JOSEPH'S COAT

FINANCIAL STATEMENTS

YEARS ENDED DECEMBER 31, 2025 AND 2024



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INDEPENDENT AUDITORS' REPORT

Board of Directors
Joseph's Coat
St. Paul, Minnesota

Report on the Financial Statements

Opinion

We have audited the financial statements of Joseph's Coat, 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 accompanying financial statements present fairly, in all material respects, the financial position of Joseph's Coat as of December 31, 2025 and 2024, and the changes in 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 (U.S. GAAS). 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 Joseph's Coat 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 these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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 Joseph's Coat'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 U.S. GAAS 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 U.S. GAAS, 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 Joseph's Coat'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 Joseph's Coat'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.

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

Minneapolis, Minnesota
May 26, 2026

JOSEPH'S COAT
STATEMENTS OF FINANCIAL POSITION
DECEMBER 31, 2025 AND 2024

	2025	2024
ASSETS		
Cash	$ 151,413	$ 106,580
Certificates of Deposit	-	89,448
Investments	1,145,431	1,051,218
Grants Receivable	30,000	2,827
Other Assets	5,782	-
Property and Equipment, Net of Accumulated Depreciation	401	401
Right-of-Use Asset - Operating	174,299	216,338
Total Assets	$ 1,507,326	$ 1,466,812
LIABILITIES AND NET ASSETS		
LIABILITIES		
Accounts Payable and Accrued Expenses	$ 30,340	$ 28,911
Lease Liability - Current Portion	42,955	41,758
Lease Liability - Net of Current Portion	136,069	179,024
Total Liabilities	209,364	249,693
NET ASSETS		
Without Donor Restrictions	1,296,612	1,217,119
With Donor Restrictions	1,350	-
Total Net Assets	1,297,962	1,217,119
Total Liabilities and Net Assets	$ 1,507,326	$ 1,466,812

See accompanying Notes to Financial Statements.

JOSEPH'S COAT
STATEMENTS OF ACTIVITIES
YEARS ENDED DECEMBER 31, 2025 AND 2024

	2025			2024		
	Without Donor Restrictions	With Donor Restrictions	Total	Without Donor Restrictions	With Donor Restrictions	Total
REVENUE						
Grants	$ 95,250	$ 1,350	$ 96,600	$ 80,794	$ 4,351	$ 85,145
Contributions	246,121	-	246,121	247,916	-	247,916
Contributed Merchandise and Clothing	855,019	-	855,019	760,436	-	760,436
Consignment	31,573	-	31,573	30,386	-	30,386
Special Events, Cash	98,849	-	98,849	70,205	-	70,205
Special Events, Donated Goods and Services	6,352	-	6,352	3,135	-	3,135
Less: Costs of Direct Benefits to Donors	(6,071)	-	(6,071)	(5,153)	-	(5,153)
Total Special Events	99,130	-	99,130	68,187	-	68,187
Net Investment Income	122,595	-	122,595	88,252	-	88,252
Other Income	-	-	-	1,053	-	1,053
Net Assets Released from Restrictions	-	-	-	16,515	(16,515)	-
Total Revenue	1,449,688	1,350	1,451,038	1,293,539	(12,164)	1,281,375
EXPENSES						
Program Expenses	1,200,533	-	1,200,533	1,082,476	-	1,082,476
Management and General	100,548	-	100,548	69,905	-	69,905
Fundraising	69,114	-	69,114	77,141	-	77,141
Total Expenses	1,370,195	-	1,370,195	1,229,522	-	1,229,522
CHANGE IN NET ASSETS	79,493	1,350	80,843	64,017	(12,164)	51,853
Net Assets - Beginning of Year	1,217,119	-	1,217,119	1,153,102	12,164	1,165,266
NET ASSETS - END OF YEAR	$ 1,296,612	$ 1,350	$ 1,297,962	$ 1,217,119	$ -	$ 1,217,119

See accompanying Notes to Financial Statements.

