
INTERFAITH COMMUNITY SERVICES, INC.

(A MISSOURI NONPROFIT ORGANIZATION)

FINANCIAL STATEMENTS AND SUPPLEMENTARY INFORMATION

(INCLUDING INDEPENDENT AUDITOR'S REPORTS)

FOR THE YEAR ENDED DECEMBER 31, 2024

INTERFAITH COMMUNITY SERVICES, INC.

FOR THE YEAR ENDED DECEMBER 31, 2024

TABLE OF CONTENTS

	Page
INDEPENDENT AUDITOR’S REPORT	1
FINANCIAL STATEMENTS	
Statement of Financial Position	5
Statement of Activities and Changes in Net Assets	6
Statement of Activities and Changes in Net Assets by Cost Center.....	7
Statement of Cash Flows.....	9
Notes to Financial Statements.....	10
OTHER REPORTS AND SCHEDULES	
INDEPENDENT AUDITOR’S REPORT ON INTERNAL CONTROL.....	18
OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH <i>GOVERNMENT AUDITING STANDARDS</i>	
INDEPENDENT AUDITOR’S REPORT ON COMPLIANCE FOR	20
EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY <i>THE UNIFORM GUIDANCE</i>	
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS.....	23
SCHEDULE OF FINDINGS AND QUESTIONED COSTS	25
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS.....	27

Welch & Associates, L.L.C.

CERTIFIED PUBLIC ACCOUNTANTS

2405 Grand Boulevard, Suite 1040
Kansas City, Missouri 64108
Ph. (816) 756-2620 • Fax (816) 756-2621
www.welchcpafirm.com

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Interfaith Community Services, Inc.
Saint Joseph, Missouri

Opinion

We have audited the accompanying financial statements of Interfaith Community Services, Inc. which comprise the statement of financial position as of December 31, 2024, and the related statement of activities and changes in net assets, statement of activities and changes in net assets by cost center, and statement of cash flows for the year 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 Interfaith Community Services, Inc. as of December 31, 2024, 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 and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Interfaith Community Services, Inc. and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and; therefore, is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements, including omissions, are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government 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 Interfaith Community Services, Inc.'s internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Interfaith Community Services, Inc.'s ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated February 20, 2026 on our consideration of Interfaith Community Services, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Interfaith Community Services, Inc.'s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Interfaith Community Services, Inc.'s internal control over financial reporting and compliance

Welch & Associates, L.L.C.

Welch & Associates, L.L.C.

Kansas City, Missouri

February 20, 2026

FINANCIAL STATEMENTS

INTERFAITH COMMUNITY SERVICES, INC.
STATEMENT OF FINANCIAL POSITION
AS OF DECEMBER 31, 2024

	Without Donor Restrictions	With Donor Restrictions	Total
ASSETS			
CURRENT ASSETS			
Cash	\$ 109,535	\$ 44,760	\$ 154,295
Pledges receivable	-	346,296	346,296
Accounts receivable, net	148,558	-	148,558
Due from Community Missions Corporation	45,503	-	45,503
Due from InterServ Foundation	60,043	-	60,043
Due from (to) other fund	(1,774)	1,774	-
TOTAL CURRENT ASSETS	361,865	392,830	754,695
PROPERTY AND EQUIPMENT, net	5,885,489	-	5,885,489
TOTAL ASSETS	\$ 6,247,354	\$ 392,830	\$ 6,640,184
LIABILITIES AND NET ASSETS			
CURRENT LIABILITIES			
Accounts payable	\$ 112,584	\$ -	\$ 112,584
Accrued payroll and related liabilities	168,842	-	168,842
Deferred revenue	108,449	-	108,449
TOTAL CURRENT LIABILITIES	389,875	-	389,875
NET ASSETS	5,857,479	392,830	6,250,309
TOTAL LIABILITIES AND NET ASSETS	\$ 6,247,354	\$ 392,830	\$ 6,640,184

See notes accompanying financial statements

INTERFAITH COMMUNITY SERVICES, INC.
STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS
FOR THE YEAR ENDED DECEMBER 31, 2024

