638	-	34,554
Interest	2,265	10,004	1,887	4,719	-	18,875
	<u>\$ 485,176</u>	<u>\$ 2,134,051</u>	<u>\$ 413,131</u>	<u>\$ 350,609</u>	<u>\$ 219,421</u>	<u>\$ 3,602,388</u>

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

6 STONES MISSION NETWORK

Statements of Cash Flows
Years Ended December 31, 2025 and 2024

	<u>2025</u>	<u>2024</u>
Cash flows from operating activities:		
Change in net assets	\$ (18,632)	\$ 584,451
Adjustments to reconcile change in net assets to net cash and cash equivalents provided by (used in) operating activities:		
Depreciation	282,660	132,029
Amortization of finance lease right-of-use asset	34,553	34,554
Amortization of trademarks	144	-
Change in discount on pledges receivable	5,175	9,488
Contributions restricted for long-term purposes	(98,676)	(1,567,065)
(Gain) loss on disposal of property and equipment	(1,788)	13,687
(Increase) decrease in assets:		
Pledges receivable	120,360	(401,026)
Grants receivable	36,195	1,237,029
Inventory	(62,869)	(42,595)
Prepaid expenses	(11,643)	(3,589)
Increase (decrease) in liabilities:		
Accounts payable	(13,360)	(1,314,346)
Accrued liabilities	8,099	29,488
Refundable advances	-	(22,010)
Funds held for others	-	(10,000)
Net cash and cash equivalents provided by (used in) operating activities	<u>280,218</u>	<u>(1,319,905)</u>
Cash flows from investing activities:		
Purchases of property and equipment	(238,614)	(3,550,416)
Proceeds from the disposal of property and equipment	2,000	6,500
Purchases of trademarks	(5,100)	-
Net cash and cash equivalents used in investing activities	<u>(241,714)</u>	<u>(3,543,916)</u>
Cash flows from financing activities:		
Contributions restricted for long-term purposes	98,676	1,802,861
Payments on finance lease liability	(27,776)	(27,267)
Net cash and cash equivalents provided by financing activities	<u>70,900</u>	<u>1,775,594</u>
Change in cash and cash equivalents	109,404	(3,088,227)
Cash and cash equivalents at beginning of the year	<u>1,256,106</u>	<u>4,344,333</u>
Cash and cash equivalents at end of the year	<u>\$ 1,365,510</u>	<u>\$ 1,256,106</u>
Supplemental disclosures:		
Cash paid for interest and expensed	<u>\$ 18,366</u>	<u>\$ 18,875</u>

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

6 STONES MISSION NETWORK

Notes to the Financial Statements

1 - Organization

6 Stones Mission Network (the "Organization") was established in 2009 to meet the needs of people within the community including benevolence, food, clothing, and other supplies through a coalition of churches, other not-for-profit agencies, and other entities. The Organization is exempt from federal income taxes under section 501(c)(3) of the Internal Revenue Code as other than a private foundation.

2 - Summary of Significant Accounting Policies

Basis of Accounting - The accompanying financial statements are presented on the accrual basis of accounting. Accordingly, revenues are recognized when earned and expenses are recorded as incurred. The financial statements of the Organization have been prepared using accounting principles generally accepted in the United States of America.

Basis of Presentation - Net assets and revenues, expenses, gains, and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets and changes therein are classified as follows:

Net Assets Without Donor Restrictions - Net assets available for use in general operations and not subject to donor restrictions.

Net Assets With Donor Restrictions - Net assets subject to donor-imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions may be perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

Revenue Recognition - The Organization is supported primarily through contributions and grants from individuals, foundations, businesses, and governmental entities. Contributions received are recorded as support without donor restrictions or with donor restrictions, depending on the existence and/or nature of any donor restrictions. Pledges are recorded as revenue at the time of the commitment and are classified as contributions with donor restrictions due to the implicit time restriction that exists.

When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of activities as net assets released from restrictions.

Use of Estimates - The Organization used estimates and assumptions in preparing these financial statements in accordance with accounting principles generally accepted in the United States of America. Those estimates and assumptions affect the reported amount of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenses. Actual results could vary from the estimates that were used.

Programs - The Organization pursues its objectives through the execution of these major programs:

Community Powered Revitalization - This program provides home renovations in Hurst, Bedford, Euless, and Grapevine, Texas and surrounding communities for the underprivileged, disabled, and elderly individuals.

Compassion Ministries - This program provides emergency assistance of food, clothing and other resources to families in need.

School Based Initiatives - This program provides economically disadvantaged students with backpacks and school supplies. This program also provides gifts and Christmas dinners to families in need.

