

R E P O R T

SOUTHEAST LOUISIANA  
LEGAL SERVICES CORPORATION

FINANCIAL STATEMENTS AND  
INDEPENDENT AUDITOR'S REPORT

DECEMBER 31, 2024 AND 2023

SOUTHEAST LOUISIANA LEGAL SERVICES CORPORATION

TABLE OF CONTENTS

DECEMBER 31, 2024 AND 2023

	<u>PAGE</u>
INDEPENDENT AUDITOR'S REPORT .....	1 - 3
FINANCIAL STATEMENTS:	
Statements of Financial Position .....	4
Statements of Activities .....	5 - 6
Statements of Functional Expenses .....	7 - 8
Statements of Cash Flows .....	9
Notes to Financial Statements .....	10 - 28
SUPPLEMENTARY INFORMATION:	
Schedule of Compensation, Benefits, and Other Payments to Executive Director.....	29
Justice System Funding Schedule – Receiving Entity .....	30
Combining Statements of Activities.....	31 - 39
Notes to Supplementary Information.....	40
INDEPENDENT AUDITOR’S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH <i>GOVERNMENT AUDITING STANDARDS</i> .....	41 - 42
INDEPENDENT AUDITOR’S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY <i>THE UNIFORM GUIDANCE</i> .....	43 - 45
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS.....	46 - 48
Notes to Schedule of Expenditures of Federal Awards.....	49
SCHEDULE OF FINDINGS AND QUESTIONED COSTS .....	50 - 52



# Duplantier Hrapmann Hogan & Maher, LLP

A.J. Duplantier, Jr., CPA  
(1919-1985)  
Felix J. Hrapmann, Jr., CPA  
(1919-1990)  
William R. Hogan, Jr., CPA  
(1920-1996)  
James Maher, Jr., CPA  
(1921-1999)

Lindsay J. Calub, CPA, LLC  
Michelle H. Cunningham, CPA  
Grady C. Lloyd, III, CPA  
Robynn P. Beck, CPA  
J. Patrick Butler, III, CPA  
Wesley D. Wade, CPA

Heather Jovanovich, CPA  
Terri L. Kitto, CPA  
Gregory J. Binder, IT Director  
Colleen A. Casey, CPA  
J. Michael Flynn, III CPA

Michael J. O' Rourke, CPA  
William G. Stamm, CPA  
Dennis W. Dillon, CPA

## New Orleans

1615 Poydras Street,  
Suite 2100  
New Orleans, LA 70112  
Phone: (504) 586-8866  
Fax: (504) 525-5888

## Slidell

1290 Seventh Street  
Slidell, LA 70458  
Phone: (985) 641-1272  
Fax: (985) 781-6497

## Houma

1340 Tunnel Blvd.,  
Suite 412  
Houma, LA 70360  
Phone: (985) 868-2630  
Fax: (985) 872-3833

## Covington

220 Park Place  
Suite 101  
Covington, LA 70433  
Phone: (985) 892-8776  
Fax: (985) 892-0952

## Metairie

3300 W. Esplanade Ave.  
Suite 213  
Metairie, LA 70002  
Phone: (504) 833-3106  
Fax: (504) 838-0262

## INDEPENDENT AUDITOR'S REPORT

April 30, 2025

Board of Directors  
Southeast Louisiana Legal Services Corporation

### Report on the Audit of the Financial Statements

#### *Opinion*

We have audited the accompanying financial statements of Southeast Louisiana Legal Services Corporation (a non-profit corporation), which comprise the statements of financial position as of December 31, 2024 and 2023, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements present fairly, in all material respects, the financial position of Southeast Louisiana Legal Services Corporation as of December 31, 2024 and 2023, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

#### *Basis for Opinion*

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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 Southeast Louisiana Legal Services Corporation and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

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American Institute of  
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## ***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 Southeast Louisiana Legal Services Corporation's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

## ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, 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 Southeast Louisiana Legal Services Corporation'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 Southeast Louisiana Legal Services Corporation'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 audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The Schedule of Compensation, Benefits, and Other Payments to Executive Director, Justice System Funding Schedule – Receiving Entity, and the Combining Statements of Activities are presented for purposes of additional analysis and are not a required part of the financial statements. The accompanying schedule of expenditures of federal awards, 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*, is also presented for purposes of additional analysis and is not a required part of the financial statements.

The Schedule of Compensation, Benefits, and Other Payments to Executive Director, Justice System Funding Schedule – Receiving Entity, Combining Statements of Activities, and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Compensation, Benefits, and Other Payments to Executive Director, Justice System Funding Schedule – Receiving Entity, Combining Statements of Activities, and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the financial statements as a whole.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated April 30, 2025, on our consideration of Southeast Louisiana Legal Services Corporation'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 Southeast Louisiana Legal Services Corporation'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 Southeast Louisiana Legal Services Corporation's internal control over financial reporting and compliance.

*Duplantier, Sharpness, Hogan and Parker, LLP*

New Orleans, Louisiana

SOUTHEAST LOUISIANA LEGAL SERVICES CORPORATION  
STATEMENTS OF FINANCIAL POSITION  
DECEMBER 31, 2024 AND 2023

	<u>2024</u>	<u>2023</u>
<u>ASSETS</u>		
CURRENT ASSETS:		
Cash and cash equivalents	\$ 1,854,927	\$ 3,378,505
Cash in escrow - client deposits	9,119	35,426
Grants and other receivables	3,334,872	1,388,347
Prepaid expenses and deposits	230,591	295,541
Other assets	13,003	13,003
Total current assets	<u>5,442,512</u>	<u>5,110,822</u>
OTHER ASSETS:		
Operating lease right-of-use assets, net	1,351,041	1,499,259
Total other assets	<u>1,351,041</u>	<u>1,499,259</u>
PROPERTY AND EQUIPMENT - NET	<u>870,763</u>	<u>823,445</u>
TOTAL ASSETS	<u>\$ 7,664,316</u>	<u>\$ 7,433,526</u>
<u>LIABILITIES AND NET ASSETS</u>		
CURRENT LIABILITIES:		
Accounts payable	\$ 157,511	\$ 200,573
Accrued taxes and expenses	349,327	234,803
Refundable advances	739,113	961,888
Current maturities of long-term debt	34,679	36,191
Client escrow funds	9,119	35,426
Operating lease right-of-use liabilities	460,355	398,603
Total current liabilities	<u>1,750,104</u>	<u>1,867,484</u>
LONG-TERM LIABILITIES:		
Long-term debt, non-current portion	246,925	281,604
Operating lease right-of-use liabilities	890,686	1,100,656
Compensated absences	620,170	551,324
Total long-term liabilities	<u>1,757,781</u>	<u>1,933,584</u>
Total liabilities	<u>3,507,885</u>	<u>3,801,068</u>
NET ASSETS:		
Without donor restrictions	3,011,625	2,916,825
With donor restrictions:		
Other	555,647	209,983
Investment in fixed assets	589,159	505,650
Total net assets	<u>4,156,431</u>	<u>3,632,458</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 7,664,316</u>	<u>\$ 7,433,526</u>

See accompanying notes.

SOUTHEAST LOUISIANA LEGAL SERVICES CORPORATION  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2024

	Without Donor <u>Restrictions</u>	With Donor <u>Restrictions</u>	<u>Total</u>
REVENUE AND SUPPORT:			
Grants and fees	\$ -	\$ 18,098,692	\$ 18,098,692
Interest	-	8,752	8,752
Donations	88,390	-	88,390
Other	8,484	-	8,484
Net assets released from donor restrictions	<u>17,678,271</u>	<u>(17,678,271)</u>	<u>-</u>
Total revenue and support	<u>17,775,145</u>	<u>429,173</u>	<u>18,204,318</u>
EXPENSES:			
Personnel:			
Salaries - lawyers	7,800,710	-	7,800,710
Salaries - non-lawyers	3,876,117	-	3,876,117
Fringe benefits	<u>2,793,482</u>	<u>-</u>	<u>2,793,482</u>
Total personnel expenses	14,470,309	-	14,470,309
Contract services	1,045,240	-	1,045,240
Travel and training	379,929	-	379,929
Space costs	740,548	-	740,548
Supplies	163,669	-	163,669
Equipment	114,440	-	114,440
Depreciation	42,704	-	42,704
Litigation	121,288	-	121,288
Rental assistance	1,203	-	1,203
Other	<u>601,015</u>	<u>-</u>	<u>601,015</u>
Total expenses	<u>17,680,345</u>	<u>-</u>	<u>17,680,345</u>
CHANGE IN NET ASSETS	94,800	429,173	523,973
NET ASSETS AT BEGINNING OF YEAR	<u>2,916,825</u>	<u>715,633</u>	<u>3,632,458</u>
NET ASSETS AT END OF YEAR	\$ <u>3,011,625</u>	\$ <u>1,144,806</u>	\$ <u>4,156,431</u>

See accompanying notes.

SOUTHEAST LOUISIANA LEGAL SERVICES CORPORATION  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2023

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
REVENUE AND SUPPORT:			
Grants and fees	\$ -	\$ 15,111,159	\$ 15,111,159
Interest	-	8,143	8,143
Donations	1,901,784	-	1,901,784
Other	3,428	-	3,428
Net assets released from donor restrictions	15,029,697	(15,029,697)	-
Total revenue and support	<u>16,934,909</u>	<u>89,605</u>	<u>17,024,514</u>
EXPENSES:			
Personnel:			
Salaries - lawyers	6,524,424	-	6,524,424
Salaries - non-lawyers	3,018,125	-	3,018,125
Fringe benefits	2,445,442	-	2,445,442
Total personnel expenses	<u>11,987,991</u>	<u>-</u>	<u>11,987,991</u>
Contract services	1,083,418	-	1,083,418
Travel and training	263,913	-	263,913
Space costs	607,977	-	607,977
Supplies	159,214	-	159,214
Equipment	109,650	-	109,650
Depreciation	45,950	-	45,950
Litigation	117,223	-	117,223
Rental assistance	1,179	-	1,179
Other	898,378	-	898,378
Total expenses	<u>15,274,893</u>	<u>-</u>	<u>15,274,893</u>
CHANGE IN NET ASSETS	1,660,016	89,605	1,749,621
NET ASSETS AT BEGINNING OF YEAR	<u>1,256,809</u>	<u>626,028</u>	<u>1,882,837</u>
NET ASSETS AT END OF YEAR	<u>\$ 2,916,825</u>	<u>\$ 715,633</u>	<u>\$ 3,632,458</u>

See accompanying notes.



SOUTHEAST LOUISIANA LEGAL SERVICES CORPORATION  
STATEMENT OF FUNCTIONAL EXPENSES  
FOR THE YEAR ENDED DECEMBER 31, 2024

	<u>Legal Services</u>	<u>Management and General</u>	<u>Fundraising</u>	<u>Total</u>
EXPENSES:				
Personnel:				
Salaries - lawyers	\$ 7,559,336	\$ 199,965	\$ 41,409	\$ 7,800,710
Salaries - non-lawyers	3,113,134	693,872	69,111	3,876,117
Fringe benefits	<u>2,543,456</u>	<u>223,586</u>	<u>26,440</u>	<u>2,793,482</u>
Total personnel expenses	13,215,926	1,117,423	136,960	14,470,309
Contract services	1,038,998	5,582	660	1,045,240
Travel and training	345,924	30,409	3,596	379,929
Space costs	674,267	59,272	7,009	740,548
Supplies	149,020	13,100	1,549	163,669
Equipment	104,197	9,160	1,083	114,440
Depreciation	38,882	3,418	404	42,704
Litigation	121,288	-	-	121,288
Rental assistance	1,203	-	-	1,203
Other	<u>565,278</u>	<u>31,958</u>	<u>3,779</u>	<u>601,015</u>
TOTAL EXPENSES	<u>\$16,254,983</u>	<u>\$ 1,270,322</u>	<u>\$ 155,040</u>	<u>\$17,680,345</u>

See accompanying notes.

SOUTHEAST LOUISIANA LEGAL SERVICES CORPORATION  
STATEMENT OF FUNCTIONAL EXPENSES  
FOR THE YEAR ENDED DECEMBER 31, 2023

	<u>Legal Services</u>	<u>Management and General</u>	<u>Fundraising</u>	<u>Total</u>
EXPENSES:				
Personnel:				
Salaries - lawyers	\$ 6,300,990	\$ 182,625	\$ 40,809	\$ 6,524,424
Salaries - non-lawyers	2,335,380	623,027	59,718	3,018,125
Fringe benefits	2,202,938	216,743	25,761	2,445,442
Total personnel expenses	<u>10,839,308</u>	<u>1,022,395</u>	<u>126,288</u>	<u>11,987,991</u>
Contract services	1,075,852	6,762	804	1,083,418
Travel and training	237,742	23,391	2,780	263,913
Space costs	547,686	53,886	6,405	607,977
Supplies	143,426	14,111	1,677	159,214
Equipment	98,777	9,718	1,155	109,650
Depreciation	41,393	4,073	484	45,950
Litigation	117,223	-	-	117,223
COVID-19 eviction rental assistance	1,179	-	-	1,179
Other	827,392	63,445	7,541	898,378
TOTAL EXPENSES	<u>\$13,929,978</u>	<u>\$ 1,197,781</u>	<u>\$ 147,134</u>	<u>\$15,274,893</u>

See accompanying notes.