JOSEPH'S COAT
STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED DECEMBER 31, 2025

	Program	Administrative	Fundraising	Direct Donor Benefits	Total
Salaries	$ 167,561	$ 38,668	$ 51,557	$ -	$ 257,786
Payroll Benefits and Taxes	31,292	7,221	9,628	-	48,141
Total Personnel Expenses	198,853	45,889	61,185	-	305,927
Insurance	7,967	885	-	-	8,852
Professional Services	-	41,929	-	300	42,229
Miscellaneous	3,401	378	-	-	3,779
Cintas	12,670	1,408	-	-	14,078
Meals	3,897	433	-	5,771	10,101
Advertisement	1,008	112	146	-	1,266
Occupancy	60,101	6,678	-	-	66,779
Security	3,785	-	-	-	3,785
Office	4,822	268	652	-	5,742
Printing and Postage	5,639	-	7,131	-	12,770
Program Supplies	13,905	-	-	-	13,905
Repairs and Maintenance	4,315	479	-	-	4,794
Telephone	1,852	206	-	-	2,058
Information Technology	5,459	607	-	-	6,066
Travel	11	1	-	-	12
Contributed Merchandise, Clothing and Fundraising	861,371	-	-	-	861,371
Utilities	11,477	1,275	-	-	12,752
Total	1,200,533	100,548	69,114	6,071	1,376,266
Special Event Expenses	-	-	-	(6,071)	(6,071)
Total Expenses	$ 1,200,533	$ 100,548	$ 69,114	$ -	$ 1,370,195

See accompanying Notes to Financial Statements.

JOSEPH'S COAT
STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED DECEMBER 31, 2024

	Program	Administrative	Fundraising	Direct Donor Benefits	Total
Salaries	$ 163,978	$ 25,228	$ 63,069	$ -	$ 252,275
Payroll Benefits and Taxes	12,562	1,933	4,832	-	19,327
Total Personnel Expenses	176,540	27,161	67,901	-	271,602
Insurance	8,148	905	-	-	9,053
Professional Services	-	30,236	-	-	30,236
Miscellaneous	873	94	-	-	967
Cintas	10,649	1,183	-	-	11,832
Meals	4,171	464	-	4,465	9,100
Advertisement	409	45	758	688	1,900
Occupancy	59,063	6,563	-	-	65,626
Security	3,429	-	-	-	3,429
Office	5,842	649	86	-	6,577
Printing and Postage	7,334	-	8,396	-	15,730
Program Supplies	22,147	-	-	-	22,147
Repairs and Maintenance	5,473	608	-	-	6,081
Telephone	2,282	254	-	-	2,536
Information Technology	4,553	506	-	-	5,059
Travel	5	1	-	-	6
Contributed Merchandise, Clothing and Fundraising	760,436	-	-	-	760,436
Utilities	11,122	1,236	-	-	12,358
Total	1,082,476	69,905	77,141	5,153	1,234,675
Special Event Expenses	-	-	-	(5,153)	(5,153)
Total Expenses	$ 1,082,476	$ 69,905	$ 77,141	$ -	$ 1,229,522

See accompanying Notes to Financial Statements.

JOSEPH'S COAT
STATEMENTS OF CASH FLOWS
YEARS ENDED DECEMBER 31, 2025 AND 2024

	2025	2024
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in Net Assets	$ 80,843	$ 51,853
Adjustments to Reconcile Change in Net Assets to Net Cash Provided (Used) by Operating Activities:		
Unrealized and Realized Gain on Investments	(98,800)	(67,800)
(Increase) Decrease in Current Assets:		
Grants Receivable	(27,173)	20,223
Other Assets	(5,782)	-
Increase (Decrease) in Current Liabilities:		
Accounts Payable and Accrued Expenses	1,429	19,597
Change in Operating Right-of-Use Asset and Lease Liability	281	881
Net Cash Provided (Used) by Operating Activities	(49,202)	24,754
CASH FLOWS FROM INVESTING ACTIVITIES		
Proceeds - Certificates of Deposit	89,448	50,035
Purchase of Investments	(23,340)	(18,280)
Proceeds from the Sale of Investments	27,927	22,794
Net Cash Provided by Investing Activities	94,035	54,549
NET INCREASE IN CASH	44,833	79,303
Cash - Beginning of Year	106,580	27,277
CASH - END OF YEAR	$ 151,413	$ 106,580

See accompanying Notes to Financial Statements.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization

Joseph's Coat (the Organization) is a nonprofit, inner city, free store providing clothing and household items for the poor and homeless. As a store-front community, they recognize the common need for the physical necessities of life as well as a sense of self-worth and meaning. They offer encouragement and support for persons in the midst of conflict confronted by crisis or moving through transition. They believe that their small size and simplicity fosters a sense of person-to-person sharing among those who receive and who give through donation or service. Joseph's Coat is a sign of hope, trust, and love to the people within their community.

