ATLANTA UNION MISSION CORPORATION

CONSOLIDATED FINANCIAL STATEMENTS AND SUPPLEMENTARY INFORMATION

JUNE 30, 2026 AND 2025

Warren Averett
CPAs AND ADVISORS
www.warrenaverett.com

The report accompanying this deliverable was issued by Warren Averett, LLC.

ATLANTA UNION MISSION CORPORATION
TABLE OF CONTENTS
JUNE 30, 2026 AND 2025

INDEPENDENT AUDITORS' REPORT 1

CONSOLIDATED FINANCIAL STATEMENTS

Consolidated Statements of Financial Position 3

Consolidated Statements of Activities 4

Consolidated Statement of Functional Expenses – Year Ended June 30, 2026 5

Consolidated Statement of Functional Expenses – Year Ended June 30, 2025 6

Consolidated Statements of Cash Flows 7

Notes to the Consolidated Financial Statements 8

SUPPLEMENTARY INFORMATION

Consolidating Statement of Financial Position – 2026 25

Consolidating Statement of Activities – 2026 26

Warren Averett
CPAs AND ADVISORS

3500 Lenox Road, Suite 1600
Atlanta, GA 30326
770.396.1100
warrenaverett.com

INDEPENDENT AUDITORS' REPORT

To the Directors of
Atlanta Union Mission Corporation

Opinion

We have audited the accompanying consolidated financial statements of Atlanta Union Mission Corporation (a nonprofit organization), which comprise the consolidated statements of financial position as of June 30, 2026 and 2025, and the related consolidated statements of activities, functional expenses and cash flows for the years then ended, and the related notes to the consolidated financial statements.

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the consolidated financial position of Atlanta Union Mission Corporation as of June 30, 2026 and 2025, and the changes in their net assets and their cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audits of the Consolidated Financial Statements section of our report. We are required to be independent of Atlanta Union Mission Corporation 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 Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of these consolidated 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 consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Atlanta Union Mission Corporation's ability to continue as a going concern within one year after the date that the consolidated financial statements are available to be issued.

Auditors' Responsibilities for the Audits of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated 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 generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the consolidated 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 consolidated 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 consolidated 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 Atlanta Union Mission Corporation'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 consolidated financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Atlanta Union Mission Corporation'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 audits, significant audit findings and certain internal control related matters that we identified during the audits.

Supplementary Information
Our audits were conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The supplementary information, as listed in the table of contents, is presented for purposes of additional analysis and is not a required part of the consolidated financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, except for the effects of not adopting Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 842, *Leases*, on intercompany leases which eliminate in consolidation, the information is fairly stated in all material respects in relation to the consolidated financial statements as a whole.

Warren Averett, LLC

Atlanta, Georgia
October 22, 2026

ATLANTA UNION MISSION CORPORATION
CONSOLIDATED STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2026 AND 2025

	2026	2025
ASSETS		
CURRENT ASSETS		
Cash and cash equivalents	$ 9,216,315	$ 5,195,401
Restricted cash	235,410	330,773
Contributions and other receivables	91,810	-
Earnest money receivable	1,000,000	-
Inventory	257,558	167,188
Prepaid expenses and other assets	671,417	271,610
Total current assets	11,472,510	5,964,972
PROPERTY, BUILDINGS AND EQUIPMENT, NET	31,824,765	33,546,687
OPERATING LEASE RIGHT-OF-USE ASSETS, NET	-	99,364
OTHER ASSETS		
Deposits	46,139	46,139
Long-term investment	1,536	1,536
Endowment fund investments	28,578,640	28,048,666
Note receivable	12,494,950	12,494,950
Total other assets	41,121,265	40,591,291
TOTAL ASSETS	$ 84,418,540	$ 80,202,314
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Accounts payable and accrued expenses	$ 1,828,145	$ 1,562,573
Short-term deferred revenue	382,784	137,552
Operating lease liabilities, current	-	102,695
Total current liabilities	2,210,929	1,802,820
LONG-TERM LIABILITIES		
Long-term deferred revenue	441,918	446,968
Long-term debt, net	16,766,732	16,742,805
Total long-term liabilities	17,208,650	17,189,773
TOTAL LIABILITIES	19,419,579	18,992,593
NET ASSETS		
Without donor restrictions	51,903,092	49,344,652
With donor restrictions	13,095,869	11,865,069
TOTAL NET ASSETS	64,998,961	61,209,721
TOTAL LIABILITIES AND NET ASSETS	$ 84,418,540	$ 80,202,314

See notes to the consolidated financial statements.

ATLANTA UNION MISSION CORPORATION
CONSOLIDATED STATEMENTS OF ACTIVITIES
FOR THE YEARS ENDED JUNE 30, 2026 AND 2025

	June 30, 2026			June 30, 2025		
	Without Donor Restrictions	With Donor Restrictions	Total	Without Donor Restrictions	With Donor Restrictions	Total
REVENUE AND SUPPORT						
Support						
Contributions	$ 20,707,572	$ 325,659	$ 21,033,231	$ 15,193,391	$ 100,000	$ 15,293,391
Contributions – nonfinancial assets	3,191,132	-	3,191,132	2,986,658	-	2,986,658
Special events, net	1,321,641	-	1,321,641	1,256,084	-	1,256,084
Net assets released from restrictions	754,360	(754,360)	-	547,542	(547,542)	-
Government grants	235,874	-	235,874	-	-	-
Total support	26,210,579	(428,701)	25,781,878	19,983,675	(447,542)	19,536,133
Revenue						
Program related income	730,876	-	730,876	597,227	-	597,227
Interest and dividend income	758,929	316,954	1,075,883	908,198	375,033	1,283,231
Sales of donated, purchased and crafted goods	1,189,937	-	1,189,937	1,426,941	-	1,426,941
Other income	27,697	-	27,697	19,565	-	19,565
Total revenue	2,707,439	316,954	3,024,393	2,951,931	375,033	3,326,964
TOTAL REVENUE AND SUPPORT	28,918,018	(111,747)	28,806,271	22,935,606	(72,509)	22,863,097
EXPENSES						
Addiction recovery and homeless programs	16,794,732	-	16,794,732	15,999,670	-	15,999,670
Thrift ministry	2,693,119	-	2,693,119	2,765,602	-	2,765,602
General and administrative	3,305,865	-	3,305,865	3,005,977	-	3,005,977
Fundraising and development, donor cultivation	3,814,720	-	3,814,720	3,364,651	-	3,364,651
TOTAL EXPENSES	26,608,436	-	26,608,436	25,135,900	-	25,135,900
Realized/unrealized gains on investments, net	1,864,334	1,342,547	3,206,881	1,287,812	922,610	2,210,422
Loss on disposal of fixed assets	(1,615,476)	-	(1,615,476)	-	-	-
CHANGE IN NET ASSETS	2,558,440	1,230,800	3,789,240	(912,482)	850,101	(62,381)
NET ASSETS AT:						
BEGINNING OF YEAR	49,344,652	11,865,069	61,209,721	50,257,134	11,014,968	61,272,102
END OF YEAR	$ 51,903,092	$ 13,095,869	$ 64,998,961	$ 49,344,652	$ 11,865,069	$ 61,209,721