SOUTHEAST LOUISIANA LEGAL SERVICES CORPORATION  
STATEMENTS OF CASH FLOWS  
DECEMBER 31, 2024 AND 2023

	<u>2024</u>	<u>2023</u>
CASH FLOWS FROM OPERATING ACTIVITIES:		
Change in net assets	\$ 523,973	\$ 1,749,621
Adjustments to reconcile change in net assets to net cash provided (used) by operating activities:		
Depreciation	42,704	45,950
(Increase) decrease in operating assets:		
Grants and other receivables	(1,946,525)	888,076
Prepaid expenses and deposits	64,950	(107,784)
Other assets	-	(1,000)
Increase (decrease) in operating liabilities:		
Accounts payable	(43,062)	(35,754)
Accrued taxes and expenses	114,524	42,368
Refundable advances	(222,775)	(802,740)
Compensated absences	68,846	65,676
Client escrow funds	(26,307)	14,891
Net cash provided (used) by operating activities	<u>(1,423,672)</u>	<u>1,859,304</u>
CASH FLOWS FROM INVESTING ACTIVITIES:		
Acquisition of property and equipment	<u>(90,022)</u>	<u>(29,024)</u>
Net cash used by investing activities	<u>(90,022)</u>	<u>(29,024)</u>
CASH FLOWS FROM FINANCING ACTIVITIES:		
Principal payment of long-term debt	<u>(36,191)</u>	<u>(29,559)</u>
Net cash used by financing activities	<u>(36,191)</u>	<u>(29,559)</u>
NET (DECREASE) INCREASE IN CASH AND CASH EQUIVALENTS	(1,549,885)	1,800,721
Cash, Cash Equivalents, and Restricted Cash - Beginning of Year	<u>3,413,931</u>	<u>1,613,210</u>
Cash, Cash Equivalents, and Restricted Cash - End of Year	\$ <u>1,864,046</u>	\$ <u>3,413,931</u>
Cash paid during the year for interest	\$ <u>11,595</u>	\$ <u>10,876</u>

See accompanying notes.

SOUTHEAST LOUISIANA LEGAL SERVICES CORPORATION  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2024 AND 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

Nature of Activities:

Southeast Louisiana Legal Services Corporation (the Corporation) is a non-profit corporation organized for the purpose of providing legal assistance in noncriminal proceedings or matters to persons financially unable to afford legal assistance in a twenty-two parish area: Tangipahoa, Livingston, St. Helena, St. Tammany, Washington, Orleans, Jefferson, St. Bernard, St. Charles, Plaquemines, Ascension, Assumption, East Baton Rouge, West Baton Rouge, East Feliciana, Iberville, Lafourche, Pointe Coupee, St. James, St. John the Baptist, Terrebonne, and West Feliciana Parishes.

The principal accounting policies applied in the preparation of the accompanying financial statements are as follows:

Basis of Accounting:

The financial statements of Southeast Louisiana Legal Services Corporation, a non-profit corporation, are prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America and the requirements of the Legal Services Corporation Accounting Guide.

Basis of Presentation:

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

- a) *Net assets without donor restrictions* – Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions. Revenues are reported as increases in net assets without donor restrictions, unless use of the related assets is limited by donor-imposed restrictions. Expenses are reported as decreases in net assets without donor restrictions.
- b) *Net assets with donor restrictions* – Net assets 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 stipulated that those 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.

SOUTHEAST LOUISIANA LEGAL SERVICES CORPORATION  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2024 AND 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

Cash and Cash Equivalents:

For financial statement purposes, cash equivalents are defined as short-term, highly liquid investments that are both readily convertible to known amounts of cash and having original maturities of three months or less.

Client Trust Escrow Funds:

Funds received from clients are deposited into a separate cash account and restricted for the payment of expenses in connection with related litigation.

Property and Equipment:

Property and equipment are recorded at cost. Donated property and equipment are recorded at fair value at the date of receipt. Individual items of \$5,000 or more are capitalized. Depreciation of building and improvements and furniture and equipment is provided over the estimated useful lives of the respective assets (five to thirty years) using the straight-line method. When items of property or equipment are sold or retired, the related cost and accumulated depreciation are removed from the accounts and any gain or loss is included in the statement of activities.

Property and equipment acquired with Legal Services Corporation funds are considered to be owned by Southeast Louisiana Legal Services Corporation while used in the program or future authorized programs. However, Legal Services Corporation has a reversionary interest in those assets and has a right to determine the use of any proceeds from the sale of assets purchased with its funds.

Revenue and Support:

The Corporation receives as revenue and support grant revenues which management has determined are contributions. The Corporation 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. Once the condition is met, contributions are recorded as increases in net assets without donor restrictions or increases in net assets with donor restrictions, depending on the existence and/or nature of any donor restrictions. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), 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 donor restrictions. Contributions received with donor-imposed conditions and restrictions that are met in the same reporting period are reported as support without donor restrictions and increase net assets without donor restrictions.

SOUTHEAST LOUISIANA LEGAL SERVICES CORPORATION  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2024 AND 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

Attorney's Fees:

Attorney's fees received are recorded during the accounting period in which the money from the fee award is actually received by the Corporation and is expended for any purpose permitted by the Legal Services Corporation Act.

Functional Allocation of Expenses:

The costs of providing programs and other activities have been summarized on a functional basis in the statements of activities and the statements of functional expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited. Expenses which are easily and directly associated with legal services, management and general, or fundraising are charged directly to that functional area. Certain other expenses have been allocated to legal services, management and general, or fundraising based on time devoted by the Corporation staff.

Program services consists of providing legal assistance in noncriminal proceedings or matters to persons financially unable to afford legal assistance. Supporting services consists of fundraising, marketing and communications, and management and general expenses.

Income Taxes:

Southeast Louisiana Legal Services Corporation is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code. Accordingly, no provision for income taxes has been included in the financial statements. However, if the Corporation were to engage in activities unrelated to the purpose for which it was created, taxable income could result. In management's judgment, the Corporation does not have any tax positions that would result in a loss contingency considering the facts, circumstances, and information available at the reporting date.

Estimates:

The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Accordingly, actual results could differ from those estimates.



SOUTHEAST LOUISIANA LEGAL SERVICES CORPORATION  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2024 AND 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

Advertising:

Southeast Louisiana Legal Services Corporation's policy is to expense all advertising fees as incurred. Advertising expense for the years ended December 31, 2024 and 2023, was \$57,543 and \$73,553, respectively.

Leases:

The Corporation leases certain office space and equipment. The Corporation determines if an agreement is a lease or contains a lease at the agreement's inception. Under Accounting Standards Codification 842, an agreement is (or contains) a lease if it conveys the right to control the use of an identified asset for a period of time in exchange for consideration. Control is defined under the standard as having both the right to obtain substantially all of the economic benefits from the use of the asset and the right to direct the use of the asset. The Corporation only reassesses its determination if the terms and conditions of the contract are changed.

Short-term leases, or leases with a term of twelve months or less, that do not contain a purchase option that is reasonably certain to be exercised, are expensed and not capitalized. Operating leases are included in operating lease right-of-use assets and operating lease right-of-use liabilities in the statements of financial position.

Right-of-use assets represent the right to use an underlying asset for the lease term, and lease liabilities represent the obligation to make lease payments. Operating lease right-of-use assets and the corresponding lease liabilities are recorded at the commencement date based on the present value of lease payments over the expected lease term. The Corporation uses the risk-free borrowing rate (U.S. Treasury Rate), available at lease commencement, to calculate the present value of the lease payments for its operating leases, unless there is a rate implicit in the lease. Lease expense for lease payments is recognized on a straight-line basis over the lease term. The lease term for accounting purposes may include options to extend or terminate the lease when it is reasonably certain that the Corporation will exercise the option.

Leases with a total contract value (the gross (undiscounted) aggregate value of fixed and fixed-in-substance cash flows over the term of the lease, including reasonably certain renewal periods) of \$5,000 or more are evaluated for lease reporting under the lease standard. Leases with a total contract value under \$5,000 are recorded in the same manner as a short-term lease with rent payments recorded as expense in the statement of activities as those payments are due based upon the terms of the lease.

SOUTHEAST LOUISIANA LEGAL SERVICES CORPORATION  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2024 AND 2023

2. CASH AND CASH EQUIVALENTS:

At December 31, 2024, the carrying amount of the Corporation's cash deposits was \$1,854,927 and the bank balance was \$1,990,559. At December 31, 2023, the carrying amount of the Corporation's cash deposits was \$3,378,505 and the bank balance was \$3,607,422. Balances for 2024 and 2023 were insured by federal depository insurance or pledged collateral held in joint custody.

3. CLIENT DEPOSITS:

Southeast Louisiana Legal Services Corporation has two client trust accounts belonging to third persons. The accounts consist of money collected from the Corporation's clients to pay litigation expenses such as court costs, money received from clients to settle their cases, and money received from third parties on behalf of clients. These deposits are segregated from the Corporation's funds.

At December 31, 2024 and 2023, the carrying amount of Southeast Louisiana Legal Services Corporation's client deposits was \$9,119 and \$35,426, respectively. At December 31, 2024 and 2023, the bank balances of Southeast Louisiana Legal Services Corporation's client deposits were \$10,869 and \$45,920, respectively.

4. PROPERTY AND EQUIPMENT:

The following is a summary of property and equipment, net of accumulated depreciation, for the year ended December 31, 2024:

	Balance 01/01/24	Additions	Deletions	Balance 12/31/2024	LSC	Non-LSC
Capital assets not being depreciated:						
Land	\$ 59,200	\$ -	\$ -	\$ 59,200	\$ -	\$ 59,200
Work in progress	-	34,000	-	34,000	-	34,000
Total capital assets not being depreciated	59,200	34,000	-	93,200	-	93,200
Capital assets being depreciated:						
Building	959,982	-	-	959,982	-	959,982
Building and leasehold improvements	72,140	56,022	-	128,162	46,768	81,394
Equipment	56,896	-	(12,280)	44,616	15,725	28,891
Total capital assets being depreciated	1,089,018	56,022	(12,280)	1,132,760	62,493	1,070,267
Less: accumulated depreciation	(324,773)	(42,704)	12,280	(355,197)	(54,752)	(300,445)
Total capital assets, net	\$ 823,445	\$ 47,318	\$ -	\$ 870,763	\$ 7,741	\$ 863,022

SOUTHEAST LOUISIANA LEGAL SERVICES CORPORATION  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2024 AND 2023

4. PROPERTY AND EQUIPMENT: (Continued)

The following is a summary of property and equipment, net of accumulated depreciation, for the year ended December 31, 2023:

	Balance 1/1/2023	Additions	Deletions	Balance 12/31/2023	LSC	Non-LSC
Capital assets not being depreciated:						
Land	\$ 59,200	\$ -	\$ -	\$ 59,200	\$ -	\$ 59,200
Total capital assets not being depreciated	59,200	-	-	59,200	-	59,200
Capital assets being depreciated:						
Building	959,982	-	-	959,982	-	959,982
Building and leasehold improvements	53,187	18,953	-	72,140	46,768	25,372
Equipment	46,825	10,071	-	56,896	15,725	41,171
Total capital assets being depreciated	1,059,994	29,024	-	1,089,018	62,493	1,026,525
Less: accumulated depreciation	(278,823)	(45,950)	-	(324,773)	(50,334)	(274,439)
Total capital assets, net	\$ 840,371	\$ (16,926)	\$ -	\$ 823,445	\$ 12,159	\$ 811,286

Depreciation expense for the years ended December 31, 2024 and 2023 was \$42,704 and \$45,950, respectively.

5. LEASES:

During the years ended December 31, 2024 and 2023, the Corporation maintained several lease agreements for the rental of office space for its operations.

The Corporation maintains a long-term operating lease for its Covington, Louisiana office. The lease commenced on February 1, 2021, and terminates on January 31, 2026, with monthly expenses of \$2,500. There are no variable lease payments under this lease. At the end of the initial term, the Corporation has two options to renew this lease for two additional terms of five years each. The Corporation will have the option to terminate the lease in the event that the Corporation sees its federal funding from all sources decline over one third from its 2021 level. The Corporation is only able to exercise the termination option by certifying that it will not be opening a replacement office in St. Tammany Parish for at least twelve (12) months from the date that it relinquishes the leased premises. The lease agreement did not specify an explicit interest rate; therefore, the Corporation used the risk-free rate of 0.42% (U.S. Treasury Rate) that was available as of the lease commencement date to calculate the right-of-use asset and lease liability. Effective January 1, 2022, the Corporation recognized a right-of-use lease asset and a right-of-use lease liability of \$121,434 and \$121,434, respectively.

The Corporation maintains two long-term operating leases for multiple office suites (suites 520/525 and 135) at its Gretna, Louisiana office.

SOUTHEAST LOUISIANA LEGAL SERVICES CORPORATION  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2024 AND 2023

5. LEASES: (Continued)

The lease for suite 520/525 of the Gretna, Louisiana office commenced on September 1, 2020, and terminates on November 30, 2025, with monthly expenses ranging from \$4,407 to \$4,690 as monthly rent increases throughout the agreement. There are no variable lease payments under this lease. At the end of the initial term, the Corporation has no option to renew this lease. There was no termination option noted in the lease, but in the event that the Corporation's federal funding is reduced by more than thirty-three percent (33%), the Corporation shall have the option to reduce the rentable square footage of the office space by no more than 35%. The lease agreement did not specify an explicit interest rate; therefore, the Corporation used the risk-free rate of 0.26% (U.S. Treasury Rate) that was available as of the lease commencement date to calculate the right-of-use asset and lease liability. Effective January 1, 2022, the Corporation recognized a right-of-use lease asset and a right-of-use lease liability of \$213,410 and \$213,410, respectively.

The lease for suite 135 of the Gretna, Louisiana office commenced on June 1, 2022, and terminates on May 31, 2025, with monthly expenses ranging from \$2,050 to \$2,153 as monthly rent increases throughout the agreement. There are no variable lease payments under this lease. At the end of the initial term, the Corporation has the option to renew the lease for one additional period through November 30, 2025, the same expiration date as the suite 520/525 lease agreement. There was no termination option noted in the lease. The lease agreement did not specify an explicit interest rate; therefore, the Corporation used the risk-free rate of 2.84% (U.S. Treasury Rate) that was available as of the lease commencement date to calculate the right-of-use asset and lease liability. Upon commencement of the lease, the right-of-use lease asset and the right-of-use lease liability were \$72,397 and \$72,397, respectively.

