

**WILLIAMSON COUNTY CRISIS CENTER
(dba HOPE ALLIANCE)
(A NONPROFIT CORPORATION)**

**FINANCIAL STATEMENTS
AND INDEPENDENT AUDITOR'S REPORT**

YEAR ENDED DECEMBER 31, 2024

**WILLIAMSON COUNTY CRISIS CENTER
(dba HOPE ALLIANCE)
(A NONPROFIT CORPORATION)**

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Williamson County Crisis Center
dba Hope Alliance
Round Rock, Texas

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Williamson County Crisis Center (the Organization), which comprise the statement of financial position as of December 31, 2024, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Williamson County Crisis Center as of December 31, 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 (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Organization and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern for one year after the date that the financial statements are 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 GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

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

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards is presented for purposes of additional analysis and is not a required part of the financial

statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 26, 2025, on our consideration of the Organization's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control over financial reporting and compliance.

Brown, Graham & Company, P.C.

Austin, Texas
November 26, 2025

**WILLIAMSON COUNTY CRISIS CENTER
(dba HOPE ALLIANCE)
(A NONPROFIT CORPORATION)
STATEMENT OF FINANCIAL POSITION
DECEMBER 31, 2024**

ASSETS

Current assets:

Cash and cash equivalents	\$ 353,476
Contributions receivable (Note 2)	609,823
Current portion of Hope is Building pledges receivable (Note 2)	183,508
Current portion of prepaid expenses	<u>71,555</u>
Total current assets	1,218,362
Prepaid expenses, net of current portion	144,875
Hope is Building pledges receivable, net of current portion and discounts (Note 2)	313,246
Property and equipment, net (Notes 4 and 6)	<u>5,966,488</u>
Total assets	\$ <u><u>7,642,971</u></u>

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

**WILLIAMSON COUNTY CRISIS CENTER
(dba HOPE ALLIANCE)
(A NONPROFIT CORPORATION)
STATEMENT OF FINANCIAL POSITION
DECEMBER 31, 2024**

LIABILITIES AND NET ASSETS

Current liabilities:	
Accounts payable	\$ 216,073
Accrued payroll	127,323
Accrued interest	9,392
Accrued compensated absences	<u>35,381</u>
Total current liabilities	<u>388,169</u>
Long term liabilities:	
Retainage payable (Note 4)	210,144
Note payable - bank (Note 5)	168,659
Long-term debt (Note 6)	1,285,009
Less unamortized loan costs	<u>(13,043)</u>
Total long-term liabilities	<u>2,038,938</u>
Total liabilities	2,427,107
Net assets:	
Without donor restrictions:	
Board designated operating reserve (Note 10)	664,583
Undesignated	<u>4,176,468</u>
Total net assets without donor restrictions	4,841,051
With donor restrictions (Note 7)	<u>762,982</u>
Total net assets	<u>5,604,033</u>
Total liabilities and net assets	<u>\$ 7,642,971</u>

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

**WILLIAMSON COUNTY CRISIS CENTER
(dba HOPE ALLIANCE)
(A NONPROFIT CORPORATION)
STATEMENT OF ACTIVITIES
YEAR ENDED DECEMBER 31, 2024**

	Without Donor <u>Restrictions</u>	With Donor Restrictions	<u>Total</u>
Support and revenue:			
Support:			
Government grants	\$ 588,904	\$ 1,727,701	\$ 2,316,605
Contributions and other grants	131,687	2,568,400	2,700,087
In-kind support (Note 8)	18,713	-	18,713
Revenue:			
Fundraising	176,661	-	176,661
Interest income	311	-	311
Miscellaneous income	2,795	-	2,795
Gain on sale of land (Note 4)	587,021	-	587,021
Net assets released from restrictions - satisfaction of purpose (Note 7)	<u>4,901,488</u>	<u>(4,901,488)</u>	<u>-</u>
Total support and revenue	<u>6,407,580</u>	<u>(605,387)</u>	<u>5,802,193</u>
Expenses:			
Program services:			
Family violence	1,768,981	-	1,768,981
Sexual assault education and crisis program	774,137	-	774,137
Support services:			
General and administrative	434,875	-	434,875
Development	<u>494,617</u>	<u>-</u>	<u>494,617</u>
Total expenses	<u>3,472,610</u>	<u>-</u>	<u>3,472,610</u>
Changes in net assets	<u>2,934,970</u>	<u>(605,387)</u>	<u>2,329,583</u>
Net assets:			
Beginning of year, as originally stated	1,632,398	1,368,369	3,000,767
Prior period adjustments (Note 9)	<u>273,683</u>	<u>-</u>	<u>273,683</u>
Beginning of year, as adjusted	<u>1,906,081</u>	<u>1,368,369</u>	<u>3,274,450</u>
End of year	\$ <u>4,841,051</u>	\$ <u>762,982</u>	\$ <u>5,604,033</u>

