ASHES TO GLORY FOUNDATION

Years Ended
December 31,
2025 and 2024

Financial
Statements

ASHES TO GLORY FOUNDATION

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Tedder Whitlock Consulting • Certified Public Accountants & Advisors

INDEPENDENT AUDITORS' REPORT

To the Board of Directors of
Ashes to Glory Foundation
Livonia, Michigan

Opinion

We have audited the accompanying financial statements of Ashes to Glory Foundation (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 Ashes to Glory Foundation 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 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 Ashes to Glory Foundation 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.

Emphasis of Matter

As discussed in Note A to the financial statements, the Foundation entered into an affiliation agreement with Margin of Change Foundation, Inc. ("Margin"), under which Margin became the Foundation's sole member and parent organization. Margin is considered a related party of the Foundation. Our opinion is not modified with respect to this matter.

Responsibilities of Management 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, 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 Ashes to Glory Foundation's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

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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 Ashes to Glory Foundation'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 Ashes to Glory Foundation'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.

TEDDER WHITLOCK CONSULTING

TEDDER WHITLOCK CONSULTING
CERTIFIED PUBLIC ACCOUNTANTS
Livonia, Michigan

June 5, 2026

ASHES TO GLORY FOUNDATION
STATEMENTS OF FINANCIAL POSITION
DECEMBER 31, 2025 AND 2024

	2025	2024
ASSETS		
Current assets		
Cash and cash equivalents	$ 1,111,741	$ 713,868
Restricted cash	227,750	-
Total cash, cash equivalents and restricted cash	1,339,491	713,868
Accrued dividend receivable	763	888
Total current assets	$ 1,340,254	$ 714,756
Other assets		
Right of use asset - operating lease	5,465	15,978
Security deposit	895	895
Website development (net of allowance)	6,300	8,100
Total assets	$ 1,352,914	$ 739,729
LIABILITIES		
Current liabilities		
Grants payable	$ 459,700	$ 330,200
Lease liability - operating lease	5,615	10,513
Accrued expenses	795	-
Total current liabilities	466,110	340,713
Lease liability - operating lease (net of current portion)	$ -	$ 5,615
NET ASSETS		
With donor restrictions	$ 227,750	$ -
Without donor restrictions	659,054	393,401
Total net assets	886,804	393,401
Total liabilities and net assets	$ 1,352,914	$ 739,729

See accompanying notes.

ASHES TO GLORY FOUNDATION

STATEMENTS OF ACTIVITIES

YEARS ENDED DECEMBER 31, 2025 AND 2024

	2025			2024		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
Revenue and other support						
Contributions	$ 2,711,620	$ 750,000	$ 3,461,620	$ 1,950,975	$ -	$ 1,950,975
Contributed assets:						
Investments	41,098	-	41,098	11,377	-	11,377
Investment return, net	19,940	-	19,940	18,007	-	18,007
Total revenue and other support	2,772,658	750,000	3,522,658	1,980,359	-	1,980,359
Net assets released from restrictions	522,250	(522,250)	-	-	-	-
Expenses						
Program services	2,964,102	-	2,964,102	1,965,993	-	1,965,993
General and administrative	53,680	-	53,680	29,737	-	29,737
Fundraising	11,473	-	11,473	-	-	-
Total expenses	3,029,255	-	3,029,255	1,995,730	-	1,995,730
Change in net assets	265,653	227,750	493,403	(15,371)	-	(15,371)
Net assets, beginning of year	393,401	-	393,401	408,772	-	408,772
Net assets, end of year	$ 659,054	$ 227,750	$ 886,804	$ 393,401	$ -	$ 393,401

See accompanying notes.

