CENTERLINK, INC.

FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024

CENTERLINK, INC.

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Webb CPA, P.A.
Certified Public Accountants

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INDEPENDENT AUDITORS' REPORT

To the Board of Directors of
CenterLink, Inc.
P.O. Box 24490
Fort Lauderdale, FL 33309

Opinion

We have audited the accompanying financial statements of CenterLink, Inc. (a nonprofit organization), which comprise the statement of financial position as of December 31, 2025 and 2024, and the related statements of activities 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 CenterLink, Inc. as of December 31, 2025 and 2024, and the changes in its net assets and its cash flows for the two 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 Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of CenterLink, Inc. 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.

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 CenterLink, Inc.'s ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

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, including omissions, 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 CenterLink, 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, that raise substantial doubt about CenterLink, 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.

Webb CPA, P.A.

WEBB CPA, P.A.
Certified Public Accountants
Boynton Beach, Florida

April 23, 2026

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

ASSETS

	2025	2024
ASSETS		
Current Assets		
Cash and Cash Equivalents	$ 810,286	$ 514,465
Investments	1,694,361	1,600,177
Accounts and Grants Receivable, Net	71,946	180,469
Prepaid Expenses	56,457	41,503
Total Current Assets	2,633,050	2,336,614
FURNITURE AND EQUIPMENT		
Furniture and Computer Equipment	65,758	65,758
Website	10,000	10,000
Less: Accumulated Depreciation	(72,145)	(67,439)
Net Furniture and Equipment	3,613	8,319
DEPOSITS	6,441	6,441
TOTAL ASSETS	$ 2,643,104	$ 2,351,374

LIABILITIES AND NET ASSETS

LIABILITIES AND NET ASSETS		
Current Liabilities		
Accounts Payable and Accrued Expenses	$ 179,096	$ 143,070
Deferred Revenue	44,256	40,904
Total Current Liabilities	223,352	183,974
COMMITMENTS AND CONTINGENCIES (SEE NOTE 5)	-	-
Net Assets		
Undesignated	1,784,752	1,529,428
Board Designated for Programming	-	175,000
Without Donor Restrictions	1,784,752	1,704,428
With Donor Restrictions	635,000	462,972
Total Net Assets	2,419,752	2,167,400
TOTAL LIABILITIES AND NET ASSETS	$ 2,643,104	$ 2,351,374

See accompanying notes to financial statements.

CENTERLINK, INC.
STATEMENTS OF ACTIVITIES AND CHANGES IN NET ASSETS
FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024

	2025			2024		
	Without Donor Restrictions	With Donor Restrictions	Total	Without Donor Restrictions	With Donor Restrictions	Total
Revenue						
Federal Grants	$ 74,099	$ -	$ 74,099	$ 146,110	$ 37,345	$ 183,455
Other Grants	860,000	410,000	1,270,000	764,000	416,000	1,180,000
Contributions	1,120,024	225,000	1,345,024	974,636	-	974,636
Membership Dues	253,014	-	253,014	234,393	-	234,393
Conference Income	90,571	-	90,571	120,063	-	120,063
Program Service Fees	66,123	-	66,123	33,091	-	33,091
In-Kind Income	-	-	-	129	-	129
Miscellaneous Income	2,135	-	2,135	3,432	-	3,432
Interest Income	71,644	-	71,644	134,623	-	134,623
(Un)Realized Gains (Losses), net	38,160	-	38,160	42,191	-	42,191
Net Assets Released from Restrictions	462,972	(462,972)	-	546,858	(546,858)	-
Total Revenue	3,038,742	172,028	3,210,770	2,999,526	(93,513)	2,906,013
Expenses						
Program Services	2,585,842	-	2,585,842	4,087,964	-	4,087,964
General and Administrative	70,561	-	70,561	92,681	-	92,681
Fundraising Services	302,015	-	302,015	310,279	-	310,279
Total Expenses	2,958,418	-	2,958,418	4,490,924	-	4,490,924
Change in Net Assets	80,324	172,028	252,352	(1,491,398)	(93,513)	(1,584,911)
Net Assets, Beginning of Year	1,704,428	462,972	2,167,400	3,195,826	556,485	3,752,311
Net Assets, End of Year	$ 1,784,572	$ 635,000	$ 2,419,752	$ 1,704,428	$ 462,972	$ 2,167,400

See accompanying notes to financial statements.