	Without Donor Restrictions	With Donor Restrictions	Total
OPERATING REVENUES			
Contributions	\$ 943,806	\$ -	\$ 943,806
Contributed non-financial assets	34,704	-	34,704
United Way	-	346,296	346,296
Government contracts	2,790,384	-	2,790,384
Program fees	281,030	-	281,030
Rental & miscellaneous revenue	196,444	-	196,444
Investment income, net	57	-	57
Net Assets Released from Restrictions:			
Satisfaction of restrictions	419,424	(419,424)	-
TOTAL OPERATING REVENUE	4,665,849	(73,128)	4,592,721
OPERATING EXPENSES			
Program Services:			
In-Home Services	339,120	-	339,120
Child & Infant Care	803,208	-	803,208
Mobile & Senior Meals	748,688	-	748,688
Rent & Utility Assistance & Pantry Food	785,480	-	785,480
Weightlifting, After School & Summer Programs	817,699	-	817,699
Counseling	54,205	-	54,205
Retired and Senior Volunteer Program	85,476	-	85,476
Lifeline/CDS	72,409	-	72,409
Transportation	6,276	-	6,276
Supporting Services:			
Management and General	853,638	-	853,638
Resource Development	45,421	-	45,421
Business Development	116,665	-	116,665
TOTAL OPERATING EXPENSE	4,728,284	-	4,728,284
CHANGE IN NET ASSETS	(62,435)	(73,128)	(135,563)
NET ASSETS, BEGINNING OF YEAR	5,919,914	465,958	6,385,872
NET ASSETS, END OF YEAR	\$ 5,857,479	\$ 392,830	\$ 6,250,309

See notes accompanying financial statements

INTERFAITH COMMUNITY SERVICES, INC.
STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS WITHOUT DONOR RESTRICTIONS BY COST CENTERS
FOR THE YEAR ENDED DECEMBER 31, 2024

	In-Home Services	Child & Infant Care	Mobile & Senior Meals	Rent & Utility Assistance & Food Pantry	Weightlifting, After School & Summer Programs	Counseling	Retired and Senior Volunteer Program	Lifeline/ CDS
REVENUES, GAINS, AND OTHER SUPPORT								
Contributions	\$ 101,898	\$ -	\$ 94,610	\$ 16,013	\$ 111,510	\$ 37,781	\$ -	\$ 13,026
Contributed nonfinancial assets	-	-	-	34,704	-	-	-	-
United Way	-	-	-	-	-	-	-	-
Government contracts	301,143	466,821	477,046	754,360	614,297	-	59,825	116,892
Program fees	28,138	151,661	52,346	7,753	10,392	16,810	195	-
Rental & miscellaneous revenue	-	2,041	154	-	10,602	-	-	-
Investment income, net	-	-	-	-	-	-	-	-
Net Assets Released from Restrictions:								
Satisfaction of restrictions	-	-	67,116	198,748	113,748	10,044	30,120	-
TOTAL REVENUES, GAINS, AND OTHER SUPPORT	431,179	620,523	691,272	1,011,578	860,549	64,635	90,140	129,918
EXPENSES								
Direct expenses:								
Salaries	250,755	458,683	237,095	172,479	401,752	38,918	53,899	52,008
Employee benefits	5,873	25,584	32,462	9,521	41,900	1,331	11,419	431
Payroll taxes	23,859	38,829	19,813	13,915	32,235	3,319	4,462	11,404
Volunteer recognition	-	-	-	-	-	-	1,970	-
General youth activities	-	82	-	-	11,691	-	-	-
Professional fees	1,242	2,854	8,006	-	34,906	450	334	3,200
Supplies	1,994	11,338	69,425	3,892	100,845	2,792	524	7
Food and beverage	-	31,270	319,457	-	26,037	-	1,371	-
Telephone and internet	578	1,733	901	2,023	1,322	323	578	-
Utilities	-	13,355	-	-	11,990	-	-	-
Postage	159	2	88	239	5	66	88	62
Insurance	7,801	9,752	5,850	1,950	22,429	1,950	4,485	-
Building maintenance	-	42,353	1,174	237	13,855	-	-	-
Equipment rental and repair	5,528	4,264	1,241	198	4,424	-	-	1,500
Advertising	2,255	1,938	-	-	848	-	47	-
Printing and copying	532	3	830	912	274	19	126	46
Subscription	2,159	4,369	1,392	1,174	2,779	-	-	-
Newsletter	-	-	-	-	-	-	-	-
Staff mileage and transportation	1,801	1,399	4,108	463	1,502	336	1,517	29
Insurance of vehicles	-	-	-	-	-	-	-	-
Conferences and meetings	2,170	1,752	898	-	14,040	-	167	-
Organization dues	2,100	1,544	-	312	139	-	-	-
Miscellaneous	-	-	-	677	-	-	-	-
Credit losses	-	-	-	-	-	-	-	-
Fundraising	-	4,347	-	-	2,330	-	-	-
Depreciation	24,680	115,704	26,049	21,939	43,876	2,742	2,742	2,742
Awards and grants	-	-	10,458	-	-	-	-	-
Housing assistance	-	-	-	302,759	-	-	-	-
Heat and utility assistance	-	-	-	32,609	-	-	-	-
Assistance to individuals	-	29,044	-	-	-	-	-	-
Food assistance	-	-	-	210,383	-	-	-	-
Small equipment	-	2,030	132	-	3,447	-	767	-
Total expenses before facility cost allocation	333,486	802,229	739,379	775,682	772,626	52,246	84,496	71,429
Facility costs allocation	5,634	979	9,309	9,798	45,073	1,959	980	980
TOTAL EXPENSES	339,120	803,208	748,688	785,480	817,699	54,205	85,476	72,409
CHANGE IN NET ASSETS	\$ 92,059	\$ (182,685)	\$ (57,416)	\$ 226,098	\$ 42,850	\$ 10,430	\$ 4,664	\$ 57,509