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

**WILLIAMSON COUNTY CRISIS CENTER
(dba HOPE ALLIANCE)
(A NONPROFIT CORPORATION)
STATEMENT OF CASH FLOWS
YEAR ENDED DECEMBER 31, 2024**

Cash flows from operating activities:	
Change in net assets	\$ 2,329,583
Adjustments to reconcile change in net assets to net cash flows from operating activities:	
Depreciation	79,986
Amortization of right of use asset	11,796
Discounts on pledges receivable	(41,776)
Decrease in in-kind contribution receivable	144,000
In-kind contribution of prepaid expenses	(144,875)
In-kind contribution of property and equipment	(290,600)
Gain on sale of land	(587,021)
(Increase) decrease in:	
Contributions receivable	42,397
Hope is Building pledges receivable	48,580
Prepaid expenses	92,405
Increase (decrease) in:	
Accrued payroll	20,170
Accounts payable	148,379
Accrued interest	(1,638)
Retainage payable	210,144
Accrued compensated absences	460
Operating lease liability	<u>(5,896)</u>
Net cash flows from operating activities	<u>2,056,094</u>
Net cash flows from (used in) investing activities:	
Purchase of property and equipment	(2,426,265)
Net proceeds from sale of land	<u>661,238</u>
Net cash flows used in investing activities	<u>(1,765,027)</u>

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

**WILLIAMSON COUNTY CRISIS CENTER
(dba HOPE ALLIANCE)
(A NONPROFIT CORPORATION)
STATEMENT OF CASH FLOWS - CONTINUED
YEAR ENDED DECEMBER 31, 2024**

Net cash flows from (used in) financing activities:	
Advances from note payable - bank	(200,338)
Payments on note payable - bank	<u>170,000</u>
Cash flows used in financing activities	(30,338)
Net increase in cash and cash equivalents	260,729
Cash and cash equivalents:	
Beginning of year	<u>92,747</u>
End of year	\$ <u><u>353,476</u></u>
Supplemental disclosures of cash flow information:	
Interest paid	\$ <u><u>125,587</u></u>

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

**WILLIAMSON COUNTY CRISIS CENTER
(dba HOPE ALLIANCE)
(A NONPROFIT CORPORATION)
STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED DECEMBER 31, 2024**

	Program Services		Support Services		Total Expenses
	Family Violence	Sexual Assault Education and Crisis	General and Administrative	Development	
Personnel expenses:					
Salaries	\$ 1,045,667	\$ 506,961	\$ 327,503	\$ 195,550	\$ 2,075,681
Payroll taxes	76,269	36,629	23,600	13,944	150,442
Other employee benefits	142,564	59,216	31,832	33,012	266,624
In-kind advocates (Note 8)	6,479	2,910	-	-	9,389
Total personnel expenses	1,270,979	605,716	382,935	242,506	2,502,136
Other expenses:					
Advertising	-	-	-	25,627	25,627
Client services (Note 8)	47,714	9,508	676	305	58,203
Service charges	1,486	846	2,960	7,770	13,062
IT services	17,675	9,714	3,139	494	31,022
Dues and subscriptions	20,458	8,092	2,708	4,467	35,725
Employee and volunteer relations	1,991	488	293	38	2,810
Insurance	23,166	12,350	4,099	742	40,357
Interest	24,694	13,556	9,849	75,850	123,949
Property taxes	-	-	-	26,757	26,757
Supplies (Note 8)	9,951	4,526	3,159	2,187	19,823
Telephone and internet	19,940	7,779	1,662	372	29,753
Printing and postage	1,536	257	98	1,942	3,833
Professional fees	23,163	11,568	5,100	6,267	46,098
Rent (Notes 3 and 8)	169,439	36,248	6,722	10,478	222,887
Utilities	39,252	6,390	715	459	46,816
Repairs and maintenance	25,672	6,071	1,479	253	33,475
Security	1,879	316	240	8	2,443
Training and education	15,535	14,492	2,764	2,266	35,057
Travel	6,664	10,451	1,758	1,307	20,180
Fundraising	393	228	79	71,911	72,611
Total expenses before depreciation	1,721,587	758,596	430,435	482,006	3,392,624
Depreciation:	47,394	15,541	4,440	12,611	79,986
Total expenses	\$ 1,768,981	\$ 774,137	\$ 434,875	\$ 494,617	\$ 3,472,610

