

AMISTADES, INC.

**FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED
JUNE 30, 2025**

AMISTADES, INC.

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AMISTADES, INC.
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2025

ASSETS

CURRENT ASSETS

Cash and cash equivalents	\$	630,728
Certificates of deposit		349,963
Accounts receivable, net of allowance		127,830
Other asset		26,774
Prepaid expenses		39,823
Rent deposit		6,844

Total current assets		<u>1,181,962</u>
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NONCURRENT ASSETS

Right-of-use asset		345,572
Property and equipment, net of accumulated depreciation		<u>13,565</u>

Total noncurrent assets		<u>359,137</u>
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Total assets	\$	<u><u>1,541,099</u></u>
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LIABILITIES AND NET ASSETS

CURRENT LIABILITIES

Accounts payable	\$	21,597
Credit card payable		6,028
Accrued expenses		2,895
Accrued payroll		30,927
Future minimum lease obligation		<u>132,933</u>

Total current liabilities		<u>194,380</u>
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NONCURRENT LIABILITIES

Future minimum lease obligation, less current portion		<u>216,681</u>
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Total noncurrent liabilities		<u>216,681</u>
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Total liabilities		<u>411,061</u>
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NET ASSETS

Without donor restrictions		1,108,435
With donor restrictions		<u>21,603</u>

Total net assets		<u>1,130,038</u>
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Total liabilities and net assets	\$	<u><u>1,541,099</u></u>
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See accompanying notes and independent auditors' report

AMISTADES, INC.
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Without Donor Restrictions	With Donor Restrictions	Total
SUPPORT AND REVENUE			
Contributions	\$ 23,201	\$ -	\$ 23,201
In-kind contributions - space	35,603	-	35,603
In-kind contributions - professional fees	124,761	-	124,761
Grants	2,463,216	-	2,463,216
Other	185,179	-	185,179
	<u>2,831,960</u>	<u>-</u>	<u>2,831,960</u>
Net assets released from restrictions			
Satisfaction of restrictions	43,505	(43,505)	-
	<u>43,505</u>	<u>(43,505)</u>	<u>-</u>
Total	<u>2,875,465</u>	<u>(43,505)</u>	<u>2,831,960</u>
EXPENSES			
Program	1,780,907	-	1,780,907
	<u>1,780,907</u>	<u>-</u>	<u>1,780,907</u>
Total program expenses	<u>1,780,907</u>	<u>-</u>	<u>1,780,907</u>
Support expenses			
General and administration	427,297	-	427,297
Fundraising	129,140	-	129,140
	<u>427,297</u>	<u>-</u>	<u>427,297</u>
Total support expenses	<u>556,437</u>	<u>-</u>	<u>556,437</u>
Total expenses	<u>2,337,344</u>	<u>-</u>	<u>2,337,344</u>
Changes in net assets from operations	<u>538,121</u>	<u>(43,505)</u>	<u>494,616</u>
INVESTING ACTIVITIES			
Interest income	42,748	-	42,748
	<u>42,748</u>	<u>-</u>	<u>42,748</u>
Total investing activities	<u>42,748</u>	<u>-</u>	<u>42,748</u>
Changes in net assets	580,869	(43,505)	537,364
Net assets - beginning of year	527,566	65,108	592,674
	<u>527,566</u>	<u>65,108</u>	<u>592,674</u>
Net assets - end of year	<u>\$ 1,108,435</u>	<u>\$ 21,603</u>	<u>\$ 1,130,038</u>

See accompanying notes and independent auditors' report

AMISTADES, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Program	General and Administration	Fundraising	Total
Salaries	\$ 499,457	\$ 279,868	\$ 81,808	\$ 861,133
Payroll taxes	59,758	33,096	10,894	103,748
Employee benefits	73,502	49,882	15,562	138,946
Meetings	20,159	8,234	-	28,393
Travel	40,053	8,204	-	48,257
Insurance	8,509	1,781	775	11,065
Office supplies	26,090	5,462	2,375	33,927
Program	125,514	-	-	125,514
Printing and postage	2,923	612	266	3,801
Telecommunications	13,625	2,853	1,240	17,718
Depreciation	1,940	406	177	2,523
Accounting and legal	59,347	12,425	5,402	77,174
Consultants	516,597	-	-	516,597
Professional fees	170,894	-	-	170,894
Advertising	45,642	-	-	45,642
Rent and utilities	108,102	22,632	9,840	140,574
Other	8,795	1,842	801	11,438
Total	<u>\$ 1,780,907</u>	<u>\$ 427,297</u>	<u>\$ 129,140</u>	<u>\$ 2,337,344</u>

