

GENYOUTH, INC.

**FINANCIAL STATEMENTS
AS OF DECEMBER 31, 2025 AND 2024**

TOGETHER WITH AUDITOR'S REPORT

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
GENYOUth, Inc.:

Opinion

We have audited the accompanying financial statements of GENYOUth, Inc., which comprise the statement of financial position as of December 31, 2025, and the related statements of activities 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 GENYOUth, Inc. 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 Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of GENYOUth, Inc. 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.

Prior Period Financial Statements

The financial statements of GENYOUth, Inc. as of December 31, 2024 were audited by other auditors whose report dated June 3, 2025 expressed an unmodified opinion on those statements.

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, which raise substantial doubt about GENYOUth, Inc.'s ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Independent Auditor's Report
To the Board of Directors of
GENYOUth, Inc.

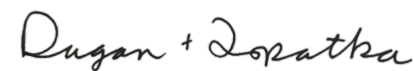
Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of GENYOUth, Inc.'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, which raise substantial doubt about GENYOUth, Inc.'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.


DUGAN & LOPATKA

Warrenville, Illinois
June 3, 2026

GENYOUTH, INC.
STATEMENTS OF FINANCIAL POSITION
DECEMBER 31, 2025 AND 2024

A S S E T S

	<u>2025</u>	<u>2024</u>
CURRENT ASSETS:		
Cash and restricted cash	\$ 5,530,263	\$ 5,012,865
Contributions receivable	2,079,000	2,254,536
Other receivables	42,694	100
Prepaid expenses	1,349,563	1,241,002
Other current assets	<u>9,529</u>	<u>5,684</u>
Total current assets	<u>9,011,049</u>	<u>8,514,187</u>
OTHER ASSETS:		
Noncurrent contributions receivables, net	1,767,266	3,489,698
Fixed assets, net of accumulated depreciation of \$25,040 and \$19,219 in 2025 and 2024, respectively	<u>8,731</u>	<u>14,552</u>
Total other assets	<u>1,775,997</u>	<u>3,504,250</u>
Total assets	<u><u>\$ 10,787,046</u></u>	<u><u>\$ 12,018,437</u></u>

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES:		
Accounts payable	\$ 224,571	\$ 350,579
Accrued liabilities	33,817	38,043
Amount due to Dairy Management Inc.	104,150	99,117
Deferred revenue	<u>1,456,341</u>	<u>1,144,000</u>
Total liabilities	<u>1,818,879</u>	<u>1,631,739</u>
NET ASSETS:		
Without donor restrictions	3,181,060	3,078,994
With donor restrictions	<u>5,787,107</u>	<u>7,307,704</u>
Total net assets	<u>8,968,167</u>	<u>10,386,698</u>
Total liabilities and net assets	<u><u>\$ 10,787,046</u></u>	<u><u>\$ 12,018,437</u></u>

GENYOUTH, INC.
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2025

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
SUPPORT AND OTHER REVENUE:			
Contributions and special events	\$ 3,582,212	\$ 5,818,916	\$ 9,401,128
In-kind contributions - Donated services	995,271	-	995,271
- Donated goods and assets	-	187,330	187,330
Interest income	204,535	-	204,535
Net assets released from restrictions	7,526,843	(7,526,843)	-
	<u>12,308,861</u>	<u>(1,520,597)</u>	<u>10,788,264</u>
Total support and other revenue			
EXPENSES:			
Program expenses	7,188,531	-	7,188,531
General and administrative	1,573,433	-	1,573,433
Fundraising and special events	3,444,831	-	3,444,831
	<u>12,206,795</u>	<u>-</u>	<u>12,206,795</u>
Total expenses			
CHANGE IN NET ASSETS	102,066	(1,520,597)	(1,418,531)
NET ASSETS, Beginning of year	3,078,994	7,307,704	10,386,698
NET ASSETS, End of year	<u>\$ 3,181,060</u>	<u>\$ 5,787,107</u>	<u>\$ 8,968,167</u>