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

**WILLIAMSON COUNTY CRISIS CENTER
(dba HOPE ALLIANCE)
(A NONPROFIT CORPORATION)
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2024**

NOTE 1 - ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization:

Williamson County Crisis Center (dba Hope Alliance) (the Organization), a Texas nonprofit corporation, was incorporated on June 20, 1983. The Organization provides services at no charge to victims of family violence and sexual assault. These services include a 24-hour hotline, emergency shelter, counseling and support groups, educational programs, legal advocacy, and hospital accompaniment. The Organization is supported by government grants through local city, county and state grants, as well as grants and contributions from other nonprofit organizations and individuals.

Basis of accounting:

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America (US GAAP). Net assets, revenues, expenses, gains, and losses are classified based on the existence or absence of donor-imposed restrictions.

Net assets of the Organization and changes therein are classified and reported as follows:

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

Net assets with donor restrictions - Net assets subject to stipulations imposed by donors and grantors. Some donor-imposed restrictions are temporary in nature; these restrictions will be met by the actions of the Organization or by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, whereby the donor stipulates those resources be maintained in perpetuity (see Note 7).

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

Debt issuance costs:

The Organization is subject to the provisions of the *Interest - Imputation of Interest* topic of FASB ASC 835-30 which requires unamortized debt issuance costs to be presented as a reduction of the outstanding debt and the amortization of the debt issuance costs to be presented as a component of interest expense (see Note 4). GAAP requires that the effective yield method be used to amortize debt issuance costs; however, the effect of using straight-line method is not material to the financial statements for the year ended December 31, 2024.

**WILLIAMSON COUNTY CRISIS CENTER
(dba HOPE ALLIANCE)
(A NONPROFIT CORPORATION)
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2024**

NOTE 1 - ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

Donated services:

Contributions of donated services that create or enhance nonfinancial assets or that require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation, are recorded at their fair values in the year received.

Cash and cash equivalents:

The Organization considers all highly liquid investments purchased with initial maturities of three months or less to be cash equivalents.

Estimates:

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

Property and equipment:

Property and equipment are recorded at cost or at estimated fair value at the date of the gift. Donated property and equipment are reported as unrestricted support unless the donor has restricted the donated asset to a specific purpose. Repairs and maintenance are charged to expenses. Renewals and betterments which add significantly to the utility or useful life of the asset are capitalized. Depreciation is provided using the straight-line method over either the estimated useful lives of the assets (for purchased or donated assets) or remaining lease term (for leasehold improvements) as follows:

Buildings and improvements	7 - 39 years
Furniture and fixtures	3 - 7 years
Leasehold improvements	3 - 5 years
Vehicles	5 years

Revenue Recognition and Promises to Give:

The Organization record special events revenue equal to the fair value of direct benefits to donors, and contribution revenue for the difference. The Organization recognizes contributions when cash, securities or other assets, or an unconditional promise to give, is received. Conditional promises to give, that is, those with a measurable performance or other barrier, and a right of return or release, are not recognized until the conditions on which they depend have been substantially met. As of December 31, 2024, the Organization had received conditional promises to give totaling \$1,443,442 for the family violence and sexual assault education and crisis programs as well as the development support services related to the Hope is Building campaign.

**WILLIAMSON COUNTY CRISIS CENTER
(dba HOPE ALLIANCE)
(A NONPROFIT CORPORATION)
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2024**

NOTE 1 - ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

Revenue Recognition and Promises to Give - Continued:

Unconditional promises to give are reflected as contributions and pledges receivable in the attached statement of net position. Unconditional promises to give expected to be collected in future years are initially recorded at fair value using present value techniques incorporating risk-adjusted discount rates designed to reflect the assumptions market participants would use in pricing the asset. In subsequent years, amortization of the discounts is included in contribution revenue in the statement of activities.

The Organization determines the allowance for doubtful accounts based on prior years' experience and management's analysis of possible bad debts. The Organization considers all contributions and pledges receivable to be fully collectible at December 31, 2024.

Functional expenses:

The cost of providing family violence and sexual assault education and crisis program services as well as supporting activities is summarized on a functional expense basis in the statement of functional expenses. Expenses directly attributable to a specific program or supporting activity of the Organization are reported expenses of those functional activities. There are no functional expenses that require allocation between activities.