CENTERLINK, INC.
SCHEDULE OF FUNCTIONAL EXPENSE
FOR THE YEAR ENDED DECEMBER 31, 2025

	Program	General and Administrative	Fundraising	Total
Salaries	$ 1,027,670	$ 50,102	$ 222,798	$ 1,300,570
Employee Benefits	122,027	5,883	27,495	155,405
Payroll Taxes	83,649	3,825	17,214	104,688
Total Salaries and Related Employee Benefits	1,233,346	59,810	267,507	1,560,663
Occupancy	2,793	252	126	3,171
Consultants	193,699	-	17,089	210,788
Grants	780,060	-	-	780,060
Conferences and Meetings	141,271	-	-	141,271
Technical Assistance	16,522	1,844	923	19,289
Travel and Lodging	41,514	-	1,848	43,362
Office Supplies and Expense	12,196	-	15	12,211
Accounting and Auditing	7,932	945	473	9,350
Telephone and Fax	15,620	1,838	917	18,375
Insurance	10,363	1,217	608	12,188
Printing and Publications	1,786	-	77	1,863
Postage and Shipping	2,375	-	29	2,404
Depreciation	4,000	471	235	4,706
Dues and Subscriptions	64,475	2,692	4,049	71,216
Board Expense	6,125	-	-	6,125
Bank & Credit Card Fees	21,277	-	2,443	23,720
Miscellaneous	30,488	1,492	5,676	37,656
Total Expenses	$ 2,585,842	$ 70,561	$ 302,015	$ 2,958,418

See accompanying notes to financial statements.

CENTERLINK, INC.
SCHEDULE OF FUNCTIONAL EXPENSE
FOR THE YEAR ENDED DECEMBER 31, 2024

	Program	General and Administrative	Fundraising	Total
Salaries	$ 1,432,895	$ 68,127	$ 236,689	$ 1,737,711
Employee Benefits	205,747	6,584	27,101	239,432
Payroll Taxes	115,752	5,122	18,380	139,254
Total Salaries and Related Employee Benefits	1,754,394	79,833	282,170	2,116,397
Occupancy	2,873	330	165	3,368
Consultants	421,150	-	7,728	428,878
Grants	1,272,108	-	-	1,272,108
Conferences and Meetings	193,519	-	150	193,669
Technical Assistance	23,414	2,445	1,223	27,082
Travel and Lodging	162,441	-	5,342	167,783
Office Supplies and Expense	18,202	-	-	18,202
Advertising	29,884	-	-	29,884
Accounting and Auditing	7,350	900	450	8,700
Telephone and Fax	21,569	2,538	1,268	25,375
Insurance	7,645	919	459	9,023
Printing and Publications	5,916	-	890	6,806
Postage and Shipping	2,860	-	49	2,909
Depreciation	8,992	1,058	529	10,579
Dues and Subscriptions	77,242	2,700	2,473	82,415
Repairs and Maintenance	1,850	-	-	1,850
Bad Debt Expense	1,500	-	-	1,500
Board Expense	5,654	-	-	5,654
Bank & Credit Card Fees	22,236	-	1,606	23,842
Miscellaneous	47,165	1,958	5,777	54,900
Total Expenses	$ 4,087,964	$ 92,681	$ 310,279	$ 4,490,924

See accompanying notes to financial statements.

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

	2025	2024
CASH FLOWS FROM OPERATING ACTIVITIES:		
Change in Net Assets	$ 252,352	$ (1,584,911)
Adjustments to Reconcile Change in Net Assets to Cash Provided by (Used In) Operating Activities:		
Depreciation	4,706	10,579
Unrealized Gain	14,863	34,405
Realized Gain (Loss)	23,297	7,786
(Increase) Decrease in Operating Assets:		
Accounts and Grants Receivable	108,523	120,039
Prepaid Expenses	(14,954)	23,982
Increase (Decrease) in Operating Liabilities:		
Accounts Payable and Accrued Expenses	36,026	18,325
Deferred Revenue	3,352	7,755
Net Cash Provided by (Used In) Operating Activities	428,165	(1,362,040)
CASH FLOWS FROM INVESTING ACTIVITIES:		
Sale (Purchase) of Investments	(132,344)	1,617,766
Purchase of Equipment and Website	-	(6,840)
Net Cash Provided by (Used in) Investing Activities	(132,344)	1,610,926
CASH FLOWS FROM FINANCING ACTIVITIES:		
Net Cash Provided by Financing Activities	-	-
NET INCREASE IN CASH AND CASH EQUIVALENTS	295,821	248,886
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	514,465	265,579
CASH AND CASH EQUIVALENTS, END OF YEAR	$ 810,286	$ 514,465
SUPPLEMENTAL INFORMATION		
Cash Paid for Interest	$ -	$ -
Cash Paid for Income Taxes	$ -	$ -

See accompanying notes to financial statements.