GENYOUTH, INC.
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2024

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
SUPPORT AND OTHER REVENUE:			
Contributions and special events	\$ 2,525,887	\$ 8,061,010	\$ 10,586,897
In-kind contributions - Donated services	1,255,470	29,210	1,284,680
- Donated goods and assets	-	119,659	119,659
Program services	50	-	50
Interest income	184,663	-	184,663
Net assets released from restrictions	<u>5,597,445</u>	<u>(5,597,445)</u>	<u>-</u>
Total support and other revenue	<u>9,563,515</u>	<u>2,612,434</u>	<u>12,175,949</u>
EXPENSES:			
Program expenses	5,596,591	-	5,596,591
General and administrative	949,164	-	949,164
Fundraising and special events	<u>3,082,507</u>	<u>-</u>	<u>3,082,507</u>
Total expenses	<u>9,628,262</u>	<u>-</u>	<u>9,628,262</u>
CHANGE IN NET ASSETS	(64,747)	2,612,434	2,547,687
NET ASSETS, Beginning of year	<u>3,143,741</u>	<u>4,695,270</u>	<u>7,839,011</u>
NET ASSETS, End of year	<u><u>\$ 3,078,994</u></u>	<u><u>\$ 7,307,704</u></u>	<u><u>\$ 10,386,698</u></u>

GENYOUTH, INC.
STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024

	<u>2025</u>	<u>2024</u>
CASH FLOWS FROM OPERATING ACTIVITIES:		
Change in total net assets	\$ (1,418,531)	\$ 2,547,687
Adjustment to reconcile change in total net assets to net cash provided by (used in) operating activities:		
Depreciation	5,821	4,163
Change in assets and liabilities:		
(Increase) decrease in other receivables	(42,594)	625
(Increase) decrease in contributions receivable	1,897,968	(2,059,417)
(Increase) in prepaid expenses	(108,561)	(170,077)
(Increase) decrease in other current assets	(3,845)	9,845
(Decrease) in accounts payable	(126,008)	(1,041,757)
Increase (decrease) in accrued liabilities	(4,226)	7,340
Increase in amount due to Dairy Management Inc.	5,033	4,601
Increase in deferred revenue	<u>312,341</u>	<u>356,025</u>
Net cash provided by (used in) operating activities	<u>517,398</u>	<u>(340,965)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:		
Purchases of fixed assets	<u>-</u>	<u>(17,462)</u>
NET CHANGE IN CASH AND RESTRICTED CASH	517,398	(358,427)
CASH AND RESTRICTED CASH, Beginning of year	<u>5,012,865</u>	<u>5,371,292</u>
CASH AND RESTRICTED CASH, End of year	<u><u>\$ 5,530,263</u></u>	<u><u>\$ 5,012,865</u></u>

GENYOUTH, INC.
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2025 AND 2024

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

GENYOUTH, Inc. (GENYOUTH) was incorporated as Youth Improved, Inc. on May 8, 2009, in the District of Columbia under the Non-Profit Corporation Act. On January 15, 2020, Youth Improved, Inc. changed its name to GENYOUTH, Inc.

GENYOUTH is dedicated to helping school children thrive by living a well-nourished and physically active life. A catalyst for youth health and wellness, GENYOUTH has supported over 40 million students providing them with more equitable access to healthy school meals and physical activity. Founded by America's dairy farmers and the National Football League, GENYOUTH convenes a network of private and public partners, including Fortune 100 companies and foundations, to ensure all children are nourished and active to be their best selves. GENYOUTH's work focuses on expanding access to nutrient-rich foods (dairy, fruits, vegetables, and whole grains to bridge critical nutrition gaps), boosting school meal participation and increasing access to physical activity opportunities to inspire lifelong healthy habits among youth.

The financial statements were available to be issued on June 3, 2026 with subsequent events being evaluated through this date.

The following summarizes the significant accounting policies and practices reflected in the accompanying financial statements.

Basis of Accounting -

The accounting records of GENYOUTH are maintained on the accrual basis of accounting which recognizes revenue when earned and expenses as they are incurred.

Basis of Presentation -

Financial statement presentation follows the recommendations of the Accounting Standards Codification (ASC), *Financial Statements for Not-for-Profit Organizations*. Under the ASC, GENYOUTH is required to report information regarding two classes of net assets: net assets without donor restrictions and net assets with donor restrictions.

Without donor restrictions - Net assets that are not subject to donor-imposed stipulations and may be expensed for any purpose in performing the primary objectives of GENYOUTH. These net assets may be used at the discretion of management and the board of directors.

With donor restrictions - Net assets that are subject to donor-imposed stipulations. Some donor restrictions are temporary in nature; those restrictions will be met either by actions of GENYOUTH and/or the passage of time. Other donor restrictions are perpetual in nature, where the donor has stipulated the funds be maintained in perpetuity.

(1) 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 reported amounts and disclosures. Actual results could differ from those estimates.