Federal income taxes:

The Organization has received an exemption from federal income taxes from the Internal Revenue Service under Internal Revenue Code Section 501(c)(3). In addition, the Organization has been determined by the Internal Revenue Service not to be a "private foundation" within the meaning of Section 509(a) of the Internal Revenue Code. There was no unrelated business income for the year ended December 31, 2024.

FASB ASC Section 740 requires extensive disclosures about uncertain tax positions. The requirements of this standard are applicable to nonprofit organizations. The Organization evaluates any uncertain tax positions using the provisions of FASB ASC 450. Accordingly, a loss contingency is recognized when it is probable that a liability has been incurred as of the date of the financial statements and the amount of the loss can be reasonably estimated. The amount recognized is subject to estimate and management's judgment with respect to the likely outcome of each uncertain tax position.

The Organization does not believe that it has engaged in any situation that would result in an uncertain tax position. As a result, management does not believe that any uncertain tax positions currently exist and therefore, no loss contingency has been recognized in the accompanying financial statements. The Organization's policy is to record any income tax related penalties and interest incurred as general and administrative expense. The Organization did not incur any income tax related penalties or interest during the year ended December 31, 2024.

**WILLIAMSON COUNTY CRISIS CENTER
(dba HOPE ALLIANCE)
(A NONPROFIT CORPORATION)
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2024**

NOTE 1 - ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

Advertising

The Organization expenses advertising costs as incurred. Advertising expense totaled \$25,627 for the year ended December 31, 2024, which is included in development expenses on the statement of functional expenses.

NOTE 2 – UNCONDITIONAL PROMISES TO GIVE

Unconditional promises to give appear as contributions receivable and Hope is Building pledges receivable in the statement of financial position and are estimated to be collected as follows as of December 31, 2024:

Within one year	\$ 793,331
In two to five years	161,616
More than five years	<u>194,500</u>
 Total unconditional promises to give	 1,149,447
 Less discounts to net present value	 <u>(42,870)</u>
 Total unconditional promises to give, net	 \$ <u><u>1,106,577</u></u>

NOTE 3 - LEASES

During the year ended December 31, 2019, the Organization entered into a sixty-month operating lease agreement for its main office space that expired in January 2024. The Company used a discount rate of 0.39% on this operating lease for purposes of calculating the initial amount of the right of use asset – office lease and operating lease liability. Office lease expense in the amount of \$57,234 is included in rent on the accompanying statement of functional expenses. The Organization is currently in a month-to-month lease informal agreement for its main office space.

During the year ended December 31, 2023, the Organization entered into a lease agreement with Williamson County, Texas for a facility used as a temporary emergency shelter for an initial two-year term expiring in March 2025 with an additional automatic lease extension of 180 days available. No rental payments are required and either party to this agreement may terminate with proper notice. See discussion of valuation of this in-kind contribution with donor restrictions in Note 8.

**WILLIAMSON COUNTY CRISIS CENTER
(dba HOPE ALLIANCE)
(A NONPROFIT CORPORATION)
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2024**

NOTE 4 - PROPERTY AND EQUIPMENT

The following is a summary of property and equipment at December 31, 2024:

Buildings	\$ 128,000
Building and land improvements	763,539
Land	1,744,257
Furniture and fixtures	428,996
Leasehold improvements	92,190
Vehicles	23,909
Construction in progress	<u>3,648,242</u>
 Total property and equipment	 6,829,133
 Less: Accumulated depreciation	 <u>(862,645)</u>
 Property and equipment, net	 <u>\$ 5,966,488</u>

During the year ended December 31, 2021, the Organization purchased 11.527 acres of unimproved land in Leander, Texas for \$2,008,464. During the year ended December 31, 2023, the Organization entered into contracts for architect, civil engineering and project management services related to the development and construction of a 43,000 square foot multi-agency building for program and support services to include an emergency shelter to be funded by its Hope Is Building capital campaign. As of December 31, 2024, a total of \$3,357,642 for predevelopment, architect, civil engineering, project management and construction costs related to site preparation and utilities have been incurred and are included in construction in progress. An additional \$290,600 for new office furniture and equipment donated to the Organization for the new facility (see Notes 8 and 9) makes up the balance of the year-end construction in progress total of \$3,648,242.

