

RED WIGGLER **CARE FARM**

**RED WIGGLER FOUNDATION INC. dba
RED WIGGLER CARE FARM**

FINANCIAL STATEMENTS

AND INDEPENDENT AUDITORS' REPORT

SEPTEMBER 30, 2025

RED WIGGLER FOUNDATION INC. dba
RED WIGGLER CARE FARM

FINANCIAL STATEMENTS

SEPTEMBER 30, 2025

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CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT

To the Board of Directors
Red Wiggler Foundation Inc. dba
Red Wiggler Care Farm
Germantown, Maryland

Opinion

We have audited the accompanying financial statements of Red Wiggler Foundation Inc. dba Red Wiggler Care Farm (Red Wiggler) which comprise the statement of financial position as of September 30, 2025, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Red Wiggler as of September 30, 2025, and the changes in its net assets and its cash flows for the year then ended, in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Red Wiggler 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.

Responsibility of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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 Red Wiggler's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

INDEPENDENT AUDITORS' REPORT (CONCLUDED)

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

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

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

Report on Summarized Comparative Information

We have previously audited Red Wiggler Foundation Inc. dba Red Wiggler Care Farm's 2024 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated February 6, 2025. In our opinion, the summarized comparative information presented herein as of and for the year ended September 30, 2024, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Jones & McIntyre, PLLC

May 27, 2026

**RED WIGGLER FOUNDATION INC. dba
RED WIGGLER CARE FARM**

STATEMENTS OF FINANCIAL POSITION

SEPTEMBER 30, 2025 AND 2024

	ASSETS	
	2025	2024
CURRENT ASSETS		
Cash and cash equivalents	\$ 129,731	\$ 97,679
Investments	522,919	784,852
Pledges receivable	183,969	108,773
Prepaid expenses	16,991	22,682
Total Current Assets	<u>\$ 853,610</u>	<u>\$ 1,013,986</u>
PROPERTY AND EQUIPMENT, at cost		
Leasehold improvements - Murray Building	\$ 1,058,179	\$ 1,058,179
Leasehold improvements - Solar House	313,435	313,435
Farm equipment	211,622	201,500
Office equipment	16,052	16,052
Total	<u>\$ 1,599,288</u>	<u>\$ 1,589,166</u>
Less, Accumulated depreciation	1,560,025	1,474,732
Property and Equipment, net	<u>\$ 39,263</u>	<u>\$ 114,434</u>
OTHER ASSETS		
Pledges receivable - long term	\$ -	\$ 90,000
TOTAL ASSETS	<u><u>\$ 892,873</u></u>	<u><u>\$ 1,218,420</u></u>
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Accounts payable	\$ 16,613	\$ 26,371
Accrued salaries, retirement contribution and vacation	82,078	70,267
Contract liabilities - CSA	18,236	21,000
Contract liabilities - Sponsorships	-	25,000
Total Liabilities	<u>\$ 116,927</u>	<u>\$ 142,638</u>
NET ASSETS		
Net assets without donor restrictions	\$ 685,946	\$ 893,973
Net assets with donor restrictions	90,000	181,809
Total Net Assets	<u>\$ 775,946</u>	<u>\$ 1,075,782</u>
TOTAL LIABILITIES AND NET ASSETS	<u><u>\$ 892,873</u></u>	<u><u>\$ 1,218,420</u></u>

The accompanying notes are an integral part of these statements.

**RED WIGGLER FOUNDATION, INC. dba
RED WIGGLER CARE FARM**

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED SEPTEMBER 30, 2025

(WITH COMPARATIVE TOTALS FOR 2024)

	2025			2024
	Net Assets Without Donor Restrictions	Net Assets With Donor Restrictions	Total	Total
SUPPORT AND REVENUE				
Grants and contributions	\$ 419,067	\$ 369,615	\$ 788,682	\$ 975,577
Community supported agriculture and market sales	86,897	-	86,897	83,367
Program fees	9,822	-	9,822	10,235
Special events (net of direct benefit to donors of \$66,466 in 2025 and \$10,012 in 2024)	18,176	-	18,176	1,438
Investment income (net of fees of \$1,226 in 2025 and \$1,034 in 2024)	33,125	-	33,125	51,024
Other income	10,913	-	10,913	13,001
Net assets released from restrictions	461,424	(461,424)	-	-
Total Support and Revenue	\$ 1,039,424	\$ (91,809)	\$ 947,615	\$ 1,134,642
EXPENSES				
Program services	\$ 961,129	\$ -	\$ 961,129	\$ 713,312
Management and general	140,651	-	140,651	143,965
Fundraising	60,376	-	60,376	45,950
Total Expenses before Depreciation	\$ 1,162,156	\$ -	\$ 1,162,156	\$ 903,227
Change in Net Assets before Depreciation Expense	\$ (122,732)	\$ (91,809)	\$ (214,541)	\$ 231,415
Depreciation expense				
Program services	\$ 83,834	\$ -	\$ 83,834	\$ 119,419
Management and general	1,461	-	1,461	1,265
Total Depreciation expense	\$ 85,295	\$ -	\$ 85,295	\$ 120,684
CHANGE IN NET ASSETS	\$ (208,027)	\$ (91,809)	\$ (299,836)	\$ 110,731
NET ASSETS, BEGINNING OF YEAR	893,973	181,809	1,075,782	965,051
NET ASSETS, END OF YEAR	\$ 685,946	\$ 90,000	\$ 775,946	\$ 1,075,782

The accompanying notes are an integral part of this statement.

**RED WIGGLER FOUNDATION INC. dba
RED WIGGLER CARE FARM**

STATEMENT OF FUNCTIONAL EXPENSES

FOR THE YEAR ENDED SEPTEMBER 30, 2025

(WITH COMPARATIVE TOTALS FOR 2024)

	Program Services	Management & General	Fundraising	2025 Total Expenses	2024 Total Expenses
Salaries & wages	\$ 599,415	\$ 82,016	\$ 48,797	\$ 730,228	\$ 551,273
Employee benefits	89,253	1,147	704	91,104	79,739
Professional fees	85,361	13,875	1,896	101,132	89,395
Payroll taxes	47,770	5,677	3,881	57,328	41,667
Program supplies	22,207	-	-	22,207	37,014
Credit card & bank fees	4,223	749	607	5,579	4,138
Information technology	4,650	420	-	5,070	3,253
Office expense	12,601	1,539	1,220	15,360	12,152
Insurance	14,592	1,996	1,188	17,776	16,879
Maintenance and repairs	21,002	-	-	21,002	24,673
Occupancy	16,017	2,191	1,304	19,512	14,066
Accounting	-	30,007	-	30,007	7,473
Payroll service processing	13,457	1,034	779	15,270	6,351
Travel	18,998	-	-	18,998	3,588
Merchandise & supplies	1,177	-	-	1,177	403
Advertising	5,634	-	-	5,634	1,938
Training & education	4,772	-	-	4,772	9,225
Total before Depreciation	<u>\$ 961,129</u>	<u>\$ 140,651</u>	<u>\$ 60,376</u>	<u>\$ 1,162,156</u>	<u>\$ 903,227</u>
Depreciation expense	<u>83,834</u>	<u>1,461</u>	<u>-</u>	<u>85,295</u>	<u>120,684</u>
Total Functional Expenses	<u><u>\$ 1,044,963</u></u>	<u><u>\$ 142,112</u></u>	<u><u>\$ 60,376</u></u>	<u><u>\$ 1,247,451</u></u>	<u><u>\$ 1,023,911</u></u>

The accompanying notes are an integral part of this statement.