See accompanying notes and independent auditors' report

AMISTADES, INC.
STATEMENT OF CASH FLOWS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

CASH FLOWS FROM OPERATING ACTIVITIES

Changes in net assets	\$	537,364
Adjustments to reconcile changes in net assets to net cash provided by (used in) operating activities:		
Depreciation		2,523
Amortization of right-of-use assets		(231,590)
Changes in assets and liabilities:		
(Increase) decrease in accounts receivable, net of allowance		(4,057)
(Increase) decrease in other asset		(2,012)
(Increase) decrease in prepaid expenses		(13,211)
(Increase) decrease in rent deposit		345
Increase (decrease) in accounts payable		1,479
Increase (decrease) in credit card payable		1,786
Increase (decrease) in accrued expenses		(68,607)
Increase (decrease) in accrued payroll		(19,230)
		204,789

CASH FLOWS FROM INVESTING ACTIVITIES

Purchases of investments		(349,963)
		(349,963)

CASH FLOWS FROM FINANCING ACTIVITIES

Lease payments on future minimum lease obligations		226,827
		226,827

Net increase (decrease) in cash and cash equivalents		81,653
Cash and cash equivalents - beginning of year		549,075
		549,075
Cash and cash equivalents - end of year	\$	630,728

SUPPLEMENTAL CASH FLOW INFORMATION:

Cash paid during the year for leases	\$	145,243
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See accompanying notes and independent auditors' report

AMISTADES, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Organization

Amistades, Inc. (the “Organization”) is a nonprofit corporation incorporated in the State of Arizona in 2006 as a tax-exempt entity under the Internal Revenue Code Section 501(c)(3). The Organization’s tax-exempt purpose is to provide substance abuse prevention and community development to the growing Latino population in Pima County and southern Arizona. The Organization’s programs are supported primarily by grants.

Basis of Accounting

The financial statements of the Organization have been prepared on the accrual basis in accordance with accounting standards generally accepted in the United States of America. The significant accounting policies followed are described below to enhance the usefulness of the financial statements to the reader.

Basis of Presentation

The financial statements of the Organization have been prepared in accordance with the U.S. generally accepted accounting principles (“U.S. GAAP”), which require the Organization to report information regarding its financial position and activities according to the following net asset classifications:

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

Net assets with donor restriction - Net assets that are subject to stipulations imposed by donors and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Organization 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.

Donor-restricted contributions are reported as increases in net assets with donor restriction. When a restriction expires, net assets are reclassified from net assets with donor restriction to net assets without donor restriction in the statement of activities.

Cash and Cash Equivalents

The Organization considers all highly liquid investments with an original maturity of three months or less to be cash equivalents.

Measure of Operations

The statement of activities reports all changes in net assets, including changes in net assets from operating and non-operating activities. Operating activities consist of those items attributable to the Organization’s program services and support services. Nonoperating activities are limited to resources that generate a return on investment and other activities considered to be of a more unusual or nonrecurring nature.

AMISTADES, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Property and Equipment

The Organization capitalizes all expenditures for property and equipment in excess of \$5,000. Property and equipment are recorded at cost or, in the case of donated property, at their estimated fair market value at the date of the donation. Depreciation of property and equipment is provided over the estimated useful lives of the respective assets on a straight-line basis. Currently, assets are depreciated over a useful life of five years. For the fiscal year ended June 30, 2025, depreciation expense was \$2,523.

Expenditures for repairs and maintenance are charged to operating expenses as incurred. The cost of assets sold or returned, and the related amounts of accumulated depreciation are eliminated from the accounts in the year of disposal, and the resulting gains or losses are included in operations.

Contributions

Contributions received are recorded as net assets without donor restrictions or net assets with donor restrictions, depending on the existence and/or nature of any donor-imposed restrictions. Contributions that are restricted by the donor are reported as an increase in net assets without donor restrictions if the restriction expires in the reporting period in which the contribution is recognized. All other donor-restricted contributions are reported as an increase in net assets with donor restrictions, depending on the nature of the restriction. When a restriction expires (that is, when a stipulated time restriction ends or a purpose restriction, depending on the nature of the restriction, is accomplished), net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions.