On January 29, 2024, the Organization sold 1.699 acres (Lot 1) of its original 11.527 acres to an unrelated party for a purchase price of \$999,702. A partial release of lien on long-term debt was granted by the bank (see Note 5) on January 30, 2024. The gain on the sale of Lot 1 consists of the following:

Cash received from sales proceeds	\$ 661,238
Land cost	(296,208)
Principal paid on long-term debt (See Note 6)	<u>221,991</u>
 Gain on sale of property and equipment	 <u>\$ 587,021</u>

**WILLIAMSON COUNTY CRISIS CENTER
(dba HOPE ALLIANCE)
(A NONPROFIT CORPORATION)
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2024**

NOTE 5 - NOTE PAYABLE - BANK

During July 2019, the Organization entered into a promissory note agreement based on a revolving line of credit with a \$100,000 limit and an initial maturity date in July 2020 that has been renewed annually for an additional year with no other changes in the note terms through July 2023. The loan is collateralized by a commercial security agreement consisting of first lien security interest in the Organization’s accounts and contributions receivable. During the year ended December 31, 2023, the Organization increased the limit of the revolving line of credit to \$200,000 with a maturity date in May 2024. The interest rate was nine and one-half percent (9.5%) per annum. During May 2024, the Organization entered into an agreement which extended the maturity date by five months and increased the interest rate to Wall Street Prime rate. In October 2024, the Organization received an informal extension of maturity date with an executed agreement to follow.

On April 12, 2025, the promissory note agreement was modified to extend the maturity date to April 12, 2026, and increased the variable interest rate to the greater of Wall Street Prime rate plus 1% or 7.5%. The balance of the note payable – bank at December 31, 2024 is \$168,659.

The aggregate annual maturities of note payable - bank by year are as follows:

Year ended December 31,	
2025	\$ -
2026	<u>168,659</u>
Total	<u>\$ 168,659</u>

NOTE 6 - LONG-TERM DEBT

Long-term debt consists of 4.5% note agreement with a bank with monthly payments of accrued interest only beginning in November 2021 until maturity in October 2023, when all principal and any interest was due. The note is secured by a deed of trust covering certain land as well as an assignment of rents and leases. During the year ended December 31, 2023, the Organization received an informal extension of the 4.5% note agreement with no other changes to the terms by the bank with an executed agreement to follow. On April 6, 2024, the Organization entered into a second loan and renewal and modification agreement with the bank for the remaining principal balance at execution of the note of \$1,283,415. The maturity was extended to October 6, 2024, and interest rate increased to 5.0%. All other terms within the original note agreement remained unchanged. In October 2024, the Organization received an informal extension of maturity date with an executed agreement to follow.

**WILLIAMSON COUNTY CRISIS CENTER
(dba HOPE ALLIANCE)
(A NONPROFIT CORPORATION)
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2024**

NOTE 6 - LONG-TERM DEBT – CONTINUED

The fourth renewal and modification agreement was executed on May 15, 2025, extending the maturity date of this note to April 6, 2027. With the exception for the January 2024 partial lien release for Lot 1 land sale (see Note 4), all previous property liens remain in place from the original note agreement. The interest rate as of May 15, 2025, increased to the greater of prime rate plus 1.0% and 5.0% rate.

The aggregate annual maturities of long-term debt by year are as follows:

Year ended December 31,	
2025	\$ -
2026	-
2027	<u>1,285,009</u>
Total	<u>\$ 1,285,009</u>

NOTE 7 - NET ASSETS WITH DONOR RESTRICTIONS

At December 31, 2024, net assets of \$762,982 are restricted for the purposes noted below.

Hope is Building Campaign	\$ 404,982
Temporary shelter rent	108,000
Transitional housing	<u>250,000</u>
Net assets with donor restrictions	<u>\$ 762,982</u>

Net assets were released from restriction by incurring expenses satisfying the purposes as follows for the year ended December 31, 2024:

Construction in progress payments and other Hope is Building campaign expenses	\$ 3,006,412
COVID Support	94,301
Temporary shelter rent	144,000
Technology	11,015
Shelter support	126,598
Specific client services and personnel costs	1,011,972
Nonresidential support services	<u>507,190</u>
Total net assets released from restrictions	<u>\$ 4,901,488</u>

**WILLIAMSON COUNTY CRISIS CENTER
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NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2024**

NOTE 8 - IN-KIND SUPPORT

The Organization received the following in-kind support reflected within the statement of activities and statement of functional expenses for the year ended December 31, 2024:

