

AVDA
DBA AID TO VICTIMS OF DOMESTIC ABUSE
FINANCIAL STATEMENTS
For the Years Ended December 31, 2023, and 2022

AVDA
 DBA AID TO VICTIMS OF DOMESTIC ABUSE
 Houston, Texas

FINANCIAL STATEMENTS

For the Year Ended December 31, 2023, and 2022
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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
AVDA dba AID TO VICTIMS OF DOMESTIC ABUSE

Report on the Audit of the Financial Statements

Opinion

I have audited the accompanying financial statements of AVDA dba Aid to Victims of Domestic Abuse (a nonprofit organization), which comprise the statements of financial position as of December 31, 2023, and 2022, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In my opinion, the financial statements present fairly, in all material respects, the financial position of AVDA dba Aid to Victims of Domestic Abuse as of December 31, 2023, and 2022, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

I conducted my 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. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I am required to be independent of AVDA dba Aid to Victims of Domestic Abuse, and to meet my other ethical responsibilities, in accordance with the relevant ethical requirements relating to my audit. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the 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 AVDA dba Aid to Victims of Domestic Abuse 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

My 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 my 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 and *Government 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 and *Government Auditing Standards*, I:

- 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 AVDA dba Aid to Victims of Domestic Abuse'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 my judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about AVDA dba Aid to Victims of Domestic Abuse's ability to continue as a going concern for a reasonable period of time.

I am 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 I identified during the audit.

Supplementary Information

My 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*, and the accompanying schedules on pages 42-43, are 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 my 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*, I have also issued my report dated July 31, 2024, on my consideration of AVDA dba Aid to Victims of Domestic Abuse’s internal control over financial reporting and on my 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 my 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 AVDA dba Aid to Victims of Domestic Abuse’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 AVDA dba Aid to Victims of Domestic Abuse’s control over financial reporting and compliance.



Houston, Texas
July 31, 2024

AVDA DBA AID TO VICTIMS OF DOMESTIC ABUSE

(a Texas Nonprofit Corporation)

Statement of Financial Position

December 31,

ASSETS

| | 2023 | 2022 |
|---------------------------------------|---------------------|---------------------|
| Cash and cash equivalents | \$ 329,187 | \$ 676,165 |
| Receivables, net (note 5) | 1,950,270 | 1,054,262 |
| Prepaid expenses | 35,279 | 25,869 |
| Restricted cash | 370,370 | 68,386 |
| Investments (note 7) | 3,454,352 | 3,060,676 |
| Right-of-Use assets —operating leases | 280,773 | - |
| Property and equipment, net (note 6) | <u>45,401</u> | <u>67,801</u> |
| Total Assets | <u>\$ 6,465,632</u> | <u>\$ 4,953,159</u> |

LIABILITIES AND NET ASSETS

Current Liabilities:

| | | |
|--|----------------|-----------|
| Accounts payable and accrued expenses | \$ 41,430 | \$ 52,190 |
| Deferred revenues | 200,000 | - |
| Right-of-Use liability—operating leases (note 8) | <u>283,796</u> | <u>-</u> |
| Total liabilities | 525,226 | 52,190 |

Net Assets:

| | | |
|----------------------------------|---------------------|---------------------|
| Without donor restrictions | 3,993,079 | 3,220,183 |
| With donor restrictions | <u>1,947,327</u> | <u>1,680,786</u> |
| Total net assets | 5,940,406 | 4,900,969 |
| Total Liabilities and Net Assets | <u>\$ 6,465,632</u> | <u>\$ 4,953,159</u> |

The accompanying notes are an integral part of these financial statements.

AVDA DBA AID TO VICTIMS OF DOMESTIC ABUSE

(a Texas Nonprofit Corporation)

Statement of Activities

For the Year ended December 31, 2023

| | Without Donnor Restrictions | With Donor Restrictions | Total |
|---------------------------------------|-----------------------------------|-------------------------------|---------------------|
| Revenues and support: | | | |
| Grants | \$ 1,647,439 | \$ 1,813,956 | \$ 3,461,395 |
| Client Fees | 399,427 | - | 399,427 |
| Donations | 194,908 | - | 194,908 |
| In-kind contributions | 14,760 | - | 14,760 |
| Special events | 755,928 | - | 755,928 |
| Fundraising events | 12,181 | - | 12,181 |
| Investment income, net | 201,334 | 51,141 | 252,475 |
| Net assets released from restrictions | <u>1,598,556</u> | <u>(1,598,556)</u> | <u>-</u> |
| Total support and revenue | <u>4,824,533</u> | <u>266,541</u> | <u>5,091,074</u> |
| Expenses: | | | |
| Program Expenses | <u>3,630,042</u> | - | <u>3,630,042</u> |
| Total program expenses | 3,630,042 | - | 3,630,042 |
| Support Services: | | | |
| Management and General | 50,429 | - | 50,429 |
| Fundraising | <u>371,166</u> | - | <u>371,166</u> |
| Total support services | 421,595 | - | 421,595 |
| Total Expenses | <u>4,051,637</u> | - | <u>4,051,637</u> |
| Change in net assets | <u>772,896</u> | <u>266,541</u> | <u>1,039,437</u> |
| Net assets at the beginning of year | 3,220,183 | 1,680,786 | 4,900,969 |
| Net assets at end of year | <u>\$ 3,993,079</u> | <u>\$ 1,947,327</u> | <u>\$ 5,940,406</u> |

The accompanying notes are an integral part of these financial statements.

AVDA DBA AID TO VICTIMS OF DOMESTIC ABUSE

(a Texas Nonprofit Corporation)

Statement of Activities

For the Year ended December 31, 2022

| | Without Donnor Restrictions | With Donor Restrictions | Total |
|---------------------------------------|-----------------------------------|-------------------------------|---------------------|
| Revenues and support: | | | |
| Grants | \$ 1,286,629 | \$ - | \$ 1,286,629 |
| Contribution - grant revenue | | | |
| Client Fees | 377,896 | - | 377,896 |
| Donations | 156,246 | 768,498 | 924,744 |
| In-kind contributions | 21,795 | - | 21,795 |
| Special events | 614,323 | - | 614,323 |
| Fundraising events | 11,200 | - | 11,200 |
| Investment income | (126,327) | (81,846) | (208,173) |
| Other Income | | | |
| Net assets released from restrictions | <u>1,426,987</u> | <u>(1,426,987)</u> | - |
| Total support and revenue | <u>3,768,749</u> | <u>(740,335)</u> | \$ 3,028,414 |
| Expenses: | | | |
| Program Expenses | <u>3,381,529</u> | - | <u>3,381,529</u> |
| Total program expenses | 3,381,529 | | 3,381,529 |
| Support Services: | | | |
| Management and General | 89,259 | - | 89,259 |
| Fundraising | 279,984 | - | 279,984 |
| Total Expenses | <u>3,750,772</u> | - | 3,750,772 |
| Change in net assets | <u>17,977</u> | <u>(740,335)</u> | (722,358) |
| Net assets at the beginning of year | 3,202,206 | 2,421,121 | 5,623,327 |
| Net assets at end of year | <u>\$ 3,220,183</u> | <u>\$ 1,680,786</u> | <u>\$ 4,900,969</u> |

The accompanying notes are an integral part of these financial statements.