See notes accompanying financial statements

INTERFAITH COMMUNITY SERVICES, INC.
STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS WITHOUT DONOR RESTRICTIONS BY COST CENTERS
FOR THE YEAR ENDED DECEMBER 31, 2024

	Transportation	Resource Development	Wesley Facility	Calvin Facility	Management and General	Business Development	Total
REVENUES, GAINS, AND OTHER SUPPORT							
Contributions	\$ -	\$ 20,397	\$ -	\$ -	\$ 498,531	\$ 50,040	\$ 943,806
In-kind revenue	-	-	-	-	-	-	34,704
United Way	-	-	-	-	-	-	-
Government contracts	-	-	-	-	-	-	2,790,384
Program fees	-	-	-	-	-	13,735	281,030
Rental & miscellaneous revenue	-	-	-	7,440	150,721	25,486	196,444
Investment income, net	-	-	-	-	57	-	57
Net Assets Released from Restrictions:							
Satisfaction of restrictions	-	-	-	-	(352)	-	419,424
TOTAL REVENUES, GAINS, AND OTHER SUPPORT	-	20,397	-	7,440	648,957	89,261	4,665,849
EXPENSES							
Direct expenses:							
Salaries	-	-	-	-	558,578	69,011	2,293,178
Employee benefits	-	-	-	-	84,180	7,654	220,355
Payroll taxes	-	-	-	-	46,826	5,891	200,553
Volunteer recognition	-	83	-	-	90	-	2,143
General youth activities	-	-	-	-	-	-	11,773
Professional fees	-	-	-	47	66,435	1,607	119,081
Supplies	(2,415)	485	188	-	7,220	3,982	200,277
Food and beverage	-	-	-	-	-	21,957	400,092
Telephone and internet	-	-	-	-	3,532	335	11,325
Utilities	-	-	42,779	15,525	-	-	83,649
Postage	-	4,412	-	-	2,072	1	7,194
Insurance	-	975	-	-	18,097	976	74,265
Building maintenance	-	-	45,930	5,019	1,379	23	109,970
Equipment rental and repair	12	7,402	1,222	534	4,141	-	30,466
Advertising	-	1,362	-	-	581	147	7,178
Printing and copying	-	304	-	-	(3,014)	3	35
Subscription	-	7,384	-	-	5,653	-	24,910
Newsletter	-	-	-	-	-	-	-
Staff mileage and transportation	2,916	-	1,351	362	211	224	16,219
Insurance of vehicles	3,901	-	-	-	-	-	3,901
Conferences and meetings	-	188	-	-	1,287	-	20,502
Organization dues	-	-	-	-	35	165	4,295
Miscellaneous	-	-	-	-	6,774	401	7,852
Credit losses	-	-	-	-	-	-	-
Fundraising	-	-	-	-	-	-	6,677
Depreciation	1,372	16,453	-	-	13,184	2,742	274,224
Awards and grants	-	-	-	-	-	-	10,458
Housing assistance	-	-	-	-	-	-	302,759
Heat and utility assistance	-	-	-	-	-	-	32,609
Assistance to individuals	-	-	-	-	-	-	29,044
Food assistance	-	-	-	-	-	-	210,383
Small equipment	-	494	73	-	4,673	1,301	12,917
Total expenses before facility cost allocation	5,786	39,542	91,543	21,487	821,934	116,420	4,728,284
Facility costs allocation	490	5,879	(91,543)	(21,487)	31,704	245	-
TOTAL EXPENSES	6,276	45,421	-	-	853,638	116,665	4,728,284
CHANGE IN NET ASSETS	\$ (6,276)	\$ (25,024)	\$ -	\$ 7,440	\$ (204,681)	\$ (27,404)	\$ (62,435)

