

R E P O R T

SOUTHEAST LOUISIANA  
LEGAL SERVICES CORPORATION  
FINANCIAL STATEMENTS AND  
INDEPENDENT AUDITOR'S REPORT  
DECEMBER 31, 2020 AND 2019

SOUTHEAST LOUISIANA LEGAL SERVICES CORPORATION

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May 28, 2021

Board of Directors of the  
Southeast Louisiana Legal Services Corporation

### **Report on the Financial Statements**

We have audited the accompanying financial statements of Southeast Louisiana Legal Services Corporation (the Corporation), which comprise the statements of financial position as of December 31, 2020 and 2019, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

### **Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits 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. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free of material misstatement.

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An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

## **Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Southeast Louisiana Legal Services Corporation as of December 31, 2020 and December 31, 2019, and the changes in its net assets and its cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

## **Report on Supplementary Information**

### *Other Information*

Our audits were conducted for the purpose of forming an opinion on the financial statements of Southeast Louisiana Legal Services Corporation as a whole. The accompanying supplementary information, as listed in the index to report, is presented for purposes of additional analysis and is 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 supplementary information 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 information is fairly stated in all material respects in relation to the financial statements as a whole.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated May 28, 2021, 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 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 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 Gruber, LLP*

New Orleans, Louisiana

SOUTHEAST LOUISIANA LEGAL SERVICES CORPORATION  
STATEMENTS OF FINANCIAL POSITION  
DECEMBER 31, 2020 AND 2019

	<u>2020</u>	<u>2019</u>
<u>ASSETS</u>		
CURRENT ASSETS:		
Cash and cash equivalents	\$ 1,905,184	\$ 978,563
Cash in escrow - client deposits	42,320	34,056
Certificates of deposit	56,429	54,917
Grants and other receivables	1,012,065	1,422,769
Prepaid expenses and deposits	171,543	52,700
Total current assets	<u>3,187,541</u>	<u>2,543,005</u>
PROPERTY AND EQUIPMENT - NET	<u>489,877</u>	<u>515,574</u>
TOTAL ASSETS	<u>\$ 3,677,418</u>	<u>\$ 3,058,579</u>
<u>LIABILITIES AND NET ASSETS</u>		
CURRENT LIABILITIES:		
Accounts payable	\$ 87,739	\$ 137,667
Accrued taxes and expenses	131,308	246,422
Refundable advances	1,066,687	684,470
Current maturities of long-term debt	52,261	57,074
Client escrow funds	42,320	34,056
Total current liabilities	<u>1,380,315</u>	<u>1,159,689</u>
LONG-TERM LIABILITIES:		
Long-term debt, non-current portion	-	57,357
Compensated absences	395,241	280,298
Total long-term liabilities	<u>395,241</u>	<u>337,655</u>
Total liabilities	<u>1,775,556</u>	<u>1,497,344</u>
NET ASSETS:		
Without donor restrictions	1,216,530	966,922
With donor restrictions:		
Other	205,975	151,429
Investment in fixed assets	479,357	442,884
Total net assets	<u>1,901,862</u>	<u>1,561,235</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 3,677,418</u>	<u>\$ 3,058,579</u>

See accompanying notes.

SOUTHEAST LOUISIANA LEGAL SERVICES CORPORATION  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
<b>REVENUE AND SUPPORT:</b>			
Grants and fees	\$ -	\$ 9,145,428	\$ 9,145,428
Interest	-	3,383	3,383
Donations	232,390	-	232,390
Other	7,551	-	7,551
Net assets released from donor restrictions	9,057,792	(9,057,792)	-
Total revenue and support	<u>9,297,733</u>	<u>91,019</u>	<u>9,388,752</u>
<b>EXPENSES:</b>			
Personnel:			
Salaries - lawyers	4,338,612	-	4,338,612
Salaries - non-lawyers	1,480,433	-	1,480,433
Fringe benefits	1,565,160	-	1,565,160
Total personnel expenses	<u>7,384,205</u>	-	<u>7,384,205</u>
Contract services	380,378	-	380,378
Travel and training	67,504	-	67,504
Space costs	417,409	-	417,409
Supplies	83,262	-	83,262
Equipment	133,703	-	133,703
Depreciation	25,697	-	25,697
Litigation	55,375	-	55,375
COVID-19 eviction rental assistance	179,968	-	179,968
Other	320,624	-	320,624
Total expenses	<u>9,048,125</u>	-	<u>9,048,125</u>
CHANGE IN NET ASSETS	249,608	91,019	340,627
NET ASSETS AT BEGINNING OF YEAR	<u>966,922</u>	<u>594,313</u>	<u>1,561,235</u>
NET ASSETS AT END OF YEAR	<u>\$ 1,216,530</u>	<u>\$ 685,332</u>	<u>\$ 1,901,862</u>

See accompanying notes.

SOUTHEAST LOUISIANA LEGAL SERVICES CORPORATION  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
<b>REVENUE AND SUPPORT:</b>			
Grants and fees	\$ -	\$ 7,606,811	\$ 7,606,811
Interest	-	1,343	1,343
Donations	107,033	-	107,033
Other	3,450	-	3,450
Net assets released from donor restrictions	<u>7,773,551</u>	<u>(7,773,551)</u>	<u>-</u>
Total revenue and support	<u>7,884,034</u>	<u>(165,397)</u>	<u>7,718,637</u>
<b>EXPENSES:</b>			
Personnel:			
Salaries - lawyers	3,641,272	-	3,641,272
Salaries - non-lawyers	1,149,231	-	1,149,231
Fringe benefits	<u>1,312,568</u>	<u>-</u>	<u>1,312,568</u>
Total personnel expenses	6,103,071	-	6,103,071
Contract services	319,472	-	319,472
Travel and training	122,031	-	122,031
Space costs	361,844	-	361,844
Supplies	90,976	-	90,976
Equipment	32,967	-	32,967
Depreciation	20,708	-	20,708
Litigation	32,606	-	32,606
Other	<u>260,693</u>	<u>-</u>	<u>260,693</u>
Total expenses	<u>7,344,368</u>	<u>-</u>	<u>7,344,368</u>
CHANGE IN NET ASSETS	539,666	(165,397)	374,269
NET ASSETS AT BEGINNING OF YEAR	<u>427,256</u>	<u>759,710</u>	<u>1,186,966</u>
NET ASSETS AT END OF YEAR	<u>\$ 966,922</u>	<u>\$ 594,313</u>	<u>\$ 1,561,235</u>



SOUTHEAST LOUISIANA LEGAL SERVICES CORPORATION  
STATEMENT OF FUNCTIONAL EXPENSES  
FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>Legal Services</u>	<u>Management and General</u>	<u>Fundraising</u>	<u>Total</u>
EXPENSES:				
Personnel:				
Salaries - lawyers	\$ 4,121,523	\$ 210,884	\$ 6,205	\$ 4,338,612
Salaries - non-lawyers	1,300,628	162,956	16,849	1,480,433
Fringe benefits	<u>1,458,406</u>	<u>100,553</u>	<u>6,201</u>	<u>1,565,160</u>
Total personnel expenses	6,880,557	474,393	29,255	7,384,205
Contract services	376,920	3,257	201	380,378
Travel and training	62,900	4,337	267	67,504
Space costs	390,253	25,503	1,653	417,409
Supplies	77,583	5,349	330	83,262
Equipment	124,583	8,590	530	133,703
Depreciation	25,595	-	102	25,697
Litigation	55,375	-	-	55,375
COVID-19 eviction rental assistance	179,968	-	-	179,968
Other	<u>306,273</u>	<u>13,518</u>	<u>833</u>	<u>320,624</u>
TOTAL EXPENSES	<u>\$ 8,480,007</u>	<u>\$ 534,947</u>	<u>\$ 33,171</u>	<u>\$ 9,048,125</u>

See accompanying notes.

SOUTHEAST LOUISIANA LEGAL SERVICES CORPORATION  
STATEMENT OF FUNCTIONAL EXPENSE  
FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Legal Services</u>	<u>Management and General</u>	<u>Fundraising</u>	<u>Total</u>
EXPENSES:				
Personnel:				
Salaries - lawyers	\$ 3,443,026	\$ 184,313	\$ 13,933	\$ 3,641,272
Salaries - non-lawyers	1,068,581	80,650	-	1,149,231
Fringe benefits	<u>1,236,152</u>	<u>72,598</u>	<u>3,818</u>	<u>1,312,568</u>
Total personnel expenses	5,747,759	337,561	17,751	6,103,071
Contract services	318,424	996	52	319,472
Travel and training	114,926	6,750	355	122,031
Space costs	340,778	20,014	1,052	361,844
Supplies	85,679	5,032	265	90,976
Equipment	31,048	1,823	96	32,967
Depreciation	19,503	1,145	60	20,708
Litigation	32,606	-	-	32,606
Other	<u>252,024</u>	<u>8,236</u>	<u>433</u>	<u>260,693</u>
TOTAL EXPENSES	<u>\$ 6,942,747</u>	<u>\$ 381,557</u>	<u>\$ 20,064</u>	<u>\$ 7,344,368</u>

See accompanying notes.

