

**SUPPLEMENTAL ITEM CHECKLIST**  
**COMMUNITY DEVELOPMENT BLOCK GRANT PROGRAM**  
**DUE DATE: MAY 8, 2025**

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**Submit one copy of the following items:**

**Required:**

- \_01\_\_\_ Board of Directors list including position/title on board/city of residence.
- \_01\_\_\_ Contact numbers for Board Chair or President and Treasurer.
- \_02\_\_\_ Resolution or Board Minutes showing approval to apply and designation of person who will sign documents on behalf of the organization.
- \_03\_\_\_ Organization Chart
- \_04\_\_\_ Articles of Incorporation
- \_05\_\_\_ Bylaws
- \_06\_\_\_ Tax Exempt Determination Letter (for non-profit organizations)
- \_07\_\_\_ Organization's Current Budget and Proposed Budget for next fiscal year
- \_08\_\_\_ Most Recent audit or CPA prepared review.
- \_09\_\_\_ Description of employees, board members, volunteers who will work with the project
- \_10\_\_\_ Non-discrimination Policy Statement

**If applicable:**

- \_11\_\_\_ Fee schedule or structure for the project proposed for funding
- \_n/a\_\_\_ Copy of program application if one is used to select beneficiaries
- \_n/a\_\_\_ Analysis of program or service expansion if this is not a new service.
- \_13\_\_\_ Description of how beneficiaries will be selected (if not by application form)
- \_n/a\_\_\_ Description of how applicant income will be determined if there are direct beneficiaries
- \_n/a\_\_\_ Detailed explanation of any lawsuits, judgments, or bankruptcy proceedings
- \_n/a\_\_\_ Job description for new positions expected to be filled using CDBG funding

**CITY OF SAN MARCOS**  
**2025 CDBG PUBLIC SERVICES APPLICATION**



**Due Date: May 8, 2025**

**I. APPLICANT CONTACT INFORMATION**

Applicant Organization: Texas Rio Grande Legal Aid, Inc. (TRLA)

Contact Name: Emily Wagner

Telephone: (956) [REDACTED]

Mailing Address: 301 S. Texas Avenue

Physical Address, if different from mailing address: 301 S. Texas Avenue

Contact E-Mail Address: [REDACTED]

Web Address: trla.org

Who is authorized to execute program documents? Robert Doggett, Executive Director

**II. APPLICATION SUMMARY INFORMATION**

Project Name:

Legal Aid for San Marcos Residents

Amount of CDBG Funds Requested: \$40,000

Project Location: San Marcos, Texas

### III. PROJECT DESCRIPTION

#### A. PROGRAM SUMMARY

**Briefly summarize the program for which CDBG funding has been requested.**

TRLA is requesting Community Development Block Grant (CDBG) funding to support the provision of free civil legal services to low- and moderate-income residents of San Marcos. TRLA helps clients address legal issues that impact housing stability, economic security, and personal safety. These services include assistance with evictions and landlord-tenant disputes, protection from domestic violence, access to public benefits, and other civil matters that affect the well-being of vulnerable individuals and families. CDBG funding will help TRLA continue offering accessible legal support to San Marcos residents who might otherwise go without representation.

#### B. USE OF FUNDS

**How will the funds be used?**

CDBG funds will be used to continue the established partnership between TRLA and the City of San Marcos that supports the staffing and operational costs associated with providing direct civil legal services to low- and moderate-income residents of San Marcos. Austin Tenants Council, a Special Project of Texas RioGrande Legal Aid, (ATC/TRLA) will provide both virtual and in-person outreach events. Topics include tenants' rights and remedies for issues affecting residents such as repair requests, lease termination, security deposits, retaliation, and evictions.

#### C. LEVERAGED RESOURCES

**Provide a brief description of other funding sources, volunteers, or in-kind donations that are expected to be used with this program.**

TRLA is funded in part by the Legal Services Corporation ("LSC"). As a condition of the funding received from LSC, TRLA is restricted in certain activities in all of its legal work—including work supported by other funding sources. TRLA may not expend any funds for any activity prohibited by the Legal Services Corporation Act, 42 U.S.C. §2996 et seq. or by Public Law 104-134. Public Law 104-234 §504(d) requires that notice of these restrictions be given to all funders or programs funded by the Legal Service Corporation. For a copy of these laws or any further information, please contact: Executive Director, Texas RioGrande Legal Aid, 301 S. Texas Avenue, Mercedes, Texas 78570; Tel: [REDACTED]

In addition to funding from LSC, TRLA also receives funding from other private and government agencies. The largest of these is the Texas Access to Justice Foundation (TAJF).

#### D. ACCOMPLISHMENTS

**Once the project is completed, how can its success be measured?**

The success of the project will be measured by the number of San Marcos residents who receive legal assistance, the types of legal issues addressed, and the outcomes achieved for clients. Key performance indicators will include:

- Number of individuals provided legal services with counsel and advice, brief services, or extended services
- Number of telephone counseling calls provided
- Number of in-office counseling provided
- Number of online counseling provided
- Number of community outreach events

#### E. NEED AND JUSTIFICATION

**Describe the need for this program. Has the need been increasing in recent years?**

There is a significant and ongoing need for accessible civil legal services for low-income residents of San Marcos. TRLA provides free legal assistance to individuals and families facing a wide range of civil legal issues—including evictions, lease terminations, retaliations, and more.

Although TRLA does not currently have a physical office in San Marcos, under the current program, a dedicated staff member travels to the city twice a month to conduct outreach and meet with residents in need of legal help. This regular presence allows us to build trust with the community and extend critical legal support to those who might otherwise go without it. Within the past year, 230 individuals have been positively impacted thanks to the existing program funded by the City of San Marcos. TRLA's outreach efforts are essential to ensuring residents can access legal representation that helps stabilize families, prevent homelessness, and promote safety and justice. CDBG funding will help sustain and strengthen this work.

## **F. CITY COUNCIL STRATEGIC INITIATIVE**

Does this project or program positively impact one of the initiatives described in the attached City Council Strategic Plan? Which one?

This project directly supports **Goal 1: Quality of Life**, **Goal 2: Economic Vitality**, and **Goal 3: Public Safety** in the City Council's Strategic Plan. By providing free civil legal services to low-income San Marcos residents, TRLA helps individuals and families resolve critical legal issues that directly impact their well-being, safety, and stability.

- **Quality of Life** is improved when residents have access to legal services to resolve issues that impact their livelihoods.
- **Economic Vitality** is strengthened by helping low- and moderate-income individuals avoid financial crises that arise from having to pay hefty attorney fees. Ensuring their resources can go toward more important things.
- **Public Safety** is promoted by representing clients, protecting individuals' rights and defending the vulnerable.

## **G. IMPACT**

**Describe in detail the impact this program will have on the identified need and on San Marcos residents.**

City of San Marcos residents will attend community outreach events where they will learn about legal avenues they can take when faced with legal problems. Topics include tenants' rights and remedies for issues such as repair requests, lease termination, security deposits, retaliation, and evictions. These counseling events not only improve individual outcomes but also strengthen the broader community by promoting family stability and fostering economic resilience.

Because TRLA does not have a permanent office in San Marcos, the twice-monthly outreach is a crucial lifeline for residents who might otherwise go without any legal help. With CDBG funding, TRLA can extend the reach of services under the current contract expiring May 2026—allowing TRLA staff to handle cases, follow-up, provide representation capacity, and host community education events until December 2026.

## **H. EXPERIENCE OR REFERENCES**

**Describe your experience in implementing a similar program, or if this is a first-time venture, provide an explanation of why you believe you will be successful in implementation. You may attach up to three letters of reference.**

TRLA has extensive experience successfully implementing programs that provide free civil legal services to low-income individuals and families. TRLA is currently administering a grant from the City of San Marcos through the American Rescue Plan Act (ARPA), which supports legal services and outreach efforts. This program has enabled TRLA to serve San Marcos residents—demonstrating both the need for and impact of our work in the community.

The ARPA-funded program will end May 31, 2026, and we are proud to have maintained strong compliance with reporting requirements, grant administration, and service delivery. TRLA staff are experienced in coordinating legal service programs across its multi-county service area, and its internal systems are well-established to track outcomes, manage caseloads, and ensure accountability. Under our current contract with the City of San Marcos, TRLA has served a total of 332 individuals through telephone and online counseling, and community outreach. That is 38% more than the contract goal of 240.

The proposed CDBG-funded project builds on this proven track record. With experienced attorneys, staff, and existing relationships within the San Marcos community, TRLA is well-positioned to continue and expand this important work.

**TYPE OF PUBLIC SERVICE (choose all that apply)**

- 05A Senior Services
  - 05C Legal Services
  - 05E Transportation Services
  - 05G Battered and Abused Spouses Services
  - 05I Crime Awareness
  - 05K Tenant/Landlord Counseling
  - 05M Health Services
  - 05O Mental Health Services
  - 05Q Subsistence Payments
  - 05B Handicapped Services
  - 05D Youth Services
  - 05F Substance Abuse Services
  - 05H Employment Training
  - 05J Fair Housing Activities
  - 05L Child Care Services
  - 05N Abused and Neglected Children Services
  - 05P Screening for Lead Paint/Lead Hazards
  - 05R Homeownership Assistance (Not Direct)
- Other: \_\_\_\_\_

**PROGRAM INFORMATION**

1. Program eligibility (please select one):
  - a.  This is a new program.
  - b.  This is an existing program that: (select one of the following)
    - Has previously received CDBG funding and the amount requested for this year is the same or less than previous funding; or
    - will expand to serve more beneficiaries or to provide more services if the CDBG funding as requested is approved. *Please attach an analysis that details how the program or service will be expanded, how many new beneficiaries will be served by the expansion, and how this number was determined.*
2. Programs receiving funding from the City at this time (during the current program year):
  - a. How much CDBG funding was awarded? \_\_\_\_\_
  - b. Is this program receiving any other City of San Marcos sources? Yes
  - c. If yes, how much was received and from what source? ARPA FUNDS, \$80,000
3. Is there a fee to clients to participate in the program?  Yes  No  
*If yes, please provide fee structure.*
4. Describe the days and hours of operation of the program:  
Monday through Friday 9:00 am – 5:00 pm

**AGENCY INFORMATION**

1. Does your organization have an office located in San Marcos?  Yes  No
2. Has your organization been in operation for 2 or more years?  Yes  No
3. Has your organization served San Marcos residents for 2 or more years?  Yes  No

## IV. PROGRAM BENEFICIARIES

*Applicant must be able to document that at least 51% of the beneficiaries have an annual income that is at or below 80% of the Area Median Income and are San Marcos residents.*

### **A. PRESUMED BENEFIT:** See definition above of “Presumed Benefit”.

1. Will all of the program’s beneficiaries be in a Presumed Benefit Category? \_\_\_\_\_ Yes or   X   No

If “yes”, list the categories:

N/A, the activities provided under this contract are Client Based

2. How many persons in each presumed category are proposed to be assisted if funding is received?

Abused Children	Elderly Persons	Battered Spouses	Homeless Persons	Severely Disabled Adults	Illiterate Adults	Persons living with AIDS
n/a	n/a	n/a	n/a	n/a	n/a	n/a

3. If this program was carried out the previous full program year (10/1 – 9/30), how many persons were served in each presumed category:

Abused Children	Elderly Persons	Battered Spouses	Homeless Persons	Severely Disabled Adults	Illiterate Adults	Persons living with AIDS
n/a	n/a	n/a	n/a	n/a	n/a	n/a

### **B. BENEFICIARIES WHO ARE NOT CONSIDERED “PRESUMED”**

1. How many persons are proposed to be assisted if funding is received? 115 are proposed to be assisted in the 6 month period of the project

2. If this program was carried out the previous program year (10/1 – 9/30), how many persons were served?

In the previous 2024 program year of the Texas State University & City of San Marcos grant, a total of 230 people were served from October 2023 to September 2024. Additionally, 27 people were reached through community outreach. There were 197 telephone calls answered, 21 online requests, and 12 in-office visits.

2. What percentage of persons proposed to be assisted are expected to be low/mod? 100%

3. What percentage of persons proposed to be assisted are expected to be San Marcos residents? 100%

4. How do you propose to document the income of the beneficiaries? (Check all that apply)

\_\_\_\_\_ Evidence that the child is approved for free or reduced lunch

\_\_\_\_\_ Evidence that the family lives in housing sponsored by the Housing Authority

\_\_\_\_\_ Evidence that the family is WIC approved

\_\_\_\_\_ Income documentation using one of the 3 HUD approved methods

  X   Self-certification, with income verification required of 20% of certifications

\_\_\_\_\_ Other, describe: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_



## V. LINE ITEM BUDGET

Please use the following format to present your proposed line-item budget. Secured funds are funds on-hand, pledged, or awarded. Following the line-item budget, please complete the Supplemental Budget Form – Use of Other Resources. Funds and costs, as outlined on the Sources and Uses of Funds form, may **not** be spent or incurred prior to a contract award date (usually October 1<sup>st</sup>) from the CDBG Program. Supporting documentation may be attached as an Appendix.

Expense Category	Total Program Budget	CDBG Portion	Other Funding Source	Other Funds Amount
<b>Personnel Services</b>				
Salaries	57,000	27,000	Legal Services Corporation	30,000
Fringe Benefits	18,810	8,330	Legal Services Corporation	10,480
<b>Supplies</b>				
Office Supplies	790	390	Legal Services Corporation	400
Program Supplies	600	280	Legal Services Corporation	320
Client Materials				
<b>Operating</b>				
Training				
Insurance				
Utilities/Rent/Mortgage	8,695	4,000	Legal Services Corporation	4,695
<b>Other (please specify)</b>				
<b>Total</b>	<b>85,895</b>	<b>40,000</b>	<b>Legal Services Corporation</b>	<b>45,895</b>

Please provide an explanation for any unusual budget expenditures listed in the line-item budget above.

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**VI. PROJECTED IMPLEMENTATION SCHEDULE WITH PERFORMANCE GOALS**

Projected Start Date: June 2026

Projected Completion Date: Dec 2026

Activity Description	Start Month/Year	End Month/Year	Performance Measurement Goal
<i>Example: Hiring New Staff Member</i>	<i>October 2025</i>	<i>December 2025</i>	<i>Employment process complete</i>
Community Outreach	June 2026	Dec 2026	Attendance
Telephone Counseling	June 2026	Dec 2026	Number of Telephone Counseling calls
In-Office Counseling	June 2026	Dec 2026	Number of In-Office Counseling
Online Counseling	June 2026	Dec 2026	Number of Online Counseling
Purchase of Supplies	June 2026	Nov 2026	Supplies are available for project use



7. What period was covered by your most recent financial review? Oct 1 2023 - September 30, 2024

8. Has your organization received City of San Marcos funding in the past two years?  Yes  No

*If yes, please attach a short summary of the purpose and amount of City funding.*

TRLA currently receives ARPA funds from the City of San Marcos that will end May 31, 2026. In total, TRLA has received \$160,000 over the past two fiscal years.

### PERSONNEL AND POLICIES

1. Name and Title of your chief administrator Robert Doggett, Executive Director

Number of years in this position? 7 years

2. Total number of current employees at all locations 411 Employees

3. Total number of current employees who will be involved in this project 4

4. Total number of new employees expected to be hired for the project 0

5. Does your organization have a personnel policy manual?  Yes  No

Does it include a procedure for filing grievances?  Yes  No

Does it include a non-discrimination clause?  Yes  No

6. Does your organization maintain a written code or standards of conduct that governs the performance of its officers, employees or agents engaged in the award and administration of contracts supported by Federal funds?

Yes  No

7. Separation of duties for financial transactions regarding this project (respond with job title):

a. Who will approve payment of incurred expenses? Assistant Chief Financial Officer, Chief Financial Officer, and Director of Administration

b. Who will prepare the payment check? Accountant II

c. Who will sign checks paying project expenses? Chief Financial Officer, Director of Administration

d. Who posts the transaction to your financial records? Accountant II

e. Who reconciles monthly bank statements? Accountant I

### ACCESSIBILITY OF PROGRAMS AND SERVICES

1. Are all facilities to be served by the program ADA Accessible?  Yes  No

2. Do you have a Section 504 (ADA) Self-Evaluation on file?  Yes  No

3. How will you provide services to persons with Limited English proficiency?

It is the practice of TRLA to provide its clients with access to services and to remove any barriers which are caused by a client's limited English language proficiency, as follows:

A. During the intake procedure staff and volunteers involved in the initial intake will make a determination as to a client's limited English proficiency. Such determination will be made by the staff person or volunteer conducting the initial intake based on the client's statements and responses. Once a determination is made identifying the client as being limited in English proficiency, then the staff/volunteer will determine the language of preference for the client in order to conduct a more thorough interview.

B. The client or potential client with a limited English proficiency will be provided a bilingual staff person or interpreter who is proficient in English and the first language of the client. This will be provided as soon as is reasonable. In some situations and based on the decision of the staff person in charge a client may have a family member assist in the determination of eligibility or as quickly thereafter as can be arranged. It is the policy of TRLA to restrict the use of family, friends, and less qualified staff to provide interpretation services when conducting an extended intake (beyond eligibility determination). The use of family members, friends or less qualified staff may be used if expressly requested by the client and approved by the PIC or other management staff or in an emergency situation. If someone other than a qualified interpreter is used then it will be so documented in the client's file. If the client requests a family member or friend to interpret then the client's file shall note that an offer by TRLA was made to provide a qualified interpreter.

C. There is no charge to the client for an interpreter.

D. Client services after an initial intake will also be conducted by a qualified interpreter for any future communications. TRLA will schedule such additional interviews and/or discussions in a manner so as to allow for the presence of a qualified interpreter.

E. TRLA has accounts with Language Line to provide translation services, or there may be more economical alternatives that can be found at universities or through other resources. All offices should have a Language Line poster posted in the lobby. This poster helps applicants identify which language they speak. Reference cards for using Language Line can also be ordered free of charge for offices.

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## **INSURANCE, BONDING, AND WORKER'S COMPENSATION**

1. Does your organization have liability insurance coverage?  Yes  No
2. If yes, in what amount? \$1,000,000
3. Does your organization pay worker's compensation in accordance with Federal and state laws?  
 Yes  No  N/A
4. Does your organization have fidelity bond coverage for principal staff members who handle the organization's accounts?  Yes  No
5. Will vehicles owned by the organization be used in conjunction with the proposed project?  
 Yes  No
6. If yes, what level of liability insurance is maintained on the vehicles? \_\_\_\_\_

## **VIII. CONFLICTS OF INTEREST (24 CFR 570.611; 24 CFR 85.36; AND 24 CFR 84.42)**

Two sets of conflict-of-interest provisions apply to activities carried out with CDBG funding. The first set, applicable to the procurement of goods and services by subrecipients (*funded applicants*), is the procurement regulation found in the *Uniform Administrative Requirements, Cost Principles and Audit Requirement for Federal Awards as codified in Title 2, Part 200 of the Code of Federal Regulations*. The second set of provisions is located at 24 CFR 570.611(a)(2).

With respect to procurement activities, the subrecipient must maintain written standards of conduct governing the performance of its employees engaged in the award and administration of contracts. At a minimum, these standards must:

1. Require that no employee, officer, or agent may participate in the selection, award, or administration of a contract supported by federal funds if a real or apparent conflict would be involved. Such a conflict would arise when any of the following parties has a financial or other interest in the firm selected for an award:
  - An employee, officer, or agent of the subrecipient;
  - Any member of an employee's, officer's, or agent's immediate family;

- An employee's, agent's, or officer's partner; or
  - An organization which employs or is about to employ any of the persons listed in the preceding sections.
2. Require that employees, agents, and officers of the subrecipient neither solicit nor accept gratuities, favors, or anything of value from contractors or parties to sub-agreements. However, subrecipients may set standards for situations in which the financial interest is not substantial, or the gift is an unsolicited item of nominal value.
  3. Provide for disciplinary actions to be applied for any violation of such standards by employees, agents, or officers of the subrecipient.

