R E P O R T

SOUTHEAST LOUISIANA
LEGAL SERVICES CORPORATION

FINANCIAL STATEMENTS AND
INDEPENDENT AUDITOR'S REPORT

DECEMBER 31, 2025 AND 2024

SOUTHEAST LOUISIANA LEGAL SERVICES CORPORATION

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DHHM certified public accountants

Duplantier Hrapmann Hogan & Maher, LLP

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

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

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

Metairie
3510 N. Causeway Blvd.
Suite 500
Metairie, LA 70002
Phone: (504) 586-8866
Fax: (504) 525-5888

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

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

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

Harvey
2067 Paxton Street
Harvey, LA 70058
Phone: (504) 347-0441
Fax: (504) 347-0467

INDEPENDENT AUDITOR'S REPORT

April 30, 2026

Board of Directors
Southeast Louisiana Legal Services Corporation

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Southeast Louisiana Legal Services Corporation (a non-profit corporation), which comprise the statements of financial position as of December 31, 2025 and 2024, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements present fairly, in all material respects, the financial position of Southeast Louisiana Legal Services Corporation as of December 31, 2025 and 2024, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Southeast Louisiana Legal Services Corporation's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Southeast Louisiana Legal Services Corporation's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Southeast Louisiana Legal Services Corporation's ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The Schedule of Compensation, Benefits, and Other Payments to Executive Director, Justice System Funding Schedule – Receiving Entity, and the Combining Statements of Activities are presented for purposes of additional analysis and are not a required part of the financial statements. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations (CFR)* Part 200*, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is also presented for purposes of additional analysis and is not a required part of the financial statements.

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated April 30, 2026, on our consideration of Southeast Louisiana Legal Services Corporation's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Southeast Louisiana Legal Services Corporation's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Southeast Louisiana Legal Services Corporation's internal control over financial reporting and compliance.

Duplantier, Hrapmann, Hogan and Maher, LLP

Metairie, Louisiana

SOUTHEAST LOUISIANA LEGAL SERVICES CORPORATION
STATEMENTS OF FINANCIAL POSITION
DECEMBER 31, 2025 AND 2024

	2025	2024
ASSETS		
CURRENT ASSETS:		
Cash and cash equivalents	$ 4,008,163	$ 1,854,927
Cash in escrow - client deposits	16,416	9,119
Certificates of deposit	254,192	-
Grants and other receivables	2,198,292	3,334,872
Prepaid expenses and deposits	105,625	230,591
Other assets	13,003	13,003
Total current assets	6,595,691	5,442,512
OTHER ASSETS:		
Operating lease right-of-use assets, net	1,428,258	1,351,041
Total other assets	1,428,258	1,351,041
PROPERTY AND EQUIPMENT - NET	829,795	870,763
TOTAL ASSETS	$ 8,853,744	$ 7,664,316
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES:		
Accounts payable	$ 158,269	$ 157,511
Accrued taxes and expenses	379,401	349,327
Refundable advances	968,960	739,113
Current maturities of long-term debt	35,930	34,679
Client escrow funds	16,416	9,119
Operating lease right-of-use liabilities	417,262	460,355
Total current liabilities	1,976,238	1,750,104
LONG-TERM LIABILITIES:		
Long-term debt, non-current portion	210,995	246,925
Operating lease right-of-use liabilities	1,010,996	890,686
Compensated absences	662,315	620,170
Total long-term liabilities	1,884,306	1,757,781
Total liabilities	3,860,544	3,507,885
NET ASSETS:		
Without donor restrictions	3,865,987	3,011,625
With donor restrictions:		
Other	544,343	555,647
Investment in fixed assets	582,870	589,159
Total net assets	4,993,200	4,156,431
TOTAL LIABILITIES AND NET ASSETS	$ 8,853,744	$ 7,664,316

See accompanying notes.

SOUTHEAST LOUISIANA LEGAL SERVICES CORPORATION
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2025

	Without Donor Restrictions	With Donor Restrictions	Total
REVENUE AND SUPPORT:			
Grants and fees	$ -	$ 16,202,689	$ 16,202,689
Interest	-	13,280	13,280
Donations	88,515	-	88,515
Contributions	1,713,207	-	1,713,207
Other	8,150	-	8,150
Net assets released from donor restrictions	16,233,562	(16,233,562)	-
Total revenue and support	18,043,434	(17,593)	18,025,841
EXPENSES:			
Personnel:			
Salaries - lawyers	6,888,289	-	6,888,289
Salaries - non-lawyers	3,774,853	-	3,774,853
Fringe benefits	3,148,102	-	3,148,102
Total personnel expenses	13,811,244	-	13,811,244
Contract services	1,013,940	-	1,013,940
Travel and training	333,354	-	333,354
Space costs	704,839	-	704,839
Supplies	147,658	-	147,658
Equipment	29,497	-	29,497
Depreciation	49,022	-	49,022
Litigation	106,501	-	106,501
Rental assistance	77,989	-	77,989
Other	915,028	-	915,028
Total expenses	17,189,072	-	17,189,072
CHANGE IN NET ASSETS	854,362	(17,593)	836,769
NET ASSETS AT BEGINNING OF YEAR	3,011,625	1,144,806	4,156,431
NET ASSETS AT END OF YEAR	$ 3,865,987	$ 1,127,213	$ 4,993,200

See accompanying notes.

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

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

See accompanying notes.

SOUTHEAST LOUISIANA LEGAL SERVICES CORPORATION
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2025

	Legal Services	Management and General	Fundraising	Total
EXPENSES:				
Personnel:				
Salaries - lawyers	$ 6,658,245	$ 187,199	$ 42,845	$ 6,888,289
Salaries - non-lawyers	3,248,148	452,421	74,284	3,774,853
Fringe benefits	2,912,172	201,350	34,580	3,148,102
Total personnel expenses	12,818,565	840,970	151,709	13,811,244
Contract services	1,009,647	3,664	629	1,013,940
Travel and training	308,371	21,321	3,662	333,354
Space costs	652,016	45,081	7,742	704,839
Supplies	136,592	9,444	1,622	147,658
Equipment	27,286	1,887	324	29,497
Depreciation	45,349	3,135	538	49,022
Litigation	106,501	-	-	106,501
Rental assistance	77,989	-	-	77,989
Other	873,019	35,851	6,158	915,028
TOTAL EXPENSES	$16,055,335	$ 961,353	$ 172,384	$17,189,072

See accompanying notes.

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

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

See accompanying notes.

SOUTHEAST LOUISIANA LEGAL SERVICES CORPORATION
STATEMENTS OF CASH FLOWS
DECEMBER 31, 2025 AND 2024

	2025	2024
CASH FLOWS FROM OPERATING ACTIVITIES:		
Change in net assets	$ 836,769	$ 523,973
Adjustments to reconcile change in net assets to net cash provided (used) by operating activities:		
Depreciation	49,022	42,704
(Increase) decrease in operating assets:		
Grants and other receivables	1,136,580	(1,946,525)
Prepaid expenses and deposits	124,966	64,950
Increase (decrease) in operating liabilities:		
Accounts payable	758	(43,062)
Accrued taxes and expenses	30,074	114,524
Refundable advances	229,847	(222,775)
Compensated absences	42,145	68,846
Client escrow funds	7,297	(26,307)
Net cash provided (used) by operating activities	2,457,458	(1,423,672)
CASH FLOWS FROM INVESTING ACTIVITIES:		
Acquisition of property and equipment	(8,054)	(90,022)
Purchase of certificate of deposit	(250,000)	-
Reinvestment of interest	(4,192)	-
Net cash used by investing activities	(262,246)	(90,022)
CASH FLOWS FROM FINANCING ACTIVITIES:		
Principal payment of long-term debt	(34,679)	(36,191)
Net cash used by financing activities	(34,679)	(36,191)
NET (DECREASE) INCREASE IN CASH AND CASH EQUIVALENTS	2,160,533	(1,549,885)
Cash, Cash Equivalents, and Restricted Cash - Beginning of Year	1,864,046	3,413,931
Cash, Cash Equivalents, and Restricted Cash - End of Year	$ 4,024,579	$ 1,864,046
Cash paid during the year for interest	$ 9,431	$ 11,595

See accompanying notes.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

Nature of Activities:

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

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

Basis of Accounting:

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

Basis of Presentation:

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

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

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

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.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

Attorney's Fees:

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

Functional Allocation of Expenses:

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

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

Income Taxes:

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

Estimates:

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

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, 2025 and 2024, was $12,363 and $57,543, respectively.