AVDA DBA AID TO VICTIMS OF DOMESTIC ABUSE

(a Texas Nonprofit Corporation)

Statement of Functional Expenses

For the year ended December 31, 2023

| | Program Services | | | | | Supporting Services | | | Total | | | |
|-------------------------------------|-------------------------|------------------------|----------------------------|------------------------------------|------------------------|-------------------------------------|-----------------------------|------------------------|-----------|------------------------|-------------|------------------------|
| | Family Violence Program | Legal Services Program | Basic Civil Legal Services | Crime Victims Civil Legal Services | Legal Advocacy Program | Battering Intervention & Prevention | Community Awareness Program | Total Program Services | | Management and General | Fundraising | Total Support Services |
| Salaries and related expenses | | | | | | | | | | | | |
| Salaries | \$ 342,323 | \$ 140,777 | \$ 401,240 | \$ 68,997 | \$ 661,369 | \$ 390,643 | \$ 261,244 | \$ 2,266,563 | \$ 27,851 | \$ 145,890 | \$ 173,741 | 2,440,304 |
| Employee benefits | 42,408 | 15,005 | 51,187 | 5,780 | 83,243 | 41,492 | 21,992 | 261,107 | 5,427 | 19,855 | 25,282 | 286,389 |
| Payroll taxes | 26,442 | 10,769 | 30,695 | 6,225 | 50,161 | 29,998 | 19,988 | 174,278 | 2,472 | 11,230 | 13,709 | 187,987 |
| Total salaries and related expenses | 411,173 | 166,551 | 483,122 | 80,972 | 794,773 | 462,133 | 303,224 | 2,701,948 | 35,757 | 176,975 | 212,732 | 2,944,680 |
| Other expenses | 4 | - | - | - | 12 | 3 | 2 | 21 | - | 1 | 1 | 22 |
| Advertising | 161 | - | - | - | 480 | 137 | 1,034 | 1,812 | 5 | 661 | 666 | 2,478 |
| Bank charges | - | - | - | - | - | 12,279 | - | 12,279 | 927 | 17,534 | 18,461 | 30,740 |
| Client assistance | 20,863 | - | - | - | 38,292 | - | - | 59,155 | - | - | - | 59,155 |
| Community outreach | - | - | - | - | - | - | 590 | 590 | - | 180 | 180 | 770 |
| Computer and IT expense | 13,756 | 3,038 | - | - | 49,655 | 11,399 | 7,057 | 84,905 | 462 | 4,235 | 4,697 | 89,602 |
| Contract labor | - | - | - | - | 19,453 | 79,210 | - | 98,663 | 1,984 | - | 1,984 | 100,647 |
| Depreciation | 41,86 | - | - | - | 12,500 | 3,572 | 2,149 | 22,407 | 141 | 893 | 1,033 | 23,440 |
| Dues and subscriptions | 2,360 | - | - | - | 14,361 | 1,867 | 1,022 | 19,610 | 354 | 10,740 | 11,094 | 30,704 |
| Equipment expenses | 2,614 | - | - | - | 7,809 | 2,236 | 1,381 | 14,040 | 93 | 563 | 656 | 14,696 |
| Insurance | 2,654 | - | - | - | 10,776 | 5,114 | 1,363 | 19,907 | 172 | 483 | 655 | 20,562 |
| Litigation | - | 3,010 | - | - | 33,668 | - | - | 36,678 | - | - | - | 36,678 |
| Occupancy costs | 56,846 | 13,592 | - | 1,280 | 145,995 | 60,740 | 29,417 | 307,870 | 2,649 | 11,542 | 14,191 | 322,061 |
| Postage and shipping | 1,088 | - | - | - | 3,984 | 1,064 | 644 | 6,780 | 72 | 205 | 276 | 7,056 |
| Printing and publications | 1,352 | - | - | - | 3,931 | 990 | 2,437 | 8,710 | 56 | 414 | 471 | 9,181 |
| Professional fees | 26,272 | 3,668 | - | - | 74,752 | 22,411 | 13,582 | 140,685 | 552 | 5,624 | 6,176 | 146,861 |
| Recruiting | 413 | - | - | - | 10,735 | - | - | 11,138 | - | 577 | 577 | 11,715 |
| Refunds - client fees | - | - | - | - | - | 385 | - | 385 | - | - | - | 385 |
| Repairs | 3 | - | - | - | 7 | 2 | - | 12 | - | 1 | 1 | 13 |
| Special events | - | - | - | - | - | - | 11,863 | 11,863 | - | 134,083 | 134,083 | 145,946 |
| Supplies | 4,127 | - | - | - | 13,463 | 3,015 | 3,532 | 24,137 | 2,296 | 5,742 | 8,038 | 32,175 |
| Telephone | 670 | 141 | - | - | 1,859 | 572 | 344 | 3,586 | 23 | 143 | 165 | 3,751 |
| Training and meeting expenses | 5,005 | - | - | - | 11,648 | 1,114 | 1,050 | 18,817 | 4,450 | 254 | 4,704 | 23,521 |
| Travel | 1,355 | - | - | - | 1,275 | 16,814 | 4,600 | 24,044 | 434 | 319 | 753 | 24,797 |
| Total other expenses | 143,729 | 23,449 | - | 1,280 | 454,645 | 222,924 | 82,067 | 928,004 | 14,671 | 194,191 | 208,863 | 1,136,957 |
| Total expenses | \$ 554,902 | \$ 190,000 | \$ 483,122 | \$ 82,252 | \$ 1,249,418 | \$ 685,057 | \$ 385,291 | \$ 3,630,042 | \$ 50,428 | \$ 371,166 | \$ 421,595 | \$ 4,051,697 |

The accompanying notes are an integral part of these financial statements.

AVDA dba AID TO VICTIMS OF DOMESTIC ABUSE

(a Texas Nonprofit Corporation)
Statement of Functional Expenses
 For the year ended December 31, 2022

| | Program Services | | | | | | | Supporting Services | | | Total | |
|-------------------------------------|-------------------------|------------------------|----------------------------|------------------------------------|------------------------|-------------------------------------|-----------------------------|------------------------|------------------------|-------------------|-------------------|------------------------|
| | Family Violence Program | Legal Services Program | Basic Civil Legal Services | Crime Victims Civil Legal Services | Legal Advocacy Program | Battering Intervention & Prevention | Community Awareness Program | Total Program Services | Management and General | Fundraising | | Total Support Services |
| Salaries and related expenses | | | | | | | | | | | | |
| Salaries | 302,384 | 136,629 | 388,447 | 65,731 | 517,734 | 336,345 | 246,324 | 1,993,594 | 40,308 | 111,125 | 151,433 | 2,145,027 |
| Employee benefits | 36,506 | 14,795 | 55,626 | 7,774 | 78,959 | 39,279 | 21,217 | 254,056 | 7,948 | 11,957 | 19,905 | 273,961 |
| Payroll taxes | 24,512 | 10,452 | 29,647 | 5,894 | 89,849 | 27,324 | 19,076 | 206,754 | 5,401 | 6,800 | 12,201 | 218,955 |
| Total salaries and related expenses | <u>363,402</u> | <u>161,876</u> | <u>473,619</u> | <u>79,400</u> | <u>686,543</u> | <u>402,948</u> | <u>286,617</u> | <u>2,454,404</u> | <u>53,658</u> | <u>129,882</u> | <u>183,539</u> | <u>2,637,944</u> |
| Other expenses | 85 | | | | 24,203 | 73 | 44 | 24,405 | 3 | 18 | 21 | 24,426 |
| Advertising | 837 | | | | 2,725 | 824 | 992 | 5,378 | 45 | 148 | 193 | 5,571 |
| Bank charges | | | | | 80 | 10,143 | | 10,223 | 13,745 | 13,250 | 26,995 | 37,218 |
| Client assistance | 3,491 | | | | 46,938 | | | 50,429 | | | | 50,429 |
| Community outreach | | | | | 356 | | 3,049 | 3,405 | | | | 3,405 |
| Computer and IT expense | 12,579 | 3,072 | 2,021 | | 37,560 | 11,952 | 7,003 | 74,197 | 606 | 2,487 | 3,093 | 77,290 |
| Contract labor | 705 | | | | 13,572 | 100,304 | 421 | 115,202 | 126 | 2,642 | 2,768 | 117,970 |
| Depreciation | 2,948 | | | | 9,321 | 2,804 | 1,742 | 16,815 | 173 | 629 | 802 | 17,617 |
| Dues and subscriptions | 3,383 | | | | 28,060 | 3,234 | 2,285 | 36,962 | 686 | 3,147 | 3,833 | 40,795 |
| Equipment expenses | 2,358 | | | | 9,716 | 2,219 | 1,317 | 15,610 | 7,694 | 457 | 8,151 | 23,761 |
| Insurance | 1,937 | | | | 8,185 | 3,859 | 899 | 14,880 | 93 | 562 | 655 | 15,535 |
| Litigation | | | | | 36,051 | | | 44,094 | | | | 44,094 |
| Occupancy costs | 49,798 | 13,405 | 11,637 | 3,905 | 126,666 | 55,220 | 27,248 | 287,879 | 2,960 | 11,075 | 14,035 | 301,914 |
| Postage and shipping | 1,371 | 1,500 | | | 5,201 | 1,388 | 843 | 10,303 | 239 | 307 | 546 | 10,849 |
| Printing and publications | 1,148 | | | | 3,797 | 1,181 | 1,939 | 8,065 | 140 | 544 | 684 | 8,749 |
| Professional fees | 24,443 | 6,005 | 2,666 | | 69,759 | 23,303 | 13,988 | 140,164 | 2,332 | 4,569 | 6,901 | 147,065 |
| Recruiting | 2,791 | | | | 7,177 | 774 | | 10,742 | | 1,237 | 1,237 | 11,979 |
| Refunds - client fees | | | | | | 435 | | 435 | | | | 435 |
| Repairs | | | | | | 22 | | 22 | | | | 22 |
| Special events | | | | | | | 1,080 | 1,080 | | 110,455 | | 111,535 |
| Supplies | 3,737 | 1,050 | | | 9,978 | 6,512 | 10,553 | 31,830 | 4,152 | 5,843 | 9,995 | 41,825 |
| Telephone | 662 | | | | 2,113 | 631 | 371 | 3,777 | 32 | 129 | 161 | 3,938 |
| Training and meeting expenses | 2,134 | | | | 466 | 1,405 | 597 | 4,512 | 2,358 | 110 | 2,468 | 6,980 |
| Travel | 207 | | | | 634 | 12,945 | 2,930 | 16,716 | 217 | 166 | 383 | 17,099 |
| Total | <u>114,614</u> | <u>28,124</u> | <u>21,275</u> | <u>3,905</u> | <u>442,558</u> | <u>239,428</u> | <u>77,221</u> | <u>927,125</u> | <u>35,601</u> | <u>157,775</u> | <u>93,376</u> | <u>1,120,501</u> |
| Total expenses | <u>\$ 478,016</u> | <u>\$ 190,000</u> | <u>\$ 494,894</u> | <u>\$ 83,305</u> | <u>\$ 1,129,101</u> | <u>\$ 642,376</u> | <u>\$ 363,838</u> | <u>\$ 3,381,529</u> | <u>\$ 89,259</u> | <u>\$ 287,657</u> | <u>\$ 376,915</u> | <u>\$ 3,758,445</u> |