The Corporation maintained a long-term operating lease for its Houma, Louisiana office. The lease commenced on January 1, 2019, and terminated on December 31, 2023, with monthly expenses of \$1,705. There were no variable lease payments under this lease. At the end of the initial term, if the Corporation did not provide written notice of its intent to terminate the lease, the lease would have automatically renewed for a period of five years with a ten percent (10%) increase in net rent. The Corporation had the option to terminate the lease had the Corporation lost its funding from the Terrebonne Parish Government or the Legal Services Corporation. The lease agreement did not specify an explicit interest rate; therefore, the Corporation used the risk-free rate of 2.51% (U.S. Treasury Rate) that was available as of the lease commencement date to calculate the right-of-use asset and lease liability. Effective January 1, 2022, the Corporation recognized a right-of-use lease asset and a right-of-use lease liability of \$39,869 and \$39,869, respectively. Subsequent to the lease termination date, the lease continued on a month-to-month basis until its termination in March 2024.

SOUTHEAST LOUISIANA LEGAL SERVICES CORPORATION  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2024 AND 2023

5. LEASES: (Continued)

During the year ended December 31, 2023, the Corporation signed a new long-term operating lease agreement which relocated the Corporation's Houma, Louisiana office. The lease for the new Houma, Louisiana office commenced on March 1, 2024, and terminates on February 28, 2029, with monthly expenses ranging from \$5,185 to \$5,835 as monthly rent increases throughout the agreement. There are no variable lease payments under this lease. At the end of the lease, the Corporation has the option to extend the term of the lease for an additional term of sixty months, commencing on March 1, 2029. The interest rate implicit in the lease agreement is 5.00%. Upon commencement of the lease, the Corporation recognized a right-of-use lease asset and a right-of-use lease liability of \$285,702 and \$285,702, respectively.

The Corporation maintains three long-term operating leases for multiple office suites (Suites 600, 700, and 720) at its New Orleans, Louisiana office.

The lease for suite 600 of the New Orleans, Louisiana office commenced on April 1, 2018, and was due to terminate on September 30, 2023, with monthly expenses ranging from \$13,980 to \$14,463 as monthly rent increased throughout the agreement. In October 2022, the suite 600 lease was amended and the term of the agreement was extended. The extension commenced on October 1, 2023 and terminates on September 30, 2029, with monthly expenses ranging from \$15,547 to \$16,506 as monthly rent increases throughout the extension. There are no variable lease payments under this lease. At the end of the extended term, the Corporation has an option to renew the lease for one two-year period. There was no termination option noted in the lease, but in the event that the Corporation's federal funding is reduced by more than fifty percent (50%), the Corporation shall have the option to reduce the rentable square footage of the office space by 35%. The interest rate implicit in the lease agreement is the prime rate of Bank of America; therefore, the Corporation used the prime rate of Bank of America of 4.25% that was available as of the lease commencement date to calculate the right-of-use asset and lease liability. Effective January 1, 2022, the Corporation recognized a right-of-use lease asset and a right-of-use lease liability of \$1,241,946 and \$1,241,946, respectively.

The lease for suite 720 of the New Orleans, Louisiana office commenced on January 1, 2022, and was due to terminate on December 31, 2024, with monthly expenses ranging from \$4,830 to \$4,991 as monthly rent increased throughout the agreement. In October 2022, the suite 720 lease was amended and the term of the agreement was extended. The extension commences on January 1, 2025 and terminates on September 30, 2029, with monthly expenses of \$5,313 during the extension. There are no variable lease payments under this lease. At the end of the extended term, the Corporation has the option to extend the term of the lease to be coterminous with the suite 600 lease. The interest rate implicit in the lease agreement is the prime rate of Bank of America; therefore, the Corporation used the prime rate of Bank of America of 3.25% that was available as of the lease commencement date to calculate the right-of-use asset and lease liability. Effective January 1, 2022, the Corporation recognized a right-of-use lease asset and a right-of-use lease liability of \$224,073 and \$224,073, respectively.

SOUTHEAST LOUISIANA LEGAL SERVICES CORPORATION  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2024 AND 2023

5. LEASES: (Continued)

The lease for suite 700 of the New Orleans, Louisiana office commenced on January 1, 2023, and terminates on December 31, 2025, with monthly expenses ranging from \$7,397 to \$7,629 as monthly rent increases throughout the agreement. There are no variable lease payments under this lease. At the end of the lease, the Corporation has the option to extend the term of the lease to be coterminous with the suite 600 lease. The interest rate implicit in the lease agreement is the prime rate of Bank of America; therefore, the Corporation used the prime rate of Bank of America of 7.50% that was available as of the lease commencement date to calculate the right-of-use asset and lease liability. Effective January 1, 2023, the Corporation recognized a right-of-use lease asset and the right-of-use lease liability of \$240,103 and \$240,103, respectively.

During the year ended December 31, 2022, the Corporation entered into three lease agreements for copy machines. The leases commenced in September 2022, and terminate in September 2027 with monthly expenses of \$178 for each lease agreement. There are no variable lease payments under these leases, and the Corporation does not have any right to extend or terminate the leases. The lease agreement did not specify an implicit rate; therefore, the Corporation used the risk-free rate of 3.39% (U.S. Treasury Rate) that was available as of the lease commencement dates to calculate the right-of-use assets and lease liabilities. Upon commencement of the leases, the right-of-use assets and lease liabilities were \$29,434 and \$29,434, respectively.

The following summarizes the line items in the statement of financial position for the operating leases as of December 31:

<u>Leases</u>	<u>Classification</u>	<u>2024</u>	<u>2023</u>
Assets:			
Operating	Right-of-use assets - office leases	\$ 1,334,724	\$ 1,477,193
	Right-of-use assets - equipment	16,317	22,066
		<u>\$ 1,351,041</u>	<u>\$ 1,499,259</u>
Liabilities:			
Current:			
Operating	Operating lease liability - office leases	\$ 454,408	\$ 392,854
	Operating lease liability - equipment	5,947	5,749
		<u>\$ 460,355</u>	<u>\$ 398,603</u>
Non-current:			
Operating	Operating lease liability - office leases	\$ 880,316	\$ 1,084,339
	Operating lease liability - equipment	10,370	16,317
		<u>\$ 890,686</u>	<u>\$ 1,100,656</u>



SOUTHEAST LOUISIANA LEGAL SERVICES CORPORATION  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2024 AND 2023

5. LEASES: (Continued)

As of December 31, 2024, the weighted average remaining lease term and weighted average discount rate is 4.06 years and 4.09%, respectively. As of December 31, 2023, the weighted average remaining lease term and weighted average discount rate were 4.64 years and 3.89%, respectively.

The maturities of lease liabilities as of December 31, 2024, are as follows:

<u>Year Ended</u>	<u>Lease Obligation</u>
2025	\$ 509,689
2026	266,909
2027	270,002
2028	267,760
2029	160,227
Total Lease Payments	<u>1,474,587</u>
Less: interest	<u>(123,546)</u>
Present Value of Lease Liabilities	<u><u>\$ 1,351,041</u></u>

The following summarizes the line items in the statements of activities for the operating leases as of December 31:

<u>Lease Cost</u>	<u>Classification</u>	<u>2024</u>	<u>2023</u>
Operating leases	Included in space costs expenses	\$ 492,599	\$ 453,415
	Included in equipment expenses	6,408	6,408
Short-term leases	Included in space costs expenses	110,074	10,414
	Included in equipment expenses	7,516	4,545
	Net Lease Cost	<u><u>\$ 616,597</u></u>	<u><u>\$ 474,782</u></u>

SOUTHEAST LOUISIANA LEGAL SERVICES CORPORATION  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2024 AND 2023

5. LEASES: (Continued)

The following summarizes the line items in the statements of cash flows for the operating leases as of December 31:

Cash paid for amounts included in measurement of lease liabilities:

	<u>2024</u>	<u>2023</u>
Operating cash flows from operating leases	\$ 499,007	\$ 459,823

Lease assets obtained in exchange for lease liabilities:

	<u>2024</u>	<u>2023</u>
Operating lease - office leases	\$ 285,702	\$ 240,103

The Corporation entered into a one-year sublease agreement for a second New Orleans, Louisiana office effective June 1, 2021. The lease terminated on May 31, 2022, and was on a month-to-month basis subsequent to the lease termination date. The lease agreement was terminated in January 2023.

6. LONG-TERM DEBT:

On March 30, 2022, Southeast Louisiana Legal Services Corporation obtained long-term financing in the amount of \$370,800 for an office building in Hammond, Louisiana. The loan accrues interest at a rate of 3.50% per annum based on a year of 360 days, commencing on March 30, 2022, and continuing until the note is paid in full. The note payable is secured by the building costing \$412,000. The note matures on March 30, 2032. At December 31, 2024 and 2023, the balance on the loan was \$281,604 and \$317,795, respectively.

Future mortgage payments are as follows:

Year Ending December 31,	<u>Principal</u>	<u>Interest</u>
2025	\$ 34,679	\$ 9,431
2026	35,930	8,180
2027	37,226	6,884
2028	38,552	5,559
2029	39,960	4,151
2030-2032	95,257	3,991
	<u>\$ 281,604</u>	<u>\$ 38,196</u>

SOUTHEAST LOUISIANA LEGAL SERVICES CORPORATION  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2024 AND 2023

6. LONG-TERM DEBT: (Continued)

Interest expense on the loan was \$11,595 and \$10,876 for the years ended December 31, 2024 and 2023, respectively.

7. COMPENSATED ABSENCES:

An employee commences to earn and accrue annual leave with pay from the first day of employment. Accrual occurs at rates based on the length of employment. An employee may carry up to one year of leave over from one year to the next. Employees with less than five years of service are limited to 150 hours of accrued leave. Employees with five to ten years of service are limited to 187.5 hours of accrued leave. Employees with more than ten years of service are limited to 225 hours of accrued leave. If accrued annual leave above 150 hours, 187.5 hours, or 225 hours, respectively, is not taken by the end of the calendar year, the amounts exceeding the limit will be forfeited. The Corporation has accrued \$620,170 and \$551,324 in compensated absences at December 31, 2024 and 2023, respectively.

8. REVENUE AND SUPPORT:

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

During the years ended December 31, 2024 and 2023, the Corporation received conditional grant funds from various grantors, including Legal Services Corporation and the Louisiana Bar Foundation. The conditional grants are reported as revenue when the performance is met, which includes when qualifying expenses are incurred. Any conditional grant funds received in which the performance has not been met is reported as refundable advances in the statements of financial position. In accordance with normal Legal Services Corporation and Louisiana Bar Foundation policies, the Corporation may use unspent funds in future periods as long as expenses incurred are in compliance with specified terms of the grant.

The Corporation receives "one-time" grants from Legal Services Corporation to support a specific event or project. These "one-time" grants are infusions for the Legal Services Corporation's annualized grant and are recorded as revenue as eligible costs are incurred during the period specified in the grant. Until eligible expenses are incurred, "one-time" grants are recorded as refundable advances on the Corporation's statements of financial position. When a "one-time" grant or contract expires, the unexpended amount is to be returned to Legal Services Corporation. As of December 31, 2024 and 2023, the Corporation had refundable advances of \$-0- and \$-0-, respectively, related to its "one-time" grants with Legal Services Corporation.

SOUTHEAST LOUISIANA LEGAL SERVICES CORPORATION  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2024 AND 2023

8. REVENUE AND SUPPORT: (Continued)

The Corporation reported refundable advances as of December 31, 2024, from the following grants:

<u>Grant</u>	<u>Grant Number/Description</u>	<u>Grant Amount</u>	<u>Grant Period</u>	<u>2024</u>
LA Bar Foundation	Capital Area Community Partnership Panel	\$ 3,000	11/1/21 - 10/31/22	\$ 3,000
LA Bar Foundation	Greater Orleans Community Partnership Panel	\$ 3,000	11/1/21 - 10/31/22	110
LA Bar Foundation	Bayou Region Community Partnership Panel	\$ 3,000	11/1/21 - 10/31/22	2,049
LA Bar Foundation - IOLTA	2024-002 LSC	\$ 1,914,420	7/1/24 - 6/30/25	220,052
LA Bar Foundation - CINC	CINC2024-002	\$ 975,000	7/1/24 - 6/30/25	30,711
LA Bar Foundation	Capital Area Community Partnership Panel	\$ 10,000	2/1/24 - 1/31/25	5,588
LA Bar Foundation	Disaster Fund - Hurricane Francine	\$ 94,615	10/1/24 - 9/30/25	15,091
American College of Bankruptcy Foundation	2023 DEI Grant	\$ 10,675	6/24/23 - 12/31/24	1,900
American College of Bankruptcy Foundation	2024 DEI Grant	\$ 10,000	7/2/24 - 12/31/25	10,000
Bob Woodruff	Bob Woodruff Foundation Grant	\$ 145,000	7/1/24 - 6/30/25	78,676
Enterprise Housing Advocacy Work	22SG2564	\$ 25,000	12/15/22 - 12/31/23	2,275
Gillis Long - Social Justice Fellow	Social Justice Fellowship	\$ 59,500	10/22/24 - 10/21/25	45,191
Greater N.O. Foundation	Healthy Justice Partnership - Gert Town	\$ 10,000	9/19/19 - 8/31/20	5,440
Greater N.O. Foundation	COVID-19 Legal Helpline	\$ 25,000	N/A	7,456
JRI St. Tammany LAPRI	St. Tammany - SLLS - CIG 2023/2024	\$ 55,000	12/1/23 - 11/30/24	47,017
Start Corporation	Legal Services for Veterans in SSVF	\$ 20,000	10/1/21 - 9/30/22	19,543
Start Corporation	Legal Services for Veterans in SSVF	\$ 20,000	10/1/22 - 9/30/23	20,000
Start Corporation	Legal Services for Veterans in SSVF	\$ 20,000	10/1/23 - 9/30/24	20,000
Start Corporation	Legal Services for Veterans in SSVF	\$ 20,000	10/1/24 - 9/30/25	20,000
The Hope Center	Legal Support for Veterans in SSVF	\$ 30,000	10/1/22 - 9/30/23	5,712
The Hope Center	Legal Support for Veterans in SSVF	\$ 30,000	10/1/23 - 9/30/24	30,000
VAWA No 10/1/2024	15JOVW -24-GG-00080-LEGA	\$ 750,000	10/1/24 - 9/30/27	18,480
Wilson Foundation	North Baton Rouge Heir Property	\$ 60,000	1/1/25 - 12/31/25	60,000
Wilson Foundation Reentry	Huey and Angelina Wilson Foundation	\$ 75,000	1/1/25 - 12/31/25	70,822
				<u>\$ 739,113</u>