SOUTHEAST LOUISIANA LEGAL SERVICES CORPORATION  
STATEMENTS OF CASH FLOWS  
FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2019

	<u>2020</u>	<u>2019</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Change in net assets	\$ 340,627	\$ 374,269
Adjustments to reconcile change in net assets to net cash provided (used) by operating activities:		
Depreciation	25,697	20,708
(Increase) decrease in operating assets:		
Grants and other receivables	410,704	(753,990)
Prepaid expenses and deposits	(118,843)	(7,495)
Increase (decrease) in operating liabilities:		
Accounts payable	(49,928)	37,494
Accrued taxes and expenses	(115,114)	12,239
Refundable advances	382,217	678,470
Compensated absences	114,943	(3,375)
Client escrow funds	8,264	(2,654)
Net cash provided by operating activities	<u>998,567</u>	<u>355,666</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Acquisition of property and equipment	-	(10,060)
Reinvestment of interest	(1,512)	-
Net cash used by investing activities	<u>(1,512)</u>	<u>(10,060)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES:</b>		
Principal payment of long-term debt	(62,170)	(49,736)
Net cash used by financing activities	<u>(62,170)</u>	<u>(49,736)</u>
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	934,885	295,870
Cash, Cash Equivalents, and Restricted Cash - Beginning of Year	<u>1,012,619</u>	<u>716,749</u>
Cash, Cash Equivalents, and Restricted Cash - End of Year	\$ <u><u>1,947,504</u></u>	\$ <u><u>1,012,619</u></u>
Cash paid during the year for interest	\$ <u><u>5,111</u></u>	\$ <u><u>12,369</u></u>

See accompanying notes.

SOUTHEAST LOUISIANA LEGAL SERVICES CORPORATION  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2020 AND 2019

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 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, 2020 AND 2019

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, 2020 AND 2019

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.

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, 2020 AND 2019

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, 2020 and 2019, was \$31,784 and \$2,470, respectively.

New Accounting Pronouncements:

Beginning January 1, 2019, the Corporation adopted the requirements of the Financial Accounting Standards Board's Accounting Standards Update No. 2016-18, *Statement of Cash Flows (Topic 230): Restricted Cash*. The amendments in this Update require that a statement of cash flows explain the change during the period in the total of cash, cash equivalents, and amounts generally described as restricted cash or restricted cash equivalents. Therefore, amounts generally described as restricted cash and restricted cash equivalents should be included with cash and cash equivalents when reconciling the beginning-of-period and end-of-period total amounts shown on the statement of cash flows. The adoption of the Update has resulted in the Corporation including the cash in escrow – client deposits and the change in client escrow funds liability on the statement of cash flows for the years ended December 31, 2020 and 2019. Net assets are unchanged due to the adoption of this Update.

Beginning January 1, 2019, the Corporation adopted the requirements of the Financial Accounting Standards Board's Accounting Standards Update No. 2018-08, *Not-for-Profit Entities (Topic 958), Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made*. The Update clarifies and improves guidance for contributions received and contributions made, and provides guidance to organizations on how to account for certain exchange transactions. This change is preferable in that it clarifies whether to account for transactions as contributions or as exchange transactions. In addition, it clarifies whether a contribution is conditional. As a result, it enhances comparability of financial information among not-for-profit entities. A footnote on the change in accounting principle has also been added to the financial statements (Note 19).

2. CASH AND CASH EQUIVALENTS:

At December 31, 2020, the carrying amount of the Corporation's cash deposits was \$1,905,184 and the bank balance was \$1,884,286. At December 31, 2019, the carrying amount of the Corporation's cash deposits was \$978,563 and the bank balance was \$1,016,788. Balances for 2020 and 2019 were insured by federal depository insurance or pledged collateral held in joint custody.

SOUTHEAST LOUISIANA LEGAL SERVICES CORPORATION  
 NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2020 AND 2019

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, 2020 and 2019, the carrying amount of Southeast Louisiana Legal Services Corporation's client deposits was \$42,320 and \$34,056, respectively. At December 31, 2020 and 2019, the bank balances of Southeast Louisiana Legal Services Corporation's client deposits were \$53,692 and \$43,938, respectively.

4. FAIR VALUE MEASUREMENT:

Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) as set forth in FASB ASC 820-10 requires disclosure of the estimated fair value of certain financial instruments and the method and significant assumptions used to estimate their fair value. Financial instruments within the scope of FASB ASC 820-10 are included in the table below.

	Quoted Prices In Active Markets for Identical Assets (Level 1)	Fair Value Measurement of Reporting Date	
		Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Certificates of deposit			
December 31, 2020	\$ 56,429	\$ -	\$ -
December 31, 2019	\$ 54,917	\$ -	\$ -

Certificates of deposit carrying amounts reported in the statement of financial position approximate fair values because of the short maturities of these instruments.

5. PROPERTY AND EQUIPMENT:

The following is a summary of property and equipment, net of accumulated depreciation, for the year ended December 31, 2020:



SOUTHEAST LOUISIANA LEGAL SERVICES CORPORATION  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2020 AND 2019

5. PROPERTY AND EQUIPMENT: (Continued)

	Balance 1/1/2020	Additions	Deletions	Balance 12/31/2020
Capital assets not being depreciated:				
Land	\$ 59,200	\$ -	\$ -	\$ 59,200
Total capital assets not being depreciated	<u>59,200</u>	<u>-</u>	<u>-</u>	<u>59,200</u>
Capital assets being depreciated:				
Building	547,982	-	-	547,982
Leasehold improvement	49,710	-	(2,943)	46,767
Equipment	41,894	-	(20,204)	21,690
Total capital assets being depreciated	<u>639,586</u>	<u>-</u>	<u>(23,147)</u>	<u>616,439</u>
Less: accumulated depreciation	<u>(183,212)</u>	<u>(25,697)</u>	<u>23,147</u>	<u>(185,762)</u>
Total capital assets, net	<u>\$ 515,574</u>	<u>\$ (25,697)</u>	<u>\$ -</u>	<u>\$ 489,877</u>

The following is a summary of property and equipment, net of accumulated depreciation, for the year ended December 31, 2019:

	Balance 1/1/2019	Additions	Deletions	Balance 12/31/2019
Capital assets not being depreciated:				
Land	\$ 59,200	\$ -	\$ -	\$ 59,200
Total capital assets not being depreciated	<u>59,200</u>	<u>-</u>	<u>-</u>	<u>59,200</u>
Capital assets being depreciated:				
Building	547,982	-	-	547,982
Leasehold improvement	39,650	10,060	-	49,710
Equipment	142,268	-	(100,374)	41,894
Total capital assets being depreciated	<u>729,900</u>	<u>10,060</u>	<u>(100,374)</u>	<u>639,586</u>
Less: accumulated depreciation	<u>(262,878)</u>	<u>(20,708)</u>	<u>100,374</u>	<u>(183,212)</u>
Total capital assets, net	<u>\$ 526,222</u>	<u>\$ (10,648)</u>	<u>\$ -</u>	<u>\$ 515,574</u>

Depreciation expense for the years ended December 31, 2020 and 2019, was \$25,697 and \$20,708, respectively.

SOUTHEAST LOUISIANA LEGAL SERVICES CORPORATION  
 NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2020 AND 2019

6. LEASE COMMITMENTS:

Southeast Louisiana Legal Services Corporation has operating lease agreements for the rental of office space for its operations. Rental expense charged to operations totaled \$302,495 and \$288,802 for the years ended December 31, 2020 and 2019, respectively. The operating lease for the Corporation's Hammond, Louisiana, office expired on November 31, 2019. The Corporation's Hammond, Louisiana office entered into a new five-year operating lease effective December 1, 2019. The operating lease for the Corporation's Covington, Louisiana, office expires on January 31, 2021. The operating lease for the Corporation's Harvey, Louisiana, office expired on November 30, 2019, and was extended until August 31, 2020. At the end of the Corporation's Harvey, Louisiana, office lease, the Corporation entered into a new five-year, three month operating lease in Gretna, Louisiana, effective September 1, 2020. The operating lease for the Corporation's Houma, Louisiana, office expired on December 31, 2018, and was automatically renewed for an additional five years with a 10% increase in net rent. The Corporation's New Orleans, Louisiana office entered into a five-year operating lease effective April 1, 2018. Future minimum lease payments are as follows for the years ending December 31:

2021	\$ 292,406
2022	292,330
2023	249,621
2024	95,965
2025	51,133
	<u>\$ 981,455</u>

7. LONG-TERM DEBT:

On October 26, 2011, Southeast Louisiana Legal Services Corporation obtained long-term financing in the amount of \$480,000 for an office building in Baton Rouge, Louisiana. The loan accrues interest at the current prime index rate plus 2%. Under no circumstances will the interest rate be less than 4.50%. The rate at December 31, 2020 and 2019, was 5.50% and 5.50%, respectively. The note payable is secured by the building and land costing \$607,182. At December 31, 2020 and 2019, the balance on the loan was \$52,261 and \$114,431 respectively. Future mortgage payments are as follows for the years ending December 31:

2021	\$ 52,261
	<u>\$ 52,261</u>

Interest expense relating to this loan was \$5,111 and \$12,369 for the years ended December 31, 2020 and 2019, respectively.