6 STONES MISSION NETWORK

Notes to the Financial Statements

2 - Summary of Significant Accounting Policies (continued)

Cash and Cash Equivalents - The Organization considers all bank deposits and highly liquid financial instruments with original maturities of three months or less, which are neither held for nor restricted by donors for long-term purposes, to be cash and cash equivalents. Cash and highly liquid financial instruments restricted to capital needs, such as building projects and debt retirement, or other long-term purposes are excluded from this definition.

Pledges Receivable - Pledges receivable are unconditional promises to give that have been received by the Organization. Pledges expected to be collected within one year are recorded at net realizable value. Pledges expected to be collected in future years are initially recorded at fair value using present value techniques incorporating risk-adjusted discount rates designed to reflect the assumptions that market participants would use in pricing the asset.

Grants Receivable - Grants receivable primarily consist of grants awarded to the Organization, but not collected by year end.

Inventory - Inventory consists primarily of purchased and donated food and new toys. These items are distributed to clients free of charge and are recorded at estimated fair market value. Contributed food is valued using the latest valuation study of Feeding America with prices of \$1.90 and \$1.97 per pound at December 31, 2025 and 2024, respectively. Contributed toys are reported at the fair market value of similar goods.

Property and Equipment - Acquisitions of property and equipment in excess of \$2,000 are capitalized. Property and equipment are carried at cost or, if donated, at the approximate fair value at the date of donation. Maintenance, repairs, and replacements, which do not improve or extend the lives of the respective assets, are charged to expense when incurred. Depreciation is computed using the straight-line method over estimated useful lives of 3-39 years.

Trademarks - Trademarks are recorded at cost and are reported on the statements of financial position net of accumulated amortization. Amortization expense is calculated using the straight-line method over the estimated useful life of the trademark. As of December 31, 2025, accumulated amortization of trademarks amounted to \$144.

Leases - The Organization recognizes a right-of-use asset and a lease liability on the effective date of a lease agreement. Right-of-use assets represent the right to use an underlying asset over the lease term and lease liabilities represent the obligation to make lease payments resulting from the lease agreement. The Organization initially records these assets and liabilities based on the present value of lease payments over the lease term calculated using its incremental borrowing rate applicable to the leased asset or the implicit rate within the lease agreement if it is readily determinable. Lease agreements with lease and non-lease components are combined as a single lease component. Right-of-use assets additionally include net prepaid lease expenses. Options to extend or terminate an agreement are included in the lease term when it becomes reasonably certain the option will be exercised. Leases with an initial term of 12 months or less, short-term leases, are not recorded on the statements of financial position for all underlying asset classes. Lease expense for short-term and long-term operating leases is recognized on a straight-line basis over the lease term, while variable lease payments are expensed as incurred.

Donated Assets - Donated marketable equity securities and other noncash donations are recorded as contributions at their estimated fair values at the date of donation.

Donated Services - No amounts have been reflected in the financial statements for donated services. The Organization pays for most services requiring specific expertise. A large number of people have contributed significant amounts of time to the activities of the Organization without compensation. The financial statements do not reflect the value of those contributed services.

6 STONES MISSION NETWORK

Notes to the Financial Statements

2 - Summary of Significant Accounting Policies (continued)

Compensated Absences - Employees of the Organization are entitled to paid time off depending on length of service and other factors. Employees can accrue unused vacation time up to a maximum of 200 hours for full-time and 125 hours for part-time employees. The Organization calculated the accrual for compensated absences based on employees' hourly rates and number of hours of vacation available at December 31, 2025 and 2024. The accrued amount is \$38,125 at both December 31, 2025 and 2024, and is included with accrued liabilities on the statements of financial position.

Concentrations of Credit Risk - At times, the Organization may maintain cash balances with financial institutions in excess of federally insured limits. It is the opinion of management that the solvency of these financial institutions is sufficient to cover any exposure.

Income Taxes - The Organization is a not-for-profit entity that is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code as other than a private foundation. The Organization follows the Income Taxes topic of the Financial Accounting Standards Board *Accounting Standards Codification* (the "FASB ASC"), which prescribes a comprehensive model for the financial statement recognition, measurement, presentation, and disclosure of uncertain tax positions taken or expected to be taken in income tax returns. The Organization is not aware of any activities that would jeopardize its tax-exempt status and is not aware of any activities that are subject to tax on unrelated business income. As of December 31, 2025, the Organization had no uncertain tax positions that qualify for either recognition or disclosure in the financial statements and does not expect this to change in the next twelve months. The 2022 through 2025 tax years remain subject to examination by the Internal Revenue Service.

Functional Allocation of Expenses - The costs of providing the various programs and activities have been summarized on a functional basis in the statements of functional expenses. Accordingly, certain costs have been allocated by management among the programs and supporting services benefited.

Reclassifications - Certain reclassifications were made to the 2024 financial statement presentation in order to conform to the 2025 financial statement presentation.

Subsequent Events - Subsequent events have been evaluated through April 3, 2026, which is the date the financial statements were available to be issued.