Income Taxes

The Organization is exempt from income taxes pursuant to section 501(c)(3) of the Internal Revenue Service Code. Therefore, no provision is made for taxes on income.

On January 1, 2014, the Organization adopted the provisions of *Accounting for Uncertainty in Income Taxes*. The adoption of that guidance resulted in no change to the financial statements for prior periods. As of June 30, 2025, no amounts have been recognized for uncertain tax positions. The Organization's tax returns filed for 2021 and prior are closed.

Compensated Absences

Full-time employees of the Organization are entitled to paid vacations and personal days off. It is impractical to estimate the amount of compensation for future absences, and accordingly, no liability has been recorded in the accompanying statement of financial position. The Organization's policy is to recognize the costs of compensated absences when actually paid.

Advertising Costs

The Organization uses advertising to promote its programs among the audiences it serves. Advertising costs are expensed as incurred. Advertising expense for the year ended June 30, 2025 was \$45,642.

AMISTADES, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Promises to Give

Contributions and grants are recognized when the donor makes a promise to give to the Organization that is, in substance, unconditional. Contributions that are restricted by the donor are reported as increases in net assets without donor restriction if the restrictions expire in the fiscal year in which the contributions or grants are recognized. All other donor-restricted contributions and grants are reported as increases in net assets with donor restrictions, depending on the nature of the restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions.

Accounts Receivable

Accounts receivable represent amounts due to the Organization that have not been collected. Management used the allowance method to account for doubtful accounts. As of June 30, 2025, the allowance for doubtful accounts was \$39,305.

Use of Estimates in Financial Statements

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

Contributed Services

A number of volunteers contributed services to the Organization. Only the contributed services that meet the reporting criteria for recognition have been reported at the fair market value for the services provided. Contributed services that do not meet the reporting criteria have not been included in the financial statements.

Leases - Accounting Treatment

The Organization accounts for leases in accordance with the Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) Topic 842, Leases. Leases are recognized as either operating leases or finance leases based on criteria specified in ASC 842.

Functional Allocation of Expenses

The costs of providing programs and supporting services have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited. Expenses that can be identified with a specific program or supporting service are charged directly according to their natural classification. Other expenses that are common to several functions are allocated based on time and effort, square footage, or other reasonable methods determined by management. Management believes such allocations are made on a reasonable basis and fairly represent the costs of each function.

AMISTADES, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Investments

Investments are stated at fair value. The Organization accounts for investments in accordance with accounting standards for certain investments held by nonprofit organizations. Investments in marketable securities with readily determinable fair values are reported at fair value in the statement of financial position. Realized and unrealized gains and losses are included in the statement of activities.

NOTE 2 - CONCENTRATION OF CREDIT RISK

The Organization maintains various deposit accounts with various institutions. Each depositor is insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. As of June 30, 2025, there were no uninsured deposits.

NOTE 3 - PROPERTY AND EQUIPMENT

A summary of property and equipment at June 30, 2025 follows:

Furniture and equipment	\$ 12,613
Total depreciable property and equipment	<u>12,613</u>
Accumulated depreciation	<u>(5,548)</u>
Depreciable property and equipment, net	7,065
Non-depreciable artwork	6,500
Property and equipment, net	<u><u>\$ 13,565</u></u>

NOTE 4 - OPERATING LEASES

The Organization has entered into the following operating leases:

- A. The Organization entered into a lease with Pioneer Tucson, LLC. in February 2025 for office space. Monthly lease payments range from \$10,500 to \$12,000 with the lease term ending in January 2028.
- B. The Organization entered into a 24-month lease with Everett J. Jones Real Estate for office space. The monthly lease payment is \$800 for the first twelve months and \$825 for the remaining twelve months. The lease term ends in August 2026.

Expenses associated with the lease totaled \$136,139 during fiscal year 2025.

As of June 30, 2025, the right-of-use asset had a balance of \$345,572, as shown in noncurrent assets on the statement of financial position; the lease liability is included in current liabilities for \$132,933 and \$216,681 for noncurrent liabilities respectively. The lease asset and liability were calculated using the risk-free discount rate according to the Organization's selected policy.

