

Watered Gardens Rescue Mission
Auditor's Report and Financial Statements
For the years ended
June 30, 2025 and 2024



W. BENMILLER, CPALLC

Watered Gardens Rescue Mission

For the Years Ended June 30, 2025 and 2024

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INDEPENDENT AUDITOR'S REPORT

**To the Board of Directors of
Watered Gardens Rescue Mission**

Opinion

We have audited the accompanying financial statements of Watered Gardens Rescue Mission (a nonprofit organization), which comprise the statements of financial position as of June 30, 2025 and 2024, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Watered Gardens Rescue Mission as of June 30, 2025 and 2024, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Watered Gardens Rescue Mission, 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 Watered Gardens Rescue Mission'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 Watered Gardens Rescue Mission'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 Watered Gardens Rescue Mission'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.



W. Ben Miller, CPA LLC
Webb City, Missouri
January 12, 2026

Watered Gardens Rescue Mission
Statements of Financial Position
June 30, 2025 and 2024

	<u>2025</u>	<u>2024</u>
Current Assets		
Cash and cash equivalents, unrestricted	\$ 10,221	\$ 183,139
Cash and cash equivalents, restricted	204,291	214,823
Grants receivable	1,125	20,330
Prepaid expenses	5,109	3,561
Other current assets	6,279	-
Total current assets	<u>227,025</u>	<u>421,853</u>
Property and Equipment		
Land	424,082	224,009
Building and improvements	4,148,081	4,104,357
Furniture and equipment	319,764	241,465
	<u>4,891,927</u>	<u>4,569,831</u>
Accumulated depreciation	(753,555)	(618,999)
Total property and equipment	<u>4,138,372</u>	<u>3,950,832</u>
Other Assets		
Investments	336,025	699,455
Total other assets	<u>336,025</u>	<u>699,455</u>
Total Assets	<u><u>\$ 4,701,422</u></u>	<u><u>\$ 5,072,140</u></u>
Current Liabilities		
Accounts payable	\$ 26,311	\$ 64,411
Payroll liabilities	51,199	509
Total current liabilities	<u>77,510</u>	<u>64,920</u>
Total liabilities	<u>77,510</u>	<u>64,920</u>
Net Assets		
Without donor restrictions		
Internally board designated net assets	84,062	395,713
Without donor restrictions	4,335,559	4,396,684
Total without donor restrictions	<u>4,419,621</u>	<u>4,792,397</u>
With donor restrictions	204,291	214,823
Total net assets	<u>4,623,912</u>	<u>5,007,220</u>
Total Liabilities and Net Assets	<u><u>\$ 4,701,422</u></u>	<u><u>\$ 5,072,140</u></u>

See independent auditor's report and notes to the financial statements

Watered Gardens Rescue Mission
Statements of Activities
For the Years Ended June 30, 2025 and 2024

	<u>2025</u>	<u>2024</u>
Without Donor Restrictions		
Revenues and gains		
Foundation grants	\$ 244,838	\$ 272,283
Contributions - cash	1,837,175	1,813,129
Contributions - non cash	212,397	80,479
Fundraiser income	388,165	411,493
Product revenue	316,254	88,025
Membership income	64,355	50,919
Investment interest	23,632	41,298
Unrealized gain on investments	15,074	16,595
Miscellaneous income	1,009	-
Total revenues and gains	3,102,899	2,774,221
Support provided by expiring time and purpose restrictions	<u>10,532</u>	<u>253,582</u>
Total unrestricted revenues and gains and other support	<u>3,113,431</u>	<u>3,027,803</u>
 Expenses		
Program services	2,682,155	2,187,188
Management and general	437,297	364,414
Fundraising	366,755	355,590
Total expenses	<u>3,486,207</u>	<u>2,907,192</u>
 Increase (decrease) in net assets without donor restrictions	<u>(372,776)</u>	<u>120,611</u>
 With Donor Restrictions		
Contributions	-	199,580
Expenditures that meet purpose restrictions	<u>(10,532)</u>	<u>(253,582)</u>
Decrease in net assets with donor restrictions	<u>(10,532)</u>	<u>(54,002)</u>
 Change in Net Assets	(383,308)	66,609
Net Assets, Beginning of Year	<u>5,007,220</u>	<u>4,940,611</u>
Net Assets, End of Year	<u><u>\$ 4,623,912</u></u>	<u><u>\$ 5,007,220</u></u>

