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CLEAN UP THE RIVER ENVIRONMENT

FINANCIAL STATEMENTS

YEARS ENDED DECEMBER 31, 2025 AND 2024

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CLEAN UP THE RIVER ENVIRONMENT
TABLE OF CONTENTS
YEARS ENDED DECEMBER 31, 2025 AND 2024

INDEPENDENT AUDITORS' REPORT	**1**
FINANCIAL STATEMENTS	
STATEMENTS OF FINANCIAL POSITION	**3**
STATEMENTS OF ACTIVITIES	**5**
STATEMENTS OF FUNCTIONAL EXPENSES	**7**
STATEMENTS OF CASH FLOWS	**9**
NOTES TO FINANCIAL STATEMENTS	**10**

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INDEPENDENT AUDITORS' REPORT

Board of Directors
Clean Up the River Environment
Montevideo, Minnesota

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Clean Up the River Environment (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 accompanying financial statements present fairly, in all material respects, the financial position of Clean Up the River Environment 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 Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Clean Up the River Environment 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 Clean Up the River Environment'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 auditing standards generally accepted in the United States of America 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 auditing standards generally accepted in the United States of America, 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 Clean Up the River Environment'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 Clean Up the River Environment'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

St. Cloud, Minnesota
September 29, 2026

CLEAN UP THE RIVER ENVIRONMENT
STATEMENT OF FINANCIAL POSITION
DECEMBER 31, 2025

	Without Donor Restrictions	With Donor Restrictions	Total
ASSETS			
Cash in Bank - Checking	$ 84,940	$ -	$ 84,940
Cash in Bank - Savings	1,621,724	185,814	1,807,538
Accounts Receivable	27,216	-	27,216
Grants Receivable	-	360,000	360,000
Prepaid Expenses	9,996	-	9,996
Building and Building Improvements	190,279	-	190,279
Furniture and Equipment	73,413	-	73,413
Less: Accumulated Depreciation	(81,562)	-	(81,562)
Total Assets	$ 1,926,006	$ 545,814	$ 2,471,820
LIABILITIES AND NET ASSETS			
LIABILITIES			
Accounts Payable	$ 7,514	$ -	$ 7,514
Accrued Payroll Taxes	14,098	-	14,098
Total Liabilities	21,612	-	21,612
NET ASSETS			
Net Assets	1,904,394	545,814	2,450,208
Total Net Assets	1,904,394	545,814	2,450,208
Total Liabilities and Net Assets	$ 1,926,006	$ 545,814	$ 2,471,820

See accompanying Notes to Financial Statements.

CLEAN UP THE RIVER ENVIRONMENT
STATEMENT OF FINANCIAL POSITION
DECEMBER 31, 2024

	Without Donor Restrictions	With Donor Restrictions	Total
ASSETS			
Cash in Bank - Checking	$ 171,484	$ -	$ 171,484
Cash in Bank - Savings	923,704	769,887	1,693,591
Accounts Receivable	29,742	-	29,742
Grants Receivable	-	235,000	235,000
Prepaid Expenses	4,429	-	4,429
Building and Building Improvements	190,279	-	190,279
Furniture and Equipment	68,331	-	68,331
Less: Accumulated Depreciation	(71,516)	-	(71,516)
Total Assets	$ 1,316,453	$ 1,004,887	$ 2,321,340
LIABILITIES AND NET ASSETS			
LIABILITIES			
Accounts Payable	$ 4,828	$ -	$ 4,828
Accrued Payroll Taxes	8,709	-	8,709
Long-Term Debt	33,001	-	33,001
Total Liabilities	46,538	-	46,538
NET ASSETS			
Net Assets Without Donor Restrictions	1,269,915	1,004,887	2,274,802
Total Net Assets	1,269,915	1,004,887	2,274,802
Total Liabilities and Net Assets	$ 1,316,453	$ 1,004,887	$ 2,321,340

See accompanying Notes to Financial Statements.

