ENLACE COMUNITARIO

FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2025
WITH COMPARATIVE TOTALS FOR 2024

PB&H

PATTILLO, BROWN & HILL, LLP

CERTIFIED PUBLIC ACCOUNTANTS • BUSINESS CONSULTANTS

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ENLACE COMUNITARIO
BOARD OF DIRECTORS
JUNE 30, 2025

Board of Directors

Patricia Martha Ruiz-Pinon	President
Mayte Lopez-Monzon	Vice-President
Vacant	Secretary/Treasurer
Ian Esquibel	Director
Jennifer Moore	Director
Delma Madrigal	Director
Javier Rojo	Director
Aailinn Martinez Reyes	Director
Luis R Gutierrez-Torres	Director
Barbara Salcido	Director
Mercedes J. Herrera	Director

Administration

Sara Yvonne (Bonnie) Escobar	Executive Director
Angie Holden	Director of Finance
Lizbeth Alcudia	Associate Director of Finance

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Independent Auditor's Report

The Board of Directors
Enlace Comunitario
Albuquerque, New Mexico

Opinion

We have audited the accompanying financial statements of Enlace Comunitario (Enlace), a nonprofit organization, which comprise the statement of financial position, as of June 30, 2025, and the related consolidated 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 consolidated financial statements referred to above present fairly, in all material respects, the financial position of the Enlace as of June 30, 2025, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these 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 Enlace'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 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 Enlace'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 Enlace'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 consolidated financial statements as a whole. The supplementary information as identified in the table of contents is presented for purposes of additional analysis and is not a required part of the consolidated financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards,* and is not a required part of the consolidated 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 consolidated financial statements. The information has been subjected to the auditing procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the consolidated 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 March 17, 2026, on our consideration of the Enlace'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 Enlace'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 Enlace's internal control over financial reporting and compliance.

Pattillo, Brown & Hill, L.L.P.

Pattillo, Brown & Hill, L.L.P.
Albuquerque, New Mexico
March 17, 2026

ENLACE COMUNITARIO
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2025 and 2025

		2025	2024
ASSETS			
Current assets			
Cash and restricted cash	$	1,199,734	3,223,705
Investments		1,501,525	28
Grants and contracts receivable		645,128	386,007
Pledges receivable		123	-
Prepaid expenses		10,272	14,127
Total current assets		3,356,782	3,623,867
Property and equipment, net of accumulated depreciation		874,979	708,086
Total assets	$	4,231,761	4,331,953
LIABILITIES AND NET ASSETS			
Current liabilities			
Accounts payable	$	80,479	49,707
Held for others		1,566	1,567
Accrued expenses		130,946	135,076
Total liabilities		212,991	186,350
Net assets			
Without donor restrictions:			
Undesignated		3,033,567	3,159,806
Invested in property and equipment, net		874,979	708,086
With donor restrictions:			
Purpose/Time restrictions		110,224	277,711
Total net assets		4,018,770	4,145,603
Total liabilities and net assets	$	4,231,761	4,331,953

See Notes to Financial Statements

ENLACE COMUNITARIO
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2025 and 2024

	2025			
	Without Donor Restrictions	With Donor Restrictions	Total	2024
Revenues and Other Support				
Contract revenue	$ 1,704,692	-	1,704,692	1,456,231
Federal grant revenue	2,025,532	-	2,025,532	1,964,666
Other grants	11,639	-	11,639	55,830
Contributions	64,254	217,000	281,254	2,487,389
In-kind contributions	59,029	-	59,029	40,270
Miscellaneous	12,368	-	12,368	2,330
Program income	14,577	-	14,577	13,300
Interest income	78,363	-	78,363	22,012
Net assets released from restrictions	384,487	(384,487)	-	-
Total support and revenues	4,354,941	(167,487)	4,187,454	6,042,028
Expenses				
Program services	3,476,038	-	3,476,038	3,227,930
General and administrative	576,264	-	576,264	518,929
Fundraising	261,985	-	261,985	244,802
Total expenses	4,314,287	-	4,314,287	3,991,661
Change in net assets	40,654	(167,487)	(126,833)	2,050,367
Net assets at beginning of year	3,867,892	277,711	4,145,603	2,095,236
Net assets at end of year	$ 3,908,546	110,224	4,018,770	4,145,603

See Notes to Financial Statements.