See independent auditor's report and notes to the financial statements

**Watered Gardens Rescue Mission
Statement of Functional Expenses
For the Year Ended June 30, 2025**

	Program Services	Management and General	Fundraising	Total
Payroll expenses	\$ 1,575,321	\$ 294,060	\$ 231,047	\$ 2,100,428
Professional fees	196,113	-	-	196,113
Advertising	-	-	66,255	66,255
Office expense	6,616	35,284	2,205	44,105
Occupancy	153,408	20,454	30,682	204,544
Travel expense	-	46,904	-	46,904
Depreciation	134,555	-	-	134,555
Insurance	24,476	3,263	4,895	32,634
Specific assistance	218,121	-	-	218,121
Specific assistance - In Kind Expense	211,797	-	-	211,797
Supplies	49,773	4,014	26,492	80,279
Food for shelter	47,311	-	-	47,311
Staff and volunteer recognition	-	27,085	-	27,085
Other expenses	64,663	6,233	5,180	76,076
	<u>\$ 2,682,154</u>	<u>\$ 437,297</u>	<u>\$ 366,756</u>	<u>\$ 3,486,207</u>

See independent auditor's report and notes to the financial statements

**Watered Gardens Rescue Mission
Statement of Functional Expenses
For the Year Ended June 30, 2024**

	Management and			
	Program Services	General	Fundraising	Total
Payroll expenses	\$ 1,369,584	\$ 255,656	\$ 200,872	\$ 1,826,112
Professional fees	135,154	-	-	135,154
Advertising	-	-	86,890	86,890
Office expense	2,271	12,114	757	15,142
Occupancy	125,903	16,787	25,181	167,871
Travel expense	-	39,074	-	39,074
Depreciation	109,593	-	-	109,593
Insurance	18,475	2,463	3,695	24,633
Specific assistance	282,435	-	-	282,435
Specific assistance - In Kind Expense	-	-	-	-
Supplies	62,801	5,065	33,427	101,293
Food for shelter	40,447	-	-	40,447
Staff and volunteer recognition	-	30,871	-	30,871
Other expenses	40,525	2,384	4,768	47,677
	<u>\$ 2,187,188</u>	<u>\$ 364,414</u>	<u>\$ 355,590</u>	<u>\$ 2,907,192</u>

See independent auditor's report and notes to the financial statements

Watered Gardens Rescue Mission
Statement of Cash Flows
For the Years Ended June 30, 2025 and 2024

	<u>2025</u>	<u>2024</u>
Cash Flows From Operating Activities		
Change in net assets	\$ (383,308)	\$ 66,609
Adjustments to reconcile change in net assets to net cash provided by operating activities		
Depreciation	134,555	109,593
Unrealized gain on investments	(15,074)	(16,595)
Changes in operating assets and liabilities		
(Increase) decrease in grants receivable	19,205	(11,830)
(Increase) decrease in prepaid expenses	(1,548)	(3,561)
(Increase) decrease in other current assets	(6,279)	-
Increase (decrease) in accounts payable	(38,100)	(122,905)
Increase (decrease) in accrued liabilities	50,690	(191)
Net cash flows from operating activities	<u>(239,859)</u>	<u>21,120</u>
Cash Flows From Investing Activities		
Purchase of property and equipment	(322,095)	(583,384)
Proceeds from sale of investments	378,504	612,679
Net cash flows from investing activities	<u>56,409</u>	<u>29,295</u>
Net Increase (Decrease) in Cash and Cash Equivalents	<u>(183,450)</u>	<u>50,415</u>
Cash and Cash Equivalents - Beginning of Year	<u>397,962</u>	<u>347,547</u>
Cash and Cash Equivalents - End of Year	<u><u>\$ 214,512</u></u>	<u><u>\$ 397,962</u></u>
Cash and Cash Equivalents Consist of the Following:		
Cash and cash equivalents - unrestricted	\$ 10,221	\$ 183,139
Cash and cash equivalents - restricted	204,291	214,823
	<u><u>\$ 214,512</u></u>	<u><u>\$ 397,962</u></u>

See independent auditor's report and notes to the financial statements

**Watered Gardens Rescue Mission
Notes to the Financial Statements
For the Years Ended June 30, 2025 and 2024**

Note 1 – Nature of Activities and Significant Accounting Policies

Nature of Activities – Watered Gardens Rescue Mission was incorporated as a general not-for-profit organization in the State of Missouri on August 18, 2006 under the rules and regulations of section 501(c)(3) of the Internal Revenue Code. The corporation provides support to persons with economic and other hardships in the Joplin, Missouri area.