CENTERLINK, INC.
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024

NOTE 1 ORGANIZATION AND NATURE OF ACTIVITIES

CenterLink, Inc. is a Not-for-Profit organization incorporated in Delaware in January of 2001. Its purpose is to provide technical assistance, training, cross-training and regional and national networking opportunities for 374 community centers nationwide. Through our LGBT HealthLink program, we work to enhance LGBT health by eliminating health disparities within our communities. Through our YouthLink and ActionLink programs, we work to expand the youth and advocacy program capacity of community centers by helping to increase training opportunities for staff through direct technical assistance.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

The financial statements of the Organization have been prepared on the accrual basis in accordance with accounting principles generally accepted in the United States of America. The financial statements are presented in accordance with Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 958 dated August 2016, and the provisions of the American Institute of Certified Public Accountants (AICPA) "Audit and Accounting Guide for Not-for-Profit Organizations" (the "Guide").

Net Assets

Under the provisions of the Guide, net assets and revenues, and gains and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, the net assets of CenterLink, Inc. and changes therein are classified as follows:

Without Donor Restrictions

Net assets without donor restrictions represent resources over which the Board of Directors has discretionary control and are used to carry out operations of CenterLink, Inc. in accordance with its bylaws. CenterLink, Inc. has elected to report contributions which are released from restrictions in the year received as without donor imposed restricted contributions.

With Donor Restrictions

Net assets with donor restrictions represent contributions which have been restricted by donors for specific programs or activities. Donor-restricted support is reported as an increase in net assets with donor restrictions. Restrictions which have been met by the passage of time or expenditure of net assets are reported as net assets released from restrictions on the Statement of Activities.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES CONT'D

Net assets with donor restrictions consist for the following purposes as of December 31, 2025:

Subject to expenditure for specified purpose		
LGBT Mental Health Initiative	$	320,000
Program Support		205,000
General Operating		90,000
Administration Support		20,000
	$	635,000

Releases from net assets with donor restrictions for the year ended December 31, 2025 are as follows:

Releases from restrictions:		
Subject to expenditure for specified purpose		
YouthLink	$	50,000
Administration Support		14,200
Membership Stipend		15,000
Grants		56,800
Targeted Violence and Terrorism Prevention		37,345
ActionLink		89,627
LGBT Mental Health Initiative		200,000
	$	462,972

Net assets with donor restrictions consist for the following purposes as of December 31, 2024:

Subject to expenditure for specified purpose		
YouthLink	$	50,000
Administration Support		14,200
Membership Stipend		15,000
Grants		56,800
Targeted Violence and Terrorism Prevention		37,345
ActionLink		89,627
LGBT Mental Health Initiative		200,000
	$	462,972

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES CONT'D

Releases from net assets with donor restrictions for the year ended December 31, 2024 are as follows:

Releases from restrictions:		
Subject to expenditure for specified purpose		
Anti-Conversion/Trans Youth Public Education	$	5,000
YouthLink		25,000
One More Hour Program		100,000
IMI Implementation		110,000
ActionLink		106,858
LGBT Mental Health Initiative		200,000
	$	546,858

Basis of Accounting

The financial statements of CenterLink, Inc. have been prepared on the accrual basis of accounting. Accordingly, revenues are recognized when earned and expenses when incurred.

Cash and Cash Equivalents

CenterLink, Inc. considers all highly liquid investments purchased with an original maturity of 90 days or less to be cash equivalents.

Investments

Investments are reported at their fair values in the statement of financial position. Unrealized gains and losses are included in the change in net assets. Investment income and gains restricted by a donor are reported as increases in net assets without donor restrictions if the restrictions are met (either by passage of time or by use) in the reporting period in which the income and gains are recognized. Short-term investments consist of debt securities with original maturities of twelve months or less. Long-term investments consist of debt securities with original maturities greater than twelve months.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES CONT'D

Accounts and Grants Receivable

Accounts receivable consist of amounts due from members and grants receivable represent commitments due from supporting organizations. Accounts receivable are stated at their net realizable value. Net realizable value is equal to the gross amount of receivables less an estimated allowance for credit losses. Methods, inputs, and assumptions used to evaluate when receivables are considered uncollectible include closely monitoring of outstanding receivable balances by management, payment history of outstanding receivable balances, and susceptibility to factors outside the Organization's control. The Organization incurred no bad debt expense for the years ended December 31, 2025 and December 31, 2024. Accounts receivable at December 31, 2025 and December 31, 2024 were $71,946 and $180,469, respectively.