ENLACE COMUNITARIO
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2025 and 2024

	2025				
	Program Services	Supporting Services: Management and General	Supporting Services: Fundraising	Total	2024
Salaries and wages	$ 1,583,604	252,466	181,332	2,017,402	1,792,747
Employee benefits	215,277	35,616	33,233	284,126	294,819
Payroll taxes	131,473	13,326	15,735	160,534	153,341
Total salaries and related expenses	1,930,354	301,408	230,300	2,462,062	2,240,907
Client housing and utility assistance	1,030,138	1,280	1,190	1,032,608	1,116,556
Contractual service	157,522	137,318	222	295,062	230,932
Travel & training	80,827	9,556	2,358	92,741	94,288
Equipment and software	56,642	24,227	2,397	83,266	60,434
In-kind goods and supplies	59,029	-	-	59,029	40,270
Telephone and communications	26,424	3,729	2,179	32,332	38,784
Miscellaneous	5,571	8,272	5,787	19,630	37,155
Supplies	25,556	13,223	13,991	52,770	33,799
Insurance	11,061	14,302	1,180	26,543	25,254
Repairs and maintenance	182	39,455	29	39,666	14,713
Dues and subscriptions	7,554	5,352	1,058	13,964	7,744
Occupancy	25,682	14,175	81	39,938	1,730
Total expenses before depreciation	3,416,542	572,297	260,772	4,249,611	3,942,566
Depreciation	59,496	3,967	1,213	64,676	49,095
Total expenses	$ 3,476,038	576,264	261,985	4,314,287	3,991,661

See Notes to Financial Statements.

ENLACE COMUNITARIO
STATEMENT OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2025 and 2024

	2025	2024
Cash Flows from Operating Activities		
Cash receipts from grants, contracts and contributions	$ 2,321,405	6,184,159
Cash receipts from program income	14,577	13,300
Cash receipts from miscellaneous	12,368	2,330
Cash receipts from interest	78,363	22,012
Cash paid to employees and suppliers	(4,219,115)	(3,964,059)
Net cash provided by operating activities	(1,792,402)	2,257,742
Cash Flows from Investing Activities		
Purchase of Capital Assets	(231,569)	(159,200)
Net cash (used by) investing activities	(231,569)	(159,200)
Net Increase in Cash for Year	(2,023,971)	2,098,542
Cash, beginning of year	3,223,705	1,125,163
Cash, end of year	$ 1,199,734	3,223,705

ENLACE COMUNITARIO
STATEMENT OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2025 and 2024

	2025	2024
Reconciliation of Changes in Net Assets to Net Cash Provided by Operating Activities:		
Changes in net assets	$ (126,833)	2,050,367
Adjustments to reconcile changes in net assets to net cash provided (used) by operating activities:		
Depreciation	64,676	49,095
(Increase) decrease in investments	(1,501,497)	52,569
(Increase) decrease in receivables	(259,244)	127,204
(Increase) decrease in prepaid expenses	3,855	2,378
Increase (decrease) in accounts payable	30,772	(16,595)
Increase (decrease) in deposits held for others	(1)	-
Increase (decrease) in deferred revenue	-	-
Increase (decrease) in accrued expenses	(4,130)	(7,276)
Net cash used by operating activities	$ (1,792,402)	2,257,742

See Notes to Financial Statements.

ENLACE COMUNITARIO
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 1 – ORGANIZATION

Nature of Activities

Enlace Comunitario (Enlace), a nonprofit organization, was founded in New Mexico on July 1, 2000. Enlace is a social justice organization led by Latinas in Central New Mexico and located in Albuquerque. Enlace Comunitario transforms lives of individuals and their families experiencing domestic violence by working to decrease gender inequity and intimate partner violence in the Latino immigrant community in Central New Mexico. Enlace accomplishes this through transformative direct services, leadership development, preventative community education, outreach and policy advocacy in collaboration with community partners.

Enlace's culturally and linguistically appropriate direct services for victims of domestic violence and their children include:

- Crisis intervention and safety planning;
- Individual and group counseling for adults, teens, and children;
- Parenting and life skills classes;
- Legal advocacy and representation;
- Case management;
- Referrals to housing, legal, health, financial, educational and other needed services

Enlace also participates in public policy formulation, community education and outreach, and has an active leadership development project that trains former Enlace adult and youth clients to be leaders in the domestic violence prevention movement. The agency sponsors presentations about immigrant rights, domestic violence, and healthier ways of relating. Enlace disseminates information regarding services, programs and alternatives to domestic violence, as well as provides facts on immigrant rights through outreach and community education.

