

OVEREATERS ANONYMOUS, INC.
FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2025



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**OVEREATERS ANONYMOUS, INC.
TABLE OF CONTENTS
YEAR ENDED DECEMBER 31, 2025**

INDEPENDENT AUDITORS' REPORT	1
FINANCIAL STATEMENTS	
STATEMENT OF FINANCIAL POSITION	3
STATEMENT OF ACTIVITIES	4
STATEMENT OF FUNCTIONAL EXPENSES	5
STATEMENT OF CASH FLOWS	6
NOTES TO FINANCIAL STATEMENTS	7



INDEPENDENT AUDITORS' REPORT

Board of Directors
Overeaters Anonymous, Inc.
Rio Rancho, New Mexico

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Overeaters Anonymous, Inc. (a nonprofit corporation), which comprise the statement of financial position as of December 31, 2025, and the related statements of activities, functional expense, and cash flows for the year 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 Overeaters Anonymous, Inc. as of December 31, 2025, and the results of its operations 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 audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Overeaters Anonymous, 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.

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

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 GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

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

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

Eau Claire, Wisconsin
March 31, 2026

**OVEREATERS ANONYMOUS, INC.
STATEMENT OF FINANCIAL POSITION
DECEMBER 31, 2025**

ASSETS

CURRENT ASSETS

Cash and Cash Equivalents	\$	79,225
Restricted Cash		77,344
Accounts Receivable		17,785
Inventory		220,077
Prepaid Expenses and Other Assets		19,408
Total Current Assets		413,839

NONCURRENT ASSETS

Property, Plant, and Equipment, net		627,192
Investments		1,999,694
Operating Right-of-Use Assets		16,615
Intangible Assets, net		33,132
Total Noncurrent Assets		2,676,633

Total Assets	\$	3,090,472
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LIABILITIES AND NET ASSETS

CURRENT LIABILITIES

Accounts Payable	\$	43,163
Accrued Expenses		113,833
Lease Liability		4,017
Total Current Liabilities		161,013

NONCURRENT LIABILITIES

Lease Liability		12,325
Total Noncurrent Liabilities		12,325

NET ASSETS

Without Donor Restrictions		2,839,790
With Donor Restrictions		77,344
Total Net Assets		2,917,134

Total Liabilities and Net Assets	\$	3,090,472
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See accompanying Notes to Financial Statements.

**OVEREATERS ANONYMOUS, INC.
STATEMENT OF ACTIVITIES
YEAR ENDED DECEMBER 31, 2025**

	Without Donor Restrictions	With Donor Restrictions	Total
REVENUE, SUPPORT, AND GAINS			
Contributions and Grants	\$ 986,237	\$ 33,025	\$ 1,019,262
Conference and Convention Registration Fees	154,978	-	154,978
Sales of Literature	539,809	-	539,809
Investment Income	201,646	-	201,646
Interest Income	6,460	-	6,460
Other Income	6,682	-	6,682
Net Assets Released from Restrictions	32,479	(32,479)	-
Total Revenue, Support, and Gains	<u>1,928,291</u>	<u>546</u>	<u>1,928,837</u>
EXPENSES AND LOSSES			
Program Services	1,300,118	-	1,300,118
Management and General	577,116	-	577,116
Total Expenses	<u>1,877,234</u>	<u>-</u>	<u>1,877,234</u>
CHANGE IN NET ASSETS	51,057	546	51,603
Net Assets - Beginning of Year	<u>2,788,733</u>	<u>76,798</u>	<u>2,865,531</u>
NET ASSETS - END OF YEAR	<u><u>\$ 2,839,790</u></u>	<u><u>\$ 77,344</u></u>	<u><u>\$ 2,917,134</u></u>

See accompanying Notes to Financial Statements.

OVEREATERS ANONYMOUS, INC.
STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED DECEMBER 31, 2025