**RED WIGGLER FOUNDATION INC. dba
RED WIGGLER CARE FARM**

STATEMENTS OF CASH FLOWS

FOR THE YEARS ENDED SEPTEMBER 30, 2025 AND 2024

	<u>2025</u>	<u>2024</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	\$ (299,836)	\$ 110,731
Adjustments to reconcile change in net assets to net cash flow from operating activities:		
Investment income (net) retained in investment accounts	(33,125)	(51,024)
Depreciation	85,295	120,684
Decrease (increase) in pledges receivable	14,804	(178,681)
Decrease (increase) in prepaid expenses	5,691	2,057
Increase (decrease) in accounts payable	(9,758)	23,409
Increase (decrease) in accrued salaries, retirement contribution and vacation	11,811	20,173
Increase (decrease) in contract liabilities	(27,764)	25,750
Net Cash Flow From Operating Activities	<u>\$ (252,882)</u>	<u>\$ 73,099</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of property and equipment	\$ (10,122)	\$ (21,505)
Transfers from (to) investments, net	295,056	(148,303)
Net Cash Flow From Investing Activities	<u>\$ 284,934</u>	<u>\$ (169,808)</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	\$ 32,052	\$ (96,709)
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>97,679</u>	<u>194,388</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u><u>\$ 129,731</u></u>	<u><u>\$ 97,679</u></u>

The accompanying notes are an integral part of these statements.

**RED WIGGLER FOUNDATION INC. dba
RED WIGGLER CARE FARM**

NOTES TO FINANCIAL STATEMENTS

SEPTEMBER 30, 2025

Note 1. Organization and Summary of Significant Accounting Policies

Organization

Founded in 1996, Red Wiggler Foundation Inc. dba Red Wiggler Care Farm (Red Wiggler) provides meaningful employment for adults with developmental disabilities through the growing and selling of organic, high quality, farm grown vegetables in Montgomery County Maryland.

The backbone of the farm is the Community Supported Agriculture program which, by its nature, creates and nurtures a healthy and inclusive community. Red Wiggler also provides service-learning opportunities for area youth and adults with and without disabilities to participate in small scale organic farming. All activities occur in cooperation with nature and through the lens of environmental stewardship. A special project of Red Wiggler is the Care Farming Network. The Care Farming Network is a catalyst for creating and sharing resources for a network of Care farms throughout the United States.

Basis of Accounting

The accompanying financial statements have been prepared on the accrual basis of accounting. Consequently, revenue, other than contributions, is recognized when earned and expenses when obligations are incurred.

Income Taxes

Red Wiggler is exempt from the payment of income taxes on its exempt activities under Section 501(c)(3) of the Internal Revenue Code and has been classified by the Internal Revenue Service as a public charity within the meaning of Section 509(a)(2) of the Internal Revenue Code. Red Wiggler believes that it has appropriate support for any income tax positions taken and, as such, does not have any uncertain income tax positions that are material to the financial statements.

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 certain reported amounts and disclosures. Actual results could differ from estimates.

Comparative Information

The statement of activities includes certain prior year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with U.S. generally accepted accounting principles. Accordingly, such information should be read in conjunction with Red Wiggler's financial statements for the year ended September 30, 2024 from which the summarized information was derived.

Reclassifications

Certain amounts in the 2024 financial statements have been reclassified to conform to the 2025 presentation.

**RED WIGGLER FOUNDATION INC. dba
RED WIGGLER CARE FARM**

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

SEPTEMBER 30, 2025

Note 1. Organization and Summary of Significant Accounting Policies (Continued)

Classification of Net Assets

Red Wiggler's net assets are reported as follows:

- Net assets without donor restrictions represent the portion of expendable funds that are available for any purpose in performing the primary objectives of Red Wiggler at the discretion of management and the Board of Directors. From time to time, the Board designates a portion of these net assets for specific purposes, which makes them unavailable for use at management's discretion.
- Net assets with donor restrictions represent funds that are specifically restricted by donors for use in various programs and/or for a specific period of time. These donor restrictions can be temporary in nature in that they will be met by actions of Red Wiggler or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated that the funds be maintained in perpetuity. As of September 30, 2025 and 2024, Red Wiggler had no net assets with donor restrictions that are required to be maintained in perpetuity.

Property and Equipment

Furniture and equipment are recorded at cost and are depreciated using the straight-line method over the estimated useful lives of the respective assets, typically 3-7 years. Leasehold improvements are recorded at cost and are depreciated over the remaining life of the lease.

Cash and Cash Equivalents

For financial statement purposes, Red Wiggler considers cash in the bank, money market funds, certificates of deposit and liquid investments with original maturities of three months or less to be cash and cash equivalents. Red Wiggler's demand deposits with financial institutions at times may exceed federally insured limits. Red Wiggler has not experienced any losses in such accounts, and management believes the organization is not exposed to any significant credit risks.

Fair Value of Investments

Investments are measured and reported at fair value in the statements of financial position.

FASB ASC 820 establishes a fair value hierarchy that prioritizes the inputs used to measure fair value into three broad categories: levels 1, 2 and 3. The fair value hierarchy gives the highest priority to quoted prices in active markets for identical assets (level 1) and lowest priority to unobservable inputs (level 3). The fair value of the Red Wiggler's investments is based on quoted market prices in active markets (level 1 inputs).

RED WIGGLER FOUNDATION INC. dba
RED WIGGLER CARE FARM

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

SEPTEMBER 30, 2025

Note 1. **Organization and Summary of Significant Accounting Policies (Concluded)**

Pledges Receivable

Pledges receivable are stated at net realizable value. Red Wiggler's management periodically reviews the status of all pledges receivable balances. As a result of these reviews, an allowance is recorded for balances deemed to be uncollectible. There is no allowance for doubtful accounts as of September 30, 2025 and 2024.

Functional allocation of expenses

Red Wiggler allocates its expenses on a functional basis among its various programs and supporting services. Expenses that can be identified with a specific program, fundraising activity, or general and administrative service are allocated directly according to their natural expenditure classification. Other expenses that are common to several functions are allocated by various statistical bases or management's estimate of time spent on each function.

Revenue Recognition

Community supported agriculture (CSA) consists of fees paid by community supporters in exchange for a share of the season's harvest. Fees are recognized as revenue ratably over each season as each weekly share is distributed. Shares not collected by community supporters are forfeited and donated. Fees collected for harvest distribution after the fiscal year end are recorded as contract liabilities.

Farm to food bank consists of partnerships with food banks to deliver staple vegetables regularly throughout the season to persons in need. This revenue is recognized when paid for upon delivery by food banks during the season.

Red Wiggler recognizes all unconditional contributed support in the period in which the commitment is made. Unconditional contributions are considered revenue without donor restrictions and available for general operations unless specifically restricted by the donor. Red Wiggler reports unconditional contributions of cash and other assets as revenue with donor restrictions if they are received with donor stipulations that limit the use of the donated assets to a particular purpose or to future periods. When the stipulated time restriction ends or the purpose of the restriction is met, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the accompanying statement of activities as net assets released from restrictions.

Red Wiggler disaggregates revenue from contracts with customers into major revenue streams and the timing of recognizing revenue for the year ended September 30, 2025:

Point-in-time	\$ 54,337
Over time	<u>60,558</u>
	<u>\$ 114,895</u>

**RED WIGGLER FOUNDATION INC. dba
RED WIGGLER CARE FARM**

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

SEPTEMBER 30, 2025

Note 2. Investments

Investments in mutual funds as of September 30, 2025 are summarized in the following table by their classification in the fair value hierarchy:

	Total	Quoted Prices In Active Markets (Level 1)
US Treasury Mutual Fund	\$ 522,835	\$ 522,835
Cash equivalents	84	84
Total	<u>\$ 522,919</u>	<u>\$ 522,919</u>

Investment income consists of the following for the years ended September 30, 2025:

	<u>2025</u>
Realized investment income	\$ 1,396
Interest and dividends	32,955
Investment fees	<u>(1,226)</u>
Total Investments	<u>\$ 33,125</u>

Note 3. Capital Campaign/Commitment

Red Wiggler has completed its multiyear Ready, Set, Grow! Capital Campaign in order to provide the facilities needed to adequately run its programs. Campaign funds were accumulated to cover the cost for the new facility, which was \$1,044,942. Final construction was completed in 2012. The facility is owned by the Maryland National Capital Park and Planning Commission and is recorded as a leasehold improvement by Red Wiggler. The facility is being depreciated over 160 months, the remaining life of the lease in 2012.