Enlace's major programs and sources of funding are as follows:

Domestic Violence Intervention Services

Enlace provides the following direct services for victims and their children: individual, family and, group therapy; parenting classes to repair the damage caused by domestic violence; transitional housing, and supportive services, including referrals to a variety of community resources such as public benefits, food, transportation and more. Enlace also provides civil legal representation for divorce, custody and orders of protection. To determine what services are needed by each client, Enlace provides victims with a case manager who conducts an in-depth assessment and works with the client to create a safety plan. Following the assessment, the case manager refers the client to the appropriate internal team (Clinical, Legal or Advocacy services) who provide one or several of the services mentioned above.

The Domestic Violence Intervention Program is supported by grants from McKenzie Scott, the Victims of Crime Act (VOCA), Department of Justice Office on Violence Against Women, New Mexico Coalition Against Domestic Violence, the NM Civil Legal Services Commission, Equal Access to Justice, the State of New Mexico Children, Youth and Family Department (CYFD), the City of Albuquerque, the Anderson Foundation, the United Way, the McCune Foundation, the Albuquerque Community Foundation, the Wells Fargo Foundation and the U.S. Department of Housing and Urban Development through the New Mexico Mortgage Finance Authority (MFA).

NOTE 1 – ORGANIZATION (CONTINUED)

Domestic Violence Outreach and Prevention
This program provides community education, leadership development, and outreach through:

- Promotoras: Enlace trains former clients to serve as community educators about domestic violence and to assist with outreach and information efforts;

- La Alianza: a leadership program aimed at engaging and training volunteer male and female young adults (18-24 years of age) who promote healthy relationships and prevention of domestic violence;

- PLATICAS: a three-year placed-based initiative that aims to improve childhood experiences by strengthening the relationship between young children (0-5) and their primary care givers as means to decrease domestic violence and improve early childhood opportunities in the South Valley, including Westgate;

- Youth Program: a program that builds leadership capacity of adolescents and teens and deploys them to address teen dating violence in the schools.

These programs have been recognized by the Mary Byron Project and the Robert Wood Johnson Foundation as among the most innovative and promising in the country.

The Domestic Violence Outreach and Prevention program is supported by the New Mexico Community Foundation, Con Alma, the Department of Justice Office on Violence Against Women, and the W.K. Kellogg Foundation.

Transitional Housing for Domestic Violence Survivors
Enlace also has a transitional housing rental assistance program that is funded by the New Mexico Mortgage Finance Authority and the Department of Justice Office on Violence Against Women.

Services provided by Enlace are also supported by the Enlace Annual Appeal, individual donations, silent auction donations from area businesses, in-kind donations, and fundraising events.

Board of Directors
Enlace is governed by a board of directors which has the responsibility for determining policy and execution and evaluation of programs and activities conducted by the organization. The board shall consist of no less than three members and is currently made up of twelve members. Board members include individuals from both the public and private sectors. Board members may serve three successive 2-year terms.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying financial statements have been prepared using the accrual method of accounting. Under the accrual method of accounting, revenues are recognized when earned rather than when received and expenses are recognized when the related liability is incurred rather than when paid.

Financial Statement Presentation

The Organization's financial statements are presented in accordance with the Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 2016-14, *Not-for-Profit Entities, Presenting Financial Statements.* Under ASC 2016-14, the Organization is required to report information regarding its financial position and activities according to two classes of net assets: without donor restrictions and with donor restrictions. In addition, the Organization is required to present a statement of cash flows and statement of functional expenses.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

These classes of net assets are described below:

Net Assets without Donor Restrictions and Board Designated Net Assets Undesignated net assets without donor restrictions are used to account for all resources over which the Board of Directors has discretionary control. The net assets without donor restrictions represent the investment in unrestricted assets and the investment in property and equipment, less accumulated depreciation and related debt.

Net Assets with Donor Restrictions in Purpose/Time
Net assets with donor restrictions in purpose/time result from contributions and other inflows of assets whose use by Enlace is limited by donor-imposed stipulations that expire by passage of time or can be fulfilled and removed by actions of Enlace pursuant to those stipulations. See Net Assets with Donor Restrictions in Purpose/Time Note 10.

Net Assets with Donor Restrictions Perpetual in Nature
Net assets with donor restrictions perpetual in nature are those for which use by Enlace is limited by donor-imposed stipulations that cannot be removed by actions of Enlace. There were no net assets with donor restrictions perpetual in nature for the years ended June 30, 2025, and 2024.

Cash, Restricted Cash and Cash Equivalents
Cash, restricted cash and cash equivalents consist of money market accounts and cash account balances with local financial institutions. The amounts on deposit with these institutions may at times exceed the $250,000 of insurance available to individual depositors through the Federal Deposit Insurance Corporation (FDIC).

