

**INTERFAITH FEDERATION OF GREATER
BATON ROUGE, INC.**

BATON ROUGE, LOUISIANA

FINANCIAL STATEMENTS

DECEMBER 31, 2025 AND 2024

F. C. SCHNEIDER, CPA, LLC

A Public Accounting Firm

Baton Rouge, Louisiana

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To the Board of Directors of
Interfaith Federation of Greater Baton Rouge, Inc.
Baton Rouge, Louisiana

Dear Board of Directors,

Management is responsible for the accompanying financial statements of Interfaith Federation of Greater Baton Rouge, Inc., which comprise the statements of financial position as of December 31, 2025 and 2024, and the related statements of activities and functional expenses for the years then ended in accordance with accounting principles generally accepted in the United States of America. I have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. I did not audit or review the financial statements nor was I required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, I do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

Management has elected to omit substantially all the disclosures and the statement of cash flows required by accounting principles generally accepted in the United States of America. If the omitted disclosures and the statement of cash flows were included in the financial statements, they might influence the user's conclusions about the company's financial position, results of operations, and cash flows. Accordingly, the financial statements are not designed for those who are not informed about such matters.

The supplementary information contained in the Schedule of Compensation, Benefits and Other Payments to the Executive Director is presented for purposes of additional analysis and is not a required part of the basic financial statements. This information is the representation of management. The information was subject to our compilation engagement, however, I have not audited or reviewed the supplementary information and, accordingly, do not express an opinion, a conclusion, nor provide any form of assurance on such supplementary information.

F. C. Schneider, CPA, LLC

June 26, 2026

**INTERFAITH FEDERATION OF GREATER
BATON ROUGE, INC.
STATEMENTS OF FINANCIAL POSITION**
December 31, 2025 and 2024

	<u>2025</u>	<u>2024</u>
ASSETS		
CURRENT ASSETS		
Cash	\$ 21,147	\$ 39,806
Certificate of deposit	-	1,329
Accounts receivable	-	3,998
Inventory	500	4,000
	<u>21,647</u>	<u>49,133</u>
 PROPERTY AND EQUIPMENT		
Land	2,000	2,000
Building	6,500	6,500
Building improvements	59,283	59,283
Office furniture & equipment	15,552	15,552
Kitchen equipment	39,768	39,768
	<u>123,103</u>	<u>123,103</u>
Less accumulated depreciation	<u>(112,145)</u>	<u>(107,649)</u>
	10,958	15,454
TOTAL ASSETS	<u><u>\$ 32,605</u></u>	<u><u>\$ 64,587</u></u>
 LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Accounts payable	\$ -	\$ 3,509
Payroll liabilities	505	-
TOTAL LIABILITIES	<u>505</u>	<u>3,509</u>
 NET ASSETS - Unrestricted	<u>32,100</u>	<u>61,078</u>
TOTAL LIABILITIES AND NET ASSETS	<u><u>\$ 32,605</u></u>	<u><u>\$ 64,587</u></u>

See independent accountant's compilation report

**INTERFAITH FEDERATION OF GREATER
BATON ROUGE, INC.
STATEMENTS OF ACTIVITIES**
For the Year Ended December 31, 2025 and 2024

	<u>2025</u>	<u>2024</u>
SUPPORT AND REVENUES (Unrestricted)		
Congregation membership	\$ 21,709	\$ 27,791
Contributions	53,625	39,370
Private grants	12,500	20,000
United Way	-	25,000
Government grants	1,592	24,619
Fundraising revenues	13,101	5,460
Interest income	11	50
Other revenue	10,090	
In-Kind food & beverage	86,955	93,684
	<u>199,583</u>	<u>235,974</u>
 EXPENSES		
Program expenses	196,772	229,465
Fundraising	-	-
General and administrative	31,789	37,195
	<u>228,561</u>	<u>266,660</u>
Changes in net assets	(28,978)	(30,686)
 NET ASSETS		
Beginning of year	61,078	91,764
End of year	<u>\$ 32,100</u>	<u>\$ 61,078</u>

See independent accountant's compilation report

**INTERFAITH FEDERATION OF GREATER
BATON ROUGE, INC.**

STATEMENTS OF FUNCTIONAL EXPENSES

For the Year Ended December 31, 2025 and 2024

	2025				2024			
	<i>Program</i>	<i>Fundraising</i>	<i>General & Administrative</i>	<i>Total</i>	<i>Program</i>	<i>Fundraising</i>	<i>General & Administrative</i>	<i>Total</i>
Accounting	\$ -	\$ -	\$ 6,400	\$ 6,400	\$ -	\$ -	\$ 2,000	\$ 2,000
Bank charges	-	-	114	114	-	-	-	-
Computers & IT	1,550	-	763	2,313	2,773	-	1,366	4,139
Conference expense	-	-	-	-	1,500	-	-	1,500
Contract labor	9,938	-	-	9,938	-	-	-	-
Depreciation expense	3,012	-	1,484	4,496	1,298	-	640	1,938
Dues & subscriptions	-	-	-	-	805	-	397	1,202
Food & beverage	21,384	-	-	21,384	19,739	-	-	19,739
Food & beverage - In-kind	86,955	-	-	86,955	93,684	-	-	93,684
Insurance expense	3,595	-	1,771	5,366	5,436	-	2,677	8,113
Licenses and fees	-	-	55	55	-	-	-	-
Marketing	1,702	-	-	1,702	1,222	-	-	1,222
Office supplies	714	-	1,117	1,831	396	-	803	1,199
Payroll processing fees	711	-	237	948	2,233	-	744	2,977
Payroll taxes	2,699	-	1,519	4,218	4,865	-	1,365	6,230
Printing & postage	191	-	388	579	562	-	1,141	1,703
Professional fees	-	-	5,000	5,000	-	-	5,000	5,000
Program events	4,579	-	-	4,579	7,277	-	-	7,277
Repairs & maintenance	8,847	-	466	9,313	4,256	-	224	4,480
Salary expense	41,645	-	9,989	51,634	72,159	-	18,160	90,319
Security	424	-	209	633	855	-	421	1,276
Telephone & internet	712	-	351	1,063	674	-	332	1,006
Trash removal	1,398	-	74	1,472	2,902	-	153	3,055
Utilities	3,410	-	1,680	5,090	3,212	-	1,582	4,794
Vehicle mileage	3,304	-	174	3,478	3,617	-	190	3,807
	<u>\$ 196,772</u>	<u>\$ -</u>	<u>\$ 31,789</u>	<u>\$ 228,561</u>	<u>\$ 229,465</u>	<u>\$ -</u>	<u>\$ 37,195</u>	<u>\$ 266,660</u>

See independent accountant's compilation report

**INTERFAITH FEDERATION OF GREATER
BATON ROUGE, INC.
SCHEDULE OF COMPENSATION, BENEFITS AND OTHER
PAYMENTS TO EXECUTIVE DIRECTOR**
For the Year Ended December 31, 2025

Executive Director: Jon Parks

Salary	\$	15,626
Benefits - HSA		1,187
Mileage		99
Reimbursements		668
Housing		1,978