CLEAN UP THE RIVER ENVIRONMENT
STATEMENT OF ACTIVITIES
YEAR ENDED DECEMBER 31, 2025

	Without Donor Restrictions	With Donor Restrictions	Total
SUPPORT AND REVENUES			
Grant and Contribution Income	$ 1,167,174	$ 470,917	$ 1,638,091
Interest Income	50,281	-	50,281
Miscellaneous Revenue	72,392	-	72,392
NET ASSETS RELEASED FROM RESTRICTION	929,990	(929,990)	-
Total Support and Revenues	2,219,837	(459,073)	1,760,764
EXPENSES			
Management and General	242,540	-	242,540
Fundraising	48,352	-	48,352
Program Services	1,294,466	-	1,294,466
Total Expenses	1,585,358	-	1,585,358
INCREASE (DECREASE) IN NET ASSETS	634,479	(459,073)	175,406
Net Assets - Beginning of Year	1,269,915	1,004,887	2,274,802
NET ASSETS - END OF YEAR	$ 1,904,394	$ 545,814	$ 2,450,208

See accompanying Notes to Financial Statements.

CLEAN UP THE RIVER ENVIRONMENT
STATEMENT OF ACTIVITIES
YEAR ENDED DECEMBER 31, 2024

	Without Donor Restrictions	With Donor Restrictions	Total
SUPPORT AND REVENUES			
Grant and Contribution Income	$ 561,708	$ 880,605	$ 1,442,313
Interest Income	22,977	-	22,977
Miscellaneous Revenue	91,121	-	91,121
NET ASSETS RELEASED FROM RESTRICTION	981,117	(981,117)	-
Total Support and Revenues	1,656,923	(100,512)	1,556,411
EXPENSES			
Management and General	218,928	-	218,928
Fundraising	41,197	-	41,197
Program Services	973,705	-	973,705
Total Expenses	1,233,830	-	1,233,830
INCREASE (DECREASE) IN NET ASSETS	423,093	(100,512)	322,581
Net Assets - Beginning of Year	846,822	1,105,399	1,952,221
NET ASSETS - END OF YEAR	$ 1,269,915	$ 1,004,887	$ 2,274,802

See accompanying Notes to Financial Statements.

CLEAN UP THE RIVER ENVIRONMENT
STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED DECEMBER 31, 2025

	Management and General	Fundraising	Program Services	Total
Salary and Payroll Taxes	$ 125,924	$ 25,696	$ 810,910	$ 962,530
Employee Benefits	24,660	5,032	158,806	188,498
Advertising	200	-	5,310	5,510
Bank and Service Fees	50	591	-	641
Building Repair and Maintenance	1,260	-	-	1,260
Communication	21	49	6,832	6,902
Depreciation	10,046	-	-	10,046
Dues and Licenses	1,096	-	1,003	2,099
Grants to Others	-	5,000	136,050	141,050
Insurance	5,851	-	-	5,851
Interest Expense	1,478	-	-	1,478
Miscellaneous	4,926	-	-	4,926
Office Supplies/Maintenance	6,488	108	8,991	15,587
Postage	169	2,752	102	3,023
Printing	-	301	716	1,017
Professional Fees	48,565	-	128,195	176,760
Real Estate Taxes	1,456	-	-	1,456
Rent	230	-	909	1,139
Software	2,182	6,616	7,137	15,935
Staff Training	1,080	164	691	1,935
Travel and Meeting Expenses	883	2,043	28,814	31,740
Utilities	5,975	-	-	5,975
Total Expenses	$ 242,540	$ 48,352	$ 1,294,466	$ 1,585,358

See accompanying Notes to Financial Statements.

CLEAN UP THE RIVER ENVIRONMENT
STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED DECEMBER 31, 2024

	Management and General	Fundraising	Program Services	Total
Salary and Payroll Taxes	$ 98,022	$ 26,575	$ 651,770	$ 776,367
Employee Benefits	31,010	3,649	124,419	159,078
Advertising	200	-	875	1,075
Bank and Service Fees	140	683	-	823
Building Repair and Maintenance	-	3,530	-	3,530
Communication	-	128	669	797
Depreciation	10,267	-	-	10,267
Dues and Licenses	1,262	-	1,549	2,811
Grants to Others	-	-	93,485	93,485
Insurance	5,078	-	-	5,078
Interest Expense	1,763	-	-	1,763
Miscellaneous	337	-	100	437
Office Supplies/Maintenance	3,474	-	4,391	7,865
Postage	2,029	198	451	2,678
Printing	49	214	319	582
Professional Fees	51,335	-	61,160	112,495
Real Estate Taxes	3,530	-	-	3,530
Rent	-	-	795	795
Software	2,573	6,220	7,305	16,098
Staff Training	876	-	40	916
Travel and Meeting Expenses	512	-	26,377	26,889
Utilities	6,471	-	-	6,471
Total Expenses	$ 218,928	$ 41,197	$ 973,705	$ 1,233,830

See accompanying Notes to Financial Statements.