For purposes of the statement of cash flows, Enlace considers all highly liquid debt instruments with a maturity date of three months or less at the time of purchase to be a cash equivalent. Cash and cash equivalents consist of checking accounts, savings accounts, and cash on hand. Enlace maintains its cash accounts at local banks as identified in Note 3. Enlace does not believe that its risk for amounts in excess of federally insured limits is significant. As of June 30, 2025, and 2024, Enlace's bank balances exceeded FDIC insurance by $788,374 and $3,052,475, respectively.

Enlace has $1,566 and $1,566 of restricted cash as of June 30, 2025, and 2024, respectively. Restricted cash is comprised of monies earmarked for client court costs and is included in cash and cash equivalents for purposes of the statement of cash flow.

Investments
Investments and securities are reported at fair value, with current period recognition of increases or decrease in fair value. Fari value for traded securities is based upon published quotations. Realized and unrealized gains and losses are included in the change in net assets in the accompanying Statement of Activities. Investment securities, in general, are exposed to various risks, such as interest rate and overall market volatility risks. Due to the level of risk associated with such investments, it is reasonably possible that changes in the value of investments securities will occur in the near term.

Property, Equipment and Depreciation
Purchased property, furniture, and equipment are stated at cost. Property received by donation is recorded at the estimated fair value on the date of donation. Such donations are reported as support without donor restrictions unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property are reported as support with donor restrictions. Absent donor stipulations regarding how long donated assets must be maintained, Enlace reports the expiration of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor. Enlace reclassifies net assets with donor restrictions to net assets without donor restrictions at that time. Purchased or donated property in excess of $5,000 is capitalized. Depreciation is calculated on a straight- line basis in amounts sufficient to relate the cost of depreciable assets to operations over their estimated useful lives, which range from three to forty years.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Impairment of Long-lived Assets
Enlace accounts for long-lived assets in accordance with the provisions of FASB ASC 360-10 and subsections, Accounting for the Impairment of Long-Lived Assets. ASC 360-10 requires that long-lived assets be reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount of an asset may not be recoverable. Recoverability of assets to be held and used is measured by a comparison of the carrying amount of an asset to future undiscounted net cash flows expected to be generated by the asset. If such assets are considered to be impaired, the impairment to be recognized is measured by the amount by which the carrying amount of the assets exceeds the fair value of the assets. Assets to be disposed of are reported at the lower of the carrying amount or the fair value less costs to sell. Management does not believe impairment indicators are present as of June 30, 2025.

Revenue Recognition
In accordance with accounting principles generally accepted in the United States of America, revenue is recorded when earned rather than received. The following summarizes the revenue recognition policies for major classifications of revenue:

- **Government Grants**—Government grants are typically recorded on a reimbursement basis. Specifically, when Enlace has incurred the expenses in compliance with the general and specific requirements of the funding source, both the receivable from the government granting agency and offsetting grant revenue is recorded.

- **Private Grants**—Private grants are typically recorded as revenue with donor restrictions based on either a purpose (program) restriction and/or a time restriction based on when the grantor has notified or advanced funds to Enlace.

- **Contributions**—Contributions are reported when an unconditional promise to give or other asset is received (in accordance with ASC 958-605). Gifts of securities are recorded at their fair market value when received. Enlace reports contributions of cash and other assets as support with donor restrictions if they are received with donor stipulations that limit the use of the donated assets or specify the time period for which the assets may be expended. When a donor restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restriction. Contributions with donor- imposed restrictions spent in the same year as contributed are included as revenue without donor restrictions.

- **Contract Revenue –** Revenue is recorded at the time the services are provided. The contracts are on reimbursement basis. Specifically, when Enlace has incurred the expenses in compliance with the general and specific requirements of the funding source, both the receivable from the government agency and offsetting grant revenue are recorded.

Donated Property, Material and Services
Donations of property, materials and services are recorded as contributions at fair value at the date of donation. Such donations are reported as increases in net assets without donor restrictions unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as contributions with donor restrictions. Donated services are recognized as contributions if the services (a) create or enhance nonfinancial assets or (b) require specialized skills, are performed by people with those skills, and would otherwise be purchased by Enlace.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Additionally, Enlace had volunteers who donated hours of services during each of the years ended June 30 as noted below. The value of the volunteer services was not recognized as contributions since the recognition criteria was not met.

