



**ONEJUSTICE**

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**FINANCIAL STATEMENTS**

**JUNE 30, 2025**

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## CONTENTS

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|                                  |      |
|----------------------------------|------|
| Independent Auditors' Report     | 1-2  |
| Statement of Financial Position  | 3    |
| Statement of Activities          | 4    |
| Statement of Functional Expenses | 5    |
| Statement of Cash Flows          | 6    |
| Notes to Financial Statements    | 7-14 |

## INDEPENDENT AUDITORS' REPORT

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To the Board of Directors  
OneJustice

### Opinion

We have audited the accompanying financial statements of OneJustice (a nonprofit organization), 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.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of OneJustice as of June 30, 2025, 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. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of OneJustice 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 OneJustice's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

### Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards 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.

## INDEPENDENT AUDITORS' REPORT

continued

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In performing an audit in accordance with generally accepted 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 OneJustice'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 OneJustice'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.

### **Other Matter**

#### *Report on Summarized Comparative Information*

We have previously audited OneJustice's 2024 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated February 24, 2025. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2024, is consistent, in all material respects, with the audited financial statements from which it has been derived.

*Harrington Group*

Walnut Creek, California  
February 23, 2026

# ONEJUSTICE

## STATEMENT OF FINANCIAL POSITION

June 30, 2025

With comparative totals at June 30, 2024

|  | <u>2025</u>         | <u>2024</u>         |
|--|---------------------|---------------------|
| <b>ASSETS</b>  |                     |                     |
| Cash and cash equivalents (Note 3)                     | \$ 1,272,781        | \$ 2,284,587        |
| Accounts receivable (Note 3)                           | 129,551             | 257,593             |
| Pledges receivable                                     | -                   | 420,000             |
| Prepaid expenses                                       | 31,879              | 66,348              |
| Investments (Note 5)                                   | 1,135,286           | -                   |
| Right-of-use asset - operating leases (Note 7)         | 67,288              | 127,514             |
| <b>TOTAL ASSETS</b>                                    | <b>\$ 2,636,785</b> | <b>\$ 3,156,042</b> |
| <b>LIABILITIES AND NET ASSETS</b>                      |                     |                     |
| <b>LIABILITIES</b>                                     |                     |                     |
| Accounts payable                                       | \$ 26,549           | \$ 75,642           |
| Accrued liabilities (Note 4)                           | 270,071             | 320,471             |
| Deferred revenue                                       | 556,385             | 212,094             |
| Lease liability - operating leases (Note 7)            | 70,377              | 131,420             |
| <b>TOTAL LIABILITIES</b>                               | <b>923,382</b>      | <b>739,627</b>      |
| <b>NET ASSETS</b>                                      |                     |                     |
| Without donor restrictions                             | 1,077,563           | 987,201             |
| Without donor restrictions - board designated (Note 9) | 232,463             | 232,463             |
| With donor restrictions (Note 8)                       | 403,377             | 1,196,751           |
| <b>TOTAL NET ASSETS</b>                                | <b>1,713,403</b>    | <b>2,416,415</b>    |
| <b>TOTAL LIABILITIES AND NET ASSETS</b>                | <b>\$ 2,636,785</b> | <b>\$ 3,156,042</b> |

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

# ONEJUSTICE

STATEMENT OF ACTIVITIES  
For the year ended June 30, 2025  
With comparative totals for the year ended June 30, 2024