See notes to the consolidated financial statements.

ATLANTA UNION MISSION CORPORATION
CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2026
(WITH COMPARATIVE TOTALS FOR 2025)

	2026					
	Addiction Recovery and Homeless Programs	Thrift Ministry	General and Administrative	Fundraising and Development, Donor Cultivation	Total Expenses	2025 Total Expenses
Operating expenses						
Costs of generating support	$ -	$ 44,142	$ -	$ 2,118,125	$ 2,162,267	$ 1,897,531
Costs of generating support – in-kind[2]	-	977,208	-	-	977,208	1,233,076
Salary and payroll tax	7,973,230	799,192	981,952	1,330,589	11,084,963	10,560,146
Employee benefits	899,876	106,447	82,265	162,955	1,251,543	924,317
Other human resources costs	254,794	16,988	97,712	14,115	383,609	317,794
Food costs	2,052,796	-	-	-	2,052,796	2,035,411
Other program costs	889,874	-	-	-	889,874	877,164
Rent	5,926	139,718	-	-	145,644	173,746
Facilities maintenance	938,489	11,711	65,656	-	1,015,856	1,023,724
Utilities	1,239,933	75,269	102,328	-	1,417,530	1,343,037
General insurance	253,254	17,613	83,186	-	354,053	382,455
Office equipment, supplies and postage	453,770	22,954	640,453	137,824	1,255,001	1,043,188
Licenses, fees, dues and subscriptions	12,465	38,506	629,741	23,896	704,608	714,177
Professional services	37,248	326,830	463,452	8,440	835,970	609,887
Autos, meals and travel	226,648	74,928	11,181	18,776	331,533	250,931
Depreciation expense	1,556,429	41,613	147,939	-	1,745,981	1,749,316
Total expenses	$ 16,794,732	$ 2,693,119	$ 3,305,865	$ 3,814,720	$ 26,608,436	$ 25,135,900
Total program service expenses[1]	$ 19,487,851					

[1]Includes Addiction Recovery and Homeless Programs and Thrift Ministry expenses.
[2]Atlanta Union Mission Corporation receives donations of goods that are later sold at its thrift stores. In-kind support represents the value of donated goods.

See notes to the consolidated financial statements.

ATLANTA UNION MISSION CORPORATION
CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2025

	2025				
	Addiction Recovery and Homeless Programs	Thrift Ministry	General and Administrative	Fundraising and Development, Donor Cultivation	Total Expenses
Operating expenses					
Costs of generating support	$ -	$ 76,956	$ -	$ 1,820,575	$ 1,897,531
Costs of generating support – in-kind[2]	-	1,233,076	-	-	1,233,076
Salary and payroll tax	7,614,966	681,526	1,027,319	1,236,335	10,560,146
Employee benefits	638,855	58,508	102,944	124,010	924,317
Other human resources costs	222,009	12,034	67,542	16,209	317,794
Food costs	2,035,411	-	-	-	2,035,411
Other program costs	877,164	-	-	-	877,164
Rent	5,088	168,658	-	-	173,746
Facilities maintenance	955,758	32,914	35,052	-	1,023,724
Utilities	1,143,155	95,291	104,591	-	1,343,037
General insurance	276,948	23,674	81,833	-	382,455
Office equipment, supplies and postage	413,917	34,773	511,306	83,192	1,043,188
Licenses, fees, dues and subscriptions	44,140	43,715	603,136	23,186	714,177
Professional services	32,205	221,301	328,046	28,335	609,887
Autos, meals and travel	158,171	41,563	18,388	32,809	250,931
Depreciation expense	1,581,883	41,613	125,820	-	1,749,316
Total expenses	$ 15,999,670	$ 2,765,602	$ 3,005,977	$ 3,364,651	$ 25,135,900
Total program service expenses[1]	$ 18,765,272				

[1]Includes Addiction Recovery and Homeless Programs and Thrift Ministry expenses.
[2]Atlanta Union Mission Corporation receives donations of goods that are later sold at its thrift stores. In-kind support represents the value of donated goods.

See notes to the consolidated financial statements.