Leases:

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

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

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

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

2. CASH AND CASH EQUIVALENTS:

At December 31, 2025, the carrying amount of the Corporation's cash deposits was $4,008,163 and the bank balance was $4,111,527. At December 31, 2024, the carrying amount of the Corporation's cash deposits was $1,854,927 and the bank balance was $1,990,559. Balances for 2025 and 2024 were insured by federal depository insurance or pledged collateral held in joint custody.

3. 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.

	Fair Value Measurement of Reporting Date		
	Quoted Prices In Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Certificates of deposit			
December 31, 2025	$ 254,192	$ -	$ -
December 31, 2024	$ -	$ -	$ -

The carrying amounts of the certificates of deposit reported in the statements of financial position approximate fair value because of the short maturities of these instruments.

4. 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, 2025 and 2024, the carrying amount of Southeast Louisiana Legal Services Corporation's client deposits was $16,416 and $9,119, respectively. At December 31, 2025 and 2024, the bank balances of Southeast Louisiana Legal Services Corporation's client deposits were $16,858 and $10,869, respectively.

5. PROPERTY AND EQUIPMENT:

The following is a summary of property and equipment, net of accumulated depreciation, for the year ended December 31, 2025:

	Balance 01/01/25	Additions	Deletions	Completed Construction	Balance 12/31/2025	LSC	Non-LSC
Capital assets not being depreciated:							
Land	$ 59,200	$ -	$ -	$ -	$ 59,200	$ -	$ 59,200
Work in progress	34,000	-	-	(34,000)	-	-	-
Total capital assets not being depreciated	93,200	-	-	(34,000)	59,200	-	59,200
Capital assets being depreciated:							
Building	959,982	-	-	-	959,982	-	959,982
Building and leasehold improvements	128,162	8,054	-	34,000	170,216	46,768	123,448
Equipment	44,616	-	-	-	44,616	15,725	28,891
Total capital assets being depreciated	1,132,760	8,054	-	34,000	1,174,814	62,493	1,112,321
Less: accumulated depreciation	(355,197)	(49,022)	-	-	(404,219)	(58,659)	(345,560)
Total capital assets, net	$ 870,763	$ (40,968)	$ -	$ -	$ 829,795	$ 3,834	$ 825,961

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

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

Depreciation expense for the years ended December 31, 2025 and 2024 was $49,022 and $42,704, respectively.

6. LEASES:

During the years ended December 31, 2025 and 2024, the Corporation maintained several lease agreements for the rental of office space for its operations.

The Corporation maintains a long-term operating lease for its Covington, Louisiana office. The lease commenced on February 1, 2021, and terminates on January 31, 2026, with monthly expenses of $2,500. There are no variable lease payments under this lease. At the end of the initial term, the Corporation has two options to renew this lease for two additional terms of five years each. The Corporation will have the option to terminate the lease in the event that the Corporation sees its federal funding from all sources decline over one third from its 2021 level. The Corporation is only able to exercise the termination option by certifying that it will not be opening a replacement office in St. Tammany Parish for at least twelve (12) months from the date that it relinquishes the leased premises. The lease agreement did not specify an explicit interest rate; therefore, the Corporation used the risk-free rate of 0.42% (U.S. Treasury Rate) that was available as of the lease commencement date to calculate the right-of-use asset and lease liability. As of December 31, 2025, the balance of the right-of-use asset, net of accumulated amortization of $145,911, and lease liability were $2,499 and $2,499, respectively. As of December 31, 2024, the balance of the right-of-use asset, net of accumulated amortization of $115,990, and lease liability were $32,420 and $32,420, respectively.

The Corporation maintained two long-term operating leases for multiple office suites (suites 520/525 and 135) at its Gretna, Louisiana office. The lease for office suite 135 terminated during the year ended December 31, 2025, and was not renewed.

The lease for suite 520/525 of the Gretna, Louisiana office commenced on September 1, 2020, and was due to terminate on November 30, 2025, with monthly expenses ranging from $4,407 to $4,690 as monthly rent increases throughout the agreement. In November 2025, the lease for suite 520/525 was amended and the term of the agreement was extended. The extension commenced on December 1, 2025, and terminates on February 28, 2033, with monthly expenses ranging from $2,543 to $5,560 as monthly rent increases throughout the agreement. There are no variable lease payments under this lease. At the end of the extended term, the Corporation has no option to renew this lease. There was no termination option noted in the lease, but in the event that the Corporation's federal funding is reduced by more than thirty-three percent (33%), the Corporation shall have the option to reduce the rentable square footage of the office space by no more than 35%. The lease agreement did not specify an explicit interest rate; therefore, the Corporation used the risk-free rate of 3.86% (U.S. Treasury Rate) that was available as of the lease amendment date to recalculate the right-of-use asset and lease liability. As of December 31, 2025, the remeasured balance of the right-of-use asset, net of accumulated amortization of $271,359, and lease liability were $386,596 and $386,596, respectively. As of December 31, 2024, the balance of the right-of-use asset, net of accumulated amortization of $218,998, and lease liability were $51,066 and $51,066, respectively.

The lease for suite 135 of the Gretna, Louisiana office commenced on June 1, 2022, and terminated on May 31, 2025, with monthly expenses ranging from $2,050 to $2,153 as monthly rent

6. LEASES: (Continued)

increased throughout the agreement. The Corporation elected to renew the lease for one additional six-month period through November 30, 2025, the same expiration date as the suite 520/525 lease agreement. The lease terminated effective November 30, 2025, and was not renewed. The lease agreement did not specify an explicit interest rate; therefore, the Corporation used the risk-free rate of 2.84% (U.S. Treasury Rate) that was available as of the lease commencement date to calculate the right-of-use asset and lease liability. The right-of-use asset, accumulated amortization, and corresponding lease liability were $-0- on the statement of financial position for the year ended December 31, 2025. As of December 31, 2024, the balance of the right-of-use asset, net of accumulated amortization of $61,710, and lease liability were $10,687 and $10,687, respectively.

During the year ended December 31, 2023, the Corporation signed a new long-term operating lease agreement which relocated the Corporation's Houma, Louisiana office. The lease for the new Houma, Louisiana office commenced on March 1, 2024, and terminates on February 28, 2029, with monthly expenses ranging from $5,185 to $5,835 as monthly rent increases throughout the agreement. There are no variable lease payments under this lease. At the end of the lease, the Corporation has the option to extend the term of the lease for an additional term of sixty months, commencing on March 1, 2029. The interest rate implicit in the lease agreement is 5.00%. As of December 31, 2025, the balance of the right-of-use asset, net of accumulated amortization of $87,753, and lease liability were $197,949 and $197,949, respectively. As of December 31, 2024, the balance of the right-of-use asset, net of accumulated amortization of $35,317, and lease liability were $250,385 and $250,385, respectively.

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

The lease for suite 600 of the New Orleans, Louisiana office commenced on April 1, 2018, and was due to terminate on September 30, 2023, with monthly expenses ranging from $13,980 to $14,463 as monthly rent increased throughout the agreement. In October 2022, the suite 600 lease was amended and the term of the agreement was extended. The extension commenced on October 1, 2023 and terminates on September 30, 2029, with monthly expenses ranging from $15,547 to $16,506 as monthly rent increases throughout the extension. There are no variable lease payments under this lease. At the end of the extended term, the Corporation has an option to renew the lease for one two-year period. There was no termination option noted in the lease, but in the event that the Corporation's federal funding is reduced by more than fifty percent (50%), the Corporation shall have the option to reduce the rentable square footage of the office space by 35%. The interest rate implicit in the lease agreement is the prime rate of Bank of America; therefore, the Corporation used the prime rate of Bank of America of 4.25% that was available as of the lease commencement date to calculate the right-of-use asset and lease liability. As of December 31, 2025, the balance of the right-of-use asset, net of accumulated amortization of $935,948, and lease liability were $679,867 and $679,867, respectively. As of December 31, 2024, the balance of the right-of-use asset, net of accumulated amortization of $776,226, and lease liability were $839,589 and $839,589, respectively.