With respect to all other CDBG-assisted activities, the general standard is that no employee, agent, or officer of the subrecipient who exercises decision-making responsibility with respect to CDBG funds and activities is allowed to obtain a financial interest in or benefit from CDBG activities, or have a financial interest in any contract, subcontract, or agreement regarding those activities or in the proceeds for the activities. Specific provisions include that:

- The requirement applies to any person who is an employee, agent, consultant, officer, or elected or appointed official of the City, a designated public agency, or a subrecipient, and to their immediate family members and business partners.
- The requirement applies to such persons during their tenure and for a period of one year after leaving the grantee or subrecipient organization.
- Upon written request, exceptions may be granted by HUD on a case-by-case basis.

**CONFLICT OF INTEREST QUESTIONNAIRE**

*NOTE: For the purpose of this form, a "covered person" includes any person who is an employee, agent, consultant, officer or elected or appointed official of the City of San Marcos, your organization, or any designated public agency.*

Name of Organization: Texas RioGrande Legal Aid

1. Does your organization maintain a written code or standards of conduct that governs the performance of its officers, employees or agents engaged in the award and administration of contracts supported by Federal funds?  
Yes  No  If "No" is checked, please explain how you will comply with this requirement:  
\_\_\_\_\_
2. Are any of your Board Members or employees that are responsible for carrying out this project or members of their immediate families or their business associates also:
  - a. Employed by the City of San Marcos? Yes  No
  - b. Members of or closely related to members of the San Marcos City Council? Yes  No
  - c. Members of or closely related to an employee of the City of San Marcos? Yes  No
  - d. Current beneficiaries or related to beneficiaries of the project for which funds are requested?  
Yes  No
  - e. Paid providers of goods or services to the program or having other financial interest in the program or related to such individuals? Yes  No
3. For each relationship described above, please answer the following questions: (attach additional page if necessary)
  - a. Name of employee or official: n/a
  - b. Is this person receiving or likely to receive taxable income from your organization?  
Yes  No
  - c. Is your organization receiving or likely to receive taxable income from or at the direction of the employee or official AND the taxable income is not from the City of San Marcos?  
Yes  No
  - d. Is your organization affiliated with a corporation or other business entity in which the employee or official serves as an officer or director, or holds an ownership interest of 10% or more?  
Yes  No
4. Describe any other affiliation or business relationship that might cause a conflict of interest with respect to CDBG funds and activities. n/a  
\_\_\_\_\_  
\_\_\_\_\_
5. Will any of your organization's employees, officers, board members, or members of their immediate family or business partners have a financial interest in any contract, subcontract, or agreement regarding CDBG funded activities?  
Yes  No . *If yes, please attach an explanation.*

## IX. APPLICANT ASSURANCES AND CERTIFICATIONS

The applicant hereby assures and certifies with respect to this project or program, by the submission of this application, that the following are true statements:

1. It possesses legal authority to apply for the grant and to finance the proposed request; that a resolution, motion or similar action has been duly adopted or passed as an official act of the applicant's governing body, authorizing the filing of the application, including all understandings and assurances contained therein, and directing and authorizing the person identified as the official representative of the applicant to act in connection with the application and to provide such additional information as may be required.
2. It will comply with the Uniform Administrative Requirements, Cost Principles and Audit Requirement for Federal Awards as codified in Title 2, Part 200 of the Code of Federal Regulations (UAR) and agrees to adhere to the accounting principles and procedures required therein, utilizing adequate internal controls and maintaining necessary source documentation for all costs incurred.
3. If it expends \$750,000 or more of federal funds in a fiscal year, it will comply with the Single Audit Act of 1984.
4. It will comply with the provisions of Executive Order 11988, relating to evaluation of flood hazards, and Executive Order 11990, relating to protection of wetlands. It will comply with the flood insurance purchase requirements of Section 102(a) of the Flood Disaster Protection Act of 1973, Public Law 93-234, 87 Stat. 975, and approved December 31, 1976. Section 102(a).
5. It will have sufficient funds available or the ability to obtain the non-federal share of the cost for construction projects. Sufficient funds will be available when construction is completed to assure effective operation and maintenance of the facility for the purposes constructed.
6. It will give the City and the Comptroller General, through any authorized representative, access to and the right to examine all records, books, papers, or documents related to the grant.
7. It will cause work on the project to be commenced within a reasonable time after receipt of notification from the City that funds have been approved and that the project will be performed to completion with reasonable diligence.
8. It will comply with Title VI of the Civil Rights Act of 1964 (P.L. 88-352) and in accordance with Title VI of that Act, no person in the United States shall, on the ground of race, color, or national origin, be excluded from participation in, be denied the benefits of, or be otherwise subjected to discrimination under any program or activity for which the applicant receives federal financial assistance and will immediately take any measures necessary to effectuate this agreement.
9. It will comply with the requirements of Title II and Title III of the Uniform Relocation Assistance and Real Property Acquisitions Act of 1970 (P.L. 91646), which provides for fair and equitable treatment of persons displaced because of federal and federally assisted programs.
10. It will comply with the provisions of the Hatch Act, which limit the political activity of employees.
11. It will comply with the minimum wage and maximum hours provisions of the Federal Fair Labor Standards Act as they apply.
12. It will insure that the facilities under its ownership, lease or supervision which shall be utilized in the accomplishment of the project are not listed on the Environmental Protection Agency's (EPA) list of Violating Facilities and that it will notify the city/federal grantor agency of the receipt of any communication from the Director of the EPA Office of Federal Activities indicating that a facility to be utilized in the project is under consideration for listing by the EPA.
13. It will assist the city/federal grantor agency in its compliance with Section 106 of the National Historic Preservation Act of 1966 as amended (16 U.S.C. 470), Executive Order 11593, and the Archeological and Historic Preservation Act of 1966 (16 U.S.C. 469a-1 et seq.).

14. It will comply with Texas Civil Statutes, Article 5996a, by ensuring that no officer, employee, or member of the applicant's governing body or of the applicant's contractor shall vote or confirm the employment of any person related within the second degree by affinity or third degree by consanguinity to any member of the governing body or to any other officer or employee authorized to employ or supervise such person. This prohibition shall not prohibit the employment of a person who shall have been continuously employed for a period of two years prior to the election or appointment of the officer, employee, or governing body member related to such person in the prohibited degree.
15. It will ensure that all information collected, assembled or maintained by the applicant relative to this project shall be available to the public during normal business hours in compliance with Texas Civil Statutes, Article 6252-17a, unless otherwise expressly provided by law.
16. It will conduct and administer the program in conformity with the Fair Housing Act (42 USC Section 3901 et. Seq.) and that it will affirmatively further fair housing.
17. It will minimize displacement of persons because of activities assisted with CDBG funds. If displacement of residential dwellings will occur in connection with a grant-assisted project, it will follow a residential anti-displacement and relocation assistance plan as specified by the City of San Marcos.
18. It certifies that it is not now, nor has it ever been, on the Federal List of Debarred Contractors.
19. It will not attempt to recover any capital costs of public improvements assisted in whole or in part with such funds by assessing any amount against properties owned and occupied by persons of LMI, including any fee charged or assessment made as a condition of obtaining access to such public improvements unless (a) such funds are used to pay the proportion of such fee or assessment that related to the capital costs of such public improvements that are financed from revenue sources other than such funds; or (b) for purposes of assessing any amount against properties owned and occupied by persons of moderate income, applicant certifies that it lacks sufficient funds under this contract to comply with the requirements of clause (a).
20. It agrees to comply with the requirements of Title 24 of the Code of Federal Regulations, Part 570 (the U.S. Housing and Urban Development regulations concerning Community Development Block Grants (CDBG)) including subpart J and subpart K of these regulations, except that (1) the Agency does not assume the recipient's environmental responsibilities described in 24 CFR 570.604 and (2) Agency does not assume the recipient's responsibility for initiating the review process under the provisions of 24 CFR Part 52. Agency also agrees to comply with all other applicable Federal, State, and local laws, regulations, and policies governing the funds provided. Agency further agrees to utilize funds available to supplement rather than supplant funds otherwise available. Agency shall comply with all applicable Federal laws, regulations, and requirements, which include compliance with the provisions of the HCD Act and all rules, regulations, guidelines, and circulars promulgated by the various Federal departments, agencies, administrations, and commissions relating to the CDBG Program. The applicable laws and regulations include, but are not limited to:
  - 24 CFR Part 570;
  - 24 CFR Parts 84 and 85;
  - The Davis-Bacon Fair Labor Standards Act;
  - The Contract Work Hours and Safety Standards Act of 1962;
  - Copeland "Anti-Kickback" Act of 1934;
  - Sections 104(b) and 109 of the Housing and Community Development Act of 1974;
  - Section 3 of the Housing and Urban Development Act of 1968;
  - Equal employment opportunity and minority business enterprise regulations established in 24 CFR part 570.904;
  - Non-discrimination in employment, established by Executive Order 11246 (as amended by Executive Orders 11375 and 12086);
  - Section 504 of the Rehabilitation Act of 1973 Uniform Federal Accessibility Standards;
  - The Architectural Barriers Act of 1968;
  - The Americans with Disabilities Act (ADA) of 1990;
  - The Age Discrimination Act of 1975, as amended;

- National Environmental Policy of 1969 (42 USC 4321 et seq.) as amended;
- Lead Based paint regulations established in 24 CFR Parts 35, 570.608, and 24 CFR 982.401;
- Asbestos guidelines established in CPD Notice 90-44;
- HUD Environmental Criteria and Standards (24 CFR Part 51);
- The Energy Policy and Conservation Act (Public Law 94-163) and 24 CFR Part 39
- Flood Disaster Protection Act of 1973;
- Colorado House Bill 06-1023 and 06-1043;
- Procurement Standards (2 CFR 200.322);
- Rights to Inventions Made Under a Contract or Agreement (37 CFR 401.2 (a));
- Energy Efficiency (2 CFR Part 200 Appendix II); and
- Recycling (2 CFR Part 200 Appendix II).

**CERTIFICATIONS REGARDING LOBBYING:**

21. No federal appropriated funds have been paid or will be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of an agency, a member of Congress, an officer or employee of Congress, or an employee of a member of Congress in connection with the awarding of any federal contract, the making of any federal grant, the making of any federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any federal contract, grant, loan, or cooperative agreement.
22. If any funds other than federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a member of Congress, an officer or employee of Congress, or an employee of a member of Congress in connection with this federal contract, grant, loan, or cooperative agreement, the undersigned shall complete and submit standard form – “Disclosure Form to Report Lobbying”, in accordance with its instructions.
23. The undersigned shall require that the language of this certification be included in the award documents for all sub-awards at all tiers (including subcontracts, sub-grants, and contracts under grants, loans, and cooperative agreements) and that all subrecipients shall certify and disclose accordingly.
24. This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering this transaction imposed by Section 1352, Title 31, U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

**GENERAL CERTIFICATIONS:**

25. The information, exhibits, and schedules contained in this application are true and accurate statements and represent fairly the financial condition of our organization;
26. Our organization is eligible to receive federal funding and has not been placed in a debarred or otherwise ineligible status under the provisions of CFR Part 24;
27. Our organization prohibits discrimination in accordance with Title VI of the Civil Rights Act of 1964; and,
28. Our governing body has duly authorized submission of this document. If funded, we agree to comply with the procedures outlined in the “Playing by the Rules” handbook that will be supplied by the City of San Marcos.

I, the duly authorized representative of the applicant organization, certify that the foregoing statements are true to the best of my knowledge and belief:

**CERTIFIED BY:**

Signature: 

Date Signed: 05/08/2025

Printed Name: Robert Doggett

Title: Executive Director

Organization Name: Texas RioGrande Legal Aid Inc.



South Texas Ave.  
Mercedes, TX 78570  
Tel: (956) [REDACTED]  
Toll Free: (833) [REDACTED]  
Fax: (956) [REDACTED]  
[www.trla.org](http://www.trla.org)

Texas RioGrande Legal Aid's (TRLA) Board of Directors meets on a quarterly basis. The next meeting of the Board of Directors is scheduled for June 21, 2025. At that time, the resolution below will be presented for their approval. Once approved, the resolution will be signed by our board president, Javier Espinoza.

#### BOARD RESOLUTION 2025 – 2026



South Texas Ave.  
Mercedes, TX 78570  
Tel: (956) [REDACTED]  
Toll Free: (833) [REDACTED]  
Fax: (956) [REDACTED]  
[www.trla.org](http://www.trla.org)

**WHEREAS**, Texas RioGrande Legal Aid, Inc. (TRLA) has applied to the City of San Marcos for the following grant program: Community Development Block Program 2025 - Public Services Application.

**WHEREAS**, the Board of Directors has considered and supports the Application filed or to be filed with the City of San Marcos;

**WHEREAS**, Texas RioGrande Legal Aid, Inc. (TRLA) has designated or wishes to designate the following individual as the “Authorized Official” who is given or has been given the power to apply for, accept, reject, alter, or terminate that certain grant with the City of San Marcos, as well as given the authority to sign all grant adjustment requests, inventory reports, progress reports and financial reports or any other official documents related to the grant on behalf of the grantee:

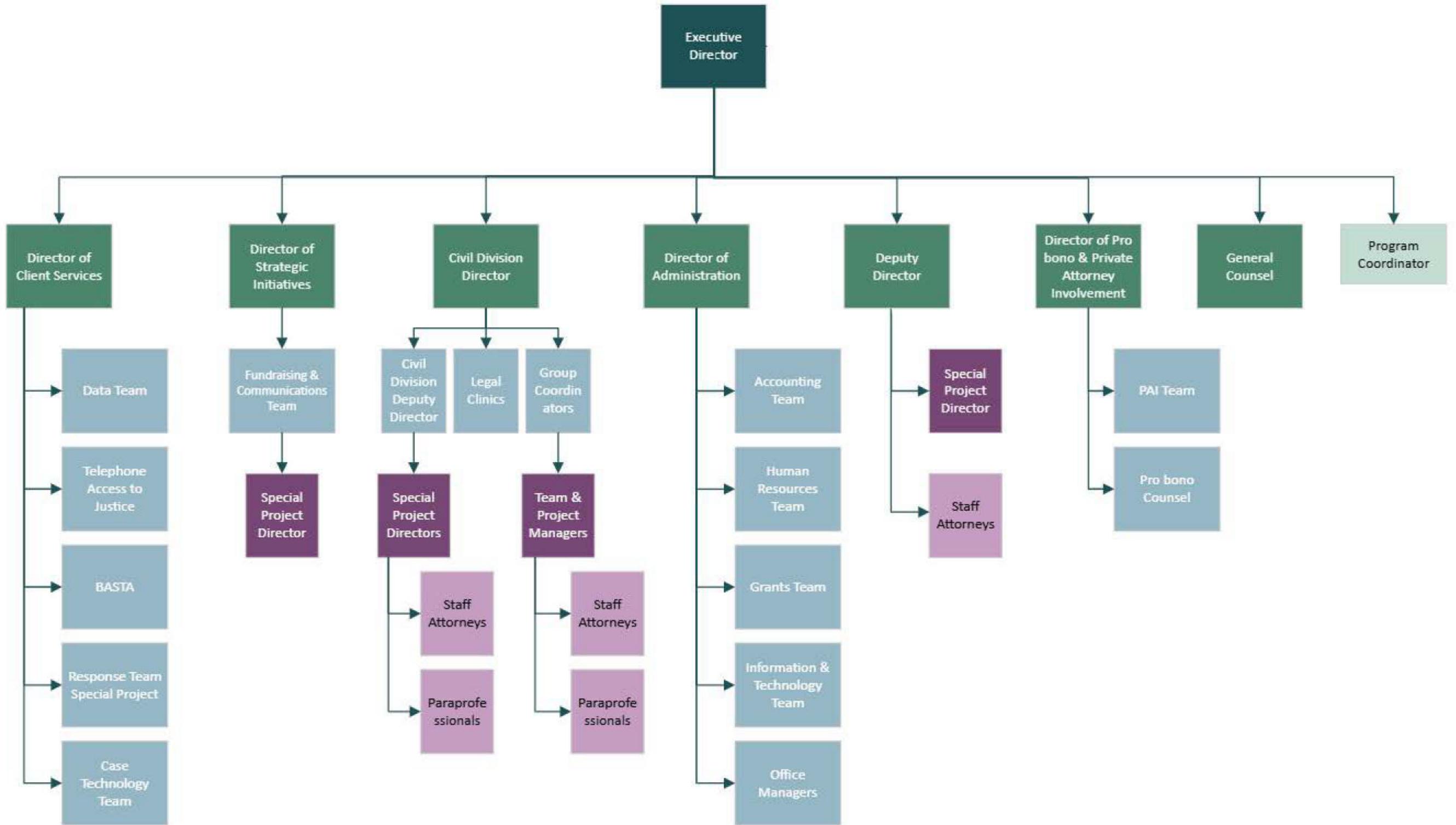
**Name of Person Designated as Authorized Official:** Robert Doggett  
**Position Title:** Executive Director  
**Mailing Address:** 4920 North IH-35, Austin TX, 78751  
**Phone Number:** (512) [REDACTED]  
**E-mail Address:** [REDACTED]

**NOW HEREOFRE, BE IT RESOLVED** that the Board of Directors approves the designation of the authorized official AND that the grant application for the Community Development Block Program 2025 - Public Services application be submitted to the City of San Marcos.

---

Javier Espinoza  
President, Board of Directors  
Texas RioGrande Legal Aid, Inc.

Passed and approved this 21<sup>st</sup> day of June 2025.



**Texas RioGrande Legal Aid, Inc.**  
**Projected Budget**  
**October 1, 2024 through September 30, 2025**

<b>1 Revenue</b>		
2	Legal Services Corporation	\$ 16,674,658
3	Projected Carryover (Pending approval)	\$ 7,238,653
4	Texas Access to Justice Foundation	\$ 22,988,372
5	Other Civil Grants	\$ 5,447,758
6	Subtotal	\$ 52,349,441
<b>7 Other Revenue</b>		
8	Attorneys Fees	\$ 280,000
9	Litigation Cost Recovered	\$ 25,000
10	Subtotal	\$ 305,000
<b>11 Unrestricted</b>		
12	Individual Donations	\$ 100,000
13	Rental Income	\$ 156,000
14	Subtotal	\$ 256,000
15	<b>Total Revenue</b>	<b>\$ 52,910,441</b>
<b>16 Personnel Cost</b>		
17	Attorneys	\$ 16,868,837
18	Paralegals	\$ 7,533,031
19	Others	\$ 8,964,903
20	<b>Salary Subtotal</b>	<b>\$ 33,366,771</b>
21	Employee Benefits	\$ 12,523,187
22	<b>Total Personnel Cost</b>	<b>\$ 45,889,958</b>
<b>23 Non Personnel Costs</b>		
24	Space Cost	\$ 1,514,316
25	Utilities	\$ 233,463
26	Equipment	\$ 516,734
27	Supplies	\$ 1,057,539
28	Telephone	\$ 724,007
29	Travel	\$ 505,495
30	Training	\$ 749,100
31	Property	\$ -
32	Library	\$ 201,375
33	Litigation	\$ 1,270,502
34	Contractual Services	\$ 1,047,735
35	Due & Fees	\$ 13,881
36	Client Activity	\$ 9,757
37	Other	\$ 714,435
38	<b>Total Non-Personnel Costs</b>	<b>\$ 8,558,339</b>
39	<b>Total Expenses</b>	<b>\$ 54,448,297</b>
40	<b>Surplus (Deficit)</b>	<b>\$ (1,537,856)</b>
41	<b>Net Assets - Beginning of Year</b>	<b>\$ 612,456</b>
42	<b>Net Assets</b>	<b>\$ (925,400)</b>

## Assumptions for Fiscal Year 2025 Budget

### Revenue:

All grants for the current fiscal year were reviewed and if the grant is expected to renew, the budgeted amount is based on the current awarded amount. If we have been notified that the award may be reduced, the awarded amount is reduced by the % we anticipate the reduction will be. If the award is not renewed, that grant amount is not projected for that grant.