ATLANTA UNION MISSION CORPORATION
CONSOLIDATED STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2026 AND 2025

	2026	2025
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	$ 3,789,240	$ (62,381)
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:		
Realized/unrealized gains on investments	(3,206,881)	(2,210,422)
Depreciation expense	1,745,981	1,749,316
Loss on disposal of fixed assets	1,615,476	-
Amortization of operating lease right-of-use assets	99,364	119,424
Amortization of debt issuance costs	23,927	23,926
Noncash rental income	(5,051)	(5,051)
Contributions restricted for capital acquisition	(325,659)	(100,000)
Change in assets and liabilities:		
Contributions and other receivables	(91,810)	83,192
Inventory	(90,370)	34,512
Prepaid expenses and other assets	(399,807)	46,824
Deposits	-	320
Accounts payable and accrued expenses	265,572	271,376
Operating lease liabilities	(102,695)	(119,683)
Deferred revenue	245,233	2,101
Net cash provided by (used in) operating activities	3,562,520	(166,546)
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of investments	(756,750)	-
Proceeds from sale of investments	3,433,657	253,482
Payment of refundable eanest money deposit	(750,000)	(250,000)
Payments for capital additions and construction in progress	(1,889,535)	(377,107)
Net cash provided by (used in) investing activities	37,372	(373,625)
CASH FLOWS FROM FINANCING ACTIVITIES		
Contributions restricted for capital acquisition	325,659	100,000
Net cash provided by financing activities	325,659	100,000
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	3,925,551	(440,171)
CASH AND CASH EQUIVALENTS AT:		
BEGINNING OF YEAR	5,526,174	5,966,345
END OF YEAR	$ 9,451,725	$ 5,526,174
RECONCILIATION OF CASH AND CASH EQUIVALENTS:		
Cash and cash equivalents	$ 9,216,315	$ 5,195,401
Restricted cash	235,410	330,773
Total cash and cash equivalents	$ 9,451,725	$ 5,526,174
SUPPLEMENTARY DISCLOSURES OF CASH FLOW INFORMATION		
Cash paid during the year for:		
Interest	$ 168,900	$ 168,900
Earnest money receivable reclassified from property, buildings and equipment, net	$ 250,000	$ -

See notes to the consolidated financial statements.

1. DESCRIPTION OF ORGANIZATION AND OPERATIONS

Atlanta Union Mission Corporation (AUM or the Organization) is incorporated in the state of Georgia. AUM is classified as a tax-exempt entity. AUM has no authorized or issued capital stock.

AUM works to end homelessness one person at a time via a holistic approach – addressing the physical, emotional and spiritual needs of their clients. The Organization offers meals, shelter and clothing to men, women and children through day, overnight and emergency services. For those seeking long-term residential services, AUM offers individual and group counseling, life skills classes, case management, connection to job training programs and housing placement assistance. For men completing the program, AUM provides transitional housing as they increase their income and seek permanent housing.

AUM's emergency shelter and residential recovery program are free of charge. Clients in the transitional housing phase of the program pay a small program fee which is included in program related income on the accompanying consolidated statements of activities.

AUM operated three thrift stores in Northeast Georgia and one of these locations closed in December 2025.

In October 2020, Atlanta Mission Support Corporation (AMSC) was formed as a separate nonprofit entity. AUM has control over the operations of AMSC, and therefore, the accounts of this entity are included in the accompanying consolidated financial statements. All significant intercompany accounts and transactions have been eliminated.

In March 2025, Atlanta Mission Thrift Operations, LLC (AMTO) was formed as a separate nonprofit entity. There was minimal activity from formation to fiscal year end. On July 1, 2025, AUM entered into an agreement to transfer the management function and operations of three thrift stores and one donation center to AMTO. AUM has control over the operations of AMTO, and therefore, the accounts of this entity are included in the accompanying consolidated financial statements. All significant intercompany accounts and transactions have been eliminated.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Income Tax
AUM and affiliates are not-for-profit entities exempt from taxation under Internal Revenue Code (IRC) Section 501(c)(3). Accordingly, income taxes are not provided for in the accompanying consolidated financial statements.

In accordance with Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 740-10, *Accounting for Uncertainty in Income Taxes*, the Organization recognizes the consolidated financial statements benefit of a tax position only after determining that the relevant tax authority would more likely than not sustain the position following an audit. For tax positions meeting the more likely than not threshold, the amount recognized in the consolidated financial statements is the largest benefit that has a greater than 50% likelihood of being realized upon ultimate settlement with the relevant tax authority. The Organization

recognizes interest and penalties associated with tax positions, if any, as a component of general and administrative expenses.

Cash and Cash Equivalents and Restricted Cash
For purposes of the consolidated statements of cash flows, AUM considers all highly liquid investments with an initial maturity of three months or less to be cash equivalents. At times throughout the year, the account balances may exceed the Federal Deposit Insurance Corporation (FDIC) insured limits. The insurance coverage is $250,000 per depositor at each financial institution. As of June 30, 2026 and 2025, cash balances in excess of insured limits were approximately $2,165,000 and $487,600, respectively. Restricted cash, which may be held in separate bank accounts, includes amounts restricted for construction.

Basis of Presentation
The consolidated financial statements of the Organization have been prepared on the accrual basis of accounting and, accordingly, reflect all significant receivables, payables and other liabilities at year-end.

Net assets, revenues, expenses, gains and losses are recorded based on the existence or absence of donor-imposed restrictions. Accordingly, the net assets of the Organization and changes therein are classified and reported as follows:

- ***Net assets without donor restrictions*** – net assets that are available for use in general operations and result from revenues that were not restricted by donors or the donor-imposed restrictions have expired. The governing board (the Board) has designated a portion of these net assets for endowment and an operating reserve. See Notes 5 and 10.
- ***Net assets with donor restrictions*** – net assets that result from contributions and other inflows of assets (such as investment income and gains) whose use by AUM is limited by the donor-imposed stipulations. The stipulations require AUM to use or expend the donated assets as specified and are satisfied either by the passage of time or by the actions of AUM. This category also results from contributions and other inflows of assets whose use by AUM is limited by donor-imposed stipulations that neither expire by the passage of time nor can be fulfilled or removed by action of the Board. However, donors may release the restrictions on net assets with donor restrictions (in perpetuity). Also, under Georgia's Adoption of the Uniform Prudent Management of Institutional Funds Act (GPMIFA), AUM is allowed to expend net assets with donor restrictions (in perpetuity) if, in the opinion of the Board, such expenditures are prudent in order to preserve the mission of AUM and the intent of the donor. See Note 11.

Contributions Receivable
Promises to give are written or oral agreements to contribute in the future, which require sufficient, verifiable documentation to be recognized as revenue. Promises to give that are unconditional are recognized as contributions revenue (support) and contributions receivable in the period in which the promise is received.

Conditional promises to give depend on the occurrence of a specified future and uncertain event to bind the promisor. Conditional promises are recognized as revenue when the conditions on which they depend are substantially met, there is no right of return of the assets received and no indicators of barriers imposed by the donor, that is, when a conditional promise becomes unconditional.

The Organization uses the allowance method to determine uncollectible unconditional promises to give. The allowance is based on prior years' experience and management's analysis of specific promises made.

