

FAMILY VIOLENCE APPELLATE PROJECT
(A NONPROFIT PUBLIC BENEFIT CORPORATION)

REPORT ON AUDIT OF FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2024

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INDEPENDENT AUDITOR'S REPORT

May 9, 2025

To the Board of Directors
of Family Violence Appellate Project
Oakland, California

Opinion

I have audited the accompanying financial statements of Family Violence Appellate Project (a nonprofit public benefit corporation), which comprise the statement of financial position as of December 31, 2024, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Family Violence Appellate Project as of December 31, 2024, and the changes in net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

I conducted my audit in accordance with auditing standards generally accepted in the United States of America. 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 Family Violence Appellate Project 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 Family Violence Appellate Project's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with generally accepted auditing standards, 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 Family Violence Appellate Project'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 Family Violence Appellate Project'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.



Healy and Associates
Concord, California

FAMILY VIOLENCE APPELLATE PROJECT
STATEMENT OF FINANCIAL POSITION
DECEMBER 31, 2024

ASSETS

CURRENT ASSETS

| | |
|------------------------------|---------------|
| Cash and cash equivalents | \$ 100,228 |
| Investments | 651,698 |
| Contributions receivable | 80,209 |
| Government grants receivable | 109,804 |
| Prepaid expenses | <u>31,089</u> |

Total Current Assets 973,028

| | |
|--------------------|---------------|
| Deposits | 25,813 |
| Right-of-use asset | <u>22,374</u> |

Total Assets \$ 1,021,215

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES

| | |
|---------------------------------------|---------------|
| Accounts payable and accrued expenses | \$ 168,619 |
| Grant advance | 33,439 |
| Lease payable - current portion | <u>22,705</u> |

Total Current Liabilities 224,763

Total Liabilities 224,763

NET ASSETS

| | |
|----------------------------|---------------|
| Without donor restrictions | 711,955 |
| With donor restrictions | <u>84,497</u> |

Total Net Assets 796,452

Total Liabilities and Net Assets \$ 1,021,215

FAMILY VIOLENCE APPELLATE PROJECT
STATEMENT OF ACTIVITIES
YEAR ENDED DECEMBER 31, 2024

| | | Without Donor Restrictions | With Donor Restrictions | Total |
|--------------------------------------|----------------|-------------------------------|----------------------------|-------------------|
| REVENUE AND SUPPORT | | | | |
| In-kind services | | \$ 2,304,419 | \$ - | \$ 2,304,419 |
| Government grants | | 1,702,424 | - | 1,702,424 |
| Contributions | | 293,834 | 131,798 | 425,632 |
| Fundraising events | | | | |
| Gross proceeds | 122,374 | | | |
| In-kind services | 6,000 | | | |
| Less: | | | | |
| Direct expenses | (23,834) | | | |
| In-kind services | <u>(6,000)</u> | 98,540 | - | 98,540 |
| Investment gain, net | | 47,020 | - | 47,020 |
| Other income | | 6,981 | - | 6,981 |
| | | <u>4,453,218</u> | <u>131,798</u> | <u>4,585,016</u> |
| Net assets released from restriction | | <u>172,852</u> | <u>(172,852)</u> | <u>-</u> |
| TOTAL REVENUE AND SUPPORT | | <u>4,626,070</u> | <u>(41,054)</u> | <u>4,585,016</u> |
| EXPENSES | | | | |
| Program services | | 4,135,717 | - | 4,135,717 |
| Supporting services: | | | | |
| Administrative services | | 568,661 | - | 568,661 |
| Fundraising expenses | | <u>377,734</u> | <u>-</u> | <u>377,734</u> |
| TOTAL EXPENSES | | <u>5,082,112</u> | <u>-</u> | <u>5,082,112</u> |
| CHANGE IN NET ASSETS | | <u>(456,042)</u> | <u>(41,054)</u> | <u>(497,096)</u> |
| NET ASSETS, beginning of year | | <u>1,167,997</u> | <u>125,551</u> | <u>1,293,548</u> |
| NET ASSETS, end of year | | <u>\$ 711,955</u> | <u>\$ 84,497</u> | <u>\$ 796,452</u> |