ASHES TO GLORY FOUNDATION

STATEMENTS OF FUNCTIONAL EXPENSES

YEARS ENDED DECEMBER 31, 2025 AND 2024

	2025				2024			
	Program Services	General and Administrative	Fundraising	Total	Program Services	General and Administrative	Fundraising	Total
Grants	$ 2,733,443	$ -	$ -	$ 2,733,443	$ 1,841,227	$ -	$ -	$ 1,841,227
Amortization	1,800	-	-	1,800	900	-	-	900
Bank charges	137	136	-	273	160	160	-	320
Consulting & legal	1,020	-	-	1,020	7,000	-	-	7,000
Credit card fees	10,144	-	-	10,144	5,038	-	-	5,038
Dues & subscriptions	1,397	349	-	1,746	230	58	-	288
Equipment/supplies	848	-	-	848	1,933	-	-	1,933
Insurance	3,049	762	-	3,811	1,408	352	-	1,760
IT support	11,488	-	-	11,488	5,150	-	-	5,150
Marketing	1,599	-	6,392	7,991	2,175	-	-	2,175
Meetings/conferences	703	-	-	703	899	225	-	1,124
Office expense	3,924	4,702	2,231	10,857	6,084	5,727	-	11,811
Payroll and related taxes	166,136	41,534	-	207,670	81,441	20,360	-	101,801
Professional development	9,000	2,249	-	11,249	722	180	-	902
Professional fees	6,500	1,625	-	8,125	6,064	1,516	-	7,580
Rent	9,292	2,323	-	11,615	4,636	1,159	-	5,795
Travel	2,851	-	2,850	5,701	416	-	-	416
Web hosting	771	-	-	771	510	-	-	510
Total expenses	$ 2,964,102	$ 53,680	$ 11,473	$ 3,029,255	$ 1,965,993	$ 29,737	$ -	$ 1,995,730

See accompanying notes.

ASHES TO GLORY FOUNDATION
STATEMENTS OF CASH FLOWS
YEARS ENDED DECEMBER 31, 2025 AND 2024

	2025	2024
Cash flows from operating activities:		
Change in net assets	$ 493,403	$ (15,371)
Adjustments to reconcile change in net assets to net cash provided by (used) operating activities:		
Changes in operating assets and liabilities:		
Accrued dividend receivable	125	(888)
Right of use asset - operating lease	10,513	(15,978)
Realized net loss (gain) on donated stock	(455)	152
Donated investments	(41,098)	(11,377)
Security deposit	-	(895)
Web design	-	(9,000)
Grants payable	129,500	257,700
Lease liability - operating lease	(10,513)	16,128
Accrued expenses	795	-
Amortization	1,800	900
Net cash provided by operating activities	584,070	221,371
Cash flows from investing activities:		
Proceeds from sale of donated investments	41,553	11,225
Net cash provided by investing activities	41,553	11,225
Net increase in cash, cash equivalents, and restricted cash	625,623	232,596
Cash, cash equivalents, and restricted cash at beginning of year	713,868	481,272
Cash, cash equivalents, and restricted cash at end of year	$ 1,339,491	$ 713,868

See accompanying notes.

ASHES TO GLORY FOUNDATION
NOTES TO FINANCIAL STATEMENTS
December 31, 2025 and 2024

NOTE A – NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Organization

Ashes to Glory Foundation (Organization), a nonprofit organization under the laws of the State of Michigan, provides financial assistance for professional Christian therapy to individuals and families nationwide who are enslaved by various types of addiction and other trauma-related conditions. The Organization exists as a wholly charitable organization, seeking donations to support those who lack the financial resources for the treatment they need.

In July 2025, Ashes to Glory Foundation entered into an affiliation agreement with Margin of Change Foundation, Inc. (Margin), an Arkansas nonprofit organization exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code. Under the agreement, Ashes to Glory Foundation became affiliated with Margin, with Margin serving as the sole member of Ashes to Glory Foundation.

The agreement preserves Ashes to Glory Foundation's separate legal existence and provides that Ashes to Glory Foundation will continue to conduct its charitable programs through its own corporate structure, officers, management, and Board of Directors. Under the affiliation agreement, Margin of Change Foundation has governance rights, including the authority to appoint members of Ashes to Glory Foundation's Board of Directors following the transaction. The agreement also contains provisions intended to preserve certain governance protections for Ashes to Glory Foundation, including the authority of its independent directors to terminate the affiliation upon notice and restrictions on Margin's ability to alter those termination rights. Accordingly, while Ashes to Glory Foundation maintains separate operations and corporate records, it is affiliated with and subject to certain governance rights of Margin under the affiliation agreement.