Joseph's Coat mission statement is "a free store providing goods and services to those in need within an environment of dignity and respect." The Organization's vision statement further expresses the mission:

> Joseph's Coat is valued for its compassionate accessible and effective service to the poor. As an inner-city free store, Joseph's Coat serves multiple constituents within the community. It provides physical necessities and encouragement to those in need. It partners with donors so they can contribute the time, money, service, and goods directly to those who need them. It networks with other agencies to provide services to the poor. Joseph's Coat serves as a sign of hope, trust, and caring to the people within our community.

Financial Statement Presentation

Net assets and revenues, gains and losses are classified based on donor-imposed restrictions. Accordingly, net assets of the Organization and changes therein are classified and reported 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, which will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are 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.

Cash and Certificates of Deposit

Cash consists of a bank checking account. Certificates of deposit are stated at cost and have terms of 12 to 24 months. The Organization maintains cash balances at financial institutions that are insured by the Federal Deposit Insurance Corporation (FDIC) up to $250,000. The Organization has not experienced any losses on such accounts and believes it is not exposed to any significant credit risk related to cash.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Investments

Investments are carried at fair value based on quoted market prices. Realized and unrealized gains and losses are recognized in the period in which they occur and are recorded in the statements of activities. Due to market volatility with certain investment securities, it is reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect the amounts reported in future statements of activities.

Professional standards allow entities the irrevocable option to elect to measure certain financial instruments and other items at fair value for the initial and subsequent measurement on an instrument-by-instrument basis. The Organization has elected to measure all investments at fair value. The Organization may elect to measure newly acquired financial instruments at fair value in the future.

Grants Receivable

Grants receivable are recorded at fair value at the time of the gift. Conditional pledges are not included as support until such time as the conditions are substantially met. There are no conditional promises outstanding as of December 31, 2025 and 2024. Grants receivable are expected to be collected in greater than one year are recorded at the present value of the amounts expected to be collected using a discount rate reflective of the market and conditions at the time of the gift. Amortization of the discount is included in contribution revenue. As of December 31, 2025 and 2024, all amounts are expected to be collected in one year. The Organization provides an allowance for bad debts using the allowance method, which is based on management judgment considering historical information. An allowance is provided when a significant pattern of uncollectibility has occurred. When all collection efforts have been exhausted, the receivables are written off again the related allowance. At December 31, 2025 and 2024, an allowance was not warranted.

Property and Equipment

Property and equipment consist of leasehold improvements that are stated at cost. Contributed property and equipment are recorded at fair value at the date of contribution. Depreciation is provided on a straight-line basis over the shorter of the term of the lease or useful life.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Revenue Recognition

Revenue is recognized on the accrual basis and generally consists of grants, contributions, special events, in-kind contributions and consignment revenue. The consignment revenue is considered to be exchange revenue and is recognized as revenue when the performance obligations are met which is the sale of the goods. Consignment contributions are items that are sold to support the operations of the Organization and are valued at the amount the items are sold for. There were no contract assets or liabilities as of December 31, 2025, 2024 and 2023. Contributions are recognized when the donor makes a promise to give to the Organization that is, in substance, unconditional. All donor-restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions. Contributions restricted by donors that have satisfied the donor-imposed restrictions during the year of the contribution are recorded as contributions without donor restrictions.

Special event revenue is earned when the event occurs. These amounts generally consist of contributions, ticket sales and proceeds from the silent auction. The exchange element of the special event revenue was approximately $6,071 and $5,153 for the years ended December 31, 2025 and 2024, respectively. The portion that is considered to be exchange revenue is recognized as revenue when the performance obligations are met which is the occurrence of the event.