The accompanying notes are an integral part of these financial statements.

AVDA DBA AID TO VICTIMS OF DOMESTIC ABUSE

(a Texas Nonprofit Corporation)

Statement of Cash Flows

For the Year ended December 31, 2023

INDIRECT METHOD

Cash flows from operating activities:

| | |
|---|--------------|
| Change in net assets | \$ 1,039,437 |
| Adjustments to reconcile change in net assets to net cash provided by operating activities | |
| Depreciation | 23,441 |
| Net realized and unrealized (gain) loss on investments | (113,492) |
| Amortization right-of-use asset | 3,023 |
| Changes in operating assets and liabilities: | |
| Increase in receivables | (896,008) |
| Increase in prepaid expenses | (9,410) |
| Increase in accounts payable and accrued liabilities | 6,248 |
| Increase in deferred revenue | 200,000 |
| Increase in right-of-use operating lease | (280,773) |

Net cash provided by operating activities (27,535)

Cash flows from investing activities:

| | |
|---------------------------------------|----------------|
| Purchase of fixed assets | (1,038) |
| Purchase of investments | (361,246) |
| Proceeds from investment sales | <u>344,825</u> |
| Net cash used by investing activities | (17,459) |

Net change in cash (44,994)

Cash at beginning of year 744,551
Cash at end of year \$ 699,557

The accompanying notes are an integral part of these financial statements.

AVDA DBA AID TO VICTIMS OF DOMESTIC ABUSE

(a Texas Nonprofit Corporation)

Statement of Cash Flows

For the Year ended December 31, 2022

INDIRECT METHOD

Cash flows from operating activities:

| | |
|---|---------------|
| Change in net assets | \$ (722,358) |
| Adjustments to reconcile change in net assets to net cash provided by operating activities | |
| Depreciation | 23,232 |
| Decrease in accounts receivable | 495,956 |
| Realized and unrealized loss on investments | 238,009 |
| Increase in prepaid expenses | (5,108) |
| Increase in accounts payable | <u>876</u> |
| Net cash provided by operating activities | <u>30,607</u> |

Cash flows from investing activities:

| | |
|--|---------------|
| Purchase of fixed assets | (2,341) |
| Purchase of investments | (1,029,053) |
| Proceeds from investment sales | 187,240 |
| Investment distributions reinvested | <u>19,147</u> |
| Net cash used by investment activities | (825,007) |

Net change in cash (794,400)

Cash at beginning of year 1,538,951
Cash at end of year \$ 744,551

The accompanying notes are an integral part of these financial statements.

AVDA dba AID TO VICTIMS OF DOMESTIC ABUSE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023, and 2022

NOTE 1 - NATURE OF OPERATIONS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

AVDA dba Aid to Victims of Domestic Abuse (the "Organization"), a Texas nonprofit organization, was founded in 1980 for the purpose of providing advocacy, free legal representation, and crisis intervention to families trapped in the cycle of domestic violence. The Organization receives grants from government agencies and foundations, and contributions from individuals and corporate donors.

The mission of the Organization is to provide support services: education, and legal representation to individuals impacted by violence and batterer intervention services for individuals who commit violence. The service area for the Organization is the Greater Houston area and the surrounding area neighborhoods in Texas. The Organization's primary program services include:

Family Violence Program (FVP): The Organization's FVP Program is comprised of Client Advocates and the Program Director who provide legal intake, needs assessment, safety planning, information/referral assistance with Crime Victims Compensation, crisis intervention, and more for survivors of domestic violence. They field calls for assistance at the main office of the Organization, helping to connect survivors with safety-promoting advocacy and service. In 2023, the FVP team provided legal intake at the offices of the Organization, Family Violence Units of Houston Police Department, Houston Area Women's Center, and the Harris County District Attorney's Office throughout the year.

Legal Advocacy Program (LAP): The Organization's LAP program consists of paralegal/attorney teams in Harris, Fort Bend, and Waller Counties, who provide trauma-informed legal advocacy and representation for domestic violence survivors in Austin, Grimes, Harris, Fort Bend, Waller, and Washington counties family civil courts. In 2023, and 2022, the LAP team represented 6,147 and 6,162 adults and children survivors respectively who are seeking to obtain protective orders, divorce, child custody, child support, and in case of parental fatality, adoption. Additionally, housed under the umbrella of the LAP is the Organization's Trauma Counselor who provides adult and child domestic violence survivor counseling in group and individual formats. The Organization's Trauma Counselor is bilingual and a Licensed Professional Counselor, that provides therapeutic and peer counseling to survivors that have experienced psychological and emotional damage caused from experiencing domestic abuse.

Battering Intervention and Prevention Program (BIPP): The Organization's BIPP program is the largest BIPP in the state, and the first to become state accredited. The BIPP team provides psychoeducational counseling for abusers of domestic abuse to promote accountability and change. The clients are largely court mandated and must attend a minimum of 18 weekly sessions for course completion. Facilitators are mostly Licensed Professional Counselors, and the program has significant victim safety components. Group sessions are held weekly across Harris, Galveston, and Montgomery Counties. AVDA's BIPP team served 934 program participants in 2023.

Community Awareness and Prevention Program (CAPP): The Organization's CAPP consists of a Communications Director, Outreach Director and Youth Specialists, each providing awareness, prevention and education to youth and adults across the Harris and Fort Bend County communities. Key programming for youth includes Coaching Boys into Men, Safe Dates, and the Teen Abuse Prevention Program. These programs are generally held at public or private schools and at facilities within the Harris County Juvenile Probation Department (i.e. the Detention Center).

Basis of Accounting: The Organization uses the accrual basis of accounting. Revenues are recognized when they are earned. Expenses are recognized when they are incurred.