Inventory
Inventory consists principally of donated clothing and household goods. These goods are valued at their estimated realizable value.

Contributions
Contributions are recognized when a donor makes a promise to give to AUM that is, in substance, unconditional. Contributions that are restricted by the donor 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. The Organization accounts for non-cash contributions at fair value.

Contributed Services and Donated Materials (In-Kind)
Contributions of services are recognized at fair value if the services received create or enhance nonfinancial assets, or if the services require specialized skills that are provided by individuals possessing such skills that would typically need to be purchased if not provided by donation. Donated materials are reflected as contributions at their estimated fair values on the date of receipt.

AUM also receives a number of donations of various shares of stocks. Absent specific donor instructions concerning the disposition of such assets, AUM's policy is to sell all stock donations immediately. The value of the donor's gift is determined by the average of the published high and low selling prices of stock for the day it was received.

Revenue from Contracts with Customers
Revenue from program related income and sales of donated, purchased and crafted goods are recognized when goods or services are provided to customers at a point in time.

Grants Revenue
Revenue from government grants designed for use in specific activities is recognized in the period when expenditures have been incurred in compliance with the grantor's restrictions.

Leases
In accordance with Topic 842, at lease commencement, AUM initially measures the lease liability at the present value of payments expected to be made during the lease term. The right-of-use lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs.

In connection with Topic 842, AUM elected to apply the following practical expedients:

- not to reassess whether a contract includes an embedded lease at adoption;
- not to reassess the previously determined classification of a lease as operating or capital;
- election of an accounting policy to exclude lease accounting requirements for leases that have terms of less than 12 months; and

- the use of hindsight in determining the lease term and in assessing impairment of right-of-use assets.

Key estimates and judgments related to leases include how AUM determines: (1) the discount rate used to discount the expected lease payments to present value, (2) lease term, and (3) lease payments. AUM uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, AUM generally uses the risk free interest rate as the discount rate for leases. The lease term includes the noncancellable period of the lease, as well as expected renewal terms. In determining the lease term, management considers all facts and circumstances that create an economic incentive to exercise an extension option, or not exercise a termination option. Extension options are only included in the lease term if the lease is reasonably certain to be extended.

AUM monitors changes in circumstances that would require a remeasurement of its leases and will remeasure right-of-use lease assets and liabilities if certain changes occur that are expected to significantly affect the amount of any lease liability.

As of June 2026, AUM leases one thrift store on a month-to-month basis.

Functional Allocation of Expenses
The costs of providing the various programs and activities of AUM have been summarized on a functional basis in the consolidated statements of activities. Certain costs have been allocated among the programs and supporting services benefited, as is presented in the consolidated statements of functional expenses. Such costs have been allocated using an assessment of primary responsibilities.

Property, Buildings and Equipment
Property, buildings and equipment are recorded at purchase price, construction cost or fair value, if donated. All property, buildings and equipment purchased in excess of $10,000 are capitalized. Preconstruction costs and construction-in-progress are capitalized as the costs are incurred. Depreciation is provided on the straight-line method at annual rates ranging from 15 to 40 years for buildings and improvements, five to seven years for furniture and equipment, five years for vehicles and three years for computers. No depreciation is charged for construction in progress and preconstruction costs until the specific construction project has been completed.

Estimates
In preparing consolidated financial statements in conformity with accounting principles generally accepted in the United States of America (GAAP), management is required to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the dates of the consolidated financial statements, and the reported amounts of revenues and expenses during the reporting periods. Actual results could differ from those estimates.

Investments
Investments are valued at estimated fair value using valuation techniques that are appropriate to the investment. These methods are more fully discussed in Note 4. The Organization’s investment securities are exposed to interest rate, market, liquidity and credit risks.

Management and the Board have evaluated the risks and the composition of the investment portfolio and believe that the Organization does not have significant exposure.

Debt Issuance Costs
Debt issuance costs represent costs incurred in connection with the issuance of long-term debt. Such costs are being amortized over the term of the respective debt using the straight-line method.

Other Significant Accounting Policies
Other significant accounting policies are set forth in the consolidated financial statements and the remaining notes which follow.

Reclassifications
Certain prior year amounts have been reclassified to conform to the current year presentation. These reclassifications had no effect on the previously reported results of net assets.

3. FINANCIAL ASSETS AND LIQUIDITY RESOURCES

The schedule below reflects the Organization's financial assets as of June 30, reduced by amounts not available for general use within one year because of donor-imposed restrictions.

	2026	2025
Cash and cash equivalents	$ 9,216,315	$ 5,195,401
Contributions and other receivables	91,810	-
Earnest money receivable	1,000,000	-
Endowment fund investments	28,578,640	28,048,666
Financial assets, at year end	38,886,765	33,244,067
Less: Assets unavailable for general expenditures within one year due to:		
Operating reserve	2,000,000	2,000,000
Capital improvement reserve	-	241,808
Board designated endowment funds	15,658,429	16,306,213
Donor-imposed restrictions – time or purpose	11,795,869	10,565,069
Donor-imposed restrictions – in perpetuity	1,300,000	1,300,000
Plus: Endowment spending distribution available for the following fiscal year per spending policy (Note 5)	(1,314,000)	(1,202,000)
Total financial assets unavailable for general expenditure within one year	29,440,298	29,211,090
Financial assets available to meet cash needs for general expenditures within one year	$ 9,446,467	$ 4,032,977

The Organization obtains certain support from donor-restricted contributions. Because a donor's restriction requires resources to be used for a particular purpose or in a future period, the Organization must maintain sufficient resources to meet its responsibilities to the donors.

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. At June 30, 2026, the Organization has an operating reserve of $2,000,000. Board-designated funds of $15,658,429 as of June 30, 2026, can be drawn upon if the Board approves the action.

4. FAIR VALUE OF FINANCIAL INSTRUMENTS

Financial instruments are stated at fair value.