Donated Goods and Services

No amounts for contributed services have been reflected in the accompanying financial statements since the services do not meet accounting standards criteria for recognition. The criteria require that donated services create or enhance financial assets, require specialized skills which would be purchased if not donated and have an objective basis for measurement. However, many volunteers from the community have contributed time and services to the Organization throughout the year.

The Organization reports gifts of clothing, household, and personal items as support without donor restrictions unless explicit donor stipulations specify how the donated assets must be used. The Organization estimates the fair value of in-kind contributions by sampling distributed bags of items based on each shopper throughout the year. The Organization assigned value to the items in the bags based on the Internal Revenue Service guidelines and valuation guide for Goodwill Donors of each item based on quality and description. The average value calculated from the sample was used to determine in-kind valuation amount. For the years ended December 31, 2025 and 2024, in-kind contributions were $82 and $74 per shopper, respectively.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fair Value Measurements

The Organization follows accounting standards that define fair value, establish a framework for measuring fair value in accordance with existing accounting principles generally accepted in the United States of America, and expand disclosures about fair value measurements. The framework provides a fair value hierarchy that prioritizes inputs according to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets and liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3).

The three levels of the fair value hierarchy are described below:

Level 1 – Inputs are unadjusted, quoted prices for identical assets or liabilities in active markets at the measurement date.

Level 2 – Inputs are unadjusted, quoted prices for identical assets or liabilities in active markets at the measurement date.

Level 3 – Unobservable inputs that reflect management's best estimate of what market participants would use in pricing the asset or liability at the measurement date.

The fair value measurement level within the hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used must maximize the use of observable inputs and minimize the use of unobservable inputs.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from the estimates used.

Functional Allocation of Expense

The cost of providing various program and other activities have been summarized on a natural basis in the statements of activities. Salaries and related expenses are allocated based on the best estimates of management. Expenses, other than salaries and related expenses, which are not directly identifiable by program or support services, are allocated on the best estimates of management. Contributed merchandise and clothing is allocated directly to program expenses.

Income Tax

The Organization has tax-exempt status under Section 501(c)(3) of the Internal Revenue Code (IRC) and Minnesota statue 290.05 and has been classified as an organization that is not a private foundation under the IRC and charitable contributions by donors are tax deductible. The Organization is not aware of any unrelated business income, which would be subject to tax.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Income Tax (Continued)

The Organization follows guidance in the income tax standard regarding the recognition of uncertain tax positions. This guidance prescribes recognition threshold principles for the financial statement recognition of tax positions taken or expected to be taken on a tax return that are not certain to be realized. The Organization is not aware of any uncertain tax positions. The Organization's tax returns are subject to review and examination by federal and state authorities.

Leases

The Organization determines if an arrangement is a lease at inception. Leases are reported on the statements of financial position as a right-of-use (ROU) asset and lease liability.

ROU assets represent the Organization's right to use an underlying asset for a lease term and lease liabilities represent the Organization's obligation to make lease payments arising from the lease. ROU assets and liabilities are recognized at commencement date based on the present value of lease payments over the lease term. 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 operating lease payments is recognized on a straight-line basis over the lease term. The Organization has elected to recognize payments for short-term leases with a lease term of 12 months or less as expense as incurred and these leases are not included as lease liabilities or right-of-use assets on the statements of financial position.

The individual lease contracts do not provide information about the discount rate implicit in the lease. Therefore, the Organization has elected to use a risk-free discount rate determined using a period comparable with that of the lease term for computing the present value of lease liability.

The Organization has elected not to separate nonlease components from lease components and instead accounts for each separate lease component and the nonlease component as a single lease component.

Subsequent Events

In preparing these financial statements, the Organization has evaluated events and transactions for potential recognition or disclosure through May 26, 2026, the date the financial statements were approved to be issued.

Reclassifications

Certain accounts in the 2024 financial statements have been reclassified for comparative purposes to conform to the presentation of the 2025 financial statements with no impact on previously reported change in net assets or net assets.

NOTE 2 LIQUIDITY AND AVAILABILITY

The Organization regularly monitors the availability of resources required to meet its operating needs and other commitments. As part of the Organization's liquidity management, annual operating budgets are built so that revenue breaks even with expenses.