Category of donation	Revenue recognized in 2024	Utilization in programs and/or activities	Donor restrictions
Temporary shelter rent	\$ 144,000	Family violence program	Restricted for time and purpose of temporary emergency shelter
Advocates	\$ 9,389	Family violence and sexual assault programs as well as administrative activities	No donor restrictions
Client service supplies	\$ 8,424	Family violence and sexual assault programs	No donor restrictions
Administrative and fundraising supplies	\$ 900	Administrative and fundraising activities	No donor restrictions

The Organization obtained a real estate broker’s price opinion to estimate the \$360,000 fair value of contributed temporary shelter rent over the anticipated lease term from April 2023 to September 2025 (see Note 3). Related rent expense is being recorded using the straight-line method over the life of the lease and totaled \$144,000 for the year ended December 31, 2024. In-kind donations for temporary shelter rent of \$108,000 are reflected in current contributions receivable as of December 31, 2024 (see Note 7).

Volunteer advocates receive the same in-depth initial training and continuing education as advocate employees, and both are expected to meet the Organization’s standards of performance and are similarly monitored by supervisory personnel. The estimated fair value of advocate services are based on payroll costs of similarly experienced advocate personnel.

All supplies are reported at estimated fair value based on sales prices of similar items in the local area.

**WILLIAMSON COUNTY CRISIS CENTER
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NOTE 9 – PRIOR PERIOD ADJUSTMENTS

The Organization’s financial statements as of December 31, 2023, contained the following errors: (1) understatement of prepaid expenses and construction in progress by \$144,875 and \$290,600, respectively, related to a 2023 in-kind donation of new office supplies, furniture and equipment (see Note 8) and (2) overstatement of contributions receivable of \$161,792 related to misstatement of certain government grant revenue in periods prior to January 1, 2023. Unrestricted net position at January 1, 2024, was increased by \$273,683 as a result of the correction of these errors. Had the errors not been made the change in net assets for 2023 would have been increased by \$435,475.

NOTE 10 – LIQUIDITY AND AVAILABILITY

The Organization operates with a balanced budget and regularly monitors liquidity required to meet its operating needs and other financial commitments. The Organization considers all expenditures related to its ongoing activities of providing family violence and sexual assault education and crisis program services in Williamson County as well as the conduct of activities that support these program services to be general expenditures. The Organization receives significant contributions and promises to give restricted by donors and considers all contributions restricted for programs which are ongoing, major, and central to its annual operations to be available to meet cash needs for general expenditures in 2024.

Financial assets available for general expenditures within one year of December 31, 2024, consists of the following financial assets less management’s estimates of amounts not available to be used within one year:

Financial assets at year end:	
Cash and cash equivalents	\$ 353,476
Contributions receivable excluding in-kind	501,823
Pledges receivable	183,508
Prepaid expenses excluding in-kind	<u>71,555</u>
Total financial assets	1,110,362
Less those unavailable for general expenditures within one year, due to:	
Pledges receivable	(183,508)
Board designated operating reserve	<u>(664,583)</u>
Financial assets available to meet general expenditures over the next year	\$ <u><u>262,271</u></u>

**WILLIAMSON COUNTY CRISIS CENTER
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NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2024**

NOTE 10 – LIQUIDITY AND AVAILABILITY - CONTINUED

The Organization has a goal to maintain cash on hand equal to a minimum of three months of operating expenses. As of December 31, 2024, the Board of Directors has designated \$664,583 for this operating reserve.

The Organization also has a line of credit available to meet short-term needs (see Note 6).

NOTE 11 – CONCENTRATIONS

The Organization receives the majority of its grants from government agencies. During the year ended December 31, 2024, the Organization received \$2,316,605 or thirty-nine percent (39%) of its support and revenue from these grantors. Loss of this support due to reduced budget appropriations at city, county, state, or federal levels or due to contract non-renewal could have a material impact on the Organization's operations.

At December 31, 2024, the Organization maintained cash balances at certain financial institutions. These cash accounts at the financial institutions are secured by FDIC in the amount of \$250,000. At certain times, the Organization's cash and cash equivalents exceed \$250,000. The Organization has not experienced any losses in such accounts and believes it is not exposed to any significant credit risk on its cash accounts.

NOTE 12 - CONTINGENCIES

The Organization participates in numerous grant programs that are governed by various rules and regulations of the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the Organization has not complied with the rules and regulations governing the grants, if any, refunds of any money received may be required. In the opinion of management, there are no significant contingent liabilities relating to compliance with the rules and regulations governing the respective grants; therefore, no provision has been recorded in the accompanying financial statements for such contingencies.