The Organization accounts for financial instruments in accordance with FASB ASC 820, *Fair Value Measurements*. The Organization classifies its equity and debt securities as trading securities. These securities are carried at fair value, with the unrealized gains and losses reported as a component of realized/unrealized gains on investments in the consolidated statements of activities. Generally, these securities have readily determinable values and therefore, are marked to market based on quoted prices in active markets. Dividend and interest income are recognized when declared or earned. FASB ASC 820 requires that fair value measurements be classified and disclosed in one of the following three categories of the fair value hierarchy:

- Level 1 – Quoted prices in active markets for identical assets or liabilities that AUM has the ability to access at the measurement date.
- Level 2 – Inputs other than quoted prices in active markets that are observable for the asset or liability, either directly or indirectly.
- Level 3 – Inputs that are unobservable for the asset or liability.

The fair value measurements of investment securities are identified in the following table:

2026	Level 1	Level 2	Level 3	Total
Bond funds	$ 8,045,881	$ -	$ -	$ 8,045,881
Stock funds	18,976,944	-	-	18,976,944
Money market funds	281,014	-	-	281,014
Closely held stock	-	-	1,536	1,536
Total investments at fair value	$ 27,303,839	$ -	$ 1,536	27,305,375
Alternative investments(*)				1,274,801
Total investments				$ 28,580,176

2025	Level 1	Level 2	Level 3	Total
Bond funds	$ 5,822,615	$ -	$ -	$ 5,822,615
Stock funds	18,264,023	-	-	18,264,023
Money market funds	1,296,998	-	-	1,296,998
Closely held stock	-	-	1,536	1,536
Total investments at fair value	$ 25,383,636	$ -	$ 1,536	25,385,172
Alternative investments(*)				2,665,030
Total investments				$ 28,050,202

(*)Valued at net asset value (NAV) as a practical expedient and therefore, excluded from the hierarchy.

There was no activity in Level 3 investments for the years ended June 30, 2026 and 2025.

The Organization utilized the NAV reported by each of the alternative funds as a practical expedient for determining the fair value of the investment. These investments are redeemable at NAV under the original terms of the subscription agreements and operations of the underlying funds. However, it is possible that these redemption rights may be restricted or eliminated by the funds in the future in accordance with the underlying fund agreements. Due to the nature of the investments held by these funds, changes in market conditions and economic environment may significantly impact the NAV of the funds and, consequently, the fair value of the Organization's interest in the funds. Furthermore, changes to the liquidity provisions of the funds may significantly impact the fair value of the Organization's interest in the funds.

The exit frequencies in alternative investments at June 30, 2026 and 2025, are as follows:

	Fair Value June 30, 2026	Fair Value June 30, 2025	Exit Frequency	Days Notice	Investment Strategy
Alternative investments:					
Cliffwater Corporate Lending Fund	$ 382,863	$ 1,123,680	Quarterly	90	Private Debt - Interval fund focused on middle market lending
Ardent Financial Fund IV	50,032	149,960	N/A*	N/A*	Private Debt - Focused on making bridge loans across commercial real estate
Keystone Private Fund	-	334,461	Quarterly	90	Private Debt - Makes self-amortizing highly collateralized loans with the target of 2% quarterly distributions through the investment period via semi-liquid structure
Golub Capital Private Credit Fund	335,677	348,331	Quarterly	90	Private Debt - Middle market direct lending
Blue Owl Credit Income Corp	286,520	336,806	N/A*	N/A*	Private Debt - Middle market direct lending
Pathlight Capital Offshore Fund II	39,718	195,531	N/A*	N/A*	Private Debt - Asset based lending
Peachtree SSC Mortgage REIT, LLC	179,991	176,261	N/A*	N/A*	Private Debt - Income focused fund is a lender in the limited/select service hotel sector
Total measured at NAV	$ 1,274,801	$ 2,665,030			

(*)These investments are not currently able to be liquidated, and therefore, do not have an exit frequency. The duration of these investments is on average eight years.

5. ENDOWMENT FUND INVESTMENTS

AUM's endowment consists of four individual funds established by a donor restriction. The endowment also includes funds designated by the Board to function as endowments. As required by GAAP, net assets associated with endowment funds are classified and reported based on the existence or absence of donor-imposed restrictions.

Interpretation of Relevant Law

The Board has interpreted GPMIFA as requiring the preservation of the fair value of the original gift as of the gift date of the donor-restricted endowment funds absent explicit donor stipulations to the contrary. As a result of this interpretation, the Organization has classified as net assets with donor restrictions (in perpetuity): (1) the original value of gifts donated to the permanent endowment; and (2) accumulations to the permanent endowment made in accordance with the

direction of the applicable donor gift instrument at the time the accumulation is added to the fund. The remaining portion of the donor-restricted endowment fund that is not classified in net assets with donor restrictions (in perpetuity) is classified as net assets with donor restrictions (time or purpose) until those amounts are appropriated for expenditure by AUM in a manner consistent with the standard of prudence prescribed by GPMIFA. In accordance with GPMIFA, the Organization considers the following factors in deciding to appropriate or accumulate donor-restricted endowment funds:

1. The duration and preservation of the fund;
2. The purposes of the Organization and the donor-restricted endowment fund;
3. General economic conditions;
4. The possible effect of inflation and deflation;
5. The expected total return from income and the appreciation of investments;
6. Other resources of the Organization; and
7. The investment policies of the Organization.

Funds with Deficiencies
From time-to-time, the fair value of assets associated with individual donor-restricted endowment funds may fall below the level that the donor or GPMIFA requires the Organization to retain as a fund of perpetual duration. In accordance with GAAP, deficiencies of this nature are reported in net assets with donor restrictions. There were no funds underwater as of June 30, 2026 and 2025.

Return Objectives and Risk Parameters
AUM has adopted investment and spending policies for endowment assets that attempt to provide a predictable stream of funding to programs supported by its endowment while seeking to maintain the purchasing power of the endowment assets. Endowment assets include those assets of donor-restricted funds that the Organization must hold in perpetuity or for donor-specified periods. Under this policy, as approved by the Finance Committee of the Board, the endowment assets are invested in a manner that is intended to produce results that exceed the price and yield results, allowing the Organization to maintain an above-average market performance and stable returns on its investments. The endowment fund consists of equity securities and fixed income securities.