See notes accompanying financial statements

INTERFAITH COMMUNITY SERVICES, INC.
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2024

	2024
CASH FLOWS FROM OPERATING ACTIVITIES	
Change in net assets	\$ (135,563)
Adjustments to reconcile change in net assets to net cash used in operating activities:	
Depreciation	274,224
(Increase) Decrease in Operating Assets:	
Pledges receivable	(11,872)
Accounts receivable	(11,698)
Due from Community Missions Corporation	38,465
Due from InterServ Foundation	(26,048)
Increase (Decrease) in Operating Liabilities:	
Accounts payable	(168,918)
Accrued payroll and related liabilities	29,896
Deferred revenue	108,000
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	96,486
CASH FLOWS FROM INVESTING ACTIVITIES	
Purchase of property and equipment	(182,804)
NET CASH PROVIDED BY (USED IN) INVESTING ACTIVITIES	(182,804)
NET CHANGE IN CASH AND RESTRICTED CASH	(86,318)
CASH AND RESTRICTED CASH - BEGINNING OF YEAR	240,613
CASH AND RESTRICTED CASH - END OF YEAR	\$ 154,295
<u>Reconciliation of Cash and Restricted Cash in Statement of</u>	
<u>Cash Flows to Statement of Financial Position</u>	
Cash	\$ 109,535
Restricted cash	44,760
Cash and restricted cash - end of year	\$ 154,295
<u>Supplemental Disclosure of Cash Flow Information</u>	
Cash paid during the year for interest expense	\$ -
Cash paid during the year for income taxes	\$ -

See notes accompanying financial statements

INTERFAITH COMMUNITY SERVICES, INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024

NOTE 1 – ORGANIZATION AND NATURE OF ACTIVITIES

Interfaith Community Services, Inc. (the Organization) is a nonprofit organization incorporated in the state of Missouri. The Organization's mission is to be an instrument for renewing the lives of persons in the community, particularly those with the fewest alternatives in life in the northwest Missouri area. The Organization's primary sources of revenue are from State of Missouri, federal grants, individual clients and donations. It operates from facilities located in Saint Joseph, Missouri.

The Organization has a controlling financial interest in Community Missions Corporation (CMC) and wholly owns Interfaith SFKH GP, Inc. which owns a 0.051% general partnership interest in Interfaith SFKH, L.P. The Organization is related in purpose to The InterServ Foundation (Foundation). The Foundation's board of directors is composed of eleven members, out of which two members are appointed by the Organization. The Organization's financial statements are prepared on a separate company basis and do not include the financial position and results of operations of the related entities discussed above.

Income Taxes

The Organization is exempt from income taxation pursuant to Internal Revenue Code (IRC) section 501(a) as an organization described in IRC section 501(c)(3) and is not a private foundation within the meaning of IRC section 509(a) as determined by the Internal Revenue Service. Management has reviewed all sources of revenue and does not believe the Organization to be subject to income tax on unrelated business income.

Description of Programs

The Organization operates the following programs:

In-Home Services

In-Home Services provides help for those who want to remain in their home but need some limited assistance with basic home and personal care tasks.

Child and Infant Care

Early care services are provided for children ages birth to five years. The two centers are state licensed and nationally accredited. Both centers offer extended hours to accommodate working parents.

Mobile & Senior Meals

Volunteer drivers deliver meals to homes of elderly and disabled people in the community and surrounding county area.

Rent & Utility Assistance and Food Pantry

This program provides assistance to needy families who are at eminent risk of homelessness with stabilization services such as rent and utility assistance. The program also works with literally homeless people to rapidly re-house them and work toward long-term housing stabilization. The Food Pantry distributes donated food to people in need of assistance.

INTERFAITH COMMUNITY SERVICES, INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024

Counseling

This program guides families with budgeting assistance and assists seniors with bill paying and monthly financial management tasks.

Weightlifting, After School and Summer Programs

Olympic Weightlifting is a supervised program designed for introducing and instructing weightlifting to area youth. The team competes nationally and has international representation on Team USA. The After-School program is a recreation center for youth with organized and staffed activities after school which includes tutoring assistance. Summer Programs include basketball and volleyball league competition supervised and organized for area youth to learn and enjoy these sports.

Retired and Senior Volunteer Programs (RSVP)

The RSVP program coordinates volunteers, 55 years old or older, to be involved in community problem solving efforts and help meet the needs of local not-for-profit organizations. Volunteers also assist low-income seniors with tax preparation and Medicare/Medicaid paperwork.