SOUTHEAST LOUISIANA LEGAL SERVICES CORPORATION  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2020 AND 2019

8. 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 \$395,241 and \$280,298 in compensated absences at December 31, 2020 and 2019, respectively.

9. REVENUE AND SUPPORT:

Beginning January 1, 2019, the Corporation implemented FASB ASU 2018-08, *Not-for-Profit Entities (Topic 958), Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made*. As a result, 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, 2020 and 2019, 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 statement 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 Service 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 statement 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, 2020 and 2019, the Corporation had refundable advances of \$301,546 and \$3,788, respectively, related to its "one-time" grants.

SOUTHEAST LOUISIANA LEGAL SERVICES CORPORATION  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2020 AND 2019

9. REVENUE AND SUPPORT: (Continued)

The Corporation reported refundable advances as of December 31, 2020, from the following grants:

<u>Grant</u>	<u>Grant Number/Description</u>	<u>Grant Amount</u>	<u>Grant Period</u>	<u>2020</u>
LSC - Basic Field Grant	Service Area - LA-13	\$ 3,804,864	1/1/20 - 12/31/20	\$ 321,703
LSC - TIG	17026	70,319	10/1/17 - 6/30/20	10,986
LSC - COVID-19 Response	CVT20089	634,145	3/1/20 - 9/30/21	271,034
LSC - PBIF	PB20013	170,616	10/1/20 - 9/30/23	19,526
LA Bar Foundation	Access to Justice Fund	22,050	5/1/19 - 5/1/20	5,000
LA Bar Foundation	Access to Justice Fund	24,550	6/1/20 - 6/1/21	24,550
LA Bar Foundation - IOLTA	2020-002 LSC	1,376,656	7/1/20 - 6/30/21	80,572
LA Bar Foundation	SRL 2018-056	4,500	9/6/18 - 9/6/19	4,364
LA Bar Foundation - CINC	CINC2020-002	725,000	7/1/20 - 6/30/21	1,592
Baptist Community Ministries	9600018	21,923	10/1/18 - 3/31/19	1,096
Bob Woodruff Foundation	COVID-19 Veterans Legal Advocacy	60,945	7/2020 - 7/2021	37,798
City of N.O. - Nola Re-entry	K18-1209	35,000	9/30/19 - 9/29/20	14,274
Gillis Long Poverty Law Center	Social Justice Fellowship 2020-2021	25,000	10/1/20 - 9/30/21	22,436
Greater N.O. Foundation	Healthy Justice Partnership - Gert Town	10,000	9/1/19 - 8/31/20	5,440
Greater N.O. Foundation	COVID-19 Legal Helpline	25,000	N/A	25,000
Hancock Whitney	COVID-19 Rental Assistance Initiative	70,000	N/A	6,209
Hancock Whitney	COVID-19 Eviction Initiative	30,000	N/A	12,928
The Hope Center	Legal Support for Veterans in SSVF	30,000	10/1/18 - 9/30/19	14,633
The Hope Center	Legal Support for Veterans in SSVF	30,000	10/1/20 - 9/30/21	15,000
New Venture Fund	COVID-19 Response and Relief Efforts	75,000	N/A	28,312
OLAP - Nursing Home	Social Services Contract	60,000	7/1/19 - 6/30/20	12,673
Start Corporation	Legal Services for Veterans in SSVF	20,000	10/1/19 - 9/30/20	5,000
Start Corporation	Legal Services for Veterans in SSVF	20,000	10/1/20 - 9/30/21	20,000
Tulane Law School	Lutz Fellowship 2020-2021 - JS	23,000	10/5/20 - 10/4/21	6,000
United Way	Hospitality Workers	25,000	N/A	9,018
US DOJ - VAWA	2015-WL-AX-0053	999,249	10/1/15 - 9/30/20	24,656
Wells Fargo	Housing Stability Response and Recovery	300,000	7/1/20 - 6/30/22	51,409
Yale - IPILY	IPILY Fellowship 2020-2021	35,962	8/2020 - 8/2021	15,478
				\$ 1,066,687

The Corporation reported refundable advances as of December 31, 2019, from the following grants:

<u>Grant</u>	<u>Grant Number/Description</u>	<u>Grant Amount</u>	<u>Grant Period</u>	<u>2019</u>
LSC - Basic Field Grant	Service Area - LA-13	\$ 3,595,109	1/1/19 - 12/31/19	\$ 506,803
LSC - TIG	17026	70,319	10/1/17 - 6/30/20	3,788
LA Bar Foundation	Child Welfare Fellowship			5,631
LA Bar Foundation - IOLTA	2019-002 LSC	1,376,656	7/1/19 - 6/30/20	21,541
LA Bar Foundation	Access to Justice Fund	22,050	5/1/19 - 5/1/20	22,050
LA Bar Foundation	SRL 2018-056	4,500	9/6/18 - 9/6/19	4,500
American Bar Association	Fellowship - AR	134,564	9/3/19 - 9/2/21	11,255
Baptist Community Ministries	9600018	21,923	10/1/18 - 3/31/19	1,096
City of N. O. - Nola Re-entry	K18-1209	35,000	9/30/19 - 9/29/20	14,274
Gillis Long	Social Justice Fellowship	25,000	10/23/19 - 10/22/20	23,211
Greater N. O. Foundation	Healthy Justice Partnership - Gert Town	10,000	9/1/19 - 8/31/20	10,000
The Hope Center	Legal Support for Veterans in SSVF	30,000	10/1/18 - 9/30/19	17,944
OLAP - Nursing Home	Social Services Contract	60,000	7/1/19 - 6/30/20	1,719
Tulane Law School	Lutz Fellowship - RB	24,000	11/21/19 - 11/20/20	2,404
Tulane Law School	Lutz Fellowship - NP	24,000	10/4/19 - 10/6/20	2,955
Start Corporation	Legal Services for Veterans in SSVF	20,000	10/1/19 - 9/30/20	5,000
US DOJ - VAWA	2015-WL-AX-0053	999,249	10/1/15 - 9/30/20	24,658
Wells Fargo	Foreclosure Prevention Project	7,500		5,641
				\$ 684,470

SOUTHEAST LOUISIANA LEGAL SERVICES CORPORATION  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2020 AND 2019

9. REVENUE AND SUPPORT: (Continued)

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

	2020	2019
Legal Services Corporation	47%	42%
Louisiana Bar Foundation	25%	29%

10. 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, 2020 and 2019, is listed below:

	2020	2019
Personnel:		
Salaries - lawyers	\$ 349,781	\$ 327,577
Salaries - non-lawyers	103,930	127,382
Fringe benefits	123,686	125,538
Contract services	163,879	157,039
Travel and training	5,263	11,590
Space costs	30,951	35,320
Supplies	6,492	8,640
Equipment	10,425	3,131
Litigation	18,350	3,097
Other	24,515	22,309
Total Private Attorney Involvement (PAI) Expenses	\$ 837,272	\$ 821,623

11. 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, 2020 and 2019.

SOUTHEAST LOUISIANA LEGAL SERVICES CORPORATION  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2020 AND 2019

12. 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, 2020, was for the period January 1, 2020 through December 31, 2020. The contract period for the Pro Bono Project for the year ended December 31, 2019, was for the period January 1, 2019 through December 31, 2019. The subgrant agreements, approved by Legal Services Corporation, totaled \$83,000 and \$63,000 for each of the years ended December 31, 2020 and 2019, respectively.

The subgrant agreement with the Baton Rouge Bar Foundation is to provide attorney representation - pro bono. For the year ended December 31, 2020, the subgrant agreement was for the period January 1, 2020 through December 31, 2020. The subgrant agreement for the year ended December 31, 2019, was for the period January 1, 2019 through December 31, 2019. The subgrant agreements approved by Legal Services Corporation, totaled \$52,000 for each of the years ended December 31, 2020 and 2019. 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.

13. 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 limits: \$19,500 (\$26,000 over 50 years of age) and \$19,000 (\$25,000 over 50 years of age) for the years ended December 31, 2020 and 2019, respectively. The 2020 and 2019 employer contribution rate remained unchanged from the prior years at 3%. The employer contribution for the years ended December 31, 2020 and 2019, totaled \$89,324 and \$117,583, respectively.

14. 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, 2020 and 2019, 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, 2020 AND 2019

15. 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.