SOUTHEAST LOUISIANA LEGAL SERVICES CORPORATION  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2024 AND 2023

8. REVENUE AND SUPPORT: (Continued)

The Corporation reported refundable advances as of December 31, 2023, from the following grants:

<u>Grant</u>	<u>Grant Number/Description</u>	<u>Grant Amount</u>	<u>Grant Period</u>	<u>2023</u>
LA Bar Foundation	Disaster Fund	\$ 16,000	11/1/21 - 10/31/22	\$ 12,000
LA Bar Foundation	Capital Area Community Partnership Panel	\$ 3,000	11/1/21 - 10/31/22	3,000
LA Bar Foundation	Greater Orleans Community Partnership Panel	\$ 3,000	11/1/21 - 10/31/22	3,000
LA Bar Foundation	Bayou Region Community Partnership Panel	\$ 3,000	11/1/21 - 10/31/22	3,000
LA Bar Foundation - IOLTA	2023-002 LSC	\$ 1,435,815	7/1/23 - 6/30/24	278,313
LA Bar Foundation - Wills for Heroes	Jock Scott Community Partnership Panel	\$ 4,815	2/1/23 - 1/31/24	1,660
LA Bar Foundation - LHC	LBF - LHC Grant	\$ 118,023	8/15/23 - 6/30/24	20,652
LA Bar Foundation - CINC Supplemental	2023 CINC Supplemental Funding	\$ 250,000	7/1/23 - 6/30/24	74,716
American College of Bankruptcy Foundation	2023 DEI Grant	\$ 10,675	6/24/23 - 12/31/24	10,675
Enterprise Housing Advocacy Work	22SG2564	\$ 25,000	12/15/22 - 12/31/23	7,381
Equal Justice Works	Equal Justice Fellowships 2022-2024	\$ 50,000	9/1/22 - 8/1/24	7,128
FHLB Dallas Heirs Property	Heirs' Property Program	\$ 75,000	1/1/24 - 12/31/24	75,000
Gillis Long - Social Justice Fellow	Social Justice Fellowship	\$ 30,000	10/17/23 - 10/16/24	3,972
Greater N.O. Foundation	Healthy Justice Partnership - Gert Town	\$ 10,000	9/19/19 - 8/31/20	5,440
Greater N.O. Foundation	COVID-19 Legal Helpline	\$ 25,000	N/A	7,456
Humana 2023	Humana Healthy Horizons	\$ 150,000	1/1/23 - 12/31/23	58,651
JRI St. Tammany LAPRI	St. Tammany - SLLS - CIG 2022/2023	\$ 55,000	12/1/22 - 11/30/23	27,500
Pennington DV BR & Wilson	Keeping Families Safe	\$ 20,000	N/A	9,897
St. John Disaster	United Healthcare Louisiana Fund	\$ 148,516	11/16/21 - 11/16/23	4,012
Start Corporation	Legal Services for Veterans in SSVF	\$ 20,000	10/1/20 - 9/30/21	6,511
Start Corporation	Legal Services for Veterans in SSVF	\$ 20,000	10/1/21 - 9/30/22	20,000
Start Corporation	Legal Services for Veterans in SSVF	\$ 20,000	10/1/22 - 9/30/23	20,000
Start Corporation	Legal Services for Veterans in SSVF	\$ 20,000	10/1/23 - 9/30/24	20,000
The Hope Center	Legal Support for Veterans in SSVF	\$ 30,000	10/1/21 - 9/30/22	26,304
The Hope Center	Legal Support for Veterans in SSVF	\$ 30,000	10/1/22 - 9/30/23	15,000
UW Capital Area Disaster Line	Domestic Violence Legal Aid	\$ 10,000	7/1/23 - 6/30/24	10,000
Wells Fargo 2022	Keeping People Housed Legal Assistance	\$ 350,000	10/1/22 - 11/30/24	157,496
Wilson Foundation Reentry	Huey and Angelina Wilson Foundation	\$ 73,300	11/9/23 - 12/31/24	73,124
				<u>\$ 961,888</u>

The Corporation recognized greater than 10% of its revenue from each of the following grantors in the years ended December 31:

	<u>2024</u>	<u>2023</u>
Legal Services Corporation	41%	42%
Louisiana Bar Foundation	27%	15%
City of New Orleans	13%	12%
Chicago Community Foundation	0%	11%

SOUTHEAST LOUISIANA LEGAL SERVICES CORPORATION  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2024 AND 2023

9. PRIVATE ATTORNEY INVOLVEMENT:

One of the general grant conditions of the Legal Services Corporation Basic Field grant is that the recipient shall allocate a substantial amount of its annualized basic field award to provide the opportunity for the involvement of private attorneys in the delivery of legal assistance to eligible clients. A substantial amount has been defined as twelve and one-half percent (12.5%) of the recipient's annualized basic field grant award. The Corporation is in compliance with this grant condition.

A schedule of private attorney involvement expenses across all funds for the years ended December 31, 2024 and 2023 is listed below:

	<u>2024</u>	<u>2023</u>
Personnel:		
Salaries - lawyers	\$ 617,109	\$ 508,863
Salaries - non-lawyers	432,793	372,644
Fringe benefits	202,373	188,140
Contract services	197,319	302,557
Travel and training	26,638	17,302
Space costs	51,921	39,859
Supplies	11,476	10,438
Equipment	8,023	6,470
Litigation	8,503	7,763
Rental assistance	84	-
Other	39,159	56,264
Total Private Attorney Involvement		
(PAI) Expenses	<u>\$ 1,595,398</u>	<u>\$ 1,510,300</u>

10. BOARD OF DIRECTORS COMPENSATION:

The Board of Directors is a voluntary board; therefore, no compensation was paid to any board member during the years ended December 31, 2024 and 2023.

11. SUBGRANT AGREEMENTS – LSC FUNDS:

The Corporation entered into several subgrant agreements with the Pro Bono Project and the Baton Rouge Bar Foundation using funding received from Legal Services Corporation. The subgrant agreement with the Pro Bono Project is to provide attorney representation - pro bono. The contract period for the Pro Bono Project for the year ended December 31, 2024, was for the period January 1, 2024 through December 31, 2024. The contract period for the Pro Bono Project for the year, ended December 31, 2023, was for the period January 1, 2023 through December 31, 2023. The subgrant agreements, approved by Legal Services Corporation, totaled \$83,000 for each of the years ended December 31, 2024 and 2023, respectively.



SOUTHEAST LOUISIANA LEGAL SERVICES CORPORATION  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2024 AND 2023

11. SUBGRANT AGREEMENTS – LSC FUNDS: (Continued)

The subgrant agreement with the Baton Rouge Bar Foundation is to provide attorney representation - pro bono. For the year ended December 31, 2024, the subgrant agreement was for the period January 1, 2024 through December 31, 2024. The subgrant agreement for the year ended December 31, 2023, was for the period January 1, 2023 through December 31, 2023. The subgrant agreements approved by Legal Services Corporation, totaled \$52,000 for each of the years ended December 31, 2024 and 2023, respectively. The expenditures for all subgrant agreements were used to satisfy part of the private attorney involvement condition of the Legal Services Corporation basic field grant.

During the year ended December 31, 2022, the Corporation also entered into a disaster grant subgrant agreement with the Pro Bono Project using funding received from Legal Services Corporation to provide pro bono legal services to low-income people who have disaster-related succession matters. The disaster grant subgrant agreement is for the period November 1, 2022 through April 30, 2025. The disaster grant subgrant agreement totals \$250,000 for the term of the agreement. There were \$100,000 expenses incurred related to the disaster grant subgrant agreement for each of the years ended December 31, 2024 and 2023, respectively.

12. DEFERRED COMPENSATION PLAN:

Southeast Louisiana Legal Services Corporation maintains a deferred compensation plan pursuant to Section 403(b) of the Internal Revenue Code. Employees are eligible to participate in the plan upon employment, but the employer's contribution is not allocated to the employee participant accounts until after one year of service. Full vesting of benefits occurs after four years of employment. Covered employees may voluntarily contribute up to the IRS limit: \$23,000 (\$30,500 over 50 years of age) for the year ended December 31, 2024, and \$22,500 (\$30,000 over 50 years of age) for the year ended December 31, 2023. The 2024 and 2023 employer contribution rate remained unchanged from the prior years at 3%. The employer contribution for the years ended December 31, 2024 and 2023, totaled \$245,355 and \$196,399, respectively.

13. FEDERAL AND STATE GRANTS:

The Corporation's participation in federal and state grant programs is governed by various rules and regulations of the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the Corporation has not complied with the rules and regulations governing the grants, refund of monies received may be required and the collectability of any related receivables at December 31, 2024 and 2023 may be impaired. In the opinion of the management of the Corporation, there are no significant contingent liabilities relating to compliance with the rules and regulations governing the respective grants; therefore, no provision has been recorded in the accompanying financial statements for such contingencies.

SOUTHEAST LOUISIANA LEGAL SERVICES CORPORATION  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2024 AND 2023

14. LIMITATION OF FEDERAL CARRYOVER FUNDS:

The Legal Services Corporation limits the federal Legal Services Corporation (LSC) carryover to 10% of the annualized grant award. Any excess carryover must be returned to the Legal Services Corporation. This percentage may be increased to 25% if a waiver of the restriction is submitted and approved. Recipients may request a waiver to retain funds in excess of 25% of a recipient's LSC support only for extraordinary and compelling circumstances, such as when a natural disaster or other catastrophic event prevents the timely expenditure of LSC funds, or when the recipient receives an insurance reimbursement, the proceeds from the sale of real property, a payment from a lawsuit in which the recipient was a party, or a payment from an LSC-funded lawsuit, regardless of whether the recipient was a party to the lawsuit. The Corporation did not have any excess carryover funds for the years ended December 31, 2024 and 2023.

15. NET ASSETS DEFICIT BALANCES:

The following funds had deficit net assets without donor restrictions, as of December 31:

	<u>2024</u>	<u>2023</u>
BRAF Alma Fund Pointe Coupee 2024	\$ -	\$ 2,601
Employee Retention Credit	761	-
Equal Justice Works Disaster Resilience Fellow	-	39,282
Louisiana Bar Foundation Capital Funds	34,500	-
Louisiana Bar Foundation Child in Need of Care	-	132,166
Louisiana Bar Foundation LA Housing Corporation	8,911	-
LSC - IDA Disaster	-	310,315
LSC - PBIF BR Eviction	-	13,614
LSC - PBIF Sustainability Grant	-	19,513
LSC - TIP Technology Award	-	1,284
Lutz/CINC Supplemental 2023-24 GB	-	2,692
Lutz WF 2023-24	-	12,019
OLAP Nursing Home	-	7
Restore Louisiana OCD Title Clearing	4,227	-
United Way Capital Area	-	2,181
VA Legal Services for Veterans	-	626
Wells Fargo 2022	501	-
	<u>\$ 48,900</u>	<u>\$ 536,300</u>

The Corporation intends to cover these deficit balances with future operating revenues.

SOUTHEAST LOUISIANA LEGAL SERVICES CORPORATION  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2024 AND 2023

16. NET ASSETS WITH DONOR RESTRICTIONS:

Net assets with donor restrictions are available for the following purposes at December 31, 2024 and 2023:

	<u>2024</u>	<u>2023</u>
American College of Bankruptcy Foundation	\$ 3,089	\$ 3,089
Ascension Parish Rental Assistance Fund CAUW	883	9,281
ATJ Succession Fees	-	419
Bayou Community Foundation	-	482
Capital One	20,001	9,897
Client Assistance Fund	11,872	1,780
First Horizon Appleseed Succession Fee	-	1,875
Greater New Orleans Flood Proof	-	3,070
Greater New Orleans Foundation	-	3,792
Greater New Orleans Foundation - Hurricane Francine	2,000	-
Greater New Orleans Foundation - Title Clearing	-	2,147
Hancock Whitney HW Outreach	3,157	6,130
Hancock Bank Justice Bus	3,002	-
Hope Center	22,501	15,000
JRI St. Tammany LAPRI	9,167	4,584
Legal Services Corporation - Ida Disaster	122,383	-
Legal Services Corporation - PBIF BR Eviction	1,473	-
Louisiana Bar Foundation - Bonus	53,280	-
Louisiana Bar Foundation - Child in Need of Care	144,767	-
Louisiana Bar Foundation - CPP Houma	2,203	2,203
Louisiana Bar Foundation - CPP Northshore	4,483	4,483
Louisiana Bar Foundation - CPP Southshore	3,173	3,173
Louisiana Bar Foundation - IOLTA	355	-
Louisiana Bar Foundation - State Appropriation	38,640	34,907
MacArthur Foundation X Grant	-	945
Pennington DV BR & Wilson	15,001	20,000
Restore Louisiana OCD Title Clearing	-	804
SLLS4US	-	1,000
Start Corporation	-	6,171
United Way New Orleans	-	15,942
Vawa 10/1/21 P13	-	5,633
Vawa Baton Rouge 2023	16,194	-
VOA SELA SSVF	59,632	34,459
VOA SSVF Greater Baton Rouge	18,391	18,491
Wilson Heir Property Appleseed	-	226
Total	<u>555,647</u>	<u>209,983</u>
Investment in Fixed Assets	<u>589,159</u>	<u>505,650</u>
Total With Donor Restrictions	<u>\$ 1,144,806</u>	<u>\$ 715,633</u>

SOUTHEAST LOUISIANA LEGAL SERVICES CORPORATION  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2024 AND 2023

17. LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS:

The following reflects the Corporation's financial assets as of the statement of financial position date, reduced by amounts not available for general use because of contractual or donor-imposed restrictions within one year of the statement of financial position date. Amounts available include donor-restricted amounts that are available for general expenditure in the following year:

	<u>2024</u>	<u>2023</u>
Financial assets, at year-end:		
Cash and cash equivalents	\$ 1,854,927	\$ 3,378,505
Grants and other receivables	3,334,872	1,388,347
Cash in escrow - client deposits	9,119	35,426
Total financial assets at year-end	<u>5,198,918</u>	<u>4,802,278</u>
Less contractual or donor-imposed restrictions:		
Client escrow funds	(9,119)	(35,426)
Current maturities of long-term debt	(34,679)	(36,191)
Operating lease right-of-use liabilities - current portion	(460,355)	(398,603)
Refundable advances for legal services (Louisiana Bar Foundation)	(276,601)	(396,341)
Refundable advances for legal services (All Other Grants)	(462,512)	(565,547)
Donor-restricted for legal services (Legal Service Corporation)	(123,856)	-
Donor-restricted for legal services (Louisiana Bar Foundation)	(246,901)	(44,766)
Donor-restricted for legal services (All Other Grants)	(184,890)	(165,217)
Total contractual or donor-imposed restrictions	<u>(1,798,913)</u>	<u>(1,642,091)</u>
Financial assets available to meet cash needs for general expenditures within one year	<u>\$ 3,400,005</u>	<u>\$ 3,160,187</u>

18. ECONOMIC DEPENDENCY:

As of December 31, 2024 and 2023, approximately 68% and 57%, respectively, of the Corporation's funding is provided through grants administered by the Legal Services Corporation and the Louisiana Bar Foundation. If significant budget cuts are incurred by either of the aforementioned grantors, the amount of funds received by the Corporation could be significantly reduced and adversely affect the Corporation's operations.

