

SAHELI dba Asian Family Support Services of Austin

**Financial Statements
Supplementary Information and Compliance Reports
December 31, 2024 and 2023**



SAHELI dba Asian Family Support Services of Austin

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Independent Auditors' Report

To the Board of Directors of
SAHELI dba Asian Family Support Services of Austin

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of SAHELI dba Asian Family Support Services of Austin (Organization) (a nonprofit organization), which comprise the statements of financial position as of December 31, 2024 and 2023, the related statements of activities, functional expenses and cash flows for the years then ended and the related notes to the financial statements.

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Organization as of December 31, 2024 and 2023, 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 (GAAP).

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Organization and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with GAAP, 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 the Organization's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS 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 GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated August 1, 2025 on our consideration of the Organization's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization'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 the Organization's internal control over financial reporting and compliance.



A Limited Liability Partnership

Arlington, Texas
August 1, 2025

SAHELI dba Asian Family Support Services of Austin
Statements of Financial Position
December 31, 2024 and 2023

	2024	2023
Assets		
Current assets:		
Cash	\$ 1,225,328	\$ 575,187
Certificates of deposit	1,836,161	180,386
Pledges receivable	231,000	200,000
Grants receivable	723,289	614,074
Prepaid expenses	20,705	17,624
Total current assets	4,036,483	1,587,271
Noncurrent assets:		
Certificates of deposit	-	122,924
Other assets	4,704	4,704
Pledges receivable, net	-	193,704
Right-of-use asset - operating lease, net	93,236	148,407
Total assets	\$ 4,134,423	\$ 2,057,010
Liabilities and Net Assets		
Current liabilities:		
Accounts payable	\$ 44,581	\$ 14,548
Accrued expenses	66,846	42,093
Right-of-use liability - operating lease	56,452	55,171
Total current liabilities	167,879	111,812
Noncurrent liabilities:		
Right-of-use liability - operating lease, net	36,784	93,236
Total liabilities	204,663	205,048
Net assets:		
Without donor restrictions	3,729,760	1,443,257
With donor restrictions	200,000	408,705
Total net assets	3,929,760	1,851,962
Total liabilities and net assets	\$ 4,134,423	\$ 2,057,010

See notes to financial statements.

SAHELI dba Asian Family Support Services of Austin
Statement of Activities
Year Ended December 31, 2024

	Without Donor Restrictions	With Donor Restrictions	Total
Revenue and support:			
Government grants	\$ 3,527,140	\$ -	\$ 3,527,140
Contributions of financial assets	2,333,674	-	2,333,674
Special events (net of direct costs of \$64,133)	99,244	-	99,244
Interest	37,805	-	37,805
Other income	10,429	-	10,429
Net assets released from restrictions	208,705	(208,705)	-
Total revenue and support	6,216,997	(208,705)	6,008,292
Expenses:			
Program services	3,353,626	-	3,353,626
General and administrative	384,577	-	384,577
Fundraising	192,291	-	192,291
Total expenses	3,930,494	-	3,930,494
Change in net assets	2,286,503	(208,705)	2,077,798
Net assets at beginning of year	1,443,257	408,705	1,851,962
Net assets at end of year	\$ 3,729,760	\$ 200,000	\$ 3,929,760

See notes to financial statements.

SAHELI dba Asian Family Support Services of Austin
Statement of Activities
Year Ended December 31, 2023

	Without Donor Restrictions	With Donor Restrictions	Total
Revenue and support:			
Government grants	\$ 3,037,935	\$ -	\$ 3,037,935
Contributions of financial assets	237,351	27,393	264,744
Special events (net of direct costs of \$92,780)	115,329	-	115,329
Interest	3,376	-	3,376
Other income	4,513	-	4,513
Net assets released from restrictions	240,000	(240,000)	-
Total revenue and support	3,638,504	(212,607)	3,425,897
Expenses:			
Program services	2,678,742	-	2,678,742
General and administrative	462,653	-	462,653
Fundraising	173,497	-	173,497
Total expenses	3,314,892	-	3,314,892
Change in net assets	323,612	(212,607)	111,005
Net assets at beginning of year	1,119,645	621,312	1,740,957
Net assets at end of year	\$ 1,443,257	\$ 408,705	\$ 1,851,962

See notes to financial statements.