3 - Liquidity and Availability of Resources

The Organization operates under a budget for all activities. Its Board of Directors (the "Board") is responsible for monitoring the liquidity necessary to meet the Organization's operating needs, and meets periodically throughout the year to evaluate the actual results of financial operations versus the budget.

Financial assets available for general expenditure, that is, without donor restrictions limiting their use or without requiring specific action of the Board, within one year of the date of the statements of financial position are comprised of the following:

	2025	2024
Cash and cash equivalents	\$ 1,365,510	\$ 1,256,106
Pledges receivable	329,331	454,866
Grants receivable	40,056	76,251
	1,734,897	1,787,223
Donor-imposed restrictions	(1,450,314)	(1,442,798)
Financial assets available to meet general expenditure needs within one year	\$ 284,583	\$ 344,425

6 STONES MISSION NETWORK

Notes to the Financial Statements

4 - Pledges Receivable

As of December 31, 2025, the Organization had outstanding pledges receivable with payments due between one and three years. The current portion of pledges receivable at December 31, 2025 and 2024 represents pledges due within the next twelve months. The long-term portion represents pledges due during the subsequent fiscal years and has been discounted to present value at a rate of 6.75%.

As of December 31, 2025 and 2024, management estimates that all pledges receivable are fully collectible and an allowance for uncollectible pledges receivable is not necessary. The allowance is established based upon management's judgment of potential defaults.

Pledges receivable at December 31, 2025 and 2024, were as follows:

	2025	2024
Pledges due in:		
2025	\$ -	\$ 136,267
2026	149,267	119,860
2027	99,267	112,767
2028	99,226	99,226
Less: discount to present value	(18,429)	(13,254)
Pledges receivable, net	\$ 329,331	\$ 454,866

5 - Finance Lease

As of December 31, 2025, the Organization had an obligation remaining under a finance lease arrangement related to the rental of property. As of December 31, 2025, the remaining lease term for the outstanding finance lease obligation was 27 years and the interest rate was 1.85%. Future minimum lease payments under this finance lease as of December 31, 2025, are as follows:

<u>Year Ending December 31,</u>	
2026	\$ 46,142
2027	46,142
2028	46,142
2029	46,142
2030	46,142
Thereafter	1,015,226
Total lease payments	1,245,936
Less: interest	(264,382)
Present value of finance lease liability	\$ 981,554

At December 31, 2025 and 2024, the cost of property under the finance lease was \$1,036,597 with accumulated amortization of \$103,660 and \$69,107, respectively. During the years ended December 31, 2025 and 2024, amortization expense of \$34,553 and \$34,554, respectively, was recognized on a straight-line basis and classified in the statements of functional expenses as amortization.

During the years ended December 31, 2025 and 2024, cash paid for amounts included in the measurement of the finance lease liability was \$46,142 and \$46,142, respectively, while \$18,366 and \$18,875, respectively, of interest expense was recognized and classified in the statements of functional expenses as interest. Amortization expense and interest expense are allocated on a functional basis in the statements of activities.

6 STONES MISSION NETWORK

Notes to the Financial Statements

6 - Net Assets With Donor Restrictions

The balance of net assets with donor restrictions as of December 31, 2025 and 2024 relates to certain contributions for which the donors have imposed restrictions. These restrictions require the Organization to use such funds for expenditures directly related to certain activities as follows:

	2025	2024
Community Powered Revitalization	\$ 770,707	\$ 749,041
Compassion Ministries	40,200	28,325
School Based Initiatives	384,343	317,833
Parking lot	75,000	-
Capital campaign	-	61,732
Pledge commitment time restrictions	180,064	285,867
	\$ 1,450,314	\$ 1,442,798

During the years ended December 31, 2025 and 2024, net assets with donor restrictions in the amount of \$3,425,072 and \$8,324,239, respectively, had been expended in accordance with donor restrictions and have been reclassified to net assets without donor restrictions.

7 - In-Kind Contributions

During the years ended December 31, 2025 and 2024, the Organization received the following in-kind contributions that have been or will be utilized in the Organization's various programs:

	2025	2024
Food	\$ 1,815,764	\$ 610,972
Other goods and services	247,886	382,265
Use of facilities	-	203,398
	\$ 2,063,650	\$ 1,196,635

8 - Retirement Plan

The Organization participates in a multiple employer defined contribution plan. Employees may choose to contribute a set amount or percentage of their eligible pay up to Internal Revenue Service set limits. Contributions are made on behalf of eligible employees ranging from 2% to 15% of employee compensation depending on tenure and position. The contributions for the years ended December 31, 2025 and 2024 were \$89,744 and \$83,847, respectively.

9 - Related Party Transactions

During the years ended December 31, 2025 and 2024, the Organization received contributions from members of its Board of Directors, in the aggregate, of \$319,653 and \$259,227, respectively.