Basis of Presentation

The accompanying financial statements are intended to present only the financial position, changes in net assets, and cash flows of Ashes to Glory Foundation and do not purport to present the financial position or activities of the affiliated entity on a consolidated basis.

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. Net assets with donor restrictions are 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 are perpetual in nature, such as those that the donor stipulates resources be maintained in perpetuity.

The Organization's unspent contributions are reported in net assets with donor restrictions if the donor limited their use, as are promised contributions that are not yet due.

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 from net assets with donor restrictions to net assets without donor restrictions.

NOTE A – NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Use of Estimates
The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities as of 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. Management periodically evaluates estimates used in the preparation of the financial statements for continued reasonableness. Appropriate adjustments, if any, to the estimates used are made prospectively based upon such periodic evaluation. It is reasonably possible that changes may occur in the near term that would affect management's estimates with respect to the revenue recognized and accrued expenses.

Liquidity
Assets are presented in the accompanying Statement of Financial Position according to their nearness of conversion to cash and liabilities according to the nearness of their maturity and resulting use of cash. As part of the Organization's liquidity management, it maintains a sufficient level of operating cash and cash equivalents to be available as its general expenditures, liabilities, and other obligations become due.

Cash and Cash Equivalents
Cash and cash equivalents consist of demand deposits in financial institutions, US Treasury money market funds and cash on hand. Management considers all highly liquid investments with short-term maturities to be cash equivalents. Cash and cash equivalents whose use is limited by donor restrictions, contractual requirements, or other external restrictions are classified as restricted cash. Realized and unrealized gains and losses are included in the statement of activities as changes in net assets.

Restricted Cash
At December 31, 2025, the Organization held cash of $227,750 received from donors that is restricted to future scholarship program expenditures.

Investment Return
Investment return consists primarily of interest and dividend income earned on cash held in checking accounts and U.S. Treasury securities classified as cash and cash equivalents. Investment return is recognized when earned and is reported net of related investment expenses.

Website Development Costs
The Organization accounts for website development costs in accordance with ASC (Accounting Standards Codification) 350-50, "Intangibles—Goodwill and Other—Website Development Costs." Costs incurred in the planning and preliminary project stage of developing a website are expensed as incurred. Costs incurred during the application and infrastructure development stage, graphical design stage, and content development stage (to the extent the content is developed for purposes other than advertising) are capitalized, and are amortized over five years. Amortization expense was $1,800 and $900 for the years ended December 31, 2025 and 2024, respectively. Ongoing maintenance and training costs are expensed as incurred.

NOTE A – NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Fair Value of Financial Instruments and Investments

Accounting standards require certain assets and liabilities be reported at fair value in the financial statements and provide a framework for establishing that fair value. The framework for measuring fair value provides a hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. Fair value is defined as the price that would be received to sell an asset in an orderly transaction between market participants at the measurement date. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). The three levels of the fair value hierarchy are described as follows:

- *Level 1.* Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Organization has the ability to access.

- *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 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.

Grants Payable

Grants payable represents all unconditional grants that have been authorized prior to year-end, but remain unpaid as of the statement of financial position date. Conditional grants are expensed and considered payable in the period the conditions are substantially satisfied. There were no conditional grants at December 31, 2025 or 2024.

Contributions

Contributions are recognized as revenue when received or unconditionally promised. Contributions are recorded as net assets without donor restrictions or net assets with donor restrictions depending on the existence and nature of donor-imposed restrictions. Contributions with donor restrictions are reclassified to net assets without donor restrictions when the related restrictions are satisfied. Conditional promises to give are not recognized until the conditions on which they depend are substantially met.

NOTE A – NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Donated Services
Donated services are recognized as contributions if the services (a) create or enhance nonfinancial assets or (b) require specialized skills, which are performed by people with those skills, and would otherwise be purchased by the Organization. The Organization recognized no donated services for the years ended December 31, 2025 and 2024.

Donated Assets
Donated assets consist of investments and nonfinancial assets recorded as contributions at the fair value at the date of donation.