On March 20, 2020, via a Frequently Asked Question, LSC reminded Recipients that 45 C.F.R. Part 1628 allows grantees to request approval to carry over funds in excess of 25% of LSC support when there are “extraordinary and compelling circumstances, such as a natural disaster or other catastrophic event, that prevent the timely expenditure of LSC funds” and advised that the COVID-19 crisis is such an event. Therefore, LSC has determined that all Recipients with a December 31, 2020 or January 31, 2021 fiscal year end (FYE) will be allowed to carry over any excess LSC fund balance for that fiscal year, regardless of the amount. Despite this blanket approval, recipients are still required to submit a waiver request within 30 days after the submission of annual audited financial statements. However, rather than submit a formal request letter, recipients will only need to complete a simple Fund Balance Waiver Request for Fiscal Year 2020 Smartsheet Form. LSC provided a blanket approval of all December 31, 2020 and January 31, 2021 FYE excess fund balance waiver requests; therefore, recipients will not receive separate approval notices from LSC after completing the Form.

The Corporation did not have any excess carryover funds for the year ended December 31, 2020. For the year ended December 31, 2019, the Corporation had a carryover of 14.08% or \$506,803, of which \$146,813 exceeded the 10% carryover threshold. The carryover was due to the Corporation receiving increases in several funding sources that were not included in the Corporation’s original budget planning for 2019. The Office of Compliance and Enforcement of Legal Services Corporation granted the Corporation’s request to carryover \$146,813 above the 10% threshold in its LSC fund account for the 2019 fiscal year. Pursuant to 45 CFR § 1628.4(e), the Corporation was required to use the carryover funds it was permitted to retain by December 31, 2020, and the funds were to be used in accordance with the purposes outlined in the waiver approval letter. The funds were used for virtual training and virtual conferences, new copiers for three of the Corporation’s offices, furniture and computer equipment, 403(b) pension plan audit, and server upgrades and external backups for the Corporation’s six offices. Additionally, the Corporation increased personnel expenses as a result of granting discretionary step raises for eligible staff and granting raises to managing attorneys.

SOUTHEAST LOUISIANA LEGAL SERVICES CORPORATION  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2020 AND 2019

16. NET ASSETS WITH DONOR RESTRICTIONS:

Net assets with donor restrictions are available for the following purposes at December 31, 2020 and 2019:

	<u>2020</u>	<u>2019</u>
American College of Bankruptcy Foundation	\$ 3,879	\$ 6,419
Baptist Community Ministries	982	5,954
Bayou Region GNOF	5,261	6,013
Capital One	20,869	-
Clean Slate - American College of Trial Lawyers	-	5,900
Donation - Rental Assistance	560	-
Greater New Orleans Flood Proof	3,719	3,719
Greater New Orleans Foundation	4,994	4,994
Greater New Orleans Foundation - Title Clearing	2,020	2,025
Humana - COVID Hotline	26,139	-
Irene W. and C.B. Pennington Foundation	4,930	5,068
Louisiana Bar Foundation - Access to Justice Fund	-	10,000
Louisiana Bar Foundation - CPP Houma	2,203	2,203
Louisiana Bar Foundation - CPP Northshore	4,483	4,483
Louisiana Bar Foundation - CPP Pro Bono	737	737
Louisiana Bar Foundation - CPP Southshore	3,173	3,173
Louisiana Bar Foundation - JSCPP Veteran Clinic	1,930	1,930
Louisiana Bar Foundation - SRL Terrebonne 2018-056	-	350
Louisiana Bar Foundation - State Appropriation	44,992	-
Misko Donation Medical Records	24	-
Start Corporation	38,479	42,154
State of Louisiana - Road Home Grant	36,388	36,388
Tulane Law School - Lutz Fellow JW	-	4,375
Tulane Law School - Lutz Fellow MF	-	5,544
United Way - Rental Assistance Donation	213	-
Total	<u>205,975</u>	<u>151,429</u>
Investment in Fixed Assets	479,357	442,884
Total With Donor Restrictions	<u>\$ 685,332</u>	<u>\$ 594,313</u>



SOUTHEAST LOUISIANA LEGAL SERVICES CORPORATION  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2020 AND 2019

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:

	2020	2019
Financial assets, at year-end:		
Cash and cash equivalents	\$ 1,905,184	\$ 978,563
Certificates of deposit	56,429	54,917
Grants and other receivables	1,012,065	1,422,769
Cash in escrow - client deposits	42,320	34,056
Total financial assets at year-end	3,015,998	2,490,305
Less contractual or donor-imposed restrictions:		
Client escrow funds	(42,320)	(34,056)
Refundable advances for legal services (Legal Service Corporation)	(623,249)	(510,591)
Refundable advances for legal services (Louisiana Bar Foundation)	(116,078)	(53,722)
Refundable advances for legal services (All Other Grants)	(327,360)	(120,157)
Donor-restricted for legal services (Louisiana Bar Foundation)	(57,518)	(22,876)
Donor-restricted for legal services (All Other Grants)	(148,457)	(128,553)
Total contractual or donor-imposed restrictions	(1,314,982)	(869,955)
Financial assets available to meet cash needs for general expenditures within one year	\$ 1,701,016	\$ 1,620,350

18. NET ASSETS DEFICIT BALANCE:

As of December 31, 2020 and December 31, 2019, the following funds had deficit net assets without donor restrictions.

	2020	2019
TIG Grant #17027	\$ 6,501	\$ 4,877
Lutz CB	8,696	-
Louisiana Bar Fondation - CINC	-	57,457
United Way - Capital Area	-	3,194
VOCA Jefferson 3830	-	41
United Way- St. Charles	20,173	23,969

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

SOUTHEAST LOUISIANA LEGAL SERVICES CORPORATION  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2020 AND 2019

19. CHANGE IN ACCOUNTING PRINCIPLES:

In June 2018, the FASB issued ASU 2018-08, *Not-for-Profit Entities (Topic 958), Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made*. The ASU clarifies and improves guidance for contributions received and contributions made, and provides guidance to organizations on how to account for certain exchange transactions. This change is preferable in that it clarifies whether to account for transactions as contributions or as exchange transactions. In addition, it clarifies whether a contribution is conditional. As a result, it enhances comparability of financial information among not-for-profit entities.

The change in accounting principle was adopted on a modified prospective basis as of January 1, 2019. As a result, there was no cumulative-effect adjustment to opening net assets without donor restrictions or opening net assets with donor restrictions as of January 1, 2019. In comparison to the year ended December 31, 2018, the effect of adopting the new accounting principle was an increase in refundable advances by \$680,682 and a decrease in grant revenue by \$680,682 in the year ended December 31, 2019.

20. ECONOMIC DEPENDENCY:

As of December 31, 2020 and 2019, approximately 72% and 71%, 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. Management is aware of an instance in which one of its Louisiana Bar Foundation Grants will be reduced in the subsequent year. The Corporation's IOLTA Grant with the Louisiana Bar Foundation was reduced by approximately \$300,000, or approximately 20%, for the period July 1, 2021 to June 30, 2022. The reduction is due to federal interest rates on lawyer trust accounts being lower when compared to prior years.

21. UNCERTAINTIES:

The COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the magnitude that the pandemic will have on the Corporation's financial condition, liquidity, and future results of operations. Management is actively monitoring the situation on its financial condition, liquidity, operations, suppliers, industry, and workforce. The Corporation is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition, or liquidity for fiscal year 2021.

SOUTHEAST LOUISIANA LEGAL SERVICES CORPORATION  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2020 AND 2019

21. UNCERTAINTIES: (Continued)

The Corporation's operations are heavily dependent on private and public donations from individuals, foundations, and corporations. Additionally, access to grants and contracts from federal, state, and local governments may decrease or may not be available depending on appropriations. The outbreak may have a continued negative impact on economic and market conditions, triggering a period of economic slowdown. This situation may depress donations and grant revenues during fiscal year 2021 and beyond.

22. SUBSEQUENT EVENTS:

Management has evaluated subsequent events through the date that the financial statements were available to be issued, which was May 28, 2021.

SUPPLEMENTARY INFORMATION

SOUTHEAST LOUISIANA LEGAL SERVICES CORPORATION  
SUPPLEMENTARY INFORMATION  
SCHEDULE OF COMPENSATION, BENEFITS, AND OTHER PAYMENTS  
TO EXECUTIVE DIRECTOR  
DECEMBER 31, 2020

**Agency Head Name:** Laura Tuggle, Executive Director

<u>Purpose</u>	<u>Amount</u>
Salary	\$ 114,900
FICA	8,790
Benefits - insurance	10,532
Benefits - retirement	3,447
Reimbursements	1,245
Travel	413
	<u>\$ 139,327</u>

SOUTHEAST LOUISIANA LEGAL SERVICES CORPORATION  
SUPPLEMENTARY INFORMATION  
COMBINING STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2020