The Organization's financial assets available within one year of the statement of financial position date for general expenditures are as follows as of December 31:

	2025	2024
Cash	$ 151,413	$ 106,580
Certificates of Deposit	-	89,448
Grants Receivable	30,000	-
Less: Net Assets With Donor Restrictions	(1,350)	-
Total	$ 180,063	$ 196,028

The Organization also has an investment balance of $1,145,431 and $1,051,218 as of December 31, 2025 and 2024, respectively. These investments are without donor restrictions.

NOTE 3 INVESTMENTS

Investments consist of the following at December 31:

	2025	2024
Cash and Short-Term Investments	$ 48,636	$ 50,186
Equity Mutual Funds	485,636	431,821
Fixed Income Mutual Funds	333,457	324,431
Equity Exchange Traded Funds	192,025	159,894
Fixed Income Exchange Traded Funds	85,677	84,886
Total	$ 1,145,431	$ 1,051,218

NOTE 4 FAIR VALUE MEASUREMENTS

The following table summarized the valuation of the Organization's investments by the fair value hierarchy levels described in Note 1 as of December 31:

	2025			
	Level 1	Level 2	Level 3	Total
Equity Mutual Funds	$ 485,636	$ -	$ -	$ 485,636
Fixed Income Mutual Funds	333,457	-	-	333,457
Equity Exchange Traded Funds	192,025	-	-	192,025
Fixed Income Exchange Traded Funds	85,677	-	-	85,677
Subtotal	1,096,795	-	-	1,096,795
Cash and Short-Term Investments	-	-	-	48,636
Total	$ 1,096,795	$ -	$ -	$ 1,145,431

NOTE 4 FAIR VALUE MEASUREMENTS (CONTINUED)

	2024			
	Level 1	Level 2	Level 3	Total
Equity Mutual Funds	$ 431,821	$ -	$ -	$ 431,821
Fixed Income Mutual Funds	324,431	-	-	324,431
Equity Exchange Traded Funds	159,894	-	-	159,894
Fixed Income Exchange Traded Funds	84,886	-	-	84,886
Subtotal	1,001,032	-	-	1,001,032
Cash and Short-Term Investments	-	-	-	50,186
Total	$ 1,001,032	$ -	$ -	$ 1,051,218

NOTE 5 DONATED SERVICES AND ASSETS

The Organization receives significant in-kind contributions of goods from members of the community and volunteers related to program operation. For the years ended December 31, 2025 and 2024, contributed nonfinancial assets recognized within the statements of activities included:

	Revenue Recognized December 31,		Utilization in	Donor	
	2025	2024	Programs/Activities	Restrictions	Valuation Technique
Contributed Merchandise, Clothing and Fundraising	$ 861,371	$ 760,436	Supports Mission of Organization	None	Internal Revenue Service and Guide for Goodwill Donors Guidelines

NOTE 6 LEASES

The Organization leases office space under noncanceable lease agreements that expire in 2029. Under the terms of the agreement, the Organization is committed to annual rentals adjusted for defined escalations.

The following table provides quantitative information concerning the Organization's leases as of December 31:

Lease Costs:	2025	2024
Operating Lease Costs	$ 44,831	$ 44,831
Short-Term Lease Costs	-	-
Total Lease Costs	$ 44,831	$ 44,831
Other Information:		
Operating Cash Flows from Operating Leases	$ 44,550	$ 43,950
Weighted-Average Remaining Lease Term	3.9 Years	4.9 Years
Weighted-Average Discount Rate	1.41%	1.41%

NOTE 6 LEASES (CONTINUED)

A maturity analysis of annual undiscounted cash flows for lease liabilities as of December 31, 2025, is as follows:

Year Ending December 31,	Operating Leases
2026	$ 45,150
2027	45,750
2028	46,350
2029	46,800
Total Lease Payments	184,050
Less: Imputed Interest	(5,026)
Present Value of Lease Liabilities	$ 179,024

NOTE 7 NET ASSETS WITH DONOR RESTRICTIONS

Net Assets with donor restrictions were as follows at December 31:

	2025	2024
Purpose Restrictions:		
Personal Garments	$ 1,350	$ -
Total	$ 1,350	$ -



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