### Legal Services Corporation (LSC)

Legal Services Corporation revenue is based on the same amount of funding received in Calendar Year 2024.

### Projected Carryover (Pending Approval)

Projected Carryover Pending Approval: The estimated ending carryover for LSC for fiscal year 2024 is projected to be \$7,238,653 approximately 37% of LSC funding. The \$7,238,653 ending carryover has been projected in the revenue for fiscal year 2025 budget. The carryover waiver request will need LSC approval. We have initiated the LSC carryover waiver request prior to submitting our fiscal year 2024 audited financial statements and we are waiting to hear back from LSC. Once we submit the annual audited financial statements, we must submit updated information to LSC to confirm the actual fund balance to be retained.

### Texas Access to Justice Foundation (TAJF)

Texas Access to Justice Foundation (TAJF) revenue is based on the grant cycle of September 1, 2023 through August 30, 2025. These awards are two-year grant awards. The projections include the balances of the 2023-2025 grants and the one month renewal of the grants for the 2025-2026 grant cycle.

### Other Grants

All other grant revenue was based on existing grants and the months left in the fiscal year. If the grant has been previously awarded the amount awarded is projected for the remainder of the fiscal year.

If a grant was a new award from the previous fiscal year we will not project that award unless we are given an indication that it will renew.

Grants that are based on actual time are budgeted based on the amount we expect to expense during the fiscal year and not the entire amount awarded.

### Other Revenue

Projecting attorney fees of \$280,000 and projecting litigation costs of \$25,000.

### Unrestricted

The unrestricted funds are from donations (historical) and rental income from the rent of the Plains Capital building in Corpus Christi, ATM rental in Mercedes, and from the parking lot lease in Brownsville.

### Expenses

#### Salaries

Salaries are based on current salary levels, and the current union salary proposal and includes step increases staff will receive during the fiscal year 2025.

#### Fringe Benefits

Includes fringe benefits for current staff. The budget also accounts for a 5% increase for health insurance renewal for next plan year and a 0.5% increase for pension costs as part of the current union proposal.

#### Non Personnel

Non-personnel expenses are projected based on historical expenses from fiscal year 2024 and a 1% to 2% increase was projected for the following line items: Utilities, Equipment, Supplies, Telephone, Library, Dues and Fees, and Other.

Space: For the line item Space, a 2% increase was calculated for general line items such as landscaping, alarm monitoring, pest control, etc. For building maintenance/improvements \$945,500 was budgeted for the various office repairs needed throughout the organization's facilities.

Travel: The budget accounts for an increase in the meal allowance per the current union proposal.

Training: The budget for Attorney Continuing Legal Education is based on 187 attorneys. The attorney's training budget is \$1,000 per year. 187 staff x \$1,000 = \$187,000 budgeted for Attorney CLE for fiscal year 2025. Also budgeted \$335,000 for in-house training such as the new lawyers orientation/training (Hunt) and LASSA shelter conference. Budgeted \$188,300 for non-attorney training (269 x \$700 for a total of \$188,300) also per the current union proposal. Budgeted \$23,000 for board member training for NLADA.

Litigation and Contractual Services were budgeted on historical expenses from fiscal year 2024 and a 5% increase was projected.

**TEXAS RIOGRANDE LEGAL AID, INC.**

**INDEPENDENT AUDITOR'S REPORT  
FINANCIAL STATEMENTS  
SUPPLEMENTAL INFORMATION  
SINGLE AUDIT REPORTS**

**SEPTEMBER 30, 2024**

**GFEA**

*Gomez, Fragoso & Associates*

CERTIFIED PUBLIC ACCOUNTANTS

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# **INDEPENDENT AUDITOR'S REPORT**

# GOMEZ, FRAGOSO & ASSOCIATES, P.C.

CERTIFIED PUBLIC ACCOUNTANTS

550 E. Levee St. / P.O. Box 4587 / Brownsville, Texas 78520  
PH. (956) [REDACTED] / FAX (956) 541-7615

MOISES L. GOMEZ, CPA  
LUPITA A. FRAGOSO, CPA

## INDEPENDENT AUDITOR'S REPORT

Board of Directors  
Texas RioGrande Legal Aid, Inc.  
Mercedes, Texas

### Report on the Audit of the Financial Statements

#### *Opinion*

We have audited the accompanying financial statements of Texas RioGrande Legal Aid, Inc. ("TRLA") (a nonprofit organization), which comprise the statement of financial position as of September 30, 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 our opinion, the financial statements present fairly, in all material respects, the financial position of Texas RioGrande Legal Aid, Inc. as of September 30, 2024, and the changes in its 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*

We conducted our 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 and Legal Services Corporation's ("LSC") *Compliance Supplement for Audits of LSC Recipients*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of TRLA and to meet our other ethical responsibilities, in accordance with the 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 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 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 TRLA'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***

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 auditor's 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 generally accepted auditing standards and *Government Auditing Standards* and LSC's *Compliance Supplement for Audits of LSC Recipients* 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* and LSC's *Compliance Supplement for Audits of LSC Recipients*, 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 TRLA'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 TRLA'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 and State of Texas 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 Texas Grant Management Standards*, and the accompanying supplementary statements of activities by funding source, statements of activities – Legal Service Corporation, statements of activities – Texas Access to Justice Foundation, statement of revenues and expenses of Private Attorney Involvement Commitment and the Texas Access Foundation reports 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 our opinion, the schedule of expenditures of federal and State of Texas awards are fairly stated, in all material respects, in relation to the financial statements as a whole.

### **Report on Summarized Comparative Information**

We have previously audited TRLA's 2023 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated December 6, 2023. In our opinion, the summarized comparative information presented herein as of and for the year ended September 30, 2023, is consistent, in all material respects, with the audited financial statements from which it has been derived.

### **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated December 10, 2024, on our consideration of TRLA'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 TRLA'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 TRLA's internal control over financial reporting and compliance.

*Gomez, Fragoso & Associates, P.C.*  
**GOMEZ, FRAGOSO & ASSOCIATES, P.C.**  
**Certified Public Accountants**

Brownsville, Texas  
December 10, 2024

# **FINANCIAL STATEMENTS**

TEXAS RIOGRANDE LEGAL AID, INC.  
**Statements of Financial Position**  
September 30, 2024 and 2023

	<b>September 30,</b>	
	<b>2024</b>	<b>2023</b>
<b>ASSETS</b>		
Cash	\$ 3,117,556	\$ 7,048,129
Cash - restricted	18,491,881	22,805,035
Due from grantors	1,318,296	3,466,854
Prepaid expenses and other assets	251,594	271,171
Clients' trust accounts	200,730	1,331,867
Property and equipment - net	6,609,200	6,941,780
Operating lease - right of use asset (net)	167,702	352,948
	<b>TOTAL ASSETS</b>	<b>\$ 42,217,784</b>
	<b>\$ 30,156,959</b>	<b>\$ 42,217,784</b>
<b>LIABILITIES AND NET ASSETS</b>		
<b>LIABILITIES</b>		
Operating lease liability - current	\$ 115,228	\$ 185,246
Payables and other liabilities	1,300,144	1,595,761
Accrued annual and health leave	1,858,039	2,126,981
Deferred support	18,491,881	22,805,035
Operating lease liability - non-current	52,474	167,702
Clients' trust accounts	200,730	1,331,867
Current portion of long term debt	-	13,306
Long term debt - less current portion	-	330,201
	<b>Total Liabilities</b>	<b>28,556,099</b>
	<b>22,018,496</b>	<b>28,556,099</b>
<b>NET ASSETS</b>		
Without donor restrictions	6,895,377	12,342,950
With donor restrictions	1,243,086	1,318,735
	<b>Total Net Assets</b>	<b>13,661,685</b>
	<b>8,138,463</b>	<b>13,661,685</b>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$ 30,156,959</b>	<b>\$ 42,217,784</b>
	<b>\$ 30,156,959</b>	<b>\$ 42,217,784</b>

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

TEXAS RIOGRANDE LEGAL AID, INC.  
**Statements of Activities**  
For the year ended September 30, 2024  
(with comparative totals for 2023)

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>September 30,</u>	
			<u>2024</u>	<u>2023</u>
<b>REVENUES AND SUPPORT</b>				
Texas Access to				
Justice Foundation	\$ -	\$ 21,974,864	\$ 21,974,864	\$ 24,184,353
Legal Services Corporation	-	20,145,892	20,145,892	15,968,320
Grants	-	6,800,673	6,800,673	6,596,899
Interest and other income	1,410,793	1,300	1,412,093	338,709
Contributions	279,087	-	279,087	5,668,997
Attorneys' fees	-	103,627	103,627	1,088,589
Litigation costs recovered	-	6,413	6,413	19,027
Public Defender Programs	-	-	-	6,661,184
Net assets released from restrictions:				
Restrictions satisfied by payments	<u>49,108,418</u>	<u>(49,108,418)</u>	<u>-</u>	<u>-</u>
<b>Total Revenues and Support</b>	<u>50,798,298</u>	<u>(75,649)</u>	<u>50,722,649</u>	<u>60,526,078</u>
<b>EXPENSES</b>				
Program	45,473,838	-	45,473,838	49,203,623
Supporting	4,086,706	-	4,086,706	4,652,590
Contributions	6,500,000	-	6,500,000	-
Fundraising	<u>185,327</u>	<u>-</u>	<u>185,327</u>	<u>232,963</u>
<b>Total Expenses</b>	<u>56,245,871</u>	<u>-</u>	<u>56,245,871</u>	<u>54,089,176</u>
<b>CHANGE IN NET ASSETS</b>	(5,447,573)	(75,649)	(5,523,222)	6,436,902
<b>NET ASSETS:</b>				
<b>BEGINNING OF YEAR</b>	<u>12,342,950</u>	<u>1,318,735</u>	<u>13,661,685</u>	<u>7,224,783</u>
<b>END OF YEAR</b>	<u>\$ 6,895,377</u>	<u>\$ 1,243,086</u>	<u>\$ 8,138,463</u>	<u>\$ 13,661,685</u>

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

TEXAS RIOGRANDE LEGAL AID, INC.  
**Statements of Functional Expenses**  
For the year ended September 30, 2024  
(with comparative totals for 2023)

	<u>Program</u>	<u>Supporting</u>	<u>Contributions</u>	<u>Fundraising</u>	<u>Total 2024</u>	<u>Total 2023</u>
Salaries	\$ 28,806,084	\$ 1,878,353	\$ -	\$ 139,823	\$ 30,824,260	\$ 33,599,546
Employee benefits	10,134,459	645,491	-	35,286	10,815,236	11,448,194
Contributions	-	-	6,500,000	-	6,500,000	-
Litigation costs	1,285,457	-	-	-	1,285,457	1,751,753
Contract services	531,471	721,602	-	-	1,253,073	1,715,101
Miscellaneous	527,924	76,474	-	7,080	611,478	148,983
Building repairs and maintenance	529,708	12,602	-	-	542,310	123,940
Telephone	473,731	35,487	-	-	509,218	345,607
Travel	424,968	48,415	-	2,866	476,249	682,085
Software	51,954	409,594	-	-	461,548	427,453
Equipment expense	388,294	42,118	-	-	430,412	905,815
Rent	363,041	7,222	-	-	370,263	359,600
Training and conferences	326,565	28,246	-	208	355,019	562,492
Depreciation	332,580	-	-	-	332,580	306,583
Office expense	224,582	53,341	-	-	277,923	448,127
Insurance	217,994	28,978	-	64	247,036	163,658
Utilities	205,541	25,421	-	-	230,962	243,852
Library expense	204,431	6,868	-	-	211,299	209,095
Internet	176,494	28,966	-	-	205,460	444,544
Building improvements	136,585	-	-	-	136,585	-
Postage and overnight mail	80,106	10,267	-	-	90,373	132,758
Advertising and publications	11,866	26,183	-	-	38,049	19,777
Mortgage interest	15,651	-	-	-	15,651	16,696
Property tax	14,631	-	-	-	14,631	-
Maintenance supplies	9,721	1,078	-	-	10,799	33,517
	<u>\$ 45,473,838</u>	<u>\$ 4,086,706</u>	<u>\$ 6,500,000</u>	<u>\$ 185,327</u>	<u>\$ 56,245,871</u>	<u>\$ 54,089,176</u>

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

TEXAS RIOGRANDE LEGAL AID, INC.  
**Statements of Cash Flows**  
For the years ended September 30, 2024 and 2023

	<b>September 30,</b>	
	<b>2024</b>	<b>2023</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Change in net assets	\$ (5,523,222)	\$ 6,436,902
Adjustments to reconcile change in net assets to net cash provided (used) by operating activities:		
Depreciation	332,580	306,583
Amortization - right-of-use assets	185,246	179,860
(Increase) decrease in:		
Due from grantors	2,148,558	(602,934)
Prepaid expenses and other assets	19,578	(158,412)
Clients' trust accounts	1,131,137	452,248
Increase (decrease) in:		
Payables and other liabilities	(295,617)	610,665
Accrued annual and health leave	(268,942)	48,697
Deferred support	(4,313,155)	(3,313,372)
Operating leases payable	(185,246)	(179,860)
Clients' trust accounts	(1,131,137)	(452,248)
<b>Net Cash Provided (Used) By Operating Activities</b>	<b>(7,900,220)</b>	<b>3,328,129</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Property purchased - Corpus Christi, Texas	-	(904,204)
<b>Net Cash Provided (Used) By Investing Activities</b>	<b>-</b>	<b>(904,204)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Loan proceeds	-	345,000
Note principal payments	(343,507)	(554,043)
<b>Net Cash Provided (Used) By Financing Activities</b>	<b>(343,507)</b>	<b>(209,043)</b>
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>(8,243,727)</b>	<b>2,214,882</b>
<b>CASH AND CASH EQUIVALENTS</b>		
<b>BEGINNING OF YEAR</b>	<b>29,853,164</b>	<b>27,638,282</b>
<b>END OF YEAR</b>	<b>\$ 21,609,437</b>	<b>\$ 29,853,164</b>

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

TEXAS RIOGRANDE LEGAL AID, INC.  
**Notes to Financial Statements**  
September 30, 2024

**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Reporting Entity**

Texas RioGrande Legal Aid, Inc. (“TRLA”), formerly known as Texas Rural Legal Aid, Inc., is a non-profit, tax-exempt organization established in 1970 to provide legal services to individuals who cannot afford access to the justice system. TRLA serves as the primary provider of civil legal services in a 68-county region in Southwest Texas and extends its assistance to migrant and seasonal farm workers across Texas, Louisiana, Arkansas, Mississippi, Alabama, Tennessee, and Kentucky. The two primary sources of funding for TRLA's civil legal services are the Legal Services Corporation (“LSC”), which provides 40% of the funding, and the Texas Access to Justice Foundation (“TAJF”), which contributes 43%. TAJF supports TRLA through various grant programs, including Interest on Lawyer Trust Accounts (“IOLTA”), Basic Civil Legal Services (“BCLS”) grants derived in part from filing fees in civil cases, and the Legal Assistance to Survivors of Sexual Assault (“LASSA”) program. Additional funding comes from federal, state and local government agencies, corporations, nonprofits, private foundations and individual donors from the general public.

Until September 30, 2023, TRLA operated public defender programs in fourteen Texas counties. On that date, the programs transitioned to Texas RioGrande Public Defender, a new and independent organization.

**Basis of Accounting**

The financial statements of TRLA are prepared on the accrual basis of accounting.

**Cash and Cash Equivalents**

For purposes of cash flows, TRLA considers restricted and unrestricted cash in bank deposit accounts, certificates of deposit, and repurchase agreements to be cash and cash equivalents.

TRLA entered into agreements with various banks, which allow access to cash funds to be transferred from TRLA's deposit accounts at the banks into overnight repurchase agreements. Transactions under these agreements are completed by the next business morning. As these short-term investments have original maturities of three months or less, these investments are considered to be cash equivalents.

TEXAS RIOGRANDE LEGAL AID, INC.  
**Notes to Financial Statements**  
September 30, 2024

**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – *Continued***

**Cash - Restricted**

TRLA considers deferred support from Legal Services Corporation, Texas Access to Justice Foundation, National Migrant and Other Grants as restricted cash.

**Financial Statement Presentation**

The financial statements of TRLA have been prepared in accordance with United States generally accepted accounting principles, which require TRLA to report information regarding its financial position and activities according to the following net assets 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 TRLA's board of directors.
- ***Net assets with donor restrictions*** – LSC, TAJF and other grant support are reported as with donor restrictions support because they are received with stipulations that specify the use of the support. When a donor restriction expires, that is, when the purpose restriction is accomplished, with donor restriction net assets are reclassified to without donor restriction net assets and reported in the statement of activities as net assets released from restrictions.

**Due from Grantors**

TRLA evaluates the allowance for doubtful accounts related to amounts due from grantors and others based on prior experience, review of individual grants, existing economic conditions as well as other pertinent factors. TRLA considered amounts due from grantors and others to be fully collectible at September 30, 2024 and 2023 and accordingly, no allowance is required.

**Prepaid Expenses**

Prepaid expenses consist of payments made in advance for expenses related to future periods.

TEXAS RIOGRANDE LEGAL AID, INC.  
**Notes to Financial Statements**  
September 30, 2024

**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - *Continued***

**Revenue Recognition**

- ***Legal Services Corporation*** - In accordance with LSC guidelines and as required by ASC 606 grant awards are recognized as support over the grant period when eligible costs are incurred. Funds received in excess of eligible costs are reported as deferred revenue.

Unexpended funds in excess of ten percent (10%) of TRLA's annual support are offset against the following year's award unless a waiver is obtained from LSC. In accordance with LSC policies, TRLA may retain unexpended funds for use in future periods if expenses incurred are in compliance with the specified terms of the grant as defined. LSC may, at its discretion, request reimbursement for expenses or return of funds, or both as a result of noncompliance by TRLA with the terms of the grants. In addition, if TRLA terminates its legal assistance activities, all unexpended funds are to be returned to LSC.

- ***Texas Access to Justice Foundation*** – TRLA recognizes funds from TAJF as support over the grant period when eligible costs are incurred. Funds received in excess of eligible costs are reported as deferred revenue.
- ***Other Funding Sources*** – TRLA recognizes funds from grants and contracts from other sources as support when eligible costs are incurred.
- ***Contributions*** – Cash donations from private organizations and individuals are recognized as support when received. Contributions received are recorded as without donor restriction or with donor restrictions support depending on the existence or nature of any donor restrictions.
- ***Attorneys' Fees and Litigation Costs Recovered*** – Attorneys' fees and litigation costs recovered are recognized as support when received.

**Statement of Cash Flows**

TRLA paid \$ 15,651 of mortgage interest during the year ended September 30, 2024 and \$ 16,696 during the year ended September 30, 2023. No income taxes were paid in either 2024 or 2023.

TEXAS RIOGRANDE LEGAL AID, INC.  
**Notes to Financial Statements**  
September 30, 2024

**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - *Continued***

**Property and Equipment**

Property and equipment are recorded at cost. TRLA has established a policy of capitalizing all expenditures for property and equipment in excess of \$ 5,000.