CLEAN UP THE RIVER ENVIRONMENT
STATEMENTS OF CASH FLOWS
YEARS ENDED DECEMBER 31, 2025 AND 2024

	2025	2024
CASH FLOWS FROM OPERATING ACTIVITIES		
Increase in Net Assets	$ 175,406	$ 322,581
Adjustments to Reconcile Increase in Net Assets to Net Cash Provided by Operating Activities:		
Depreciation	10,046	10,267
Gain on Sale of Assets	-	(1,216)
(Increase) Decrease in:		
Accounts Receivables	2,526	(28,287)
Grants Receivables	(125,000)	340,000
Prepaid Expenses	(5,567)	572
Increase (Decrease) in:		
Accounts Payable	2,686	(6,836)
Accrued Liabilities	5,389	(4,387)
Deferred Revenue	-	(19,000)
Total Adjustments	(109,920)	291,113
Net Cash Provided by Operating Activities	65,486	613,694
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of Property and Equipment	(5,082)	(18,357)
Proceeds from Sale of Property and Equipment	-	1,300
Net Cash Used by Investing Activities	(5,082)	(17,057)
CASH FLOWS FROM FINANCING ACTIVITIES		
Payments on Long-Term Debt	(33,001)	(4,606)
Net Cash Used by Financing Activities	(33,001)	(4,606)
NET CHANGE IN CASH	27,403	592,031
Cash - Beginning of Year	1,865,075	1,273,044
CASH - END OF YEAR	$ 1,892,478	$ 1,865,075
CASH		
Cash in Bank - Checking	$ 84,940	$ 171,484
Cash In Bank - Savings	1,807,538	1,693,591
Total Cash	$ 1,892,478	$ 1,865,075

See accompanying Notes to Financial Statements.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Organization

Clean Up the River Environment (the Organization) was organized in 1992 to protect and restore resilient communities and landscapes by harnessing the power of people who care about them. CURE works at the intersection of climate, democracy, and rural areas to systematically build communities of change at critical intersections of ecological and social well-being.

Financial Statement Presentation

The financial statements report amounts by class of net assets, as required by Accounting Standards Update (ASU) 2016-14, *Not-for-Profit Entities (Topic 958): Presentation of Financial Statements of Not-for-Profit Entities*. As such, net assets, revenues, gains, and losses are classified based on the existence or absence of donor imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

Net Assets Without Donor Restrictions – Net assets without donor restrictions are resources available to support operations and not subject to donor restrictions. The governing board has designated, from net assets without donor restrictions, net assets to be used for expenses not allowed under grants.

Net Assets With Donor Restrictions – Net assets with donor restrictions are resources that 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, 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, and are reported in the statements of activities as Net Assets Released from Restrictions.

Contributions restricted by donors received in the same period when the associated stipulated time or purpose restriction is accomplished are reported as increases in net assets without donor restrictions. All other donor-restricted contributions are reported as increases in net assets with donor restrictions, depending on the nature of the restrictions.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Use of Estimates

The preparation of financial statements in accordance with accounting principles generally accepted in the United States requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Cash and Cash Equivalents

For purposes of the statements of cash flows, the Organization considers all highly liquid investments purchased with a maturity of three months or less to be cash equivalents.

Grants Receivable

Amounts recorded as grants receivable include amounts due from other nonprofit organizations.

Property and Equipment

Property and equipment are stated at cost, if purchased or fair value, if donated. Major expenditures for property and those which substantially increase useful lives are capitalized. Maintenance, repairs, and minor renewals are expensed as incurred. When assets are retired or otherwise disposed of, their costs and related accumulated depreciation are removed from the accounts and resulting gains or losses are included in income.

Depreciation

The Organization provides for depreciation of property and equipment using annual rates which are sufficient to amortize the cost of depreciable assets using the straight-line method over their estimated useful lives which range from 5 to 40 years.