Note 4. Lease Agreement

Red Wiggler entered into a lease agreement for \$1 a year with the Maryland National Capital Park and Planning Commission for use of approximately 12 acres as a community farm on land located in the Ovid Hazen Wells Recreation Park. The lease expired on June 30, 2025. Red Wiggler has received a letter of intent dated 2018 from the Commission to renew the lease for 20 years to June 30, 2045. The lease renewal is expected to be executed in fiscal year 2026.

Note 5. Corporate Credit Card

Red Wiggler has a corporate credit card with a total credit line of \$56,400. At September 30, 2025 and 2024 the outstanding balances were \$10,668 and \$4,007, respectively.

Note 6. Retirement Plan

Red Wiggler has a 401(k) plan that covers eligible employees. The plan provides for a discretionary employer matching contribution. For the years ended September 30, 2025 and 2024, retirement plan expense was \$25,798 and \$19,657, respectively.

**RED WIGGLER FOUNDATION INC. dba
RED WIGGLER CARE FARM**

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

SEPTEMBER 30, 2025

Note 7. Net Assets with Donor Restrictions

Net assets with donor restrictions consist of the following temporarily restricted net assets at September 30, 2025:

	Balance Sept 30, 2024	Additions	Releases	Balance Sept 30, 2025
Care Farming Network Conference	\$ 1,809	\$ 10,500	\$ (12,309)	\$ ---
Care Farming Network Programs	60,000	189,132	(219,132)	30,000
CSA, Farm, and Growers	---	169,983	(169,983)	---
Timing - unrestricted	<u>120,000</u>	<u>---</u>	<u>(60,000)</u>	<u>60,000</u>
Total	<u>\$ 181,809</u>	<u>\$ 369,615</u>	<u>\$ (461,424)</u>	<u>\$ 90,000</u>

Net assets with donor restrictions consist of the following temporarily restricted net assets at September 30, 2024:

	Balance Sept 30, 2023	Additions	Releases	Balance Sept 30, 2024
Capital Campaign	\$ ---	\$ 15,561	\$ (15,561)	\$ ---
Care Farming Network Conference	---	3,000	(1,191)	1,809
Care Farming Network Programs	15,754	221,045	(176,799)	60,000
CSA, Farm, and Growers	---	77,868	(77,868)	---
Timing - unrestricted	<u>---</u>	<u>120,000</u>	<u>---</u>	<u>120,000</u>
Total	<u>\$ 15,754</u>	<u>\$ 437,474</u>	<u>\$ (271,419)</u>	<u>\$ 181,809</u>

Note 8. Solar House/Related Party Transaction

The Solar House was designed by an interdisciplinary team of University of Maryland students in architecture, engineering and related fields, and built by students and partners, for the U.S. Department of Energy Solar Decathlon in 2005. In 2005, the University of Maryland donated the Solar House to Red Wiggler to provide caretaker housing at the farm and demonstrate the compatibility of new technologies to lessen the impact of buildings in an agricultural environment. The Solar House is leased to Red Wiggler's Executive Director at a market-based rent.

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PUBLIC DISCLOSURE COPY

Form 8879-TE

IRS E-file Signature Authorization
for a Tax Exempt Entity

OMB No. 1545-0047

For calendar year 2024, or fiscal year beginning OCT 1, 2024, and ending SEP 30, 2025

2024

Department of the Treasury
Internal Revenue Service

Do not send to the IRS. Keep for your records.

Go to www.irs.gov/Form8879TE for the latest information.

Name of filer

RED WIGGLER CARE FARM

EIN or SSN

52-1973795

Name and title of officer or person subject to tax KARA MCCALL
EXECUTIVE DIRECTOR

Part I Type of Return and Return Information

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line 1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a, or 10a below, and the amount on that line for the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b, or 10b, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. Do not complete more than one line in Part I.

1a Form 990 check here	☒	b Total revenue, if any (Form 990, Part VIII, column (A), line 12)	1b 948,841.
2a Form 990-EZ check here	☐	b Total revenue, if any (Form 990-EZ, line 9)	2b
3a Form 1120-POL check here	☐	b Total tax (Form 1120-POL, line 22)	3b
4a Form 990-PF check here	☐	b Tax based on investment income (Form 990-PF, Part V, line 5)	4b
5a Form 8868 check here	☐	b Balance due (Form 8868, line 3c)	5b
6a Form 990-T check here	☐	b Total tax (Form 990-T, Part III, line 4)	6b
7a Form 4720 check here	☐	b Total tax (Form 4720, Part III, line 1)	7b
8a Form 5227 check here	☐	b FMV of assets at end of tax year (Form 5227, Item D)	8b
9a Form 5330 check here	☐	b Tax due (Form 5330, Part II, line 19)	9b
10a Form 8038-CP check here	☐	b Amount of credit payment requested (Form 8038-CP, Part III, line 22)	10b

Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that ☒ I am an officer of the above entity or ☐ I am a person subject to tax with respect to (name of entity) _____, (EIN) _____ and that I have examined a copy of the 2024 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

☒ I authorize JONES & MCINTYRE, PLLC to enter my PIN 48561
ERO firm name Enter five numbers, but do not enter all zeros

as my signature on the tax year 2024 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

☐ As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2024 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax KARA MCCALL

Date

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

54255048561

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2024 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature JONES & MCINTYRE, PLLC Date 06/23/26

ERO Must Retain This Form - See Instructions
Do Not Submit This Form to the IRS Unless Requested To Do So

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Form 8879-TE (2024)

LHA 402521 12-26-24

10410623 137244 REDWIGGLER

2024.06000 RED WIGGLER CARE FARM

REDWIGG1

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

Do not enter social security numbers on this form as it may be made public.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2024

Open to Public
Inspection

A For the **2024** calendar year, or tax year beginning **OCT 1, 2024** and ending **SEP 30, 2025**

B Check if applicable:

- ☐ Address change
☐ Name change
☐ Initial return
☐ Final return/terminated
☐ Amended return
☐ Application pending

C Name of organization

RED WIGGLER CARE FARM

Doing business as **RED WIGGLER COMMUNITY FARM**

Number and street (or P.O. box if mail is not delivered to street address)

PO BOX 968

Room/suite

City or town, state or province, country, and ZIP or foreign postal code

CLARKSBURG, MD 20871

F Name and address of principal officer: **KARA MCCALL**

SAME AS C ABOVE

D Employer identification number

52-1973795

E Telephone number

301-916-2216

G Gross receipts \$

1,127,755.

H(a) Is this a group return

for subordinates? ☐ Yes ☒ No

H(b) Are all subordinates included? ☐ Yes ☐ No

If "No," attach a list. See instructions

H(c) Group exemption number

I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) () (insert no.) ☐ 4947(a)(1) or ☐ 527

J Website: **WWW.REDWIGGLER.ORG**

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other

L Year of formation: **1996**

M State of legal domicile: **MD**

Part I Summary

Activities & Governance	1	Briefly describe the organization's mission or most significant activities: RED WIGGLER CULTIVATES BELONGING AND WELL-BEING THROUGH CARE FARMING AND COMMUNITY-BUILDING.
	2	Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.
	3	Number of voting members of the governing body (Part VI, line 1a) 8
	4	Number of independent voting members of the governing body (Part VI, line 1b) 8
	5	Total number of individuals employed in calendar year 2024 (Part V, line 2a) 35
	6	Total number of volunteers (estimate if necessary) 400
	7a	Total unrelated business revenue from Part VIII, column (C), line 12 0.
	7b	Net unrelated business taxable income from Form 990-T, Part I, line 11 0.
Revenue	8	Contributions and grants (Part VIII, line 1h) 975,577.
	9	Program service revenue (Part VIII, line 2g) 93,602.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d) 13,297.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) 14,439.
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) 1,096,915.
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3) 0.
	14	Benefits paid to or for members (Part IX, column (A), line 4) 0.
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) 672,679.
	16a	Professional fundraising fees (Part IX, column (A), line 11e) 0.
	b	Total fundraising expenses (Part IX, column (D), line 25) 60,376.
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) 352,266.
Net Assets or Fund Balances	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) 1,024,945.
	19	Revenue less expenses. Subtract line 18 from line 12 71,970.
	20	Total assets (Part X, line 16) 1,218,420.
	21	Total liabilities (Part X, line 26) 142,638.
	22	Net assets or fund balances. Subtract line 21 from line 20 1,075,782.