Strategies Employed for Achieving Objectives
To satisfy its long-term rate-of-return objectives, AUM relies on a total return strategy in which investment returns are achieved through both capital appreciation (realized and unrealized) and current yield (interest and dividends). AUM targets a diversified asset allocation that places a greater emphasis on equity-based investments to achieve its long-term return objectives within prudent risk constraints.

Spending Policy and How the Investment Objectives Relate to the Spending Policy
In fiscal year 2016, AUM adopted the Yale Formula which provides a stable spend rate over time. The Yale Formula uses three inputs (prior year spend, prior year inflation and prior year portfolio balance). The Yale Formula weights the prior year portfolio at 30% multiplied by the target spend rate of 5% and weights the prior year spend at 70% multiplied by the prior year inflation rate. The use of the Yale Formula is consistent with the Organization's objective to maintain the purchasing power of the endowment assets held in perpetuity or for a specified term as well as to provide additional real growth through new gifts and investment return. The Finance Committee of the Board evaluates the annual spend rate as part of the annual budget process. For 2025, the Finance Committee approved a $1,152,000 withdrawal from the endowment (a 5% spend rate). For 2026, the Finance Committee approved a $1,234,000 withdrawal from the endowment (a 5% spend rate) and an additional one-time $2,200,000 withdrawal to help with initiatives for the 2030 Strategic Plan.

Endowment net assets composition by type of fund as of June 30, 2026 and 2025, was:

2026	Without Donor Restrictions	With Donor Restrictions (Time or Purpose)	With Donor Restrictions (In Perpetuity)	Total
Donor-restricted endowment funds	$ -	$ 11,620,211	$ 1,300,000	$ 12,920,211
Board-designated endowment funds	15,658,429	-	-	15,658,429
Total funds	$ 15,658,429	$ 11,620,211	$ 1,300,000	$ 28,578,640

2025	Without Donor Restrictions	With Donor Restrictions (Time or Purpose)	With Donor Restrictions (In Perpetuity)	Total
Donor-restricted endowment funds	$ -	$ 10,442,453	$ 1,300,000	$ 11,742,453
Board-designated endowment funds	16,306,213	-	-	16,306,213
Total funds	$ 16,306,213	$ 10,442,453	$ 1,300,000	$ 28,048,666

Changes in endowment net assets for the years ended June 30, 2026 and 2025:

2026	Without Donor Restrictions	With Donor Restrictions (Time or Purpose)	With Donor Restrictions (In Perpetuity)	Total
Endowment net assets, beginning of year	$16,306,213	$10,442,453	$1,300,000	$28,048,666
Investment income	440,139	316,954	-	757,093
Net appreciation (realized and unrealized)	1,864,334	1,342,547	-	3,206,881
Total investment return	2,304,473	1,659,501	-	3,963,974
Other changes				
Disbursements to operating funds	(2,952,257)	(481,743)	-	(3,434,000)
Endowment net assets, end of year	$15,658,429	$11,620,211	$1,300,000	$28,578,640

2025	Without Donor Restrictions	With Donor Restrictions (Time or Purpose)	With Donor Restrictions (In Perpetuity)	Total
Endowment net assets, beginning of year	$15,201,275	$ 9,590,451	$1,300,000	$26,091,726
Investment income	523,485	375,033	-	898,518
Net appreciation (realized and unrealized)	1,287,812	922,610	-	2,210,422
Total investment return	1,811,297	1,297,643	-	3,108,940
Other changes				
Disbursements to operating funds	(706,359)	(445,641)	-	(1,152,000)
Endowment net assets, end of year	$16,306,213	$10,442,453	$1,300,000	$28,048,666

Investment return is shown net of management fees of approximately $69,700 and $67,000 for the years ended June 30, 2026 and 2025, respectively.

6. PROPERTY, BUILDINGS AND EQUIPMENT, NET

Property, buildings and equipment consists of:

	2026	2025
Land	$ 3,434,675	$ 3,891,046
Buildings and improvements	44,530,854	44,528,222
Furniture and equipment	4,571,549	4,444,189
Automobiles and trucks	1,023,428	921,860
Computers	1,210,223	1,003,743
Construction-in-progress	48,854	76,686
	54,819,583	54,865,746
Accumulated depreciation	(22,994,818)	(21,319,059)
	$ 31,824,765	$ 33,546,687

At June 30, 2025, construction-in-progress primarily relates to the Potter's House signage. At June 30, 2026, construction-in-progress primarily relates to the system configuration for AMTO and elevator replacement.

7. NEW MARKETS TAX CREDIT (NMTC) TRANSACTION

AUM entered into certain transactions (Transactions) with an Investment Fund and certain lenders on December 10, 2020, to obtain financing through the NMTC Program sponsored by the U.S. Department of the Treasury. The NMTC Program permits certain corporate taxpayers to receive a credit against federal income taxes for making Qualified Equity Investments (QEIs) in Community Development Entities (CDEs). Through the Transactions, AMSC, wholly owned subsidiary of AUM, was formed for the purpose of affecting the Organization's participation in the NMTC Program.

As part of the Transactions, AUM contributed $12,494,950 as a loan (Notes 8 and 9) to the Investment Fund. The Investment Fund made QEIs totaling $16,890,000 in exchange for an equity interest in three supporting CDEs.

These CDEs then loaned $16,890,000, less certain sub-allocation reporting fees and other transaction expenses, to AMSC as qualified low-income community investment loans, which are included in long-term debt, net, (Note 9) in the accompanying consolidated statements of financial position.

8. NOTE RECEIVABLE

On December 10, 2020, the Organization executed a $12,494,950 note receivable with the Investment Fund as part of the NMTC Program transaction (see Note 7). The note receivable, including all accrued interest, is due in full on December 1, 2049. The note requires annual interest only payments for the initial eight-year period. The note then amortizes over the remaining 21 years. Interest accrues at 1.29% per annum. Annual interest payments commenced on December 10, 2021. At June 30, 2026 and 2025, the balance of the note receivable was $12,494,950 for both years.

9. LONG-TERM DEBT

As discussed in Note 7, AMSC received loans amounting to $16,890,000 on December 10, 2020, through the NMTC Program transaction. The notes which are due on December 1, 2054, require annual interest only payments for the initial eight-year period. The notes then amortize over the remaining 26 years. The notes bear interest at 1% per annum. At June 30, 2026 and 2025, the outstanding balance was $16,890,000. Interest expense for the years ended June 30, 2026 and 2025, was $168,900 for both years.