	2025	2024
Approximate # of volunteers	13	1
Estimated hours of service	242	110

Income Taxes
Enlace is a non-profit organization and is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code.

Enlace files their Federal Form 990 tax return in the U.S. federal jurisdiction and the online charitable registration in the Office of the Attorney General for the State of New Mexico. Enlace is generally no longer subject to examination by the Internal Revenue Service and the New Mexico Taxation and Revenue Department for fiscal years before 2020. The organization is not currently under audit nor has the organization been contacted by any of these jurisdictions. Management believes that they are operating within their tax-exempt purpose.

Functional Allocation of Expenses
Expenses are charged directly to program and supporting services based on specific identification, when possible. Those expenses of more of an indirect nature or which benefit all programs are allocated based upon predetermined allocation factors. These expenses require allocation on a reasonable basis that is consistently applied. The expenses are allocated based on the following criteria: salaries, wages, benefits and payroll taxes are allocated based on estimates of effort and time; client service expenses are all used for programs; travel expenses are all used for programs; operations, office expenses and allocations are based on effort and time spent.

Compensated Absences Payable
Enlace employees accrue Paid Time Off (PTO) as an earned benefit. All regular full-time and part-time employees scheduled to work a minimum of 20 hours per week are eligible to accrue and utilize PTO. Employees' accrued PTO is payable upon resignation and termination as stated in the Employee handbook.

Grants and Contract Service Revenue
Enlace is funded by grants received from the U.S. Department of Justice, U.S. Department of Health and Human Services, U.S. Department of Housing and Urban Development, and other public and private resources. Grant revenues are recognized when received unless they are a grant based on fee for service, in that case, revenues are recognized when earned. Contract services revenues are accrued as earned.

Advertising
The cost of advertising is expensed when incurred. Enlace does not participate in direct- response advertising, which requires the capitalization and amortization of related costs.

Estimates
The preparation of financial statements in conformity with U.S. 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.

Prior Year Comparative Totals
The financial statements include certain prior year summarized comparative information in total but not in each net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with Enlace's financial statements for the year ended June 30, 2024, from which the summarized information was derived.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Litigation
Enlace, in the normal course of business, is subject to claims and litigation. Management believes that there are no outstanding claims or assessments which would be subject to a material unfavorable outcome that would not be covered by insurance.

NOTE 3 – CASH, RESTRICTED CASH, AND INVESTMENTS

At June 30, cash, restricted cash and cash equivalents were the following:

		2025	2024
Nusenda – Operating	$	209,030	281,045
Nusenda - Reserve		120,960	2,531,115
Nusenda – Savings		361,363	409,479
Bank of Albuquerque (restricted)		1,566	1,566
First Citizens – MM		506,315	-
Petty cash		500	500
	$	1,199,734	3,223,705

The cash in Bank of Albuquerque is restricted for Court fees.

Enlace also has a 12-month CD with Nusenda for $28, which has been classified as an investment.

Enlace maintains an investment account being managed by First Citizens. Those assets consist of the following as of June 30, 2025, and 2024:

		2025		2024	
		Fair Value	Cost	Fair Value	Cost
Cash Reserves	$	211,979	211,979	-	-
Stocks		1,286,366	1,286,072	-	-
Other		3,180	3,180	-	
Total Investments	$	1,501,525	1,501,231	-	-

Generally accepted accounting principles establish a framework for measuring fair value and expands disclosures about fair value measurements and establishes a hierarchy for valuation inputs. The hierarchy prioritizes the inputs into three levels based on the extent to which inputs used in measuring fair value are observable in the market.

Fair value measurements is reported in one of three levels which are determined by the lowest level input that is significant to the fair value measurement in its entirety. These levels are:

- Level 1 – inputs are based upon unadjusted quoted prices for identical instruments traded in active markets.
- Level 2 – inputs are based upon quoted prices for similar instruments in active markets, quoted prices for identical or similar instruments in markets that are not active, and model-based valuation techniques for which all significant assumptions are observable in the market or can be corroborated by observable market data for substantially the full term of the assets or liabilities.
- Level 3 – inputs are generally unobservable and typically reflect management's estimates of assumptions that market participants would use in pricing the asset or liability. The fair values are therefore determined using model-based techniques that include option pricing models, discounted cash flow models, and similar techniques.

Enlace had stocks with all Level 1 inputs on June 30, 2025.

NOTE 4 – LIQUIDITY AND AVAILABILITY

Enlace is substantially supported by restricted contributions. Because donors' restrictions require resources to be used in a particular manner or in a future period, Enlace must maintain sufficient resources to meet those responsibilities to its donors. These financial assets may not be available for general expenditure within one year. As part of Enlace's liquidity management, a policy is in place to structure financial assets to be available as general expenditures, liabilities, and other obligations come due.