Depreciation of property and equipment is computed on a straight-line basis over the estimated service life of the asset which is generally five to ten years for equipment and twenty to thirty years for buildings.

Buildings acquired with non-LSC, and certain other contract support funds are owned by TRLA and considered unrestricted. Property and equipment acquired with LSC funds are considered to be owned by TRLA while used in the program or in future authorized programs; however, LSC has a reversionary interest in the property as well as the right to determine the use of any proceeds from the sale of assets purchased with LSC funds.

**Deferred Support**

Deferred support consists of cash received on conditional grants or for program services for which the conditions for revenue recognition have not been met.

**Advertising and Publications**

Advertising and publications related costs are expensed when incurred.

**Functional Allocation of Expenses**

The expenses of TRLA have been reported on a functional basis. This requires the allocation of certain expenses among the program, supporting and fundraising services. Expenses which support the work performed under more than one grant or contract are allocated among LSC, TAJF and other grants as agreed by these funding sources or, in the absence of an agreement, on the basis that appears most reasonable to TRLA.

**Income Taxes**

TRLA is a non-profit corporation organized under Section 501 (c) (3) of the Internal Revenue Code and is generally exempt from federal income taxes.

TEXAS RIOGRANDE LEGAL AID, INC.  
**Notes to Financial Statements**  
September 30, 2024

**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - *Continued***

**Use of Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

**Date of Management's Review**

In preparing the financial statements, TRLA has evaluated events and transactions for potential recognition or disclosure through December 10, 2024, the date that the financial statements are available to be issued.

**NOTE B - SUMMARY OF FUNDING**

The following details LSC, TAJF and other grants and their inclusion in the accompanying financial statements for the year ended September 30, 2024:

<u>Grantor</u>	<u>Grant Period</u>	<u>Grant Award</u>	<u>2024 Support</u>	<u>Deferred Support</u>
<b>LEGAL SERVICES CORPORATION</b>				
Basic Field	1-1-23 to 12-31-23	\$ 15,951,018	\$ 7,096,497	\$ ----
Migrant	1-1-23 to 12-31-23	3,491,115	2,281,099	----
Native American	1-1-23 to 12-31-23	47,187	11,496	----
RGV Disaster	1-1-20 to 5-15-24	500,000	41,198	----
Disaster Supplemental	7-1-22 to 12-31-22	251,530	----	191,385
'22 Disaster Supplemental	7-1-23 to 6-30-25	678,606	29,009	----
		----	9,459,299	191,385
Basic Field	1-1-24 to 12-31-24	15,951,018	10,161,407	3,131,104
Migrant	1-1-24 to 12-31-24	3,491,115	489,798	2,419,463
Native American	1-1-24 to 12-31-24	47,187	35,388	3,932
		----	10,686,593	5,554,499
	<b>TOTAL LSC</b>	----	20,145,892	5,745,884

TEXAS RIOGRANDE LEGAL AID, INC.  
**Notes to Financial Statements**  
September 30, 2024

**NOTE B - SUMMARY OF FUNDING – Continued**

Grantor	Grant Period	Grant Award	2024 Support	Deferred Support
<b>TEXAS ACCESS TO JUSTICE FOUNDATION</b>				
<b>Basic Civil Legal Services Program (BCLS)</b>				
Low Income - Demographic	9-1-21 to 2-29-24	\$ 20,203,366	\$ 4,556,770	\$ -----
Low Income - Demographic	9-1-23 to 8-31-25	10,766,091	3,295,170	3,888,885
Discretionary – Migrant and Colonias	9-1-21 to 2-29-24	2,777,934	688,591	-----
Discretionary – Migrant and Colonias	9-1-23 to 8-31-25	2,777,934	715,216	1,136,741
Veterans II Extended Services	9-1-21 to 2-29-24	693,536	159,759	-----
Veterans	9-1-21 to 2-29-24	1,030,000	208,000	-----
Veterans	9-1-23 to 8-31-25	2,064,584	994,967	381,423
Veterans Supplement	2-1-22 to 2-29-24	341,048	82,795	-----
Legal Aid for Children’s Health & Security	12-1-23 to 8-31-25	943,446	375,776	163,336
<b>Total BCLS</b>		-----	11,077,044	5,570,385
<b>Emergency / Out of Cycle / Other</b>				
Emergency Rental Assistance Program (ERAP2)	3-31-22 to 7-31-25	5,595,640	2,863,304	----
Opioid Use Disorder Basic Civil Legal Services	1-1-23 to 2-28-25	1,000,000	703,709	110,041
Uvalde Legal Aid Support	9-1-23 to 8-31-24	151,220	139,335	-----
<b>Total Emergency / Out of Cycle</b>		-----	3,706,348	110,041
<b>Legal Assistance to Survivors of Sexual Assault (LASSA)</b>				
LASSA Southwest	9-1-21 to 2-29-24	2,992,000	663,920	-----
LASSA Southwest	9-1-23 to 8-31-25	2,992,000	1,240,167	629,833
<b>Total LASSA</b>		-----	1,904,087	629,833

TEXAS RIOGRANDE LEGAL AID, INC.  
**Notes to Financial Statements**  
September 30, 2024

**NOTE B - SUMMARY OF FUNDING – Continued**

<u>Grantor</u>	<u>Grant Period</u>	<u>Grant Award</u>	<u>2024 Support</u>	<u>Deferred Support</u>
<b>TEXAS ACCESS TO JUSTICE FOUNDATION – Continued</b>				
<b>Interest on Lawyers' Trust Accounts (IOLTA)</b>				
Low Income - Demographic	9-1-21 to 2-29-24	\$ 1,273,850	\$ 296,590	\$ -----
Low Income - Demographic	9-1-23 to 8-31-25	11,220,594	3,461,557	4,552,726
Immigrant Victim Services	9-1-21 to 2-29-24	1,000,000	228,924	-----
Immigrant Victim Services	9-1-23 to 8-31-25	1,000,000	373,541	293,126
	<b>Total IOLTA</b>	-----	4,360,612	4,845,852
<b>Crime Victims Civil Legal Services (CVCLS)</b>				
Low Income - Demographic	9-1-23 to 8-31-24	652,570	652,570	-----
Low Income - Demographic	9-1-24 to 8-31-25	652,570	48,664	-----
Discretionary Bi-National	9-1-23 to 8-31-24	207,669	207,669	-----
Discretionary Bi-National	9-1-24 to 8-31-25	207,669	17,870	-----
	<b>Total CVCLS</b>	-----	926,773	-----
	<b>TOTAL TAJF</b>	-----	21,974,864	11,156,111
<b>GRANTS</b>	Various	-----	6,800,673	1,406,657
<b>NATIONAL MIGRANT</b>	Various	-----	-----	183,229
	<b>TOTAL</b>	\$ -----	\$ 48,921,429	\$ 18,491,881

**NOTE C - CLIENTS TRUST ACCOUNTS**

Escrow funds consist of cash and cash equivalents held on behalf of clients and are recorded as escrow funds, client deposits asset and liability on the statements of financial position.

TEXAS RIOGRANDE LEGAL AID, INC.  
**Notes to Financial Statements**  
September 30, 2024

**NOTE D - OPERATING LEASE RIGHT-OF-USE ASSETS**

A summary of operating leases right-of-use assets at September 30, 2024 consists of the following:

	<b>Balance 10/1/2023</b>	<b>Additions</b>	<b>Balance 9/30/24</b>
Operating leases right-of-use assets	\$ 532,808	\$ -----	\$ 532,808
Accumulated amortization	( 179,860)	( 185,246)	( 365,106)
	<b>\$ 352,948</b>	<b>\$ ( 185,246)</b>	<b>\$ 167,702</b>

**NOTE E - PROPERTY AND EQUIPMENT**

A summary of property and equipment at September 30, 2024 consists of the following:

	<b>Cost</b>	<b>Accumulated Depreciation</b>	<b>Carrying Value</b>
<b>LSC Procured Property:</b>			
Buildings	\$ 2,129,500	\$ 972,588	\$ 1,156,912
Land	86,174	-----	86,174
Equipment and furniture	201,579	201,579	-----
	2,417,253	1,174,167	1,243,086
<b>Non LSC Property:</b>			
Buildings	7,707,917	4,076,234	3,631,683
Land	1,734,431	-----	1,734,431
Equipment and furniture	7,574	7,574	-----
	9,449,922	4,083,808	5,366,114
<b>Total</b>	<b>\$ 11,867,175</b>	<b>\$ 5,257,975</b>	<b>\$ 6,609,200</b>

TEXAS RIOGRANDE LEGAL AID, INC.  
**Notes to Financial Statements**  
September 30, 2024

**NOTE E - PROPERTY AND EQUIPMENT - Continued**

A summary of the changes in property and equipment for the year ended September 30, 2024 follows:

	<b>Balance 9/30/23</b>	<b>Additions or Retirements</b>	<b>Balance 9/30/24</b>
<b>LSC Procured Property:</b>			
Buildings	\$ 2,129,500	\$ -----	\$ 2,129,500
Land	86,174	-----	86,174
Equipment and furniture	201,579	( 201,579 )	-----
	2,417,253	( 201,579 )	2,215,674
Accumulated depreciation	( 1,098,518 )	125,930	( 972,588 )
	<b>\$ 1,318,735</b>	<b>\$ ( 75,649 )</b>	<b>\$ 1,243,086</b>
<b>Non LSC Property:</b>			
Buildings	\$ 7,707,917	\$ -----	\$ 7,707,917
Land	1,734,431	-----	1,734,431
Equipment and furniture	7,574	( 7,574 )	-----
	9,449,922	( 7,574 )	9,442,348
Accumulated depreciation	( 3,826,877 )	( 249,357 )	( 4,076,234 )
	5,623,045	( 256,931 )	5,366,114
<b>Total</b>	<b>\$ 6,941,780</b>	<b>\$ ( 332,580 )</b>	<b>\$ 6,609,200</b>

**NOTE F – UNVESTED HEALTH LEAVE**

The amount of unvested health leave for both management and union employees totaled \$ 3,340,151 and in accordance with general accepted accounting principles it is not accrued as of September 30, 2024.

TEXAS RIOGRANDE LEGAL AID, INC.  
**Notes to Financial Statements**  
September 30, 2024

**NOTE G - ACCRUED ANNUAL AND HEALTH LEAVE**

Obligations for accrued annual and health leave for management and union employees are determined under the terms of the union contract and are based primarily on seniority and length of service.

- Accumulated vested vacation leave is \$ 1,512,199 as of September 30, 2024 and has been accrued in the accompanying financial statements.
- Accumulated vested health leave totaled \$ 345,840 as of September 30, 2024 and has been accrued in the accompanying financial statements.

**NOTE H - UNION CONTRACT**

TRLA has a collective bargaining agreement with the Texas Legal Services Union (“TLSU”), UAW Local 2320, representing all non-management employees. The current agreement between TRLA and TLSU was ratified and is effective from November 27, 2024 through June 30, 2027.

**NOTE I – LONG TERM DEBT**

TRLA’s long term debt consisted of a note dated August 21, 2023 in the original amount of \$ 345,000 payable to Prosperity Bank in 180 monthly installments of \$ 3,218 including interest at 7.50% and a final payment of the remaining principal balance on August 21, 2038. TRLA paid off the loan in April 2024.

**NOTE J – NET ASSETS WITH DONOR RESTRICTIONS**

Net assets with donor restrictions consist of the net book value of property and equipment acquired with LSC funds.

**NOTE K - PENSION PLAN**

TRLA maintains a defined contribution pension plan covering all qualifying employees at the start of their employment. TRLA’s contribution rate is based on the employee’s length of employment and varies from 1% to 6%. Employees are allowed to make voluntary contributions to the plan. Participants are fully vested on all employee contributions. Pension expense totaled \$ 1,067,293 for the year ended September 30, 2024.

TEXAS RIOGRANDE LEGAL AID, INC.  
**Notes to Financial Statements**  
September 30, 2024

**NOTE L – OPERATING LEASE LIABILITY**

TRLA leases office and storage facility space for some of its centers under operating leases expiring in various years through 2026. The terms of the leases vary by center and contain renewal options for periods of one to five years and several leases are on a month-to-month basis. Leases that terminate are generally renewed or replaced by other leases under similar terms or continue to operate on a month-to-month basis. The total rent expense for the year ended September 30, 2024 was \$ 370,263. TRLA is reasonably certain that the renewal options will be exercised and are included in the measurement of the lease assets and liabilities.

The following summarizes the cash flow information related to operating leases for the year ended September 30, 2024:

Operating cash flows for operating leases	\$	201,246
---	----	---------

Weighted average lease term and discount rate as of September 30, 2024 were as follows:

- Weighted average remaining lease term – 2 - 4 years
- Weighted average discount rate – 6.00%

The maturities of the operating lease liability as of September 30, 2024, is as follows:

Year ending September 30,	2025	\$	121,937
	2026		<u>53,723</u>
Total minimum lease payments			175,660
Less amounts representing interest			<u>( 7,958 )</u>
Present value of net minimum payments			167,702
Less current portion			<u>( 115,227 )</u>
Long term portion			\$ <u>52,475</u>

TEXAS RIOGRANDE LEGAL AID, INC.  
**Notes to Financial Statements**  
September 30, 2024

**NOTE M – CONTRIBUTIONS**

TRLA made a \$ 6,000,000 contribution to the Texas RioGrande Legal Aid Foundation and \$ 500,000 to the Texas RioGrande Public Defender during the year ended September 30, 2024.

**NOTE N - CONTINGENCIES**

TRLA receives funding from Legal Services Corporation, the Texas Access to Justice Foundation and other Grantors. Expenditures financed by these funding sources are subject to audit by the appropriate grantor agency. If expenditures are disallowed due to noncompliance with program regulations, TRLA may be required to reimburse the funding source for the amount of the disallowed costs. As of September 30, 2024, significant amounts of grant expenditures had not been audited by grantor agencies. TRLA believes it has complied with applicable laws, regulations, and grant requirements and that the results of subsequent audits will not have a material effect on any of the individual grants or the overall financial position of TRLA.

The future operation of TRLA is contingent upon continued funding from the Legal Services Corporation and the Texas Access to Justice Foundation.

**NOTE O – LIQUIDITY AND AVAILABILITY**

The following reflects TRLA’s financial assets as of the balance sheet date, reduced by amounts not available for general use because of donor-imposed restrictions within one year of the balance sheet date:

Financial assets at year end:

Cash	\$ 21,609,437
Due from grantors	<u>1,318,296</u>
Financial assets available to meet cash needs for general expenditures within one year	<u>\$ 22,927,733</u>

As part of TRLA’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, TRLA invests cash in excess of daily requirements in short-term investments such as repurchase agreements.

TEXAS RIOGRANDE LEGAL AID, INC.  
**Notes to Financial Statements**  
September 30, 2024

**NOTE P – LSC UNEXPENDED GRANT FUNDS**

LSC's unexpended fiscal year 2024 support totaled \$ 3,930,390 as of September 30, 2024 exclusive of the November 2024 allocation advanced in January 2024. As per 45 CFR Part 1628 – Recipient Fund Balances, TRLA must request a waiver to retain and carryover LSC funds in excess of 10% of its 2024 fiscal year LSC support. Ten percent of LSC's support received for September 30, 2024 totaled \$ 1,801,895. TRLA requested and received prior approval of a waiver to retain and carryover excess funds for fiscal year 2024. TRLA will provide the audit report to the Office of Inspector General with the final carryover balance of \$ 3,752,604. In accordance with LSC accounting policies these unexpended funds are reported as deferred support at September 30, 2024.

Total LSC deferred support carryover as of September 30, 2024 consists of the following:

10% of LSC support received during the fiscal year ended September 30, 2024	\$ 1,801,895
Excess 2024 LSC support as per 45 CFR Part 1628	<u>3,752,604</u>
Total 2024 LSC fiscal year deferred	5,554,499
Less: November 2024 allocation received in January 2024	( <u>1,624,109</u> )
Total LSC unexpended funds	\$ <u>3,930,390</u>

## **SUPPLEMENTAL INFORMATION**

Texas RioGrande Legal Aid, Inc.

**Statements of Activities by Funding Source**

For the year ended September 30, 2024 (with comparative totals for 2023)

	<b>With Donor Restrictions</b>			
	Legal Services Corporation	Texas Access To Justice Foundation	Other	Total Operating Funds
<b>Support and Revenues</b>				
Texas Access to Justice Foundation	\$ -	\$ 21,974,864	\$ -	\$ 21,974,864
Legal Services Corporation	20,145,892	-	-	20,145,892
Grants	-	-	6,800,673	6,800,673
Contributions	-	-	-	-
Interest and other income	1,300	-	-	1,300
Attorneys' fees	103,627	-	-	103,627
Litigation costs recovered	6,413	-	-	6,413
Public Defender Programs	-	-	-	-
Total Support and Revenues	<u>20,257,232</u>	<u>21,974,864</u>	<u>6,800,673</u>	<u>49,032,769</u>
<b>Expenses</b>				
Salaries	10,600,297	15,146,701	4,930,529	30,677,527
Employee benefits	4,828,373	4,749,482	1,182,500	10,760,355
Contribution	-	-	-	-
Litigation costs	496,575	462,544	326,338	1,285,457
Contract services	748,376	208,185	110,855	1,067,416
Miscellaneous	338,732	14,334	8,817	361,883
Building repairs and maintenance	100,181	405,304	36,825	542,310
Telephone	436,930	46,983	24,216	508,129
Travel	332,620	90,995	41,714	465,329
Software	406,842	19,015	20,905	446,762
Equipment expense	278,215	126,727	22,584	427,526
Rent	334,382	18,905	16,716	370,003
Training and conferences	247,303	77,750	7,263	332,316
Depreciation	-	-	-	-
Office expense	200,618	26,703	31,747	259,068
Insurance	239,117	6,619	1,300	247,036
Utilities	209,712	8,688	11,716	230,116
Library expense	165,373	41,981	744	208,098
Internet	163,582	22,978	17,784	204,344
Building improvements	-	135,460	1,125	136,585
Postage and overnight mail	80,368	6,352	3,318	90,038
Advertising and publications	34,555	-	3,494	38,049
Mortgage interest	-	15,651	-	15,651
Property tax	4,465	-	-	4,465
Maintenance supplies	10,616	-	183	10,799
Building acquisitions	-	-	-	-
Mortgage principal payments	-	343,507	-	343,507
Total Expenses	<u>20,257,232</u>	<u>21,974,864</u>	<u>6,800,673</u>	<u>49,032,769</u>
<b>Change in Net Assets</b>	-	-	-	-
<b>Net Assets - Beginning of Year</b>	-	-	-	-
<b>Net Assets - End of Year</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