On July 22, 2021, AUM entered into a $500,000 note with a commercial bank through the Affordable Housing Program (AHP), which finances affordable housing for very low, low and moderate income households. The note bears an interest rate of 0% and matures December 31, 2036, at which time principal is due.

The following is a reconciliation of long-term debt to the consolidated statements of financial position at June 30, 2026 and 2025:

	2026	2025
NMTC loans	$ 16,890,000	$ 16,890,000
AHP loan	500,000	500,000
Less: loan costs	(623,268)	(647,195)
	$ 16,766,732	$ 16,742,805

No prepayment is allowed on the NMTC Program notes during the initial seven-year period.

Reserve accounts were established in connection with the NMTC Program transaction to provide additional security to the lenders. AMSC does not have access to withdraw funds from these accounts. The lenders have access to withdraw funds from the interest and fee reserve accounts for interest or fees. Reserve account balances at June 30, 2026 and 2025, were as follows:

	2026	2025
Truist ST CDE Reserve	$ 15,188	$ 22,688
Truist CAHEC Reserve	151,672	205,535
Truist AEMI Reserve	68,550	102,550
	$ 235,410	$ 330,773

AUM is required to comply with and is in compliance with covenants under its long-term debt.

10. NET ASSETS WITHOUT DONOR RESTRICTIONS

Net assets without donor restrictions are comprised of the following:

	2026	2025
Operating reserve	$ 2,000,000	$ 2,000,000
Capital improvement reserve	-	241,808
Other Board designations	15,658,429	16,306,213
Net investment in property, buildings and equipment	27,552,983	29,298,832
Undesignated net assets	6,691,680	1,497,799
	$ 51,903,092	$ 49,344,652

The operating and capital improvement reserves are set by the Board.

11. NET ASSETS WITH DONOR RESTRICTIONS

Net assets were released from donor-imposed restrictions by incurring expenses satisfying the restricted purposes or by occurrence of other events specified by donors for the years ended June 30, 2026 and 2025, as follows:

	2026	2025
Men's program	$ 481,743	$ 445,641
Construction of buildings and improvements	272,617	101,901
	$ 754,360	$ 547,542

Net assets with donor restrictions are comprised of the following:

	2026	2025
Net assets with donor restrictions (time or purpose)		
Men's programs	$ 10,975,629	$ 10,038,660
Construction of buildings and improvements	820,240	526,409
	11,795,869	10,565,069
Net assets with donor restrictions (perpetuity)		
Endowment Trust Corpus	1,300,000	1,300,000
	$ 13,095,869	$ 11,865,069

Pursuant to a bequest by the late Mrs. Lee Edwards Candler (in memory of Flora Glenn Candler), AUM established a fund for capital acquisitions in support of the services of its men's programs. Since a capital project has not yet been approved, AUM is treating these funds as an endowment (net assets with a purpose restriction) until they are used towards an appropriate memorial honoring Flora Glenn Candler. In the interim, income from this endowment is purpose restricted and is being appropriated on an annual basis within the Yale Formula spend rate to provide support for Men's Services.

Of the endowment trust corpus, $300,000 represents an endowment from an estate. Income under the endowment is used to defray women's division operating costs.

Of the endowment trust corpus, $250,000 represents a maintenance endowment funded by a private charitable foundation. Income under the endowment is used to defray property maintenance costs throughout AUM's divisions.

Of the endowment trust corpus, $500,000 represents an additional maintenance endowment funded by a private charitable foundation. Income has been directed to be used to defray ongoing maintenance costs at The Potter's House facility.

Of the endowment trust corpus, $250,000 represents an additional maintenance endowment (the Jane M. Oglesby Building Endowment Fund) funded by a private charitable contribution. Income has been directed to be used for major maintenance and repairs that have a life of five years or greater.

12. RETIREMENT PLANS

On January 1, 1997, AUM adopted a discretionary retirement plan under Section 403(b) of the IRC, covering substantially all employees. AUM can make annual discretionary contributions for eligible employees, as defined in the plan. Annual contributions made by AUM totaling approximately $294,000 and $244,000, are reflected as expenses in the accompanying consolidated financial statements in 2026 and 2025, respectively.

As of June 30, 2026 and 2025, the balance of accrued compensation is $192,000 and $217,000, respectively, which is included in accounts payable and accrued expenses in the consolidated statements of financial position.

13. DEFERRED REVENUE

AUM formerly leased a parcel of land at The Potters House farm to a telecommunications company (the company) for a cell tower location. Effective January 1, 2016, AUM entered a 99-year lease agreement with the company. In consideration of the lease, AUM received a one-time payment of $500,000, which was recorded as deferred revenue to be recognized over the period of the lease. As of June 30, 2026 and 2025, the balance of deferred revenue related to the land parcel lease is $446,969 and $452,020, respectively.

Other deferred revenue consists of amounts collected prior to year end for events held after year end, and was $377,733 and $132,500, respectively, as of June 30, 2026 and 2025.

14. CONTRIBUTED NONFINANCIAL ASSETS

For the fiscal years ended on June 30, contributed nonfinancial assets recognized in the consolidated statements of activities include:

	2026	2025	Utilization in Programs/Activities	Donor Restriction	Valuation Technique and Inputs
Professional services	$ 245,874	$ 23,908	Addiction Recovery and Homeless Program	Consolidation Project	Estimated market value based on invoices received
Clothing and Household goods, for resale	1,068,494	1,204,499	Thrift Ministry	None	Estimated based on market value for comparable items. Sale proceeds are used for programs and services
Food	1,139,820	1,093,567	Addiction Recovery and Homeless Program	None	Estimated based on market value for comparable items or, if weight is known, at a rate of $1.92 / lb. ($1.97 / lb. for FY2025).
Clothing and Household goods	698,548	632,530	Addiction Recovery and Homeless Program	None	Estimated based on market value for comparable items
Gala Auction items	38,396	32,154	Fundraising	Restoration House Gala Auction	Includes vacation experiences, sports memorabilia, artwork, etc. Value estimated based on market value for comparable items. Auction proceeds are used for programs and services.
	$ 3,191,132	$ 2,986,658			

15. LOSS ON DISPOSAL OF FIXED ASSETS

In April 2025, AUM entered into a Purchase and Sale Agreement (PSA) to buy a parcel of property. The PSA depended on certain conditions being met, including satisfactory due diligence and obtaining all required zoning approvals and permits for the intended use of the property. During the year ended June 30, 2026, AUM decided not to go forward with the project and terminated the PSA.