See Notes to Financial Statements

FAMILY VIOLENCE APPELLATE PROJECT
STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED DECEMBER 31, 2024

| | Program Services | Administrative Services | Fundraising Expenses | Total |
|---|---------------------|----------------------------|-------------------------|---------------------|
| Wages | \$ 1,326,982 | \$ 252,041 | \$ 301,809 | \$ 1,880,832 |
| Employee benefits | 172,686 | 40,206 | 29,166 | 242,058 |
| Payroll taxes | 99,942 | 15,653 | 21,210 | 136,805 |
| Total Personnel Expenses | 1,599,610 | 307,900 | 352,185 | 2,259,695 |
| In-kind services | 2,310,419 | - | - | 2,310,419 |
| Professional services | 115,817 | 201,781 | 5,398 | 322,996 |
| Occupancy | 42,265 | 17,237 | 9,621 | 69,123 |
| Events and discretionary | 2,673 | 5,553 | 27,242 | 35,468 |
| Insurance | 21,247 | 4,054 | 1,966 | 27,267 |
| Computers and technology | 5,128 | 12,652 | 900 | 18,680 |
| Telecommunications | 7,741 | 3,081 | 1,393 | 12,215 |
| Bank charges, online donation, and fees | 5,927 | 2,181 | 3,958 | 12,066 |
| Case and accessibility expenses | 11,293 | 190 | 70 | 11,553 |
| Dues and memberships | 7,969 | 3,026 | - | 10,995 |
| Travel | 2,532 | 4,414 | 2,613 | 9,559 |
| Fees and licenses | 1,645 | 2,934 | 518 | 5,097 |
| Printing, shipping, and postage | 840 | 427 | 1,568 | 2,835 |
| Miscellaneous | 87 | 1,615 | 130 | 1,832 |
| Office supplies | 108 | 1,320 | 6 | 1,434 |
| Other program expenses | 416 | 296 | - | 712 |
| Total Expenses | 4,135,717 | 568,661 | 407,568 | 5,111,946 |
| Less expenses included with revenues on the statement of activities: | | | | |
| Direct fundraising expenses | - | - | (29,834) | (29,834) |
| Total expenses included in the expense section of the statement of activities | <u>\$ 4,135,717</u> | <u>\$ 568,661</u> | <u>\$ 377,734</u> | <u>\$ 5,082,112</u> |

FAMILY VIOLENCE APPELLATE PROJECT**STATEMENT OF CASH FLOWS****YEAR ENDED DECEMBER 31, 2024**

CASH FLOWS FROM OPERATING**ACTIVITIES:**

| | |
|----------------------|--------------|
| Change in net assets | \$ (497,096) |
|----------------------|--------------|

Adjustments to reconcile change in net assets
to net cash used by operating activities:

| | |
|---|----------|
| Realized and unrealized gain on investments | (47,020) |
|---|----------|

CHANGES IN ASSETS AND LIABILITIES:

| | |
|--|----------|
| Contributions and government grants receivable | (10,858) |
|--|----------|

| | |
|------------------|-------|
| Prepaid expenses | (756) |
|------------------|-------|

| | |
|----------|----------|
| Deposits | (12,975) |
|----------|----------|

| | |
|--------------------|--------|
| Right-of-use asset | 65,361 |
|--------------------|--------|

| | |
|---------------------------------------|--------|
| Accounts payable and accrued expenses | 50,364 |
|---------------------------------------|--------|

| | |
|----------------|--------|
| Grant advances | 33,439 |
|----------------|--------|

| | |
|-----------------|-----------------|
| Lease liability | <u>(65,692)</u> |
|-----------------|-----------------|

| | |
|---------------------------------------|------------------|
| NET CASH USED BY OPERATING ACTIVITIES | <u>(485,233)</u> |
|---------------------------------------|------------------|

CASH FLOWS FROM INVESTING ACTIVITIES:

| | |
|------------------------------------|----------------|
| Sales or maturities of investments | <u>400,000</u> |
|------------------------------------|----------------|

| | |
|---|----------------|
| NET CASH PROVIDED BY INVESTING ACTIVITIES | <u>400,000</u> |
|---|----------------|

| | |
|---|----------|
| NET CHANGE IN CASH AND CASH EQUIVALENTS | (85,233) |
|---|----------|

| | |
|--|----------------|
| CASH AND CASH EQUIVALENTS, beginning of year | <u>185,461</u> |
|--|----------------|

| | |
|--|--------------------------|
| CASH AND CASH EQUIVALENTS, end of year | <u><u>\$ 100,228</u></u> |
|--|--------------------------|