AVDA dba AID TO VICTIMS OF DOMESTIC ABUSE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023, and 2022

NOTE 1 - NATURE OF OPERATIONS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Basis of Presentation: The financial statements of the Organization have been prepared in accordance with accounting principles generally accepted in the United States of America (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 Restrictions* — Net assets without donor restrictions are resources available to support operations and not subject to donor restrictions. These net assets may be used at the discretion of the Organization's management and the Board of Directors and may be expended for any purpose in performing the primary objectives of the Organization.
- *Net Assets With Donor Restrictions* — Net assets with donor restrictions are resources that are subject to donor-imposed restrictions. Some restrictions are temporary in nature, such as those that are restricted by a donor for use for a particular purpose or in a particular future period. Other restrictions may be perpetual in nature, such as those that are restricted by a donor with a requirement that the resources be maintained in perpetuity.

The Organization's unspent contributions are reported in net assets with donor restrictions if the donor limits their use. Contributions of property and equipment or cash that are restricted for the acquisition of property and equipment are reported as net assets with donor restrictions if the donor has restricted the use of the property or equipment to a particular program. These restrictions expire when the assets are placed in service.

When a donor's restriction is satisfied, either by using the resources in the manner specified by the donor or by the passage of time, the expiration of the restriction is reported in the financial statements by reclassifying the net assets from net assets with donor restrictions to net assets without donor restrictions. Contributions that are restricted by the donor are reported as increases in net assets without donor restrictions if the restrictions are met in the year in which the contributions were recognized.

Use of Estimates: The preparation of financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect certain reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Accordingly, actual results could differ from those estimates.

Fair Value of Financial Instruments: In estimating its fair value disclosures for cash and cash equivalents investments, and receivables, the carrying amounts reported in the statement of financial position approximate the fair values because of the short maturities of those instruments.

Grants and Promises to Give Receivable: Grants receivable is primarily comprised of reimbursements due from government and private agencies upon appropriate execution of program contracts. Conditional promises to give are not recognized in the financial statements until the conditions are substantially met. 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 more than one year are recorded at fair value, which is measured as the present value of their future cash flows. For 2023 and 2022 there are no unconditional promises to give that are expected to be collected in more than one year. The discounts on those amounts are computed using risk-adjusted interest rates applicable to the years in which the promises are received.

AVDA dba AID TO VICTIMS OF DOMESTIC ABUSE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023, and 2022

NOTE 1 - NATURE OF OPERATIONS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

An allowance for uncollectible promises is recorded when the receivable is deemed uncollectible as a result of management's periodic review. Management has not provided an allowance for uncollectible amounts on December 31, 2023, and 2022, as management believes at this time that all receivables are collectible.

Revenue Recognition. Based on analysis of the Financial Accounting Standards Board (FASB) Accounting Standards Codification Topic 606, *Revenue from Contracts With Customers*: no changes are necessary to conform with this standard Client service fees contain a single performance obligation and revenue is recognized at a single point in time when the ownership, risks and rewards transfer.

Property and Equipment: Property and equipment are stated at cost or fair value at date of donation. Depreciation is provided using the straight-line method over the estimated useful lives of the assets as follows:

| | |
|-------------------------|----------|
| Furniture and equipment | 5 years |
| Leasehold Improvements | 10 years |

Additions and betterments of \$2,000 or more are capitalized, while maintenance and repairs that do not improve or extend the useful lives of the respective assets are expensed currently.

Property and equipment are reviewed for impairment if the use of the asset significantly changes, or another indicator of possible impairment is noted. If the carrying amount for the asset is not recoverable the value is written down to the asset's fair value.

Investments: Investments in marketable equity and debt securities are reported at fair value. Investment income, including unrealized gains and losses, is reported in the statement of activities as an increase in net assets without donor restrictions unless its use is limited by donor-imposed restrictions. Investment income whose use is restricted by the donor is reported as an increase in net assets with donor restrictions until expended in accordance with donor-imposed restrictions.

Donations. Donations are recognized as revenue at fair value when an unconditional commitment is received from the donor.

Contributed Services: The Organization receives a substantial number of services donated by volunteers in carrying out the Organization's programs. Contributions of services are recognized as support at their estimated fair value only when the services received create or enhance nonfinancial assets or require specialized skills possessed by the individuals providing the service and the service would typically need to be purchased if not donated. For 2023 and 2022 the value of contributed services was \$14,760 and \$21,795 respectively.

AVDA dba AID TO VICTIMS OF DOMESTIC ABUSE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023, and 2022

Income Taxes: The Organization is a nonprofit corporation that is exempt from federal income taxes under Section 501 (c) (3) of the U.S. Internal Revenue Code (Code) and comparable state law, and contributions to it are tax deductible within the limitations prescribed by the Code. The Organization did not conduct any unrelated business activities in the current fiscal year. Therefore, the Organization has made no provision for federal income taxes in the accompanying financial statements.

Functional Allocation of Expense: The costs of providing various programs and other activities have been summarized on a functional basis in the statement of activities. The statement of functional expenses presents the natural classification of expenses by function. Accordingly, certain costs have been allocated among the programs and supporting services benefited. Directly identifiable expenses are charged to programs and supporting services. Expenses related to more than one function are charged to programs and supporting services on the basis of time and effort. Management and general expenses include those expenses that are not directly identifiable with any other specific function but provide for the overall support and direction of the Organization.

Advertising. Advertising costs are expensed as incurred. Advertising expenses for 2023 and 2022 were \$2,478 and \$5,571 respectively.

NOTE 2 - LIQUIDITY AND AVAILABILTY

The following reflects the Organization's financial assets as of the statement of financial position date, reduced by amounts not available for general use due to contractual or donor-imposed regulation within one year of the statement of financial position dates:

| Financial assets at year end: | <u>2023</u> | <u>2022</u> |
|---|---------------------|---------------------|
| Cash and cash equivalents | \$ 329,187 | \$ 676,165 |
| Grants and promises to give receivable | 1,950,270 | 1,054,262 |
| Restricted cash | 370,370 | 68,386 |
| Investments | <u>3,454,352</u> | <u>3,060,676</u> |
| Total financial assets at year-end | <u>6,104,179</u> | <u>4,859,489</u> |
| | | |
| Less: amounts not available for general expenditures within one year | | |
| Net assets with donor restrictions | (1,947,327) | (1,680,786) |
| Board-designated for endowment | <u>(388,873)</u> | <u>(341,319)</u> |
| | (2,336,200) | (2,022,105) |
| | | |
| Total financial assets at year-end available for general expenditure over the next 12 months | <u>\$ 3,767,979</u> | <u>\$ 2,837,384</u> |

For purposes of analyzing resources available to meet general expenditures over a 12-month period, the Organization considers all expenditures related to its ongoing program activities, as well as the conduct of services undertaken to support those activities, to be general expenditures. The Organization's financial assets have been reduced by amounts not available for general use because of donor-imposed restrictions, and amounts set aside for long-term investing in the endowment.

AVDA dba AID TO VICTIMS OF DOMESTIC ABUSE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023, and 2022

The Organization sets a goal of having financial assets on hand to meet 60 days of normal operating expenses. As part of the Organization's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due. In addition, the Organization invests cash in excess of daily requirements in short-term investments.

The Organization's endowment funds consist of a donor-restricted endowment. Income from donor-restricted endowments is restricted for specific purposes and donor-restricted endowment funds are not available for general expenditure.

NOTE 4 - CASH, CASH EQUIVALENTS AND RESTRICTED CASH

Reconciliation of cash, cash equivalents, and restricted cash reported in the statement of financial position with cash, cash equivalents, and restricted cash reported in the statements of cash flows is as follows:

| | <u>2023</u> | <u>2022</u> |
|---|----------------------|----------------------|
| Cash and cash equivalents | \$ 329,187 | \$ 676,165 |
| Restricted cash | <u>370,370</u> | <u>68,386</u> |
| Total cash, cash equivalents, and restricted cash | <u>\$699,557</u> | <u>\$744,551</u> |

Contributions restricted for long-term purposes on the statements of cash flows is donor-restricted cash for endowment purposes. For purposes of the statements of cash flows, the Organization considers cash, cash equivalents, and restricted cash to include time deposits, certificates of deposit, and all highly liquid debt instruments with an initial maturity of three months or less.