	Legal Services Corporation - LA 13		
	Basic	Private	
	<u>Field Grant</u>	<u>Attorney</u>	<u>Total</u>
		<u>Involvement</u>	
<b>REVENUE AND SUPPORT:</b>			
Grants and fees	\$ 3,843,160	\$ -	\$ 3,843,160
Interest	3,383	-	3,383
Donations	-	-	-
Other	5,400	-	5,400
Total revenue and support	3,851,943	-	3,851,943
<b>EXPENSES:</b>			
Personnel:			
Salaries - lawyers	1,159,255	111,017	1,270,272
Salaries - non-lawyers	1,062,202	103,930	1,166,132
Fringe benefits	677,349	105,422	782,771
Total personnel expenses	2,898,806	320,369	3,219,175
Contract services	58,231	121,379	179,610
Travel and training	25,212	5,263	30,475
Space costs	208,754	30,951	239,705
Supplies	10,911	6,492	17,403
Equipment	4,531	-	4,531
Depreciation	-	-	-
Litigation	6,081	-	6,081
COVID-19 eviction rental assistance	-	-	-
Other	131,053	23,910	154,963
Total expenses	3,343,579	508,364	3,851,943
CHANGE IN NET ASSETS	508,364	(508,364)	-
NET ASSETS AT BEGINNING OF YEAR	3,485,548	(3,485,548)	-
INVESTMENT IN FIXED ASSETS	-	-	-
NET ASSETS WITHOUT DONOR RESTRICTIONS - END OF YEAR	\$ -	\$ -	\$ -
NET ASSETS - WITH DONOR RESTRICTIONS END OF YEAR	\$ 3,993,912	\$ (3,993,912)	\$ -

SOUTHEAST LOUISIANA LEGAL SERVICES CORPORATION  
SUPPLEMENTARY INFORMATION  
COMBINING STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2020

	Legal Services Corporation				
	2019 BF Excess <u>Carryover</u>	Technical Initiative <u>Grant # 17026</u>	Technical Initiative <u>Grant # 17027</u>	LSC COVID <u>Telework</u>	LSC <u>COVID-19</u>
<b>REVENUE AND SUPPORT:</b>					
Grants and fees	\$ 146,813	\$ 2,803	\$ 5,000	\$ 15,000	\$ 363,111
Interest	-	-	-	-	-
Donations	-	-	-	-	-
Other	-	-	-	-	-
Total revenue and support	<u>146,813</u>	<u>2,803</u>	<u>5,000</u>	<u>15,000</u>	<u>363,111</u>
<b>EXPENSES:</b>					
Personnel:					
Salaries - lawyers	40,660	2,441	5,716	-	212,272
Salaries - non-lawyers	5,500	-	-	-	-
Fringe benefits	10,423	362	845	-	62,211
Total personnel expenses	<u>56,583</u>	<u>2,803</u>	<u>6,561</u>	<u>-</u>	<u>274,483</u>
Contract services	13,700	-	-	-	2,100
Travel and training	10,744	-	-	-	4,513
Space costs	-	-	-	-	6,908
Supplies	2,330	-	-	-	19,535
Equipment	62,195	-	-	15,000	35,012
Depreciation	-	-	-	-	-
Litigation	-	-	-	-	3,810
COVID-19 eviction rental assistance	-	-	-	-	-
Other	1,261	-	63	-	16,750
Total expenses	<u>146,813</u>	<u>2,803</u>	<u>6,624</u>	<u>15,000</u>	<u>363,111</u>
CHANGE IN NET ASSETS	-	-	(1,624)	-	-
NET ASSETS AT BEGINNING OF YEAR	-	-	(4,877)	-	-
INVESTMENT IN FIXED ASSETS	-	-	-	-	-
NET ASSETS WITHOUT DONOR RESTRICTIONS - END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (6,501)</u>	<u>\$ -</u>	<u>\$ -</u>
NET ASSETS WITH DONOR RESTRICTIONS - END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

LSC Pro Bono Innovation Fund <u>PB20013</u>	Gillis Long <u>Law Center</u>	Gillis Long Social Justice <u>Fellow</u>	Gillis Long <u>Fellow AM</u>	New Orleans <u>Bar</u>	Equal Justice America <u>Law Clerks</u>	Whitney/ Hancock <u>Hairston</u>	Whitney Hancock <u>Rental</u>
\$ 14,597	\$ 104,700	\$ 2,564	\$ 23,211	\$ -	\$ 5,000	\$ -	\$ 63,791
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>14,597</u>	<u>104,700</u>	<u>2,564</u>	<u>23,211</u>	<u>-</u>	<u>5,000</u>	<u>-</u>	<u>63,791</u>
12,550	-	1,967	17,518	15,460	-	-	-
-	104,700	-	-	-	5,000	-	-
1,143	-	597	5,693	4,694	-	-	-
<u>13,693</u>	<u>104,700</u>	<u>2,564</u>	<u>23,211</u>	<u>20,154</u>	<u>5,000</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
904	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	16,627	-
-	-	-	-	-	-	-	63,791
-	-	-	-	-	-	-	-
<u>14,597</u>	<u>104,700</u>	<u>2,564</u>	<u>23,211</u>	<u>20,154</u>	<u>5,000</u>	<u>16,627</u>	<u>63,791</u>
-	-	-	-	(20,154)	-	(16,627)	-
-	-	-	-	20,154	-	25,000	-
-	-	-	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,373</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, 2020

	Donation Rental <u>Assistance</u>	Donor <u>JM</u>	Hancock Whitney <u>Fellow JS</u>	ABA <u>Fellow - AR</u>	Humana COVID <u>Hotline</u>
REVENUE AND SUPPORT:					
Grants and fees	\$ -	\$ -	\$ 17,072	\$ 11,255	\$ 70,000
Interest	-	-	-	-	-
Donations	100,000	6,950	-	-	-
Other	-	-	-	-	-
Total revenue and support	<u>100,000</u>	<u>6,950</u>	<u>17,072</u>	<u>11,255</u>	<u>70,000</u>
EXPENSES:					
Personnel:					
Salaries - lawyers	-	-	15,746	10,455	-
Salaries - non-lawyers	-	-	-	-	33,646
Fringe benefits	-	-	1,326	800	10,215
Total personnel expenses	<u>-</u>	<u>-</u>	<u>17,072</u>	<u>11,255</u>	<u>43,861</u>
Contract services	-	-	-	-	-
Travel and training	-	-	-	-	-
Space costs	-	-	-	-	-
Supplies	-	-	-	-	-
Equipment	-	-	-	-	-
Depreciation	-	-	-	-	-
Litigation	-	-	-	-	-
COVID-19 eviction rental assistance	99,440	6,950	-	-	-
Other	-	-	-	-	-
Total expenses	<u>99,440</u>	<u>6,950</u>	<u>17,072</u>	<u>11,255</u>	<u>43,861</u>
CHANGE IN NET ASSETS	560	-	-	-	26,139
NET ASSETS AT BEGINNING OF YEAR	-	-	-	-	-
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>\$ 560</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 26,139</u>

<u>LBF Fellow - MK</u>	<u>LBF Child Welfare Fellow - NP</u>	<u>LBF CPP Pro Bono</u>	<u>LBF- Access to Justice Fund</u>	<u>LBF - JSCPP Veteran Cline</u>	<u>LBF CPP</u>	<u>Delgado Single Stop</u>	<u>LBF CPP Houma</u>
\$ 15,000	\$ 20,631	\$ -	\$ 17,050	\$ -	\$ 3,545	\$ 15,000	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>15,000</u>	<u>20,631</u>	<u>-</u>	<u>17,050</u>	<u>-</u>	<u>3,545</u>	<u>15,000</u>	<u>-</u>
15,000	20,631	-	-	-	-	11,507	-
-	-	-	2,050	-	-	-	-
-	-	-	-	-	-	3,493	-
<u>15,000</u>	<u>20,631</u>	<u>-</u>	<u>2,050</u>	<u>-</u>	<u>-</u>	<u>15,000</u>	<u>-</u>
-	-	-	25,000	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	3,545	-	-
<u>15,000</u>	<u>20,631</u>	<u>-</u>	<u>27,050</u>	<u>-</u>	<u>3,545</u>	<u>15,000</u>	<u>-</u>
-	-	-	(10,000)	-	-	-	-
-	-	737	10,000	1,930	-	-	2,203
-	-	-	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 737</u>	<u>\$ -</u>	<u>\$ 1,930</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,203</u>

SOUTHEAST LOUISIANA LEGAL SERVICES CORPORATION  
SUPPLEMENTARY INFORMATION  
COMBINING STATEMENT OF ACTIVITIES - CONTINUED  
FOR THE YEAR ENDED DECEMBER 31, 2020

	Louisiana Bar Foundation Community Partnership Panel Grant <u>Southshore</u>	Louisiana Bar Foundation Community Partnership Panel Grant <u>Northshore</u>	Louisiana Bar Foundation <u>IOLTA</u>	Irene W. and C.B. Pennington <u>Foundation</u>	Wells <u>Fargo</u>
REVENUE AND SUPPORT:					
Grants and fees	\$ -	\$ -	\$ 1,317,625	\$ -	\$ 5,641
Interest	-	-	-	-	-
Donations	-	-	-	-	-
Other	-	-	-	-	-
Total revenue and support	<u>-</u>	<u>-</u>	<u>1,317,625</u>	<u>-</u>	<u>5,641</u>
EXPENSES:					
Personnel:					
Salaries - lawyers	-	-	892,852	106	4,327
Salaries - non-lawyers	-	-	44,488	-	-
Fringe benefits	-	-	225,929	32	1,314
Total personnel expenses	<u>-</u>	<u>-</u>	<u>1,163,269</u>	<u>138</u>	<u>5,641</u>
Contract services	-	-	3,226	-	-
Travel and training	-	-	3,431	-	-
Space costs	-	-	69,187	-	-
Supplies	-	-	15,508	-	-
Equipment	-	-	-	-	-
Depreciation	-	-	-	-	-
Litigation	-	-	-	-	-
COVID-19 eviction rental assistance	-	-	-	-	-
Other	-	-	63,004	-	-
Total expenses	<u>-</u>	<u>-</u>	<u>1,317,625</u>	<u>138</u>	<u>5,641</u>
CHANGE IN NET ASSETS	-	-	-	(138)	-
NET ASSETS AT BEGINNING OF YEAR	3,173	4,483	-	5,068	-
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>\$ 3,173</u>	<u>\$ 4,483</u>	<u>\$ -</u>	<u>\$ 4,930</u>	<u>\$ -</u>