Promises to Give

The Organization records unconditional promises at the date when the promise is received. These promises are reduced by an allowance for uncollectible pledges, if necessary, and are discounted to the present value of their expected future cash flows if due in more than one year. As of December 31, 2025 and 2024, the Organization had $20,000 and $-0- in promises to give included in Accounts and Grants Receivable on the Statements of Financial Position.

Furniture and Equipment

Furniture and equipment are carried at cost and depreciated on a straight line method over the estimated useful lives of the assets, which is three years. Items costing less than $2,000 are charged to expense.

Deferred Revenue

Deferred revenue consists of membership dues received in advance, applicable to the following year. Membership revenue is recognized as it has been earned.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES CONT'D

Recognition of Contributions

All contributions are considered to be available without donor restrictions or with donor restrictions, depending on the existence and/or nature of any donor-imposed restrictions. Grants and other contributions of cash and other assets are reported with donor restricted support if they are received with donor stipulations that limit the use of the donated assets. When a restriction expires, that is, when a stipulated time restriction ends or a 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. Donor-restricted contributions whose restrictions are met in the same reporting period are reported as net assets without donor restriction support.

The Organization follows provisions of Financial Accounting Standards Board ("FASB") Accounting Standards Codification ("ASC") Topic 606, "Revenue from Contracts with Customers", ("Topic ASC 606") and FASB Topic ASC 958, "Financial Statements of Not-for- Profit Organizations, ("Topic ASC 958"). Topic ASC 606 requires the Organization to distinguish between contributions that increase net assets without donor restrictions or with donor restrictions. It also requires recognition of contributed services meeting certain criteria at fair values. Topic ASC 958 establishes standards for general-purpose external financial statements of not-for-profit organizations and requires a statement of financial position, a statement of activities and a statement of cash flows.

Federal Grants

The Organization receives various federal grants that are recognized when the expenses are incurred or services are performed in accordance with the terms of each grant. Federal grants received in advance are recorded as net assets with donor restrictions and reclassified to net assets without donor restrictions upon satisfaction of those restrictions.

Other Grants

Other grants consist of revenue from foundations and trusts. Other grants received are recorded as net assets without donor restrictions or net assets with donor restrictions, depending on the existence and/or nature of any donor-imposed restrictions and reclassified to net assets without donor restrictions upon satisfaction of those restrictions.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES CONT'D

Contributions

Individual, foundation, and organization contributions are recorded as without donor restrictions or with donor restrictions depending on the existence and/or nature of any donor restrictions. Time- restricted and purpose-restricted contributions are required to be reported as donor restricted support. When a restriction expires (that is, when a stipulated time restriction ends or a 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. Support that is restricted by the donor is reported as an increase in net assets without donor restrictions if the restriction expires in the reporting period in which the support is recognized.

Membership Income

Membership income consist of annual memberships that grant members access to resources, links, videos, and information to help develop a strong LGBTQ+ center and create a healthy LGBTQ+ community. Membership income is recognized over the membership period.

Conference Income

Conference income consists of revenue earned from the executive summit held annually. Conference income is recognized when the conference is held.

Program Service Fees

Program service fees consist of earned revenue from various sources derived from the delivery of services. Program service fees are recognized when the services are provided.

In-Kind Contribution

Contributions of donated non-cash assets are recorded at their fair value in the period received. Contributions of donated services that create or enhance nonfinancial assets or that require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not contributed, and are recorded at their fair values in the period received.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES CONT'D

Use of Estimates in the Preparation of Financial Statements

Management uses estimates and assumptions in the preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America. Those estimates and assumptions affect the reported amounts of assets and liabilities, the reported revenues and expenses, and disclosures. Significant estimates include the useful lives of property and equipment and allowance for doubtful accounts. Accordingly, actual results could differ from those estimates, which were assumed in preparing the financial statements.

Measure of Operations

The statements of activities reports all changes in net assets, including changes in net assets from operating and non-operating activities. Operating activities consist of those items attributable to the organizations ongoing activities. Non-operating activities are limited to resources that generate return from investments, endowment contributions, financing costs, and other activities considered to be of a more unusual or nonrecurring nature.