The Organization is primarily supported through public and private grants as well as community contributions and fundraising events.

Basis of Accounting- The financial statements of the Organization have been prepared on the accrual basis of accounting and accordingly reflect all significant receivables, payables, and other liabilities. The Organization prepares its financial statements in accordance with generally accepted accounting principles promulgated in the United States of America (U.S. GAAP) for not-for-profit entities. The significant accounting and reporting policies used by the organization are described subsequently to enhance the usefulness and understandability of the financial statements.

Cash and Cash Equivalents - For the purposes of the statements of cash flows, the Organization considers all highly liquid investments available for current use with an initial maturity of three months or less to be cash equivalents.

Net Assets - The financial statements report net assets and changes in net assets in two classes that are based upon the existence or absence of restrictions on use that are placed by its donors, as follows:

- Net Assets Without Donor Restrictions - Net assets without donor restrictions are resources available to support operations. The only limits on the use of these net assets are the broad limits resulting from the nature of the organization, the environment in which it operates, the purposes specified in its corporate documents and its application for tax-exempt status, and any limits resulting from contractual agreements with creditors and others that are entered into in the course of its operations.
- Net Assets With Donor Restrictions - Net assets with donor restrictions are resources that are restricted by a donor for use for a particular purpose or in a particular future period. Some donor-imposed restrictions are temporary in nature, and the restriction will expire when the resources are used in accordance with the donor's instructions or when the stipulated time has passed. Other donor-imposed restrictions are perpetual in nature; the organization must continue to use the resources in accordance with the donor's instructions.

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**Watered Gardens Rescue Mission
Notes to the Financial Statements
For the Years Ended June 30, 2025 and 2024**

Note 1 – Nature of Activities and Significant Accounting Policies (continued)

The organization's unspent contributions are included in this class if the donor limited their use. When a donor's restriction is satisfied, either by using the resources in the manner specified by the donor or by the passage of time, the expiration of the restriction is reported in the financial statements by reclassifying the net assets from net assets with donor restrictions to net assets without donor restrictions. Net assets restricted for acquisition of buildings or equipment (or less commonly, the contribution of those assets directly) are reported as net assets with donor restrictions until the specified asset is placed in service by the organization, unless the donor provides more specific directions about the period of its use.

Classification of Transactions - All revenues and net gains are reported as increases in net assets without donor restrictions in the statement of activities unless the donor specified the use of the related resources for a particular purpose or in a future period. All expenses and net losses are reported as decreases in net assets without donor restrictions.

Property and equipment – The Organization capitalizes property and equipment over \$1,000 and an estimated life of one year or more. Property and equipment acquired by purchase are stated at cost. Donations of property and equipment are recorded as contributions at their estimated fair value. Such donations are reported as unrestricted contributions unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use, and contributions of cash that must be used to acquire property and equipment, are reported as restricted contributions. Absent donor stipulations regarding how long those donated assets must be maintained, the Organization reports expirations of donor restrictions when the donated or acquired assets are placed in service.

Depreciation of property and equipment is provided using the straight-line method for financial reporting purposes at rates based on their estimated useful lives, ranging from 3 to 40 years. Expenditures for major renewals and betterments that extend the useful lives of property and equipment are capitalized. Expenditures for maintenance and repairs are charged to expense as incurred. Depreciation was \$134,555 and \$109,593 for the years ended June 30, 2025 and 2024, respectively.

Contributions — All contributions are considered to be available for unrestricted use unless specifically restricted by the donor. All contributions are reported as increases in net assets without donor restrictions unless use of the contributed assets is specifically restricted by the donor. Amounts received that are restricted by the donor to use in future periods or for specific purposes are reported as increases in net assets with donor restrictions.

Gifts of long-lived assets with explicit restrictions that specify how the assets are to be used and gifts of cash or other assets that must be used to acquire long-lived assets are reported as restricted support. Absent explicit donor stipulations about how long those long-lived assets must be maintained, the Organization reports expirations of donor restrictions when the donated or acquired long-lived assets are placed in service. Unconditional gifts expected to be collected within one year are reported at their net realizable value. Unconditional gifts expected to be collected in future years are reported at the present value of estimated future cash flows. The resulting discount is amortized using the level-yield method and is reported as contribution revenue. Conditional promises to give are not included as support until the conditions are substantially met.