6. LEASES: (Continued)

The lease for suite 720 of the New Orleans, Louisiana office commenced on January 1, 2022, and was due to terminate on December 31, 2024, with monthly expenses ranging from $4,830 to $4,991 as monthly rent increased throughout the agreement. In October 2022, the suite 720 lease was amended and the term of the agreement was extended. The extension commenced on January 1, 2025 and was due to terminate on December 31, 2025, with monthly expenses of $5,313 during the extension. In October 2025, the suite 720 lease was amended and the term of the agreement was extended. The extension commences on January 1, 2026 and terminates on December 31, 2026, with monthly expenses of $5,377 during the extension. There are no variable lease payments under this lease. At the end of the extended term, the Corporation has the option to extend the term of the lease to be coterminous with the suite 600 lease. The interest rate implicit in the lease agreement is the prime rate of Bank of America; therefore, the Corporation used the prime rate of Bank of America of 7.50% that was available as of the lease amendment date to recalculate the right-of-use asset and lease liability. As of December 31, 2025, the remeasured balance of the right-of-use asset, net of accumulated amortization of $224,074, and lease liability were $61,982 and $61,982, respectively. As of December 31, 2024, the balance of the right-of-use asset, net of accumulated amortization of $161,426, and lease liability were $62,648 and $62,648, respectively.

The lease for suite 700 of the New Orleans, Louisiana office commenced on January 1, 2023, and was due to terminate on December 31, 2025, with monthly expenses ranging from $7,397 to $7,629 as monthly rent increases throughout the agreement. In October 2025, the suite 700 lease was amended and the term of the agreement was extended. The extension commences on January 1, 2026 and terminates on December 31, 2026, with monthly expenses of $7,721 during the extension. There are no variable lease payments under this lease. At the end of the lease, the Corporation has the option to extend the term of the lease to be coterminous with the suite 600 lease. The interest rate implicit in the lease agreement is the prime rate of Bank of America; therefore, the Corporation used the prime rate of Bank of America of 7.50% that was available as of the lease amendment date to recalculate the right-of-use asset and lease liability. As of December 31, 2025, the remeasured balance of the right-of-use asset, net of accumulated amortization of $240,103, and lease liability were $88,995 and $88,995, respectively. As of December 31, 2024, the balance of the right-of-use asset, net of accumulated amortization of $152,174, and lease liability were $87,929 and $87,929, respectively.

During the year ended December 31, 2022, the Corporation entered into three lease agreements for copy machines. The leases commenced in September 2022, and terminates in September 2027 with monthly expenses of $178 for each lease agreement. There are no variable lease payments under these leases, and the Corporation does not have any right to extend or terminate the leases. The lease agreement did not specify an implicit rate; therefore, the Corporation used the risk-free rate of 3.39% (U.S. Treasury Rate) that was available as of the lease commencement dates to calculate the right-of-use assets and lease liabilities. As of December 31, 2025, the balance of the right-of-use asset, net of accumulated amortization of $19,064, and lease liability were $10,370 and $10,370, respectively. As of December 31, 2024, the balance of the right-of-use asset, net of accumulated amortization of $13,117, and lease liability were $16,317 and $16,317, respectively.

6. LEASES: (Continued)

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

Leases	Classification	2025	2024
Assets:			
Operating	Right-of-use assets - office leases	$ 1,417,888	$ 1,334,724
	Right-of-use assets - equipment	10,370	16,317
		$ 1,428,258	$ 1,351,041
Liabilities:			
Current:			
Operating	Operating lease liability - office leases	$ 411,111	$ 454,408
	Operating lease liability - equipment	6,151	5,947
		$ 417,262	$ 460,355
Non-current:			
Operating	Operating lease liability - office leases	$ 1,006,777	$ 880,316
	Operating lease liability - equipment	4,219	10,370
		$ 1,010,996	$ 890,686

As of December 31, 2025, the weighted average remaining lease term and weighted average discount rate is 4.33 years and 5.05%, respectively. As of December 31, 2024, the weighted average remaining lease term and weighted average discount rate were 4.06 years and 4.09%, respectively.

The maturities of lease liabilities as of December 31, 2025, are as follows:

Year Ended	Lease Obligation
2026	$ 472,476
2027	332,050
2028	330,757
2029	224,174
2030	64,896
Thereafter	143,679
Total Lease Payments	1,568,032
Less: interest	(139,774)
Present Value of Lease Liabilities	$ 1,428,258

6. LEASES: (Continued)

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

Lease Cost	Classification	2025	2024
Operating leases	Included in space costs expenses	$ 505,824	$ 492,599
	Included in equipment expenses	6,408	6,408
Short-term leases	Included in space costs expenses	85,232	110,074
	Included in equipment expenses	8,286	7,516
	Net Lease Cost	$ 605,750	$ 616,597

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

Cash paid for amounts included in measurement of lease liabilities:

	2025	2024
Operating cash flows from operating leases	$ 512,232	$ 499,007

Lease assets obtained in exchange for lease liabilities:

	2025	2024
Operating lease - office leases	$ 540,893	$ 285,702

7. LONG-TERM DEBT:

On March 30, 2022, Southeast Louisiana Legal Services Corporation obtained long-term financing in the amount of $370,800 for an office building in Hammond, Louisiana. The loan accrues interest at a rate of 3.50% per annum based on a year of 360 days, commencing on March 30, 2022, and continuing until the note is paid in full. The note payable is secured by the building costing $412,000. The note matures on March 30, 2032. At December 31, 2025 and 2024, the balance on the loan was $246,925 and $281,604, respectively.

7. LONG-TERM DEBT: (Continued)

Future mortgage payments are as follows:

Year Ending December 31,	Principal	Interest
2026	$ 35,930	$ 8,180
2027	37,226	6,884
2028	38,552	5,559
2029	39,960	4,151
2030	41,401	2,710
2031-2032	53,856	1,281
	$ 246,925	$ 28,765

Interest expense on the loan was $9,431 and $11,595 for the years ended December 31, 2025 and 2024, respectively.

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 $662,315 and $620,170 in compensated absences at December 31, 2025 and 2024, respectively.

9. REVENUE AND SUPPORT:

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

During the years ended December 31, 2025 and 2024, 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 obligation is met, which includes when qualifying expenses are incurred. Any conditional grant funds received in which the performance has not been met is reported as refundable advances in the statements of financial position.

9. REVENUE AND SUPPORT: (Continued)

In accordance with normal Legal Services Corporation and Louisiana Bar Foundation policies, the Corporation may use unspent funds in future periods as long as expenses incurred are in compliance with specified terms of the grant.

The Corporation receives "one-time" grants from Legal Services Corporation to support a specific event or project. These "one-time" grants are infusions for the Legal Services Corporation's annualized grant and are recorded as revenue as eligible costs are incurred during the period specified in the grant. Until eligible expenses are incurred, "one-time" grants are recorded as refundable advances on the Corporation's statements of financial position. When a "one-time" grant or contract expires, the unexpended amount is to be returned to Legal Services Corporation. As of December 31, 2025 and 2024, the Corporation had refundable advances of $-0- and $-0-, respectively, related to its "one-time" grants with Legal Services Corporation.