The Organization maintains its cash balances in several financial institutions insured by the Federal Deposit Insurance Corporation up to \$250,000. Cash deposits that exceed the federally insured limit per depositor for the Organization's bank accounts are subject to deposit risk other than those collateralized by a security agreement with the bank. The Organization monitors the financial condition of the bank and has not experienced any losses related to these accounts.

NOTE 5 - GRANTS AND PROMISES TO GIVE RECEIVABLE

Grants and promises to give receivable were \$1,950,270 and \$1,054,262, on December 31, 2023, and 2022, respectively. The receivables will be collected in less than one year. The present value of cash flows from recorded receivables does not vary significantly from the stated value; therefore, no discount has been recorded.

AVDA dba AID TO VICTIMS OF DOMESTIC ABUSE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023, and 2022

NOTE 6 - PROPERTY AND EQUIPMENT

Property and equipment consisted of the following on December 31, 2023 and 2022:

| <u>Property and Equipment</u> | <u>2023</u> | <u>2022</u> |
|-------------------------------|------------------|------------------|
| Office equipment | \$ 124,651 | \$ 123,616 |
| Software | 62,332 | 62,332 |
| Furniture and fixtures | 41,239 | 41,236 |
| Leasehold improvements | <u>29,817</u> | <u>29,817</u> |
| | 258,039 | 257,001 |
| Accumulated depreciation | <u>(212,638)</u> | <u>(189,200)</u> |
| Net, property and equipment | <u>\$ 45,401</u> | <u>\$ 67,801</u> |

Depreciation and amortization expense charged to operations for 2023 and 2022 was \$23,440 and \$17,617 respectively.

NOTE 7 - INVESTMENTS AND FAIR VALUE MEASUREMENTS

Fair value is defined as the price that would be received to sell an asset in the principal or most advantageous market for the asset in an orderly transaction between market participants on the measurement date. Fair value should be based on the assumptions market participants would use when pricing an asset. U.S. GAAP establishes a fair value hierarchy that prioritizes investments based on those assumptions.

The fair value hierarchy gives the highest priority to quoted prices in active markets (observable inputs) and the lowest priority to an entity's assumptions (unobservable inputs). The Organization groups assets at fair value in three levels, based on the markets in which the assets and liabilities are traded and the reliability of the assumptions used to determine fair value.

- *Level 1* — Quoted prices in active markets for identical assets or liabilities.
 - *Level 2* — Observable inputs other than quoted prices included in Level 1 such as quoted prices for similar assets and liabilities in active markets; quoted prices for identical or similar assets and liabilities in markets that are not active; or other inputs that are observable or can be corroborated by observable market data.
- Level 3* — Unobservable inputs that are supported by little or no market activity and that are significant to the fair value of the assets or liabilities. This includes certain pricing models, discounted cash flow methodologies and similar techniques that use significant unobservable inputs.

AVDA dba AID TO VICTIMS OF DOMESTIC ABUSE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023, and 2022

NOTE 7 - INVESTMENTS AND FAIR VALUE MEASUREMENTS (continued)

The asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs. There were no changes in valuation methodologies and related inputs used on December 31, 2023, and 2022. Fair value of investments was as follows:

| | | <u>Fair Value Measurements at Reporting Date Using</u> | | |
|------------------------|---------------------|--|--|--|
| | | In Active Markets for Identical Assets (Level 1) | Quoted prices Significant Other Observable Inputs (Level 2) | Significant Unobservable Inputs (Level 3) |
| | <u>Fair Value</u> | | | |
| December 31, 2023 | | | | |
| Certificate of deposit | \$ 1,968,099 | \$ - | \$ 1,968,099 | \$ - |
| Equity securities | 1,064,893 | 1,064,893 | - | - |
| Fixed income | 235,808 | 235,808 | - | - |
| Alternatives | <u>185,552</u> | <u>185,552</u> | <u>-</u> | <u>-</u> |
| Totals | <u>\$ 3,454,352</u> | <u>\$ 1,486,253</u> | <u>\$ 1,968,099</u> | <u>\$ -</u> |

| | | <u>Fair Value Measurements at Reporting Date Using</u> | | |
|------------------------|---------------------|--|--|--|
| | | In Active Markets for Identical Assets (Level 1) | Quoted prices Significant Other Observable Inputs (Level 2) | Significant Unobservable Inputs (Level 3) |
| | <u>Fair Value</u> | | | |
| December 31, 2022 | | | | |
| Certificate of deposit | \$ 1,744,109 | \$ - | \$ 1,744,109 | \$ - |
| Equity securities | 919,375 | 919,375 | - | - |
| Fixed income | 225,527 | 225,527 | - | - |
| Alternatives | <u>171,664</u> | <u>171,664</u> | <u>-</u> | <u>-</u> |
| Totals | <u>\$ 3,060,676</u> | <u>\$ 1,316,567</u> | <u>\$ 1,744,109</u> | <u>\$ -</u> |

The following schedule summarizes the investment return:

| | Without Donor Restrictions | With Donor Restrictions | Total |
|--|----------------------------------|-------------------------------|-------------------|
| December 31, 2023 | | | |
| Interest, dividends, and distributions income | \$ 115,617 | \$ - | \$ 115,617 |
| Realized and unrealized gain/(loss) on investments | 99,231 | 51,141 | 150,372 |
| Investment fees | <u>(13,515)</u> | <u>-</u> | <u>(13,515)</u> |
| Totals | <u>\$ 201,333</u> | <u>\$ 51,141</u> | <u>\$ 252,474</u> |

AVDA dba AID TO VICTIMS OF DOMESTIC ABUSE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023, and 2022

NOTE 7 - INVESTMENTS AND FAIR VALUE MEASUREMENTS (continued)

The following summarizes the investment return:

| December 31, 2022 | Without Donor Restrictions | With Donor Restrictions | Total |
|--|----------------------------------|-------------------------------|---------------------|
| Interest, dividends, and distributions income | \$ 19,233 | \$ 26,377 | \$ 45,610 |
| Realized and unrealized gain/(loss) on investments | (144,591) | (95,786) | (240,377) |
| Investment fees | <u>(5,054)</u> | <u>(8,352)</u> | <u>(13,406)</u> |
| Totals | <u>\$ (130,412)</u> | <u>\$ (77,761)</u> | <u>\$ (208,173)</u> |

NOTE 8 – RIGHT-OF-USE ASSETS AND OPERATING LEASES

The Organization leases certain space and equipment in Harris and Fort Bend Counties, as well as office equipment used in its operations that are classified as operating leases. Payments due under the lease contracts are fixed. The components of lease cost for the year ended December 31, 2023, were:

| | |
|---|----------------|
| Operating lease cost -rent expense | \$ 214,004 |
| Operating lease cost -equipment expense | 14,990 |
| Short term lease costs | <u>900</u> |
| Total lease cost | <u>229,894</u> |

Cash paid for amounts included in the measurement of lease liabilities:

| | |
|-------------------------------------|------------|
| Operating cash from operating lease | \$ 229,894 |
|-------------------------------------|------------|

Reconciliation of the undiscounted cash flows related to operating leases to the discounted amount reported in the statement of financial position as of December 31, 2023 were:

| | |
|----------------------------------|-------------------|
| 2024 | 233,588 |
| 2025 | <u>99,375</u> |
| Total minimum lease payments | 332,963 |
| Less effects of discounting | <u>(49,167)</u> |
| Total lease liability recognized | <u>\$ 283,796</u> |

AVDA dba AID TO VICTIMS OF DOMESTIC ABUSE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023, and 2022

NOTE 9 – NET ASSETS WITHOUT DONOR RESTRICTIONS

Net assets without donor restrictions are comprised of the following at December 31, 2023:

| | |
|---|-------------------------------|
| Undesignated net assets | \$3,604,206 |
| Board-designated for quasi-endowment | <u>388,873</u> |
| Total net assets without donor restrictions | <u><u>\$3,993,079</u></u> |