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**Watered Gardens Rescue Mission
Notes to the Financial Statements
For the Years Ended June 30, 2025 and 2024**

Note 1 – Summary of Significant Accounting Policies (continued)

In-Kind Donations- In-Kind donations are recorded at their estimated fair value determined on the date of contribution.

Accounts Receivable- The Organization considers all accounts receivable to be collectible based on evaluation of the customer's financial position. Therefore, an allowance for doubtful accounts is not used in the valuation of receivables.

Estimates - The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities 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.

Income Tax Status - The Organization is a not-for-profit organization that is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code and classified by the Internal Revenue Service as other than a private foundation.

Expense Recognition and Allocation - The cost of providing the organization's programs and other activities is summarized on a functional basis in the statement of activities and statement of functional expenses. Expenses that can be identified with a specific program or support service are charged directly to that program or support service. Costs common to multiple functions have been allocated among the various functions benefited using a reasonable allocation method that is consistently applied, as follows:

- Salaries and wages, benefits, and payroll taxes are allocated based on activity reports prepared by key personnel.
- Other costs are allocated based on tracking by management and consistent use of general ledger coding.

General and administrative expenses include those costs that are not directly identifiable with any specific program, but which provide for the overall support and direction of the organization.

Revenue and Revenue Recognition- The Organization recognizes revenue based on existence or absence of an exchange transaction. The Organization recognizes revenue from exchange transactions when it satisfies a performance obligation by providing program services to a client/resident, therefore all revenue is recognized over time as these performance obligations are satisfied.

For revenue from performance obligations satisfied over time, the Organization uses the output method of time elapsed for services provided to clients/residents.

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**Watered Gardens Rescue Mission
Notes to the Financial Statements
For the Years Ended June 30, 2025 and 2024**

Note 1 – Summary of Significant Accounting Policies (continued)

Revenue from non-exchange transactions consists of the following:

- Unconditional contributions- Unconditional contributions without donor restrictions are reported as revenue and net assets without donor restrictions.
- Conditional contributions- A donor-imposed condition must have both a barrier that must be overcome and a right of return of assets transferred or a right of release of a promisor's obligation to transfer assets. Conditional contributions are accounted for as a refundable advance (deferred revenue) until the conditions have been substantially met or explicitly waived by the owner. In the case of ambiguous donor stipulations, a contribution containing stipulations that are not clearly unconditional will be presumed to be a conditional contribution.

The Organization does not have any significant financing components as payment is received shortly after services are performed.

Note 2- Significant Concentrations of Credit Risk

The Organization maintains its cash balances at a financial institution located in Southwest Missouri. Accounts held by the institution are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. The Organization had \$0 and \$84,269 over the insured level at June 30, 2025 and 2024, respectively.

Note 3- Liquidity and Availability

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of June 30, 2025 and 2024 are listed in the following table.

	<u>2025</u>	<u>2024</u>
Financial assets		
Cash and cash equivalents	\$ 214,512	\$ 397,962
Grants receivable	1,125	20,330
Investments	336,025	699,455
Total financial assets	<u>551,662</u>	<u>1,117,747</u>
 Less financial assets held to meet donor-		
Net asset with donor restrictions	<u>(204,291)</u>	<u>(214,823)</u>
 Amount available for general expenditures within one year	 <u><u>347,371</u></u>	 <u><u>902,924</u></u>

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**Watered Gardens Rescue Mission
Notes to the Financial Statements
For the Years Ended June 30, 2025 and 2024**

Note 4- Investments

Investments in equity securities having a readily determinable fair value are carried at fair value. All other investments are valued at the lower of cost (or fair value at time of donation, if acquired by contribution) or market value. Investment income and gains that are initially restricted by donor stipulation and for which the restriction will be satisfied in the same year are included in unrestricted net assets. Other investment income, gains and losses are reflected in the statement of activities as unrestricted, temporarily restricted or permanently restricted based upon the existence and nature of any donor or legally imposed restrictions.