19. SUBSEQUENT EVENTS:

Management has evaluated subsequent events through the date that the financial statements were available to be issued, which was April 30, 2025.

## SUPPLEMENTARY INFORMATION

SOUTHEAST LOUISIANA LEGAL SERVICES CORPORATION  
SUPPLEMENTARY INFORMATION  
SCHEDULE OF COMPENSATION, BENEFITS, AND OTHER PAYMENTS  
TO EXECUTIVE DIRECTOR  
DECEMBER 31, 2024

Agency Head Name: Laura Tuggle, Executive Director

<u>Purpose</u>	<u>Amount</u>
Salary	\$ 122,499
FICA	9,371
Benefits - insurance	10,978
Benefits - retirement	3,450
Reimbursements	15,550
	<u>\$ 161,848</u>

SOUTHEAST LOUISIANA LEGAL SERVICES CORPORATION  
SUPPLEMENTARY INFORMATION  
JUSTICE SYSTEM FUNDING SCHEDULE - RECEIVING ENTITY  
AS REQUIRED BY ACT 87 OF THE 2021 REGULAR LEGISLATIVE SESSION  
FOR THE YEAR ENDED DECEMBER 31, 2024

Cash Basis Presentation	First Six Month Period Ended <u>6/30/2024</u>	Second Six Month Period Ended <u>12/31/2024</u>
Receipts From:		
24th Judicial District Court Funds / Civil Fees	\$ -	\$ 59,855
East Baton Rouge Parish Family Court Judicial Expense Fund / Civil Fees	-	2,549
19th Judicial District Court Judicial Expense Fund / Civil Fees	4,000	13,000
Orleans Parish Civil District Court Judicial Expense Fund / Civil Fees	58,670	52,875
Livingston Parish Clerk of Court / Civil Fees	6,549	6,830
Tangipahoa Parish Clerk of Court / Civil Fees	6,532	6,353
St. Helena Parish Clerk of Court / Civil Fees	411	486
St. Tammany Parish Clerk of Court / Civil Fees	26,331	42,605
Washington Parish Clerk of Court / Civil Fees	6,760	6,870
East Baton Rouge Parish Clerk of Court / Civil Fees	6,758	4,434
Louisiana Bar Foundation / Civil Fees	-	60,280
St. Bernard Parish Clerk of Court / Civil Fees	4,478	6,525
	<u>          </u>	<u>          </u>
Subtotal Receipts	<u>\$ 120,489</u>	<u>\$ 262,662</u>
Ending Balance of Amounts Assessed but Not Received	<u>\$ -</u>	<u>\$ -</u>

SOUTHEAST LOUISIANA LEGAL SERVICES CORPORATION  
SUPPLEMENTARY INFORMATION  
COMBINING STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2024

	Legal Services Corporation - LA 13 <u>Basic Field Grant</u>
REVENUE AND SUPPORT:	
Grants and fees	\$ 4,831,319
Interest	8,752
Donations	-
Other	800
Total revenue and support	<u>4,840,871</u>
EXPENSES:	
Personnel:	
Salaries - lawyers	1,828,688
Salaries - non-lawyers	1,597,228
Fringe benefits	783,462
Total personnel expenses	<u>4,209,378</u>
Contract services	157,519
Travel and training	115,045
Space costs	104,688
Supplies	57,050
Equipment	27,907
Depreciation	-
Litigation	-
Rental assistance	-
Other	169,284
Total expenses	<u>4,840,871</u>
CHANGE IN NET ASSETS	-
NET ASSETS AT BEGINNING OF YEAR	<u>-</u>
TRANSFERS BETWEEN FUNDS	-
INVESTMENT IN FIXED ASSETS	<u>-</u>
NET ASSETS WITHOUT DONOR RESTRICTIONS - END OF YEAR	\$ <u><u>-</u></u>
NET ASSETS - WITH DONOR RESTRICTIONS END OF YEAR	\$ <u><u>-</u></u>



SOUTHEAST LOUISIANA LEGAL SERVICES CORPORATION  
SUPPLEMENTARY INFORMATION  
COMBINING STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2024

	Legal Services Corporation				
	LSC PBIF	LSC	TIP	PBIF BR	TIG
	Sustainability	IDA	Technology	Eviction	Statewide
	<u>Grant</u>	<u>Disaster</u>	<u>Award</u>	<u>Eviction</u>	<u>GT-241-00012</u>
REVENUE AND SUPPORT:					
Grants and fees	\$ 52,214	\$ 2,507,304	\$ -	\$ 152,522	\$ 2,539
Interest	-	-	-	-	-
Donations	-	-	-	-	-
Other	-	-	-	-	-
Total revenue and support	<u>52,214</u>	<u>2,507,304</u>	<u>-</u>	<u>152,522</u>	<u>2,539</u>
EXPENSES:					
Personnel:					
Salaries - lawyers	23,651	640,950	-	62,543	837
Salaries - non-lawyers	(1,659)	707,455	-	39,571	-
Fringe benefits	11,329	330,187	-	23,005	342
Total personnel expenses	<u>33,321</u>	<u>1,678,592</u>	<u>-</u>	<u>125,119</u>	<u>1,179</u>
Contract services	-	136,000	-	-	-
Travel and training	2,040	58,391	-	11,255	1,310
Space costs	-	688	-	-	-
Supplies	677	20,823	-	1,061	50
Equipment	-	24,395	-	-	-
Depreciation	-	-	-	-	-
Litigation	-	26,679	-	-	-
Rental assistance	-	-	-	-	-
Other	(1,234)	129,038	(1,284)	-	-
Total expenses	<u>34,804</u>	<u>2,074,606</u>	<u>(1,284)</u>	<u>137,435</u>	<u>2,539</u>
CHANGE IN NET ASSETS	17,410	432,698	1,284	15,087	-
NET ASSETS AT BEGINNING OF YEAR	(19,513)	(310,315)	(1,284)	(13,614)	-
TRANSFERS BETWEEN FUNDS	2,103	-	-	-	-
INVESTMENT IN FIXED ASSETS	-	-	-	-	-
NET ASSETS WITHOUT DONOR RESTRICTIONS - END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
NET ASSETS WITH DONOR RESTRICTIONS - END OF YEAR	<u>\$ -</u>	<u>\$ 122,383</u>	<u>\$ -</u>	<u>\$ 1,473</u>	<u>\$ -</u>

<u>Gillis Long Law Center</u>	<u>Gillis Long Social Justice Fellow</u>	<u>New Orleans Bar</u>	<u>Equal Justice America Law Clerks</u>	<u>Wilson Heir Property Applesseed</u>	<u>LBF Disaster</u>	<u>LBF Capital Area</u>	<u>LBF GNO</u>
\$ 131,500	\$ 18,281	\$ 25,000	\$ 7,000	\$ -	\$ 12,000	\$ -	\$ 2,890
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>131,500</u>	<u>18,281</u>	<u>25,000</u>	<u>7,000</u>	<u>-</u>	<u>12,000</u>	<u>-</u>	<u>2,890</u>
5,000	18,281	17,078	-	-	-	-	-
126,500	-	39	7,000	-	-	-	-
-	-	4,544	-	-	-	-	-
<u>131,500</u>	<u>18,281</u>	<u>21,661</u>	<u>7,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	12,000	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	226	-	-	2,890
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>131,500</u>	<u>18,281</u>	<u>21,661</u>	<u>7,000</u>	<u>226</u>	<u>12,000</u>	<u>-</u>	<u>2,890</u>
-	-	3,339	-	(226)	-	-	-
-	-	17,631	-	226	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 20,970</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

SOUTHEAST LOUISIANA LEGAL SERVICES CORPORATION  
SUPPLEMENTARY INFORMATION  
COMBINING STATEMENT OF ACTIVITIES - CONTINUED  
FOR THE YEAR ENDED DECEMBER 31, 2024

	LBF Bayou <u>Region</u>	LBF Bonus <u>2024</u>	LBF CPP <u>Houma</u>	Louisiana Bar Foundation Community Partnership Panel Grant <u>Southshore</u>	LBF Capital <u>Funds</u>
REVENUE AND SUPPORT:					
Grants and fees	\$ 951	\$ 997,500	\$ -	\$ -	\$ -
Interest	-	-	-	-	-
Donations	-	-	-	-	-
Other	-	-	-	-	-
Total revenue and support	<u>951</u>	<u>997,500</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENSES:					
Personnel:					
Salaries - lawyers	-	723,500	-	-	-
Salaries - non-lawyers	-	220,720	-	-	-
Fringe benefits	-	-	-	-	-
Total personnel expenses	<u>-</u>	<u>944,220</u>	<u>-</u>	<u>-</u>	<u>-</u>
Contract services	-	-	-	-	-
Travel and training	-	-	-	-	-
Space costs	-	-	-	-	-
Supplies	-	-	-	-	-
Equipment	-	-	-	-	-
Depreciation	-	-	-	-	-
Litigation	951	-	-	-	-
Rental assistance	-	-	-	-	-
Other	-	-	-	-	500
Total expenses	<u>951</u>	<u>944,220</u>	<u>-</u>	<u>-</u>	<u>500</u>
CHANGE IN NET ASSETS	-	53,280	-	-	(500)
NET ASSETS AT BEGINNING OF YEAR	-	-	2,203	3,173	-
TRANSFERS BETWEEN FUNDS	-	-	-	-	-
INVESTMENT IN FIXED ASSETS	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(34,000)</u>
NET ASSETS WITHOUT DONOR RESTRICTIONS - END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (34,500)</u>
NET ASSETS WITH DONOR RESTRICTIONS - END OF YEAR	<u>\$ -</u>	<u>\$ 53,280</u>	<u>\$ 2,203</u>	<u>\$ 3,173</u>	<u>\$ -</u>

Louisiana Bar Foundation Community Partnership Panel Grant <u>Northshore</u>	Louisiana Bar Foundation <u>IOLTA</u>	Louisiana Bar Foundation Child in Need <u>of Care</u>	LBF Wills <u>for Heroes 2023</u>	LBF Louisiana Housing <u>Corporation</u>	LBF CINC Supplemental <u>Grant</u>	LBF CPP Capital Area <u>Legal Advocacy</u>	LBF Hurricane <u>Francine</u>
\$ -	\$ 1,733,379	\$ 1,262,067	\$ 1,660	\$ 139,130	\$ 199,717	\$ 4,412	\$ 8,563
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	1,733,379	1,262,067	1,660	139,130	199,717	4,412	8,563
-	994,479	585,179	923	75,845	123,996	346	1,081
-	183,789	125,652	-	25,654	56,301	356	3,633
-	338,616	131,704	324	30,450	19,420	211	1,275
-	1,516,884	842,535	1,247	131,949	199,717	913	5,989
-	16,621	55,400	-	634	-	-	-
-	46,420	15,513	413	2,468	-	7	123
-	77,232	33,200	-	4,879	-	-	-
-	15,333	5,000	-	1,032	-	3,492	-
-	2,236	2,000	-	-	-	-	2,201
-	-	-	-	-	-	-	-
-	3,800	197	-	-	-	-	250
-	-	-	-	-	-	-	-
-	54,498	31,289	-	7,079	-	-	-
-	1,733,024	985,134	1,660	148,041	199,717	4,412	8,563
-	355	276,933	-	(8,911)	-	-	-
4,483	-	(132,166)	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
\$ -	\$ -	\$ -	\$ -	\$ (8,911)	\$ -	\$ -	\$ -
\$ 4,483	\$ 355	\$ 144,767	\$ -	\$ -	\$ -	\$ -	\$ -

SOUTHEAST LOUISIANA LEGAL SERVICES CORPORATION  
SUPPLEMENTARY INFORMATION  
COMBINING STATEMENT OF ACTIVITIES - CONTINUED  
FOR THE YEAR ENDED DECEMBER 31, 2024