Income Tax

The Organization is exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code. However, income from certain activities not directly related to the Organization's tax-exempt purpose is subject to taxation as unrelated business income. In addition, the Organization qualifies for the charitable contribution deduction under Section 170(b)(1)(A) and has been classified as an organization other than a private foundation under Section 509(a)(2).

The Organization utilizes the provisions of FASB ASC 740-10, *Accounting for Uncertain Tax Position*. The Organization continually evaluates expiring statutes of limitations, audits, proposed settlements, changes in tax law, and new authoritative rulings. The Organization believes that it has appropriate support for any tax positions taken and, as such, does not have any uncertain tax positions that would be material to the financial statements.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Advertising

Advertising costs are expensed as incurred. Advertising expense was $5,510 and $1,075 for the years ended December 31, 2025 and 2024, respectively.

Revenue and Revenue Recognition

Revenue is recognized when earned. Program service fees are recorded in the period the related services are performed. Contributions are recognized when cash, or other assets, are 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 released the restriction.

The Organization only has performance obligations that are satisfied at a point in time for stipends. The performance obligations are satisfied when performance obligations are satisfied. Program service fees is included in miscellaneous revenue on the statement of activities and amounts $71,750 and $82,250 to for the years ended December 31, 2025, 2024, respectively. For the years ended December 31, 2025, 2024, and 2023 amounts received with a progress payment for which the performance obligation is not satisfied is $-0-, $-0-, and $19,000, respectively, and recognized in the statements of financial position as deferred revenue. The Organization does not have any receivables related to program service fees.

Revenue With or Without Donor Restrictions

Contributions that are restricted by the donor are reported as increases in net assets without donor restrictions if the restrictions expire (that is, when a stipulated time restriction ends or purpose restriction is accomplished) in the reporting period in which the revenue is recognized. Contributions of property and equipment are reported as net asset with donor restrictions if the donor restricted the use of the property or equipment to a particular program, as are contributions of cash restricted to the purchase of property and equipment. Otherwise, donor restrictions on contributions of property and equipment or assets restricted for purchase of property or equipment are considered to expire when the assets are placed in service. All other donor-restricted contributions are reported as increases in net asset with donor restrictions. When a restriction expires, 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.

Individual, governmental, and private grant arrangements are evaluated and determined whether they are nonreciprocal, meaning the granting entity has not received a direct benefit of commensurate value in exchange for the resources provided. Instead, revenue is recognized like a conditional contribution, when the barrier to entitlement is overcome. The barrier to entitlement is considered overcome when expenditures associated with each grant are determined to be allowable and all other significant conditions of the grant are met. Expenditures under government contracts are subject to review by the granting authority. To the extent, if any, that such review reduces expenditures allowable under these contracts, the Organization will record such disallowance at the time the assessment is made.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Revenue With or Without Donor Restrictions (Continued)

A portion of the Organization's revenue is derived from conditional contracts and grants. Amounts received are recognized as earned and are reported as revenue when the Organization has satisfied the condition in compliance with specific contract or grant provisions. Amounts received but not yet earned are reported as deferred revenue in the statements of financial position. The Organization received conditional grants of $-0- for which the condition of the grant has not yet been met for both the years ended December 31, 2025 and 2024.

Functional Expenses

The costs of providing various programs and other activities have been summarized on a functional basis in the statements of activities and in the statements of functional expenses. All of the Organization's costs are direct expenses to the program or activity areas. Based on various grant agreements, indirect costs are allocated to program services.

NOTE 2 CONCENTRATION OF RISK

The Organization had deposits in one financial institution in excess of the $250,000 federally insured limit by the Federal Deposit Insurance Corporation. As of December 31, 2025 and 2024, the amount of deposits not covered was $1,665,074 and $1,620,902, respectively; however, the Organization did not incur any losses due to this under collateralization.

NOTE 3 RESTRICTED CASH

Restricted cash is comprised of funds received, that have been restricted by donors for specified purposes, or have barriers placed on them by donors. The funds are released from the restrictions or conditions, once the specified expense has been incurred or condition met.

NOTE 4 CONCENTRATIONS OF REVENUE AND ACCOUNTS RECEIVABLE

For the year ended December 31, 2025, the Organization received approximately 55% of its total revenue from two granting agencies. Additionally, 87% of the Organization's grants and accounts receivable balance as of December 31, 2025 was concentrated among two granting agencies. For the year ended December 31, 2024, the Organization received approximately 47% of its total revenue from two granting agencies. Additionally, 89% of the Organization's grants and accounts receivable balance as of December 31, 2024 was concentrated among two granting agencies.