Cash and Restricted Cash -

For purposes of the statement of cash flow, cash is defined as cash on hand, amounts held at financial institutions, and short-term, highly liquid investments that are readily convertible to known amounts of cash. GENYOUth considers all highly liquid investments purchased with a maturity of three months or less to be cash equivalent.

GENYOUth has restricted cash of \$2,133,081 and \$2,707,470 at December 31, 2025 and 2024, respectively, which is included in cash and restricted cash on the statements of financial position. Restricted cash consists of purpose-restricted net assets and deferred revenue for events occurring in the subsequent year.

Concentration of Credit Risk -

GENYOUth places its cash on deposit with financial institutions in the United States, which are insured by the Federal Deposit Insurance Corporation (FDIC) for up to \$250,000 for each institution. GENYOUth's cash balances at times may exceed federally insured limits. GENYOUth has not experienced any losses and does not believe it is exposed to any significant credit risk.

Financial Instruments -

The carrying values of cash and restricted cash, contributions receivable, other receivables, prepaid expenses, other current assets, accounts payable, accrued liabilities, amounts due to Dairy Management Inc. (DMI), and deferred revenue are reasonable estimates of fair value.

Contributions Receivable -

Unconditional promises to give that are expected to be collected within one year are recorded at net realizable value. Unconditional promises to give that are expected to be collected in future years are recorded at fair value, which is measured as the present value of future cash flows using risk-adjusted interest rates applicable to the years in which the promises are received. Amortization of the discounts is included in contribution revenue. Conditional promises to give are not included as support until the conditions are substantially met. All contributions receivables are considered fully collectible based on past experience and management's judgment; therefore, no allowance for doubtful contributions receivable is needed.

Other Receivables -

Other receivables are stated at the amount expected to be collected and consist of amounts due from various refunds and rebates. Management has determined that the amounts are fully collectable and has estimated no allowance for credit losses is considered necessary.

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

Fixed Assets -

Fixed assets consist of computer equipment, software, furniture, and equipment and are recorded at historical cost. Depreciation and amortization are provided in amounts sufficient to charge the cost of the depreciable assets to operations over the assets' estimated services lives of three to five years using the straight-line method. Depreciation expense was \$5,821 and \$4,163 for the years ended December 31, 2025 and 2024, respectively.

Deferred Revenue -

GENYOUth's deferred revenue consists of unearned funding from special events of \$1,456,341 and \$1,144,000 at December 31, 2025 and 2024, respectively.

Revenue Recognition -

GENYOUth recognizes revenue from contributions after performing an evaluation to determine whether the contribution is conditional or unconditional. If the contribution is conditional, recognition is deferred until the conditions are met. If the contribution is unconditional, recognition occurs in the period the pledge is made. GENYOUth reports gifts of cash and other assets as restricted support if they are received with donor stipulations that limit the use of the assets, or if they are designated as support for future periods. When a donor 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 statement of activities as net assets released from restrictions.

During 2025 and 2024, GENYOUth entered into contracts to provide specific services to third parties. Program services revenue is recognized when the agreed-upon services are provided by GENYOUth under these contracts.

In-Kind Contributions -

GENYOUth receives contributed nonfinancial assets including tangible assets and services that include fundraising promotions and media time. In-kind revenue is recognized at fair value when received. Contributed services are recognized as contributions when the services require specialized skills and otherwise would be purchased by GENYOUth. The value of the contributed nonfinancial assets is included in revenue and corresponding expenses and is recorded in the statements of activities within program expense, general and administrative, and fundraising and special events.

Leases -

GENYOUth determines if an arrangement is a lease or contains a lease at inception of the contract. For any material operating leases with a term of over one year, GENYOUth records an operating lease right-of-use asset, and current and long-term operating lease liabilities in the statement of financial position. Operating lease right-of-use assets and lease liabilities are measured based on the present value of future lease payments over the lease term at each lease's commencement date. Operating lease expense for lease payments is recognized on a straight-line basis over the terms of each lease. As of December 31, 2025 and 2024, GENYOUth did not have any operating leases with terms over one year.

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

Income Taxes -

GENYOUth has been determined by the Internal Revenue Service to be exempt from income tax under Section 501(c)(3) of the Internal Revenue Code, except for taxes on unrelated business income. Accordingly, no provision for income tax has been established.