Functional Allocation of Expense

The cost of providing the program and other activities have been presented on a functional basis in the statement of functional expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited. Expenses that are common to program services, development and management and general administration are allocated based on management's determination. The expenses that are allocated include depreciation, interest, & office & occupancy, which are allocated on a square-footage basis, as well as salaries & benefits, which are allocated on the basis of estimates of time & effort.

Income Taxes

CenterLink, Inc. is a Not-for-Profit organization exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code. Accordingly, no provision for income taxes has been made in the accompanying financial statements.

The Organization's federal income tax returns for the years ended December 31, 2023 through December 31, 2025 remain subject to examination by the Internal Revenue Service as of December 31, 2025.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES CONT'D

Concentration of Credit Risk

CenterLink, Inc. maintains one bank account at one financial institution, which, at times, may have balances that exceed federally insured limits. CenterLink, Inc. maintains one investment account at one financial institution, which, include FDIC insured deposits and US Equities, at times, may have balances that exceed federally insured limits. CenterLink, Inc. believes it is not exposed to any significant credit risk on its cash balances and has not experienced any losses in such accounts. At December 31, 2025 and 2024, the Organization had cash balances in excess of FDIC limits of $32,743 and $52,201, respectively.

Concentrations of Contributions

During 2025, the Organization recognized revenue from one grantor that made up approximately 14% of total revenue.

During 2024, the Organization recognized revenue from two grantors that made up approximately 17% and 16% of total revenue, respectively.

As of December 31, 2025, 38%, 28%, and 19% of the accounts and grant receivable balance were owed from three donors, respectively

As of December 31, 2024, 34%, 22% and 13% of the accounts and grant receivable balance were owed from three donors, respectively.

Right of Use Asset

The Financial Accounting Standards Board (FASB) issued ASU No. 2016-02, Leases (Topic 842). This guidance requires lessees to recognize leases on the balance sheet and disclose key information about leasing arrangements. ASU 2016-02 establishes a right-of-use model (ROU) that requires a lessee to recognize an ROU asset and lease liability on the balance sheet for all leases with a term longer than 12 months. The Organization adopted this standard effective January 1, 2022, as required, retrospectively through a cumulative effect adjustment. The Organization elected the "package of practical expedients," which permits the Organization not to reassess, under ASU 2016-02, prior conclusions about lease identification, lease classification and initial direct costs. The new standard also provides practical expedients for an entity's ongoing accounting. The Organization elected to utilize the short-term lease recognition exemption for all leases that qualify. This means, for those short-term leases that qualify, the Organization will not recognize ROU assets or lease liabilities. The Organization also elected to separate lease and non-lease components for facility leases. The adoption of this guidance had no impact on the Organization.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES CONT'D

Advertising

Advertising costs are expensed as incurred. These costs are included in direct operating & occupancy expenses and totaled $-0- and $29,884 for the years ended December 31, 2025 and 2024, respectively.

Recent Accounting Pronouncements

All other recent accounting pronouncements issued by FASB (including the Emerging Issues Task Force) and the AICPA did not, or are not, believed by the Company's management, to have a material impact on the Company's present or future financial statements.

All other newly issued accounting pronouncements but not yet effective have been deemed either immaterial or not applicable.

NOTE 3 LIQUIDITY AND AVAILABILITY

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

Cash and cash equivalents	$	810,286
Investments		1,694,361
Accounts and grants receivable, net		71,946
Prepaid expenses		56,457
Financial assets at year end	$	2,633,050
Less those unavailable for general expenditure within one year due to:		
Restricted by donor with time or purpose restrictions		(635,000)
Financial assets available to meet cash needs for general expenditures within one year	$	1,998,050

The Organization financial assets have been reduced by amounts not available for general use because of donor imposed restrictions within one year of the balance sheet date and amounts set aside for long-term investing in endowments.

As part of the Organization's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due.

NOTE 4 INVESTMENTS AND FAIR VALUE MEASUREMENT

FASB ASC 820, Fair Value Measurements and Disclosures, establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. This hierarchy consists of three broad levels: Level 1 inputs consist of unadjusted quoted prices in active markets for identical assets and have the highest priority; Level 2 inputs consist of other than quoted prices included within Level 1that are observable for the investments, either directly or indirectly; and Level 3 inputs that are unobservable inputs for the investments and have the lowest priority. The Organization uses appropriate valuation techniques based on the available inputs to measure the fair value of its investments.