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here	Signature of officer	Date
	KARA MCCALL, EXECUTIVE DIRECTOR Type or print name and title	
Paid Preparer Use Only	Preparer's name LINDA D. MCINTYRE, CPA	Preparer's signature <i>Linda McIntyre</i>
	Firm's name JONES & MCINTYRE, PLLC	Date 06/29/26
	Firm's address 6506 LOISDALE ROAD, SUITE 330 SPRINGFIELD, VA 22150	Check if self-employed ☐ PTIN P00048561
		Firm's EIN 75-3218994
		Phone no. 703-866-4500

May the IRS discuss this return with the preparer shown above? See instructions ☒ Yes ☐ No

Part III Statement of Program Service AccomplishmentsCheck if Schedule O contains a response or note to any line in this Part III ☒ X**1** Briefly describe the organization's mission:

SEE SCHEDULE O

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.**4a** (Code:) (Expenses \$ 1,044,963. including grants of \$) (Revenue \$ 107,632.)
SEE SCHEDULE O**4b** (Code:) (Expenses \$ including grants of \$) (Revenue \$)**4c** (Code:) (Expenses \$ including grants of \$) (Revenue \$)**4d** Other program services (Describe on Schedule O.)

(Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses 1,044,963.

Form 990 (2024)

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>	1 X	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ? See instructions	2 X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>	3	X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>	4	X
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? <i>If "Yes," complete Schedule C, Part III</i>	5	X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>	6	X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>	7	X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>	8	X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>	9	X
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>	10	X
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i>	11a X	
b Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i>	11b X	
c Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i>	11c	X
d Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i>	11d	X
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>	11e	X
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i>	11f X	
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>	12a X	
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>	12b	X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>	13	X
14a Did the organization maintain an office, employees, or agents outside of the United States?	14a	X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i>	14b	X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i>	15	X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i>	16	X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I. See instructions</i>	17	X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>	18 X	
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>	19	X
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>	20a	X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b	
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>	21	X

Part IV Checklist of Required Schedules (continued)

	Yes	No
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III		X
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J		X
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I		X
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I		X
26 Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part II		X
27 Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? If "Yes," complete Schedule L, Part III		X
28 Was the organization a party to a business transaction with one of the following parties? (See the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If "Yes," complete Schedule L, Part IV	X	
b A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV		X
c A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? If "Yes," complete Schedule L, Part IV		X
29 Did the organization receive more than \$25,000 in noncash contributions? If "Yes," complete Schedule M		X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II		X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I		X
34 Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1		X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2		
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2		X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI		X
38 Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19?	X	

Note: All Form 990 filers are required to complete Schedule O

Part V Statements Regarding Other IRS Filings and Tax ComplianceCheck if Schedule O contains a response or note to any line in this Part V ☐

	Yes	No
1a Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable		
b Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable		
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

	Yes	No
2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	35
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	X
3a Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a	X
b If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	3b	
4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a	X
b If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a	X
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b	X
c If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c	
6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a	X
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b	
7 Organizations that may receive deductible contributions under section 170(c).		
a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a	X
b If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b	
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c	X
d If "Yes," indicate the number of Forms 8282 filed during the year	7d	
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e	X
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f	X
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g	
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h	
8 Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8	
9 Sponsoring organizations maintaining donor advised funds.		
a Did the sponsoring organization make any taxable distributions under section 4966?	9a	
b Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b	
10 Section 501(c)(7) organizations. Enter:		
a Initiation fees and capital contributions included on Part VIII, line 12	10a	
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b	
11 Section 501(c)(12) organizations. Enter:		
a Gross income from members or shareholders	11a	
b Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b	
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a	
b If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b	
13 Section 501(c)(29) qualified nonprofit health insurance issuers.		
a Is the organization licensed to issue qualified health plans in more than one state? Note: See the instructions for additional information the organization must report on Schedule O.	13a	
b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b	
c Enter the amount of reserves on hand	13c	
14a Did the organization receive any payments for indoor tanning services during the tax year?	14a	X
b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b	
15 Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.	15	X
16 Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16	X
17 Section 501(c)(21) organizations. Did the trust, or any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.	17	

Part VI Governance, Management, and Disclosure. For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.

Check if Schedule O contains a response or note to any line in this Part VI

☒**Section A. Governing Body and Management**

		Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year	1a 8		
If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.			
b Enter the number of voting members included on line 1a, above, who are independent	1b 8		
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2		X
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?	3		X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4		X
5 Did the organization become aware during the year of a significant diversion of the organization's assets?	5		X
6 Did the organization have members or stockholders?	6		X
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a		X
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b		X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:			
a The governing body?	8a	X	
b Each committee with authority to act on behalf of the governing body?	8b	X	
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O	9		X

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

	Yes	No
10a Did the organization have local chapters, branches, or affiliates?	10a	X
b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b	
11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a X	
b Describe on Schedule O the process, if any, used by the organization to review this Form 990.		
12a Did the organization have a written conflict of interest policy? If "No," go to line 13	12a X	
b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b X	
c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done	12c X	
13 Did the organization have a written whistleblower policy?	13 X	
14 Did the organization have a written document retention and destruction policy?	14 X	
15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a The organization's CEO, Executive Director, or top management official	15a X	
b Other officers or key employees of the organization	15b X	
If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.		
16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a	X
b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b	

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed MD

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
☐ Own website ☐ Another's website ☒ Upon request ☐ Other (explain on Schedule O)

19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records
THE ORGANIZATION - 301-916-2216
PO BOX 968, CLARKSBURG, MD 20871

Check if Schedule O contains a response or note to any line in this Part VII

2	Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization			1
3	Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>	3	Yes	No
4	For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i>	4		X
5	Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>	5		X

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.		
(A) Name and business address	(B) Description of services	(C) Compensation
NONE		
2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization		
0		

Part VIII Statement of RevenueCheck if Schedule O contains a response or note to any line in this Part VIII ☐

				(A)	(B)	(C)	(D)
				Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512 - 514
Contributions, Gifts, Grants and Other Similar Amounts	1 a	Federated campaigns	1a				
	b	Membership dues	1b				
	c	Fundraising events	1c				
	d	Related organizations	1d				
	e	Government grants (contributions)	1e	255,428.			
	f	All other contributions, gifts, grants, and similar amounts not included above ...	1f	533,254.			
	g	Noncash contributions included in lines 1a-1f	1g	\$			
	h	Total. Add lines 1a-1f		788,682.			
Program Service Revenue	2 a	CSA	Business Code	900099	75,584.	75,584.	
	b	COMMUNITY MARKETS		900099	11,313.	11,313.	
	c	PROGRAM FEES		900099	9,822.	9,822.	
	d						
	e						
	f	All other program service revenue					
	g	Total. Add lines 2a-2f		96,719.			
	Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		32,955.		
4		Income from investment of tax-exempt bond proceeds					
5		Royalties					
6 a		Gross rents	(i) Real	(ii) Personal			
b		Less: rental expenses ...					
c		Rental income or (loss)					
d		Net rental income or (loss)					
7 a		Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other			
b		Less: cost or other basis and sales expenses					
c		Gain or (loss)					
d		Net gain or (loss)			1,396.	1,396.	
8 a		Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18			84,642.		
b		Less: direct expenses			66,466.		
c		Net income or (loss) from fundraising events			18,176.		18,176.
9 a		Gross income from gaming activities. See Part IV, line 19					
b	Less: direct expenses						
c	Net income or (loss) from gaming activities						
10 a	Gross sales of inventory, less returns and allowances						
b	Less: cost of goods sold						
c	Net income or (loss) from sales of inventory						
Miscellaneous Revenue	11 a	OTHER INCOME	Business Code	900099	6,273.	6,273.	
	b	RENTAL FEES		900099	4,640.	4,640.	
	c						
	d	All other revenue					
	e	Total. Add lines 11a-11d			10,913.		
	12	Total revenue. See instructions			948,841.	109,028.	0.