	Program Services				Total
	Literature Production and Distribution	Digital Content	Group Support and Referral Services	Management and General	
PERSONNEL COSTS					
Salaries and Wages	\$ 220,035	\$ 103,087	\$ 218,376	\$ 212,395	\$ 753,893
Payroll Taxes	17,740	7,589	17,826	15,759	58,914
Employee Benefits	45,120	19,665	45,974	43,435	154,194
Total Personnel Costs	282,895	130,341	282,176	271,589	967,001
OPERATING COSTS					
Banquet and Entertainment	-	-	70,395	-	70,395
Delegate Support Payments	-	-	-	-	-
Equipment Rental	-	-	81,207	1,239	82,446
Insurance	-	-	1,199	29,702	30,901
Literature Development	1,452	-	-	-	1,452
Other	313	-	18,927	6,533	25,773
Occupancy	9,728	4,257	7,600	8,816	30,401
Outside Services	10,756	-	-	109,588	120,344
Parliamentarian	-	-	18,290	-	18,290
Postage and Shipping	72,879	-	4,225	443	77,547
Printing and Duplicating	115,598	-	5,861	-	121,459
Professional Exhibits	-	-	6,988	-	6,988
Promotions and Attractions	-	-	168	48,455	48,623
Supplies	6,424	-	81	47,979	54,484
Taxes - nonpayroll	-	-	-	-	-
Telephone	-	-	-	8,665	8,665
Translation Fund	2,925	-	-	-	2,925
Travel, Lodging, and Meals	-	-	61,167	-	61,167
Utilities	6,232	2,726	4,869	5,648	19,475
Website and Maintenance	18,822	8,234	14,704	17,057	58,817
Lease Accounting Standard	-	-	-	4,881	4,881
Total Operating Costs	245,129	15,217	295,681	289,006	845,033
NONCASH EXPENSES					
Depreciation	18,230	7,975	14,242	16,521	56,968
Amortization	8,232	-	-	-	8,232
Total Noncash Expenses	26,462	7,975	14,242	16,521	65,200
Total Expenses by Function	\$ 554,486	\$ 153,533	\$ 592,099	\$ 577,116	\$ 1,877,234

See accompanying Notes to Financial Statements.

**OVEREATERS ANONYMOUS, INC.
STATEMENT OF CASH FLOWS
YEAR ENDED DECEMBER 31, 2025**

CASH FLOWS FROM OPERATING ACTIVITIES

Change in Net Assets	\$	51,603
Adjustments to Reconcile Change in Net Assets to Net Cash Provided by Operating Activities		
Depreciation and Amortization		65,199
Amortization of Right-of-Use Asset - Operating Lease		(13,984)
Unrealized Loss (Gain) on Investments		(78,042)
Realized Loss (Gain) on Investments		(70,193)
Changes in Operating Assets and Liabilities:		
Accounts Receivable, Net		13,809
Inventory		7,823
Prepaid Expenses and Other Assets		36,413
Accounts Payable		13,456
Right-of-Use of Asset Liability - Operating Lease		13,582
Accrued Expenses and Other Liabilities		48,140
Net Cash Provided by Operating Activities		87,806

CASH FLOWS FROM INVESTING ACTIVITIES

Purchases of Property and Equipment		(145,543)
Purchases of Operating Investments		(455,693)
Proceeds from Sales of Operating Investments		397,474
Net Cash Used by Investing Activities		(203,762)

NET CHANGE IN CASH AND CASH EQUIVALENTS

(115,956)

Cash and Cash Equivalents - Beginning of Year

272,525

CASH AND CASH EQUIVALENTS - END OF YEAR

\$ 156,569

See accompanying Notes to Financial Statements.

**OVEREATERS ANONYMOUS, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE 1 PRINCIPAL ACTIVITY AND SIGNIFICANT ACCOUNTING POLICIES

Organization

Overeaters Anonymous, Inc. (the Organization) was formed as a California not-for-profit corporation on May 16, 1969. The Internal Revenue Service issued a ruling stating that Organization qualifies as a public charity and is exempt from federal income tax under Section 501(c)(3). In November 2007, the Organization filed Articles of Merger with the New Mexico Corporation Commission. The Articles merged the California Corporation into a newly formed New Mexico not-for-profit Corporation. The California Corporation was dissolved and, in June 2008, the Organization filed Restated Articles of Incorporation, becoming a New Mexico nonprofit corporation.

The specific and primary purpose of the Organization is to aid those with the problem of compulsive overeating to overcome that problem through a 12-Step program of recovery.

The Organization's program is carried out primarily through local groups in which recovering compulsive overeaters share their experience, strength, and hope. The Organization is defined by the organization's charter as the Board of Trustees, the World Service Office, and the annual meeting of delegates at the World Service Business Conference. The Organization administers the World Service Office as the international headquarters of Overeaters Anonymous and provides services to local groups and regional service bodies through three major activities:

- Maintenance of an online directory that users can search to find any of 6,000 monthly meetings worldwide.
- Publication and shipping of hardcopy and downloadable literature that augments the help provided by the local groups.
- Publication of two blogs and a monthly, online volume of member stories.

The Organization is supported primarily by voluntary contributions from members and from sales of literature. The Organization charges no dues or fees.