The Corporation reported refundable advances as of December 31, 2025, from the following grants:

Grant	Grant Number/Description	Grant Amount	Grant Period	2025
LA Bar Foundation	Capital Area Community Partnership Panel	$ 3,000	11/1/21 - 10/31/22	$ 3,000
LA Bar Foundation	Greater Orleans Community Partnership Panel	$ 3,000	11/1/21 - 10/31/22	110
LA Bar Foundation	Bayou Region Community Partnership Panel	$ 3,000	11/1/21 - 10/31/22	1,438
LA Bar Foundation - IOLTA	2025-002 LSC	$ 2,014,376	7/1/25 - 6/30/26	283,101
LA Bar Foundation - CINC	CINC2025-002	$ 975,000	7/1/25 - 6/30/26	63,260
LA Bar Foundation	Capital Area Community Partnership Panel	$ 10,000	2/1/24 - 1/31/25	4,462
LA Bar Foundation	Disaster Fund - Hurricane Francine	$ 94,615	10/1/24 - 9/30/25	15,120
LA Bar Foundation	Northshore Community Partnership Panel	$ 25,887	2/1/25 - 1/31/26	10,616
American College of Bankruptcy Foundation	2025 DEI Grant	$ 10,000	1/1/25 - 12/31/25	10,000
Bob Woodruff	Bob Woodruff Foundation Grant	$ 145,000	7/1/25 - 6/30/26	78,787
Enterprise Housing Advocacy Work	22SG2564	$ 25,000	12/15/22 - 12/31/23	1,483
FHLB Dallas Heirs Property	Pathway Fund Grant	$ 100,000	1/1/25 - 12/31/25	6,955
FHLB Dallas Heirs Property	Pathway Fund Grant	$ 150,000	1/1/26 - 12/31/26	150,000
Greater N.O. Foundation	Healthy Justice Partnership - Gert Town	$ 10,000	9/19/19 - 8/31/20	5,440
Greater N.O. Foundation	COVID-19 Legal Helpline	$ 25,000	N/A	7,456
JRI St. Tammany LAPRI	St. Tammany - SLLS - CIG 2023/2024	$ 55,000	12/1/23 - 11/30/24	46,297
Lincoln Institute Grant	Lincoln Grant #PO-2597	$ 5,966	12/1/25 - 7/30/26	1,966
NFL Players Coalition	Protect Your Legacy Project	$ 25,000	2/1/25 - 12/31/25	11,863
Start Corporation	Legal Services for Veterans in SSVF	$ 20,000	10/1/22 - 9/30/23	19,348
Start Corporation	Legal Services for Veterans in SSVF	$ 20,000	10/1/23 - 9/30/24	20,000
Start Corporation	Legal Services for Veterans in SSVF	$ 20,000	10/1/24 - 9/30/25	20,000
Start Corporation	Legal Services for Veterans in SSVF	$ 20,000	10/1/25 - 9/30/26	20,000
The Hope Center	Legal Support for Veterans in SSVF	$ 30,000	10/1/23 - 9/30/24	11,964
The Hope Center	Legal Support for Veterans in SSVF	$ 30,000	10/1/24 - 9/30/25	30,000
Wilson Foundation	North Baton Rouge Heir Property	$ 60,000	1/1/26 - 12/31/26	54,378
Wilson Foundation Reentry	Huey and Angelina Wilson Foundation	$ 75,000	1/1/25 - 12/31/25	11,916
Wilson Foundation Reentry	Huey and Angelina Wilson Foundation	$ 80,000	1/1/26 - 12/31/26	80,000
				$ 968,960

9. REVENUE AND SUPPORT: (Continued)

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

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

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

	2025	2024
Legal Services Corporation	35%	41%
Louisiana Bar Foundation	22%	27%
City of New Orleans	14%	13%
Employee Retention Credit	10%	0%

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, 2025 and 2024 is listed below:

	2025	2024
Personnel:		
Salaries - lawyers	$ 463,670	$ 617,109
Salaries - non-lawyers	433,857	432,793
Fringe benefits	230,886	202,373
Contract services	200,693	197,319
Travel and training	22,735	26,638
Space costs	48,072	51,921
Supplies	10,071	11,476
Equipment	2,011	8,023
Litigation	7,263	8,503
Rental assistance	5,319	84
Other	56,471	39,159
Total Private Attorney Involvement (PAI) Expenses	$ 1,481,048	$ 1,595,398

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, 2025 and 2024.

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, 2025, was for the period January 1, 2025 through December 31, 2025. The contract period for the Pro Bono Project for the year ended December 31, 2024, was for the period January 1, 2024 through December 31, 2024. The subgrant agreements, approved by Legal Services Corporation, totaled $83,000 for each of the years ended December 31, 2025 and 2024, respectively.

12. SUBGRANT AGREEMENTS – LSC FUNDS: (Continued)

The subgrant agreement with the Baton Rouge Bar Foundation is to provide attorney representation - pro bono. For the year ended December 31, 2025, the subgrant agreement was for the period January 1, 2025 through December 31, 2025. The subgrant agreement for the year ended December 31, 2024, was for the period January 1, 2024 through December 31, 2024. The subgrant agreements approved by Legal Services Corporation, totaled $52,000 for each of the years ended December 31, 2025 and 2024, respectively. The expenditures for all subgrant agreements were used to satisfy part of the private attorney involvement condition of the Legal Services Corporation basic field grant.

During the year ended December 31, 2022, the Corporation also entered into a disaster grant subgrant agreement with the Pro Bono Project using funding received from Legal Services Corporation to provide pro bono legal services to low-income people who have disaster-related succession matters. The disaster grant subgrant agreement is for the period November 1, 2022 through April 30, 2025. The disaster grant subgrant agreement totals $250,000 for the term of the agreement. There were $33,333 and $100,000 expenses incurred related to the disaster grant subgrant agreement for the years ended December 31, 2025 and 2024, respectively.

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 limit: $23,500 ($31,000 over 50 years of age) for the year ended December 31, 2025, and $23,000 ($30,500 over 50 years of age) for the year ended December 31, 2024. The 2025 and 2024 employer contribution rate remained unchanged from the prior years at 3%. The employer contribution for the years ended December 31, 2025 and 2024, totaled $259,964 and $245,355, 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, 2025 and 2024 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.

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. The Corporation did not have any excess carryover funds for the years ended December 31, 2025 and 2024.

16. NET ASSETS DEFICIT BALANCES:

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

	2025	2024
Employee Retention Credit	$ -	$ 761
HUD Eviction Protection ALS	516	-
Louisiana Bar Foundation Capital Funds	-	34,500
Louisiana Bar Foundation LA Housing Corporation	-	8,911
Restore Louisiana OCD Title Clearing	-	4,227
United Way New Orleans	9,142	-
VA Legal Services for Veterans	68	-
VAWA Northshore	366	-
Wells Fargo 2022	-	501
	$ 10,092	$ 48,900

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

17. NET ASSETS WITH DONOR RESTRICTIONS:

Net assets with donor restrictions are available for the following purposes at December 31, 2025 and 2024:

	2025	2024
American College of Bankruptcy Foundation	$ 3,089	$ 3,089
Ascension Parish Rental Assistance Fund CAUW	583	883
Baton Rouge Area Foundation - Alma Fund Rural DV	17,810	-
Baton Rouge Area Foundation - Expansion Rural 18th JDC	23,491	-
Baton Rouge Area Foundation - Impact Grant	20,000	-
Capital One	46,562	20,001
Client Assistance Fund	-	11,872
Greater New Orleans Foundation - Hurricane Francine	-	2,000
Greater New Orleans Foundation - New Year's Day Tragedy	3,815	-
Hancock Whitney HW Outreach	-	3,157
Hancock Bank Justice Bus	2,677	3,002
Hope Center	30,002	22,501
JRI St. Tammany LAPRI	9,167	9,167
Legal Services Corporation - Ida Disaster	7,017	122,383
Legal Services Corporation - PBIF BR Eviction	-	1,473
Louisiana Bar Foundation - Bonus	45,780	53,280
Louisiana Bar Foundation - Child in Need of Care	157,009	144,767
Louisiana Bar Foundation - CPP Houma	2,203	2,203
Louisiana Bar Foundation - CPP Northshore	1,983	4,483
Louisiana Bar Foundation - CPP Southshore	1,923	3,173
Louisiana Bar Foundation - IOLTA	355	355
Louisiana Bar Foundation - State Appropriation	38,222	38,640
MS - Legal Barriers to Economic Fund	3,143	-
Pennington DV BR & Wilson	566	15,001
Restore Louisiana OCD Title Clearing	23,124	-
Vawa Baton Rouge 2023	-	16,194
VOA SELA SSVF	87,431	59,632
VOA SSVF Greater Baton Rouge	18,391	18,391
Total	544,343	555,647
Investment in Fixed Assets	582,870	589,159
Total With Donor Restrictions	$ 1,127,213	$ 1,144,806

18. 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:

	2025	2024
Financial assets, at year-end:		
Cash and cash equivalents	$ 4,008,163	$ 1,854,927
Certificates of deposit	254,192	-
Grants and other receivables	2,198,292	3,334,872
Cash in escrow - client deposits	16,416	9,119
Total financial assets at year-end	6,477,063	5,198,918
Less contractual or donor-imposed restrictions:		
Client escrow funds	(16,416)	(9,119)
Current maturities of long-term debt	(35,930)	(34,679)
Operating lease right-of-use liabilities - current portion	(417,262)	(460,355)
Refundable advances for legal services (Louisiana Bar Foundation)	(381,107)	(276,601)
Refundable advances for legal services (All Other Grants)	(587,853)	(462,512)
Donor-restricted for legal services (Legal Service Corporation)	(7,017)	(123,856)
Donor-restricted for legal services (Louisiana Bar Foundation)	(247,475)	(246,901)
Donor-restricted for legal services (All Other Grants)	(289,851)	(184,890)
Total contractual or donor-imposed restrictions	(1,982,911)	(1,798,913)
Financial assets available to meet cash needs for general expenditures within one year	$ 4,494,152	$ 3,400,005

19. ECONOMIC DEPENDENCY:

As of December 31, 2025 and 2024, approximately 57% and 68%, 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.