GENYOUth files income tax returns in the U.S. federal jurisdiction and State of Illinois. With few exceptions, GENYOUth is no longer subject to U.S. federal, state, and local, or non-U.S. income tax examinations by tax authorities for years before 2022. GENYOUth does not expect a material net change in unrecognized tax benefits in the next twelve months.

Reclassifications -

Certain prior year amounts have been reclassified to conform to the current year presentation. These reclassifications had no effect on the change in net assets or total net assets previously reported.

(2) CONTRIBUTIONS RECEIVABLE:

At December 31, as determined by underlying agreements, contributions receivable were as follows:

	<u>2025</u>	<u>2024</u>
Less than one year	\$ 2,079,000	\$ 2,254,536
One to three years	1,836,000	3,705,000
Unamortized discount	<u>(68,734)</u>	<u>(215,302)</u>
	<u>\$ 3,846,266</u>	<u>\$ 5,744,234</u>

In addition to contributions receivable, GENYOUth has received conditional promises to give totaling \$759,550 in support of programs and activities. These contributions are conditioned on the occurrence of specific GENYOUth-sponsored events during future years. The conditions are expected to be met and recognized as contribution revenue in 2026 .

(3) NET ASSETS WITH DONOR RESTRICTIONS:

Net assets with donor restrictions are restricted for the following purposes as of December 31, 2025 and 2024:

	<u>2025</u>	<u>2024</u>
Physical activity	\$ 4,047,176	\$ 5,211,456
Nutrition	963,123	1,893,026
Youth engagement	576,808	203,222
Time restricted	<u>200,000</u>	<u>-</u>
Total net assets with donor restrictions	<u>\$ 5,787,107</u>	<u>\$ 7,307,704</u>

(4) RELATED PARTY TRANSACTIONS:

DMI, which provides marketing and other support to dairy farmers nationally, oversees the appointment of GENYOUth's board of directors and provides GENYOUth various support which is used to fund its operating costs.

Related party balances as of December 31, 2025 and 2024, and transactions for the years then ended, consist of the following:

	<u>2025</u>	<u>2024</u>
Contributions by DMI	\$ <u>740,000</u>	\$ <u>1,480,000</u>
Contributed services provided by DMI	\$ <u>929,910</u>	\$ <u>1,252,086</u>
GENYOUth staffing and other general services provided by DMI and reimbursed by GENYOUth	\$ <u>1,195,216</u>	\$ <u>1,082,340</u>
Amount due to DMI	\$ <u>104,150</u>	\$ <u>99,117</u>

In October 2025, GENYOUth entered into an affiliation agreement with Action for Healthy Kids, Inc., a nonprofit organization that operates throughout the United States to mobilize school professionals, parents, and communities to activate school-based programs that are in support of children's physical, social and emotional health, and well-being. Under the terms of the agreement, GENYOUth and Action for Healthy Kids operate under a shared operational framework that includes consolidation of certain administrative functions. The agreement is designed to align the Organizations' missions and strategic objectives while maintaining separate legal existence. Amounts due from Action for Healthy Kids as of December 31, 2025 was \$569.

(5) FUNCTIONAL CLASSIFICATION OF EXPENSES:

GENYOUth's primary program activities, which serve to improve youth wellness and development, are noted in the following table. Additionally, expenses reported as general and administrative and fundraising and special events are incurred in support of these primary program activities. Natural Expenses attributable to more than one functional expense category or overall organization operations are primarily allocated using time and effort methodologies.

Expenses by functional classification for the year ended December 31, 2025, consist of the following:

	<u>Program Services</u>			<u>Support Activities</u>		
	<u>Nutrition</u>	<u>Physical Activity</u>	<u>Youth Engagement</u>	<u>General and Administrative</u>	<u>Fundraising and Special Events</u>	<u>Total Expenses</u>
Staffing, meetings, and travel	\$ 440,442	\$ 225,322	\$ 242,963	\$ 568,090	\$ 699,000	\$2,175,817
Operations and IT	9,071	69,497	6,084	121,334	215,557	421,543
Grants	3,330,074	1,907,659	9,500	-	-	5,247,233
Professional services	199,604	264,343	477,672	874,747	1,556,754	3,373,120
Other	<u>6,300</u>	<u>-</u>	<u>-</u>	<u>9,262</u>	<u>973,520</u>	<u>989,082</u>
Total expenses by function	<u>\$3,985,491</u>	<u>\$2,466,821</u>	<u>\$ 736,219</u>	<u>\$1,573,433</u>	<u>\$3,444,831</u>	<u>\$12,206,795</u>