Basis of Accounting

The financial statements of the Organization have been prepared on an accrual basis in accordance with accounting principles generally accepted in the United States of American (U.S. GAAP). The preparation of financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect amounts reported in the financial statements. Actual results could differ from those estimates.

Net Assets

The Organization reports information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions.

OVEREATERS ANONYMOUS, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2025

NOTE 1 PRINCIPAL ACTIVITY AND SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Net Assets (Continued)

Net Assets Without Donor Restrictions – Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions.

Net Assets With Donor Restrictions – Net assets subject to donor- (or certain grantor-) 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.

The Organization reports contributions restricted by donors 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. All other donor-restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as Net Assets Released from Restrictions.

Cash and Cash Equivalents

For the purposes of the cash flow statement, the Organization considers as all cash and highly liquid financial instruments with an original maturity of three months or less when purchased, and which are neither held for nor restricted by donors for long-term purposes, are considered to be cash and cash equivalents.

Restricted Cash

Restricted cash consists of donor-restricted contributions for the conference delegates, translation assistance, and professional exhibit assistance that are included in net asset with donor restrictions.

Accounts Receivable and Allowance for Credit Losses

The Organization carries its accounts receivable at cost less an allowance for credit losses. On a periodic basis, the Organization evaluates its accounts receivable and establishes an allowance for credit losses, when deemed necessary, based on its history of past write-off and collections and current credit conditions. There was no allowance for credit losses as of December 31, 2025.

Inventory

Inventories, consisting primarily of books and pamphlets held for resale, are stated at the lower of cost (first-in, first-out method) or market. Due to the unique nature of the Organization's mission, a large number of items are included in inventory. For some of these items, more than a one-year supply is on hand.

**OVEREATERS ANONYMOUS, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE 1 PRINCIPAL ACTIVITY AND SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Property and Equipment

The Organization capitalizes expenditures over \$1,000 with a useful life greater than one year. Property and equipment is recorded at cost if purchased or fair value if donated. If donors stipulate how long the assets must be used, the contributions are recorded as restricted support. In the absence of such stipulations, contributions of property and equipment are recorded as unrestricted support. Depreciation is provided for using the straight-line method over the following estimated useful lives:

Land	15 Years
Building and Improvements	5 to 40 years
Furniture and Fixtures	5 to 10 years
Equipment	3 to 5 years

We review the carrying values of property and equipment for impairment whenever events or circumstances indicate that the carrying value of an asset may not be recoverable from the estimated future cash flows expected to result from its use and eventual disposition.

Intangible Assets

Costs of internally developing, maintaining, or restoring intangible assets that are not specifically identifiable, that have indeterminate lives, or that are inherent in a continuing business or nonprofit activity and related to an entity as a whole, shall be recognized as an expense when incurred. Costs of renewing and maintaining trademarks and foreign registrations have specifically identifiable costs with determinate useful lives and therefore have been capitalized. Trademark and foreign registration costs are being amortized using the straight-line method over the following renewal or extension terms:

European Union Registration	10 Years
Australian Trademark	10 Years
Canadian Trademark	15 Years

The Organization's future cash flows are not materially impacted by its ability to extend or renew agreements related to its amortizable intangible assets.

OVEREATERS ANONYMOUS, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2025

NOTE 1 PRINCIPAL ACTIVITY AND SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Leases

The Organization leases certain copier and postage meter. The Organization determines if an arrangement is a lease at inception. Operating leases are included in operating right-of-use (ROU) assets, and operating liabilities on the statement of financial position.

ROU assets represent the Organization's right to use an underlying asset for the lease term and lease liabilities represent the Organization's obligation to make lease payments arising from the lease. ROU assets and liabilities are recognized at the lease commencement date based on the present value of lease payments over the lease term. Lease computations may include options to extend or terminate that lease when it is reasonably certain that the Organization will exercise that option. Lease expense for operating lease payments is recognized on a straight-line basis over the lease term. The Organization has elected to recognize payments for short-term leases with a lease term of 12 months or less as expense as incurred and these leases are not included as ROU assets and lease liabilities on the statement of financial position.

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

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

Investments

Investments are recorded at fair value on a recurring basis on the statement of financial position. Fair value measurement is based upon quoted prices, if available. If quoted prices are not available, fair values are measured using independent pricing models or other model based valuation techniques such as present value of future cash flows adjusted for the security's credit rating, prepayment assumptions, and other factors such as credit loss assumptions.

Unrealized gains and losses are included in the change in net assets in the accompanying statement of activities.