|  | <b>Without Donor<br/>Restrictions</b> | <b>With Donor<br/>Restrictions</b> | <b>2025</b>         | <b>2024</b>         |
|--|---------------------------------------|------------------------------------|---------------------|---------------------|
| <b>REVENUE AND SUPPORT</b>                     |                                       |                                    |                     |                     |
| Grants   | \$ 1,201,992                          | \$ 151,148                         | <b>\$ 1,353,140</b> | \$ 1,518,093        |
| Special event - net of expenses of \$39,842    | 293,773                               |                                    | <b>293,773</b>      | 310,989             |
| Workshops and conference                       | 254,715                               |                                    | <b>254,715</b>      | 146,605             |
| Contributions                                  | 64,999                                |                                    | <b>64,999</b>       | 86,762              |
| Other income                                   | 40,715                                |                                    | <b>40,715</b>       | 81,886              |
| Investment income                              | 35,272                                |                                    | <b>35,272</b>       | -                   |
| Fee for service contracts                      | 13,325                                |                                    | <b>13,325</b>       | 12,867              |
| Interest                                       | 3,963                                 |                                    | <b>3,963</b>        | 19,083              |
| In-kind contributions                          |                                       |                                    | -                   | 20,430              |
| Net assets released from restrictions (Note 8) | 944,522                               | (944,522)                          | -                   | -                   |
|  | <b>2,853,276</b>                      | <b>(793,374)</b>                   | <b>2,059,902</b>    | <b>2,196,715</b>    |
| <b>EXPENSES</b>                                |                                       |                                    |                     |                     |
| Program services                               | 2,180,361                             |                                    | <b>2,180,361</b>    | 2,369,835           |
| Management and general                         | 326,287                               |                                    | <b>326,287</b>      | 360,821             |
| Fundraising                                    | 256,266                               |                                    | <b>256,266</b>      | 215,987             |
|  | <b>2,762,914</b>                      | <b>-</b>                           | <b>2,762,914</b>    | <b>2,946,643</b>    |
| <b>CHANGE IN NET ASSETS</b>                    | 90,362                                | (793,374)                          | <b>(703,012)</b>    | (749,928)           |
| <b>NET ASSETS, BEGINNING OF YEAR</b>           | 1,219,664                             | 1,196,751                          | <b>2,416,415</b>    | 3,166,343           |
| <b>NET ASSETS, END OF YEAR</b>                 | <b>\$ 1,310,026</b>                   | <b>\$ 403,377</b>                  | <b>\$ 1,713,403</b> | <b>\$ 2,416,415</b> |