Jefferson Parish ESG	Yale BA	GNOF Flood Proof	Clasp Project LA Budget Project	Wells Fargo	Lutz - RB	Lutz - NP	Lutz CB
\$ 6,955	\$ 20,484	\$ -	\$ 5,000	\$ 98,591	\$ 20,404	\$ 20,956	\$ 6,000
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>6,955</u>	<u>20,484</u>	<u>-</u>	<u>5,000</u>	<u>98,591</u>	<u>20,404</u>	<u>20,956</u>	<u>6,000</u>
5,604	13,538	-	3,846	42,545	15,652	16,075	11,274
-	-	-	-	9,589	-	-	-
<u>1,351</u>	<u>6,946</u>	<u>-</u>	<u>1,154</u>	<u>15,828</u>	<u>4,752</u>	<u>4,881</u>	<u>3,422</u>
<u>6,955</u>	<u>20,484</u>	<u>-</u>	<u>5,000</u>	<u>67,962</u>	<u>20,404</u>	<u>20,956</u>	<u>14,696</u>
-	-	-	-	-	-	-	-
-	-	-	-	823	-	-	-
-	-	-	-	9,755	-	-	-
-	-	-	-	600	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	19,451	-	-	-
<u>6,955</u>	<u>20,484</u>	<u>-</u>	<u>5,000</u>	<u>98,591</u>	<u>20,404</u>	<u>20,956</u>	<u>14,696</u>
-	-	-	-	-	-	-	(8,696)
-	-	3,719	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (8,696)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,719</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, 2020

	<u>Lutz JS</u>	<u>Lutz - MF</u>	<u>Bayou Region GNOF</u>	<u>SRL 2018-056 Terrebonne</u>	<u>City of New Orleans Nola Reentry</u>
REVENUE AND SUPPORT:					
Grants and fees	\$ -	\$ -	\$ -	\$ 136	\$ -
Interest	-	-	-	-	-
Donations	-	-	-	-	-
Other	-	-	-	-	-
Total revenue and support	<u>-</u>	<u>-</u>	<u>-</u>	<u>136</u>	<u>-</u>
EXPENSES:					
Personnel:					
Salaries - lawyers	-	5,544	-	486	-
Salaries - non-lawyers	-	-	-	-	-
Fringe benefits	-	-	-	-	-
Total personnel expenses	<u>-</u>	<u>5,544</u>	<u>-</u>	<u>486</u>	<u>-</u>
Contract services	-	-	-	-	-
Travel and training	-	-	-	-	-
Space costs	-	-	-	-	-
Supplies	-	-	-	-	-
Equipment	-	-	-	-	-
Depreciation	-	-	-	-	-
Litigation	-	-	752	-	-
COVID-19 eviction rental assistance	-	-	-	-	-
Other	-	-	-	-	-
Total expenses	<u>-</u>	<u>5,544</u>	<u>752</u>	<u>486</u>	<u>-</u>
CHANGE IN NET ASSETS	-	(5,544)	(752)	(350)	-
NET ASSETS AT BEGINNING OF YEAR	-	5,544	6,013	350	-
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>\$ 5,261</u>	<u>\$ -</u>	<u>\$ -</u>

<u>Safe VAWA</u>	<u>Haven VAWA</u>	<u>American College of Bankruptcy Foundation</u>	<u>JRI Jefferson Parish</u>	<u>JRI New Orleans</u>	<u>New Orleans Council on Aging</u>	<u>United Way Rental Assistance Donation</u>	<u>New Venture Housing 302</u>
\$ 76,050	\$ 157,444	\$ -	\$ 15,248	\$ 35,200	\$ 34,668	\$ -	\$ 46,688
-	-	-	-	-	-	-	-
-	-	-	-	-	-	10,000	-
-	-	-	-	-	-	-	-
<u>76,050</u>	<u>157,444</u>	<u>-</u>	<u>15,248</u>	<u>35,200</u>	<u>34,668</u>	<u>10,000</u>	<u>46,688</u>
54,655	95,293	1,949	11,706	25,319	18,667	-	26,022
-	32,676	-	-	3,017	-	-	-
17,221	27,970	591	3,542	6,864	5,227	-	7,900
<u>71,876</u>	<u>155,939</u>	<u>2,540</u>	<u>15,248</u>	<u>35,200</u>	<u>23,894</u>	<u>-</u>	<u>33,922</u>
-	-	-	-	-	-	-	-
2,375	403	-	-	-	1,333	-	178
-	-	-	-	-	5,334	-	-
-	-	-	-	-	2,667	-	3,014
-	-	-	-	-	-	-	864
-	-	-	-	-	-	-	-
1,364	1,102	-	-	-	-	-	-
-	-	-	-	-	-	9,787	-
435	-	-	-	-	1,440	-	8,710
<u>76,050</u>	<u>157,444</u>	<u>2,540</u>	<u>15,248</u>	<u>35,200</u>	<u>34,668</u>	<u>9,787</u>	<u>46,688</u>
-	-	(2,540)	-	-	-	213	-
-	-	6,419	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,879</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 213</u>	<u>\$ -</u>

SOUTHEAST LOUISIANA LEGAL SERVICES CORPORATION  
SUPPLEMENTARY INFORMATION  
COMBINING STATEMENT OF ACTIVITIES - CONTINUED  
FOR THE YEAR ENDED DECEMBER 31, 2020

	Clean Slate	GNOF Gert Town	Bob Woodruff Vet 302	OLAP Nursing Home	Capital Area Agency on Aging
REVENUE AND SUPPORT:					
Grants and fees	\$ 18,129	\$ 4,560	\$ 23,147	\$ 49,046	\$ 22,208
Interest	-	-	-	-	-
Donations	-	-	-	-	-
Other	-	-	-	-	-
Total revenue and support	<u>18,129</u>	<u>4,560</u>	<u>23,147</u>	<u>49,046</u>	<u>22,208</u>
EXPENSES:					
Personnel:					
Salaries - lawyers	8,000	3,498	17,205	41,808	11,958
Salaries - non-lawyers	-	-	-	1,444	-
Fringe benefits	2,429	1,062	5,223	4,760	3,349
Total personnel expenses	<u>10,429</u>	<u>4,560</u>	<u>22,428</u>	<u>48,012</u>	<u>15,307</u>
Contract services	-	-	-	-	-
Travel and training	-	-	-	184	854
Space costs	-	-	-	-	3,417
Supplies	-	-	719	600	1,708
Equipment	-	-	-	-	-
Depreciation	-	-	-	-	-
Litigation	7,700	-	-	-	-
COVID-19 eviction rental assistance	-	-	-	-	-
Other	-	-	-	250	922
Total expenses	<u>18,129</u>	<u>4,560</u>	<u>23,147</u>	<u>49,046</u>	<u>22,208</u>
CHANGE IN NET ASSETS	-	-	-	-	-
NET ASSETS AT BEGINNING OF YEAR	-	-	-	-	-
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>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

St. Tammany Council on Aging	Livingston Parish Council on Aging	State of Louisiana Road Home Grant	Louisiana Bar Foundation Child in Need of Care	Lafourche Council on Aging	Terrebonne Council on Aging	East Baton Rouge Council on Aging	St. John Council on Aging
\$ 29,927	\$ 6,582	\$ -	\$ 824,777	\$ 7,564	\$ 6,591	\$ 13,015	\$ 1,696
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>29,927</u>	<u>6,582</u>	<u>-</u>	<u>824,777</u>	<u>7,564</u>	<u>6,591</u>	<u>13,015</u>	<u>1,696</u>
16,114	3,544	-	504,269	4,073	3,549	7,008	913
-	-	-	59,887	-	-	-	-
4,513	993	-	101,601	1,141	994	1,962	255
<u>20,627</u>	<u>4,537</u>	<u>-</u>	<u>665,757</u>	<u>5,214</u>	<u>4,543</u>	<u>8,970</u>	<u>1,168</u>
-	-	-	39,500	-	-	-	-
1,151	253	-	10,353	291	253	501	66
4,604	1,013	-	33,200	1,163	1,014	2,002	261
2,302	506	-	6,802	582	507	1,001	130
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
1,243	273	-	11,708	314	274	541	71
<u>29,927</u>	<u>6,582</u>	<u>-</u>	<u>767,320</u>	<u>7,564</u>	<u>6,591</u>	<u>13,015</u>	<u>1,696</u>
-	-	-	57,457	-	-	-	-
-	-	36,388	(57,457)	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 36,388</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, 2020