Total investments at June 30, 2025 and 2024 are as follows:

	<u>2025</u>	<u>2024</u>
Mutual funds - fixed income	\$ 334,304	\$ 625,299
US equities	-	72,607
Mutual funds - other	1,721	1,549
Total investments	<u>336,025</u>	<u>699,455</u>

Investment return for the year ended June 30, 2025 and 2024 is as follows:

	<u>2025</u>	<u>2024</u>
Interest income	\$ 23,632	\$ 41,298
Net realized and unrealized losses on investments reported at fair value	15,074	16,595
	<u>\$ 38,706</u>	<u>\$ 57,893</u>

Note 5 – Disclosures About Fair Value of Assets and Liabilities

FASB Accounting Standards Codification (ASC) Topic 820 defines fair value, establishes a framework for measuring fair value and expands disclosures about fair value measurements. Topic 820 defines fair value as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Topic 820 also establishes a fair value hierarchy which requires an entity to maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value. The standard describes three levels of inputs that may be used to measure fair value:

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Watered Gardens Rescue Mission
Notes to the Financial Statements
For the Years Ended June 30, 2025 and 2024

Note 5 – Disclosures About Fair Value of Assets and Liabilities (continued)

Level 1	Quoted prices in active markets for identical assets or liabilities.
Level 2	Observable inputs other than Level 1 inputs, such as quoted prices for similar assets or liabilities; quoted prices in markets that are not active; or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets or liabilities
Level 3	Unobservable inputs that are supported by little or no market activity and that are significant to the fair value of the assets or liabilities

The following tables present the fair value measurements of assets and liabilities recognized in the accompanying consolidated statement of financial position measured at fair value on a recurring basis, and the level within the ASC 820 fair value hierarchy in which the fair value measurements fall at June 30, 2025 and 2024, respectively.

	June 30, 2025			
	Fair Value	(Level 1)	(Level 2)	(Level 3)
Mutual funds - fixed income	\$ 334,304	\$ 334,304	\$ -	\$ -
Mutual funds - other	1,721	1,721	-	-
Total investments at fair value	<u>\$ 336,025</u>	<u>\$ 336,025</u>	<u>\$ -</u>	<u>\$ -</u>

	June 30, 2024			
	Fair Value	(Level 1)	(Level 2)	(Level 3)
Mutual funds - fixed income	\$ 625,299	\$ 625,299	\$ -	\$ -
US equities	72,607	72,607	-	-
Mutual funds - other	1,549	1,549	-	-
Total investments at fair value	<u>\$ 699,455</u>	<u>\$ 699,455</u>	<u>\$ -</u>	<u>\$ -</u>

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Watered Gardens Rescue Mission
Notes to the Financial Statements
For the Years Ended June 30, 2025 and 2024

Note 6 – Net Assets With Donor Restrictions

Net assets with donor restrictions at June 30, 2025 and 2024 were restricted for the following purposes:

	2025	2024
Mabee Foundation Restrictions	\$ 166,338	\$ 176,870
TCI Group Study	37,953	37,953
Total investments	\$ 204,291	\$ 214,823

Note 7 – Board Designated Endowment

The Board of Directors established a board-designated endowment in 2015, specifying that the capital of the endowment would be retained and invested; that there would be no withdrawal of capital except upon approval of the Board; and that the earnings from the endowment's investments be retained except upon approval from the Board, whose approval shall allow that earnings be used for the operations of the Organization. At June 30, 2025 and 2024, the designated endowment fund totaled \$84,062 and \$395,713.

Note 8 – Retirement Plan

The Organization has a SIMPLE IRA plan covering substantially all employees after one year of employment. The Organization's contributions to the defined contribution plan are determined annually by the Board of Directors. Employer contributions are limited to 3% of total compensation paid to participants during the plan year, and employees may contribute up to 3% of their compensation during the plan year. The total retirement expense was \$33,868 and \$32,367 for the years ended June 30, 2025 and 2024, respectively.

Note 9 – Non Cash Donations

During the years ended June 30, 2025 and 2024, the Organization received contributed goods and services as noted in the table below. The value of these goods is based on the estimated fair value of those goods if they were purchased in an arm's length transaction. Noncash revenues are included in the Statements of Activities, and the donations are directly related to expenditures for program activities, addition of real estate, and construction projects.

	2025	2024
Real estate	\$ -	\$ 11,000
Construction supplies and labor	45,503	68,439
Food and household goods	166,894	1,040
	\$ 212,397	\$ 80,479

See independent auditor's report

Watered Gardens Rescue Mission
Notes to the Financial Statements
For the Years Ended June 30, 2025 and 2024
Note 10 – Evaluation of Subsequent Events

The Organization has evaluated subsequent events through January 12, 2026, the date which the financial statements were available to be issued.

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