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

# ONEJUSTICE

## STATEMENT OF FUNCTIONAL EXPENSES

For the year ended June 30, 2025

With comparative totals for the year ended June 30, 2024

|                                       | <u>Program Services</u>       |                             | <u>Total<br/>Program<br/>Services</u> | <u>Support Services</u>           |                          | <u>Total<br/>Support<br/>Services</u> | <u>Total Expenses</u>      |                            |
|---------------------------------------|-------------------------------|-----------------------------|---------------------------------------|-----------------------------------|--------------------------|---------------------------------------|----------------------------|----------------------------|
|                                       | <u>Healthy<br/>Nonprofits</u> | <u>Pro Bono<br/>Justice</u> |                                       | <u>Management<br/>and General</u> | <u>Fundraising</u>       |                                       | <u>2025</u>                | <u>2024</u>                |
| Salaries                              | \$ 834,847                    | \$ 742,399                  | \$ 1,577,246                          | \$ 168,562                        | \$ 179,135               | \$ 347,697                            | <b>\$ 1,924,943</b>        | \$ 1,764,661               |
| Employee benefits                     | 97,083                        | 81,741                      | 178,824                               | 18,334                            | 19,766                   | 38,100                                | <b>216,924</b>             | 195,986                    |
| Payroll taxes                         | 61,514                        | 54,877                      | 116,391                               | 12,632                            | 13,301                   | 25,933                                | <b>142,324</b>             | 137,404                    |
| Total personnel cost                  | <u>993,444</u>                | <u>879,017</u>              | <u>1,872,461</u>                      | <u>199,528</u>                    | <u>212,202</u>           | <u>411,730</u>                        | <b><u>2,284,191</u></b>    | <u>2,098,051</u>           |
| Contracted services                   | 46,056                        | 112,942                     | 158,998                               | 111,472                           | 12,936                   | 124,408                               | <b>283,406</b>             | 518,909                    |
| Rent                                  | 31,702                        | 33,449                      | 65,151                                |                                   |                          | -                                     | <b>65,151</b>              | 160,142                    |
| Travel and training                   | 12,994                        | 16,653                      | 29,647                                | 4,926                             | 2,562                    | 7,488                                 | <b>37,135</b>              | 41,617                     |
| Telephone and online                  | 4,991                         | 4,423                       | 9,414                                 | 6,040                             | 8,250                    | 14,290                                | <b>23,704</b>              | 25,543                     |
| Dues and fees                         | 4,191                         | 12,408                      | 16,599                                | 1,824                             | 4,727                    | 6,551                                 | <b>23,150</b>              | 12,842                     |
| Miscellaneous                         | 500                           |                             | 500                                   |                                   | 12,350                   | 12,350                                | <b>12,850</b>              | 1,980                      |
| Insurance                             | 4,235                         | 3,948                       | 8,183                                 | 861                               | 927                      | 1,788                                 | <b>9,971</b>               | 10,645                     |
| Meetings                              | 64                            | 8,739                       | 8,803                                 |                                   |                          | -                                     | <b>8,803</b>               | 23,120                     |
| Meals and entertainment               | 3,079                         | 1,801                       | 4,880                                 | 757                               | 398                      | 1,155                                 | <b>6,035</b>               | 9,901                      |
| Supplies, postage, and printing       | 1,648                         | 1,262                       | 2,910                                 | 657                               | 1,684                    | 2,341                                 | <b>5,251</b>               | 4,724                      |
| Repair and maintenance                | 896                           | 773                         | 1,669                                 | 191                               | 194                      | 385                                   | <b>2,054</b>               | 12,666                     |
| Library                               | 982                           | 164                         | 1,146                                 | 31                                | 36                       | 67                                    | <b>1,213</b>               | 5,998                      |
| In-kind contributions                 |                               |                             | -                                     |                                   |                          | -                                     | -                          | 20,430                     |
| Advertising                           |                               |                             | -                                     |                                   |                          | -                                     | -                          | 75                         |
| <b>TOTAL 2025 FUNCTIONAL EXPENSES</b> | <b><u>\$ 1,104,782</u></b>    | <b><u>\$ 1,075,579</u></b>  | <b><u>\$ 2,180,361</u></b>            | <b><u>\$ 326,287</u></b>          | <b><u>\$ 256,266</u></b> | <b><u>\$ 582,553</u></b>              | <b><u>\$ 2,762,914</u></b> |                            |
| <b>TOTAL 2024 FUNCTIONAL EXPENSES</b> | <b><u>\$ 654,015</u></b>      | <b><u>\$ 1,715,820</u></b>  | <b><u>\$ 2,369,835</u></b>            | <b><u>\$ 360,821</u></b>          | <b><u>\$ 215,987</u></b> | <b><u>\$ 576,808</u></b>              |                            | <b><u>\$ 2,946,643</u></b> |