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX ☐

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	132,653.	76,027.	28,365.	28,261.
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	617,782.	543,191.	53,905.	20,686.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	19,051.	18,670.	240.	141.
9 Other employee benefits	51,846.	50,780.	653.	413.
10 Payroll taxes	57,328.	47,770.	5,677.	3,881.
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting	30,007.		30,007.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	1,226.		1,226.	
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	116,402.	98,818.	14,909.	2,675.
12 Advertising and promotion	5,634.	5,634.		
13 Office expenses	16,537.	13,778.	1,539.	1,220.
14 Information technology	5,070.	4,650.	420.	
15 Royalties				
16 Occupancy	19,512.	16,017.	2,191.	1,304.
17 Travel	18,998.	18,998.		
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	85,295.	83,834.	1,461.	
23 Insurance	17,776.	14,592.	1,996.	1,188.
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a PROGRAM SUPPLIES	22,207.	22,207.		
b REPAIRS AND MAINTENANCE	21,002.	21,002.		
c CREDIT CARD AND BANK FE	5,579.	4,223.	749.	607.
d TRAINING AND EDUCATION	4,772.	4,772.		
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	1,248,677.	1,044,963.	143,338.	60,376.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☐ if following SOP 98-2 (ASC 958-720)				

Part X Balance SheetCheck if Schedule O contains a response or note to any line in this Part X ☐

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	97,679.	1	129,731.
	2 Savings and temporary cash investments		2	
	3 Pledges and grants receivable, net	198,774.	3	183,969.
	4 Accounts receivable, net		4	
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	22,682.	9	16,991.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 1,599,288.		
	b Less: accumulated depreciation	10b 1,560,025.		
		114,434.	10c	39,263.
	11 Investments - publicly traded securities		11	
	12 Investments - other securities. See Part IV, line 11	784,851.	12	522,919.
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
15 Other assets. See Part IV, line 11		15		
16 Total assets. Add lines 1 through 15 (must equal line 33)	1,218,420.	16	892,873.	
Liabilities	17 Accounts payable and accrued expenses	96,638.	17	98,691.
	18 Grants payable		18	
	19 Deferred revenue	46,000.	19	18,236.
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25	
	26 Total liabilities. Add lines 17 through 25	142,638.	26	116,927.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here ☒ and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	893,973.	27	685,946.
	28 Net assets with donor restrictions	181,809.	28	90,000.
	Organizations that do not follow FASB ASC 958, check here ☐ and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	1,075,782.	32	775,946.
	33 Total liabilities and net assets/fund balances	1,218,420.	33	892,873.

Form 990 (2024)

Part XI Reconciliation of Net AssetsCheck if Schedule O contains a response or note to any line in this Part XI ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	1	948,841.
2	Total expenses (must equal Part IX, column (A), line 25)	2	1,248,677.
3	Revenue less expenses. Subtract line 2 from line 1	3	-299,836.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	1,075,782.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	775,946.

Part XII Financial Statements and ReportingCheck if Schedule O contains a response or note to any line in this Part XII ☐

	Yes	No
1 Accounting method used to prepare the Form 990: ☐ Cash ☒ Accrual ☐ Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis		X
b Were the organization's financial statements audited by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: ☒ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis	X	
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? _____ If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.		X
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F? _____		X
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits _____		

Form **990** (2024)

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4.						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 Total support. Add lines 7 through 10						
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2024 (line 6, column (f), divided by line 11, column (f))	14	%
15 Public support percentage from 2023 Schedule A, Part II, line 14	15	%
16a 33 1/3% support test - 2024. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		
b 33 1/3% support test - 2023. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		
17a 10% -facts-and-circumstances test - 2024. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization		
b 10% -facts-and-circumstances test - 2023. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions		

Schedule A (Form 990) 2024

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	775,028.	650,083.	969,769.	975,577.	788,682.	4,159,139.
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose	76,231.	83,498.	96,495.	93,602.	96,719.	446,545.
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5	851,259.	733,581.	1,066,264.	1,069,179.	885,401.	4,605,684.
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						0.
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						0.
c Add lines 7a and 7b						0.
8 Public support. (Subtract line 7c from line 6.)						4,605,684.

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
9 Amounts from line 6	851,259.	733,581.	1,066,264.	1,069,179.	885,401.	4,605,684.
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	7,853.	15,414.	15,133.	45,691.	37,595.	121,686.
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b	7,853.	15,414.	15,133.	45,691.	37,595.	121,686.
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)	859,112.	748,995.	1,081,397.	1,114,870.	922,996.	4,727,370.

14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ☐

Section C. Computation of Public Support Percentage

15 Public support percentage for 2024 (line 8, column (f), divided by line 13, column (f))	15	97.43 %
16 Public support percentage from 2023 Schedule A, Part III, line 15	16	98.52 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2024 (line 10c, column (f), divided by line 13, column (f))	17	2.57 %
18 Investment income percentage from 2023 Schedule A, Part III, line 17	18	1.48 %

19a 33 1/3% support tests - 2024. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ☒

b 33 1/3% support tests - 2023. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ☐

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ☐

Part IV Supporting Organizations

(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer lines 3b and 3c below.		
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in Part VI when and how the organization made the determination.		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in Part VI what controls the organization put in place to ensure such use.		
4a Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.		
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI , including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).		
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If "Yes," provide detail in Part VI .		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990).		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? If "Yes," complete Part I of Schedule L (Form 990).		
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in Part VI .		
b Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in Part VI .		
c Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in Part VI .		
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer line 10b below.		
b Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)		

Part IV Supporting Organizations (continued)

	Yes	No
11 Has the organization accepted a gift or contribution from any of the following persons?		
a A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?		
11a		
b A family member of a person described on line 11a above?		
11b		
c A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI .		
11c		

Section B. Type I Supporting Organizations

	Yes	No
1 Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.		
1		
2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.		
2		

Section C. Type II Supporting Organizations

	Yes	No
1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).		
1		

Section D. All Type III Supporting Organizations

	Yes	No
1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
1		
2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).		
2		
3 By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.		
3		

Section E. Type III Functionally Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year(see instructions).			
a ☐ The organization satisfied the Activities Test. Complete line 2 below.			
b ☐ The organization is the parent of each of its supported organizations. Complete line 3 below.			
c ☐ The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions).			
2 Activities Test. Answer lines 2a and 2b below.			
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.			
2a			
b Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.			
2b			
3 Parent of Supported Organizations. Answer lines 3a and 3b below.			
a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? If "Yes" or "No," provide details in Part VI .			
3a			
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.			
3b			

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

- 1** ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (*explain in Part VI*). **See instructions.**
All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1 Net short-term capital gain	1		
2 Recoveries of prior-year distributions	2		
3 Other gross income (see instructions)	3		
4 Add lines 1 through 3.	4		
5 Depreciation and depletion	5		
6 Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6		
7 Other expenses (see instructions)	7		
8 Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8		

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1 Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):			
a Average monthly value of securities	1a		
b Average monthly cash balances	1b		
c Fair market value of other non-exempt-use assets	1c		
d Total (add lines 1a, 1b, and 1c)	1d		
e Discount claimed for blockage or other factors (<i>explain in detail in Part VI</i>):			
2 Acquisition indebtedness applicable to non-exempt-use assets	2		
3 Subtract line 2 from line 1d.	3		
4 Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4		
5 Net value of non-exempt-use assets (subtract line 4 from line 3)	5		
6 Multiply line 5 by 0.035.	6		
7 Recoveries of prior-year distributions	7		
8 Minimum Asset Amount (add line 7 to line 6)	8		

Section C - Distributable Amount			Current Year
1 Adjusted net income for prior year (from Section A, line 8, column A)	1		
2 Enter 0.85 of line 1.	2		
3 Minimum asset amount for prior year (from Section B, line 8, column A)	3		
4 Enter greater of line 2 or line 3.	4		
5 Income tax imposed in prior year	5		
6 Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6		
7 ☐ Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).			