SAHELI dba Asian Family Support Services of Austin
Statement of Functional Expenses
Year Ended December 31, 2024

	Program Services	General and Administrative	Fundraising	Total
Payroll	\$ 2,246,997	\$ 328,829	\$ 164,415	\$ 2,740,241
Advertising	11,256	189	95	11,540
Client assistance	516,145	-	-	516,145
Miscellaneous	61,331	8,975	4,488	74,794
Occupancy	51,752	7,574	3,787	63,113
Outreach events	14,523	-	-	14,523
Professional development	12,547	1,836	918	15,301
Professional services	269,178	15,312	7,656	292,146
Special events	-	-	64,133	64,133
Supplies and equipment	36,817	2,387	1,194	40,398
Telephone and communication	65,500	9,585	4,793	79,878
Travel	67,580	9,890	4,945	82,415
Total expenses by function	3,353,626	384,577	256,424	3,994,627
Less: expenses included with revenues on the statement of activities - special events	-	-	(64,133)	(64,133)
Total expenses included in the expense section on the statement of activities	\$ 3,353,626	\$ 384,577	\$ 192,291	\$ 3,930,494

See notes to financial statements.

SAHELI dba Asian Family Support Services of Austin
Statement of Functional Expenses
Year Ended December 31, 2023

	Program Services	General and Administrative	Fundraising	Total
Payroll	\$ 1,886,816	\$ 387,039	\$ 145,140	\$ 2,418,995
Advertising	3,842	788	296	4,926
Client assistance	413,633	-	-	413,633
Miscellaneous	64,878	13,308	4,991	83,177
Occupancy	52,202	10,708	4,016	66,926
Outreach events	9,670	-	-	9,670
Professional development	17,069	3,501	1,313	21,883
Professional services	142,678	29,267	10,975	182,920
Special events	-	-	92,780	92,780
Supplies and equipment	8,987	1,843	691	11,521
Telephone and communication	48,510	9,951	3,732	62,193
Travel	30,457	6,248	2,343	39,048
Total expenses by function	2,678,742	462,653	266,277	3,407,672
Less: expenses included with revenues on the statement of activities - special events	-	-	(92,780)	(92,780)
Total expenses included in the expense section on the statement of activities	\$ 2,678,742	\$ 462,653	\$ 173,497	\$ 3,314,892

See notes to financial statements.

SAHELI dba Asian Family Support Services of Austin
Statements of Cash Flows
Years Ended December 31, 2024 and 2023

	<u>2024</u>	<u>2023</u>
Cash flows from operating activities:		
Change in net assets	\$ 2,077,798	\$ 111,005
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Amortization of right of use asset - operating lease	55,171	55,751
Change in discount on pledges receivable	(6,296)	(12,392)
Changes in assets and liabilities:		
Pledges receivable	169,000	215,000
Grants receivable	(109,215)	68,156
Prepaid expenses	(3,081)	1,885
Accounts payable	30,033	(18,185)
Accrued expenses	24,753	(56,124)
Right-of-use liability - operating lease	<u>(55,171)</u>	<u>(55,751)</u>
Net cash provided by operating activities	2,182,992	309,345
Cash flows from investing activities:		
Purchases of certificates of deposit	(1,836,161)	(303,310)
Redemption of certificates of deposit	<u>303,310</u>	<u>-</u>
Net cash used by investing activities	<u>(1,532,851)</u>	<u>(303,310)</u>
Net increase in cash	650,141	6,035
Cash at beginning of year	<u>575,187</u>	<u>569,152</u>
Cash at end of year	<u>\$ 1,225,328</u>	<u>\$ 575,187</u>
Supplemental cash flow information:		
Right-of-use asset obtained in exchange for new lease liability	<u>\$ -</u>	<u>\$ 166,670</u>

See notes to financial statements.

SAHELI dba Asian Family Support Services of Austin

Notes to Financial Statements

1. Organization

SAHELI dba Asian Family Support Services of Austin (Organization), a Texas non-profit organization, is classified by the Internal Revenue Service (IRS) as a tax-exempt organization under Section 501(c)(3). The Organization's mission is to promote abuse-free Asian communities through advocacy, support, awareness and access to social services. The Organization specifically addresses the cultural and language needs of Asian and other immigrant families affected by domestic violence. The Organization is primarily supported by contributions and government grants.