FAMILY VIOLENCE APPELATE PROJECT
NOTES TO THE FINANCIAL STATEMENT
FOR THE YEAR ENDED DECEMBER 31, 2024

NOTE A – NATURE OF ACTIVITIES

Family Violence Appellate Project (Organization) is a California nonprofit public benefit corporation, incorporated in 2012 and operates from its headquarters in Oakland, California. The Organization's primary mission is to ensure the safety and well-being of survivors of domestic violence and their children by helping survivors of domestic violence obtain effective appellate representation.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Accounting Method and Basis of Presentation

The accounting records of the Organization are maintained on the accrual basis of accounting. The financial statements of the Organization have been prepared in accordance with ASU 2016-14, Not-for-Profit Entities (Topic 958) – *Presentation of Financial Statements of Not-for-Profit Entities*, 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 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 restrictions: Net assets 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 the funds be maintained in perpetuity.

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

Estimates

The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires the Organization to make estimates and assumptions that affect the 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. Actual results could differ from those estimates, and those differences could be material.

FAMILY VIOLENCE APPELATE PROJECT
NOTES TO THE FINANCIAL STATEMENT
FOR THE YEAR ENDED DECEMBER 31, 2024

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Cash and Cash Equivalents

Cash and cash equivalents include all monies in banks and highly liquid investments with maturity dates of three months or less, which are neither held for nor restricted by donors for long term purposes. The carrying value of cash and cash equivalents approximates fair value because of the short maturities of those financial instruments.

Fair Value Measurements

The Organization's financial instruments include cash, cash equivalents and investments measured using Level 1 inputs. The carrying amount of these financial instruments has been estimated by management to approximate fair value. Fair value is defined as "the price that would be received to sell an asset in an orderly transaction between market participants at the measurement date." When determining the inputs used to measure fair value, the highest priority is given to observable inputs and lowest priority is given to unobservable inputs. Accounting Standards Codification (ASC) 820-10, *Fair Value Measurement*, establishes a fair value hierarchy to prioritize the inputs used in measuring fair value. The fair value hierarchy is categorized into three levels based on the inputs as follows:

Level 1— Quoted prices for identical assets in active markets.

Level 2—Observable inputs other than Level 1, which include quoted prices for similar assets in active markets, quoted prices from those willing to trade in markets that are not active, or other inputs that are observable or can be corroborated by market data for the term of the instrument.

Level 3—Unobservable inputs that are supported by little or no market activity and that are significant to the fair values of the assets.

Contributions and Government Grants Receivable

Contributions and government grants receivable are recorded at net realizable value consisting of the amount awarded less an allowance for uncollectible amounts. The Organization evaluates the collectability of its receivables on an ongoing basis and records a provision for potential uncollectible receivables when appropriate. Management did not consider an allowance for doubtful accounts necessary as of December 31, 2024.

Fixed Assets

Fixed asset additions in excess of \$5,000 are recorded at cost, or if donated, at fair value on the date of donation, less accumulated depreciation. Depreciation is computed using the straight-line method over the estimated useful lives of the related assets. Maintenance and repairs that do not extend the useful lives of the respective assets are expensed as incurred. The Organization has no capitalized fixed assets at December 31, 2024.

FAMILY VIOLENCE APPELATE PROJECT
NOTES TO THE FINANCIAL STATEMENT
FOR THE YEAR ENDED DECEMBER 31, 2024

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Tax Exemption Status

The Organization has received exempt status under section 501(c)(3) of the Internal Revenue Code and 23701(d) of the California Revenue and Taxation Code. The Organization is annually required to file a Return of Organization Exempt from Income Tax (Form 990) with the IRS along with related state filings. The related tax returns are subject to examination by federal and state taxing authorities generally for three years after they are filed. The Organization has no unrelated business income, and management has analyzed tax positions taken and has concluded that there are no uncertain tax positions taken or expected to be taken that would require recognition of a liability or disclosure in the financial statements.

Revenue Recognition

The Organization is supported primarily through government grants, contributions, and in-kind services.