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

# ONEJUSTICE

## STATEMENT OF CASH FLOWS

For the year ended June 30, 2025

With comparative totals for the year ended June 30, 2024

|   | <u>2025</u>         | <u>2024</u>         |
|---|---------------------|---------------------|
| <b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>  |                     |                     |
| Change in net assets  | \$ (703,012)        | \$ (749,928)        |
| Adjustments to reconcile change in net assets to net cash provided by operating activities: |                     |                     |
| (Gain) on investments   | (35,286)            | -                   |
| Amortization of right-of-use assets - operating leases                                      | 60,226              | 58,524              |
| Reduction of lease liabilities - operating leases   | (61,043)            | (57,476)            |
| (Increase) decrease in operating assets:  |                     |                     |
| Accounts receivable   | 128,042             | 20,587              |
| Pledges receivable  | 420,000             | 732,453             |
| Prepaid expenses  | 34,469              | (12,439)            |
| Increase (decrease) in operating liabilities:   |                     |                     |
| Accounts payable  | (49,093)            | (3,536)             |
| Accrued liabilities   | (50,400)            | (10,135)            |
| Deferred revenue  | 344,291             | 106,044             |
|   | <u>88,194</u>       | <u>84,094</u>       |
| <b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>  |                     |                     |
|   | <u>88,194</u>       | <u>84,094</u>       |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>  |                     |                     |
| Purchase of investments   | (1,100,000)         | -                   |
|   | <u>(1,100,000)</u>  | <u>-</u>            |
| <b>NET CASH (USED) BY INVESTING ACTIVITIES</b>  |                     |                     |
|   | <u>(1,100,000)</u>  | <u>-</u>            |
| <b>NET (DECREASE) INCREASE IN CASH AND CASH EQUIVALENTS</b>                                 | (1,011,806)         | 84,094              |
| <b>CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR</b>   | <u>2,284,587</u>    | <u>2,200,493</u>    |
| <b>CASH AND CASH EQUIVALENTS, END OF YEAR</b>   | <u>\$ 1,272,781</u> | <u>\$ 2,284,587</u> |

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

# ONEJUSTICE

## NOTES TO FINANCIAL STATEMENTS

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### 1. **Organization**

#### **Mission**

OneJustice has been working since 1979 to expand the legal help available to low-income Californians. OneJustice's mission is to strengthen the legal services sector's expertise and capacity to advance justice and equity.

#### **The Need**

Millions of Californians face legal barriers to basic life necessities and experience needless suffering from solvable legal problems. While California has a strong statewide network of legal services nonprofits that provide free legal help to those in need, there are simply not adequate resources—including attorneys—to meet the overwhelming need for assistance.

#### **Nature of Activities**

OneJustice's primary audiences are legal services organizations and the pro bono community. Over one million individuals each year receive essential help from the legal services organizations and volunteers supported by OneJustice.

OneJustice achieves its mission through four activities:

- equipping the legal services sector with the skills and tools needed to maximize its impact
- championing a robust, reliable flow of resources into legal services
- convening the legal services sector to harness the sector's wisdom and collective power
- analyzing information and sharing insights about systemic trends and challenges

OneJustice is focused on achieving these key outcomes:

- the legal services sector leadership is visionary, strategic, and diverse
- the legal services sector is well resourced
- legal services sector resources are well managed and strategically deployed
- the legal services sector mobilizes around collective problems and opportunities

#### **Pro Bono Justice: Partnering with the private sector to reach those in need**

While there are hundreds of legal services nonprofits across California that provide a safety net for low-income people, too often those in need slip through the cracks because these nonprofits are stretched too thin. OneJustice's Pro Bono Justice program addresses this lack of resources by expanding volunteerism in the legal community, working with law schools, law firms, corporate legal departments, and nonprofit legal organizations.

# ONEJUSTICE

## NOTES TO FINANCIAL STATEMENTS

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### 1. **Organization**, continued

#### **Healthy Nonprofits: Increasing service availability through nonprofit strength**

Where the boards and executive directors of legal services nonprofits were once able to get by with reliable streams of government funding, these nonprofits now face significant shifts in the broader environment and their historical business models. These nonprofits and their leaders need a new set of skills around effective fundraising, marketing, strategic planning, program evaluation, and board development. OneJustice's Healthy Nonprofits program provides training, coaching, and consulting to boards, executives, and senior management to build the leadership and management skills they need to survive and thrive in the increasingly complex nonprofit sector.

### 2. **Summary of Significant Accounting Policies**

A summary of the significant accounting policies applied in the preparation of the accompanying financial statements is as follows:

#### **Basis of Presentation**

The accompanying financial statements have been prepared on the accrual basis of accounting.

#### **Net Assets**

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

**Without Donor Restrictions.** Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions. The governing board has designated, from net assets without donor restrictions, net assets for future program expansion and organizational growth.