Programs

The Organization's programs include:

- *Domestic Violence Program* provides trauma-informed crisis intervention services for survivors within their own communities, respecting their personal needs and choices.
- *Sexual Assault Program* provides client-centered support and crisis intervention services to Asian and refugee victims of sexual violence.
- *Economic Empowerment Program* assists survivors in employment and education to gain independence and become self-sufficient.
- *Community Education and Outreach Program* provides domestic and sexual violence education and prevention by publishing informational materials in multiple Asian languages, setting up information booths at ethnic community events, and engaging community leaders directly through presentations and social service events.
- *Systems Advocacy and Training Program* provides training to local service providers on best practices when working with the immigrant population, increasing language access for immigrants and cultural competency issues.
- *Language Access Program* recruits language advocates from small and emerging populations to become cultural bridges between community members and the Organization's services.

2. Summary of Significant Accounting Policies

Basis of Accounting

The accompanying financial statements are presented on the accrual basis of accounting, in accordance with accounting principles generally accepted in the United States of America (GAAP).

SAHELI dba Asian Family Support Services of Austin

Notes to Financial Statements

Financial Statement Presentation

Net assets and revenues, expenses, gains and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets and changes therein are classified as follows:

Net assets without donor restrictions - Net assets not subject to donor-imposed stipulations. Net assets without donor restrictions may be designated for specific purposes by action of the board of directors.

Net assets with donor restrictions - Net assets subject to donor stipulations that will be met by actions of the Organization and/or the passage of time.

Some net assets with donor restrictions include a stipulation that assets provided be maintained permanently (perpetual in nature) while permitting the Organization to expend the income generated by the assets in accordance with the provisions of additional donor-imposed stipulations or a board of directors approved spending policy. As of December 31, 2024 and 2023, no such net asset restrictions existed.

Contributions are reported as increases in net assets without donor restrictions unless use of the related assets is limited by donor-imposed restrictions. Expenses are reported as decreases in net assets without donor restrictions. Expirations of net assets with donor restrictions (i.e., the donor-stipulated purpose has been fulfilled and/or the stipulated time period has elapsed) are reported as reclassifications between the applicable classes of net assets. The Organization chooses to show restricted contributions whose restrictions are met in the same reporting period as net assets without restrictions.

Financial Instruments and Credit Concentrations

Financial instruments, which are potentially subject to concentrations of credit risk, consist principally of cash and pledges and grants receivable. Cash is placed with high credit quality financial institutions to minimize risk. Pledges receivable are unsecured and are due from various donors. Grants receivable are unsecured and are due from various grantor agencies under contributory and cost-reimbursement grants. The Organization continually evaluates the collectability of pledges and grants receivable and maintains allowances for potential losses, if considered necessary. As of December 31, 2024 and 2023, no allowances were found necessary.

The Organization maintains cash balances at various financial institutions located in Texas. Accounts at these institutions are insured by the Federal Deposit Insurance Corporation up to \$250,000. At December 31, 2024, the Organization's uninsured balance totaled \$205,782. The Organization has not experienced any losses on such assets.

SAHELI dba Asian Family Support Services of Austin

Notes to Financial Statements

Two funding sources accounted for 65% of total support and revenue for the year ended December 31, 2024. One funding source accounted for 53% of total support and revenue for the year ended December 31, 2023.

Two donors accounted for 97% of the pledges receivable balance at December 31, 2024. One donor accounted for 100% of the net pledges receivable balance at December 31, 2023.

At December 31, 2024, balances due from three governmental agencies totaled approximately 92% of total grants receivable. At December 31, 2023, balances due from two governmental agencies totaled approximately 82% of total grants receivable.

Certificates of Deposit

Certificates of deposit with original maturities greater than three months and remaining maturities less than one year are classified as current assets. Certificates of deposit with remaining maturities of more than one year are classified as noncurrent assets. The Organization has three certificates of deposit with interest rates between 3.76% and 4.20% maturing through May 26, 2025. The certificates of deposit are carried at cost plus reinvested interest, which approximates fair value.