Net assets without donor restrictions are comprised of the following at December 31, 2022:

| | |
|---|-------------------------------|
| Undesignated net assets | \$2,879,096 |
| Board-designated for quasi-endowment | <u>341,087</u> |
| Total net assets without donor restrictions | <u><u>\$3,220,183</u></u> |

NOTE 10 - NET ASSETS WITH DONOR RESTRICTIONS

Donor restricted net assets are available for the following purposes as of December 31, 2023:

| | |
|---|-------------------------------|
| Subject to expenditure for specified purpose: | |
| LAP activities | |
| Texas Access to Justice Foundation | \$ 870,440 |
| CJAD | 381,773 |
| Moody | 25,000 |
| United Way | 5,954 |
| Houston Area Women's Center | 20,328 |
| Tahirih | <u>31,136</u> |
| | 1,334,631 |
| American Rescue Plan | |
| Fort Bend County | <u>92,152</u> |
| Subject to the Organization's spending policy | |
| Endowment funds | <u>520,544</u> |
| Total net assets with donor restrictions | <u><u>\$1,947,327</u></u> |

| | |
|--|------------------------------|
| Endowment net assets with donor restrictions | |
| Original donor-restricted endowment gift amounts and amounts required to be retained by donor | \$ 434,250 |
| Accumulated investment gains on endowment funds with purpose restrictions | <u>86,294</u> |
| Total endowment net assets with donor restrictions | <u><u>\$ 520,544</u></u> |

AVDA dba AID TO VICTIMS OF DOMESTIC ABUSE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023, and 2022

NOTE 10 - NET ASSETS WITH DONOR RESTRICTIONS (continued)

Donor restricted net assets are available for the following purposes as of December 31, 2022:

| | |
|--|---------------------------|
| Subject to expenditure for specified purpose: | |
| LAP activities | |
| Texas Access to Justice Foundation | \$ 444,956 |
| Community Justice Assistance | 163,503 |
| United Way | 172,071 |
| Houston Area Women's Center | 150,428 |
| Tahirih | <u>83,002</u> |
| | 1,013,960 |
| American Rescue Plan | |
| Covid 19 | <u>195,522</u> |
| Subject to the Organization's spending policy | |
| Endowment funds | <u>471,304</u> |
| Total net assets with donor restrictions | <u><u>\$1,680,786</u></u> |
| Endowment net assets with donor restrictions | |
| Original donor-restricted endowment gift amounts and amounts required to be retained by donor | \$ 434,250 |
| Accumulated investment gains on endowment funds with purpose restrictions | <u>37,054</u> |
| Total endowment net assets with donor restrictions | <u><u>\$ 471,304</u></u> |

**AVDA dba AID TO VICTIMS OF DOMESTIC ABUSE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023, and 2022**

NOTE 11 - NET ASSETS RELEASED FROM RESTRICTIONS

Net assets were released from donor restrictions by incurring expenses satisfying the restricted purposes or by occurrence of other events specified by donors, the following amounts were released from restrictions on December 31,

Releases from restrictions

Subject to expenditure for specified purpose:

| | <u>2023</u> |
|---|---------------------------|
| Legal Advocacy Program | |
| Lone Star Legal Aid | \$ 190,000 |
| BCLS | 483,122 |
| CVCLS | 82,252 |
| Community Justice Assistance | 241,730 |
| National Council of Jewish Women | 15,000 |
| Night court | 10,000 |
| United Way | 166,116 |
| Moody Foundation | 25,000 |
| Houston Astros Foundation | 100,000 |
| Houston Area Women's Center | 130,100 |
| Tahirih | <u>51,866</u> |
| | 1,495,186 |
| American Rescue Plan | |
| Fort Bend County | <u>103,370</u> |
| Total net assets released from restrictions | <u><u>\$1,598,556</u></u> |

Releases from restrictions

Subject to expenditure for specified purpose:

| | <u>2022</u> |
|---|---------------------------|
| Legal Advocacy Program | |
| Lone Star Legal Aid | \$ 190,000 |
| BCLS | 442,205 |
| CVCLS | 83,305 |
| Community Justice Assistance | 247,852 |
| Duncan Family Foundation | 55,001 |
| Houston Endowment | 68,326 |
| United Way | 40,398 |
| Moody Foundation | 25,000 |
| Houston Astros Foundation | 100,000 |
| Houston Area Women's Center | 93,107 |
| Tahirih | <u>65,315</u> |
| | 1,410,509 |
| American Rescue Plan | |
| Covid 19 | <u>16,478</u> |
| Total net assets released from restrictions | <u><u>\$1,426,987</u></u> |

AVDA dba AID TO VICTIMS OF DOMESTIC ABUSE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023, and 2022

NOTE 12 - ENDOWMENT FUNDS

The Organization's endowment consists of investment funds to endow an AVDA attorney position to protect women who have been battered that cannot afford legal representation and for the long-term fulfillment of the Organization's mission. Its endowment funds include donor-restricted funds and funds designated by the Board of Directors to function as endowments. As required by U S GAAP, net assets associated with endowment funds, including funds designated by the Board of Directors to function as endowments, are classified and reported based on the existence or absence of donor-imposed restrictions.

Interpretation of Relevant Law: The Organization is subject to the Texas Uniform Prudent Management of Institutional Funds Act (TUPMIFA) and, thus, classifies amounts in its donor-restricted endowment funds as net assets with donor restrictions because those net assets are time restricted until the Executive Board appropriates such amounts for expenditure and most of those net assets also are subject to purpose restrictions that must be met before reclassifying those net assets to net assets without donor restrictions.

The Executive Board has interpreted TUPMIFA as not requiring the maintenance of purchasing power of the original gift amount contributed to an endowment fund, unless a donor stipulates the contrary. As a result of this interpretation, when reviewing its donor-restricted endowment funds, the Organization considers a fund to be underwater if the fair value of the fund is less than the sum of (a) the original value of initial and subsequent gift amounts donated to the fund and (b) any accumulations to the fund that are required to be maintained in perpetuity in accordance with the direction of the applicable donor gift instrument.

The Organization has interpreted TUPMIFA to permit spending from underwater funds in accordance with the prudent measures required under the law.

Additionally, in accordance with TUPMIFA, the Organization considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds:

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

AVDA dba AID TO VICTIMS OF DOMESTIC ABUSE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023, and 2022

The Organization's endowment net assets composition by type of fund are as follows:

| | Without Donor Restrictions | With Donor Restrictions | Total |
|---|----------------------------------|-------------------------------|------------|
| December 31, 2023 | | | |
| Donor-restricted endowment funds: | | | |
| Original donor-restricted gift amounts and amounts required to be maintained in perpetuity by donor | \$ - | \$ 434,250 | 434,250 |
| Accumulated investment gains | - | 86,294 | 86,294 |
| Board-designated quasi-endowment funds | 388,873 | - | 388,873 |
| Total | \$ 388,873 | \$ 520,544 | \$ 909,417 |

Changes in the Organization's endowment fund net assets are as follows:

The endowment funds are comprised of the following at December 31, 2023:

| | |
|---------------------------|------------|
| Cash and cash equivalents | \$ 370,370 |
| Investments | 539,047 |
| | \$ 909,417 |

| | Without Donor Restrictions | With Donor Restrictions | Total |
|---|----------------------------------|-------------------------------|------------|
| Endowment net assets, beginning of year | \$ 341,319 | \$ 471,304 | \$ 812,623 |
| Investment return: | | | |
| Investment income, net | 24,299 | 9,131 | 33,430 |
| Net appreciation | 23,255 | 40,109 | 63,364 |
| Endowment net assets, end of year | \$ 388,873 | \$ 520,544 | \$ 909,417 |

| | Without Donor Restrictions | With Donor Restrictions | Total |
|---|----------------------------------|-------------------------------|------------|
| December 31, 2022 | | | |
| Donor-restricted endowment funds: | | | |
| Original donor-restricted gift amounts and amounts required to be maintained in perpetuity by donor | \$ - | \$ 434,250 | 434,250 |
| Accumulated investment gains | - | 37,054 | 37,054 |
| Board-designated quasi-endowment funds | 341,319 | - | 341,319 |
| Total | \$ 341,319 | \$ 471,304 | \$ 812,623 |