20. EMPLOYEE RETENTION CREDIT:

During the year ended December 31, 2025, Southeast Louisiana Legal Services Corporation received proceeds related to the Employee Retention Credit (ERC), a refundable employment tax credit established under the Coronavirus Aid, Relief, and Economic Security Act (the CARES Act), as amended by subsequent legislation.

20. EMPLOYEE RETENTION CREDIT: (Continued)

The ERC program was designed to provide economic relief to eligible employers that retained employees during periods of disruption related to the COVID-19 pandemic. Although administered through the federal payroll tax system, the Corporation determined that ERC proceeds represent government assistance in the form of a contribution rather than revenue from an exchange transaction.

The Corporation accounts for ERC proceeds in accordance with FASB ASC 958-605, Not-for-Profit Entities—Revenue Recognition, applying the guidance related to conditional contributions. ERC proceeds are recognized as contribution income when the applicable eligibility requirements have been substantially met and the amounts are probable of realization.

For the year ended December 31, 2025, the Corporation recognized $1,731,207 of ERC proceeds as unrestricted contribution income in the accompanying statement of activities. The ERC program does not impose donor-stipulated restrictions on the use of funds once eligibility requirements are satisfied. Accordingly, no ERC amounts were deferred, restricted, or receivable as of December 31, 2025.

ERC claims are subject to interpretation of program requirements and potential examination by taxing authorities. Management believes the Corporation met the applicable eligibility and filing requirements related to the ERC proceeds recognized during the year. Based on information currently available, management has concluded that any potential repayment or disallowance is not probable, and therefore no liability has been recorded as of December 31, 2025.

21. SUBSEQUENT EVENTS:

Management has evaluated subsequent events through the date that the financial statements were available to be issued, which was April 30, 2026.

SUPPLEMENTARY INFORMATION

SOUTHEAST LOUISIANA LEGAL SERVICES CORPORATION
SUPPLEMENTARY INFORMATION
SCHEDULE OF COMPENSATION, BENEFITS, AND OTHER PAYMENTS
TO EXECUTIVE DIRECTOR
DECEMBER 31, 2025

Agency Head Name: Laura Tuggle, Executive Director

Purpose	Amount
Salary	$ 114,999
FICA	8,797
Benefits - insurance	12,370
Benefits - retirement	3,450
Reimbursements	8,688
	$ 148,304

SOUTHEAST LOUISIANA LEGAL SERVICES CORPORATION
SUPPLEMENTARY INFORMATION
JUSTICE SYSTEM FUNDING SCHEDULE - RECEIVING ENTITY
AS REQUIRED BY ACT 87 OF THE 2021 REGULAR LEGISLATIVE SESSION
FOR THE YEAR ENDED DECEMBER 31, 2025

Cash Basis Presentation	First Six Month Period Ended 6/30/2025	Second Six Month Period Ended 12/31/2025
Receipts From:		
24th Judicial District Court Funds / Civil Fees	$ -	$ 62,744
East Baton Rouge Parish Family Court Judicial Expense Fund / Civil Fees	2,404	2,943
19th Judicial District Court Judicial Expense Fund / Civil Fees	5,000	6,000
Orleans Parish Civil District Court Judicial Expense Fund / Civil Fees	33,837	84,277
Livingston Parish Clerk of Court / Civil Fees	7,140	8,202
Tangipahoa Parish Clerk of Court / Civil Fees	6,582	7,676
St. Helena Parish Clerk of Court / Civil Fees	444	585
St. Tammany Parish Clerk of Court / Civil Fees	35,016	38,777
Washington Parish Clerk of Court / Civil Fees	5,700	7,450
East Baton Rouge Parish Clerk of Court / Civil Fees	5,931	8,831
Louisiana Bar Foundation / Civil Fees	-	57,027
St. Bernard Parish Clerk of Court / Civil Fees	5,025	6,795
Subtotal Receipts	$ 107,079	$ 291,307
Ending Balance of Amounts Assessed but Not Received	$ -	$ -

SOUTHEAST LOUISIANA LEGAL SERVICES CORPORATION
SUPPLEMENTARY INFORMATION
COMBINING STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2025

	Legal Services Corporation - LA 13 Basic Field Grant
REVENUE AND SUPPORT:	
Grants and fees	$ 4,843,304
Interest	13,280
Donations	-
Contributions	-
Other	8,150
Total revenue and support	4,864,734
EXPENSES:	
Personnel:	
Salaries - lawyers	1,874,346
Salaries - non-lawyers	1,131,103
Fringe benefits	886,950
Total personnel expenses	3,892,399
Contract services	162,054
Travel and training	92,099
Space costs	347,059
Supplies	56,724
Equipment	36,861
Depreciation	-
Litigation	28,199
Rental assistance	-
Other	249,339
Total expenses	4,864,734
CHANGE IN NET ASSETS	-
NET ASSETS AT BEGINNING OF YEAR	-
TRANSFERS BETWEEN FUNDS	-
INVESTMENT IN FIXED ASSETS	-
NET ASSETS WITHOUT DONOR RESTRICTIONS - END OF YEAR	$ -
NET ASSETS - WITH DONOR RESTRICTIONS END OF YEAR	$ -

SOUTHEAST LOUISIANA LEGAL SERVICES CORPORATION
SUPPLEMENTARY INFORMATION
COMBINING STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2025

	Legal Services Corporation				
	LSC IDA Disaster	PBIF BR Eviction	TIG Statewide GT-241-00012	Gillis Long Law Center	Gillis Long Social Justice Fellow
REVENUE AND SUPPORT:					
Grants and fees	$ 1,335,656	$ 134,799	$ 64,714	$ 172,384	$ 55,191
Interest	-	-	-	-	-
Donations	-	-	-	-	-
Contributions	-	-	-	-	-
Other	-	-	-	-	-
Total revenue and support	1,335,656	134,799	64,714	172,384	55,191
EXPENSES:					
Personnel:					
Salaries - lawyers	433,387	58,121	8,577	-	55,191
Salaries - non-lawyers	523,218	31,635	-	172,384	-
Fringe benefits	401,315	32,361	3,499	-	-
Total personnel expenses	1,357,920	122,117	12,076	172,384	55,191
Contract services	42,333	-	49,500	-	-
Travel and training	15,801	13,116	1,429	-	-
Space costs	(688)	-	-	-	-
Supplies	4,963	1,039	650	-	-
Equipment	(31,114)	165	1,059	-	-
Depreciation	-	-	-	-	-
Litigation	3,431	-	-	-	-
Rental assistance	-	-	-	-	-
Other	58,376	(165)	-	-	-
Total expenses	1,451,022	136,272	64,714	172,384	55,191
CHANGE IN NET ASSETS	(115,366)	(1,473)	-	-	-
NET ASSETS AT BEGINNING OF YEAR	122,383	1,473	-	-	-
TRANSFERS BETWEEN FUNDS	-	-	-	-	-
INVESTMENT IN FIXED ASSETS	-	-	-	-	-
NET ASSETS WITHOUT DONOR RESTRICTIONS - END OF YEAR	$ -	$ -	$ -	$ -	$ -
NET ASSETS WITH DONOR	$ 7,017	$ -	$ -	$ -	$ -