The Organization's investments are in the custody of and managed by Our Fund Foundation, Inc. and RBC Wealth Management. Our Fund Foundation, Inc. has several investment pools and invests the funds according to the directions of CenterLink. At December 31, 2025 and 2024, the investments are in two investment pools: diversified pool and balanced pool. The diversified pool invests in publicly traded stocks, bonds, mutual funds, money market funds, and cash; and the balanced pool invests in publicly traded stocks and equity funds, fixed income mutual funds, and government-backed bond funds. RBC Wealth Management invests in publicly traded stocks and equity funds and fixed income CDs. Under FASB ASC 958-320 Investments – Debt and Equity Securities, investments in marketable securities with readily determinable fair values are reported at fair value in the Statement of Financial Position with the amount of unrealized gains or losses on investments not previously recognized are reported in the Statement of Activities.

The following represents the investments carried at fair value as of December 31, 2025 and 2024 within the fair value hierarchy:

	December 31, 2025		
Investments	**Level 1**	**Level 2**	**Total**
Fixed Income – Certificate of Deposit	$ -	$ 1,150,567	$ 1,150,567
CenterLink Agency Fund: Balance Pool	-	322,563	322,563
CenterLink Agency Fund: Diversified Pool	-	221,231	221,231
Total	$ -	$ 1,694,361	$ 1,694,361

	December 31, 2024		
Investments	**Level 1**	**Level 2**	**Total**
Fixed Income – Certificate of Deposit	$ -	$ 1,101,596	$ 1,101,596
CenterLink Agency Fund: Balance Pool	-	296,065	296,065
CenterLink Agency Fund: Diversified Pool	-	202,516	202,516
Total	$ -	$ 1,600,177	$ 1,600,177

NOTE 5 COMMITMENTS AND CONTINGENCIES

On February 2, 2016, the Organization began to offer a retirement plan (401K) to its employees. The original plan was available to employees upon the completion of six months of employment and with a minimum age requirement of 21 years of age. Effective March 1, 2022, the eligibility was reduced to completion of three months of employment.

The Organization has agreed to match 100% of the first 8% of compensation that each employee contributes up to $2,000. During the years ended December 31, 2025 and December 31, 2024, the Organization contributed $24,679 and $33,897, respectively.

The Organization provides employees paid vacation benefits. During the first year of employment, employees accrue 8 hours per month worked. After one year of employment, employees accrue 1.25 days per month worked. When an employee has completed four or more years of employment, employees accrue 1.67 days per month worked. The maximum benefits an employee may have at any time shall not exceed 160 hours. If an employees' accrued but unused vacation time reaches the maximum, the staff member will not earn any additional benefits. As of December 31, 2025 and 2024, the Organization had $75,374 and $89,742, respectively, in accrued vacation expenses.

On October 19, 2023, the Organization entered into a month-to-month rental agreement for storage space for a total of $68/month.

Due to going fully remote, the Organization leases 90 SF of office room in an office space in Fort Lauderdale, Florida. On May 20, 2024, the lease was renewed for a total of $207/month, including sales tax, effective July 1, 2024 through June 30, 2025. On June 20, 2025, the lease was renewed for a total of $214/month, including sales tax, effective July 1, 2025 through June 30, 2026.

Rent expense for the years ended December 31, 2025 and 2024, was $3,171 and $3,368, respectively.

NOTE 6 ASSISTANCE FROM GOVERNMENTAL AGENCIES

The Organization received pass-through federal awards from one entity for Targeted Violence and Terrorism Prevention. During the year ended December 31, 2025, the Organization received $74,099 in pass-through federal awards. The Organization received pass-through federal awards from two separate entities for Healthlink Research Programs and Targeted Violence and Terrorism Prevention. During the year ended December 31, 2024, the Organization received $183,455 in pass-through federal awards.

NOTE 7 RELATED PARTY TRANSACTIONS

During the years ended December 31, 2025 and December 31, 2024, various board members contributed $27,056 and $24,396, respectively, as donations.

On May 30, 2017, the Organization entered into a consulting agreement with a former CEO to be renewed and updated each year. During the years ended December 31, 2025 and December 31, 2024, the former CEO was paid $-0- and $10,000, respectively.

NOTE 8 SUBSEQUENT EVENTS

In preparing the financial statements, the Company has evaluated events and transaction for potential recognition or disclosure through April 23, 2026, the date the financial statements were available to be issued.