NOTE 13 – COMMITMENTS

As of December 31, 2024, the Organization has entered into contracts and change orders for architect, civil engineering and project management services totaling approximately \$16,265,364 related to the new facility construction project. Total costs of approximately \$2,290,000 related to these contracts are included in construction in progress as of December 31, 2024 (see Note 4).

**WILLIAMSON COUNTY CRISIS CENTER
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NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2024**

NOTE 14 – SUBSEQUENT EVENTS

On June 26, 2025, the Organization entered into a \$1,725,000 promissory note agreement with a bank that is secured by a second lien deed of trust against certain real property. Monthly payments of accrued interest only shall be due and payable beginning July 27, 2025, until maturity at June 27, 2027. Additionally, the Organization is required to make principal payments sufficient to reduce the principal balance of this note to no more than \$1,275,000 on or before December 31, 2025, and further principal payments sufficient to reduce the principal balance of this note to no more than \$825,000 on or before December 31, 2026. The interest rate is the greater of prime rate plus 1.0% and 5.0% rate but never more than the maximum lawful rate as defined in the note agreement.

Management has evaluated subsequent events through November 26, 2025, the date on which the financial statements were available to be issued.

GOVERNMENTAL AUDIT INFORMATION

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

Board of Directors
Williamson County Crisis Center
(dba Hope Alliance)
Round Rock, Texas

We have audited the basic financial statements of Williamson County Crisis Center (dba Hope Alliance) (a nonprofit corporation) (the Organization) as of and for the year ended December 31, 2024, and have issued our report thereon dated November 26, 2025. 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.

Report on Internal Control over Financial Reporting

In planning and performing our audit, we considered Williamson County Crisis Center's internal control over financial reporting (internal control) as a basis for designing 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 Williamson County Crisis Center's internal control. Accordingly, we do not express an opinion on the effectiveness of Williamson County Crisis Center'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 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 over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did identify certain deficiencies in internal control, described in the accompanying the schedule of findings and questioned costs as items 2024-001 that we consider to be a material weakness.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Williamson County Crisis Center’s financial statements are free of 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 determination of financial statement amounts. 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*.

Response to Findings

Government Auditing Standards requires the auditor to perform certain limited procedures on the Williamson County Crisis Center’s response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. Williamson County Crisis Center’s response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

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 over financial reporting or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization’s internal control over financial reporting and compliance. Accordingly, this report is not suitable for any other purpose.

Brown, Graham & Company, P.C.

Austin, Texas
November 26, 2025

SINGLE AUDIT INFORMATION

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL
PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE IN
ACCORDANCE WITH THE UNIFORM GUIDANCE**

To the Board of Directors
Williamson County Crisis Center

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Williamson County Crisis Center's (dba Hope Alliance) (a nonprofit corporation) (the Organization) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on the Organization's major federal program for the year ended December 31, 2024. The Organization's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

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

Basis for Opinion on Each Major Federal Program

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

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

Responsibilities of Management for Compliance

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

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 the Organization's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Organization's compliance with the requirements of each major federal program as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Organization's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Organization's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control Over Compliance

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

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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be significant deficiencies.

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. Accordingly, this report is not suitable for any other purpose.

Brown, Graham & Company, P.C.

Austin, Texas
November 26, 2025

**WILLIAMSON COUNTY CRISIS CENTER
(dba HOPE ALLIANCE)
(A NONPROFIT CORPORATION)
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2024**

Program	Federal CFDA Number	Agency Pass-Through Number	Total Federal Expenditures
U.S. Department of Treasury			
Coronavirus State Fiscal Recovery Fund (Victims of Crime - SB 8)			
Passed through Williamson County, Texas	21.027	N/A	<u>388,856</u>
U.S. Department of Justice			
Crime Victim Assistance			
Passed through Texas Office of the Governor- Criminal Justice Division	16.575	2884904	<u>484,028</u>
Department of Homeland Security			
Passed through Austin/Travis & Williamson Counties EFSP Board:			
Emergency Food and Shelter National Board Program	97.024	782400-013 Phase 41	<u>114,238</u>
U.S. Department of Health and Human Services			
Passed through Texas Health and Human Services Commission:			
Social Services Block Grant	93.667	HHS000380000056	12,668
Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services	93.671	HHS000380000056	12,185
Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services	93.671	HHS000380000056-1	94,301
Temporary Assistance for Needy Families	93.558	HHS000380000056	<u>288,691</u>
Total passed through the Texas Health and Human Services Commission			<u>407,845</u>
Passed through the Office of the Attorney General:			
Injury Prevention and Control Research and State and Community Based Programs	93.136	C-01308	118,338
Injury Prevention and Control Research and State and Community Based Programs	93.136	C-00609	<u>9,637</u>
Total passed through the Office of the Attorney General			<u>127,975</u>
Total U.S. Department of Health and Human Services			<u>535,820</u>
Total Expenditures of Federal Awards			<u>\$ 1,522,942</u>