Revenue Recognition

The Organization recognizes contributions when cash, securities, or other assets or an unconditional promise to give is received. Unconditional promises to give that are expected to be collected in future years are recorded at the present value of the amounts expected to be collected. All contributions are considered available for unrestricted use unless specifically restricted by the donor.

A portion of the Organization's revenue is derived from cost-reimbursable federal and state contracts and grants, which are conditioned upon certain performance requirements and/or the incurrence of allowable qualifying expenses. Amounts received are recognized as revenue when the Organization has incurred expenditures in compliance with specific contract or grant provisions. Amounts received prior to incurring qualifying expenditures are reported as refundable advances.

The Organization received cost-reimbursable grants totaling \$4,835,296 and \$3,636,369 that have not been recognized at December 31, 2024 and 2023, respectively, because qualifying expenditures have not yet been incurred.

Special event revenue is recognized at the time of the event.

SAHELI dba Asian Family Support Services of Austin

Notes to Financial Statements

Functional Allocation of Expenses

The costs of providing the various programs and other activities have been summarized on a functional basis in the statements of activities. The statements of functional expenses presents expenses by function and natural classification. Certain costs are charged directly to the functions they benefit. Other expenses require allocation on a reasonable basis that is consistently applied. The expenses that are allocated include payroll, occupancy, professional services, supplies and equipment, telephone and communication, travel, insurance and miscellaneous which are allocated on the basis of estimates of time and effort.

Estimates and Assumptions

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

Contract Compliance

The Organization is responsible for compliance with provisions of contracts and grant agreements. Noncompliance could result in the disallowance of expenditures and a request for reimbursement. In the opinion of the Organization's management, such disallowance, if any, would not be significant to the Organization's financial statements.

Federal Income Tax

The Organization is recognized by the IRS as exempt from federal income tax under section 501(c)(3) of the Internal Revenue Code (IRC) and has not been classified as a private foundation as defined in the IRC. Income generated from activities unrelated to the Organization's exempt purposes is subject to tax under IRC Section 511. The Organization had no unrelated business income for the years ended December 31, 2024 and 2023. Accordingly, no provision or liability has been reported in the accompanying financial statements.

GAAP requires the evaluation of tax positions taken in the course of preparing the Organization's tax return and recognition of a tax liability (or asset) if the Organization has taken an uncertain position that more likely than not would not be sustained upon examination by the Internal Revenue Service. Management has analyzed the tax positions taken by the Organization and has concluded that as of December 31, 2024 and 2023, there are no uncertain tax positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements.

SAHELI dba Asian Family Support Services of Austin
Notes to Financial Statements

Reclassification

Certain items in the 2023 financial statements have been reclassified to conform to current year presentation, specifically, government grants and contributions on the statements of activities and other assets on the statements of financial position. Such reclassifications had no effect on previously reported changes in net assets.

3. Pledges Receivable

Pledges receivable consist of the following at December 31:

	2024	2023
Due in less than one year	\$ 231,000	\$ 200,000
Due from one year to five years	-	200,000
Less discount to present value	-	(6,295)
	\$ 231,000	\$ 393,705

4. Net Assets With Donor Restrictions

Net assets with donor restrictions consist of amounts restricted by donors for the following purposes as of December 31:

	2024	2023
Time restricted	\$ 200,000	\$ 393,705
Public policy capacity building program	-	15,000
	\$ 200,000	\$ 408,705

5. Leases

In evaluating its contracts, the Organization separately identifies lease and nonlease components, such as common area and other maintenance costs, in calculating the right-of-use (ROU) assets and lease liabilities for its office spaces. The Organization has elected the practical expedient to not separate lease and nonlease components and classifies the contract as a lease if consideration in the contract allocated to the lease component is greater than the consideration allocated to the nonlease component.

Leases result in the recognition of ROU assets and lease liabilities on the statements of financial position. ROU assets represent the right to use an underlying asset for the lease term, and lease liabilities represent the obligation to make lease payments arising from the lease, measured on a discounted basis. The Organization determines lease classification as operating or finance at the lease commencement date.