	<u>State Appropriation</u>	<u>ATJ Succession Fees</u>	<u>First Horizon Appleseed Succession Fee</u>	<u>Equal Justice Works Design</u>	<u>VAWA NO</u>
REVENUE AND SUPPORT:					
Grants and fees	\$ 500,000	\$ -	\$ -	\$ 38,619	\$ 11,520
Interest	-	-	-	-	-
Donations	-	-	-	-	-
Other	-	-	-	-	-
Total revenue and support	<u>500,000</u>	<u>-</u>	<u>-</u>	<u>38,619</u>	<u>11,520</u>
EXPENSES:					
Personnel:					
Salaries - lawyers	395,761	-	-	38,619	-
Salaries - non-lawyers	-	-	-	-	-
Fringe benefits	100,506	-	-	-	-
Total personnel expenses	<u>496,267</u>	<u>-</u>	<u>-</u>	<u>38,619</u>	<u>-</u>
Contract services	-	-	-	-	9,948
Travel and training	-	-	-	-	845
Space costs	-	-	-	-	727
Supplies	-	-	-	-	-
Equipment	-	-	-	-	-
Depreciation	-	-	-	-	-
Litigation	-	419	1,875	-	-
Rental assistance	-	-	-	-	-
Other	-	-	-	-	-
Total expenses	<u>496,267</u>	<u>419</u>	<u>1,875</u>	<u>38,619</u>	<u>11,520</u>
CHANGE IN NET ASSETS	3,733	(419)	(1,875)	-	-
NET ASSETS AT BEGINNING OF YEAR	34,907	419	1,875	-	-
TRANSFERS BETWEEN FUNDS	-	-	-	-	-
INVESTMENT IN FIXED ASSETS	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET ASSETS WITHOUT DONOR RESTRICTIONS - END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
NET ASSETS WITH DONOR RESTRICTIONS - END OF YEAR	<u>\$ 38,640</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

MacArthur Foundation X <u>Grant</u>	GOEA <u>COA</u>	GNOF Flood <u>Proof</u>	Hancock Bank <u>Justice Bus</u>	Neall <u>Foundation</u>	Women United Fund Client <u>Assistance</u>	Ascension Parish Rental Assistance Fund CAUW	Client Assistance <u>Fund</u>
\$ -	\$ 57,800	\$ -	\$ 7,500	\$ 5,000	\$ 6,000	\$ -	\$ 18,120
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	57,800	-	7,500	5,000	6,000	-	18,120
-	-	-	-	-	-	-	-
-	38,062	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	10,105	-	-	-	-	-	-
-	48,167	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	9,633	-	-	-	-	-	-
-	-	-	3,504	-	-	-	-
-	-	-	994	-	-	-	-
-	-	-	-	-	-	-	-
945	-	3,070	-	5,000	6,000	8,398	16,825
-	-	-	-	-	-	-	1,203
-	-	-	-	-	-	-	-
945	57,800	3,070	4,498	5,000	6,000	8,398	18,028
(945)	-	(3,070)	3,002	-	-	(8,398)	92
945	-	3,070	-	-	-	9,281	1,780
-	-	-	-	-	-	-	10,000
-	-	-	-	-	-	-	-
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ 3,002	\$ -	\$ -	\$ 883	\$ 11,872

SOUTHEAST LOUISIANA LEGAL SERVICES CORPORATION  
SUPPLEMENTARY INFORMATION  
COMBINING STATEMENT OF ACTIVITIES - CONTINUED  
FOR THE YEAR ENDED DECEMBER 31, 2024

	American College of Bankruptcy Foundation	JRI Jefferson Parish	GNOF Gert Town	OLAP Nursing Home	St. Tammany Council on Aging
REVENUE AND SUPPORT:					
Grants and fees	\$ -	\$ 102,757	\$ -	\$ 65,000	\$ 8,108
Interest	-	-	-	-	-
Donations	-	-	-	-	-
Other	-	-	-	-	-
Total revenue and support	-	102,757	-	65,000	8,108
EXPENSES:					
Personnel:					
Salaries - lawyers	-	19,412	-	51,358	5,466
Salaries - non-lawyers	-	-	-	-	-
Fringe benefits	-	4,924	-	13,635	1,393
Total personnel expenses	-	24,336	-	64,993	6,859
Contract services	-	78,413	-	-	188
Travel and training	-	8	-	-	232
Space costs	-	-	-	-	-
Supplies	-	-	-	-	-
Equipment	-	-	-	-	-
Depreciation	-	-	-	-	-
Litigation	-	-	-	-	81
Rental assistance	-	-	-	-	-
Other	-	-	-	-	748
Total expenses	-	102,757	-	64,993	8,108
CHANGE IN NET ASSETS	-	-	-	7	-
NET ASSETS AT BEGINNING OF YEAR	3,089	-	-	(7)	-
TRANSFERS BETWEEN FUNDS	-	-	-	-	-
INVESTMENT IN FIXED ASSETS	-	-	-	-	-
NET ASSETS WITHOUT DONOR RESTRICTIONS - END OF YEAR	\$ -	\$ -	\$ -	\$ -	\$ -
NET ASSETS WITH DONOR RESTRICTIONS - END OF YEAR	\$ 3,089	\$ -	\$ -	\$ -	\$ -

<u>EBR Eviction Diversion</u>	<u>St. John Disaster</u>	<u>Equal Justice Works Disaster Resilience Fellow</u>	<u>Right to Counsel</u>	<u>HUD Eviction Protection ALS</u>	<u>Bayou Community Foundation</u>	<u>Wells  Fargo 2022</u>	<u>Humana  2023</u>
\$ 100,064	\$ 4,012	\$ 95,173	\$ 2,234,103	\$ 172,748	\$ -	\$ 157,496	\$ 58,651
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>100,064</u>	<u>4,012</u>	<u>95,173</u>	<u>2,234,103</u>	<u>172,748</u>	<u>-</u>	<u>157,496</u>	<u>58,651</u>
35,876	2,316	48,916	761,710	61,661	482	107,228	41,015
41,885	301	-	438,830	56,073	-	-	-
20,671	695	5,251	413,789	58,598	-	44,928	17,636
<u>98,432</u>	<u>3,312</u>	<u>54,167</u>	<u>1,614,329</u>	<u>176,332</u>	<u>482</u>	<u>152,156</u>	<u>58,651</u>
-	-	-	380,896	-	-	-	-
-	700	2,054	68,320	(2,510)	-	566	-
-	-	-	91,027	-	-	-	-
1,215	-	-	21,764	141	-	-	-
-	-	-	6,271	(40)	-	-	-
-	-	-	-	-	-	-	-
-	-	(80)	22,032	(27)	-	5,210	-
-	-	-	-	-	-	-	-
417	-	(250)	29,464	(1,148)	-	65	-
<u>100,064</u>	<u>4,012</u>	<u>55,891</u>	<u>2,234,103</u>	<u>172,748</u>	<u>482</u>	<u>157,997</u>	<u>58,651</u>
-	-	39,282	-	-	(482)	(501)	-
-	-	(39,282)	-	-	482	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (501)</u>	<u>\$ -</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



SOUTHEAST LOUISIANA LEGAL SERVICES CORPORATION  
SUPPLEMENTARY INFORMATION  
COMBINING STATEMENT OF ACTIVITIES - CONTINUED  
FOR THE YEAR ENDED DECEMBER 31, 2024

	SLLS4US <u>Donations</u>	Enterprise Housing Advocacy <u>Work</u>	BR DV HAWF <u>Penn</u>	OCD Mitigation <u>State</u>	St. Tammany DVARPA American Rescue <u>Plan Act</u>
REVENUE AND SUPPORT:					
Grants and fees	\$ -	\$ 5,106	\$ 24,897	\$ 4,381	\$ 78,475
Interest	-	-	-	-	-
Donations	-	-	-	-	-
Other	-	-	-	-	-
Total revenue and support	<u>-</u>	<u>5,106</u>	<u>24,897</u>	<u>4,381</u>	<u>78,475</u>
EXPENSES:					
Personnel:					
Salaries - lawyers	-	3,598	20,475	2,512	47,670
Salaries - non-lawyers	-	-	432	-	20,003
Fringe benefits	-	1,508	8,989	1,079	10,549
Total personnel expenses	<u>-</u>	<u>5,106</u>	<u>29,896</u>	<u>3,591</u>	<u>78,222</u>
Contract services	-	-	-	-	-
Travel and training	-	-	-	-	-
Space costs	-	-	-	-	-
Supplies	-	-	-	-	-
Equipment	-	-	-	-	-
Depreciation	-	-	-	-	-
Litigation	-	-	-	790	-
Rental assistance	-	-	-	-	-
Other	-	-	-	-	253
Total expenses	<u>-</u>	<u>5,106</u>	<u>29,896</u>	<u>4,381</u>	<u>78,475</u>
CHANGE IN NET ASSETS	-	-	(4,999)	-	-
NET ASSETS AT BEGINNING OF YEAR	1,000	-	20,000	-	-
TRANSFERS BETWEEN FUNDS	(1,000)	-	-	-	-
INVESTMENT IN FIXED ASSETS	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET ASSETS WITHOUT DONOR RESTRICTIONS - END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
NET ASSETS WITH DONOR RESTRICTIONS - END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 15,001</u>	<u>\$ -</u>	<u>\$ -</u>

<u>VOA SSVF Greater Baton Rouge</u>	<u>Equal Justice Works Crime Advocacy Program</u>	<u>VA Legal Services for Veterans</u>	<u>Hancock Whitney HW Outreach</u>	<u>Lutz / CINC Supplemental 2023-24 GR</u>	<u>Lutz 2023-24 WF</u>	<u>VAWA Baton Rouge 2023</u>	<u>FHLB Dallas Heirs Property</u>
\$ -	\$ 85,663	\$ 177,472	\$ -	\$ 18,750	\$ 18,750	\$ 168,219	\$ 75,000
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	85,663	177,472	-	18,750	18,750	168,219	75,000
70	60,463	84,328	1,788	16,058	6,731	57,641	48,129
-	6,999	37,179	291	-	-	-	-
30	14,231	40,611	894	-	-	24,786	20,696
100	81,693	162,118	2,973	16,058	6,731	82,427	68,825
-	-	-	-	-	-	69,458	-
-	3,945	5,047	-	-	-	-	1,174
-	-	7,200	-	-	-	-	-
-	-	1,445	-	-	-	-	-
-	-	126	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	140	5,001
-	-	-	-	-	-	-	-
-	25	910	-	-	-	-	-
100	85,663	176,846	2,973	16,058	6,731	152,025	75,000
(100)	-	626	(2,973)	2,692	12,019	16,194	-
18,491	-	(626)	6,130	(2,692)	(12,019)	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 18,391	\$ -	\$ -	\$ 3,157	\$ -	\$ -	\$ 16,194	\$ -

SOUTHEAST LOUISIANA LEGAL SERVICES CORPORATION  
SUPPLEMENTARY INFORMATION  
COMBINING STATEMENT OF ACTIVITIES - CONTINUED  
FOR THE YEAR ENDED DECEMBER 31, 2024

	Domestic Violence <u>AIR Project</u>	PATH <u>Grant</u>	BRAF Expansion <u>Rural 18th JDC</u>	Wilson Foundation North BR <u>Heir</u>	VOA <u>SELA SSVF</u>
REVENUE AND SUPPORT:					
Grants and fees	\$ 207,312	\$ 3,407	\$ 15,000	\$ -	\$ 40,000
Interest	-	-	-	-	-
Donations	-	-	-	-	-
Other	-	-	-	-	-
Total revenue and support	<u>207,312</u>	<u>3,407</u>	<u>15,000</u>	<u>-</u>	<u>40,000</u>
EXPENSES:					
Personnel:					
Salaries - lawyers	54,894	2,400	10,490	-	8,212
Salaries - non-lawyers	74,958	-	-	-	1,413
Fringe benefits	50,630	1,007	4,510	-	4,138
Total personnel expenses	<u>180,482</u>	<u>3,407</u>	<u>15,000</u>	<u>-</u>	<u>13,763</u>
Contract services	-	-	-	-	-
Travel and training	4,433	-	-	-	250
Space costs	10,800	-	-	-	779
Supplies	1,000	-	-	-	-
Equipment	3,821	-	-	-	-
Depreciation	-	-	-	-	-
Litigation	-	-	-	-	-
Rental assistance	-	-	-	-	-
Other	6,776	-	-	-	35
Total expenses	<u>207,312</u>	<u>3,407</u>	<u>15,000</u>	<u>-</u>	<u>14,827</u>
CHANGE IN NET ASSETS	-	-	-	-	25,173
NET ASSETS AT BEGINNING OF YEAR	-	-	-	-	34,459
TRANSFERS BETWEEN FUNDS	-	-	-	-	-
INVESTMENT IN FIXED ASSETS	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET ASSETS WITHOUT DONOR RESTRICTIONS - END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
NET ASSETS WITH DONOR RESTRICTIONS - END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 59,632</u>

Bob Woodruff <u>2022</u>	Capital <u>One</u>	JRI St. Tammany <u>LAPRI</u>	Vawa <u>10/1/21 P13</u>	Wilson Foundation <u>Reentry</u>	Restore Louisiana OCD <u>Title Clearing</u>	Greater New Orleans <u>Foundation</u>	Greater New Orleans Foundation <u>Title Clearing</u>
\$ 66,324	\$ 20,000	\$ 30,900	\$ 142,421	\$ 77,302	\$ 22,133	\$ -	\$ 54
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>66,324</u>	<u>20,000</u>	<u>30,900</u>	<u>142,421</u>	<u>77,302</u>	<u>22,133</u>	<u>-</u>	<u>54</u>
24,509	6,921	2,811	84,057	65,223	13,848	-	-
21,498	-	-	-	-	-	-	-
15,003	2,975	1,209	24,042	-	3,753	-	-
<u>61,010</u>	<u>9,896</u>	<u>4,020</u>	<u>108,099</u>	<u>65,223</u>	<u>17,601</u>	<u>-</u>	<u>-</u>
4,781	-	22,236	31,346	8,479	1,760	-	-
533	-	61	4,212	-	255	-	-
-	-	-	2,107	3,600	3,872	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	(723)	-	3,676	3,792	2,201
-	-	-	-	-	-	-	-
-	-	-	3,013	-	-	-	-
<u>66,324</u>	<u>9,896</u>	<u>26,317</u>	<u>148,054</u>	<u>77,302</u>	<u>27,164</u>	<u>3,792</u>	<u>2,201</u>
-	10,104	4,583	(5,633)	-	(5,031)	(3,792)	(2,147)
-	9,897	4,584	5,633	-	804	3,792	2,147
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (4,227)</u>	<u>\$ -</u>	<u>\$ -</u>
<u>\$ -</u>	<u>\$ 20,001</u>	<u>\$ 9,167</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