		<b>Without Donor Restrictions</b>						
LSC Property & Equipment	Total With Donor Restrictions	Operations	Property and Equipment	Total Without Donor Restrictions	Total 2024	Total 2023		
\$ -	\$ 21,974,864	\$ -	\$ -	\$ -	\$ 21,974,864	\$ 24,184,353		
-	20,145,892	-	-	-	20,145,892	15,968,320		
-	6,800,673	-	-	-	6,800,673	6,596,899		
-	-	279,087	-	279,087	279,087	5,668,997		
-	1,300	1,410,793	-	1,410,793	1,412,093	338,709		
-	103,627	-	-	-	103,627	1,088,589		
-	6,413	-	-	-	6,413	19,027		
-	-	-	-	-	-	6,661,184		
-	49,032,769	1,689,880	-	1,689,880	50,722,649	60,526,078		
-	30,677,527	146,733	-	146,733	30,824,260	33,599,546		
-	10,760,355	54,881	-	54,881	10,815,236	11,448,194		
-	-	6,500,000	-	6,500,000	6,500,000	-		
-	1,285,457	-	-	-	1,285,457	1,751,753		
-	1,067,416	185,657	-	185,657	1,253,073	1,715,101		
-	361,883	249,595	-	249,595	611,478	148,983		
-	542,310	-	-	-	542,310	123,940		
-	508,129	1,089	-	1,089	509,218	345,607		
-	465,329	10,920	-	10,920	476,249	682,085		
-	446,762	14,786	-	14,786	461,548	427,453		
-	427,526	2,886	-	2,886	430,412	905,815		
-	370,003	260	-	260	370,263	359,600		
-	332,316	22,703	-	22,703	355,019	562,492		
75,649	75,649	-	256,931	256,931	332,580	306,583		
-	259,068	18,855	-	18,855	277,923	448,127		
-	247,036	-	-	-	247,036	163,658		
-	230,116	846	-	846	230,962	243,852		
-	208,098	3,201	-	3,201	211,299	209,095		
-	204,344	1,116	-	1,116	205,460	444,544		
-	136,585	-	-	-	136,585	-		
-	90,038	335	-	335	90,373	132,758		
-	38,049	-	-	-	38,049	19,777		
-	15,651	-	-	-	15,651	16,696		
-	4,465	10,166	-	10,166	14,631	-		
-	10,799	-	-	-	10,799	33,517		
-	-	-	-	-	-	-		
-	343,507	(343,507)	-	(343,507)	-	-		
75,649	49,108,418	6,880,522	256,931	7,137,453	56,245,871	54,089,176		
(75,649)	(75,649)	(5,190,642)	(256,931)	(5,447,573)	(5,523,222)	6,436,902		
1,318,735	1,318,735	6,719,906	5,623,044	12,342,950	13,661,685	7,224,783		
\$ 1,243,086	\$ 1,243,086	\$ 1,529,264	\$ 5,366,113	\$ 6,895,377	\$ 8,138,463	\$ 13,661,685		

Texas RioGrande Legal Aid, Inc.  
**Statements of Activities - Legal Services Corporation**  
For the year ended September 30, 2024

	Basic Field	Excess Fiscal Year 2023	Migrant
<b>Support and Revenues</b>			
Legal Services Corporation	\$ 11,563,244	\$ 5,694,660	\$ 2,770,897
Attorneys' fees	100,472	-	3,155
Litigation costs recovered	2,244	-	4,169
Interest and other income	1,300	-	-
	<u>11,667,260</u>	<u>5,694,660</u>	<u>2,778,221</u>
<b>Expenses</b>			
Salaries	5,005,687	3,845,134	1,676,021
Employee benefits	2,413,382	1,843,461	552,089
Litigation costs	472,184	-	24,391
Contract services	643,080	-	105,224
Miscellaneous	314,864	-	23,868
Building repairs and maintenance	95,562	-	4,619
Telephone	405,074	-	31,567
Travel	227,813	6,065	98,742
Software	340,184	-	66,658
Equipment expense	256,896	-	21,241
Rent	268,941	-	65,441
Training and conferences	226,795	-	17,469
Office expense	159,635	-	20,429
Insurance	224,536	-	14,581
Utilities	195,761	-	13,890
Library expense	153,873	-	11,500
Internet	146,674	-	16,840
Postage and overnight mail	74,991	-	5,343
Advertising and publications	26,843	-	7,712
Property tax	4,465	-	-
Maintenance supplies	10,020	-	596
	<u>11,667,260</u>	<u>5,694,660</u>	<u>2,778,221</u>
Total Expenses	<u>11,667,260</u>	<u>5,694,660</u>	<u>2,778,221</u>
<b>Change in Net Assets</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

	<u>Native American</u>	<u>RGV Disaster</u>	<u>Disaster Supplemental</u>	<u>Total</u>
\$	46,884	\$ 41,198	\$ 29,009	\$ 20,145,892
	-	-	-	103,627
	-	-	-	6,413
	-	-	-	1,300
	<u>46,884</u>	<u>41,198</u>	<u>29,009</u>	<u>20,257,232</u>
	38,956	15,159	19,340	10,600,297
	7,928	3,789	7,724	4,828,373
	-	-	-	496,575
	-	-	72	748,376
	-	-	-	338,732
	-	-	-	100,181
	-	-	289	436,930
	-	-	-	332,620
	-	-	-	406,842
	-	-	78	278,215
	-	-	-	334,382
	-	1,751	1,288	247,303
	-	20,499	55	200,618
	-	-	-	239,117
	-	-	61	209,712
	-	-	-	165,373
	-	-	68	163,582
	-	-	34	80,368
	-	-	-	34,555
	-	-	-	4,465
	-	-	-	10,616
	<u>46,884</u>	<u>41,198</u>	<u>29,009</u>	<u>20,257,232</u>
\$	<u><u>-</u></u>	\$ <u><u>-</u></u>	\$ <u><u>-</u></u>	\$ <u><u>-</u></u>

Texas RioGrande Legal Aid, Inc.  
**Statements of Activities - Texas Access to Justice Foundation**  
For the year ended September 30, 2024

	<b>Basic Civil Legal Services</b>	<b>Emergency/ Out of Cycle/ Other</b>	<b>Legal Aid for Survivors of Sexual Assault</b>	<b>Interest on Lawyers Trust Accounts</b>	<b>Crime Victims Civil Legal Services</b>	<b>Total</b>
<b>Support</b>	\$11,077,044	\$ 3,706,348	\$ 1,904,087	\$4,360,612	\$926,773	\$21,974,864
<b>Expenses</b>						
Salaries	8,161,159	2,451,502	1,360,339	2,438,316	735,385	15,146,701
Employee benefits	2,601,685	700,130	445,781	842,334	159,552	4,749,482
Litigation costs	11,016	428,363	16,062	5,131	1,972	462,544
Contract services	92,787	4,169	9,619	101,610	-	208,185
Miscellaneous	10,501	3,435	118	-	280	14,334
Building repairs and maintenance	-	-	-	405,304	-	405,304
Telephone	9,002	19,271	2,625	4,705	11,380	46,983
Travel	23,921	31,473	27,108	2,345	6,148	90,995
Software	9,537	-	1,593	7,885	-	19,015
Equipment expense	57,613	9,378	12,031	47,705	-	126,727
Rent	-	18,905	-	-	-	18,905
Training and conferences	37,396	20,031	14,986	195	5,142	77,750
Office expense	6,623	5,872	11,265	1,369	1,574	26,703
Insurance	2,737	163	100	3,619	-	6,619
Utilities	5,504	1,975	-	1,209	-	8,688
Library expense	38,489	1,546	1,946	-	-	41,981
Internet	8,353	6,984	514	3,244	3,883	22,978
Building improvements	-	-	-	135,460	-	135,460
Postage and overnight mail	721	3,151	-	1,023	1,457	6,352
Mortgage interest	-	-	-	15,651	-	15,651
Mortgage principal payments	-	-	-	343,507	-	343,507
Total Expenses	11,077,044	3,706,348	1,904,087	4,360,612	926,773	21,974,864
<b>Change in Net Assets</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Texas RioGrande Legal Aid, Inc.  
**Statements of Activities - Texas Access to Justice Foundation**  
**Basic Civil Legal Services**  
For the year ended September 30, 2024

	<b>Low Income Demographic 2021-2023</b>	<b>Low Income Demographic 2023-2025</b>	<b>Veterans 2023-2025</b>	<b>Discretionary Migrant and Colonias 2023-2025</b>
<b>Support</b>	\$ 4,556,770	\$ 3,295,170	\$ 994,967	\$ 715,216
<b>Expenses</b>				
Salaries	3,485,062	2,315,134	707,947	520,644
Employee benefits	991,708	883,711	237,842	182,959
Litigation costs	3,375	7,333	-	-
Contract services	38,295	52,178	941	817
Miscellaneous	-	1,036	370	4,996
Telephone	-	3,751	-	1,935
Travel	-	5,597	12,136	-
Software	-	6,851	-	1,400
Equipment expense	38,000	2,086	-	1,000
Training and conferences	-	5,439	30,000	-
Office expense	-	965	3,488	347
Insurance	330	2,076	-	216
Utilities	-	2,212	2,059	183
Library expense	-	-	-	-
Internet	-	6,801	-	565
Postage and overnight mail	-	-	184	154
Total Expenses	<u>4,556,770</u>	<u>3,295,170</u>	<u>994,967</u>	<u>715,216</u>
<b>Change in Net Assets</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

<b>Discretionary Migrant and Colonias 2021-2023</b>	<b>Legal Aid for Children's Health &amp; Security</b>	<b>Veterans 2021-2023</b>	<b>Veterans Extended Service 2021-2023</b>	<b>Veterans Supplemental Service 2022-2023</b>	<b>Total</b>
\$ 688,591	\$ 375,776	\$ 208,000	\$ 159,759	\$ 82,795	\$ 11,077,044
506,139	271,070	189,940	89,661	75,562	8,161,159
178,353	91,389	13,436	15,385	6,902	2,601,685
-	-	308	-	-	11,016
-	556	-	-	-	92,787
4,099	-	-	-	-	10,501
-	2,747	-	569	-	9,002
-	3,904	2,284	-	-	23,921
-	1,286	-	-	-	9,537
-	770	-	15,426	331	57,613
-	1,118	839	-	-	37,396
-	630	1,193	-	-	6,623
-	115	-	-	-	2,737
-	1,050	-	-	-	5,504
-	-	-	38,489	-	38,489
-	758	-	229	-	8,353
-	383	-	-	-	721
<u>688,591</u>	<u>375,776</u>	<u>208,000</u>	<u>159,759</u>	<u>82,795</u>	<u>11,077,044</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Texas RioGrande Legal Aid, Inc.  
**Statements of Activities - Texas Access to Justice Foundation**  
**Emergency/Out of Cycle/Other**  
For the year ended September 30, 2024

	<b>ERAP 2</b>	<b>Opioid</b>	<b>Uvalde</b>	
	<b>Legal Services &amp; Housing Stability</b>	<b>Use Disorder Basic Civil Legal Services</b>	<b>Legal Aid Support</b>	<b>Total</b>
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
<b>Support</b>	\$ 2,863,304	\$ 703,709	\$ 139,335	\$ 3,706,348
<b>Expenses</b>				
Salaries	1,820,843	538,701	91,958	2,451,502
Employee benefits	542,700	133,516	23,914	700,130
Litigation costs	428,363	-	-	428,363
Contract services	3,235	934	-	4,169
Miscellaneous	3,175	260	-	3,435
Telephone	16,240	2,442	589	19,271
Travel	16,448	15,025	-	31,473
Equipment expense	5,227	1,293	2,858	9,378
Rent	-	-	18,905	18,905
Training and conferences	13,667	6,364	-	20,031
Office expense	4,294	1,078	500	5,872
Insurance	-	163	-	163
Utilities	644	1,331	-	1,975
Library expense	312	1,234	-	1,546
Internet	5,438	935	611	6,984
Postage and overnight mail	2,718	433	-	3,151
	<u>2,863,304</u>	<u>703,709</u>	<u>139,335</u>	<u>3,706,348</u>
Total Expenses	<u>2,863,304</u>	<u>703,709</u>	<u>139,335</u>	<u>3,706,348</u>
<b>Change in Net Assets</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Texas RioGrande Legal Aid, Inc.  
**Statements of Activities - Texas Access to Justice Foundation**  
**Legal Aid for Survivors of Sexual Assault**  
For the year ended September 30, 2024

	<b>LASSA Southwest 2023-2025</b>	<b>LASSA Southwest 2021-2023</b>	<b>Total</b>
<b>Support</b>	\$ 1,240,167	\$ 663,920	\$ 1,904,087
<b>Expenses</b>			
Salaries	825,506	534,833	1,360,339
Employee benefits	330,480	115,301	445,781
Litigation costs	12,963	3,099	16,062
Contract services	7,219	2,400	9,619
Miscellaneous	118	-	118
Telephone	2,025	600	2,625
Travel	25,889	1,219	27,108
Software	1,593	-	1,593
Equipment expense	8,231	3,800	12,031
Training and conferences	14,370	616	14,986
Office expense	9,313	1,952	11,265
Insurance	-	100	100
Library expense	1,946	-	1,946
Internet	514	-	514
Total Expenses	1,240,167	663,920	1,904,087
<b>Change in Net Assets</b>	\$ -	\$ -	\$ -

Texas RioGrande Legal Aid, Inc.  
**Statements of Activities - Texas Access to Justice Foundation**  
**Interest on Lawyers Trust Accounts**  
For the year ended September 30, 2024

	<b>Low Income Demographic 2021-2023</b>	<b>Immigrant Victim Services 2021-2023</b>	<b>Low Income Demographic 2023-2025</b>
<b>Support</b>	\$ 296,590	\$ 228,924	\$ 3,461,557
<b>Expenses</b>			
Salaries	3,394	194,352	1,993,902
Employee benefits	944	33,241	695,714
Litigation costs	-	-	3,131
Contract services	-	-	100,016
Building repairs and maintenance	196,485	-	208,819
Telephone	-	-	2,660
Travel	-	-	564
Software	-	-	4,671
Equipment expense	45,331	-	1,484
Training and conferences	-	-	195
Office expense	-	-	678
Insurance	-	1,331	2,146
Utilities	-	-	-
Internet	-	-	2,660
Building improvements	34,348	-	101,112
Postage and overnight mail	-	-	735
Mortgage interest	701	-	14,950
Mortgage principal payments	15,387	-	328,120
Total Expenses	<u>296,590</u>	<u>228,924</u>	<u>3,461,557</u>
<b>Change in Net Assets</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

<b>Immigrant Victim Services 2023-2025</b>	<b>Total</b>
\$ 373,541	\$ 4,360,612
246,668	2,438,316
112,435	842,334
2,000	5,131
1,594	101,610
-	405,304
2,045	4,705
1,781	2,345
3,214	7,885
890	47,705
-	195
691	1,369
142	3,619
1,209	1,209
584	3,244
-	135,460
288	1,023
-	15,651
-	343,507
<u>373,541</u>	<u>4,360,612</u>
<u>\$ -</u>	<u>\$ -</u>

Texas RioGrande Legal Aid, Inc.  
**Statements of Activities - Texas Access to Justice Foundation**  
**Crime Victims Civil Legal Services**  
For the year ended September 30, 2024

	<u>Low Income Demographic</u>	<u>Discretionary Bi-National</u>	<u>Total</u>
<b>Support</b>	\$ 701,234	\$ 225,539	\$ 926,773
<b>Expenses</b>			
Salaries	569,207	166,178	735,385
Employee benefits	116,241	43,311	159,552
Litigation costs	500	1,472	1,972
Miscellaneous	-	280	280
Telephone	9,192	2,188	11,380
Travel	-	6,148	6,148
Training and conferences	1,000	4,142	5,142
Office expense	818	756	1,574
Internet	3,104	779	3,883
Postage and overnight mail	1,172	285	1,457
Total Expenses	<u>701,234</u>	<u>225,539</u>	<u>926,773</u>
<b>Change in Net Assets</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

TEXAS RIOGRANDE LEGAL AID, INC.  
**Statement of Revenues and Expenses**  
**of Private Attorney Involvement Commitment**  
For the fiscal year ending September 30, 2024

**Revenues**

Legal Services Corporation	\$ <u>1,993,877</u>
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**Expenses**

**Direct Expenses**

Salaries and benefits	1,739,376
Litigation costs	329,299
Contract services	18,414
Miscellaneous	808
Travel	2,542
Rent	369
Training and conferences	5,235
Office expense	<u>2,713</u>

<b>Total Direct Expenses</b>	<u>2,098,756</u>
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**Indirect Costs**

Contract services	6,684
Miscellaneous	280
Building repairs and maintenance	3,042
Telephone	13,008
Equipment expense	8,346
Rent	6,979
Office expense	8,004
Insurance	52,030
Utilities	6,325
Library expense	5,409
Internet	4,661
Postage and overnight mail	<u>1,516</u>

<b>Total Indirect Costs</b>	<u>116,284</u>
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<b>TOTAL EXPENSES</b>	<u>2,215,040</u>
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<b>EXCESS OVER PAI REQUIREMENT</b>	<u>\$ 221,163</u>
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**Allocation of Expenses by Program**

Legal Services Corporation Basic Field	\$ 2,027,137
Other grants	<u>187,903</u>

<b>Total Allocation of Expenses by Program</b>	<u>\$ 2,215,040</u>
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TEXAS RIOGRANDE LEGAL AID, INC.  
**Schedule of Expenditures of Federal Awards**  
For the year ended September 30, 2024

Source and Title of Grant	Federal CFDA Number	Pass - Through Entity Identifying Number	Passed Through to Subrecipients	Federal Expenditures
<b>LEGAL SERVICES CORPORATION</b>				
Legal Services Corporation	09.744100	744100	\$ -	\$ 20,187,025
Legal Services Corporation - RGV Disaster	09.744100	744100	-	41,198
Legal Services Corporation - 2022 Disaster Supplemental	09.744100	744100	-	29,009
<b>Total Legal Service Corporation</b>			<b>-</b>	<b>20,257,232</b>
<b>U.S. DEPARTMENT OF JUSTICE</b>				
Pass-Through programs from:				
Office of Justice Programs/ Office for Victims of Crime Equal Justice Works Crime Advocacy Program	16.582	15POVC-22-GK-01116-NONF	-	69,005
Office of Violence Against Women Office Strategic Partnership for Victims of Abuse	16.524	15JOVW-22-GG-00323-LEGA	-	213,038
Montana Legal Services Association Criminal Legal Assistance	16.815	15PBJA-23-GG-05498-TRIB	-	11,906
Civil Legal Assistance	16.815	15PBJA-23-GG-05500-TRIB	-	14,542
Montana Legal Services Association Tribal Criminal Legal Assistance	16.596	15PBJA-21-GG-02598-TRIB	-	46,664
Tribal Civil Legal Assistance	16.596	15PBJA-21-GG-02599-TRIB	-	39,664
<b>Total U.S. Department of Justice</b>			<b>-</b>	<b>394,819</b>
<b>U.S. DEPARTMENT OF THE TREASURY</b>				
Pass-Through programs from:				
Internal Revenue Service Low Income Taxpayer Clinic	21.008	23-LITC0525-03-01	-	61,903
Low Income Taxpayer Clinic	21.008	24-LITC0702-01-01	-	99,956
State and Local Fiscal Recovery Fund (SLFRF) COVID-19 Bexar County ARPA Local Fiscal Recovery Funds - Domestic Violence Prevention	21.027	SLFRP 1970	-	303,077
COVID-19 Travis County for Eviction Prevention Supportive	21.027	4400006410	-	516,422
COVID-19 Travis County for Eviction Prevention Supportive	21.027	4400006480	-	63,168
Texas Department of Housing and Community Affairs and administered by Texas Access to Justice Foundation COVID-19 ERAP2 Housing Stabilization Legal Services	21.023	EL7HLQ2ZMJ29	-	2,863,304
City of San Antonio Neighborhood and Housing Services COVID-19 ERA 2 Housing Stability Services and Other Financial Assistance	21.023	LC5QCFLLCDJ4	-	928,203
Texas Homeowner Assistance Fund	93.568	132845868	-	8,879
<b>Total U.S. Department of Treasury</b>			<b>-</b>	<b>4,844,912</b>

TEXAS RIOGRANDE LEGAL AID, INC.  
**Schedule of Expenditures of Federal Awards**  
For the year ended September 30, 2024