	St. James Council on <u>Aging</u>	St. Charles Council on <u>Aging</u>	Tulane Law School <u>Lutz Fellow-JW</u>	Plaquemine Council <u>on Aging</u>	Clean Slate Am. College of Trial <u>Lawyers</u>
REVENUE AND SUPPORT:					
Grants and fees	\$ 812	\$ 5,650	\$ -	\$ 2,088	\$ -
Interest	-	-	-	-	-
Donations	-	-	-	-	-
Other	-	-	-	-	-
Total revenue and support	<u>812</u>	<u>5,650</u>	<u>-</u>	<u>2,088</u>	<u>-</u>
EXPENSES:					
Personnel:					
Salaries - lawyers	438	3,042	4,375	1,124	-
Salaries - non-lawyers	-	-	-	-	-
Fringe benefits	123	852	-	315	-
Total personnel expenses	<u>561</u>	<u>3,894</u>	<u>4,375</u>	<u>1,439</u>	<u>-</u>
Contract services	-	-	-	-	-
Travel and training	31	217	-	80	-
Space costs	124	869	-	321	-
Supplies	62	435	-	161	-
Equipment	-	-	-	-	-
Depreciation	-	-	-	-	-
Litigation	-	-	-	-	5,900
COVID-19 eviction rental assistance	-	-	-	-	-
Other	34	235	-	87	-
Total expenses	<u>812</u>	<u>5,650</u>	<u>4,375</u>	<u>2,088</u>	<u>5,900</u>
CHANGE IN NET ASSETS	-	-	(4,375)	-	(5,900)
NET ASSETS AT BEGINNING OF YEAR	-	-	4,375	-	5,900
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.S. Department of Justice Assistance for Victims - <u>Orleans</u>	Baptist Community <u>Mission</u>	Capital <u>One</u>	ESG CARES <u>313</u>	Unity of Greater New Orleans, Inc <u>Hopwa</u>	Unity of Greater New Orleans Inc. Supportive <u>Housing</u>	New Orleans Office of Community Development <u>ESG</u>	Greater New Orleans <u>Foundation</u>
\$ 118,523	\$ -	\$ 25,000	\$ 7,432	\$ 9,435	\$ 10,600	\$ 50,000	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>118,523</u>	<u>-</u>	<u>25,000</u>	<u>7,432</u>	<u>9,435</u>	<u>10,600</u>	<u>50,000</u>	<u>-</u>
17,187	-	2,881	5,055	6,982	8,000	38,520	-
-	-	-	-	-	-	-	-
9,321	-	874	1,507	2,453	2,600	11,480	-
<u>26,508</u>	<u>-</u>	<u>3,755</u>	<u>6,562</u>	<u>9,435</u>	<u>10,600</u>	<u>50,000</u>	<u>-</u>
90,060	-	-	-	-	-	-	-
1,955	-	-	-	-	-	-	-
-	-	376	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	870	-	-	-	-
-	-	-	-	-	-	-	-
-	4,972	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>118,523</u>	<u>4,972</u>	<u>4,131</u>	<u>7,432</u>	<u>9,435</u>	<u>10,600</u>	<u>50,000</u>	<u>-</u>
-	(4,972)	20,869	-	-	-	-	-
-	5,954	-	-	-	-	-	4,994
-	-	-	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>\$ -</u>	<u>\$ 982</u>	<u>\$ 20,869</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,994</u>

SOUTHEAST LOUISIANA LEGAL SERVICES CORPORATION  
SUPPLEMENTARY INFORMATION  
COMBINING STATEMENT OF ACTIVITIES - CONTINUED  
FOR THE YEAR ENDED DECEMBER 31, 2020

	Greater New Orleans Foundation <u>Title Clearing</u>	Start <u>Corporation</u>	GNOF <u>Disaster</u>	<u>NOAAHH</u>	Misko Donation Medical <u>Records</u>
REVENUE AND SUPPORT:					
Grants and fees	\$ -	\$ -	\$ 10,000	\$ -	\$ -
Interest	-	-	-	-	-
Donations	-	-	-	-	1,500
Other	-	-	-	-	-
Total revenue and support	<u>-</u>	<u>-</u>	<u>10,000</u>	<u>-</u>	<u>1,500</u>
EXPENSES:					
Personnel:					
Salaries - lawyers	-	2,250	-	-	-
Salaries - non-lawyers	-	-	-	-	-
Fringe benefits	-	684	-	-	-
Total personnel expenses	<u>-</u>	<u>2,934</u>	<u>-</u>	<u>-</u>	<u>-</u>
Contract services	-	-	-	-	-
Travel and training	-	-	-	-	-
Space costs	-	741	-	-	-
Supplies	-	-	1,100	-	-
Equipment	-	-	7,542	-	-
Depreciation	-	-	-	-	-
Litigation	5	-	-	936	1,476
COVID-19 eviction rental assistance	-	-	-	-	-
Other	-	-	1,358	-	-
Total expenses	<u>5</u>	<u>3,675</u>	<u>10,000</u>	<u>936</u>	<u>1,476</u>
CHANGE IN NET ASSETS	(5)	(3,675)	-	(936)	24
NET ASSETS AT BEGINNING OF YEAR	2,025	42,154	-	936	-
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>\$ 2,020</u>	<u>\$ 38,479</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 24</u>

<u>Internal Revenue Service Grant</u>	<u>State Appropriation</u>	<u>United Way New Orleans</u>	<u>United Way Donations</u>	<u>United Way Capital Area</u>	<u>Hope Center</u>	<u>VOCA Jefferson 4365/4977</u>	<u>VOCA Washington 4385/5072</u>
\$ 100,000	\$ 125,000	\$ 75,000	\$ -	\$ 58,000	\$ 3,311	\$ 209,650	\$ 182,009
-	-	-	-	-	-	-	-
-	-	-	10,335	-	-	-	-
-	-	-	-	-	-	-	-
<u>100,000</u>	<u>125,000</u>	<u>75,000</u>	<u>10,335</u>	<u>58,000</u>	<u>3,311</u>	<u>209,650</u>	<u>182,009</u>
99,049	49,071	56,604	-	41,363	2,309	155,771	138,096
-	12,304	-	-	-	-	-	-
-	18,633	18,396	-	13,443	701	46,690	41,429
<u>99,049</u>	<u>80,008</u>	<u>75,000</u>	<u>-</u>	<u>54,806</u>	<u>3,010</u>	<u>202,461</u>	<u>179,525</u>
-	-	-	-	-	-	-	-
951	-	-	-	-	-	321	98
-	-	-	-	-	301	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	3,521	2,295
-	-	-	-	-	-	-	-
-	-	-	-	-	-	1,450	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	1,856	91
<u>100,000</u>	<u>80,008</u>	<u>75,000</u>	<u>-</u>	<u>54,806</u>	<u>3,311</u>	<u>209,609</u>	<u>182,009</u>
-	44,992	-	10,335	3,194	-	41	-
-	-	-	4,608	(3,194)	-	(41)	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 14,943</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>\$ -</u>	<u>\$ 44,992</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, 2020

	VOCA New Orleans <u>4975/5466</u>	United Way <u>St. Charles</u>	Hospitality Workers <u>309</u>	Wilson <u>JAC</u>	<u>General</u>
REVENUE AND SUPPORT:					
Grants and fees	\$ 147,796	\$ 54,217	\$ -	\$ 6,828	\$ 310,442
Interest	-	-	-	-	-
Donations	-	-	15,982	-	87,623
Other	-	-	-	-	2,151
Total revenue and support	<u>147,796</u>	<u>54,217</u>	<u>15,982</u>	<u>6,828</u>	<u>400,216</u>
EXPENSES:					
Personnel:					
Salaries - lawyers	106,754	34,623	11,011	4,513	30,000
Salaries - non-lawyers	-	-	-	-	-
Fringe benefits	30,971	11,252	3,342	2,315	-
Total personnel expenses	<u>137,725</u>	<u>45,875</u>	<u>14,353</u>	<u>6,828</u>	<u>30,000</u>
Contract services	-	-	-	-	27,182
Travel and training	-	670	-	-	(5,000)
Space costs	6,900	3,726	1,435	-	25,053
Supplies	2,098	150	194	-	3,148
Equipment	969	-	-	-	-
Depreciation	-	-	-	-	-
Litigation	-	-	-	-	3,200
COVID-19 eviction rental assistance	-	-	-	-	-
Other	104	-	-	-	31,641
Total expenses	<u>147,796</u>	<u>50,421</u>	<u>15,982</u>	<u>6,828</u>	<u>115,224</u>
CHANGE IN NET ASSETS	-	3,796	-	-	284,992
NET ASSETS AT BEGINNING OF YEAR	-	(23,969)	-	-	1,005,762
INVESTMENT IN FIXED ASSETS	-	-	-	-	(62,170)
NET ASSETS WITHOUT DONOR RESTRICTIONS - END OF YEAR	<u>\$ -</u>	<u>\$ (20,173)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,228,584</u>
NET ASSETS WITH DONOR RESTRICTIONS - END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Investment in Fixed Assets <u>Other</u>	Investment in Fixed Assets <u>Buildings</u>	<u>Total</u>
\$ -	\$ -	\$ 9,145,428
-	-	3,383
-	-	232,390
-	-	7,551
<u>-</u>	<u>-</u>	<u>9,388,752</u>
-	-	4,338,612
-	-	1,480,433
-	-	1,565,160
<u>-</u>	<u>-</u>	<u>7,384,205</u>
-	-	380,378
-	-	67,504
-	-	417,409
-	-	83,262
-	-	133,703
7,431	18,266	25,697
-	-	55,375
-	-	179,968
-	-	320,624
<u>7,431</u>	<u>18,266</u>	<u>9,048,125</u>
(7,431)	(18,266)	340,627
76,769	366,115	1,561,235
<u>-</u>	<u>62,170</u>	<u>-</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,216,530</u>
<u>\$ 69,338</u>	<u>\$ 410,019</u>	<u>\$ 685,332</u>