Changes in the Organization's endowment fund net assets are as follows:

The endowment funds are comprised of the following at December 31, 2022:

| | |
|---------------------------|------------|
| Cash and cash equivalents | \$ 72,419 |
| Investments | 740,204 |
| | \$ 812,623 |

| | Without Donor Restrictions | With Donor Restrictions | Total |
|---|----------------------------------|-------------------------------|------------|
| Endowment net assets, beginning of year | \$ 386,040 | \$ 553,150 | \$ 939,190 |
| Investment return: | | | |
| Investment income, net | 7,642 | 10,382 | 18,024 |
| Net appreciation | (52,363) | (92,228) | (144,591) |
| Endowment net assets, end of year | \$ 341,319 | \$ 471,304 | \$ 812,623 |

AVDA dba AID TO VICTIMS OF DOMESTIC ABUSE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023, and 2022

Underwater Endowment Funds: From time-to-time, the fair value of assets associated with individual donor-restricted endowment funds may fall below the level that the donor or TUPMIFA requires the Organization to retain as a fund of perpetual duration. There were no such deficiencies as of December 31, 2023, and 2022.

Investment Return Objectives, Risk Parameters and Strategies. The Organization has adopted investment and spending policies, approved by the Board of Directors, for endowment assets. Those policies attempt to provide a predictable stream of funding to programs supported by its endowment funds while also maintaining the purchasing power of those endowment assets over the long-term

Accordingly, the investment process seeks to achieve an after-cost total real rate of return, including Investment income as well as capital appreciation, which exceeds the annual distribution with acceptable levels of risk. Endowment assets are invested in a well-diversified asset mix, which includes equity and debt securities. The Organization expects its endowment assets, over time, to produce an average rate of return of approximately 5% annually. Actual returns in any given year may vary from this amount. Investment risk is measured in terms of the total endowment fund; investment assets and allocation between asset classes and strategies are managed to prevent exposing the fund to unacceptable levels of risk.

Spending Policy: The Organization does not have a policy of planned annual distribution of the endowment funds. Decisions to appropriate funds for expenditures consistent with the purpose of the endowments or to accumulate such funds shall be made only by the Board of Directors. In establishing this policy, the Organization considered the long-term expected return on its investment assets, the nature and duration of the individual endowment funds, and the possible effects of inflation.

The Organization expects the current spending policy to allow its endowment funds to grow at an average rate of 5% annually. This is consistent with the Organization's objective to maintain the purchasing power of the endowment assets as well as to provide additional real growth through new gifts and investment return. The Organization has a policy that permits spending underwater endowment funds depending on the degree to which the fund is underwater, unless otherwise precluded by donor intent or relevant laws regulations.

The Organization is committed to honoring the wishes of the donor(s) while also preserving the principal investment of the endowment fund(s) so that it will last in perpetuity although the Organization strives to provide prudent fiduciary management and administration of each individual endowment fund, the Organization recognizes that sometimes due to conditions out of its control, the fair market value (FMV) of an endowed fund can fall below the historic principal value of the contributions received deeming it an underwater endowment. In the event an endowment falls underwater, an analysis of the fund using factors mentioned earlier, will be undertaken in order to make a determination on future spending distributions.

For any permanently endowed fund that falls underwater as of the end of the fiscal year the Organization will use a step down appropriation method to slow the allocation from the endowment until the principal has been restored. The following schedule will be used to determine the spending allocation:

- FMV between 99.9% - 95.0% of historic principal value = maximum distribution for the following fiscal year is equal to 3% of the FMV
- FMV between 94.9% - 90.0% of historic principal value = maximum distribution for the following fiscal year is equal to 1 % of the FMV
- FMV less than 89.9% of historic principal value = no distribution

No distributions will be made from an endowed fund that is considered underwater by more than 10%. Further, once distributions have been suspended from an underwater endowment, then annual appropriations will not resume until the FMV has been restored to the historic principal value. Donors have the option of contributing to an underwater endowed fund to restore the account to the contributed value in order to remove the account from underwater status so that regular spending distributions can be made.

AVDA dba AID TO VICTIMS OF DOMESTIC ABUSE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023, and 2022

Exceptions to the step down appropriation method are intended to be extremely rare and can only be granted with approval of the Board and rationale for such exceptions must be documented. Exceptions must be reevaluated on an annual basis.

NOTE 13 – CONCENTRATIONS

The Organization is dependent on several sources of support and revenue. A significant reduction in these individual grants, if this were to occur, could have an adverse impact on the Organization's programs and activities.

Additionally, the Organization conducts its operations solely in the greater Houston area, and, therefore, is subject to risks from changes in local economic conditions. A downturn in the local economy could use a decrease in contributions concurrently with an increase in community need for the Organization's services.

NOTE 14 – CONTINGENCIES

The Organization's programs are supported through federal state, and local grant programs that are governed by various rules and regulations. Expenses charged to the grant programs are subject to audit and adjustments by the grantor agencies; therefore, to the extent that the Organization has noted with the rules and regulations governing the grants, refunds of any money received may be required. In the opinion of management, there are no contingent liabilities relating to compliance with the rules and regulations governing the respective grants; therefore, no provisions have been made in the accompanying financial statements for such contingencies.

NOTE 15 - SUBSEQUENT EVENTS

The Organization has evaluated subsequent events through July 31, 2024, the date which the financial statements were available to be issued.

AVDA dba AID TO VICTIMS OF DOMESTIC ABUSE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED DECEMBER 31, 2023

| Federal Grantor/Pass-Through Grantor/Program Title | Federal CFDA Number | Agency Pass-Through Number | Current Year Expenditure |
|---|---------------------------|----------------------------------|--------------------------------|
| Legal Services Corporation | Unknown | 744060 | \$190,000 |
| U.S. DEPARTMENT OF JUSTICE | | | |
| Pass through Texas Office of the Governor | | | |
| Victims of Crime Act | 16.575 | 4055102 & 4055103 | 490,450 |
| Violence Against Women Act | 16.025 | 4272901 & 4272901 | 80,490 |
| Pass through Tahirih Justice Center | | | |
| Legal Assistance Program | 16.524 | 15JOVW-21-GG-00393-LEGA | 51,865 |
| Pass through Houston Area Women's Center | | | |
| Office on Violence Against Women | 16.888 | 2020-WL-AX-0053 | <u>130,100</u> |
| Total Department of Justice | | | 752,905 |
| U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES | | | |
| Pass through Texas Health and Human Services Commission | | | |
| Family Violence Program | 93.671 | HHS000380000062 | 25,459 |
| Family Violence Program | 93.667 | HHS000380000062 | 5,094 |
| Family Violence Program | 93.558 | HHS000380000062 | 53,048 |
| American Rescue Plan | 93.671 | HHS000380000062 | 14,514 |
| Temporary Assistance for Needy Families - | 93.558 | HHS000380000062 | 16,008 |
| ARP COVIC-19 Testing, Vaccines and Mobil | 93.497 | HHS000380000062 | 29,404 |
| Family Violence Enhanced Services | 93.667 | HHS000380000062 | <u>183,946</u> |
| Total Texas Health and Human Services | | | 327,473 |
| U.S. Department of Treasury | | | |
| Pass through Fort Bend County | | | |
| American Rescue Plan Act of 2021 | 21.027 | 20706 | <u>103,370</u> |
| Total Federal Expenditures | | | <u>\$ 1,373,748</u> |

**AVDA dba AID TO VICTIMS OF DOMESTIC ABUSE
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2023**

NOTE 1 - BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal grant activity of AVDA dba AID TO VICTIMS OF DOMESTIC ABUSE and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with requirements of 2 CFR Section 200.510 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 accrual basis statements.

NOTE 2 – INDIRECT COST RATE

The Organization has elected not to use the 10% de Minimis indirect cost rate.

EARL E. ALLEN, JR. P. C.