**With Donor Restrictions.** Net assets are subject to donor (or certain grantor) imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

#### **Cash and Cash Equivalents**

OneJustice has defined cash and cash equivalents as cash in banks and certificates of deposits with an original maturity of nine months or less.

continued

# ONEJUSTICE

## NOTES TO FINANCIAL STATEMENTS

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### 2. Summary of Significant Accounting Policies, continued

#### **Accounts Receivable**

In accordance with ASC 326, Current Expected Credit Losses (CECL), management evaluated expected credit losses on accounts, grants, and contributions receivable and determined that expected credit losses are insignificant based on the nature of the receivables, historical collection experience, and the creditworthiness of the related government agencies and donors. Accordingly, no allowance for credit losses has been recorded.

#### **Contributions and Pledges Receivable**

Unconditional promises to give that are expected to be collected within one year are recorded as net realizable value. Unconditional promises to give that are expected to be collected in future years are recorded at fair value, which is measured as the present value of their future cash flows. The discounts on those amounts are computed using risk adjusted interest rates applicable to the years in which the promises are received. Amortization of the discount is included in contribution revenue. Conditional promises to give are not included as support until the conditions are substantially met. OneJustice reports unconditional contributions as restricted support if they are received with donor stipulations that limit the use of the donated assets.

#### **Investments**

OneJustice values its investments at fair value. Unrealized gains or losses (including investments bought, sold, and held during the year) are reflected in the Statement of Activities as gain or (loss) on investments. Short-term highly liquid money market deposits that are not restricted and not used for operations are treated as investments.

#### **Concentration of Credit Risks**

OneJustice places its temporary cash investments with high-credit, quality financial institutions. At times, such investments may be in excess of the Federal Deposit Insurance Corporation insurance limit. OneJustice has not incurred losses related to these investments.

#### **Fair Value Measurements**

Generally accepted accounting principles provide guidance on how fair value should be determined when financial statement elements are required to be measured at fair value. Valuation techniques are ranked in three levels depending on the degree of objectivity of the inputs used with each level:

Level 1 inputs - quoted prices in active markets for identical assets

Level 2 inputs - quoted prices in active or inactive markets for the same or similar assets

Level 3 inputs - estimates using the best information available when there is little or no market

OneJustice is required to measure non-cash contributions at fair value. The specific techniques used to measure fair value for this financial statement element is described in the notes below that relate to the element.

continued

# ONEJUSTICE

## NOTES TO FINANCIAL STATEMENTS

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### 2. Summary of Significant Accounting Policies, continued

#### **Property and Equipment**

Property and equipment are recorded at cost if purchased or at fair value at the date of donation if donated. Depreciation is computed on the straight-line basis over the estimated useful lives of the related assets. Maintenance and repair costs are charged to expense as incurred. Property and equipment are capitalized if the cost of an asset is greater than or equal to five thousand dollars and the useful life is greater than one year.

#### **In-kind Contributions**

Contributions of donated non-cash assets are measured on a non-recurring basis and recorded at fair value in the period received. Contributions of donated services that create or enhance non-financial 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 fair value on a non-recurring basis in the period received.

#### **Functional Allocation of Expenses**

Costs of providing OneJustice's programs and other activities have been presented in the Statement of Functional Expenses. During the year, such costs are accumulated into separate groupings as either direct or indirect. Indirect or shared costs are allocated among program and support services by a method that best measures the relative degree of benefit. OneJustice uses the salaries expense related to each functional category to allocate indirect costs.

#### **Income Taxes**

OneJustice is exempt from taxation under Internal Revenue Code Section 501(c)(3) and California Revenue and Taxation Code Section 23701d.

Generally accepted accounting principles provide accounting and disclosure guidance about positions taken by an organization in its tax returns that might be uncertain. Management has considered its tax positions and believes that all of the positions taken by OneJustice in its federal and state exempt organization tax returns are more likely than not to be sustained upon examination. OneJustice's returns are subject to examination by federal and state taxing authorities, generally for three and four years, respectively, after they are filed.