NOTE 5 PROPERTY AND EQUIPMENT

Property and equipment consisted of the following as of December 31:

	Cost	Accumulated Depreciation	2025 Net Value
Building and Building Improvements	$ 190,279	$ (23,990)	$ 166,289
Furniture and Equipment	73,413	(57,572)	15,841
Total	$ 263,692	$ (81,562)	$ 182,130

	Cost	Accumulated Depreciation	2024 Net Value
Building and Building Improvements	$ 190,279	$ (19,591)	$ 170,688
Furniture and Equipment	68,331	(51,925)	16,406
Total	$ 258,610	$ (71,516)	$ 187,094

NOTE 6 LONG-TERM DEBT

In November 2020, the Organization obtained a note for $50,000 at an interest rate of 4.95%. This note required 59 monthly payments of $531, with a balloon payment at maturity, December 10, 2025. This note was secured by a blanket security agreement. The note was paid off in November 2025 and the balance at December 31, 2025 was $-0-.

NOTE 7 RETIREMENT CONTRIBUTIONS

The Organization maintains a SEP retirement plan for all eligible employees. Employees who meet the minimum eligibility requirements set forth in the plan and who wish may participate in the plan. The Organization’s expense was $86,625 and $69,750 for the years ended December 31, 2025 and 2024, respectively.

NOTE 8 NET ASSETS

Net assets with donor restrictions consist of the following:

	2025	2024
Time Restricted		
General Support	$ 300,000	$ 120,000
Climate Action	-	115,000
Ending Fossil Fuels	15,000	-
Equitable Transportation Electrification & Mobility	7,000	-
Data Center Campaign & 100% Electricity Carbon Free	38,000	-
Purpose Restricted		
Landscape Assessments	6,897	70,897
Opposing Investments in Fossil Fuel Assets	16,545	-
New London Food Cooperative	-	19,250
Decarbonization and Clean Energy	87,310	57,838
Empowering Rural America Memo	-	40,156
Anti-Coal Work	-	73,534
Trash Incineration Awareness Work	23,953	36,099
Clean Heat	9,965	9,921
Clean Transportation	3,299	-
Data Center Campaign & 100% Electricity Carbon Free	37,845	-
Coalition for Clean Transportation	-	18,478
TWA Fiscal Sponsorship	-	4,000
Great River Energy and Connexus Energy	-	150,000
Basin Work	-	100,000
Energy Democracy Work	-	189,714
Total Net Assets with Donor Restriction	$ 545,814	$ 1,004,887

Net assets released during the year were as follows:

	2025	2024
Time	$ 235,000	$ 475,000
Purpose	694,990	506,117
Total Net Assets Released	$ 929,990	$ 981,117

NOTE 9 LIQUIDITY OF RESOURCES

The Organization's financial assets available to meet cash needs for general expenditures within one year of the balance sheet date are as follows:

	2025	2024
Cash in Bank - Checking	$ 84,940	$ 171,484
Cash in Bank - Savings	1,621,724	923,704
Accounts Receivable	27,216	29,742
Grants Receivable	300,000	120,000
Financial Assets Available to Meet Cash Needs for General Expenses Within One Year	$ 2,033,880	$ 1,244,930

The Organization is substantially supported by grants. Because a donor's restriction requires resources to be used in a particular manner or in a future period, the Organization must maintain sufficient resources to meet those responsibilities to its donors. Thus, financial assets may not be available for general expenditure within one year. As part of the Organization's liquidity management, it has a policy to structure its financial assets to be available as general expenditures, liabilities, and other obligations come due. In addition, the Organization invests cash in excess of daily requirements in short-term investments.

NOTE 10 RELATED PARTY TRANSACTIONS

During the year ended December 31, 2024, the Organization entered into a new related party relationship with the CURE Action Fund. The CURE Action Fund owes the Organization $25,891 and $19,482 as of December 31, 2025 and 2024, respectively, for various training and advertising expenses incurred by the Organization.

NOTE 11 SUBSEQUENT EVENT

In preparing these financial statements, the Organization has evaluated events and transactions for potential recognition or disclosure through September 29, 2026, the date the financial statements were available to be issued.

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