SOUTHEAST LOUISIANA LEGAL SERVICES CORPORATION  
SUPPLEMENTARY INFORMATION  
COMBINING STATEMENT OF ACTIVITIES - CONTINUED  
FOR THE YEAR ENDED DECEMBER 31, 2024

	<u>Start Corporation</u>	<u>GNOF Disaster</u>	<u>Internal Revenue Service Grant</u>	<u>United Way New Orleans</u>	<u>United Way Donations</u>
REVENUE AND SUPPORT:					
Grants and fees	\$ 6,968	\$ -	\$ 150,000	\$ 50,000	\$ -
Interest	-	-	-	-	-
Donations	-	-	-	-	578
Other	-	-	-	-	-
Total revenue and support	<u>6,968</u>	<u>-</u>	<u>150,000</u>	<u>50,000</u>	<u>578</u>
EXPENSES:					
Personnel:					
Salaries - lawyers	6,409	-	113,513	50,694	12,546
Salaries - non-lawyers	2,013	-	22,851	-	-
Fringe benefits	2,527	-	-	15,248	-
Total personnel expenses	<u>10,949</u>	<u>-</u>	<u>136,364</u>	<u>65,942</u>	<u>12,546</u>
Contract services	2,190	-	13,636	-	-
Travel and training	-	-	-	-	-
Space costs	-	-	-	-	-
Supplies	-	-	-	-	-
Equipment	-	-	-	-	-
Depreciation	-	-	-	-	-
Litigation	-	-	-	-	-
Rental assistance	-	-	-	-	-
Other	-	-	-	-	-
Total expenses	<u>13,139</u>	<u>-</u>	<u>150,000</u>	<u>65,942</u>	<u>12,546</u>
CHANGE IN NET ASSETS	(6,171)	-	-	(15,942)	(11,968)
NET ASSETS AT BEGINNING OF YEAR	6,171	-	-	15,942	11,968
TRANSFERS BETWEEN FUNDS	-	-	-	-	-
INVESTMENT IN FIXED ASSETS	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET ASSETS WITHOUT DONOR RESTRICTIONS - END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
NET ASSETS WITH DONOR RESTRICTIONS - END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

<u>United Way Capital Area</u>	<u>Hope Center</u>	<u>VOCA Jefferson 6902/7350</u>	<u>VOCA Washington 7099/7487</u>	<u>VOCA New Orleans 7322</u>	<u>United Way St. Charles</u>	<u>Employee Retention Credit</u>	<u>Women United DV UW SELA</u>
\$ 50,000	\$ 35,592	\$ 119,574	\$ 115,003	\$ 50,862	\$ 32,083	\$ -	\$ 10,000
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>50,000</u>	<u>35,592</u>	<u>119,574</u>	<u>115,003</u>	<u>50,862</u>	<u>32,083</u>	<u>-</u>	<u>10,000</u>
11,211	13,279	66,613	74,497	35,736	21,651	-	-
-	5,302	16,397	8,740	5,105	-	-	-
(788)	5,573	18,879	19,219	7,585	3,466	-	-
<u>10,423</u>	<u>24,154</u>	<u>101,889</u>	<u>102,456</u>	<u>48,426</u>	<u>25,117</u>	<u>-</u>	<u>-</u>
-	2,415	3,541	-	-	-	-	10,000
-	18	4,716	1,462	-	811	-	-
1,575	1,504	-	10,839	2,303	5,353	-	-
-	-	600	48	83	-	-	-
-	-	1,115	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	1,282	198	50	-	-	-
-	-	-	-	-	-	-	-
-	-	6,431	-	-	-	761	-
<u>11,998</u>	<u>28,091</u>	<u>119,574</u>	<u>115,003</u>	<u>50,862</u>	<u>31,281</u>	<u>761</u>	<u>10,000</u>
38,002	7,501	-	-	-	802	(761)	-
(2,181)	15,000	-	-	-	10,871	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 35,821</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11,673</u>	<u>\$ (761)</u>	<u>\$ -</u>
<u>\$ -</u>	<u>\$ 22,501</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

SOUTHEAST LOUISIANA LEGAL SERVICES CORPORATION  
SUPPLEMENTARY INFORMATION  
COMBINING STATEMENT OF ACTIVITIES - CONTINUED  
FOR THE YEAR ENDED DECEMBER 31, 2024

	Chicago Community <u>Foundation</u>	American College of Bankruptcy <u>Foundation</u>	BRAF Alma Fund Pointe Coupee <u>2024</u>	GNOF Albert & Hattie McClure Fund	MS - Legal Barriers to <u>Economic Fund</u>
REVENUE AND SUPPORT:					
Grants and fees	\$ -	\$ 8,775	\$ 10,000	\$ 15,000	\$ 14,000
Interest	-	-	-	-	-
Donations	-	-	-	-	-
Other	-	-	-	-	-
Total revenue and support	<u>-</u>	<u>8,775</u>	<u>10,000</u>	<u>15,000</u>	<u>14,000</u>
EXPENSES:					
Personnel:					
Salaries - lawyers	-	-	5,174	-	-
Salaries - non-lawyers	-	8,108	-	-	14,000
Fringe benefits	68,637	667	1,553	-	-
Total personnel expenses	<u>68,637</u>	<u>8,775</u>	<u>6,727</u>	<u>-</u>	<u>14,000</u>
Contract services	-	-	-	-	-
Travel and training	4,651	-	-	-	-
Space costs	-	-	331	-	-
Supplies	2,878	-	-	-	-
Equipment	34,414	-	-	-	-
Depreciation	-	-	-	-	-
Litigation	20	-	-	-	-
Rental assistance	-	-	-	-	-
Other	36,985	-	-	-	-
Total expenses	<u>147,585</u>	<u>8,775</u>	<u>7,058</u>	<u>-</u>	<u>14,000</u>
CHANGE IN NET ASSETS	(147,585)	-	2,942	15,000	-
NET ASSETS AT BEGINNING OF YEAR	1,765,139	-	(2,601)	-	-
TRANSFERS BETWEEN FUNDS	(35,000)	-	-	-	-
INVESTMENT IN FIXED ASSETS	<u>(41,022)</u>	<u>-</u>	<u>-</u>	<u>(15,000)</u>	<u>-</u>
NET ASSETS WITHOUT DONOR RESTRICTIONS - END OF YEAR	<u>\$ 1,541,532</u>	<u>\$ -</u>	<u>\$ 341</u>	<u>\$ -</u>	<u>\$ -</u>
NET ASSETS WITH DONOR RESTRICTIONS - END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Equal Justice America <u>Extern</u>	GNOF Hurricane <u>Francine</u>	<u>SLLS4US</u>	<u>General</u>	Investment in Fixed Assets <u>Other</u>	Investment in Fixed Assets <u>Buildings</u>	<u>Total</u>
\$ 1,500	\$ 2,000	\$ -	\$ 413,150	\$ -	\$ -	\$ 18,098,692
-	-	-	-	-	-	8,752
-	-	-	87,812	-	-	88,390
-	-	-	7,684	-	-	8,484
<u>1,500</u>	<u>2,000</u>	<u>-</u>	<u>508,646</u>	<u>-</u>	<u>-</u>	<u>18,204,318</u>
-	-	-	56,300	-	-	7,800,710
1,500	-	-	-	-	-	3,876,117
-	-	-	53,276	-	-	2,793,482
<u>1,500</u>	<u>-</u>	<u>-</u>	<u>109,576</u>	<u>-</u>	<u>-</u>	<u>14,470,309</u>
-	-	-	27,779	-	-	1,045,240
-	-	-	25,161	-	-	379,929
-	-	-	368,211	-	-	740,548
-	-	-	26,473	-	-	163,669
-	-	-	9,000	-	-	114,440
-	-	-	-	10,705	31,999	42,704
-	-	-	120	-	-	121,288
-	-	-	-	-	-	1,203
-	-	24,105	103,255	-	-	601,015
<u>1,500</u>	<u>-</u>	<u>24,105</u>	<u>669,575</u>	<u>10,705</u>	<u>31,999</u>	<u>17,680,345</u>
-	2,000	(24,105)	(160,929)	(10,705)	(31,999)	523,973
-	-	-	1,647,516	49,389	456,261	3,632,458
-	-	25,000	(1,103)	-	-	-
-	-	-	(36,191)	90,022	36,191	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 895</u>	<u>\$ 1,449,293</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,011,625</u>
<u>\$ -</u>	<u>\$ 2,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 128,706</u>	<u>\$ 460,453</u>	<u>\$ 1,144,806</u>



SOUTHEAST LOUISIANA LEGAL SERVICES CORPORATION  
NOTES TO SUPPLEMENTARY INFORMATION  
DECEMBER 31, 2024

NOTE 1. PRIVATE ATTORNEY INVOLVEMENT COSTS

Private attorney involvement costs were generated from the following programs:

Legal Services Corporation	\$ 1,308,352
Louisiana Bar Foundation	252,423
Other Grants	<u>34,623</u>
	<u>\$ 1,595,398</u>

NOTE 2. NET ASSETS – WITHOUT DONOR RESTRICTIONS

Net Assets without donor restrictions consists of interest income, unrestricted contributions, and court filing fees.



# Duplantier Hrapmann Hogan & Maher, LLP

A.J. Duplantier, Jr., CPA  
(1919-1985)  
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J. Michael Flynn, III CPA

Michael J. O' Rourke, CPA  
William G. Stamm, CPA  
Dennis W. Dillon, CPA

## New Orleans

1615 Poydras Street,  
Suite 2100  
New Orleans, LA 70112  
Phone: (504) 586-8866  
Fax: (504) 525-5888

## Slidell

1290 Seventh Street  
Slidell, LA 70458  
Phone: (985) 641-1272  
Fax: (985) 781-6497

## Houma

1340 Tunnel Blvd.,  
Suite 412  
Houma, LA 70360  
Phone: (985) 868-2630  
Fax: (985) 872-3833

## Covington

220 Park Place  
Suite 101  
Covington, LA 70433  
Phone: (985) 892-8776  
Fax: (985) 892-0952

## Metairie

3300 W. Esplanade Ave.  
Suite 213  
Metairie, LA 70002  
Phone: (504) 833-3106  
Fax: (504) 838-0262

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

April 30, 2025

### Board of Directors Southeast Louisiana Legal Services Corporation

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 Southeast Louisiana Legal Services Corporation (a non-profit corporation), which comprise the statement of financial position as of December 31, 2024, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated April 30, 2025.

### Report on Internal Control over Financial Reporting

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

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

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

### **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Southeast Louisiana Legal Services Corporation'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 Corporation'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 Corporation's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Duplantier, Chapman, Hogan and O'Keefe, LLP*

New Orleans, Louisiana





# Duplantier Hrapmann Hogan & Maher, LLP

A.J. Duplantier, Jr., CPA  
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Metairie, LA 70002  
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## INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

April 30, 2025

Board of Directors  
Southeast Louisiana Legal Services Corporation

### Report on Compliance for Each Major Federal Program

#### *Opinion on Each Major Federal Program*

We have audited Southeast Louisiana Legal Services Corporation's (the Corporation) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* and the Legal Services Corporation Audit Guide and Compliance Supplement (the Audit Guide) that could have a direct and material effect on each of the Corporation's major federal programs for the year ended December 31, 2024. The Corporation'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, the Corporation complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2024.

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## ***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; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); and the Legal Services Corporation Audit Guide and Compliance Supplement (the Audit Guide). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

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

## ***Responsibilities of Management for Compliance***

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

## ***Auditor's Responsibilities for the Audit of Compliance***

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

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, the Uniform Guidance, and the Audit Guide, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Corporation's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.