**2. Summary of Significant Accounting Policies, continued****Revenue and Revenue Recognition**

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

A portion of OneJustice’s revenue is derived from state contracts and grants, which are conditioned upon performance requirements and/or the incurrence of allowable qualifying expenses. Amounts received are recognized as revenue when OneJustice has incurred expenditures in compliance with specific contract or grant provisions. Amounts received before incurring qualifying expenditures are reported as deferred revenue in the statement of financial position. As of June 30, 2025, OneJustice has recognized \$556,385 of government contracts and grants as deferred revenue pending qualifying expenditures in fiscal year 2025-2026.

**Leases**

OneJustice applies Accounting Standards Codification (“ASC”) 842, *Leases*, in determining whether an arrangement is or contains a lease at the lease inception. An arrangement is considered to include a lease if it conveys the right to control the use of identified property, plant, or equipment for a period of time in excess of twelve months in exchange for consideration. OneJustice defines control of the asset as the right to obtain substantially all of the economic benefits from use of the identified asset as well as the right to direct the use of the identified asset. OneJustice further determined some existing leases are operating leases, which are included in Right-of-Use (“ROU”) assets and lease liabilities in the Statement of Financial Position.

**Use of Estimates**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect reported amounts of assets, liabilities, revenues, and expenses as of the date and for the period presented. Actual results could differ from those estimates.

**Comparative Totals**

The financial statements include certain prior-year summarized comparative information in total but not by 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 OneJustice’s financial statements for the year ended June 30, 2024, from which the summarized information was derived.

# ONEJUSTICE

## NOTES TO FINANCIAL STATEMENTS

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### 2. Summary of Significant Accounting Policies, continued

#### Subsequent Events

Management has evaluated subsequent events through February 23, 2026 the date which the financial statements were available for issue. No events or transactions have occurred during this period that appear to require recognition or disclosure in the financial statements.

### 3. Liquidity and Availability of Resources

OneJustice receives significant contributions and promises to give that are restricted by donors, and considers contributions restricted for programs that are ongoing, major, and central to its annual operations to be available to meet cash needs for general expenditures. OneJustice manages its liquidity and reserves following three guiding principles: operating within a prudent range of financial soundness and stability, maintaining adequate liquid assets to fund near-term operating needs, and maintaining sufficient reserves to provide reasonable assurance that long-term obligations will be discharged. OneJustice targets a year-end balance of reserves that can meet at least 4 months of expected expenditures. To achieve this target, OneJustice regularly forecasts its fiscal-year finance performance and carefully monitors its cash flows, liquidity, and reserves.

|   |                   |
|---|-------------------|
| Cash and cash equivalents                                     | \$1,272,781       |
| Accounts receivable   | <u>129,551</u>    |
| Total financial assets at year-end                            | 1,402,332         |
| Less: cash with donor restrictions                            | <u>(403,377)</u>  |
| Assets available to meet general expenditures within one year | <u>\$ 998,955</u> |

### 4. Accrued Liabilities

Accrued liabilities at June 30, 2025 consist of the following:

|                        |                  |
|------------------------|------------------|
| Accrued salaries       | \$108,248        |
| Accrued vacation       | 83,571           |
| Other accrued expenses | <u>78,252</u>    |
|                        | <u>\$270,071</u> |

### 5. Investments

Investments at June 30, 2025 consist of the following:

|                             |                    |
|-----------------------------|--------------------|
| Fixed income and preferreds | \$1,119,241        |
| Cash                        | <u>16,045</u>      |
|                             | <u>\$1,135,286</u> |

continued

# ONEJUSTICE

## NOTES TO FINANCIAL STATEMENTS

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### 6. Fair Value Measurements

The table below presents the balances of assets measured at fair value at June 30, 2025 on a recurring basis:

|                             | <u>Level 1</u>     | <u>Level 2</u> | <u>Level 3</u> | <u>Total</u>       |
|-----------------------------|--------------------|----------------|----------------|--------------------|
| Fixed income and preferreds | \$1,119,241        | \$ -           | \$ -           | \$1,119,241        |
| Total                       | <u>\$1,119,241</u> | <u>\$ -</u>    | <u>\$ -</u>    | <u>\$1,119,241</u> |

The fair value of fixed income and preferreds have been measured on a recurring basis using quoted prices for identical assets in active markets (Level 1 inputs).