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

To the Board of Directors
AVDA dba AID TO VICTIMS OF DOMESTIC ABUSE

I 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 AVDA dba AID TO VICTIMS OF DOMESTIC ABUSE (a nonprofit organization), which comprise the statement of financial position as of December 31, 2023, and the related statements of activities, and cash flows for the year then ended, and the related notes to the financial statements, and have issued my report thereon dated July 31, 2024.

Report on Internal Control over Financial Reporting

In planning and performing my audit of the financial statements, I considered AVDA dba AID TO VICTIMS OF DOMESTIC ABUSE 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 my opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of AVDA dba AID TO VICTIMS OF DOMESTIC ABUSE internal control. Accordingly, I do not express an opinion on the effectiveness of AVDA dba AID TO VICTIMS OF DOMESTIC ABUSE'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.

My 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 my audit I did not identify any deficiencies in internal control that I 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 AVDA dba AID TO VICTIMS OF DOMESTIC ABUSE 's financial statements are free from material misstatement, I 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 my audit, and accordingly, I do not express such an opinion. The results of my 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 my 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.



Houston, Texas
July 31, 2024

EARL E. ALLEN, JR. P. C.

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

To the Board of Directors
AVDA dba AID TO VICTIMS OF DOMESTIC ABUSE

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

I have audited AVDA dba AID TO VICTIMS OF DOMESTIC ABUSE'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 AVDA dba AID TO VICTIMS OF DOMESTIC ABUSE's major federal programs for the year ended December 31, 2023. AVDA dba AID TO VICTIMS OF DOMESTIC ABUSE's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In my opinion, AVDA dba AID TO VICTIMS OF DOMESTIC ABUSE 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, 2023.

Basis for Opinion on Each Major Federal Program

I conducted my 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). My responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of my report.

I am required to be independent of AVDA dba AID TO VICTIMS OF DOMESTIC ABUSE and to meet my other ethical responsibilities, in accordance with relevant ethical requirements relating to my audit. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion on compliance for each major federal program. My audit does not provide a legal determination of AVDA dba AID TO VICTIMS OF DOMESTIC ABUSE 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 AVDA dba AID TO VICTIMS OF DOMESTIC ABUSE's federal programs.

Auditor's Responsibilities for the Audit of Compliance

My 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 AVDA dba AID TO VICTIMS OF DOMESTIC ABUSE's compliance based on my 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 for 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 AVDA dba AID TO VICTIMS OF DOMESTIC ABUSE'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, I:

- 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 'AVDA dba AID TO VICTIMS OF DOMESTIC ABUSE' 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 AVDA dba AID TO VICTIMS OF DOMESTIC ABUSE'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 AVDA dba AID TO VICTIMS OF DOMESTIC ABUSE's internal control over compliance. Accordingly, no such opinion is expressed.

I am 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.

My 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 my audit I did not identify any deficiencies in internal control over compliance that I 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.

My 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 my 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.

A handwritten signature in black ink, appearing to read "Paul E. [unclear]". The signature is cursive and somewhat stylized.

Houston, Texas
July 31, 2024

**AVDA dba AID TO VICTIMS OF DOMESTIC ABUSE
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2023**

PART 1- SUMMARY OF AUDITOR’S RESULTS

Financial Statement Section

- | | |
|--|---------------|
| 1. Type of auditor’s report issued | Unmodified |
| 2. Internal control over financial reporting: | |
| a) Material weakness identified? | No |
| b) Significant deficiency weakness identified, which are not considered to be a material weakness? | None reported |
| c) Noncompliance material to financial statements noted? | No |

Federal Awards Section

- | | |
|---|---------------|
| 1. Internal control over major programs; | |
| a) Material weakness identified? | No |
| b) Significant deficiency weakness identified, which are not considered to be a material weakness? | None reported |
| | Unmodified |
| 2. Type of auditors’ report issued on compliance for major programs: | |
| 3. Any audit findings disclosed, which are required to be reported in accordance with section 2 CFR Section 200.516(a)? | No |
| 4. Identification of major programs: | |

Federal CFDA Number

- | | |
|--------|----------------------------|
| 16.575 | Victims of Crime Act |
| 16.025 | Violence Against Women Act |

5. Dollar threshold used to distinguish between Type A and B programs:

\$750,000

Auditee qualified as low-risk auditee?

No

**AVDA dba AID TO VICTIMS OF DOMESTIC ABUSE
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2023**

PART II: FINANCIAL STATEMENT AUDIT

This section identifies the reportable conditions, material weaknesses, and instances of fraud, illegal acts, violations of provisions of contracts and grant agreements, and abuse related to the financial statements for which Government Auditing Standards require reporting in a Uniform Guidance audit.

No findings were noted.

PART III: FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAMS

This section identifies the audit findings reportable conditions, material weaknesses, and material instances of noncompliance. Including questioned costs, as well as any abuse findings involving federal awards that are material to a major program.

No findings were noted.

**AVDA dba AID TO VICTIMS OF DOMESTIC ABUSE
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2023**

B. FINDINGS - FINANCIAL STATEMENTS AUDIT

NONE

**C. FINDINGS AND QUESTIONED COSTS-MAJOR FEDERAL AWARD PROGRAMS
AUDIT**

NONE

AVDA dba AID TO VICTIMS OF DOMESTIC ABUSE
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED DECEMBER 31, 2023

2022 PRIOR AUDIT FINDINGS

NONE

AVDA dba AID TO VICTIMS OF DOMESTIC ABUSE.

AUDITOR'S STATEMENT

DECEMBER 31, 2023

| | |
|------------------------|---|
| Federal Employer ID# | 02-0692321 |
| License # | 052613 |
| Licensing Jurisdiction | Texas State Board of Public Accountancy |
| Lead Auditor | Earl E. Allen, Jr. CPA |

SUPPLEMENTARY INFORMATION

AVDA

DBA AID TO VICTIMS OF DOMESTIC ABUSE
 TEXAS ACCESS TO JUSTICE FOUNDATION
 CRIME VICTIMS CIVIL LEGAL SERVICES (CVCLS)
 Grant period September 1, 2022 to August 31 2023

| | <u>Actual</u> | <u>Budget</u> | Over (Under) <u>Budget</u> |
|--------------------|------------------|------------------|-------------------------------|
| Grant | \$ 82,497 | \$ 82,497 | \$ - |
| Expenses | | | |
| Personnel | | | |
| Attorneys | 65,000 | 65,000 | - |
| Paralegal | - | - | - |
| Other | <u>-</u> | <u>-</u> | <u>-</u> |
| | 65,000 | 65,000 | - |
| Employee benefits | <u>12,839</u> | <u>12,839</u> | <u>-</u> |
| Total personnel | 77,839 | 77,839 | - |
| Total nonpersonnel | <u>4,658</u> | <u>4,658</u> | <u>-</u> |
| Total expenses | <u>\$ 82,497</u> | <u>\$ 82,497</u> | <u>\$ -</u> |

AVDA
 DBA AID TO VICTIMS OF DOMESTIC ABUSE
 TEXAS ACCESS TO JUSTICE FOUNDATION
 BASIC CIVIL LEGAL SERVICES (BCLS) LOW INCOME
 Grant period September 1, 2022 to August 31 2023

| | <u>Actual</u> | <u>Budget</u> | Over (Under) <u>Budget</u> |
|--------------------|------------------|------------------|-------------------------------|
| Grant | \$499,204 | \$453,230 | \$ 45,974 |
| Expenses | | | |
| Personnel | | | |
| Attorneys | 236,719 | 213,041 | 23,678 |
| Paralegal | 135,511 | 120,921 | 14,590 |
| Other | <u>40,562</u> | <u>37,719</u> | <u>2,843</u> |
| | 412,792 | 371,681 | 41,111 |
| Employee benefits | <u>86,412</u> | <u>80,131</u> | <u>6,281</u> |
| Total personnel | 499,204 | 451,812 | - |
| Total nonpersonnel | <u>-</u> | <u>1,418</u> | <u>(1,418)</u> |
| Total expenses | <u>\$499,204</u> | <u>\$453,230</u> | <u>\$ 44,556</u> |
| Net | \$ - | \$ - | \$ - |