The Organization recognizes contributions when cash, securities or other assets, an unconditional promise to give, or notification of a beneficial interest is received. Conditional promises to give, that is, those with a measurable performance or other barrier, and a right of return, are not recognized until the conditions on which they depend have been substantially met.

A portion of the Organization's revenue is derived from cost-reimbursable grants, which are conditioned upon the incurrence of allowable qualifying expenses. Amounts received are recognized as revenue when the Organization has incurred expenditures in compliance with specific grant provisions. Amounts received prior to incurring qualifying expenditures are reported as refundable advances in the statement of financial position. The Organization has \$363,439 in cost-reimbursement grants that have not been recognized as of December 31, 2024 because qualifying expenditures have not yet been incurred, with \$33,439 having been received in advance and reflected in grant advances.

In-Kind Services, Goods, and Supplies

The Organization records donated services, goods, and supplies at their estimated fair value on the date of receipt. Donated professional services, goods, and supplies for the year ended December 31, 2024 are \$2,310,419 as reflected in the accompanying statement of activities and statement of functional expenses.

In addition, the Organization receives contributions of volunteer time in furtherance of the Organization's mission throughout the year. However, these services are not reflected in the accompanying financial statements as they do not meet the criteria for recognition under accounting principles generally accepted in the United States of America.

FAMILY VIOLENCE APPELATE PROJECT
NOTES TO THE FINANCIAL STATEMENT
FOR THE YEAR ENDED DECEMBER 31, 2024

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Functional Allocation of Expenses

The costs of program activities and supporting services have been summarized on a functional basis in the statements of functional expenses. The statement presents the natural classification of detail of expenses by function. Accordingly, certain costs have been allocated among the programs and supporting services benefited. Indirect costs such as general and administrative expenses include costs that are not directly identifiable with any specific program, but which provide the overall support and direction of the Organization. Such expenses which are common to multiple functions have been allocated among the various functions benefited based on employee time spent in the functional area.

NOTE C – CONCENTRATIONS

From time to time, the Organization may hold funds on deposit at financial institutions that exceed the insured limits. At December 31, 2024, the Organization has no funds on account in excess of insured limits.

In-kind services and goods represent 50% of the annual revenue. The Organization received approximately 47% of its annual revenue, not including in-kind revenue, and 32% including in-kind, from one funder. The loss of that funding could have an impact on the future operations of the Organization.

Concentrations exist in accounts receivable as 64% as of December 31, 2024 is due from two funders (42% and 22%).

NOTE D – INVESTMENTS

The composition and fair value of cash and investments held in investment accounts at December 31, 2024 is as follows:

| | |
|-----------------------------------|-------------------|
| Fidelity government MMF – Level 1 | \$ 651,698 |
| Investments, end of year | <u>\$ 651,698</u> |

Investment activity for the year ended December 31, 2024 is as follows:

| | |
|--------------------------------|--------------------------|
| Investments, beginning of year | \$ 1,004,678 |
| Withdrawals | (400,000) |
| Unrealized gain | 4,400 |
| Interest and realized earnings | 42,620 |
| Investments, end of year | <u><u>\$ 651,698</u></u> |

FAMILY VIOLENCE APPELATE PROJECT
NOTES TO THE FINANCIAL STATEMENT
FOR THE YEAR ENDED DECEMBER 31, 2024

NOTE E – EMPLOYEE BENEFITS

The Organization's employees are entitled to paid time off based upon length of service and other factors. As of December 31, 2024, the respective accrued vacation liability was \$120,638. This amount is reflected as accrued expenses in the statement of financial position.

The Organization offers employees the opportunity to participate in a salary reduction retirement plan (with a discretionary employer match) qualified under Internal Revenue Code Section 401(k). The Plan covers all eligible participants and is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA) and, as such, has been amended periodically to comply with changes made to ERISA through 2023. Employer contributions for matching is \$44,030 for the year ended December 31, 2024.

NOTE F – LIQUIDITY AND AVAILABILITY

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the balance sheet date, comprise the following:

| | |
|--|--------------------------|
| Cash and cash equivalents | \$ 100,228 |
| Investments | 651,698 |
| Contributions and government grants receivable | <u>190,013</u> |
| Total Financial Assets | 941,939 |
| Less amounts not available to be used within one year: | |
| Net assets with purpose restrictions to be met in one year | <u>(84,497)</u> |
| Financial assets available to meet cash needs for general expenditures within one year | <u><u>\$ 857,442</u></u> |

The Organization has \$857,442 in financial assets available within one year of the statement of financial position date to meet cash needs for general expenditures. The Organization has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due.