- Obtain an understanding of the Corporation'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 and the Audit Guide, but not for the purpose of expressing an opinion on the effectiveness of the Corporation'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. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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

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

*Duplantier, Chapman, Hogan and Parker, LLP*

New Orleans, Louisiana

SOUTHEAST LOUISIANA LEGAL SERVICES CORPORATION  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2024

<u>PROGRAM DEPARTMENT / TITLE</u>	<u>Assistance Listing Number</u>	<u>Pass-Through Grantors' Identifying Number</u>	<u>Federal Expenditures</u>	<u>Subrecipient Costs</u>
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>				
HUD Eviction Protection Grant	14.537		\$ 172,748	\$ -
Funds passed through State of Louisiana DOA:				
Community Development Block Grant	14.228	B-18-DP-22-001	4,381	-
Funds passed through Hunt, Guillot, & Associates:				
Community Development Block Grant	14.272		27,164	-
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			<u>204,293</u>	<u>-</u>
<u>LEGAL SERVICES CORPORATION</u>				
Basic Field	09.619081	LA-13	4,840,871	135,000
Disaster Supplemental Appropriation	09.619081	GT-21DSA-00005	2,074,606	136,000
PBIF Sustainability	09.619081	GT-PB22S-00002	34,804	-
PBIF BR Eviction	09.619081		137,435	-
TIG Statewide	09.619081	GT-TG24T-00012	2,539	-
Funds passed through Equal Justice Works:				
Equal Justice Works Design			38,619	-
TOTAL LEGAL SERVICES CORPORATION			<u>7,128,874</u>	<u>271,000</u>
<u>INTERNAL REVENUE SERVICE</u>				
LITC Program	21.008	24-LITC0685-01-00		
		24-LITC0685-01-01		
		24-LITC0685-01-02	150,000	-
TOTAL INTERNAL REVENUE SERVICE			<u>150,000</u>	<u>-</u>
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES ADMINISTRATION ON AGING</u>				
Funds passed through St. Tammany Council on Aging:				
Title III B Supportive Services	93.044		8,108	-
Funds passed through GOEA Council on Aging:				
Title III B Supportive Services	93.044		57,800	-
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES ADMINISTRATION ON AGING			<u>65,908</u>	<u>-</u>

SOUTHEAST LOUISIANA LEGAL SERVICES CORPORATION  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
FOR THE YEAR ENDED DECEMBER 31, 2024

<u>PROGRAM DEPARTMENT / TITLE</u>	<u>Assistance Listing Number</u>	<u>Pass-Through Grantors' Identifying Number</u>	<u>Federal Expenditures</u>	<u>Subrecipient Costs</u>
<u>U.S. DEPARTMENT OF JUSTICE</u>				
Funds passed through Office on Violence Against Women:		15JOVW-21-GG-		
Legal Assistance for Victims	16.524	00409-LEGA	\$ 148,054	\$ 23,084
		15JOVW-23-GG-		
Legal Assistance for Victims	16.524	00522-LEGA	152,025	69,458
		15JOVW-24-GG-		
Legal Assistance for Victims	16.524	00080-LEGA	11,520	9,948
Funds passed through Louisiana Commission on Law Enforcement:				
		2021-VA-01/02-6902		
Crime Victim Assistance	16.575	2022-VA-02/01-7350	119,574	-
		2021-VA-02/01-7099		
Crime Victim Assistance	16.575	2022-VA-02/01-7487	115,003	-
Crime Victim Assistance	16.575	2022-VA-01/02-7322	50,862	-
TOTAL U.S. DEPARTMENT OF JUSTICE			<u>597,038</u>	<u>102,490</u>
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES ADMINISTRATION FOR CHILDREN AND FAMILIES</u>				
Funds passed through Louisiana Bar Foundation:				
		CINC 2023-002		
Title IV-E Foster Care	93.658	CINC 2024-002	442,778	-
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES ADMINISTRATION FOR CHILDREN AND FAMILIES			<u>442,778</u>	<u>-</u>
<u>U.S. DEPARTMENT OF VETERANS AFFAIRS</u>				
Homeless Veterans Legal Services	64.056		176,846	-
Funds passed through Start Corporation:				
Supportive Services for Veteran Families	64.033		13,139	-
Funds passed through The Hope Center, Inc.:				
Supportive Services for Veteran Families	64.033		28,091	-
TOTAL U.S. DEPARTMENT OF VETERANS AFFAIRS			<u>218,076</u>	<u>-</u>



SOUTHEAST LOUISIANA LEGAL SERVICES CORPORATION  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
FOR THE YEAR ENDED DECEMBER 31, 2024

<u>PROGRAM DEPARTMENT / TITLE</u>	Assistance Listing <u>Number</u>	Pass-Through Grantors' Identifying <u>Number</u>	Federal <u>Expenditures</u>	Subrecipient <u>Costs</u>
<u>U.S. DEPARTMENT OF TREASURY</u>				
Funds passed through East Baton Rouge Parish:				
Emergency Rental Assistance Program	21.023		\$ 100,064	\$ -
Funds passed through St. Tammany:				
American Rescue Plan Act	21.027		78,475	-
TOTAL U.S. DEPARTMENT OF TREASURY			<u>178,539</u>	<u>-</u>
 TOTAL FEDERAL EXPENDITURES			 \$ <u>8,985,506</u>	 \$ <u>373,490</u>

SOUTHEAST LOUISIANA LEGAL SERVICES CORPORATION  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2024

1. BASIS OF PRESENTATION:

The accompanying schedule of expenditures of federal awards includes the federal award activity of Southeast Louisiana Legal Services Corporation under programs of the federal government for the year ended December 31, 2024. The information in the schedule of expenditures of federal awards 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*. Because the schedule of expenditures of federal awards presents only a selected portion of the operations of Southeast Louisiana Legal Services Corporation, it is not intended to and does not present the financial position, changes in net assets, or cash flows of Southeast Louisiana Legal Services Corporation.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Southeast Louisiana Legal Services Corporation and is presented on the accrual basis of accounting. Grant revenues are recorded, for financial reporting purposes, when Southeast Louisiana Legal Services Corporation has met the cost of reimbursement or funding qualifications for the respective grants.

3. DE MINIMIS COST RATE:

During the year ended December 31, 2024, the Corporation did elect to use the 10% de minimis cost rate covered in §200.414 of the Uniform Guidance.

4. CONTRACT COMPLIANCE – LEGAL SERVICE CORPORATION:

Legal Services Corporation requires that the Corporation expend 12.5% of their funding towards private attorney involvement. The contract compliance condition was satisfied for the year ended December 31, 2024.

SOUTHEAST LOUISIANA LEGAL SERVICES CORPORATION  
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED DECEMBER 31, 2024

A. SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

- \* Material weakness(es) identified? \_\_\_ Yes    X No
- \* Control deficiencies identified that are not  
considered to be material weaknesses? \_\_\_ Yes    X None Reported
- \* Noncompliance material to financial statements noted? \_\_\_ Yes    X No

Federal Awards:

Internal control over major programs:

- \* Material weaknesses? \_\_\_ Yes    X No
- \* Control deficiencies identified that are not  
considered to be material weaknesses? \_\_\_ Yes    X None Reported

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 the Uniform Guidance: \_\_\_ Yes    X No

Identification of major program:

<u>Name of Program</u>	<u>Assistance Listing No.</u>	<u>Expenditures</u>
Legal Services Corporation – Basic Field, Disaster, PBIF Sustainability, PBIF BR Eviction, TIG Statewide, and Equal Justice Works grants	09.619081	\$ 7,128,874

The dollar threshold used to distinguish between Type A and Type B program was: \$ 750,000

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

SOUTHEAST LOUISIANA LEGAL SERVICES CORPORATION  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED DECEMBER 31, 2024

B. FINDINGS REQUIRED TO BE REPORTED UNDER GOVERNMENT AUDITING STANDARDS GENERALLY ACCEPTED IN THE UNITED STATES OF AMERICA:

None

C. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS:

None

D. PRIOR YEAR FINDINGS:

FINDINGS REQUIRED TO BE REPORTED UNDER GOVERNMENT AUDITING STANDARDS GENERALLY ACCEPTED IN THE UNITED STATES OF AMERICA

None

FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS:

2023-01:

Program: Legal Services Corporation  
Assistance Listing No.: 09.619081

NONCOMPLIANCE WITH LEGAL SERVICES CORPORATION – RETAINER AGREEMENT AND CITIZENSHIP ATTESTATION

Condition:

During the performance of the audit, we selected a sample of 71 case files to assess Southeast Louisiana Legal Services Corporation's compliance with the applicable requirements of 45 C.F.R. Parts 1600-1644 and the other applicable statutory mandates identified in Legal Services Corporation's Compliance Supplement for Audits of LSC Recipients. 1 of the 71 case files could not be physically located and could not be provided at the time of testing during the audit. As a result, it could not be determined if the case file selected for testing contained a signed retainer agreement or a signed citizenship attestation form.

Criteria:

For each case reported to LSC, grantees shall capture and maintain case and client information necessary for effective case management. LSC grantees must execute a retainer agreement with each client when extended service representation commences or as soon thereafter as is practicable. Cases reported to LSC must comply with the citizenship or alien eligibility requirements of 45 CFR Part 1626.30 The program must document compliance with either § 1626.4 (that the applicant qualifies under specific anti-abuse laws regardless of citizenship or alienage) or § 1626.5 (either the applicant is a U.S. citizen or has a qualifying immigration status).

SOUTHEAST LOUISIANA LEGAL SERVICES CORPORATION  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED DECEMBER 31, 2024

D. PRIOR YEAR FINDINGS: (Continued)

2023-01: (Continued)

NONCOMPLIANCE WITH LEGAL SERVICES CORPORATION – RETAINER  
AGREEMENT AND CITIZENSHIP ATTESTATION (Continued)

Criteria: (Continued)

This citizenship attestation may be on a separate document or may be contained within another document (such as an intake sheet or retainer agreement), provided there is a separate signature line tied only to the citizenship attestation.

Cause:

The electronic case file information was documented within Southeast Louisiana Legal Services Corporation case file management system, but the physical file including the case's signed retainer agreement and signed citizenship attestation form could not be located at the time of testing.

Effect:

Southeast Louisiana Legal Services Corporation is not in compliance with the terms and conditions of the LSC Basic Field Award requirement for obtaining a signed retainer agreement and signed citizenship attestation form. Non-compliance with the LSC Basic Field Award could result in reduced awards in subsequent years.

Recommendation:

We recommend that Southeast Louisiana Legal Services Corporation obtain a signed retainer agreement and signed citizenship attestation form in accordance with the compliance requirements of the Legal Services Corporation.

Management Response:

Southeast Louisiana Legal Services Corporation has reviewed these concerns and is in agreement that it should obtain a signed retainer agreement and signed citizenship attestation form in accordance with the compliance requirements of the Legal Services Corporation.

Status:

Resolved

SOUTHEAST LOUISIANA  
LEGAL SERVICES CORPORATION

INDEPENDENT ACCOUNTANT'S REPORT  
ON APPLYING AGREED-UPON PROCEDURES

FOR THE FISCAL YEAR JANUARY 01, 2024  
THROUGH DECEMBER 31, 2024

SOUTHEAST LOUISIANA LEGAL SERVICES CORPORATION

TABLE OF CONTENTS

FOR THE FISCAL YEAR JANUARY 01, 2024  
THROUGH DECEMBER 31, 2024

	<u>PAGE</u>
AGREED-UPON PROCEDURES.....	1 – 3





# Duplantier Hrapmann Hogan & Maher, LLP

A.J. Duplantier, Jr., CPA  
(1919-1985)  
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## New Orleans

1615 Poydras Street,  
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New Orleans, LA 70112  
Phone: (504) 586-8866  
Fax: (504) 525-5888

## Slidell

1290 Seventh Street  
Slidell, LA 70458  
Phone: (985) 641-1272  
Fax: (985) 781-6497

## Houma

1340 Tunnel Blvd.,  
Suite 412  
Houma, LA 70360  
Phone: (985) 868-2630  
Fax: (985) 872-3833

## Covington

220 Park Place  
Suite 101  
Covington, LA 70433  
Phone: (985) 892-8776  
Fax: (985) 892-0952

## Metairie

3300 W. Esplanade Ave.  
Suite 213  
Metairie, LA 70002  
Phone: (504) 833-3106  
Fax: (504) 838-0262

## INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES FOR THE FISCAL YEAR JANUARY 01, 2024 THROUGH DECEMBER 31, 2024

April 16, 2025

### Board of Directors Southeast Louisiana Legal Services Corporation and Louisiana Legislative Auditor

We have performed the procedures enumerated below on the control and compliance (C/C) areas identified in the Louisiana Legislative Auditor's (LLA's) Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period January 01, 2024 through December 31, 2024. Southeast Louisiana Legal Services Corporation's management is responsible for those C/C areas identified in the SAUPs.

Southeast Louisiana Legal Services Corporation has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the C/C areas identified in the LLA's SAUPs for the fiscal period January 01, 2024 through December 31, 2024. Additionally, the LLA has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

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***1) Collections (excluding electronic funds transfers)***

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- A. **Procedure:** Obtain a listing of deposit sites for the fiscal period where deposits for cash/checks/money orders (cash) are prepared and management's representation that the listing is complete. Randomly select 5 deposit sites (or all deposit sites if less than 5).

**Results:** We noted no findings as a result of applying the above agreed-upon procedures.

- B. **Procedure:** For each deposit site selected, obtain a listing of collection locations and management's representation that the listing is complete. Randomly select one collection location for each deposit site (e.g., 5 collection locations for 5 deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if there are no written policies or procedures, then inquire of employees about their job duties) at each collection location, and observe that job duties are properly segregated at each collection location such that:

- i. Employees responsible for cash collections do not share cash drawers/registers;
- ii. Each employee responsible for collecting cash is not also responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g., pre-numbered receipts) to the deposit;
- iii. Each employee responsible for collecting cash is not also responsible for posting collection entries to the general ledger or subsidiary ledgers, unless another employee/official is responsible for reconciling ledger postings to each other and to the deposit; and
- iv. The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or custodial fund additions, is (are) not also responsible for collecting cash, unless another employee/official verifies the reconciliation.

**Results:** We noted no findings as a result of applying the above agreed-upon procedures.

- C. **Procedure:** Obtain from management a copy of the bond or insurance policy for theft covering all employees who have access to cash. Observe that the bond or insurance policy for theft was in force during the fiscal period.

**Results:** We noted no findings as a result of applying the above agreed-upon procedures.

- D. **Procedure:** Obtain a listing of entity bank accounts for the fiscal period from management and management's representation that the listing is complete. Ask management to identify the entity's main operating account. Select the entity's main operating account and randomly select 4 additional accounts (or all accounts if less than 5).

**Results:** We noted no findings as a result of applying the above agreed-upon procedures.

April 16, 2025

- E. **Procedure:** Randomly select two deposit dates for each of the 5 bank accounts selected for procedure #1D (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day). *Alternatively, the practitioner may use a source document other than bank statements when selecting the deposit dates for testing, such as a cash collection log, daily revenue report, receipt book, etc.* Obtain supporting documentation for each of the 10 deposits and:
- i. Observe that receipts are sequentially pre-numbered.
  - ii. Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.
  - iii. Trace the deposit slip total to the actual deposit per the bank statement.
  - iv. Observe that the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100 and the cash is stored securely in a locked safe or drawer).
  - v. Trace the actual deposit per the bank statement to the general ledger.

**Results:** We noted no findings as a result of applying the above agreed-upon procedures.

We were engaged by Southeast Louisiana Legal Services Corporation to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on those C/C areas identified in the SAUPs. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of Southeast Louisiana Legal Services Corporation and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely to describe the scope of testing performed on those C/C areas identified in the SAUPs, and the results of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.

*Duplantier, Chapman, Hogan and Parker, LLP*  
New Orleans, Louisiana