Schedule A (Form 990) 2024

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

Section D - Distributions		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required - <i>provide details in Part VI</i>)	5
6	Other distributions (describe in Part VI). See instructions.	6
7	Total annual distributions. Add lines 1 through 6.	7
8	Distributions to attentive supported organizations to which the organization is responsive (<i>provide details in Part VI</i>). See instructions.	8
9	Distributable amount for 2024 from Section C, line 6	9
10	Line 8 amount divided by line 9 amount	10

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2024	(iii) Distributable Amount for 2024
1 Distributable amount for 2024 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2024 (reasonable cause required - <i>explain in Part VI</i>). See instructions.			
3 Excess distributions carryover, if any, to 2024			
a From 2019			
b From 2020			
c From 2021			
d From 2022			
e From 2023			
f Total of lines 3a through 3e			
g Applied to under distributions of prior years			
h Applied to 2024 distributable amount			
i Carryover from 2019 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2024 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2024 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2024, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
6 Remaining underdistributions for 2024. Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
7 Excess distributions carryover to 2025. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2020			
b Excess from 2021			
c Excess from 2022			
d Excess from 2023			
e Excess from 2024			

Schedule A (Form 990) 2024

Part VI

Supplemental Information. Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

**Schedule B
(Form 990)**

(Rev. December 2024)
Department of the Treasury
Internal Revenue Service

Schedule of Contributors

Attach to Form 990, 990-EZ, or 990-PF.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

Name of the organization

RED WIGGLER CARE FARM

Employer identification number

52-1973795

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

☒ 501(c)(3) (enter number) organization

☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

☐ 527 political organization

Form 990-PF

☐ 501(c)(3) exempt private foundation

☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation

☐ 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

☒ For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

☐ For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year \$ _____

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

For Paperwork Reduction Act Notice, see the instructions for Form 990, 990-EZ, or 990-PF.

Schedule B (Form 990) (Rev. 12-2024)

Name of organization	Employer identification number
RED WIGGLER CARE FARM	52-1973795

Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1		\$ 35,000.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
2		\$ 25,000.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
3		\$ 40,500.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
4		\$ 30,000.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
5		\$ 25,000.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
6		\$ 162,814.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)

Name of organization	Employer identification number
RED WIGGLER CARE FARM	52-1973795

Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
7		\$ 40,000.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
8		\$ 30,000.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
9		\$ 25,000.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
10		\$ 85,445.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
11		\$ 95,000.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)

Employer identification number

52-1973795

Part II

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$ _____	_____
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$ _____	_____
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$ _____	_____
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$ _____	_____
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$ _____	_____
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$ _____	_____
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$ _____	_____

Name of organization

Employer identification number

RED WIGGLER CARE FARM

52-1973795

Part III

Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this info. once.) \$ _____

Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee

SCHEDULE D
(Form 990)

(Rev. December 2024)
Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered "Yes" on Form 990,
Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

Open to Public
Inspection

Name of the organization

RED WIGGLER CARE FARM

Employer identification number

52-1973795

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?	☐ Yes	☐ No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?	☐ Yes	☐ No

Part II Conservation Easements. Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

☐ Preservation of land for public use (for example, recreation or education)	☐ Preservation of a historically important land area
☐ Protection of natural habitat	☐ Preservation of a certified historic structure
☐ Preservation of open space	

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included on line 2a	2c
d Number of conservation easements included on line 2c acquired after July 25, 2006, and not on a historic structure listed in the National Register	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year

4 Number of states where property subject to conservation easement is located

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?

☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year

8 Does each conservation easement reported on line 2d above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?

☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items.

(i) Revenue included on Form 990, Part VIII, line 1 \$

(ii) Assets included in Form 990, Part X \$

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:

a Revenue included on Form 990, Part VIII, line 1 \$

b Assets included in Form 990, Part X \$

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule D (Form 990) (Rev. 12-2024)

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets(continued)

- 3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply).
- a ☐ Public exhibition d ☐ Loan or exchange program
- b ☐ Scholarly research e ☐ Other
- c ☐ Preservation for future generations
- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

Part IV Escrow and Custodial Arrangements Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1a Is the organization an agent, trustee, custodian, or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No
- b If "Yes," explain the arrangement in Part XIII and complete the following table:
- | | Amount |
|---------------------------------|--------|
| c Beginning balance | 1c |
| d Additions during the year | 1d |
| e Distributions during the year | 1e |
| f Ending balance | 1f |
- 2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes No
- b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII

Part V Endowment Funds Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

- | | (a) Current year | (b) Prior year | (c) Two years back | (d) Three years back | (e) Four years back |
|--|------------------|----------------|--------------------|----------------------|---------------------|
| 1a Beginning of year balance | | | | | |
| b Contributions | | | | | |
| c Net investment earnings, gains, and losses | | | | | |
| d Grants or scholarships | | | | | |
| e Other expenditures for facilities and programs | | | | | |
| f Administrative expenses | | | | | |
| g End of year balance | | | | | |
- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment %
- b Permanent endowment %
- c Term endowment %
- The percentages on lines 2a, 2b, and 2c should equal 100%.
- 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- | | Yes | No |
|--|--------|----|
| (i) Unrelated organizations? | 3a(i) | |
| (ii) Related organizations? | 3a(ii) | |
| b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? | 3b | |
- 4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements		1,371,614.	1,367,439.	4,175.
d Equipment		227,674.	192,586.	35,088.
e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B))				39,263.

Schedule D (Form 990) (Rev. 12-2024)

Part VII Investments - Other Securities

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A) INVESTMENTS	522,919.	END-OF-YEAR MARKET VALUE
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Col. (b) must equal Form 990, Part X, line 12, col. (B))	522,919.	

Part VIII Investments - Program Related.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Col. (b) must equal Form 990, Part X, line 13, col. (B))		

Part IX Other Assets

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 15, col. (B))	

Part X Other Liabilities

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 25, col. (B))	

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII... ☒

Schedule D (Form 990) (Rev. 12-2024)

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements	1	947,615.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	0.
3	Subtract line 2e from line 1	3	947,615.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	1,226.
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	1,226.
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	948,841.

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements	1	1,247,451.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	0.
3	Subtract line 2e from line 1	3	1,247,451.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	1,226.
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	1,226.
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5	1,248,677.

Part XIII Supplemental Information

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

PART X, LINE 2:

RED WIGGLER BELIEVES THAT IT HAS APPROPRIATE SUPPORT FOR ANY INCOME TAX POSITIONS TAKEN, AND, AS SUCH, DOES NOT HAVE ANY UNCERTAIN INCOME TAX POSITIONS THAT ARE MATERIAL TO THE FINANCIAL STATEMENTS. RED WIGGLER'S INCOME TAX RETURNS ARE GENERALLY SUBJECT TO EXAMINATION BY THE INTERNAL REVENUE SERVICE AND OTHER STATE AND LOCAL TAXING AUTHORITIES FOR THREE YEARS AFTER THEY WERE FILED.

SCHEDULE G
(Form 990)

(Rev. December 2024)
Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities
Complete if the organization answered "Yes" on Form 990, Part IV, line 17, 18, or 19, or if the
organization entered more than \$15,000 on Form 990-EZ, line 6a.
Attach to Form 990 or Form 990-EZ.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047
Open to Public
Inspection

Name of the organization
RED WIGGLER CARE FARM
Employer identification number
52-1973795

Part I Fundraising Activities. Complete if the organization answered "Yes" on Form 990, Part IV, line 17. Form 990-EZ filers are not
required to complete this part.

- 1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.
a Mail solicitations
b Internet and email solicitations
c Phone solicitations
d In-person solicitations
e Solicitation of nongovernment grants
f Solicitation of government grants
g Special fundraising events
2 a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or
key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services?
b If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be
compensated at least \$5,000 by the organization.

Table with 6 main columns: (i) Name and address of individual or entity (fundraiser), (ii) Activity, (iii) Did fundraiser have custody or control of contributions?, (iv) Gross receipts from activity, (v) Amount paid to (or retained by) fundraiser listed in col. (i), (vi) Amount paid to (or retained by) organization. Includes a Total row at the bottom.