Liquidity is as follows:

		2025	2024
Financial assets, at year end	$	3,346,387	3,609,740
Less those unavailable for general expenditures within one year:			
Held for others		(1,566)	(1,566)
Restricted by donor with purpose/time restrictions		(110,224)	(277,711)
Financial assets available to meet cash needs within one year	$	3,234,597	3,330,463

Note: financial assets consist of cash, investments, and receivables.

NOTE 5 – CONTRACTS AND GRANTS RECEIVABLE

Contracts and grants receivable as of June 30 are as follows:

		2025	2024
Contracts receivable			
University of New Mexico Pathways	$	48,705	14,038
Bernalillo County		77,465	58,660
Mortgage Finance Authority		19,458	21,284
City of Albuquerque		183,936	125,736
Total contracts receivable		329,564	219,718
Grants receivable			
Culturally & Linguistically Specific Services Program		16,677	14,555
Legal Assistance for Victims Grant		26,652	18,202
NM Children, Youth & Families Department		52,653	16,570
Transitional Housing		-	4,279
Victims of Crime Act		54,596	55,816
Civil Legal Services		10,135	7,315
Access to Justice		90,000	45,000
Ezperanza United		28,751	4,552
New Mexico Department of Health		16,100	-
Rio Grande CDC		20,000	-
Total grants receivable		315,564	166,289
Total contracts, grants, and other receivables	$	645,128	386,007

Management considers all contracts and grants fully collectible, and therefore, no allowance has been recorded.

NOTE 6 – PROPERTY, EQUIPMENT AND DEPRECIATION

Property and equipment at June 30 include:

		Balance 6/30/24	Increases	Decreases	Transfers	Balance 6/30/25
Land	$	134,000	-	-	-	134,000
CIP		-	-	-	-	-
Building		536,000	-	-	-	536,000
Building improvements		478,850	160,305	-	-	639,155
Land improvements		45,294	71,264	-	-	116,558
Furniture and equipment		125,258	-	-	-	125,258
Total		1,319,402	231,569	-	-	1,550,971
Less accumulated depreciation		(611,316)	(64,676)	-	-	(675,992)
Total property & equipment, net	$	708,086	166,893	-	-	874,979

The land and buildings, with a carrying amount of $670,000, were partially acquired with grant funds in the amount of $470,000 received from the City of Albuquerque. Under the terms of this contract, Enlace agrees to utilize the property to provide social service programs to immigrant victims of domestic violence and their children for a minimum of 30 years from the date of execution of the grant. In the event Enlace fails to utilize the property in accordance with this restrictive covenant, Enlace shall remit the amount of funds authorized under the grant plus an equity share of appreciation of the property to the City of Albuquerque. Depreciation expense was $64,676 and $49,095 for the years ended June 30, 2025 and 2024, respectively.

NOTE 7 – SIGNIFICANT CONCENTRATIONS OF CREDIT RISK

Enlace maintains its cash balances in two financial institutions located in Albuquerque, New Mexico. The balances are insured by the Federal Deposit Insurance Corporation up to $250,000. At June 30, 2025, and June 30 2024, Enlace's uninsured cash balances were $788,374 and $3,052,475, respectively.

NOTE 8 – CONTINGENCIES; LAND AND BUILDING

See Note 6 for contingencies related to land and building.

Grants

Amounts received from grantor agencies and other third parties are subject to audit and adjustment by these entities. Any disallowed claims, including amounts already collected, may constitute a liability of Enlace. The amount, if any, of expenses which may be disallowed cannot be determined at this time, although Enlace expects such amount, if any, to be immaterial.

NOTE 9 – NET ASSETS WITH DONOR RESTRICTIONS IN PURPOSE/TIME

Enlace has the following net assets with donor restrictions at June 30:

Program		2025	2024	Time/Purpose
DV Legal Services	$	-	6,448	Victims of domestic violence to receive information about the legal system, legal advocacy, and legal representation.
Fidelity		-	260,000	Used for capital remodels and repairs.
United Way		3,367	-	To support community needs such as education, financial stability, health, well-being, crisis and basic needs.
Kellogg		93,857	-	Support children, families, and equitable communities.
Healthy Masculinity		13,000	11,263	Support for the Healthy Masculinity Program.
	$	110,224	277,711	

Enlace had the following net assets released from restrictions at June 30:

Program		2025	2024
DV Legal Services	$	25,600	219,526
IDA		86,991	-
Prevention		633	-
Healthy Masculinity		11,263	737
Fidelity		260,000	-
	$	384,487	220,263

NOTE 10 – SPECIAL EVENTS

Enlace may hold special events throughout the year to raise funds and awareness. Expenses related to these special events that are considered a direct benefit to the donor are shown in the statement of activities as a reduction of gross revenues. For the years ending June 30, 2025, and 2024, Enlace special event expenses were $0 and $0, respectively.