**WILLIAMSON COUNTY CRISIS CENTER
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(A NONPROFIT CORPORATION)
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - CONTINUED
YEAR ENDED DECEMBER 31, 2024**

Notes to the Schedule of Expenditures of Federal Awards

Basis of presentation

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of Williamson County Crisis Center (the Organization) for the year ended December 31, 2024. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations (CFR)* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Organization, is is not intended to and does not present the financial position, change in net position, or cash flows of the Organization.

Summary of significant accounting policies and basis of presentation

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

The Organization did not make an election to use the ten percent de minimis cost rate as allowed for in the Uniform Guidance.

**WILLIAMSON COUNTY CRISIS CENTER
(dba HOPE ALLIANCE)
(A NONPROFIT CORPORATION)
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2024**

	Yes	No
SECTION I - SUMMARY OF AUDITOR'S RESULTS		
<u>Financial Statements</u>		
Type of auditor's report issued: <u>Unmodified</u>		
Internal control over financial reporting:		
Material weakness identified?	X	
Significant deficiencies identified that are not considered to be a material weakness?		X
Noncompliance material to financial statements noted?		X
<u>Federal Awards</u>		
Internal control over major programs:		
Material weakness identified?		X
Significant deficiencies identified that are not considered to be a material weakness?		X
Type of auditor's report issued on compliance with major programs: <u>Unmodified</u>		
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)		X
Identification of major programs:		
<u>CFDA Number</u>		
16.575 Crime Victim Assistance		
97.024 Emergency Food and Shelter National Board Program		
93.667 Social Services Block Grant		
Dollar threshold used to distinguish between type A and B programs <u>\$750,000</u>		

**WILLIAMSON COUNTY CRISIS CENTER
(dba HOPE ALLIANCE)
(A NONPROFIT CORPORATION)
SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED
YEAR ENDED DECEMBER 31, 2024**

	Yes	No
SECTION II - FINANCIAL STATEMENT FINDINGS		
Prior year		X
Current year	X	
SECTION III - FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS		
Prior year		X
Current year		X

Financial Statement Finding 2024-001:

Condition: In order for the financial statements to be presented in accordance with U.S. generally accepted accounting principles (GAAP) in all material respects, the independent auditors had to propose material adjustments to management of Williamson County Crisis Center (the Organization) to record a conditional promise to give and to adjust classification of closing costs and taxes.

Effect: Without these adjustments, the Organization’s financial statements were misstated as follows:

- Pledge contributions and pledges receivable were overstated by \$250,000.
- Construction in progress and prepaid expenses were overstated by \$106,210 and \$10,263, respectively.
- Gain on sale was overstated by \$116,473.

Cause: The Organization has experienced turnover in the VP of Finance position in the current year so in-depth review of accounting records were not accomplished prior to presentation to auditors.

Criteria: The Statements on Auditing Standards issued by the American Institute of Certified Public Accountants (AICPA) and Government Auditing Standards issued by the Comptroller General of the United States require management of the Authority to design, implement, and maintain internal control relevant to the preparation and fair presentation of the financial statements, in accordance with GAAP.

**WILLIAMSON COUNTY CRISIS CENTER
(dba HOPE ALLIANCE)
(A NONPROFIT CORPORATION)
SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED
YEAR ENDED DECEMBER 31, 2024**

Recommendation: We recommend that management of the Organization and its contract accounting firm consistently perform a thorough year-end review of the nature of all significant accounts and transactions to ensure proper accounting treatment.

Client response: The Organization has recorded the audit adjustments in its accounting records and has already taken proper steps to consistently perform thorough monthly and year-end reviews of the nature of all accounts and transactions to ensure proper accounting treatment by contracting with a fractional controller, known as "Your Part Time Controller" (YPTC). YPTC is based out of Philadelphia, PA and has offices in both Houston and Dallas/Ft. Worth, TX. YPTC has taken over all Hope Alliance's financial accounting, grant accounting and payroll needs. Every YPTC activity results in a paper trail in preparation for 2025 year-end reviews and 2025 audits.