SAHELI dba Asian Family Support Services of Austin

Notes to Financial Statements

At lease inception, the lease liability is measured at the present value of the lease payments over the lease term. The ROU asset equals the lease liability adjusted for any initial direct costs, prepaid or deferred rent, and lease incentives. The Organization uses the implicit rate when readily determinable. As most of the leases do not provide an implicit rate, the Organization uses the risk-free rate based on the information available at the commencement date to determine the present value of lease payments. Risk-free rates used to determine the present value of lease payments were derived by reference to the interest paid on short-term government debt.

The lease term may include options to extend or to terminate the lease that the Organization is reasonably certain to exercise. Lease expense is generally recognized on a straight-line basis over the lease term. The Organization has elected not to record leases with an initial term of 12 months or less on the statements of financial position.

Nature of Leases

In August 2016, the Organization entered into a non-cancelable operating lease arrangement for use of a building for office space. The lease was renewed during the year ended December 31, 2023 and expires August 31, 2026. The lease requires the Organization to pay all executory costs (taxes, utilities, insurance, etc.). Termination of the lease is generally prohibited unless there is a violation under the lease agreement.

Future minimum lease payments and reconciliation to the statement of financial position are as follows for the years ending December 31:

2025	\$	56,452
2026		<u>37,635</u>
Total future undiscounted lease payments		94,087
Less present value discount		<u>(851)</u>
Right-of-use liability - operating lease	\$	<u><u>93,236</u></u>

SAHELI dba Asian Family Support Services of Austin
Notes to Financial Statements

The following lease cost and required information for the years ended December 31:

	<u>2024</u>	<u>2023</u>
Total operating lease cost	<u>\$ 55,171</u>	<u>\$ 55,751</u>
Cash paid for amounts included in the measurement of lease liability:		
Operating cash flows from operating leases	<u>\$ (55,171)</u>	<u>\$ (55,751)</u>
Right-of-use assets obtained in exchange for new operating lease liability	<u>\$ -</u>	<u>\$ 166,670</u>
Weighted-average remaining lease term:	<u>1.67 years</u>	<u>2.67 years</u>
Weighted-average discount rate:	<u>1.04%</u>	<u>1.04%</u>

6. Liquidity and Availability of Resources

The Organization's financial assets general expenditure within one year are as follows as of December 31:

	<u>2024</u>	<u>2023</u>
Cash	\$ 1,225,328	\$ 575,187
Certificates of deposit	1,836,161	180,386
Pledges receivable, current	231,000	200,000
Grants receivable	<u>723,289</u>	<u>614,074</u>
Total financial assets	4,015,778	1,569,647
Less amounts unavailable for general expenditures within one year due to:		
Donor-imposed restrictions	<u>-</u>	<u>15,000</u>
Total financial assets available to meet cash needs for general expenditures within one year	<u>\$ 4,015,778</u>	<u>\$ 1,554,647</u>

The Organization has a policy to structure its financial assets to be available as its general expenditures, liabilities and other obligations come due.

7. Related Party Transactions

Contributions from board members and employees of the Organization totaled \$93,322 and \$63,704 for the years ended December 31, 2024 and 2023, respectively.

Pledge receivables due from one board member of the Organization totaled \$25,000 for the year ended December 31, 2024.

SAHELI dba Asian Family Support Services of Austin
Notes to Financial Statements

8. Subsequent Events

The Organization has evaluated subsequent events through August 1, 2025, the date the financial statements were available to be issued, and concluded no additional disclosures are required.

Supplementary Information and Compliance Reports

SAHELI dba Asian Family Support Services of Austin
Schedule of Expenditures of Federal Awards
Year Ended December 31, 2024