Source and Title of Grant	Federal CFDA Number	Pass - Through Entity Identifying Number	Passed Through to Subrecipients	Federal Expenditures
<b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>				
Fair Housing Initiatives Program	14.417	FPEI190028	-	61,635
Office Fair Housing & Equal Opportunity HUD	14.417	FHOI230087	-	3,824
Pass-Through programs from:				
City of Austin Housing & Planning Department	14.218	B-23-MC-48-0500	-	206,023
Pass-Through programs from:				
City of San Antonio Neighborrhodd and Housing Services				
Right to Counsel Bexar County Legal Aid & Emergency				
Rental Asssitance in Eviction Court	14.537000	LC5QCFLLCDJ4	-	665,615
<b>Total U.S. Department of Housing and Urban Development</b>			<b>-</b>	<b>937,097</b>
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>				
Pass-Through programs from:				
Texas Court Improvement Program				
Texas Foster Youth Justice Project - Hotline Data				
Collection	93.586	201-23-081	-	10,512
<b>Total U. S. Department of Health and Human Services</b>			<b>-</b>	<b>10,512</b>
<b>U.S. DEPARTMENT OF VETERANS AFFAIRS</b>				
Legal Services for Homeless Veterans and Veterans				
At-Risk for Homelessness	93.586	201-23-081	-	141,575
<b>Total U. S. Department of Veterans Affairs</b>			<b>-</b>	<b>141,575</b>
<b>Total Expenditures of Federal Awards</b>			<b>-</b>	<b>\$ 26,586,147</b>

**TEXAS RIOGRANDE LEGAL AID, INC.**  
**Schedule of Expenditures of State of Texas Awards**  
**Year Ended September 30, 2024**

Source and Title of Grant	Contract Number	State Expenditures
<b>SUPREME COURT OF TEXAS</b>		
<b>Pass-Through Texas Access to Justice Foundation</b>		
<b>Crime Victims Civil Legal Services</b>		
Low Income	10089542	\$ 652,570
Low Income	28035	48,664
Discretionary	10089544	207,669
Discretionary	28034	17,870
<b>Basic Civil Legal Services</b>		
Discretionary Migrant and Colonias	10087623	688,591
Discretionary Migrant and Colonias	26187	715,216
Low Income	10087624	4,556,770
Low Income	26187	3,295,170
Legal Aid to Veterans	10087630	208,000
Legal Aid to Veterans	26191	994,967
Legal Aid to Veterans II Extended Services	10087631	159,759
Legal Aid to Veterans - Supplemental	10088888	82,795
Legal Aid for Children's Health & Security	27193	375,776
<b>Legal Assistance for Survivors of Sexual Assault</b>		
Legal Aid for Survivors of Sexual Assault	10087629	663,920
Legal Aid for Survivors of Sexual Assault	26192	1,240,167
<b>Opioid Use Disorder Legal Services</b>	25507	<u>703,709</u>
<b>TOTAL SUPREME COURT OF TEXAS</b>		<b><u>14,611,613</u></b>
<b>OFFICE OF THE ATTORNEY GENERAL</b>		
Other Victims Assistance Grant	C-00918	139,989
Other Victims Assistance Grant	C-02025	<u>11,539</u>
<b>TOTAL OFFICE OF THE ATTORNEY GENERAL</b>		<b><u>151,528</u></b>
<b>TOTAL EXPENDITURES OF STATE OF TEXAS AWARDS</b>		<b>\$ <u><u>14,763,141</u></u></b>

TEXAS RIOGRANDE LEGAL AID, INC.  
**Notes to Schedules of Expenditures of Federal and State of Texas Awards**  
For the year ended September 30, 2024

**NOTE A – BASIS OF PRESENTATION**

The accompanying Schedules of Expenditures of Federal and State of Texas Awards (the “Schedules”) include the Federal and State of Texas award activity of Texas RioGrande Legal Aid, Inc. under programs of the federal and state government for the year ended September 30, 2024. The information in these Schedules are presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and *Texas Grant Management Standards*. Because the Schedules present only a selected portion of the operations of Texas RioGrande Legal Aid, Inc., are not intended to and do not present the financial position, changes in net assets, or cash flows of Texas RioGrande Legal Aid, Inc.

**NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Expenditures reported on the Schedules are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance for federal awards and Uniform Grant Management Standards for State of Texas awards, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

**NOTE C – INDIRECT COST RATE**

Texas RioGrande Legal Aid, Inc. has elected not to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

Texas RioGrande Legal Aid, Inc.  
**Texas Access to Justice Foundation**  
**Basic Civil Legal Services**  
**Low Income Demographic**

Grant Period - September 1, 2021 to February 29, 2024

	<b>Actual</b>	<b>Budget</b>	<b>Over</b>
	<b>Sep 1, 2021 -</b>	<b>Sep 1, 2021 -</b>	<b>(Under)</b>
	<b>Feb 29, 2024</b>	<b>Feb 29, 2024</b>	<b>Budget</b>
<b>Support</b>	\$ 20,203,366	\$ 20,203,366	\$ -
<b>Expenses</b>			
<b>Personnel</b>			
Attorneys	8,908,101	8,908,101	-
Paralegals	2,763,640	2,763,640	-
Other	2,935,192	2,935,192	-
	14,606,933	14,606,933	-
Employee benefits	4,927,496	4,927,496	-
<b>Total Personnel</b>	19,534,429	19,534,429	-
<b>Non - Personnel</b>			
Space	13,500	13,500	-
Equipment rental	7,501	7,501	-
Supplies	8,500	8,500	-
Telephone	30,500	30,500	-
Travel	10,000	10,000	-
Training	122,000	122,000	-
Insurance	330	330	-
Audit	2,700	2,700	-
Litigation	11,045	11,045	-
Capital additions	49,850	49,850	-
Contract services	404,511	404,511	-
Other	8,500	8,500	-
<b>Total Non Personnel</b>	668,937	668,937	-
<b>Total Expenses</b>	20,203,366	20,203,366	-
<b>Net</b>	\$ -	\$ -	\$ -

Texas RioGrande Legal Aid, Inc.  
**Texas Access to Justice Foundation**  
**Basic Civil Legal Services**  
**Low Income Demographic**  
Grant Period - September 1, 2023 to August 31, 2025

	<b>Actual</b>	<b>Budget</b>	<b>Over</b>
	<b>Sep 1, 2023 - Sep 30, 2024</b>	<b>Sep 1, 2023 - Aug 31, 2025</b>	<b>(Under) Budget</b>
	<u>                    </u>	<u>                    </u>	<u>                    </u>
<b>Support</b>	\$ 3,295,170	\$ 10,766,091	\$ (7,470,921)
<b>Expenses</b>			
<b>Personnel</b>			
Attorneys	1,203,448	4,753,496	(3,550,048)
Paralegals	349,644	1,490,548	(1,140,904)
Other	762,041	1,583,931	(821,890)
	<u>2,315,133</u>	<u>7,827,975</u>	<u>(5,512,842)</u>
Employee benefits	883,711	2,505,939	(1,622,228)
<b>Total Personnel</b>	3,198,844	10,333,914	(7,135,070)
<b>Non - Personnel</b>			
Space	3,318	8,556	(5,238)
Equipment rental	2,086	5,366	(3,280)
Supplies	2,001	5,350	(3,349)
Telephone	10,552	19,270	(8,718)
Travel	5,265	5,329	(64)
Training	5,772	127,896	(122,124)
Insurance	2,076	3,119	(1,043)
Audit	-	1,655	(1,655)
Litigation	7,333	7,994	(661)
Capital additions	-	6,315	(6,315)
Contract services	51,072	234,476	(183,404)
Other	6,851	6,851	-
<b>Total Non Personnel</b>	<u>96,326</u>	<u>432,177</u>	<u>(335,851)</u>
<b>Total Expenses</b>	<u>3,295,170</u>	<u>10,766,091</u>	<u>(7,470,921)</u>
<b>Net</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Texas RioGrande Legal Aid, Inc.  
**Texas Access to Justice Foundation**  
**Basic Civil Legal Services**  
**Veterans**

Grant Period - September 1, 2023 to August 31, 2025

	<b>Actual</b>	<b>Budget</b>	<b>Over</b>
	<b>Sep 1, 2023 -</b>	<b>Sep 1, 2023 -</b>	<b>(Under)</b>
	<b>Sep 30, 2024</b>	<b>Aug 31, 2025</b>	<b>Budget</b>
	<u>                    </u>	<u>                    </u>	<u>                    </u>
<b>Support</b>	\$ 994,967	\$ 2,064,584	\$ (1,069,617)
<b>Expenses</b>			
<b>Personnel</b>			
Attorneys	343,952	740,939	(396,987)
Paralegals	230,959	535,319	(304,360)
Other	133,036	251,453	(118,417)
	<u>707,947</u>	<u>1,527,711</u>	<u>(819,764)</u>
Employee benefits	<u>237,842</u>	<u>455,131</u>	<u>(217,289)</u>
<b>Total Personnel</b>	<u>945,789</u>	<u>1,982,842</u>	<u>(1,037,053)</u>
<b>Non - Personnel</b>			
Space	3,000	3,000	-
Supplies	4,042	10,500	(6,458)
Travel	12,136	20,796	(8,660)
Training	30,000	30,000	-
Audit	-	1,500	(1,500)
Capital additions	-	6,000	(6,000)
Contract services	-	9,946	(9,946)
<b>Total Non - Personnel</b>	<u>49,178</u>	<u>81,742</u>	<u>(32,564)</u>
<b>Total Expenses</b>	<u>994,967</u>	<u>2,064,584</u>	<u>(1,069,617)</u>
<b>Net</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Texas RioGrande Legal Aid, Inc.  
**Texas Access to Justice Foundation**  
**Basic Civil Legal Services**  
**Discretionary - Migrant and Colonias**  
Grant Period - September 1, 2023 to August 31, 2025

	<b>Actual</b> <b>Sep 1, 2023 -</b> <b>Sep 30, 2024</b>	<b>Budget</b> <b>Sep 1, 2023 -</b> <b>Aug 31, 2025</b>	<b>Over</b> <b>(Under)</b> <b>Budget</b>
<b>Support</b>	\$ 715,216	\$ 2,777,934	\$ (2,062,718)
<b>Expenses</b>			
<b>Personnel</b>			
Attorneys	228,984	905,068	(676,084)
Paralegals	223,629	853,117	(629,488)
Other	68,032	254,292	(186,260)
	<u>520,645</u>	<u>2,012,477</u>	<u>(1,491,832)</u>
Employee benefits	182,959	704,246	(521,287)
<b>Total Personnel</b>	703,604	2,716,723	(2,013,119)
<b>Non - Personnel</b>			
Space	1,000	1,000	-
Equipment rental	1,000	1,000	-
Supplies	500	500	-
Telephone	2,500	2,500	-
Travel	-	6,941	(6,941)
Training	-	7,725	(7,725)
Library	-	5,777	(5,777)
Insurance	216	500	(284)
Audit	-	4,000	(4,000)
Litigation	-	12,945	(12,945)
Capital additions	-	7,110	(7,110)
Contractual services	4,996	9,813	(4,817)
Other	1,400	1,400	-
<b>Total Non Personnel</b>	<u>11,612</u>	<u>61,211</u>	<u>(49,599)</u>
<b>Total Expenses</b>	<u>715,216</u>	<u>2,777,934</u>	<u>(2,062,718)</u>
<b>Net</b>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>

Texas RioGrande Legal Aid, Inc.  
**Texas Access to Justice Foundation**  
**Basic Civil Legal Services**  
**Discretionary - Migrant and Colonias**  
Grant Period - September 1, 2021 to February 29, 2024

	<b>Actual</b> <b>Sep 1, 2021 -</b> <b>Feb 29, 2024</b>	<b>Budget</b> <b>Sep 1, 2021 -</b> <b>Feb 29, 2024</b>	<b>Over</b> <b>(Under)</b> <b>Budget</b>
<b>Support</b>	\$ 2,777,934	\$ 2,777,934	\$ -
<b>Expenses</b>			
<b>Personnel</b>			
Attorneys	959,080	959,080	-
Paralegals	638,927	638,927	-
Other	209,668	209,668	-
	<u>1,807,675</u>	<u>1,807,675</u>	-
Employee benefits	539,028	539,028	-
<b>Total Personnel</b>	<u>2,346,703</u>	<u>2,346,703</u>	-
<b>Non - Personnel</b>			
Space	308,963	308,963	-
Equipment rental	1,000	1,000	-
Supplies	500	500	-
Telephone	2,500	2,500	-
Travel	19	19	-
Training	6,495	6,495	-
Library	534	534	-
Insurance	500	500	-
Audit	4,000	4,000	-
Capital additions	95,507	95,507	-
Contractual services	9,813	9,813	-
Other	1,400	1,400	-
<b>Total Non Personnel</b>	<u>431,231</u>	<u>431,231</u>	-
<b>Total Expenses</b>	<u>2,777,934</u>	<u>2,777,934</u>	-
<b>Net</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Texas RioGrande Legal Aid, Inc.  
**Texas Access to Justice Foundation**  
**Basic Civil Legal Services**  
**Legal Aid for Children's Health & Security (LACHS)**  
Grant Period - December 1, 2023 to August 31, 2025

	<b>Actual</b>	<b>Budget</b>	<b>Over</b>
	<b>Dec 1, 2023 -</b>	<b>Dec 1, 2023 -</b>	<b>(Under)</b>
	<b>Sep 30, 2024</b>	<b>Aug 31, 2025</b>	<b>Budget</b>
	<u>                    </u>	<u>                    </u>	<u>                    </u>
<b>Support</b>	\$ 375,776	\$ 943,446	\$ (567,670)
<b>Expenses</b>			
<b>Personnel</b>			
Attorneys	226,950	532,453	(305,503)
Paralegals	35,243	35,243	-
Other	8,877	111,793	(102,916)
	<u>271,070</u>	<u>679,489</u>	<u>(408,419)</u>
Employee benefits	91,388	244,616	(153,228)
<b>Total Personnel</b>	<b>362,458</b>	<b>924,105</b>	<b>(561,647)</b>
<b>Non - Personnel</b>			
Space	1,606	1,606	-
Equipment rental	770	1,007	(237)
Supplies	1,004	1,004	-
Telephone	3,505	3,616	(111)
Travel	2,768	4,926	(2,158)
Training	2,264	5,000	(2,736)
Insurance	115	585	(470)
Audit	-	311	(311)
Other	1,286	1,286	-
<b>Total Non - Personnel</b>	<b>13,318</b>	<b>19,341</b>	<b>(6,023)</b>
<b>Total Expenses</b>	<b>375,776</b>	<b>943,446</b>	<b>(567,670)</b>
<b>Net</b>	\$ <u>          -</u>	\$ <u>          -</u>	\$ <u>          -</u>

Texas RioGrande Legal Aid, Inc.  
**Texas Access to Justice Foundation**  
**Basic Civil Legal Services**  
**Veterans**

Grant Period - September 1, 2021 to February 29, 2024

	<b>Actual</b> <b>Sep 1, 2021 -</b> <b>Feb 29, 2024</b>	<b>Budget</b> <b>Sep 1, 2021 -</b> <b>Feb 29, 2024</b>	<b>Over</b> <b>(Under)</b> <b>Budget</b>
<b>Support</b>	\$ 1,030,000	\$ 1,030,000	\$ -
<b>Expenses</b>			
<b>Personnel</b>			
Attorneys	410,906	410,906	-
Paralegals	212,994	212,994	-
Other	55,320	55,320	-
	<u>679,220</u>	<u>679,220</u>	-
Employee benefits	183,050	183,050	-
<b>Total Personnel</b>	<u>862,270</u>	<u>862,270</u>	-
<b>Non - Personnel</b>			
Space	38,590	38,590	-
Supplies	55,094	55,094	-
Travel	20,322	20,322	-
Training	24,071	24,071	-
Litigation	5,543	5,543	-
Capital additions	21,555	21,555	-
Contract services	2,555	2,555	-
<b>Total Non - Personnel</b>	<u>167,730</u>	<u>167,730</u>	-
<b>Total Expenses</b>	<u>1,030,000</u>	<u>1,030,000</u>	-
<b>Net</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Texas RioGrande Legal Aid, Inc.  
**Texas Access to Justice Foundation**  
**Basic Civil Legal Services**  
**Veterans II Extended Services**

Grant Period - September 1, 2021 to February 29, 2024

	<b>Actual</b> <b>Sep 1, 2021 -</b> <b>Feb 29, 2024</b>	<b>Budget</b> <b>Sep 1, 2021 -</b> <b>Feb 29, 2024</b>	<b>Over</b> <b>(Under)</b> <b>Budget</b>
<b>Support</b>	\$ 693,036	\$ 693,036	\$ -
<b>Expenses</b>			
<b>Personnel</b>			
Attorneys	184,434	184,434	-
Paralegals	101,358	101,358	-
Other	41,413	41,413	-
	<u>327,205</u>	<u>327,205</u>	-
Employee benefits	79,394	79,394	-
<b>Total Personnel</b>	<u>406,599</u>	<u>406,599</u>	-
<b>Non - Personnel</b>			
Space	137,098	137,098	-
Equipment rental	771	771	-
Supplies	8,365	8,365	-
Telephone	3,317	3,317	-
Travel	232	232	-
Training	33,493	33,493	-
Library	40,857	40,857	-
Audit	676	676	-
Litigation	198	198	-
Capital additions	59,247	59,247	-
Other	2,183	2,183	-
<b>Total Non - Personnel</b>	<u>286,437</u>	<u>286,437</u>	-
<b>Total Expenses</b>	<u>693,036</u>	<u>693,036</u>	-
<b>Net</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Texas RioGrande Legal Aid, Inc.  
**Texas Access to Justice Foundation**  
**Basic Civil Legal Services**  
**Veterans Supplemental**  
Grant Period - February 1, 2022 to February 29, 2024

	<b>Actual</b> <b>Feb 1, 2022 -</b> <b>Feb 29, 2024</b>	<b>Budget</b> <b>Feb 1, 2022 -</b> <b>Feb 29, 2024</b>	<b>Over</b> <b>(Under)</b> <b>Budget</b>
<b>Support</b>	\$ 341,048	\$ 341,048	\$ -
<b>Expenses</b>			
<b>Personnel</b>			
Attorneys	162,199	162,199	-
Paralegals	35,118	35,118	-
Other	67,874	67,874	-
	<u>265,191</u>	<u>265,191</u>	<u>-</u>
Employee benefits	68,457	68,457	-
	<u>333,648</u>	<u>333,648</u>	<u>-</u>
<b>Total Personnel</b>	<u>333,648</u>	<u>333,648</u>	<u>-</u>
<b>Non - Personnel</b>			
Space	523	523	-
Equipment rental	468	468	-
Supplies	430	430	-
Telephone	1,585	1,585	-
Library	383	383	-
Capital additions	1,828	1,828	-
Other	2,183	2,183	-
	<u>7,400</u>	<u>7,400</u>	<u>-</u>
<b>Total Non - Personnel</b>	<u>7,400</u>	<u>7,400</u>	<u>-</u>
<b>Total Expenses</b>	<u>341,048</u>	<u>341,048</u>	<u>-</u>
<b>Net</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Texas RioGrande Legal Aid, Inc.  
**Texas Access to Justice Foundation**  
**Emergency Funding**  
**Emergency Rental Assistance Program (ERAP2)-Housing Stabilization Legal Services**  
Grant Period - March 31, 2022 to July 31, 2025