- 3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration
or licensing.

Part II Fundraising Events. Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a) Event #1 CARE FARMING NETWORK CON	(b) Event #2 HARVEST CELEBRATION	(c) Other events NONE	(d) Total events (add col. (a) through col. (c))
		(event type)	(event type)	(total number)	
Revenue	1 Gross receipts	70,762.	13,880.		84,642.
	2 Less: Contributions				
	3 Gross income (line 1 minus line 2)	70,762.	13,880.		84,642.
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs	12,165.			12,165.
	7 Food and beverages	29,709.			29,709.
	8 Entertainment				
	9 Other direct expenses	11,805.	12,787.		24,592.
	10 Direct expense summary. Add lines 4 through 9 in column (d)				66,466.
	11 Net income summary. Subtract line 10 from line 3, column (d)				18,176.

Part III Gaming. Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
Revenue	1 Gross revenue				
Direct Expenses	2 Cash prizes				
	3 Noncash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	☐ Yes _____ % ☐ No	☐ Yes _____ % ☐ No	☐ Yes _____ % ☐ No	
	7 Direct expense summary. Add lines 2 through 5 in column (d)				
	8 Net gaming income summary. Subtract line 7 from line 1, column (d)				

9 Enter the state(s) in which the organization conducts gaming activities: _____

a Is the organization licensed to conduct gaming activities in each of these states? ☐ Yes ☐ No

b If "No," explain: _____

10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? ☐ Yes ☐ No

b If "Yes," explain: _____

Name _____

Address _____

Name _____

Address _____

☐ Director/officer ☐ Employee ☐ Independent contractor

Part IV Supplemental Information. Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.

Part IV	Supplemental Information <i>(continued)</i>
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SCHEDULE L

(Form 990)

(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

Transactions With Interested Persons

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a, 25b, 26, 27, 28a, 28b, or 28c; or Form 990-EZ, Part V, line 38a or 40b.

Attach to Form 990 or Form 990-EZ.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

**Open to Public
Inspection**

Name of the organization

RED WIGGLER CARE FARM

Employer identification number

52-1973795

Part I Excess Benefit Transactions (section 501(c)(3), section 501(c)(4), and section 501(c)(29) organizations only)

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b; or Form 990-EZ, Part V, line 40b.

1 (a) Name of disqualified person	(b) Relationship between disqualified person and organization	(c) Description of transaction	(d) Corrected?	
			Yes	No
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				

2 Enter the amount of tax incurred by the organization managers or disqualified persons during the year under section 4958 \$

3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization \$

Part II Loans to and/or From Interested Persons

Complete if the organization answered "Yes" on Form 990-EZ, Part V, line 38a, or Form 990, Part IV, line 26; or if the organization reported an amount on Form 990, Part X, line 5, 6, or 22.

(a) Name of interested person	(b) Relationship with organization	(c) Purpose of loan	(d) Loan to or from the organization?		(e) Original principal amount	(f) Balance due	(g) In default?		(h) Approved by board or committee?		(i) Written agreement?	
			To	From			Yes	No	Yes	No	Yes	No
(1)												
(2)												
(3)												
(4)												
(5)												
(6)												
(7)												
(8)												
(9)												
(10)												

Total \$

Part III Grants or Assistance Benefiting Interested Persons

Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of assistance	(d) Type of assistance	(e) Purpose of assistance
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				
(7)				
(8)				
(9)				
(10)				

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule L (Form 990) (Rev. 12-2024)

Part IV Business Transactions Involving Interested Persons

Complete if the organization answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
(1) WILLIAM WOODROOF	FORMER EXECUTIVE DI	4,640.	RENTAL		X
(2)					
(3)					
(4)					
(5)					
(6)					
(7)					
(8)					
(9)					
(10)					

Part V Supplemental Information

Provide additional information for responses to questions on Schedule L. See instructions.

SCH L, PART IV, BUSINESS TRANSACTIONS INVOLVING INTERESTED PERSONS:

(A) NAME OF PERSON: WILLIAM WOODROOF

(B) RELATIONSHIP BETWEEN INTERESTED PERSON AND ORGANIZATION:

FORMER EXECUTIVE DIRECTOR

(D) DESCRIPTION OF TRANSACTION: RENTAL

THE SOLAR HOUSE WAS DESIGNED BY AN INTERDISCIPLINARY TEAM OF UNIVERSITY OF MARYLAND STUDENTS IN ARCHITECTURE, ENGINEERING AND RELATED FIELDS, AND BUILT BY STUDENTS AND PARTNERS, FOR THE U.S. DEPARTMENT OF ENERGY SOLAR DECATHLON IN 2005. IN 2005, THE UNIVERSITY OF MARYLAND DONATED THE SOLAR HOUSE TO RED WIGGLER TO PROVIDE CARETAKER HOUSING AT THE FARM AND DEMONSTRATE THE COMPATIBILITY OF NEW TECHNOLOGIES TO LESSEN THE IMPACT OF BUILDINGS IN AN AGRICULTURAL ENVIRONMENT. THE SOLAR HOUSE WAS LEASED TO RED WIGGLER'S FORMER EXECUTIVE DIRECTOR AT A MARKET BASED RENT.

SCHEDULE O
(Form 990)

(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

Attach to Form 990 or Form 990-EZ.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

**Open to Public
Inspection**

Name of the organization

RED WIGGLER CARE FARM

Employer identification number

52-1973795

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

- AT RED WIGGLER CARE FARM, PEOPLE WITH AND WITHOUT DEVELOPMENTAL
DISABILITIES COME TOGETHER TO WORK, LEARN, GROW, AND SHARE FOOD.
- THE CARE FARMING NETWORK INCREASES CAPACITY, BUILDS COMMUNITY, AND
RAISES AWARENESS FOR CARE FARMS ACROSS THE COUNTRY.

FORM 990, PART III, LINE 4A

DESCRIPTION OF EXEMPT PURPOSE ACHIEVEMENTS:

RED WIGGLER CULTIVATES BELONGING AND WELL-BEING THROUGH CARE FARMING
AND COMMUNITY-BUILDING.

- AT RED WIGGLER CARE FARM, PEOPLE WITH AND WITHOUT DEVELOPMENTAL
DISABILITIES COME TOGETHER TO WORK, LEARN, GROW, AND SHARE FOOD.
- THE CARE FARMING NETWORK INCREASES CAPACITY, BUILDS COMMUNITY, AND
RAISES AWARENESS FOR CARE FARMS ACROSS THE COUNTRY.

1.GROWER PROGRAM: THE GROWER PROGRAM PROVIDES MEANINGFUL EMPLOYMENT
AND TRAINING OPPORTUNITIES FOR ADULTS WITH DEVELOPMENTAL DISABILITIES,
KNOWN AS GROWERS, WHO ARE INTEGRAL TO RED WIGGLER'S FARM OPERATIONS.
GROWERS ENGAGE IN ALL ASPECTS OF SUSTAINABLE FARMING, INCLUDING
PLANTING, HARVESTING, TOOL USAGE, GREENHOUSE MANAGEMENT, AND
MAINTAINING FIELDS AND FACILITIES. EACH GROWER IS PAIRED WITH A MENTOR
TO SUPPORT GOAL-SETTING AND SKILL DEVELOPMENT ACROSS 52 IDENTIFIED
FARMING TASKS. THE PROGRAM EMPHASIZES INDIVIDUALIZED GROWTH THROUGH
ANNUAL GOAL TRACKING AND ENCOURAGES INCREASING LEVELS OF INDEPENDENCE,
CONFIDENCE, AND PRIDE IN ONE'S CONTRIBUTIONS.

A.FY25 HIGHLIGHT: 5,543 TOTAL GROWER HOURS WERE WORKED, A 10% INCREASE
OVER FY24, 100% OF GROWERS LEARNED A NEW SKILL OR IMPROVED AN EXISTING
SKILL.