Functional Expenses
The costs of providing the various programs and other activities are summarized on a functional basis in the Statement of Functional Expenses. Accordingly, certain costs have been allocated among the programs and supporting services based on methods determined by management to be reasonable and appropriate.

The expenses that are allocated include the following:

Expense	Method of Allocation
Payroll, related taxes and benefits	Time and effort
Consultants, IT support, marketing	Time and effort
Rent expense	Space utilization
Office, technology, fees, etc.	Usage

Exempt Status
The Organization is a not-for-profit organization exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code and exempt from similar state and local taxes. Although the Organization was granted an income tax exemption by the Internal Revenue Service, such exemption does not apply to "unrelated business taxable income". The Organization is subject to tax on income unrelated to its exempt purpose unless otherwise excluded by the Internal Revenue Code. Tax years remaining open for examination by the appropriate taxing authorities as of December 31, 2025 are 2024, 2023, and 2022, generally three years from the date the return was filed.

The Organization analyzes its income tax filing positions in the federal and state jurisdictions where it is required to file income tax returns, as well as all open tax years in these jurisdictions, to identify potential uncertain tax positions. The Organization treats interest and penalties attributable to income taxes and continues to reflect charges for such, to the extent they arise, as a component of its general and administrative expenses.

ASHES TO GLORY FOUNDATION
NOTES TO FINANCIAL STATEMENTS
December 31, 2025 and 2024

NOTE B – CONCENTRATIONS

Concentration of Credit Risk
The Organization's cash, cash equivalents, and restricted cash consisted of the following as of December 31, 2025 and 2024:

	2025	2024
Bank - Checking and savings	$ 1,069,865	$ 458,673
- Money markets accounts	-	-
Brokerage account -		
Cash account-insured	315	4,427
US Treasury money market fund-uninsured	269,311	250,768
Total	$ 1,339,491	$ 713,868

The amounts held in the checking, savings and money market accounts, are covered up to $250,000 per institution by the Federal Deposit Insurance Corporation (FDIC) and amounts in excess of $250,000 bear a risk of loss. The amount at-risk changes daily, depending upon the actual account balances on deposit. The amounts held in the US Treasury money market fund are not covered by the FDIC. As of December 31, 2025 and 2024, the Organization's uninsured cash balance was $839,491 and $458,219, respectively. The Organization has not experienced any losses on these funds.

Concentration of Contributions
During the year ended December 31, 2025, the Organization received significant restricted contributions from Margin of Change Foundation, Inc., an affiliated organization, as described in Note F. The Organization also received substantial contributions from donors related to members of the Board of Directors. Management believes these relationships will continue to provide ongoing support for the Organization's mission and operations.

NOTE C – LIQUIDITY AND AVAILABILTY OF RESOURCES

The following reflects the Organization's financial assets as of the Statements of Financial Position date, reduced by amounts not available for general use within one year of December 31, 2025 and 2024, because of contractual or internal designations. Amounts not available include amounts set aside by the Board for grants payable. Management actively monitors cash flows and liquidity on a monthly basis to ensure that sufficient resources are available to fund grant obligations and general expenditures for a period of at least three months.

The Organization's financial assets available within one year of the Statements of Financial Position date for general expenditure are as follows:

	2025	2024
Cash and cash equivalents	$ 1,111,741	$ 713,868
Restricted cash	227,750	-
Accrued dividend receivable	763	888
Total financial assets	1,340,254	714,756
Unavailable for general expenditures within one year:		
Donor restricted for future scholarships	(227,750)	-
Internally designated	(459,700)	(330,200)
Total financial assets available to meet cash needs for general expenditures within one year	$ 652,804	$ 384,556

NOTE D – INVESTMENTS AND FAIR VALUE MEASUREMENTS

As discussed in Note A, the Organization is required to report its fair value measurements based on the ability to observe marketplace inputs to the valuation techniques. During the years ended December 31, 2025 and 2024, the Organization received donated publicly-traded stock in the amounts of $41,098 and $11,377, respectively. The donated stock was immediately sold and the proceeds were used for operations and not held as investments at year-end. Therefore, the Organization's balance of Level 1, Level 2 and Level 3 financial assets investments as of December 31, 2025 and 2024 were $0.