	<b>Actual</b>	<b>Budget</b>	<b>Over</b>
	<b>Mar 1, 2022 - Sep 30, 2024</b>	<b>Mar 1, 2022 - Jul 31, 2025</b>	<b>(Under) Budget</b>
	<u>                    </u>	<u>                    </u>	<u>                    </u>
<b>Support</b>	\$ 5,269,097	\$ 5,595,640	\$ (326,543)
<b>Expenses</b>			
<b>Personnel</b>			
Attorneys	1,977,791	2,075,746	(97,955)
Paralegals	1,009,824	1,105,219	(95,395)
Other	334,956	363,331	(28,375)
	<u>3,322,571</u>	<u>3,544,296</u>	<u>(221,725)</u>
Employee benefits	<u>1,010,719</u>	<u>1,092,602</u>	<u>(81,883)</u>
<b>Total Personnel</b>	4,333,290	4,636,898	(303,608)
<b>Non - Personnel</b>			
Space	20,493	20,493	-
Equipment rental	11,117	12,315	(1,198)
Supplies	15,102	15,102	-
Telephone	39,418	42,027	(2,609)
Travel	16,776	17,267	(491)
Training	40,652	40,652	-
Library	312	312	-
Insurance	337	337	-
Audit	237	237	-
Litigation	791,363	810,000	(18,637)
<b>Total Non - Personnel</b>	<u>935,807</u>	<u>958,742</u>	<u>(22,935)</u>
<b>Total Expenses</b>	<u>5,269,097</u>	<u>5,595,640</u>	<u>(326,543)</u>
<b>Net</b>	\$ <u>                    </u> -	\$ <u>                    </u> -	\$ <u>                    </u> -

Texas RioGrande Legal Aid, Inc.  
**Texas Access to Justice Foundation**  
**Emergency Funding**  
**Opioid Use Disorder Basic Civil Legal Services**  
Grant Period - January 1, 2023 to February 28, 2025

	<b>Actual</b>	<b>Budget</b>	<b>Over</b>
	<b>Jan 1, 2023 - Sep 30, 2024</b>	<b>Jan 1, 2023 - Feb 28, 2025</b>	<b>(Under) Budget</b>
	<u>                    </u>	<u>                    </u>	<u>                    </u>
<b>Support</b>	\$ 889,959	\$ 1,000,000	\$ (110,041)
<b>Expenses</b>			
<b>Personnel</b>			
Attorneys	404,765	456,966	(52,201)
Paralegals	217,637	256,902	(39,265)
Other	50,448	52,665	(2,217)
	<u>672,850</u>	<u>766,533</u>	<u>(93,683)</u>
Employee benefits	164,036	176,852	(12,816)
<b>Total Personnel</b>	<b>836,886</b>	<b>943,385</b>	<b>(106,499)</b>
<b>Non - Personnel</b>			
Space	4,120	4,593	(473)
Equipment rental	1,823	1,962	(139)
Supplies	2,659	3,300	(641)
Telephone	5,353	6,036	(683)
Travel	24,537	25,986	(1,449)
Library	1,890	2,000	(110)
Training	7,500	7,500	-
Insurance	882	929	(47)
Capital additions	4,309	4,309	-
<b>Total Non - Personnel</b>	<b>53,073</b>	<b>56,615</b>	<b>(3,542)</b>
<b>Total Expenses</b>	<b>889,959</b>	<b>1,000,000</b>	<b>(110,041)</b>
<b>Net</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Texas RioGrande Legal Aid, Inc.  
**Texas Access to Justice Foundation**  
**Emergency Funding**  
**Uvalde Legal Aid Support**  
Grant Period - September 1, 2023 to August 31, 2024

	<b>Actual</b>	<b>Budget</b>	<b>Over</b>
	<b>Sep 1, 2023 -</b>	<b>Sep 1, 2023 -</b>	<b>(Under)</b>
	<b>Aug 31, 2024</b>	<b>Aug 31, 2024</b>	<b>Budget</b>
	<u>                    </u>	<u>                    </u>	<u>                    </u>
<b>Support</b>	\$ 151,220	\$ 151,220	\$ -
<b>Expenses</b>			
<b>Personnel</b>			
Paralegals	81,041	79,479	1,562
Other	18,993	18,993	-
	<u>100,034</u>	<u>98,472</u>	<u>1,562</u>
Employee benefits	<u>26,004</u>	<u>26,004</u>	<u>-</u>
<b>Total Personnel</b>	126,038	124,476	1,562
<b>Non - Personnel</b>			
Space	20,624	20,624	-
Equipment rental	2,858	3,420	(562)
Supplies	500	500	-
Telephone	1,200	1,200	-
Training	-	1,000	(1,000)
<b>Total Non - Personnel</b>	<u>25,182</u>	<u>26,744</u>	<u>(1,562)</u>
<b>Total Expenses</b>	<u>151,220</u>	<u>151,220</u>	<u>-</u>
<b>Net</b>	\$ <u>          -</u>	\$ <u>          -</u>	\$ <u>          -</u>

Texas RioGrande Legal Aid, Inc.  
**Texas Access to Justice Foundation**  
**Legal Aid for Survivors of Sexual Assault - Southwest**  
Grant Period - September 1, 2023 to August 31, 2025

	<b>Actual</b> <b>Sep 1, 2023 -</b> <b>Sep, 30 2024</b>	<b>Budget</b> <b>Sep 1, 2023 -</b> <b>Aug 31, 2025</b>	<b>Over</b> <b>(Under)</b> <b>Budget</b>
<b>Support</b>	\$ 1,240,167	\$ 2,992,000	\$ (1,751,833)
<b>Expenses</b>			
<b>Personnel</b>			
Attorneys	479,196	1,265,583	(786,387)
Paralegals	176,323	431,600	(255,277)
Other	169,987	456,035	(286,048)
	825,506	2,153,218	(1,327,712)
Employee benefits	330,480	686,259	(355,779)
<b>Total Personnel</b>	1,155,986	2,839,477	(1,683,491)
<b>Non - Personnel</b>			
Equipment rental	-	4,654	(4,654)
Supplies	9,313	18,620	(9,307)
Telephone	2,540	27,930	(25,390)
Travel	7,060	13,575	(6,515)
Training	33,316	37,240	(3,924)
Library	1,946	9,310	(7,364)
Audit	-	4,000	(4,000)
Litigation	12,963	12,000	963
Capital additions	8,231	8,045	186
Contract services	7,219	15,889	(8,670)
Other	1,593	1,260	333
<b>Total Non - Personnel</b>	84,181	152,523	(68,342)
<b>Total Expenses</b>	1,240,167	2,992,000	(1,751,833)
<b>Net</b>	\$ -	\$ -	\$ -

Texas RioGrande Legal Aid, Inc.  
**Texas Access to Justice Foundation**  
**Legal Aid for Survivors of Sexual Assault - Southwest**  
Grant Period - September 1, 2021 to February 29, 2024

	<b>Actual</b> <b>Sep 1, 2021 -</b> <b>Feb 29, 2024</b>	<b>Budget</b> <b>Sep 1, 2021 -</b> <b>Feb 29, 2024</b>	<b>Over</b> <b>(Under)</b> <b>Budget</b>
<b>Support</b>	\$ 2,992,000	\$ 2,992,000	\$ -
<b>Expenses</b>			
<b>Personnel</b>			
Attorneys	1,162,060	1,162,060	-
Paralegals	344,758	344,758	-
Other	349,456	349,456	-
	<u>1,856,274</u>	<u>1,856,274</u>	-
Employee benefits	512,763	512,763	-
<b>Total Personnel</b>	2,369,037	2,369,037	-
<b>Non - Personnel</b>			
Space	175,159	175,159	-
Equipment rental	4,654	4,654	-
Supplies	48,329	48,329	-
Telephone	28,711	28,711	-
Travel	39,523	39,523	-
Training	167,666	167,666	-
Library	9,310	9,310	-
Audit	2,400	2,400	-
Litigation	10,346	10,346	-
Capital additions	112,248	112,248	-
Contract services	24,617	24,617	-
<b>Total Non - Personnel</b>	<u>622,963</u>	<u>622,963</u>	-
<b>Total Expenses</b>	<u>2,992,000</u>	<u>2,992,000</u>	-
<b>Net</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Texas RioGrande Legal Aid, Inc.  
**Texas Access to Justice Foundation**  
**Interest on Lawyers Trust Account**  
**Low Income Demographic**  
Grant Period - September 1, 2021 to February 29, 2024

	<b>Actual</b> <b>Sep 1, 2021 -</b> <b>Feb 29, 2024</b>	<b>Budget</b> <b>Sep 1, 2021 -</b> <b>Feb 29, 2024</b>	<b>Over</b> <b>(Under)</b> <b>Budget</b>
<b>Support</b>	\$ 1,273,850	\$ 1,273,850	\$ -
<b>Expenses</b>			
<b>Personnel</b>			
Attorneys	17,601	17,601	-
	17,601	17,601	-
Employee benefits	4,572	4,572	-
<b>Total Personnel</b>	22,173	22,173	-
<b>Non - Personnel</b>			
Space	1,181,677	1,181,677	-
Training	70,000	70,000	-
<b>Total Non - Personnel</b>	1,251,677	1,251,677	-
<b>Total Expenses</b>	1,273,850	1,273,850	-
<b>Net</b>	\$ -	\$ -	\$ -

Texas RioGrande Legal Aid, Inc.  
**Texas Access to Justice Foundation**  
**Interest on Lawyers Trust Account**  
**Discretionary - Immigrant Victims Services Program**  
Grant Period - September 1, 2021 to February 29, 2024

	<b>Actual</b> <b>Sep 1, 2021 -</b> <b>Feb 29, 2024</b>	<b>Budget</b> <b>Sep 1, 2021 -</b> <b>Feb 29, 2024</b>	<b>Over</b> <b>(Under)</b> <b>Budget</b>
<b>Support</b>	\$ 1,000,000	\$ 1,000,000	\$ -
<b>Expenses</b>			
<b>Personnel</b>			
Attorneys	240,482	240,482	-
Paralegals	399,103	399,103	-
Other	78,484	78,484	-
	<u>718,069</u>	<u>718,069</u>	-
Employee benefits	243,883	243,883	-
<b>Total Personnel</b>	<u>961,952</u>	<u>961,952</u>	-
<b>Non - Personnel</b>			
Space	3,415	3,415	-
Equipment rental	1,905	1,905	-
Supplies	2,308	2,308	-
Telephone	4,090	4,090	-
Travel	4,000	4,000	-
Training	40	40	-
Library	1,020	1,020	-
Insurance	1,290	1,290	-
Audit	676	676	-
Litigation	1,000	1,000	-
Capital additions	13,633	13,633	-
Contract services	2,707	2,707	-
Other	1,964	1,964	-
<b>Total Non - Personnel</b>	<u>38,048</u>	<u>38,048</u>	-
<b>Total Expenses</b>	<u>1,000,000</u>	<u>1,000,000</u>	-
<b>Net</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Texas RioGrande Legal Aid, Inc.  
**Texas Access to Justice Foundation**  
**Interest on Lawyers Trust Account**  
**Low Income Demographic**  
Grant Period - September 1, 2023 to August 31, 2025

	<b>Actual</b> <b>Sep 1, 2023 -</b> <b>Sep 30, 2024</b>	<b>Budget</b> <b>Sep 1, 2023 -</b> <b>Aug 31, 2025</b>	<b>Over</b> <b>(Under)</b> <b>Budget</b>
<b>Support</b>	\$ 3,461,557	\$ 11,220,594	\$ (7,759,037)
<b>Expenses</b>			
<b>Personnel</b>			
Attorneys	662,970	3,901,694	(3,238,724)
Paralegals	421,252	1,274,555	(853,303)
Other	909,681	1,345,716	(436,035)
	1,993,903	6,521,965	(4,528,062)
Employee benefits	695,714	2,013,339	(1,317,625)
<b>Total Personnel</b>	2,689,617	8,535,304	(5,845,687)
<b>Non - Personnel</b>			
Space	653,001	2,145,483	(1,492,482)
Equipment rental	1,484	3,816	(2,332)
Supplies	1,413	3,804	(2,391)
Telephone	5,320	13,701	(8,381)
Travel	564	3,784	(3,220)
Training	195	290,939	(290,744)
Insurance	2,146	2,217	(71)
Audit	-	1,177	(1,177)
Litigation	3,130	5,684	(2,554)
Capital additions	-	4,490	(4,490)
Contract services	100,016	205,524	(105,508)
Other	4,671	4,671	-
<b>Total Non Personnel</b>	771,940	2,685,290	(1,913,350)
<b>Total Expenses</b>	3,461,557	11,220,594	(7,759,037)
<b>Net</b>	\$ -	\$ -	\$ -

Texas RioGrande Legal Aid, Inc.  
**Texas Access to Justice Foundation**  
**Interest on Lawyers Trust Account**  
**Discretionary - Immigrant Victims Services Program**  
Grant Period - September 1, 2023 to August 31, 2025

	<b>Actual</b> <b>Sep 1, 2023 -</b> <b>Sep 30, 2024</b>	<b>Budget</b> <b>Sep 1, 2023 -</b> <b>Aug 31, 2025</b>	<b>Over</b> <b>(Under)</b> <b>Budget</b>
<b>Support</b>	\$ 373,541	\$ 1,000,000	\$ (626,459)
<b>Expenses</b>			
<b>Personnel</b>			
Attorneys	53,076	140,969	(87,893)
Paralegals	166,013	537,243	(371,230)
Other	27,578	49,641	(22,063)
	246,667	727,853	(481,186)
Employee benefits	112,436	232,910	(120,474)
<b>Total Personnel</b>	359,103	960,763	(601,660)
<b>Non - Personnel</b>			
Space	2,803	3,344	(541)
Equipment rental	890	2,516	(1,626)
Supplies	979	2,510	(1,531)
Telephone	2,629	8,000	(5,371)
Travel	1,781	3,540	(1,759)
Training	-	4,000	(4,000)
Library	-	1,408	(1,408)
Insurance	142	1,462	(1,320)
Audit	-	776	(776)
Litigation	2,000	2,000	-
Capital additions	-	2,370	(2,370)
Contract services	-	4,097	(4,097)
Other	3,214	3,214	-
<b>Total Non - Personnel</b>	14,438	39,237	(24,799)
<b>Total Expenses</b>	373,541	1,000,000	(626,459)
<b>Net</b>	\$ -	\$ -	\$ -

Texas RioGrande Legal Aid, Inc.  
**Texas Access to Justice Foundation**  
**Crime Victims Civil Legal Services**  
**Low Income Demographic**  
Grant Period - September 1, 2023 to August 31, 2024

	<b>Actual</b> <b>Sep 1, 2023 -</b> <b>Aug 31, 2024</b>	<b>Budget</b> <b>Sep 1, 2023 -</b> <b>Aug 31, 2024</b>	<b>Over</b> <b>(Under)</b> <b>Budget</b>
<b>Support</b>	\$ 652,570	\$ 652,570	\$ -
<b>Expenses</b>			
<b>Personnel</b>			
Attorneys	469,120	469,120	-
Paralegals	39,093	39,093	-
Other	24,724	24,724	-
	<u>532,937</u>	<u>532,937</u>	-
Employee benefits	104,926	104,926	-
<b>Total Personnel</b>	<u>637,863</u>	<u>637,863</u>	-
<b>Non - Personnel</b>			
Supplies	1,833	1,833	-
Telephone	11,374	11,374	-
Training	1,000	1,000	-
Litigation	500	500	-
<b>Total Non - Personnel</b>	<u>14,707</u>	<u>14,707</u>	-
<b>Total Expenses</b>	<u>652,570</u>	<u>652,570</u>	-
<b>Net</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Texas RioGrande Legal Aid, Inc.  
**Texas Access to Justice Foundation**  
**Crime Victims Civil Legal Services**  
**Low Income Demographic**  
Grant Period - September 1, 2024 to August 31, 2025

	<b>Actual</b> <b>Sep 1, 2024 -</b> <b>Sep 30, 2024</b>	<b>Budget</b> <b>Sep 1, 2024 -</b> <b>Aug 31, 2025</b>	<b>Over</b> <b>(Under)</b> <b>Budget</b>
<b>Support</b>	\$ 48,664	\$ 652,570	\$ (603,906)
<b>Expenses</b>			
<b>Personnel</b>			
Attorneys	33,277	456,750	(423,473)
Paralegals	1,899	38,193	(36,294)
Other	1,094	26,917	(25,823)
	36,270	521,860	(485,590)
Employee benefits	11,315	120,115	(108,800)
<b>Total Personnel</b>	47,585	641,975	(594,390)
<b>Non - Personnel</b>			
Supplies	157	2,146	(1,989)
Telephone	922	6,949	(6,027)
Training	-	1,000	(1,000)
Litigation	-	500	(500)
<b>Total Non - Personnel</b>	1,079	10,595	(9,516)
<b>Total Expenses</b>	48,664	652,570	(603,906)
<b>Net</b>	\$ -	\$ -	\$ -

Texas RioGrande Legal Aid, Inc.  
**Texas Access to Justice Foundation**  
**Crime Victims Civil Legal Services**  
**Discretionary Bi-National**  
Grant Period - September 1, 2023 to August 31, 2024

	<b>Actual</b> <b>Sep 1, 2023 -</b> <b>Aug 31, 2024</b>	<b>Budget</b> <b>Sep 1, 2023 -</b> <b>Aug 31, 2024</b>	<b>Over</b> <b>(Under)</b> <b>Budget</b>
<b>Support</b>	\$ 207,669	\$ 207,669	\$ -
<b>Expenses</b>			
<b>Personnel</b>			
Attorneys	120,810	120,810	-
Other	33,366	33,366	-
	154,176	154,176	-
Employee benefits	38,138	36,058	2,080
<b>Total Personnel</b>	192,314	190,234	2,080
<b>Non - Personnel</b>			
Supplies	936	1,840	(904)
Telephone	2,702	2,702	-
Travel	6,124	5,000	1,124
Training	4,143	4,143	-
Library	-	448	(448)
Litigation	1,450	2,302	(852)
Contract services	-	1,000	(1,000)
<b>Total Non - Personnel</b>	15,355	17,435	(2,080)
<b>Total Expenses</b>	207,669	207,669	-
<b>Net</b>	\$ -	\$ -	\$ -

Texas RioGrande Legal Aid, Inc.  
**Texas Access to Justice Foundation**  
**Crime Victims Civil Legal Services**  
**Discretionary Bi-National**  
Grant Period - September 1, 2024 to August 31, 2025

	Actual Sep 1, 2024 - Sep 30, 2024	Budget Sep 1, 2024 - Aug 31, 2025	Over (Under) Budget
<b>Support</b>	\$ 17,870	\$ 207,669	\$ (189,799)
<b>Expenses</b>			
<b>Personnel</b>			
Attorneys	9,688	123,165	(113,477)
Other	2,314	31,689	(29,375)
	12,002	154,854	(142,852)
Employee benefits	5,172	35,616	(30,444)
<b>Total Personnel</b>	17,174	190,470	(173,296)
<b>Non - Personnel</b>			
Supplies	106	707	(601)
Telephone	265	2,215	(1,950)
Travel	304	4,277	(3,973)
Training	-	1,000	(1,000)
Litigation	21	4,000	(3,979)
Contract services	-	5,000	(5,000)
<b>Total Non - Personnel</b>	696	17,199	(16,503)
<b>Total Expenses</b>	17,870	207,669	(189,799)
<b>Net</b>	\$ -	\$ -	\$ -

# **SINGLE AUDIT REPORTS**

**GOMEZ, FRAGOSO & ASSOCIATES, P.C.**  
C E R T I F I E D P U B L I C A C C O U N T A N T S

550 E. Levee St. / P.O. Box 4587 / Brownsville, Texas 78520  
PH. (956) 541-7613 / FAX [REDACTED]

MOISES L. GOMEZ, CPA  
LUPITA A. FRAGOSO, CPA

**INDEPENDENT AUDITOR'S 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 AND  
LEGAL SERVICES CORPORATION'S COMPLIANCE  
SUPPLEMENT FOR AUDITS OF LSC RECIPIENTS**

Board of Directors  
Texas RioGrande Legal Aid, Inc.  
Mercedes, Texas

We 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 and Legal Services Corporation's ("LSC") *Compliance Supplement for Audits of LSC Recipients*, the financial statements of Texas RioGrande Legal Aid, Inc. ("TRLA") (a nonprofit organization), which comprise the statement of financial position as of September 30, 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, and have issued our report thereon dated December 10, 2024.