Federal Agency/ Pass-through Grantor/Program Title	ALN #	Grant #	Federal Expenditures
U.S. Department of Health and Human Services:			
Texas Health and Human Services Commission:			
Social Services Block Grant	93.667	HHS000380000047	\$ 158,814
COVID-19 Social Services Block Grant	93.667	HHS000380000047	9,176
Total ALN 93.667			<u>167,990</u>
Texas Health and Human Services Commission:			
COVID-19 Family Violence Prevention and Services/Domestic	93.671	HHS000380000047	7,635
Texas Association Against Sexual Assault:			
COVID-19 Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services	93.671	ARP-FY24-AF0129-ERS-1/ARP-FY25-AF0177-ERS-1	<u>190,905</u>
Total ALN 93.671			<u>198,540</u>
Total U.S. Department of Health and Human Services			366,530
U.S. Department of Justice:			
Direct:			
Culturally and Linguistically Specific Services Program	16.016	15JOVW-22-GG-02982-CSSP/15JOVW-24-GG-03315-CSSP	194,736
Legal Assistance for Victims	16.524	15JOVW-23-GG-00548-LEGA	247,359
Sexual Assault Services Culturally Specific Program	16.023	2016-KS-AX-0009/15JOVW-23-GG-02621-SASP	103,840
Transitional Housing Assistance Grants for Victims of Domestic Violence, Dating Violence, Stalking or Sexual Assault	16.736	15JOVW-21-GG-02059-TRAN/15JOVW-24-GG-02809-TRAN	240,060
Rural Domestic Violence, Dating Violence, Sexual Assault and Stalking Assistance Program	16.589	15JOVW-24-GG-01043-RURA	19,358
Texas Association Against Sexual Assault:			
Sexual Assault Services Formula Program	16.017	SASP-FY24-AF0152/SASP-FY25-AF0178	144,258
Texas Office of the Governor-Criminal Justice Division:			
Violence Against Women Formula Grants	16.588	2551011/2551012	1,638,703
Violence Against Women Formula Grants	16.588	4233903/4233904	<u>286,828</u>
Total ALN 16.588			<u>1,925,531</u>
Total U.S. Department of Justice			<u>2,875,142</u>
Total expenditures of federal awards			<u>\$ 3,241,672</u>

See notes to schedule of expenditures of federal awards.

SAHELI dba Asian Family Support Services of Austin
Notes to Schedule of Expenditures of Federal Awards
Year Ended December 31, 2024

1. Basis of Presentation

The accompanying schedule of expenditures of federal awards (Schedule) includes the federal grant activity of SAHELI dba Asian Family Support Services of Austin (Organization). The information in this Schedule is presented in accordance with 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). Because the Schedule only presents a selected portion of the operations of the Organization, it is not intended and does not present the financial position, changes in net assets, or cash flows of the Organization.

2. Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

The Organization has elected to use the 10 percent de minimis indirect cost rate as allowed under the Uniform Guidance.



Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

To the Board of Directors of
SAHELI dba Asian Family Support Services of Austin

We have audited, 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, the financial statements of SAHELI dba Asian Family Support Services of Austin (Organization) (a nonprofit organization), which comprise the statement of financial position as of December 31, 2024, the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated August 1, 2025.

Report on Internal Control over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

Purpose of this Report

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



A Limited Liability Partnership

Arlington, Texas
August 1, 2025



Independent Auditors' Report on Compliance for Each Major Federal Program and on Internal Control over Compliance Required by the Uniform Guidance

To the Board of Directors of
SAHELI dba Asian Family Support Services of Austin

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited SAHELI dba Asian Family Support Services of Austin's (Organization) 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 the Organization's major federal programs for the year ended December 31, 2024. The Organization's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

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

Basis for Opinion on Each Major Federal Program

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

We are required to be independent of the Organization and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the Organization's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

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

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Organization's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *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 the Organization's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards* and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Organization'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 the Organization'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 the Organization's internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control over Compliance

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

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

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

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


A Limited Liability Partnership

Arlington, Texas
August 1, 2025

SAHELI dba Asian Family Support Services of Austin
Schedule of Findings and Questioned Costs
Year Ended December 31, 2024

Section I – Summary of Auditors’ Results

Financial Statements

Type of auditors’ report issued:	Unmodified
Internal control over financial reporting:	
• Material weaknesses identified?	No
• Significant deficiencies identified?	None reported
Noncompliance material to financial statements noted?	No

Federal Awards

Internal control over major programs:	
• Material weaknesses identified?	No
• Significant deficiencies identified?	None reported
Type of auditors’ report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance 2 CFR 200.516(a)?	No
Identification of major federal program:	<u>Assistance Listing Number</u>
Violence Against Women Formula Grant	16.588
Dollar threshold used to distinguish between type A and B programs for federal awards:	\$750,000
Auditee qualified as low-risk auditee?	Yes

Section II – Financial Statement Findings

None

Section III – Federal Award Findings and Questioned Costs

None

Section IV – Summary of Prior Year Audit Findings

None