New Orleans Bar	Equal Justice America Law Clerks	LBF Capital Area	LBF GNO	LBF Bayou Region	LBF Bonus 2024	LBF CPP Houma	Louisiana Bar Foundation Community Partnership Panel Grant Southshore
$ 25,000	$ 7,000	$ -	$ -	$ 611	$ -	$ -	$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
25,000	7,000	-	-	611	-	-	-
14,664	-	-	-	-	7,500	-	-
-	7,000	-	-	-	-	-	-
6,305	-	-	-	-	-	-	-
20,969	7,000	-	-	-	7,500	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	1,250
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	611	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
20,969	7,000	-	-	611	7,500	-	1,250
4,031	-	-	-	-	(7,500)	-	(1,250)
20,970	-	-	-	-	53,280	2,203	3,173
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
$ 25,001	$ -	$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ 45,780	$ 2,203	$ 1,923

SOUTHEAST LOUISIANA LEGAL SERVICES CORPORATION
SUPPLEMENTARY INFORMATION
COMBINING STATEMENT OF ACTIVITIES - CONTINUED
FOR THE YEAR ENDED DECEMBER 31, 2025

	LBF Capital Funds	Louisiana Bar Foundation Community Partnership Panel Grant Northshore	Louisiana Bar Foundation IOLTA	Louisiana Bar Foundation Child in Need of Care	LBF Louisiana Housing Corporation
REVENUE AND SUPPORT:					
Grants and fees	$ 48,004	$ -	$ 1,901,349	$ 1,273,657	$ 36,897
Interest	-	-	-	-	-
Donations	-	-	-	-	-
Contributions	-	-	-	-	-
Other	-	-	-	-	-
Total revenue and support	48,004	-	1,901,349	1,273,657	36,897
EXPENSES:					
Personnel:					
Salaries - lawyers	-	-	973,559	747,571	14,172
Salaries - non-lawyers	-	-	269,628	175,063	4,509
Fringe benefits	-	-	352,530	182,487	5,602
Total personnel expenses	-	-	1,595,717	1,105,121	24,283
Contract services	-	-	20,797	57,400	159
Travel and training	-	2,500	57,272	31,144	-
Space costs	-	-	100,703	33,200	1,220
Supplies	-	-	19,526	5,000	250
Equipment	-	-	-	4,000	-
Depreciation	-	-	-	-	-
Litigation	-	-	6,357	(197)	-
Rental assistance	-	-	-	-	-
Other	5,450	-	100,977	25,747	2,074
Total expenses	5,450	2,500	1,901,349	1,261,415	27,986
CHANGE IN NET ASSETS	42,554	(2,500)	-	12,242	8,911
NET ASSETS AT BEGINNING OF YEAR	(34,500)	4,483	355	144,767	(8,911)
TRANSFERS BETWEEN FUNDS	-	-	-	-	-
INVESTMENT IN FIXED ASSETS	(8,054)	-	-	-	-
NET ASSETS WITHOUT DONOR RESTRICTIONS - END OF YEAR	$ -	$ -	$ -	$ -	$ -
NET ASSETS WITH DONOR RESTRICTIONS - END OF YEAR	$ -	$ 1,983	$ 355	$ 157,009	$ -

LBF CPP Capital Area Legal Advocacy	LBF Hurricane Francine	LBF Bayou Region CPP DV Academy	LBF Northshore CPP Rural Washington Victims Project	State Appropriation / Adult Civil Legal Aid	VAWA NO	VAWA Northshore	GOEA COA
$ 1,126	$ 70,932	$ 20,350	$ 15,271	$ 500,000	$ 234,864	$ 50,687	$ 183,140
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
1,126	70,932	20,350	15,271	500,000	234,864	50,687	183,140
305	38,014	11,733	-	400,078	134,814	18,070	106,729
518	8,537	-	10,610	-	-	9,013	-
247	12,597	1,367	2,553	100,340	47,705	11,647	45,893
1,070	59,148	13,100	13,163	500,418	182,519	38,730	152,622
-	-	-	-	-	41,811	11,391	-
-	7,798	-	2,108	-	3,489	932	-
-	-	-	-	-	6,508	-	30,518
56	4,119	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	(250)	-	-	-	537	-	-
-	-	-	-	-	-	-	-
-	117	7,250	-	-	-	-	-
1,126	70,932	20,350	15,271	500,418	234,864	51,053	183,140
-	-	-	-	(418)	-	(366)	-
-	-	-	-	38,640	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
$ -	$ -	$ -	$ -	$ -	$ -	$ (366)	$ -
$ -	$ -	$ -	$ -	$ 38,222	$ -	$ -	$ -

SOUTHEAST LOUISIANA LEGAL SERVICES CORPORATION
SUPPLEMENTARY INFORMATION
COMBINING STATEMENT OF ACTIVITIES - CONTINUED
FOR THE YEAR ENDED DECEMBER 31, 2025

	Hancock Bank Justice Bus	Neall Foundation	Ascension Parish Rental Assistance Fund CAUW	Client Assistance Fund	American College of Bankruptcy Foundation
REVENUE AND SUPPORT:					
Grants and fees	$ -	$ 5,000	$ -	$ -	$ -
Interest	-	-	-	-	-
Donations	-	-	-	17,527	-
Contributions	-	-	-	-	-
Other	-	-	-	-	-
Total revenue and support	-	5,000	-	17,527	-
EXPENSES:					
Personnel:					
Salaries - lawyers	-	-	-	-	-
Salaries - non-lawyers	-	-	-	-	-
Fringe benefits	-	-	-	-	-
Total personnel expenses	-	-	-	-	-
Contract services	-	-	-	-	-
Travel and training	-	-	-	-	-
Space costs	-	-	-	-	-
Supplies	-	-	-	-	-
Equipment	325	-	-	-	-
Depreciation	-	-	-	-	-
Litigation	-	2,214	-	5,823	-
Rental assistance	-	2,628	300	23,576	-
Other	-	-	-	-	-
Total expenses	325	4,842	300	29,399	-
CHANGE IN NET ASSETS	(325)	158	(300)	(11,872)	-
NET ASSETS AT BEGINNING OF YEAR	3,002	-	883	11,872	3,089
TRANSFERS BETWEEN FUNDS	-	-	-	-	-
INVESTMENT IN FIXED ASSETS	-	-	-	-	-
NET ASSETS WITHOUT DONOR RESTRICTIONS - END OF YEAR	$ -	$ 158	$ -	$ -	$ -
NET ASSETS WITH DONOR RESTRICTIONS - END OF YEAR	$ 2,677	$ -	$ 583	$ -	$ 3,089

JRI Jefferson Parish	GNOF Gert Town	OLAP Nursing Home	EBR Eviction Diversion	Right to Counsel	HUD Eviction Protection ALS	Wells Fargo 2022	BRAF Alma Fund Rural DV
$ 121,999	$ -	$ 65,000	$ 130,545	$ 2,250,267	$ 280,145	$ -	$ 25,000
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
121,999	-	65,000	130,545	2,250,267	280,145	-	25,000
907	-	45,455	54,250	758,351	138,952	-	5,027
2,595	-	-	36,214	417,757	60,591	-	-
1,486	-	19,545	38,898	481,028	79,350	-	2,163
4,988	-	65,000	129,362	1,657,136	278,893	-	7,190
117,001	-	-	-	379,553	-	-	-
10	-	-	95	49,161	1,768	-	-
-	-	-	-	93,062	-	-	-
-	-	-	800	9,757	-	-	-
-	-	-	-	3,975	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	23,403	-	(501)	-
-	-	-	-	-	-	-	-
-	-	-	288	34,220	-	-	-
121,999	-	65,000	130,545	2,250,267	280,661	(501)	7,190
-	-	-	-	-	(516)	501	17,810
-	-	-	-	-	-	(501)	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
$ -	$ -	$ -	$ -	$ -	$ (516)	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 17,810

SOUTHEAST LOUISIANA LEGAL SERVICES CORPORATION
SUPPLEMENTARY INFORMATION
COMBINING STATEMENT OF ACTIVITIES - CONTINUED
FOR THE YEAR ENDED DECEMBER 31, 2025