AMISTADES, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 4 - OPERATING LEASES (continued)

Future minimum lease payments as of June 30, 2025 are as follows:

Fiscal years ending June 30,		
2026	\$	146,143
2027		141,882
2028		83,161
Total minimum lease payments		371,186
Less: Amount of lease payments representing interest		21,572
Present value of future minimum lease payments	\$	349,614

NOTE 5 - IN-KIND CONTRIBUTIONS

The Organization receives donations of services and products from various sources. Due to the nature of grassroots efforts, services rendered do not meet the qualification for contributed services and are not included in the financial statements for presentation purposes. Donations of goods and professional services are recorded at fair market value. In-kind contributions for the fiscal year ended June 30, 2025 are comprised of the following:

Donated professional services	\$	93,955
Other donated services		30,806
Donated space		35,603
Total		\$ 160,364

NOTE 6 - NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions as of June 30, 2025 are restricted as follows:

	Purpose	Period
DDC	\$ 7,381	\$ -
HS Lopez Fam Foundation	3,484	-
SWF	1,935	-
UNIDOS Avanzando	1,060	-
UNIDOS C4A	6,161	-
UNIDOC PC Year 2	1,582	-
Total	\$ 21,603	\$ -

AMISTADES, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 7 - AVAILABILITY AND LIQUIDITY

The following represents the Organization’s financial assets at June 30, 2025:

Financial assets at year-end:	
Cash and cash equivalents	\$ 630,728
Certificates of deposit	349,963
Accounts receivable, net of allowance	127,830
Total financial assets at year-end	1,108,521
Less amounts not available for general expenditures within one year:	
Net assets with period restrictions in excess of one year	-
Net assets with purpose restrictions	21,603
Total amounts not available to meet general expenditures within one year	21,603
Financial assets available to meet general expenditures within one year	\$ 1,086,918

NOTE 8 - INVESTMENTS

Fair Value Measurements

Financial Accounting Standards Board Statement Fair Value Measurements establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities and the lowest priority to unobservable inputs. The three levels of the fair value hierarchy under Fair Value Measurements are described below:

Level 1 - Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Organization has the ability to access.

Level 2 - Inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability;
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

Level 3 - Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at June 30, 2025.

Certificates of deposit: valued at cost, which approximates fair market value.

AMISTADES, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 8 - INVESTMENTS (continued)

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the Organization believes its valuation methods are appropriate and consistent, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The following table sets forth by level, within the fair value hierarchy, the Organization’s assets at fair value as of June 30, 2025.

	Level 1	Level 2	Level 3	Total
Certificates of deposit	\$ -	\$ 349,963	\$ -	\$ 349,963
Total	\$ -	\$ 349,963	\$ -	\$ 349,963

NOTE 9 - REVENUE RECOGNITION

Contracts with Customers

The Organization recognized \$8,250 of revenue from contracts for the year ended June 30, 2025.

Practical Expedients Used for Financing Components

There is no financing component to the Organization’s recognition of revenue.

Disaggregated Revenue

Revenues from service contracts is recognized in the period that the services were provided. Due to the nature of the Organization’s revenue streams, the Organization does not believe that economic factors could materially affect the nature, timing, and uncertainty of contract revenues, as the contract revenue is based on service delivery.

Contract Balances

As of June 30, 2025, there were no outstanding contract balances due.

Performance Obligations

- Performance obligations for service contracts are satisfied when services are provided and details are shown on the statement of activities.
- The Organization does not charge interest on accounts receivable.
- The Organization has no formal obligation for refunds but will refund advance deposits received if events are postponed.

Significant Judgments

There were no significant judgments used for the recognition of revenue for the year ended June 30, 2025. Also, during fiscal year 2025 there were no changes in the judgments utilized for determining the timing of the satisfaction of performance obligations or transaction prices allocated to performance obligations.

AMISTADES, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 9 - REVENUE RECOGNITION (continued)

The Organization invoices for service contracts using agreed-upon values. Adjusting consideration for the effects of the time value of money is not necessary for contract receivables. The financial statements include no estimates of variable consideration or noncash consideration. The Organization does not allocate costs to goods or services.

NOTE 10 - CONCENTRATION OF REVENUE SOURCES

Approximately 86% of the Organization's revenues are derived from grant revenues, with approximately 78% of grant revenues being derived from federal grants. Additionally, approximately 69% of federal grant revenues are derived from the Department of Health and Human Services Substance and Mental Health Services award. The current level of the Organization's operations and program services may be impacted, or segments discontinued, if any of the above revenue is not received or renewed.