OVEREATERS ANONYMOUS, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2025

NOTE 1 PRINCIPAL ACTIVITY AND SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fair Value Measurements

The organization measures fair value using a three-level hierarchy for fair value measurements based upon the transparency of inputs to the valuation of an asset or liability. Inputs may be observable or unobservable and refer broadly to the assumptions that market participants would use in pricing the asset or liability. Observable inputs reflect the assumptions market participants would use in pricing the asset or liability based on market data obtained from sources independent of the reporting entity. Unobservable inputs reflect the reporting entity's own assumptions about the assumptions that market participants would use in pricing the asset or liability developed based on the best information available in the circumstances.

The objective of a fair value measurement is to determine 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 (an exit price). According, the fair value hierarchy gives the highest priority to quoted prices (unadjusted) in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). The Organization may use valuation techniques consistent with the market, income, and cost approaches to measure fair value.

The inputs used to measure fair value are categorized into the following three categories:

Level 1 – Inputs that reflect unadjusted quoted prices in active markets for identical investments, such as stocks, corporate and government bonds that the Organization has the ability to access as of the measurement date.

Level 2 – Inputs, other than quoted prices, that are observable for the asset or liability either directly or indirectly, including inputs from markets that are not considered to be active.

Level 3 – Inputs that are unobservable. Unobservable inputs reflect the Organization's own assumptions about the factors market participants would use in pricing an investment and is based on the best information available in the circumstances.

Revenue Recognition

Contributions

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.

OVEREATERS ANONYMOUS, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2025

NOTE 1 PRINCIPAL ACTIVITY AND SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Revenue Recognition (Continued)

Donated Goods and Services

The Organization records the value of donated goods and services at fair value at the date of the donation in accordance with accounting profession requirements. Donated services are recognized as contributions if the services (a) create or enhance nonfinancial assets or (b) require specialized skills, are performed by people with those skills, and would otherwise be purchased by the Organization. During the fiscal year there were no donated goods and services.

Use of Estimates

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

Advertising

Advertising expenses are charged to operations when incurred. No advertising expenses as of December 31, 2025.

Functional Allocation of Expense

The costs of providing program and other activities have been summarized on a functional basis in the statement of activities. The statement of functional expenses presents the natural classification detail of expenses by function. Accordingly, certain costs have been allocated among services and supporting services benefited. Such allocations are determined by management on the basis of estimates of time and effort.

Income Taxes Status

Overeaters Anonymous, Inc. has been granted tax-exempt status under Section 501©(3) of the Internal Revenue Code and New Mexico Statute. Overeaters Anonymous, Inc. is also exempt from New Mexico franchise or income taxes.

Overeaters Anonymous, Inc. has evaluated its tax positions and determined it has no uncertain tax positions as of December 31, 2025.

Subsequent Events

We have evaluated subsequent events through March 31, 2026, the date the consolidated financial statements were available to be issued.

OVEREATERS ANONYMOUS, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2025

NOTE 2 LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the date of the statement of financial position, comprise the following:

Cash and Cash Equivalents	\$ 79,225
Investments	1,999,694
Accounts Receivable	17,785
Total	<u>\$ 2,096,704</u>

NOTE 3 NET ASSETS WITH DONOR RESTRICTIONS

As of December 31, 2025, net assets with donor restrictions are available as follows:

Subject to Expenditure for Specified Purpose:	
Delegate Support Fund	\$ 28,948
Professional Exhibit Fund	888
Translation Fund	47,508
Total Net Assets with Purpose Restrictions	<u>\$ 77,344</u>

For the year ended December 31, 2025, net assets released from restriction are as follows:

Subject to Expenditure for Specified Purpose:	
Professional Exhibit Fund	\$ 6,988
Translation Fund	2,925
Find A Meeting Fund	22,566
Total Net Assets with Purpose Restrictions	<u>\$ 32,479</u>

OVEREATERS ANONYMOUS, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2025

NOTE 4 BOARD-DESIGNATED FUNDS

The governing board has designated net assets without donor restrictions for the following purposes as of December 31, 2025:

Net Assets Without Donor Restrictions:	
Undesignated	\$ 2,169,076
Designated by the Board - Programs	244,597
Designated by the Board - Reserves	426,117
Total Net Assets Without Donor Restrictions	<u>\$ 2,839,790</u>

Board-designated funds are consisted of the following as of December 31, 2025:

Operating Reserve	\$ 420,992
Building and Capital Reserve	5,125
Producing Audiobooks	14,123
Find A Meeting Database	169,359
Professional Translator	9,344
Lifeline Magazine	13,234
Overeater's Website	17,018
Public Information/Public Outreach	14,064
Building Repairs and Upgrades	7,455
Total Board-Designated Fund	<u>\$ 670,714</u>