Lifeline/Consumer Directed Services (CDS)

CDS allows a person who is disabled or elderly the ability to direct their own care services. They can hire attendants who will assist them in the tasks of daily living so that they can remain living independently.

Neighborhood Nutrition Centers-Calvin Facility and Wesley Facility

Two congregate meals sites offer senior citizens a daily noon meal as well as providing a location where they can enjoy friendship, recreation, and community related activities.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A summary of the Organization's significant accounting policies consistently applied in the preparation of the accompanying financial statements follows:

Basis of Accounting

The financial statements are prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America (GAAP). Under this method, revenues are recognized when all conditions for income recognition have been met, and expenses are recognized when the obligation is incurred.

Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue, expenses, gains, losses, and other changes in net assets during the reporting period. Actual results could differ from those estimates.

Cash and Cash Equivalents

For the Statements of Cash Flows, the Organization considers cash, checking and saving accounts and all other liquid investments with an original maturity of ninety days or less to be cash and cash equivalents.

INTERFAITH COMMUNITY SERVICES, INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024

Functional Allocation of Expenses

The costs of providing various programs and other activities have been summarized on a functional basis in the accompanying statement of functional expenses. Directly identifiable expenses are charged to the programs and supporting services to which they relate. Expenses related to more than one function are allocated to programs and supporting services, primarily based on staffing levels. Management and general expenses include those expenses that are not directly identifiable with any other specific function but provide the overall support and direction of the Organization. Facility costs are the allocation of Wesley Community Center and Calvin Center.

Accounts Receivable

Accounts receivable are primarily amounts due from operating programs (see Note 1 for a description of programs). Accounts receivable are carried at the contract amount less an estimate made for credit losses based on a review of all outstanding accounts on an annual basis. Accounts receivable are written off when deemed uncollectible. Recoveries of receivable previously written off are recorded as revenue when received.

Contributions

Contributions received are recorded as unrestricted or restricted support depending on the existence or nature of any donor-imposed restrictions. All contributions are considered to be available for unrestricted use unless specifically restricted by the donor. Amounts received that are designated for future periods or restricted by the donor for specific purposes are reported as restricted support that increases this net asset class.

Unconditional promises to give that are expected to be collected within one year are recorded at net realizable value. Unconditional promises to give that are expected to be collected in future years are recorded at the present value of their estimated cash flows. The discounts on those amounts are computed using risk-free interest rates applicable to the years in which the promises are made. Amortization of the discounts is included in contribution revenue. Conditional promises to give are not included as support until the conditions are substantially met. There were no conditional contributions on December 31, 2024.

Contribution receivables consist of pledges from United Way and have been valued at the face amount of the pledge less an estimate made for doubtful receivables based on a review of all outstanding accounts on an annual basis. Contributions receivable are written off when deemed uncollectible. Recoveries of receivable previously written off are recorded as revenue when received. All contribution receivables are expected to be received in less than one-year. Management believes that contributions receivable are fully collectible and an allowance for doubtful accounts is not required as of December 31, 2024.

Financial Statement Presentation

The Organization reports its net assets as follows:

- Net Assets without Donor Restrictions
Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the objectives of the organization. These net assets may be used at the discretion of the Organization's management and board of directors.

INTERFAITH COMMUNITY SERVICES, INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024

- Net Assets with Donor Restrictions
 Net assets subject to stipulations imposed by donors. Some donor restrictions are temporary in nature; those restrictions can be met by actions of the organization or by the passage of time. Other restrictions are perpetual in nature and the net assets must be maintained in perpetuity.

Compensated Absences

Employees of the Organization are entitled to paid vacation, depending on job classification and length of service. Annual leave is payable to the employee upon termination. Accrued vacation at December 31, 2024 was \$61,473.

Fair Value Measurement

The carrying amounts of assets and liabilities, except for property and equipment, are reported on the Statement of Financial Position at their approximate fair values. The measurement of reported value of property and equipment is discussed below in property and equipment.

Property and Equipment (Fixed Assets)

Purchased property and equipment are recorded at historical cost and donated assets are recorded at fair market value on date of donation and are capitalized if the cost or fair value exceeds \$2,500 and have an estimated useful life of more than one year. Normal repairs and maintenance are expensed as incurred. Depreciation is computed using the straight-line method over the estimated useful life of the asset. The estimated useful lives for our asset categories are as follows:

	<u>Useful Life</u>
Buildings and improvements	10-40 Years
Equipment and furniture	5-10 Years
Vehicles	5-10 Years

Management evaluates its long-lived assets for impairment when circumstances indicate the carrying amount may not be fully recoverable. This evaluation is generally performed using year-end information.