### 7. Right-of-Use Asset and Lease Liability - Operating Leases

OneJustice evaluated current contracts to determine which met the criteria of a lease. The ROU assets represent OneJustice's right to use underlying assets for the lease term, and the lease liabilities represent OneJustice's obligation to make lease payments arising from these leases. The ROU assets and lease liabilities, all of which arise from operating leases, were calculated based on the present value of future lease payments over the lease terms. OneJustice has made an accounting policy election to use a risk-free rate in lieu of its incremental borrowing rate to discount future lease payments. The weighted-average discount rate applied to calculate lease liabilities as of June 30, 2025, was 2.88%.

OneJustice's operating leases consist primarily of real estate for office space.

For the year ended June 30, 2025, total short-term operating lease cost was \$63,215. As of June 30, 2025, the weighted-average remaining lease term for OneJustice's operating leases was approximately 13 months.

Cash paid for operating leases for the year ended June 30, 2025 was \$65,151. There were no non-cash investing and financing transactions related to leasing. Future minimum payments, by year and in the aggregate, under these leases consist of the following:

|                              |                 |
|------------------------------|-----------------|
| <u>Year ending June 30,</u>  |                 |
| 2026                         | \$65,953        |
| 2027                         | <u>5,619</u>    |
|                              | 71,572          |
| Less: Present value discount | <u>(1,195)</u>  |
|                              | <u>\$70,377</u> |

The underlying ROU asset related to the above liability is as follows:

|                                    |                  |
|------------------------------------|------------------|
| ROU asset balance at July 1, 2024  | \$127,514        |
| Less: amortization of lease        | <u>(60,226)</u>  |
| ROU asset balance at June 30, 2025 | <u>\$ 67,288</u> |

continued

# ONEJUSTICE

## NOTES TO FINANCIAL STATEMENTS

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### 7. **Right-of-Use Asset and Lease Liability - Operating Leases**, continued

#### *Sublease income:*

During the year ended June 30, 2025, sublease revenue was \$39,822 which is included in the Statement of Activities. The present value of the expected sublease income for 2026 through 2027 was not calculated as OneJustice concluded that calculated sublease income were not material to the financial statements to disclose at fiscal year ended June 30, 2025.

Future minimum sublease income are as follows:

| <u>Year ending June 30,</u> |                 |
|-----------------------------|-----------------|
| 2026                        | \$43,445        |
| 2027                        | <u>14,482</u>   |
|                             | <u>\$57,927</u> |

### 8. **Net Assets With Donor Restrictions**

Net assets with donor restrictions as of June 30, 2025 consist of the following:

|                         |                  |
|-------------------------|------------------|
| Others                  | \$125,000        |
| Fundraising             | 122,500          |
| Pro Bono Justice        | 85,000           |
| Rural Immigrant Connect | 65,000           |
| Homeless Prevention     | <u>5,877</u>     |
|                         | <u>\$403,377</u> |

For the year ended June 30, 2025, net assets released from time and purpose restrictions were \$944,522.

### 9. **Board Designated Net Assets**

OneJustice received a Cy Pres award of \$400,000 in October 2009. The OneJustice Board of Directors approved the use of \$55,533 of the award in fiscal year 2009-2010 and designated the remaining funds of \$344,467 for future program expansion and organizational growth. The Board approved the use of \$43,000 for program expansion in fiscal year 2010-2011 and the use of \$69,004 for organizational growth in fiscal year 2011-2012, ending with a remaining balance of \$232,463. The Board did not project the need for the use of any board designated funds for program expansion in subsequent fiscal years and therefore did not approve the use of any funds in subsequent fiscal years.