NOTE 5 PROPERTY, PLANT, AND EQUIPMENT

Property and equipment consists of the following as of December 31, 2025:

Land	\$ 200,208
Building and Improvements	1,124,657
Equipment	194,470
Furniture and Fixtures	131,615
Construction in Progress	43,499
Subtotal	<u>1,694,449</u>
Less: Accumulated Depreciation and Amortization	<u>1,067,257</u>
Total Property and Equipment	<u>\$ 627,192</u>

OVEREATERS ANONYMOUS, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2025

NOTE 6 INTANGIBLE ASSETS

Intangible assets consists of the following as of December 31, 2025:

European Union Registration	\$	12,845
Australian Trademark		5,435
Canadian Trademark		16,675
United States Trademark		24,263
World Intellectual Property Organization		28,188
Benelux Trademark		1,936
Other Trademark		13,271
Subtotal		<u>102,613</u>
Less: Accumulated Amortization		69,481
Total Intangible Assets		<u><u>\$ 33,132</u></u>

NOTE 7 OPERATING LEASES – ASC 842

The Organization leases a copier and postage meter under a long-term, noncancelable lease agreement which expires on March 21, 2026 and January 14, 2030.

The following table provides quantitative information concerning the Organization leases for the year ended December 31, 2025.

Lease Costs:		
Operating Lease Costs	\$	5,990
Other Information:		
Operating Cash Flows Used by Operating Leases	\$	5,990
Right-of-Use Assets Obtained in Exchange for		
Operating Lease Liabilities	\$	18,348
Weighted-Average Remaining Lease Term		3.9 Years
Weighted-Average Discount Rate		4.43%

The Organization classified the total discounted lease payments that are due in the next 12 months as current. A maturity analysis of annual undiscounted cash flows for lease liabilities as of December 31, 2025, is as follows:

<u>Year Ending December 31,</u>	Amount
2026	\$ 4,637
2027	4,073
2028	4,073
2029	4,073
2030	1,018
Undiscounted Cash Flows	<u>17,874</u>
Less: Imputed Interest	(1,532)
Total Present Value	<u><u>\$ 16,342</u></u>

OVEREATERS ANONYMOUS, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2025

NOTE 8 INVESTMENTS

The Organization carries investments in marketable securities with readily determinable fair values and all investments in debt securities at their fair values in the statement of financial position. Unrealized gains and losses are included in the change in net assets in the accompanying statement of activities.

The Organization's investments at December 31, 2025 are summarized below:

	Fair Value	Original Value	Unrealized Gain (Loss)
Mutual Funds - Equities	\$ 1,448,989	\$ 1,381,503	\$ 67,486
Individual Stocks	251,508	147,272	104,236
Certificate of Deposit	299,197	299,000	197
Total	<u>\$ 1,999,694</u>	<u>\$ 1,827,775</u>	<u>\$ 171,919</u>

Fair Value Measurement

The Organization uses fair value measurements to record fair value adjustments to certain assets and liabilities and to determine fair value disclosures. For additional information on how the Organization measures fair value refer to Note 1 – Principal Activity and Summary of Significant Accounting Policies.

Assets measured at Fair Value on a recurring basis as of December 31, 2025:

Investments	Level 1	Level 2	Level 3	Total
Mutual Funds Equities	\$ 1,448,989	\$ -	\$ -	\$ 1,448,989
Individual Stocks	251,508	-	-	251,508
Certificate of Deposit	299,197	-	-	299,197
Total	<u>\$ 1,999,694</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,999,694</u>

NOTE 9 CONFERENCE AND CONVENTION INCOME

The Organization had a conference event held every year in the Spring. Convention events are held every 5 years. The support received and expenses incurred for these events were as follows:

Conference Income	\$ 47,809
Convention Income	107,169
Total Program Revenue	<u>154,978</u>
Less: Direct Expenses	200,267
Total Program revenue, Net	<u>\$ (45,289)</u>

OVEREATERS ANONYMOUS, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2025

NOTE 10 RETIREMENT PLAN

The Organization provides a defined contribution retirement plan in which all employees meeting certain eligibility requirements are able to participate. The plan enables all eligible employees to defer a portion of their salaries to a tax-sheltered annuity. The Organization matches employees' contributions each year up to a maximum of 5% of their salaries. The Organization matching contribution was \$27,953 as of December 31, 2025, respectively.

NOTE 11 CONCENTRATED CREDIT RISK

Financial instruments that potentially subject the Organization to credit risk consist principally of cash deposits in excess of insured limits and investments of marketable equity and debt securities.



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