FAMILY VIOLENCE APPELATE PROJECT
NOTES TO THE FINANCIAL STATEMENT
FOR THE YEAR ENDED DECEMBER 31, 2024

NOTE G – LEASE

The Organization adopted FASB Accounting Standards Update (ASU) No. 2016-02, ASC 842, *Leases*, which requires the recognition of a right-of-use asset and a lease liability based on the present value of the remaining lease payments. The Organization elected the 'package of practical expedients', which permitted the Organization not to reassess under the new standard its prior conclusions about lease identification, lease classification and initial direct costs; and all of the new standard's available transition practical expedients. In addition, the Organization adopted the practical expedients of using the risk-free interest rate and the short-term lease definition.

The Organization leases its corporate office space under a non-cancellable operating lease through May 2025 with annual escalating payments. During the year ended December 31, 2023, the Organization entered into an amendment to its lease to extend the lease end date from May 2024 to May 2025. The lease contains no significant restrictions.

The client used the risk-free interest rate of 4% to determine the present value. Right-of-use asset was \$22,374 and lease liability was \$22,705 as of December 31, 2024. The weighted-average discount rate used to calculate the present value of future minimum lease payments was 4%. The weighted-average lease term was 0.42 years as of December 31, 2024.

Lease expenses consist of the following as of December 31, 2024:

| | |
|--------------------------|------------------|
| Operating lease expenses | \$ 67,686 |
| Short term leases | 1,437 |
| Total lease expense | <u>\$ 69,123</u> |

The total cash amount paid for operating leases was \$68,017, and the noncash portion of operating lease assets was (\$331), for the fiscal year ended December 31, 2024.

Maturity analysis of future minimum lease payments for all operating leases are shown as follows as of December 31:

| | |
|---|------------------|
| 2025 | <u>\$ 22,893</u> |
| Total minimum lease payment | 22,893 |
| Less: net present value adjustment | <u>(188)</u> |
| Present value of minimum lease payments | <u>\$ 22,705</u> |

FAMILY VIOLENCE APPELATE PROJECT
NOTES TO THE FINANCIAL STATEMENT
FOR THE YEAR ENDED DECEMBER 31, 2024

NOTE H – NET ASSETS WITH DONOR RESTRICTIONS

For the year ended December 31, 2024, net assets with donor restriction activity consisted of the following:

| <u>Nature of Restriction</u> | <u>Beginning Balance</u> | <u>Income and Contributions</u> | <u>Released from Restriction</u> | <u>Ending Balance</u> |
|----------------------------------|------------------------------|-------------------------------------|--|---------------------------|
| Purpose/Program: | | | | |
| Legal assistance | \$97,348 | \$ - | (\$97,348) | \$ - |
| Other purpose | 1,699 | 5,000 | (597) | 6,102 |
| Time restricted | 26,504 | 126,798 | (74,907) | 78,395 |
| Total | <u>\$125,551</u> | <u>\$131,798</u> | <u>(\$172,852)</u> | <u>\$84,497</u> |

NOTE I – IN-KIND CONTRIBUTIONS

During the year ended December 31, 2024, the Organization was the recipient of substantial amounts of in-kind contributions of services. The values of these contributions, as reflected in the accompanying financial statements, are as follows:

| <u>Contribution and Allocation</u> | <u>Basis for Valuation</u> | <u>Total</u> |
|------------------------------------|---------------------------------|---------------------|
| <u>Program Services</u> | | |
| Pro-bono attorney services | FMV of services stated by donor | \$ 2,205,814 |
| Legal services | FMV of services stated by donor | 80,000 |
| Professional services | FMV of services stated by donor | 24,605 |
| Total | | <u>\$ 2,310,419</u> |

NOTE J – SUBSEQUENT EVENTS

Management has evaluated subsequent events for recognition and disclosure through May 9, 2025, the date the financial statements were available to be issued. Management concluded that no material subsequent events have occurred since December 31, 2024, that required recognition or disclosure in the financial statements.