2.HARVEST SHARE: RED WIGGLER'S HARVEST SHARE PROGRAM CONNECTS THE
COMMUNITY WITH FRESH, CERTIFIED ORGANIC PRODUCE GROWN ON THE FARM.
MEMBERS RECEIVE WEEKLY SHARES OF SEASONAL VEGETABLES, ALONG WITH
NEWSLETTERS AND RECIPES THAT SUPPORT HEALTHY, SUSTAINABLE LIVING. IN
ADDITION TO TRADITIONAL CSA MEMBERSHIPS, THE PROGRAM ENSURES EQUITABLE
FOOD DISTRIBUTION THROUGH OUR FARM TO FOOD BANK INITIATIVE AND GROUP
HOME PARTNERSHIPS, WHICH TOGETHER ALLOCATE 50% OF THE FARM'S YIELD TO
INDIVIDUALS AND FAMILIES WITH LIMITED ACCESS TO FRESH PRODUCE.

A.FY25 HIGHLIGHT: 59% OF ALL PRODUCE WENT TO LOW-INCOME HOUSEHOLDS

3.EDUCATION AND SERVICE LEARNING PROGRAM: RED WIGGLER'S EDUCATION
PROGRAMS OFFER HANDS-ON, INCLUSIVE LEARNING EXPERIENCES FOR YOUTH AND
ADULTS OF ALL ABILITIES. THESE PROGRAMS INCLUDE FARM TOURS, FIELD
TRIPS, WORKSHOPS, AND VOLUNTEER OPPORTUNITIES THAT PROMOTE
ENVIRONMENTAL AWARENESS, HEALTHY EATING, AND SOCIAL INCLUSION. DESIGNED
FOR SCHOOLS, COMMUNITY GROUPS, AND ORGANIZATIONS, THESE EXPERIENCES
FOSTER A DEEPER UNDERSTANDING OF SUSTAINABLE AGRICULTURE AND THE ROLE
OF NEURODIVERSITY IN THE FOOD SYSTEM.

A.FY25 HIGHLIGHT: 98% OF PARTICIPANTS WORKED ALONGSIDE GROWERS AND 87%
OF TOURS WERE LED OR CO-LED BY A GROWER.

4.CARE FARMING NETWORK: THE CARE FARMING NETWORK IS A NATIONAL

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule O (Form 990) (Rev. 12-2024)

LHA 432211 01-15-25

Name of the organization

RED WIGGLER CARE FARM

Employer identification number

52-1973795

INITIATIVE LAUNCHED BY RED WIGGLER TO PROMOTE AND SUPPORT THE THERAPEUTIC USE OF FARMING TO PROMOTE WELLBEING AND BELONGING FOR INDIVIDUALS FROM MARGINALIZED AND VULNERABLE COMMUNITIES. BY FOSTERING COLLABORATION AMONG CARE FARMS, THE NETWORK ENHANCES PROGRAM QUALITY, BUILDS ORGANIZATIONAL CAPACITY, AND PROVIDES TECHNICAL ASSISTANCE. THE CARE FARMING NETWORK SERVES AS A HUB FOR KNOWLEDGE SHARING, ADVOCACY, AND CONNECTION FOR PRACTITIONERS DEDICATED TO INCLUSIVE, HEALING-CENTERED AGRICULTURAL PRACTICES.

A.FY25 HIGHLIGHT: WE HOSTED OUR FIRST ANNUAL NATIONAL CARE FARMING NETWORK CONFERENCE AND 100% OF CONFERENCE ATTENDEES WHO COMPLETED THE SURVEY REPORTED THAT THEY LEARNED SOMETHING NEW AND FELT MORE CONNECTED TO OTHER CARE FARMERS AFTER ATTENDING.

FORM 990, PART VI, SECTION B, LINE 11B:

FORM 990 IS PREPARED BY AN INDEPENDENT CPA, REVIEWED BY THE EXECUTIVE DIRECTOR AND THE BOARD BEFORE IT IS FILED.

FORM 990, PART VI, SECTION B, LINE 12C:

DURING BOARD MEETINGS, ANY POTENTIAL CONFLICTS OF INTEREST ARE DISCLOSED AND ADDRESSED.

FORM 990, PART VI, SECTION B, LINE 15:

THE BOARD'S FINANCE COMMITTEE RESEARCHES SOURCES OF COMPARABLE DATA OF SIMILAR AREA EXECUTIVE DIRECTORS WHICH THE ENTIRE BOARD USES TO DETERMINE APPROPRIATE SALARIES DURING THE ANNUAL BOARD BUDGET MEETINGS.

FORM 990, PART VI, SECTION C, LINE 19:

GOVERNING DOCUMENTS AND FINANCIAL STATEMENTS ARE AVAILABLE TO THE PUBLIC UPON REQUEST.

**Application for Extension of Time To File an Exempt Organization
Return or Excise Taxes Related to Employee Benefit Plans**

OMB No. 1545-0047

File a separate application for each return.
Go to www.irs.gov/Form8868 for the latest information.

Electronic filing (e-file). You can electronically file Form 8868 to request up to a 6-month extension of time to file any of the forms listed below except for Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts. An extension request for Form 8870 must be sent to the IRS in a paper format (see instructions). For more details on the electronic filing of Form 8868, visit www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits.

Caution: If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-TE and Form 8879-TE for payment instructions.

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Part I - Identification

Type or Print File by the due date for filing your return. See instructions.	Name of exempt organization, employer, or other filer, see instructions. RED WIGGLER CARE FARM	Taxpayer identification number (TIN) 52-1973795
	Number, street, and room or suite no. If a P.O. box, see instructions. PO BOX 968	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. CLARKSBURG, MD 20871	

Enter the Return Code for the return that this application is for (file a separate application for each return) **01**

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 4720 (other than individual)	09
Form 4720 (individual)	03	Form 5227	10
Form 990-PF	04	Form 6069	11
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 8870	12
Form 990-T (trust other than above)	06	Form 5330 (individual)	13
Form 990-T (corporation)	07	Form 5330 (other than individual)	14
Form 1041-A	08	Form 990-T (governmental entities)	15

• After you enter your Return Code, complete either Part II or Part III. Part III, including signature, is applicable only for an extension of time to file Form 5330.

• If this application is for an extension of time to file Form 5330, you must enter the following information.

Plan Name _____
Plan Number _____
Plan Year Ending (MM/DD/YYYY) _____

Part II - Automatic Extension of Time To File for Exempt Organizations (see instructions)

The books are in the care of **THE ORGANIZATION**
PO BOX 968 - CLARKSBURG, MD 20871

Telephone No. **301-916-2216** Fax No. _____

- If the organization does not have an office or place of business in the United States, check this box ☐
- If this is for a Group Return, enter the organization's four-digit Group Exemption Number (GEN) _____. If this is for the whole group, check this box ☐. If it is for part of the group, check this box ☐ and attach a list with the names and TINs of all members the extension is for.

1 I request an automatic 6-month extension of time until **AUGUST 15**, 20 **26**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
☐ calendar year 20 ____ or
☒ tax year beginning **OCT 1**, 20 **24**, and ending **SEP 30**, 20 **25**

2 If the tax year entered in line 1 is for less than 12 months, check reason: ☐ Initial return ☐ Final return
☐ Change in accounting period

3a If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$	0.
b If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	\$	0.
c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$	0.

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Form **8868** (Rev. 1-2025)

RED WIGGLER FOUNDATION INC. dba
RED WIGGLER CARE FARM

NOTES TO FINANCIAL STATEMENTS (CONCLUDED)

SEPTEMBER 30, 2025

Note 9. **Liquidity and Availability of Financial Assets**

The following reflects Red Wiggler's financial assets as of September 30, 2025, reduced by amounts not available for general use because of contractual or donor-imposed restrictions within one year of the statement of financial position date.

Financial assets at year-end	\$ 836,619
Donor restricted	<u>(90,000)</u>
Financial assets available to meet cash needs for general expenditures within one year	<u>\$ 746,619</u>

Red Wiggler structures its financial assets to be available throughout the year as general expenditures become due.

Note 10. **Subsequent Events**

Management has evaluated subsequent events through May 27, 2026, the date which the financial statements were available for issue.