	Enterprise Housing Advocacy Work	BR DV HAWF Penn	OCD Mitigation State	VOA SSVF Greater Baton Rouge	Equal Justice Works Crime Advocacy Program
REVENUE AND SUPPORT:					
Grants and fees	$ 792	$ 5,000	$ 5,719	$ -	$ 11,007
Interest	-	-	-	-	-
Donations	-	-	-	-	-
Contributions	-	-	-	-	-
Other	-	-	-	-	-
Total revenue and support	792	5,000	5,719	-	11,007
EXPENSES:					
Personnel:					
Salaries - lawyers	558	13,905	4,336	-	10,627
Salaries - non-lawyers	-	-	-	-	-
Fringe benefits	234	5,530	923	-	-
Total personnel expenses	792	19,435	5,259	-	10,627
Contract services	-	-	-	-	-
Travel and training	-	-	-	-	-
Space costs	-	-	-	-	-
Supplies	-	-	-	-	380
Equipment	-	-	-	-	-
Depreciation	-	-	-	-	-
Litigation	-	-	460	-	-
Rental assistance	-	-	-	-	-
Other	-	-	-	-	-
Total expenses	792	19,435	5,719	-	11,007
CHANGE IN NET ASSETS	-	(14,435)	-	-	-
NET ASSETS AT BEGINNING OF YEAR	-	15,001	-	18,391	-
TRANSFERS BETWEEN FUNDS	-	-	-	-	-
INVESTMENT IN FIXED ASSETS	-	-	-	-	-
NET ASSETS WITHOUT DONOR RESTRICTIONS - END OF YEAR	$ -	$ -	$ -	$ -	$ -
NET ASSETS WITH DONOR RESTRICTIONS - END OF YEAR	$ -	$ 566	$ -	$ 18,391	$ -

VA Legal Services for Veterans	Hancock Whitney HW Outreach	VAWA Baton Rouge 2023	FHLB Dallas Heirs Property	Domestic Violence AIR Project	BRAF Expansion Rural 18th JDC	Wilson Foundation North BR Heir	St Tammany CDBG DV Project
$ 280,141	$ -	$ 174,811	$ 93,045	$ 241,984	$ 30,000	$ 65,622	$ 25,000
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
280,141	-	174,811	93,045	241,984	30,000	65,622	25,000
144,867	1,030	87,637	62,335	65,314	4,551	-	18,802
37,362	-	-	-	91,729	-	43,997	-
65,508	442	37,680	24,788	64,382	1,958	16,161	4,797
247,737	1,472	125,317	87,123	221,425	6,509	60,158	23,599
-	-	65,313	-	-	-	-	-
11,833	-	375	910	4,865	-	234	-
7,200	-	-	-	9,900	-	-	-
7,780	1,685	-	-	4,055	-	77	-
1,008	-	-	-	1,739	-	1,059	-
-	-	-	-	-	-	-	-
4,008	-	-	5,012	-	-	4,094	-
-	-	-	-	-	-	-	-
643	-	-	-	-	-	-	1,401
280,209	3,157	191,005	93,045	241,984	6,509	65,622	25,000
(68)	(3,157)	(16,194)	-	-	23,491	-	-
-	3,157	16,194	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
$ (68)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ 23,491	$ -	$ -

SOUTHEAST LOUISIANA LEGAL SERVICES CORPORATION
SUPPLEMENTARY INFORMATION
COMBINING STATEMENT OF ACTIVITIES - CONTINUED
FOR THE YEAR ENDED DECEMBER 31, 2025

	GNOF New Year's Day Tragedy Grant	Lutz Fellow 2025 EC	BRAF Impact Grant	VOA SELA SSVF	Bob Woodruff
REVENUE AND SUPPORT:					
Grants and fees	$ 7,500	$ 13,641	$ 20,000	$ 40,000	$ 144,889
Interest	-	-	-	-	-
Donations	-	-	-	-	-
Contributions	-	-	-	-	-
Other	-	-	-	-	-
Total revenue and support	7,500	13,641	20,000	40,000	144,889
EXPENSES:					
Personnel:					
Salaries - lawyers	2,553	13,641	-	7,859	55,565
Salaries - non-lawyers	24	-	-	673	43,575
Fringe benefits	1,108	-	-	3,669	42,630
Total personnel expenses	3,685	13,641	-	12,201	141,770
Contract services	-	-	-	-	-
Travel and training	-	-	-	-	1,215
Space costs	-	-	-	-	-
Supplies	-	-	-	-	1,904
Equipment	-	-	-	-	-
Depreciation	-	-	-	-	-
Litigation	-	-	-	-	-
Rental assistance	-	-	-	-	-
Other	-	-	-	-	-
Total expenses	3,685	13,641	-	12,201	144,889
CHANGE IN NET ASSETS	3,815	-	20,000	27,799	-
NET ASSETS AT BEGINNING OF YEAR	-	-	-	59,632	-
TRANSFERS BETWEEN FUNDS	-	-	-	-	-
INVESTMENT IN FIXED ASSETS	-	-	-	-	-
NET ASSETS WITHOUT DONOR RESTRICTIONS - END OF YEAR	$ -	$ -	$ -	$ -	$ -
NET ASSETS WITH DONOR RESTRICTIONS - END OF YEAR	$ 3,815	$ -	$ 20,000	$ 87,431	$ -

Capital One	JRI St. Tammany LAPRI	Wilson Foundation Reentry	Restore Louisiana OCD Title Clearing	Start Corporation	Internal Revenue Service Grant	United Way New Orleans	United Way Donations
$ 40,000	$ 720	$ 58,906	$ 71,842	$ 20,195	$ 177,283	$ 50,000	$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	96
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
40,000	720	58,906	71,842	20,195	177,283	50,000	96
9,398	5	42,146	21,861	3,784	145,402	43,051	-
-	286	-	-	2,571	8,757	-	96
4,041	125	16,760	8,705	12,348	23,124	15,768	-
13,439	416	58,906	30,566	18,703	177,283	58,819	96
-	304	-	-	-	-	-	-
-	-	-	897	148	-	323	-
-	-	-	6,113	-	-	-	-
-	-	-	-	1,344	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	6,915	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
13,439	720	58,906	44,491	20,195	177,283	59,142	96
26,561	-	-	27,351	-	-	(9,142)	-
20,001	9,167	-	(4,227)	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
$ -	$ -	$ -	$ -	$ -	$ -	$ (9,142)	$ -
$ 46,562	$ 9,167	$ -	$ 23,124	$ -	$ -	$ -	$ -

SOUTHEAST LOUISIANA LEGAL SERVICES CORPORATION
SUPPLEMENTARY INFORMATION
COMBINING STATEMENT OF ACTIVITIES - CONTINUED
FOR THE YEAR ENDED DECEMBER 31, 2025

	United Way Capital Area	Hope Center	VOCA #8472 New Orleans District 9	VOCA #8607 Jefferson / St Tammany District 7	VOCA #8606 Capital Area District 5
REVENUE AND SUPPORT:					
Grants and fees	$ -	$ 23,748	$ 8,082	$ 8,055	$ 15,820
Interest	-	-	-	-	-
Donations	-	-	-	-	-
Contributions	-	-	-	-	-
Other	-	-	-	-	-
Total revenue and support	-	23,748	8,082	8,055	15,820
EXPENSES:					
Personnel:					
Salaries - lawyers	31,878	10,402	6,912	7,096	12,063
Salaries - non-lawyers	-	932	-	-	-
Fringe benefits	3,943	4,873	1,170	764	3,757
Total personnel expenses	35,821	16,207	8,082	7,860	15,820
Contract services	-	-	-	-	-
Travel and training	-	40	-	195	-
Space costs	-	-	-	-	-
Supplies	-	-	-	-	-
Equipment	-	-	-	-	-
Depreciation	-	-	-	-	-
Litigation	-	-	-	-	-
Rental assistance	-	-	-	-	-
Other	-	-	-	-	-
Total expenses	35,821	16,247	8,082	8,055	15,820
CHANGE IN NET ASSETS	(35,821)	7,501	-	-	-
NET ASSETS AT BEGINNING OF YEAR	35,821	22,501	-	-	-
TRANSFERS BETWEEN FUNDS	-	-	-	-	-
INVESTMENT IN FIXED ASSETS	-	-	-	-	-
NET ASSETS WITHOUT DONOR RESTRICTIONS - END OF YEAR	$ -	$ -	$ -	$ -	$ -
NET ASSETS WITH DONOR RESTRICTIONS - END OF YEAR	$ -	$ 30,002	$ -	$ -	$ -