NOTE 11 – RETIREMENT PLAN

Enlace participates in a SIMPLE IRA plan through American Funds.

Eligibility

Prior to January 1, 2016, an employee was eligible to participate in the plan who had completed one year of employment and who had received at least $5,000 in compensation from Enlace in the preceding calendar year and who was reasonably expected to receive $5,000 in the current calendar year.

As of January 1, 2016, a qualified employee is eligible to participate in the plan on the first of the month following his or her hire if they are reasonably expected to receive at least $5,000 during the current calendar year.

NOTE 11 – RETIREMENT PLAN (CONTINUED)

Contributions

Participants may defer a portion of their salary (up to federal limits) to the plan on a pre-tax basis. Beginning January 1st, 2016, Enlace's Board adjusted the plan to provide a non-elective 2% of each eligible employee's compensation and so each eligible participant receives a retirement contribution equal to 2% of their compensation from Enlace regardless of whether they make their own contributions. Employer contributions for the years ended June 30 to the plan were as follows:

		2025	2024
Contributions	$	40,232	34,447

NOTE 12 – ECONOMIC DEPENDENCY

Enlace receives a significant portion of its revenue in the form of grants and awards from governmental entities, private foundations, and other contributions. Enlace expects these grants and awards to continue into the foreseeable future. If, however, a significant portion of these funds are not continued, Enlace's ability to continue all programs would be diminished. The following is a summary of concentrations from contributions and grants as of June 30:

Concentrations		2025	2024
City of Albuquerque	$	1,022,377	944,677
Albuquerque Community Foundation		-	10,000
CYFD – State of New Mexico		576,464	617,979
Mortgage Finance Authority		424,737	-
Victims of Crimes Assistance		343,547	-
Bernalillo County		308,086	-
Total revenue		4,242,700	6,093,310
Concentration percentage		63%	26%

NOTE 13 – SUBSEQUENT EVENTS

Management has evaluated subsequent events through March 17, 2026 which is the date the financial statements were available to be issued.

SUPPLEMENTARY INFORMATION

ENLACE COMUNITARIO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2025

Federal Grantor or Pass-Through Grantor/Program Title	Federal Assistance Listing Number		Passthrough Number	Federal Expenditures
U.S. Department of Housing and Urban Development				
Pass-through City of Albuquerque				
Provide Tenant Based Rental Assistance (TBRA) (Home FY23)	14.239	*	202201402	$ 17,247
Provide Tenant Based Rental Assistance (TBRA) (Match FY23)	14.239	*	202201402	1,912
Provide Tenant Based Rental Assistance (TBRA) (Admin FY23)	14.239	*	202201402	4,494
Provide Tenant Based Rental Assistance (TBRA) (Home FY24)	14.239	*	202301389	206,966
Provide Tenant Based Rental Assistance (TBRA) (Match FY24)	14.239	*	202301389	91,637
Provide Tenant Based Rental Assistance (TBRA) (Admin FY24)	14.239	*	202301389	13,962
Provide Tenant Based Rental Assistance (TBRA) (Home FY25)	14.239	*	M-24-MC-35-0209	187,771
Provide Tenant Based Rental Assistance (TBRA) (Match FY25)	14.239	*	M-24-MC-35-0209	29,332
Provide Tenant Based Rental Assistance (TBRA) (Admin FY25)	14.239	*	M-24-MC-35-0209	10,033
				563,354
Pass-through New Mexico Mortgage Finance Authority				
MFA - Homeless Prevention	14.231		22-02-ENC-RAP-001	50,825
MFA - Rapid Re-housing	14.231		22-02-ENC-RAP-001	112,115
MFA - Administration	14.231		22-02-ENC-RAP-001	8,876
MFA HOME ARP Homeless Prevention	14.239	*	22-02-ENC-RAP-001	143,347
MFA HOME ARP Rapid Re-Housing	14.239	*	22-02-ENC-RAP-001	74,462
MFA HOME ARP Administration	14.239	*	22-02-ENC-RAP-001	17,120
				406,745
Total U.S Department of Housing and Urban Development				**970,099**
U.S. Department of Justice				
OVW Legal Assistance	16.524		2016-WL-AX-0045	228,762
Enlace Comunitario's Transitional Housing	16.888		15JOVW-21-GG-02076-TRAN	128,779
Enlace Comunitario's Culturally Specific Services Program	16.888		15JOVW-22-GG-02974-CSSP	131,589
				489,130
Pass-through State of New Mexico				
STOP Violence Against Women	16.588		2024-WF-105	29,568
VOCA Gap State	16.575		2025-NM-00744	231,128
Victims of Crime Act (FY2023)	16.575		2023-VA-232	70,473
				331,169
Total U.S. Department of Justice				**820,299**
U.S. Department of Health and Human Services				
Esperanza United	93.496		90EV0556-01-00	161,316
CYFD SS	93.671		25-690-4000-797820-01	47,780
CYFD ARP 2	93.671		25-690-4000-797820-01	26,040
Total U.S. Department of Health and Human Services				**235,136**
Total Expenditures of Federal Awards				$ **2,025,534**