Going Concern Analysis

Management evaluates whether there are conditions and events, considered in the aggregate, which raise substantial doubt about the Organization’s ability to continue as a going concern within a year of financial statement issue date.

NOTE 3 – ECONOMIC DEPENDENCY

The Organization received a major portion of its revenues from government agencies for the year ended December 31, 2024. If a significant reduction in the level of revenues were to occur, it could have an adverse effect on the operations of the organization.

In addition, the Organization provides services in Saint Joseph, Missouri. Future operations could be affected by changes in economic or other conditions in the geographic area.

INTERFAITH COMMUNITY SERVICES, INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024

NOTE 4 – CONTINGENCY

Revenue from grants is recognized as the Organization performs the contracted services or incurs expenses eligible for reimbursements under the grant agreements. Grant activities and outlays are subject to audit and acceptance by the granting agency and, as a result of such audit, adjustments could be required. The financial statements do not include adjustments related to this contingency because the amount cannot be reasonably estimated.

The Organization is subject to various claims and legal proceedings covering a range of matters that arise in the ordinary course of business. In the opinion of management, all such matters are adequately covered by insurance and, if not so covered, are without merit or involve such amounts that would not have a significant effect on the financial position or results of operation of the Organization if disposed of unfavorably.

NOTE 5 – CONCENTRATION OF CREDIT RISK

Financial instrument that potentially subject the Organization to concentrations of credit risk is cash arising from normal business activities.

Cash

The Organization maintains cash with one financial institution insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. The Organization’s cash balance may periodically exceed FDIC insurance limits. The Organization believes it is not exposed to significant risk due to the financial position of the depository institution in which these deposits are held. At December 31, 2024, the Organization does not have a cash balance in excess of FDIC insured amount.

NOTE 6 – LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

The Organization’s financial assets available within one year of the Statement of Financial Position date for general expenditures are as follows:

<u>Financial assets at year-end:</u>	
Cash	\$154,295
Pledge receivable	346,296
Accounts receivables	148,558
Due from Foundation	60,043
Due from CMC	<u>45,503</u>
	754,695
Restrictions imposed by donors	<u>(46,534)</u>
Total	<u>\$708,161</u>

As part of the Organization’s liquidity management plan, it has structured its financial assets to be available as its general expenditures, liabilities, and other obligations come due. Part of the liquidity management is the ability to access funds held by the Foundation, if needed.

INTERFAITH COMMUNITY SERVICES, INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024

NOTE 7 – CONTRIBUTED NONFINANCIAL ASSETS

In-kind contributions included in the Statement of Activities are comprised of the following for the year ended December 31, 2024:

Food/Catering	\$34,704
---------------	----------

Fair value technique – food is valued using estimated prices of identical or similar products if purchased in the region. The Organization utilizes the contributions for program services.

NOTE 8 – PROPERTY AND EQUIPMENT

The major classes of property and equipment as of December 31, 2024 are as follows:

Land	\$ 843,901
Buildings	7,912,772
Equipment and Furniture	572,623
Vehicles	<u>171,461</u>
	9,500,757
Accumulated Depreciation	<u>(3,615,268)</u>
	<u>\$5,885,489</u>

Depreciation expense was \$274,224 for the year ended December 31, 2024.

NOTE 9 – EMPLOYEE BENEFIT PLAN

The Organization offers a 401(k) Plan (the Plan). The provisions of the Plan are as follows:

- The normal retirement age is 65 years.
- An employee is eligible to participate in the Plan after one year of continuous service has been completed, has attained age 21, and has worked a minimum of 1000 hours in the plan year.
- An employee may contribute an amount ranging from 0% to 100% of their compensation with a maximum limit set by Internal Revenue Service.
- The plan allows the Organization to make discretionary profit-sharing contributions. The Organization contributed 3 percent of each eligible participants' pay during the year ended December 31, 2024.
- The Organization will match participant contributions up to 1% of participant's annual salary.
- Participants are fully vested after three years of service.

The Organization's contribution charged to expense was \$42,533 for the year ended December 31, 2024, respectively.