Cash equivalents consisting of U.S. Treasury money market funds are carried at amounts approximating fair value due to short-term maturities.

Investment income and gains restricted by donors are reported as increases in net assets without donor restrictions if the restrictions are met in the reporting period in which the income and gains are recognized.

NOTE E - NET ASSETS WITH DONOR RESTRICTIONS

During the year ended December 31, 2025, the Organization received restricted contributions in the amount of $750,000, restricted to providing scholarships to individuals seeking treatment at the Capstone Treatment Center. Of the restricted contributions, $250,000 were restricted to be used for any individual seeking treatment, $250,000 restricted to Arkansas residents seeking treatment for vaping abuse, and $250,000 restricted to Arkansas residents seeking treatment for opioid abuse.

Net assets with donor restrictions consisted of the following at December 31, 2025, as follows:

Purpose Restriction	Amount
Scholarships for any individual	$ 3,500
Scholarships for Arkansas residents for vaping abuse	39,250
Scholarship for Arkansas residents for opioid abuse	185,000
Total restricted net assets	$ 227,750

Net assets were released from donor restrictions by incurring expenses satisfying the restricted purposes, as follows for the year ended December 31, 2025:

Released from Restriction	Amount
Scholarships for any individual	$ 246,500
Scholarships for Arkansas residents for vaping abuse	210,750
Scholarship for Arkansas residents for opioid abuse	65,000
Total restricted net assets	$ 522,250

ASHES TO GLORY FOUNDATION
NOTES TO FINANCIAL STATEMENTS
December 31, 2025 and 2024

NOTE F – TRANSACTIONS WITH RELATED PARTIES

Contributions
The Organization received unrestricted contributions of $398,996 and $283,790 from donors that are related by family to certain board members of the Organization for the years ended December 31, 2025 and 2024, respectively.

The Organization received restricted contributions of $750,000 from Margin, an affiliated organization described in Note A, during the year ended December 31, 2025. As a result of the affiliation agreement, Margin and Ashes to Glory Foundation are related parties.

NOTE G – SIMPLE IRA RETIREMENT PLAN

The Organization sponsors a SIMPLE IRA retirement plan covering all eligible employees. Employees may elect to contribute a portion of their compensation, subject to Internal Revenue Service limitations. The Organization is required to match employee contributions up to 3% of each participating employee's compensation. For the years ended December 31, 2025, and 2024, the Organization contributed $4,612 and $1,950 to the SIMPLE IRA plan, respectively. Employer contributions are fully vested when made.

NOTE H – LEASE

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 on the Statements of Financial Position. The ROU asset represents the right to use an underlying asset for the lease term and lease liability 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 the lease does 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 lease term may include options to extend when it is reasonably certain that the option will be exercised. Lease expense for lease payments is recognized on a straight-line basis over the lease term.

Total operating lease expense was $11,040 and $5,520, not including other fees, for the years ended December 31, 2025 and 2024, respectively. Total cash paid for amounts included in the measurement of operating lease liabilities was $11,040 and $5,370 for the years ended December 31, 2025 and 2024, respectively.

As of December 31, 2025, and 2024, the weighted-average remaining lease terms for the operating leases were 6 and 18 months, and the weighted average discount rate associated with the operating leases was 4.61% and 4.61%, respectively.

Future minimum lease payments and reconciliation to the Statements of Activities at December 31, 2025, are as follows:

For Years Ending December 31,	Operating Leases
2026	$ 5,670
Total future undiscounted lease payments	5,670
Less present value discount	(55)
Lease liability	$ 5,615

NOTE I – EVALUATION OF SUBSEQUENT EVENTS

The Organization has evaluated subsequent events for potential recognition or disclosure through June 5, 2026, the date on which the financial statements were available to be issued.

In January 2026, the Organization received a $500,000 restricted contribution from Margin, an affiliated organization described in Note A, for scholarships for Arkansas residents for treatment of opioid abuse.

In May 2026, the Organization signed an addendum to extend the term of the lease described in Note H by two years, through June 30, 2028. The addendum requires monthly lease payments of $945, with total future lease payments of approximately $22,680.