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered TRLA'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 TRLA's internal control. Accordingly, we do not express an opinion on the effectiveness of TRLA'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 TRLA'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* or LSC's *Compliance Supplement for Audits of LSC Recipients*.

**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* and LSC's *Compliance Supplement for Audits of LSC Recipients* in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Gomez, Fragozo & Associates, P.C.*  
**GOMEZ, FRAGOSO & ASSOCIATES, P.C.**  
Certified Public Accountants

Brownsville, Texas  
December 10, 2024

**GOMEZ, FRAGOSO & ASSOCIATES, P.C.**

CERTIFIED PUBLIC ACCOUNTANTS

550 E. Levee St. / P.O. Box 4587 / Brownsville, Texas 78520

PH. (956) 541-7613 / FAX [REDACTED]

MOISES L. GOMEZ, CPA  
LUPITA A. FRAGOSO, CPA

**INDEPENDENT AUDITOR'S REPORT ON  
COMPLIANCE FOR EACH MAJOR FEDERAL AND STATE OF TEXAS PROGRAM AND  
ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY  
THE UNIFORM GUIDANCE AND LEGAL SERVICES CORPORATION'S  
COMPLIANCE SUPPLEMENT FOR AUDITS OF LSC RECIPIENTS AND TEXAS GRANT  
MANAGEMENT STANDARDS**

Board of Directors  
Texas RioGrande Legal Aid, Inc.  
Mercedes, Texas

**Report on Compliance for Each Major Federal and State of Texas Program**

***Opinion on Each Major Federal and State of Texas Program***

We have audited Texas RioGrande Legal Aid, Inc's ("TRLA") compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* and Legal Services Corporation's ("LSC") *Compliance Supplement for Audits of LSC Recipients, and Texas Grant Management Standards*, that could have a direct and material effect on each of TRLA's major federal and State of Texas programs for the year ended September 30, 2024. TRLA's major federal and State of Texas programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, TRLA 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 and State of Texas programs for the year ended September 30, 2024.

***Basis for Opinion on Each Major Federal and State of Texas Program***

We conducted our 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; 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); and LSC's *Compliance Supplement for Audits of LSC Recipients* and Texas Grant Management Standards. Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of TRLA 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 and State of Texas program. Our audit does not provide a legal determination of TRLA'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 TRLA's federal and State of Texas programs.

### ***Auditor's 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 TRLA'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 generally accepted auditing standards, *Government Auditing Standards*, the Uniform Guidance, and LSC 's *Compliance Supplement for Audits of LSC Recipients* and Texas Grant Management Standards 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 TRLA's compliance with the requirements of each major federal and State of Texas program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, Uniform Guidance, and LSC 's *Compliance Supplement for Audits of LSC Recipients* and Texas Grant Management Standards, 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 TRLA'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 TRLA'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, the LSC 's *Compliance Supplement for Audits of LSC Recipients* and Texas Grant Management Standards, but not for the purpose of expressing an opinion on the effectiveness of TRLA'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 and State of Texas 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 and State of Texas 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 and State of Texas

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 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 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 is 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, and LSC 's *Compliance Supplement for Audits of LSC Recipients* and Texas Grant Management Standards. Accordingly, this report is not suitable for any other purpose.

*Gomez, Fragoso & Associates, P.C.*  
**GOMEZ, FRAGOSO & ASSOCIATES, P.C.**  
Certified Public Accountants

Brownsville, Texas  
December 10, 2024

TEXAS RIOGRANDE LEGAL AID, INC.  
**Schedule of Findings and Questioned Costs**  
 For the year ended September 30, 2024

**SECTION I - SUMMARY OF AUDITOR'S RESULTS**

**Financial Statements**

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? \_\_\_\_\_ Yes  No
- Significant deficiency(ies) identified? \_\_\_\_\_ Yes  None Noted

Noncompliance material to financial statements noted? \_\_\_\_\_ Yes  No

**Federal Awards**

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

Internal control over major programs:

- Material weakness(es) identified? \_\_\_\_\_ Yes  No
- Significant deficiency(ies) identified? \_\_\_\_\_ Yes  None Noted

Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance or LSC Audit Guide \_\_\_\_\_ Yes  No

Any audit findings disclosed that are required to be reported in accordance with 2 CFR section 200.516(a)? \_\_\_\_\_ Yes  No

Identification of Major Programs:

09.744100 Legal Services Corporation  
 21.023 COVID-19 ERAP2 Housing Stabilization Legal Services

Dollar threshold used to distinguish between Type A and Type B programs - \$ 797,584

Auditee qualified as low-risk auditee?  Yes \_\_\_\_\_ No

TEXAS RIOGRANDE LEGAL AID, INC.  
**Schedule of Findings and Questioned Costs - continued**  
 For the year ended September 30, 2024

**SECTION I - SUMMARY OF AUDITOR'S RESULTS - continued**

**State of Texas Awards**

Type of auditor's report issued on compliance for major programs:	Unmodified	
Internal control over major programs:		
• Material weakness(es) identified?	_____ Yes	_____ <input checked="" type="checkbox"/> No
• Significant deficiency(ies) identified that are not considered to be material weakness(es)	_____ Yes	_____ <input checked="" type="checkbox"/> None Noted
Any audit findings disclosed that are required to be reported in accordance with the Texas Grants Management Standards	_____ Yes	_____ <input checked="" type="checkbox"/> No
Identification of Major Programs:		
Basic Civil Legal Services Program		
Dollar threshold used to distinguish between Type A and Type B programs - \$ 750,000		
Auditee qualified as low-risk auditee?	_____ <input checked="" type="checkbox"/> Yes	_____ No

**SECTION II - FINANCIAL STATEMENT FINDINGS**

None for the year ended September 30, 2024

**SECTION III - FEDERAL AND STATE OF TEXAS AWARD FINDINGS & QUESTION COSTS**

**Federal Awards**

None for the year ended September 30, 2024

**State Awards**

None for the year ended September 30, 2024

**Schedule of Prior Year Findings**

No prior year findings reported

## **Key Staff on Project**

**The following staff members will lead the project:**

### **Lea Downey Gallatin, Special Project Director of Austin Tenants Council**

Lea Downey Gallatin is TRLA's Special Project Director overseeing the Austin Tenants Council special project (ATC) and the Project Director of the Austin/Travis County Eviction Project. She formerly practiced landlord/tenant law for nine years as the staff attorney in Travis County's appellate courts for evictions. She has a bachelor's degree from the University of Texas and a law degree from Harvard Law School. Lea directly supervises both Austin Tenants Council and TRLA legal staff. Her expertise ensures that all project activities are carried out with the highest level of competence.

### **Fred Fuchs, Group Coordinator**

Fred Fuchs has been an attorney with TRLA since 1976 and is the Group Coordinator for TRLA's Housing Group, overseeing TRLA's various housing legal teams. He has won national awards for his housing advocacy on behalf of his clients. National honors are the 2006 David B. Bryson Memorial Award from the Housing Justice Network and the National Housing Law Project and the 2002 Kutak-Dodds Prize from the National Legal Aid and Defender Association. He was the first recipient of the State Bar of Texas J. Chrys Dougherty Award as Outstanding Legal Services Attorney awarded by the State Bar of Texas in 1992. He has written articles published in the Clearinghouse REVIEW Journal of Poverty Law and Policy, including an article in the September-October 2007 issue titled "Using the Reasonable Accommodation Provision of the Fair Housing Act to Prevent the Eviction of a Tenant with Disabilities. He brings 49 years of experience as a housing attorney to this grant project, along with more than twenty years of experience as a HUD-funded consultant for the Austin Tenants Council special project. Fred continues to oversee the housing law group at TRLA and lends his many decades of expertise in a variety of housing issues to all project staff.

### **Nelson Mock, Group Coordinator Deputy**

A Managing Attorney since 2003, Nelson Mock has been with TRLA since 1996. Mock has ample experience representing low-income families facing homelessness and housing problems, including home ownership issues, landlord/tenant disputes, foreclosures, and consumer disputes. He specializes in the Fair Housing Act and assistance to individuals with disabilities experiencing discrimination or requiring accommodation of their disabilities. He provides legal training on the Fair Housing Act and other housing matters to attorneys and advocates. Nelson's tireless advocacy and training expertise ensures that TRLA legal staff provide clients with superb representation.

**Carla Valentina Lagunas, Paralegal B**

Lagunas is a Paralegal B at TRLA since 2022. She works on the Austin/Travis County Eviction Prevention Project as well as in the Community Housing Rights group. She is also a notary public. Valentina is primarily responsible for outreach and education events to San Marcos residents, lending her expertise on a variety of topics including reasonable accommodation requests, repairs, and other landlord-tenant issues.

**TEXAS RIOGRANDE LEGAL AID**  
**EMPLOYEE HANDBOOK (June**  
**2018)**

*V. EMPLOYEE POLICIES (pp.55-57)*

**18. SEXUAL HARASSMENT POLICY**

With respect to sexual harassment, TRLA prohibits the following:

Unwelcome sexual advance; requests for sexual favors; and all other verbal or physical conduct of a sexual nature, especially when such conduct:

1. is made either explicitly or implicitly a term or condition of employment; or
2. is used as the basis for an employment decision; or
3. unreasonably interferes with an employee's work performance or creates an intimidating, hostile, or offensive working environment.

Sexual harassment may include, but is not limited to, the following: Verbal:

Sexual innuendoes, suggestive comments, jokes of a sexual nature, sexual propositions, threats

Non-verbal: Sexually suggestive objects or pictures, graphic commentaries, suggestive or insulting sounds, leering, whistling, obscene gestures

Physical: Unwanted physical contact, including touching, pinching, brushing the body, coerced sexual intercourse, assault

**COMPLAINT PROCEDURES**

Each member of management is responsible for creating an atmosphere free of discrimination and harassment, sexual or otherwise. Further, employees are responsible for respecting the rights of their co-workers.

Employees who believe they have been victims of job-related sexual harassment are directed to promptly report the incident to their supervisor, who will investigate the matter and take appropriate action, including reporting it to the Director of Administration. If an employee believes it would be inappropriate to discuss the matter with his or her supervisor, then the

employee may bypass the supervisor and report the matter directly to the Director of Administration. The Director of Administration shall conduct a prompt and thorough investigation. If appropriate and an employee prefers that the matter be heard and investigated by a person of the same sex as the employee, the Director of Administration shall make such appointment. The investigation shall be conducted in a way that respects, to the extent possible, the privacy of all the persons involved.

Persons who are found to have engaged in sexual harassment will be subject to discipline, up to and including immediate discharge. Where sexual harassment is found to have occurred, TRLA will take prompt and remedial action to stop the harassment and prevent its recurrence.

No employee who reports a matter of sexual harassment in good faith or who assists in a complaint investigation will be in any way disciplined or retaliated against. If, however, after investigating any complaint of harassment or unlawful discrimination, TRLA determines that a complaint was not made in good faith or that an employee has provided false information regarding a complaint, disciplinary action may be taken against the individual who filed the complaint or who gave the false information.

## ***VI. EMPLOYMENT POLICIES (pp.74-77)***

### **A. EQUAL EMPLOYMENT OPPORTUNITY/AFFIRMATIVE ACTION**

The following represents the current Affirmative Action Program approved by the TRLA Board of Directors:

Equal Opportunity Statement. The purpose of the TEXAS RIOGRANDE LEGAL AID, INC. (TRLA) Equal Opportunity Policy is to assure the right of all persons to work in, participate in, and receive the assistance provided by TRLA without regard to race, color, religion, sex, national origin, age, disability, sexual orientation, gender identity or expression, or AIDS-related illness. The policy protects (1) any person being served by or seeking the assistance of the program, (2) any person employed by, or seeking employment by, the program, and (3) any person participating on a program Board, advisory or planning committee.

Equal Opportunity Policy. It is a policy of TRLA to recruit, hire, train, and promote persons in all job classifications, without regard to race, color, religion, sex, national origin, age, disability, sexual orientation, gender identity or expression, or AIDS-related illness. It is also the policy of this organization to administer all its services to its eligible clients without regard to the previously stated criteria.

Affirmative Action Program Policy. TRLA will administer all personnel matters without regard to race, sex, religion, color, national origin, age, disability, sexual orientation, gender identity or expression, or AIDS-related illness. It is the purpose of TRLA to abide by its

affirmative action plan in that all employment related decisions will be designed to further the principles of equal opportunity. These matters include compensation, transfers, layoffs, recall from layoffs, TRLA sponsored trainings, TRLA sponsored education, and all other related employment benefits.

When any position for employment is available, TRLA will seek qualified applicants without regard to race, color, sex, religion, national origin, age, disability, sexual orientation, gender identity or expression, or AIDS-related illness. In addition to following the guidelines of Sections 1006(b)(6) and 1007(a)(8) of the Legal Services Corporation Act, and Part 1616 of the Corporation Regulations, TRLA will abide by the following guidelines in recruitment:

1. Advertisements will be placed in media chosen to reach qualified persons, including minorities and women. All employment advertisements will contain the phrase "Equal Opportunity Employer".
2. All recruitment materials distributed by TRLA shall include the following statement: "*Texas RioGrande Legal Aid is an equal opportunity/affirmative action employer and does not discriminate on the basis of race, color, religion, sex, national origin, age, disability, sexual orientation, gender identity or expression, or AIDS-related illness.*"
3. TRLA employment applications will notify applicants that discrimination on the basis of race, sex, religion, color, national origin, age, disability, sexual orientation, gender identity or expression, or AIDS-related illness is prohibited by this agency.

In hiring, placement, and promotion of applicants and employees, TRLA will make decisions on the basis of individual ability and performance, and the staffing needs of TRLA consistent with the commitment to equal opportunity that is set forth in this statement of equal opportunity policies. All hiring, placement, and promotional activities will be periodically reviewed by TRLA to assure that full consideration, as required by program policy, has been given to all qualified minority and women applicants and employees.

All compensation and fringe benefits, including access to training and educational programs for employees of TRLA, will be determined without regard to race, sex, religion, color, national origin, age, disability, sexual orientation, gender identity or expression, or AIDS-related illness.

This agency has assigned the overall responsibility for equal opportunity implementation to the Director of Administration. This person will provide assurances as may be requested to confirm that such a plan is being implemented. The Director of Administration will consult periodically with a designated staff person from the Texas Legal Services Union, Local No. 2, UAW/65 to assist in reviewing the Affirmative Action Program.

TRLA will adopt the applicable parts of the Collective Bargaining Agreement between TRLA and TLSU in addressing discrimination-related grievances of staff. Eligible TRLA

clients will be afforded the client complaint procedure for pursuing complaints based on a violation of this statement. Other complaints will be afforded the TRLA non-client (non-employee) complaint procedure as is described in the Essential info folder, Administrative Forms & General Info subfolder.

It is the policy of TRLA to make available information concerning TRLA's participation in the Affirmative Action Program to all employees, applicants for employment, and the general public through such means as:

- (a) posting the equal opportunity policy statement and federal equal employment opportunity posters in employee lounges and/or bulletin boards, etc;
- (b) inclusion of information on equal opportunity and Affirmative Action in new employee orientation materials;
- (c) training employees on these policies, including how respond to harassment and bullying in all forms;
- (d) noting that TRLA is an "Equal Opportunity Employer" in job descriptions, advertisements and recruiting materials, and;
- (e) establishing a practice, when possible, of contracting with equal opportunity employers.

## **B. ACCOMMODATION OF INDIVIDUALS WITH DISABILITIES**

TRLA complies with the Americans with Disabilities Act and applicable state and local laws providing for nondiscrimination in employment against qualified individuals with disabilities, TRLA also provides reasonable accommodation for such individuals in accordance with these laws. It is TRLA's policy to, without limitation:

- a. Ensure that qualified individuals with disabilities are treated in a nondiscriminatory manner in all terms, conditions and privileges of employment.
- b. Keep all medical-related information confidential in accordance with the requirements of the ADA and retain such information in separate confidential files.
- c. Provide applicants and employees with disabilities with reasonable accommodation, except where such an accommodation would create an undue hardship on TRLA.
- d. Notify individuals with disabilities that TRLA provides reasonable accommodation to qualified individuals with disabilities, by including this policy in TRLA's employee handbook and by posting EEOC information on nondiscrimination

against individuals with disabilities and other protected groups throughout TRLA's offices.

### **Procedure for Requesting an Accommodation**

Qualified individuals with disabilities may make requests for reasonable accommodation to TRLA's Human Resources department. The necessary forms -- Accommodation request form and Medical inquiry form for accommodation requests -- can be printed from TRLA's [Help Desk Wiki](#). Upon receipt of an accommodation request, the Human Resources department will meet with the requesting individual to discuss and identify the precise limitations resulting from the disability and the potential accommodation that TRLA might make to help overcome those limitations.

The Human Resources department, in conjunction with the appropriate supervisor, if applicable, will determine the feasibility of the requested accommodation, considering various factors, including, but not limited to, the nature and cost of the accommodation, the availability of outside funding, TRLA's overall financial Resources and organization, and the accommodation's impact on the operation of the office, including its impact on the office's ability to serve clients.

The Human Resources department will inform the employee of TRLA's decision on the accommodation request or on how to make the accommodation. If the accommodation request is denied, employees will be advised of their right to appeal the decision by submitting a written statement to the Director of Administration along with the reasons for the request.

A special 3-person committee will review all employee appeals. The committee makeup will be selected in the following manner: The Director of Administration will appoint one committee member; the local Union President will appoint another; and a third will be selected by a consensus of the Director of Administration and the Union President. After reviewing an employee's appeal, the committee will notify the Director of Administration of its decision. The Director of Administration will, in turn, notify the individual making the appeal of the decision, which will be final.

# TRLA's Intake Interview

To apply for legal help, clients can call TRLA's hotline at [REDACTED] available Monday through Friday from 9:00 a.m. to 5:00 p.m. CST. Those seeking assistance with family law matters should call only on Tuesdays and Thursdays during hotline hours. During the call, the intake process begins.

TRLA's intake interviews follow trauma-informed practices to ensure compassionate, respectful service to every client. Intake staff are trained in understanding the impacts of trauma and focus on five key elements during the first conversation:

1. The client's goals
2. Building trust
3. Establishing boundaries
4. Assessing stability
5. Listening to the client's personal story

The intake process is more than gathering information—it sets the tone for the entire legal journey. TRLA emphasizes radical advocacy, meeting clients where they are emotionally and practically, and adapting to their needs without rushing or pressuring them. Staff work patiently, hold themselves accountable, and prioritize protecting the peace of the client.

Clients briefly describe their legal issues and provide information about their household income. Eligibility is determined based on income guidelines established by TRLA's funders. Most clients must be at or below 125% of the Federal Poverty Guidelines (FPL) (for LSC-funded services) or 200% FPL (for TAJF-funded services). Some grants allow TRLA to serve clients above these limits under specific circumstances (e.g., veterans, people at risk of homelessness, or tax issues).

For those who do not speak English as a first language, TRLA has a Language Access Policy in place. Intake workers will assess language proficiency and arrange for a bilingual staff member or a professional interpreter through Language Line to ensure clear and respectful communication throughout the intake and legal process.