INTERFAITH COMMUNITY SERVICES, INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024

NOTE 10 – CLASSIFICATION OF NET ASSETS

At December 31, 2024, net assets with donor restrictions are available for the following purposes:

Operating support for the next fiscal year	\$346,296
Program specific activities	<u>46,534</u>
Total net assets with donor restrictions	<u>\$392,830</u>

During the year ended December 31, 2024, net assets were released from restrictions by incurring expenses satisfying the restricted purposes specified by the donors as follows:

Operating support-time restriction	\$419,424
------------------------------------	-----------

NOTE 11 – TRANSACTIONS WITH RELATED PARTIES

The Organization billed the Foundation and CMC for direct expenses such as Foundation and CMC personnel wages, taxes, benefits and certain office expenses such as telephone, photocopy, postage, and office supplies. The Organization also billed the Foundation and CMC an indirect allocation of certain administrative personnel wages, taxes, and benefits based on allocation of their time expended on Foundation and CMC matters. The Organization also billed the Foundation \$1,200 per month for use of office space in the Organization’s facility.

	<u>Foundation</u>	<u>CMC</u>
Unrestricted support	\$691,231	\$ 0
Restricted support	0	0
Occupancy charges	14,400	0
Reimbursements received	<u>191,687</u>	<u>515,604</u>
	<u>\$897,318</u>	<u>\$515,604</u>

NOTE 12 – DATE OF MANAGEMENT’S REVIEW

In preparing these financial statements, management has evaluated events and transactions for potential recognition or disclosure through February 20, 2026, the date the financial statements were available to be issued. No significant matters were identified for disclosure during this evaluation.

OTHER REPORTS AND SCHEDULES

Welch & Associates, L.L.C.

CERTIFIED PUBLIC ACCOUNTANTS

2405 Grand Boulevard, Suite 1040
Kansas City, Missouri 64108
Ph. (816) 756-2620 • Fax (816) 756-2621
www.welchcpafirm.com

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Board of Directors
Interfaith Community Services, Inc.
Saint Joseph, Missouri

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Interfaith Community Services, Inc. (a nonprofit organization), which comprise the statement of financial position as of December 31, 2024, and the related statement of activities, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated February 20, 2026.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Interfaith Community Services, Inc's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Interfaith Community Services, Inc's internal control. Accordingly, we do not express an opinion on the effectiveness of the Interfaith Community Services, Inc's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements, on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Interfaith Community Services, Inc's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in blue ink that reads "Welch & Associates, L.L.C.".

Welch & Associates, L.L.C.

Kansas City, Missouri

February 20, 2026

Welch & Associates, L.L.C.

CERTIFIED PUBLIC ACCOUNTANTS

2405 Grand Boulevard, Suite 1040
Kansas City, Missouri 64108
Ph. (816) 756-2620 • Fax (816) 756-2621
www.welchcpafirm.com

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the Board of Directors
Interfaith Community Services, Inc.
Saint Joseph, Missouri

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Interfaith Community Services, Inc.'s compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of Interfaith Community Services, Inc.'s major federal programs for the year ended December 31, 2024. Interfaith Community Services, Inc.'s major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Interfaith Community Services, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2024.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Interfaith Community Services, Inc. and to meet our other ethical responsibilities, in accordance with 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 opinion on compliance for each major federal program. Our audit does not provide a legal determination of Interfaith Community Services, Inc.'s compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Interfaith Community Services, Inc's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Interfaith Community Services, Inc.'s compliance based on our audit. 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, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Interfaith Community Services, Inc's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, 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 Interfaith Community Services, Inc's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Interfaith Community Services, Inc.'s internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Interfaith Community Services, Inc.'s internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal*

control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Welch & Associates, L.L.C.

Welch & Associates, L.L.C.

Kansas City, Missouri

February 20, 2026

INTERFAITH COMMUNITY SERVICES, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2024