(*) Denotes major program

ENLACE COMUNITARIO
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2025

Note 1. Basis of Accounting

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Enlace and is presented on the accrual basis of accounting. The information in this schedule is 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).

Note 2. ALN Numbers/Pass-Through Grantor Numbers

Federal granting agencies or their pass-through agencies are responsible for providing Enlace with the Assistance Listing Number (ALN) for each grant or contract. In cases where a federal granting agency did not provide the ALN, other identifying numbers are presented on the schedule of expenditures of federal awards, if available.

In addition, for pass-through awards, the pass-through granting agencies are responsible for providing the organization with the ALN as well as pass-through grantor numbers. In cases where the pass-through granting agency did not provide this number to the organization, it is noted as "NA" (not available) on the schedule of expenditures of federal awards.

Note 3. De-Minimis Indirect Cost Rate

The organization did not use the 15 percent de minimis indirect cost rate.

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

Board of Directors
Enlace Comunitario
Albuquerque, New Mexico

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Enlace Comunitario (Enlace), which comprise the statement of financial position as of June 30, 2025, 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 March 17, 2026.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Enlace'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 opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Enlace's internal control. Accordingly, we do not express an opinion on the effectiveness of the Enlace'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 over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting 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 may exist that have not been identified.

Report on Compliance and Other Matters

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

Purpose of this Report

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

Pattillo, Brown & Hill, LLP

Pattillo, Brown & Hill, LLP
Albuquerque, New Mexico
March 17, 2026

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

The Board of Directors
Enlace Comunitario
Albuquerque, New Mexico

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Enlace Comunitario's (Enlace) compliance with the types of compliance requirements identified as subject to audit in the OMB Compliance Supplement that could have a direct and material effect on each of Enlace's major federal programs for the year ended June 30, 2025. Enlace'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, Enlace complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2025.

Basis for Opinion on Each Major Federal Program

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

We are required to be independent of Enlace 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 Enlace'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 Enlace'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 Enlace'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 Enlace'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 Enlace'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 Enlace'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 Enlace's internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the 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. Accordingly, this report is not suitable for any other purpose.

Pattillo, Brown & Hill, L.L.P.

Pattillo, Brown & Hill, L.L.P.
Albuquerque, New Mexico
March 17, 2026

ENLACE COMUNITARIO
SCHEDULE OF FINDINGS AND QUESTIONED COST
JUNE 30, 2025

SECTION I – SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of Auditor's report issued:	Unmodified
Internal control over financial reporting: Material Weakness reported?	No
Significant deficiencies reported not considered to be material weaknesses?	No
Noncompliance material to financial statements noted?	No

Federal Awards

Internal control over major programs: Material weaknesses reported?	No
Significant deficiencies reported not considered to be material weaknesses?	None
Type of auditor's report issued on compliance for major programs	Unmodified
Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance?	No
Identification of major programs: Department of HUD – Home Investment Partnerships ALN #14.239	
Dollar threshold used to distinguish Between type A and type B programs:	$750,000
Auditee qualified as low-risk auditee?	Yes

ENLACE COMUNITARIO
SCHEDULE OF FINDINGS AND QUESTIONED COST
JUNE 30, 2025

SECTION II – FINDINGS – FINANCIAL STATEMENT AUDIT

None

SECTION III – FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAMS AUDIT

None

SECTION IV – SUMMARY OF PRIOR YEAR FINDINGS

None