NOTE 11 - SUBSEQUENT EVENTS

Management has evaluated subsequent events through December 5, 2025, the date the financial statements were available to be issued, and noted no subsequent events.

Supplementary Information

AMISTADES, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
JUNE 30, 2025

<i>Federal Program</i>	<i>Federal Assistance Listing Number</i>	<i>Federal Expenditures</i>
ENVIRONMENTAL PROTECTION AGENCY		
Environmental Justice Collaborative Problem-Solving Cooperative Agreement Program	66.306	\$ 110,941
TOTAL ENVIRONMENTAL PROTECTION AGENCY		<u>110,941</u>
DEPARTMENT OF HEALTH AND HUMAN SERVICES		
Substance Abuse and Mental Health Services Projects of Regional and National Significance (m)	93.243	1,257,027
Drug-Free Communities Support Program	93.276	116,843
CARA Act - Comprehensive Addiction and Recovery Act of 2016	93.799	48,780
Rural Health Outreach and Rural Network Development Program	93.912	306,959
TOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES		<u>1,729,609</u>
DEPARTMENT OF HOMELAND SECURITY		
Citizenship Education and Training	97.010	83,673
TOTAL DEPARTMENT OF HOMELAND SECURITY		<u>83,673</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS		<u>\$ 1,924,223</u>

(m) - Program audited as a major program.

AMISTADES, INC.
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

NOTE 1 - REPORTING ENTITY BASIS OF PRESENTATION AND ACCOUNTING

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Amistades Inc. and has been prepared using the accrual basis of accounting in accordance with Generally Accepted Accounting Principles. The information in this schedule is also presented in accordance with the 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). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

NOTE 2 - SUBRECIPIENTS

None of the federal expenditures presented in the schedule were provided to sub-recipients.

NOTE 3 - DESCRIPTION OF MAJOR FEDERAL PROGRAM

The objectives of the Substance Abuse and Mental Health Services Projects of Regional and National Significance Program are to expand the availability of effective substance abuse treatment and recovery services available to Americans to improve the lives of those affected by alcohol and drug additions, and to reduce the impact of alcohol and drug abuse on individuals, families, communities and societies and to address priority mental health needs of regional and national significance and assist children in dealing with violence and traumatic events through by funding grant and cooperative agreement projects.

NOTE 4 - NON-CASH ASSISTANCE

The Organization received no non-cash assistance during the fiscal year.

NOTE 5 - INSURANCE

The federal programs presented in the previous schedule did not have separate program-specific insurance policies.

NOTE 6 - LOANS/LOAN GUARANTEES/INTEREST SUBSIDIES

The federal programs presented in the previous schedule did not have any loans, loan guarantees, or interest subsidies associated with them.

NOTE 7 - DE MINIMIS COST RATE

The Organization has not elected to use the 15% de minimis indirect cost rate allocation.

NOTE 8 - DONATED PERSONAL PROTECTIVE EQUIPMENT

The Organization did not receive any donated personal protective equipment during the year ended June 30, 2025.

Federal Compliance Section

AMISTADES, INC.
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

Section I - Summary of Auditors' Results
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Financial Statements

Type of auditors' report issued: Unmodified

Internal control over financial reporting:

Material weaknesses identified	_____ Yes	___X___ No
Significant deficiencies identified that are not considered to be material weaknesses	_____ Yes	___X___ No
Noncompliance material to financial statements noted?	_____ Yes	___X___ No

Federal Awards

Internal control over major programs:

Material weaknesses identified?	_____ Yes	___X___ No
Significant deficiencies identified that are not considered to be material weaknesses	_____ Yes	___X___ No

Type of auditors' report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance with 2 CFR 200.516(a)	_____ Yes	___X___ No
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Identification of major program:

<u>Federal Assistance Listing Number</u>	<u>Name of Federal Program or Cluster</u>
93.243	Substance Abuse and Mental Health Services Projects of Regional and National Significance

Dollar threshold used to distinguish between Type A and Type B programs:	\$ 750,000
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Auditee qualified as low risk auditee?	___X___ Yes	_____ No
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AMISTADES, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

Section II - Financial Statement Findings

There are no significant deficiencies to disclose.

Section III - Federal Award Findings

There are no federal award findings to disclose.

AMISTADES, INC.
SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

Summary Schedule of Prior Audit Findings

There are no prior audit findings to disclose.