<i>Federal Grantor / Pass-through Grantor / Program or Cluster Title</i>	<i>Cluster</i>	<i>Federal Assistance Listing Number</i>	<i>Identifying Number</i>	<i>Total Federal Expenditures</i>	<i>Amounts Passed Through to Subrecipients</i>
Department of Agriculture Programs					
<i>Passed through Missouri Department of Health and Senior Services:</i>					
Child and Adult Care Food Program (CACFP)		10.558	ERS46110039	\$ 59,218	\$ -
<i>Passed through Missouri Department of Health and Senior Services:</i>					
Summer Food Service Program for Children (SFSP)	1	10.559	ERS4690039S	1,916	-
<i>Passed through 2nd Harvest of America:</i>					
Emergency Food Assistance Program (Food Commodities)	2	10.569	N/A	171,344	-
Total Department of Agriculture Programs				232,478	-
Department of Housing and Urban Development Programs					
<i>Passed through City of St. Joseph:</i>					
Community Development Block Grants/Entitlement Grants (CDBG)	3	14.218	8850-1495	27,708	-
<i>Passed through Missouri Housing Development Corporation:</i>					
Homeless Prevention and Rapid Re-housing Program (HPRP)		14.257	20-754-E	6,051	-
Continuum of Care		14.267	MO0328D7P032302	155,040	-
Continuum of Care		14.267	MO0360L7P032200	13,730	-
			Subtotal 14.267	168,770	-
Total Department of Housing and Urban Development Programs				202,529	-
Department of Treasury Programs					
Tax Counseling for the Elderly		21.006	21TCEP0021	4,526	-
Total Department of Treasury Programs				4,526	-
Department of Education Programs					
<i>Passed through Missouri Department of Elementary & Secondary Education:</i>					
Twenty-First Century Community Learning Centers		84.287C *	S287C230025	77,172	-
Twenty-First Century Community Learning Centers		84.287C *	S287C220025	216,466	-
			Subtotal 84.287	293,638	-
Total Department of Education Programs				293,638	-
Department of Health and Human Services Programs					
<i>Passed through Northwest Missouri Area Agency on Aging:</i>					
Special Programs for the Aging - Title III, Part C - Nutrition Services	4	93.045 *	ERS 105-20-004	200,350	-
Nutrition Services Incentive Program	4	93.053 *	ERS 105-20-004	34,227	-
National Family Caregiver Support, Title III, Part E		93.052	ERS 105-20-004	545	-
Child Care and Development Block Grant		93.575	N/A	133,744	-
Total Department of Health and Human Services Programs				368,866	-

INTERFAITH COMMUNITY SERVICES, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2024

<i>Federal Grantor / Pass-through Grantor / Program or Cluster Title</i>	<i>Cluster</i>	<i>Federal Assistance Listing Number</i>	<i>Identifying Number</i>	<i>Total Federal Expenditures</i>	<i>Amounts Passed Through to Subrecipients</i>
Corporation for National and Community Service Programs					
Retired and Senior Volunteer Program (RSVP)		94.002	17SRWMO001	\$ 55,966	\$ -
Total Corporation for National and Community Service Programs				<u>55,966</u>	<u>-</u>
Department of Homeland Security Programs					
Emergency Food and Shelter National Board Program		97.024	529400-001	5,000	-
Total Department of Homeland Security Programs				<u>5,000</u>	<u>-</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS				<u>\$ 1,163,003</u>	<u>\$ -</u>

Major Program *

Clusters

1 - Child Nutrition Cluster	\$ 1,916
2 - Food Distribution Cluster	\$ 171,344
3 - CDBG - Entitlement Grants Cluster	\$ 27,708
4 - Aging Cluster	\$ 234,577

Note 1. Basis of Presentation

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of Interfaith Community Services, Inc. (the Organization) under programs of the federal government for the year ended December 31, 2024. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirement, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of operations of the Organization, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Organization.

Note 2. Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the GAAP basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

Note 3. 10% De Minimis Indirect Cost Rate

The Organization did not elect to use the 10% De Minimis Indirect Cost Rate.

INTERFAITH COMMUNITY SERVICES, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2024

SUMMARY OF AUDITOR'S RESULTS

I. Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP: Unmodified

Internal Control over financial reporting:

- | | | |
|---------------------------------------------------------|------------------------------|---------------------------------------------------|
| • Material weakness(es) identified? | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> None Reported |
| • Significant deficiencies identified? | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> None Reported |
| • Noncompliance material to financial statements noted? | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |

II. Federal Awards

Type of report the auditor issued on compliance for major programs: Unmodified

Internal Control over compliance for major programs:

- | | | |
|----------------------------------------|------------------------------|---------------------------------------------------|
| • Material weakness(es) identified? | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> None Reported |
| • Significant deficiencies identified? | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |

Audit findings relative to the major programs were disclosed that are required to be reported in accordance with Section 2 CFR 200.516(a): Yes No

Identification of Major Programs:

<u>AL Number</u>	<u>Name of Federal Program/Cluster</u>
84.287	Twenty-First Century Community Learning Centers
93.045 / 93.053	Aging Cluster

Dollar threshold used to distinguish between Type A and B programs: \$750,000.

Auditee qualified as low-risk auditee? Yes No

INTERFAITH COMMUNITY SERVICES, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2024

III. Findings and Questioned Costs for Financial Statements

N/A

IV. Findings and Questioned Costs for Federal Awards

N/A

INTERFAITH COMMUNITY SERVICES, INC.
5400 KING HILL AVENUE
SAINT JOSEPH, MISSOURI 64504
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2024

N/A