(5) FUNCTIONAL CLASSIFICATION OF EXPENSES: (Continued)

Expenses by functional classification for the year ended December 31, 2024, consist of the following:

	<u>Program Services</u>			<u>Support Activities</u>		
	<u>Nutrition</u>	<u>Physical Activity</u>	<u>Youth Engagement</u>	<u>General and Administrative</u>	<u>Fundraising and Special Events</u>	<u>Total Expenses</u>
Staffing, meetings, and travel	\$ 262,119	\$ 268,049	\$ 130,426	\$ 222,226	\$ 440,735	\$1,323,555
Operations and IT	36,768	30,217	11,167	19,794	185,396	283,342
Grants	1,849,483	1,365,357	19,539	-	-	3,234,379
Professional services	419,034	393,405	767,199	703,329	1,205,640	3,488,607
Other	<u>27,136</u>	<u>4,127</u>	<u>12,565</u>	<u>3,815</u>	<u>1,250,736</u>	<u>1,298,379</u>
Total expenses by function	<u>\$2,594,540</u>	<u>\$2,061,155</u>	<u>\$ 940,896</u>	<u>\$ 949,164</u>	<u>\$3,082,507</u>	<u>\$9,628,262</u>

(6) REVENUE CONCENTRATION:

GENYOUth received approximately 26% and 28% of its total support and revenue from one grantor for the year ended December 31, 2025 and 2024, respectively.

(7) IN KIND CONTRIBUTIONS:

GENYOUth received in-kind contributions for the years ended December 31, 2025 and 2024 as follows:

	<u>2025</u>	<u>2024</u>
Professional services	\$ 929,910	\$ 1,284,680
Advertisements/media services	65,361	76,000
Apparel, gift cards, household items, food and beverage	177,330	43,659
Venue space	<u>10,000</u>	<u>-</u>
Total In-kind contributions	<u>\$ 1,182,601</u>	<u>\$ 1,404,339</u>

Fair value of in-kind contributions is determined as follows:

Professional Services: Includes donated payroll and other services provided by DMI for program services and fundraising and valued at fair value based on actual time spent.

Advertising/ media: The donated advertising and media are used by GENYOUth for program services and fundraising. The services are billed by the vendor at a discounted rate, with the discount recorded as an in-kind contribution.

Apparel, gift cards, household items, food and beverage: The donated goods are used by GENYOUth at events. The items are valued at fair value as determined by what the vendors would sell the products for.

Venue space: The venue space was used by GENYOUth to host an event. The venue space was valued at fair market for what the donor would charge for usage of the provided space.

(8) OPERATING LEASES:

GENYOUth has entered into a short-term operating lease for office space with monthly payments of approximately \$2,900 during 2025. Lease expense under these agreements amounted to \$35,323 and \$33,162 for the years ended December 31, 2025 and 2024, respectively. In December 2025, GENYOUth signed a new office lease through December 2026 with future minimum payments in 2026 totaling \$6,110.

(9) EMPLOYEE RETIREMENT PLAN:

GENYOUth participates in a defined contribution plan sponsored by United Dairy Industry Association (UDIA), which covers all eligible GENYOUth employees and employees of other UDIA members and industry organizations sponsored by UDIA. Under the terms of the defined contribution plan, GENYOUth contributes an amount equal to its employees' contributions, up to a maximum of 3% of eligible compensation for all employees. GENYOUth also contributes an additional 7% of eligible compensation, representing an unmatched contribution. GENYOUth's contributions to the defined contribution plan were \$88,709 and \$62,890 for December 31, 2025 and 2024, respectively.

Effective January 1, 2026, GENYOUth transitioned employee retirement benefits to the Action for Healthy Kids 403(b) retirement plan. Eligible employees of GENYOUth now participate in the retirement plan sponsored by Action for Healthy Kids.

(10) FINANCIAL ASSETS AND LIQUIDITY RESOURCES:

As of December 31, 2025 and 2024, financial assets and liquidity resources available within one year for general expenditures were as follows:

	<u>2025</u>	<u>2024</u>
Financial assets:		
Cash, unrestricted	\$ 3,397,182	\$ 2,707,470
Other receivable	42,694	100
Contributions receivable, current	<u>2,079,000</u>	<u>2,254,536</u>
 Total financial assets and liquidity resources available within one year	 \$ <u>5,518,876</u>	 \$ <u>4,962,106</u>

As part of its liquidity management, GENYOUth has a policy to structure its financial assets to be available as its general expenditures come due.