SOUTHEAST LOUISIANA LEGAL SERVICES CORPORATION  
NOTES TO SUPPLEMENTARY INFORMATION  
DECEMBER 31, 2020

NOTE 1. PRIVATE ATTORNEY INVOLVEMENT COSTS

Private attorney involvement costs were generated from the following non-LSC programs:

Louisiana Bar Foundation	\$ 200,483
Other Grants	<u>99,652</u>
	<u>\$ 300,135</u>

NOTE 2. NET ASSETS – WITHOUT DONOR RESTRICTIONS

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



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## 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*

May 28, 2021

Board of Directors of the  
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, 2020, 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 May 28, 2021.

### 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 may exist that have not been identified.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Southeast Louisiana Legal Services Corporation's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the 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 is required to be reported under *Government Auditing Standards*.

### **Purpose of the 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, Sharpner, Hogan and Grady, LLP*

New Orleans, Louisiana



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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*

May 28, 2021

Board of Directors of the  
Southeast Louisiana Legal Services Corporation

### Report on Compliance for Each Major Federal Program

We have audited Southeast Louisiana Legal Services Corporation's compliance with the types of compliance requirements described 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 Southeast Louisiana Legal Services Corporation's major federal programs for the year ended December 31, 2020. Southeast Louisiana Legal Services Corporation's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

### Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

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## **Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for each of Southeast Louisiana Legal Services Corporation's major federal programs based on our audit of the types of compliance requirements referred to above. 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. Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Southeast Louisiana Legal Services Corporation's compliance with those requirements and performing such other procedures, as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Southeast Louisiana Legal Services Corporation's compliance.

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

In our opinion, Southeast Louisiana Legal Services 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, 2020.

## **Report on Internal Control over Compliance**

Management of Southeast Louisiana Legal Services Corporation is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Southeast Louisiana Legal Services Corporation's internal control over compliance with the types of requirements that could have a direct and material effect on a major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Southeast Louisiana Legal Services Corporation's 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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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

*Duplantier, Sharpness, Hogan and Parker, LLP*

New Orleans, Louisiana

SOUTHEAST LOUISIANA LEGAL SERVICES CORPORATION  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2020

<u>PROGRAM DEPARTMENT / TITLE</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Grantors' Number</u>	<u>Federal Expenditures</u>	<u>Subrecipient Costs</u>
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>				
Funds passed through Unity of Greater New Orleans, Inc.:				
Violence Against Women Act and Housing Opportunities for Persons with AIDS	14.241	LA-H15-001	\$ 9,435	\$ -
Funds passed through Jefferson Parish:				
Community Development Block Grant	14.218		18,129	-
Emergency Solutions Grant	14.231		6,955	-
Funds passed through City of New Orleans:				
Emergency Solutions Grant	14.231		50,000	-
Emergency Solutions Grant	14.231		7,432	-
TOTAL DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			<u>91,951</u>	<u>-</u>
<u>LEGAL SERVICES CORPORATION</u>				
Basic Field	9.619081	LA-13	3,998,756	137,000
Technical Initiative Grant	9.619081	TIG 17026	2,803	-
Technical Initiative Grant	9.619081	TIG 17027	6,624	-
COVID-19 Telework Capacity Grant	9.619081	CVT20085	15,000	-
COVID-19 Response Grant	9.619081	CVT20089	363,111	-
Pro Bono Transformation Grant	9.619081	PB20013	14,597	-
TOTAL LEGAL SERVICES CORPORATION			<u>4,400,891</u>	<u>137,000</u>
<u>INTERNAL REVENUE SERVICE</u>				
LITC Program	21.008		100,000	-
TOTAL INTERNAL REVENUE SERVICE			<u>100,000</u>	<u>-</u>
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>				
Funds passed through New Orleans Council on Aging:				
Title III B Supportive Services	93.044		34,668	-
Funds passed through Capital Area Agency on Aging:				
Title III B Supportive Services	93.044		22,208	-
Funds passed through St. Tammany Council on Aging:				
Title III B Supportive Services	93.044		29,927	-
Funds passed through Livingston Council on Aging:				
Title III B Supportive Services	93.044		6,582	-
Funds passed through Lafourche Council on Aging:				
Title III B Supportive Services	93.044		7,564	-

SOUTHEAST LOUISIANA LEGAL SERVICES CORPORATION  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>Federal CFDA Number</u>	<u>Pass-Through Grantors' Number</u>	<u>Federal Expenditures</u>	<u>Subrecipient Costs</u>
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u> (Continued)				
Funds passed through Terrebonne Council on Aging:				
Title III B Supportive Services	93.044		\$ 6,591	\$ -
Funds passed through East Baton Rouge Council on Aging:				
Title III B Supportive Services	93.044		13,015	-
Fund passed through St. John Council on Aging:				
Title III B Supportive Services	93.044		1,696	-
Funds passed through St. James Council on Aging:				
Title III B Supportive Services	93.044		812	-
Funds passed through St. Charles Council on Aging:				
Title III B Supportive Services	93.044		5,650	-
Funds passed through Plaquemine Council on Aging:				
Title III B Supportive Services	93.044		2,088	-
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			130,801	-
 <u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES ADMINISTRATION FOR CHILDREN AND FAMILIES</u>				
Funds passed through Louisiana Bar Foundation:				
Title IV-E Foster Care	93.658		133,869	-
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES ADMINISTRATION FOR CHILDREN AND FAMILIES			133,869	-
 <u>U.S. DEPARTMENT OF JUSTICE</u>				
Legal Assistance for Victims	16.524		118,523	90,060
Funds passed through Southeast Spouse Abuse Program				
Legal Assistance for Victims	16.524		76,050	-
Funds passed through The Haven, Inc.				
Legal Assistance for Victims	16.524		157,444	-
Funds passed through Louisiana Commission on Law Enforcement:				
		2017-VA-01/02-4365		
Crime Victim Assistance	16.575	2018-VA-01/02-4977	209,609	-
		2017-VA-01/02-4385		
Crime Victim Assistance	16.575	2018-VA-02/01-5072	182,009	-
		2018-VA-01/02-4975		
Crime Victim Assistance	16.575	2019-VA-01/02-5466	147,796	-
TOTAL U.S. DEPARTMENT OF JUSTICE			891,431	90,060

SOUTHEAST LOUISIANA LEGAL SERVICES CORPORATION  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>Federal CFDA Number</u>	<u>Pass-Through Grantors' Number</u>	<u>Federal Expenditures</u>	<u>Subrecipient Costs</u>
<u>U.S. DEPARTMENT OF VETERANS AFFAIRS</u>				
Funds passed through Start Corporation:				
Supportive Services for Veteran Families	64.033		\$ 3,675	\$ -
Funds passed through The Hope Center, Inc.				
Supportive Services for Veteran Families	64.033		<u>3,311</u>	<u>-</u>
TOTAL U.S. DEPARTMENT OF VETERANS AFFAIRS			<u>6,986</u>	<u>-</u>
 TOTAL FEDERAL EXPENDITURES			 <u>\$ 5,755,929</u>	 <u>\$ 227,060</u>

SOUTHEAST LOUISIANA LEGAL SERVICES CORPORATION  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2020

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, 2020. 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, 2020, the Corporation did not elect to use the 10% de minimis cost rate as 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, 2020.



SOUTHEAST LOUISIANA LEGAL SERVICES CORPORATION  
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED DECEMBER 31, 2020

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 no
- \* 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 no

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>CFDA No.</u>	<u>Expenditures</u>
Legal Services Corporation – Basic Field, TIG, PBIF, and COVID-19 Grants	09.619081	\$ <u>4,400,891</u>

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, 2020

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

None noted

C. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS:

None noted

D. PRIOR YEAR FINDINGS:

None noted