Under the PSA, AUM paid refundable earnest money totaling $1,000,000: $250,000 during the year ended June 30, 2025 and $750,000 during the year ended June 30, 2026. At June 30, 2025, the $250,000 was included in land in the consolidated statements of financial position. At June 30, 2026, the full $1,000,000 had not yet been refunded and is included in earnest money receivable. AUM received the full refund of $1,000,000 in August 2026.

During the year ended June 30, 2026, AUM wrote off approximately $1,615,000 of project costs it will not recover. This amount includes $206,371 of site preparation costs that were capitalized as land at June 30, 2025. The write-off is included in loss on disposal of fixed assets in the consolidated statements of activities.

16. SUBSEQUENT EVENTS

In accordance with FASB ASC 855, *Subsequent Events*, the Organization evaluated subsequent events through October 22, 2026, the date these consolidated financial statements were available for issuance.

SUPPLEMENTARY INFORMATION

ATLANTA UNION MISSION CORPORATION
CONSOLIDATING STATEMENT OF FINANCIAL POSITION
JUNE 30, 2026

	AUM	AMSC	AMTO	Eliminating Entries	Consolidated Total
ASSETS					
CURRENT ASSETS					
Cash and cash equivalents	$ 9,105,785	$ 37,297	$ 73,233	$ -	$ 9,216,315
Restricted cash	-	235,410	-	-	235,410
Contributions and other receivables	91,810	-	-	-	91,810
Earnest money receivable	1,000,000	-	-	-	1,000,000
Inventory	-	-	257,558	-	257,558
Due from (to) AUM	312,287	103,833	(308,771)	(107,349)	-
Prepaid expenses and other assets	670,017	-	1,400	-	671,417
Total current assets	11,179,899	376,540	23,420	(107,349)	11,472,510
PROPERTY, BUILDINGS AND EQUIPMENT, NET	15,269,112	16,555,653	-	-	31,824,765
OTHER ASSETS					
Deposits	46,139	-	-	-	46,139
Long-term investment	1,536	-	-	-	1,536
Endowment fund investments	28,578,640	-	-	-	28,578,640
Note receivable	12,494,950	-	-	-	12,494,950
Total other assets	41,121,265	-	-	-	41,121,265
TOTAL ASSETS	$ 67,570,276	$ 16,932,193	$ 23,420	$ (107,349)	$ 84,418,540
LIABILITIES AND NET ASSETS					
CURRENT LIABILITIES					
Accounts payable and accrued expenses	$ 1,789,857	$ 118,358	$ 27,279	$ (107,349)	$ 1,828,145
Short-term deferred revenue	382,784	-	-	-	382,784
Total current liabilities	2,172,641	118,358	27,279	(107,349)	2,210,929
LONG-TERM LIABILITIES					
Long-term deferred revenue	441,918	-	-	-	441,918
Long-term debt, net	465,790	16,300,942	-	-	16,766,732
Total long-term liabilities	907,708	16,300,942	-	-	17,208,650
TOTAL LIABILITIES	3,080,349	16,419,300	27,279	(107,349)	19,419,579
NET ASSETS					
Without donor restrictions	51,394,058	512,893	(3,859)	-	51,903,092
With donor restrictions	13,095,869	-	-	-	13,095,869
TOTAL NET ASSETS	64,489,927	512,893	(3,859)	-	64,998,961
TOTAL LIABILITIES AND NET ASSETS	$ 67,570,276	$ 16,932,193	$ 23,420	$ (107,349)	$ 84,418,540

See independent auditors' report.

ATLANTA UNION MISSION CORPORATION
CONSOLIDATING STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2026

	AUM	AMSC	AMTO	Eliminating Entries	Consolidated Total
REVENUE AND SUPPORT					
Support					
Contributions	$ 21,024,772	$ -	$ 8,459	$ -	$ 21,033,231
Contributions for capital	(167,187)	-	167,187	-	-
Contributions - nonfinancial assets	2,122,638	-	1,068,494	-	3,191,132
Special events, net	1,321,641	-	-	-	1,321,641
Government grants	235,874	-	-	-	235,874
Total support	24,537,738	-	1,244,140	-	25,781,878
Revenue					
Program related income	733,726	-	-	(2,850)	730,876
Interest and dividend income	1,075,883	-	-	-	1,075,883
Sales of donated, purchased and crafted goods	306	-	1,189,631	-	1,189,937
Other income	27,533	178,000	164	(178,000)	27,697
Total revenue	1,837,448	178,000	1,189,795	(180,850)	3,024,393
TOTAL REVENUE AND SUPPORT	26,375,186	178,000	2,433,935	(180,850)	28,806,271
EXPENSES					
Addiction recovery and homeless programs	16,511,588	461,144	-	(178,000)	16,794,732
Thrift ministry	258,175	-	2,437,794	(2,850)	2,693,119
General and administrative	3,021,015	284,850	-	-	3,305,865
Fundraising and development, donor cultivation	3,814,720	-	-	-	3,814,720
TOTAL EXPENSES	23,605,498	745,994	2,437,794	(180,850)	26,608,436
Realized/unrealized gains on investments, net	3,206,881	-	-	-	3,206,881
Loss on disposal of fixed assets	(1,615,476)	-	-	-	(1,615,476)
CHANGE IN NET ASSETS	4,361,093	(567,994)	(3,859)	-	3,789,240
NET ASSETS AT:					
BEGINNING OF YEAR	60,128,834	1,080,887	-	-	61,209,721
END OF YEAR	$ 64,489,927	$ 512,893	$ (3,859)	$ -	$ 64,998,961

See independent auditors' report.