	VOCA Jefferson 7922	VOCA Washington 8205	VOCA New Orleans 7906	United Way St. Charles	Employee Retention Credit	Chicago Community Foundation	American College of Bankruptcy Foundation	BRAF Alma Fund Pointe Coupee 2024
	$ 91,635	$ 81,053	$ 36,385	$ 21,500	$ -	$ -	$ 11,900	$ -
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	1,713,207	-	-	-
	-	-	-	-	-	-	-	-
	91,635	81,053	36,385	21,500	1,713,207	-	11,900	-
	59,698	58,691	21,208	20,921	-	79	-	341
	-	3,229	7,500	-	-	-	11,839	-
	26,919	18,792	7,630	8,319	-	34	61	-
	86,617	80,712	36,338	29,240	-	113	11,900	341
	-	-	-	-	-	2,850	-	-
	556	341	-	-	-	635	-	-
	-	-	-	3,933	-	14,600	-	-
	312	-	47	-	-	124	-	-
	2,678	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	50,720	-	-
	1,472	-	-	-	167,918	161,292	-	-
	91,635	81,053	36,385	33,173	167,918	230,334	11,900	341
	-	-	-	(11,673)	1,545,289	(230,334)	-	(341)
	-	-	-	11,673	(761)	1,541,532	-	341
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	$ -	$ -	$ -	$ -	$ 1,544,528	$ 1,311,198	$ -	$ -
	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

SOUTHEAST LOUISIANA LEGAL SERVICES CORPORATION
SUPPLEMENTARY INFORMATION
COMBINING STATEMENT OF ACTIVITIES - CONTINUED
FOR THE YEAR ENDED DECEMBER 31, 2025

	GNOF Albert & Hattie McClure Fund	MS - Legal Barriers to Economic Fund	GNOF Hurricane Francine	SLLS4US	NFL Players Coalition
REVENUE AND SUPPORT:					
Grants and fees	$ 7,000	$ 15,000	$ -	$ -	$ 13,137
Interest	-	-	-	-	-
Donations	-	-	-	-	-
Contributions	-	-	-	-	-
Other	-	-	-	-	-
Total revenue and support	7,000	15,000	-	-	13,137
EXPENSES:					
Personnel:					
Salaries - lawyers	-	-	-	-	-
Salaries - non-lawyers	-	11,857	-	-	-
Fringe benefits	-	-	-	-	-
Total personnel expenses	-	11,857	-	-	-
Contract services	-	-	-	-	2,500
Travel and training	-	-	-	-	-
Space costs	-	-	-	-	-
Supplies	-	-	2,000	-	-
Equipment	-	-	-	-	-
Depreciation	-	-	-	-	-
Litigation	-	-	-	-	10,637
Rental assistance	-	-	-	-	-
Other	7,000	-	-	895	-
Total expenses	7,000	11,857	2,000	895	13,137
CHANGE IN NET ASSETS	-	3,143	(2,000)	(895)	-
NET ASSETS AT BEGINNING OF YEAR	-	-	2,000	895	-
TRANSFERS BETWEEN FUNDS	-	-	-	-	-
INVESTMENT IN FIXED ASSETS	-	-	-	-	-
NET ASSETS WITHOUT DONOR RESTRICTIONS - END OF YEAR	$ -	$ -	$ -	$ -	$ -
NET ASSETS WITH DONOR RESTRICTIONS - END OF YEAR	$ -	$ 3,143	$ -	$ -	$ -

Lincoln Institute Grant	General	Investment in Fixed Assets Other	Investment in Fixed Assets Buildings	Total
$ -	$ 438,385	$ -	$ -	$ 16,202,689
-	-	-	-	13,280
-	70,892	-	-	88,515
-	-	-	-	1,713,207
-	-	-	-	8,150
-	509,277	-	-	18,025,841
-	-	-	-	6,888,289
-	650,051	-	-	3,774,853
-	5,291	-	-	3,148,102
-	655,342	-	-	13,811,244
-	60,974	-	-	1,013,940
-	30,815	-	-	333,354
-	51,511	-	-	704,839
-	25,066	-	-	147,658
-	7,742	-	-	29,497
-	-	17,024	31,998	49,022
-	5,748	-	-	106,501
-	765	-	-	77,989
-	90,734	-	-	915,028
-	928,697	17,024	31,998	17,189,072
-	(419,420)	(17,024)	(31,998)	836,769
	1,449,293	128,706	460,453	4,156,431
	-	-	-	-
-	(34,679)	8,054	34,679	-
$ -	$ 995,194	$ -	$ -	$ 3,865,987
$ -	$ -	$ 119,736	$ 463,134	$ 1,127,213

NOTE 1. PRIVATE ATTORNEY INVOLVEMENT COSTS

Private attorney involvement costs were generated from the following programs:

Legal Services Corporation	$ 1,241,638
Louisiana Bar Foundation	228,134
Other Grants	11,276
	$ 1,481,048

NOTE 2. NET ASSETS – WITHOUT DONOR RESTRICTIONS

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

DHHM
certified public accountants

Duplantier
Hrapmann
Hogan &
Maher, LLP

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

Metairie
3510 N. Causeway Blvd.
Suite 500
Metairie, LA 70002
Phone: (504) 586-8866
Fax: (504) 525-5888

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

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

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

Harvey
2067 Paxton Street
Harvey, LA 70058
Phone: (504) 347-0441
Fax: (504) 347-0467

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

April 30, 2026

Board of Directors
Southeast Louisiana Legal Services Corporation

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Southeast Louisiana Legal Services Corporation (a non-profit corporation), which comprise the statement of financial position as of December 31, 2025, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated April 30, 2026.

Report on Internal Control over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

Purpose of This Report

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

Duplantier, Hrapmann, Hogan and Maher, LLP

Metairie, Louisiana

DHHM
certified public accountants

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Metairie
3510 N. Causeway Blvd.
Suite 500
Metairie, LA 70002
Phone: (504) 586-8866
Fax: (504) 525-5888

Covington
220 Park Place
Suite 101
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Phone: (985) 892-8776
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1290 Seventh Street
Slidell, LA 70458
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Fax: (985) 781-6497

Harvey
2067 Paxton Street
Harvey, LA 70058
Phone: (504) 347-0441
Fax: (504) 347-0467

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

April 30, 2026

Board of Directors
Southeast Louisiana Legal Services Corporation

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Southeast Louisiana Legal Services Corporation's (the Corporation) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* and the Legal Services Corporation Audit Guide and Compliance Supplement (the Audit Guide) that could have a direct and material effect on each of the Corporation's major federal programs for the year ended December 31, 2025. The Corporation's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Corporation complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2025.

Basis for Opinion on Each Major Federal Program

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

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.

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

- Obtain an understanding of the Corporation's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance and the Audit Guide, but not for the purpose of expressing an opinion on the effectiveness of the Corporation's internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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

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

Duplantier, Hrapmann, Hogan and Maher, LLP

Metairie, Louisiana

SOUTHEAST LOUISIANA LEGAL SERVICES CORPORATION
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2025

PROGRAM DEPARTMENT / TITLE	Assistance Listing Number	Pass-Through Grantors' Identifying Number	Federal Expenditures	Subrecipient Costs
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
HUD Eviction Protection Grant	14.537		$ 280,661	$ -
Funds passed through St. Tammany Parish:				
Community Development Block Grant	14.218		25,000	-
Funds passed through State of Louisiana DOA:				
Community Development Block Grant	14.228	B-18-DP-22-001	5,719	-
Funds passed through Hunt, Guillot, & Associates:				
Community Development Block Grant	14.272		44,491	-
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			355,871	-
LEGAL SERVICES CORPORATION				
Basic Field	09.619081	LA-13	4,864,734	135,000
Disaster Supplemental Appropriation	09.619081	GT-21DSA-00005	1,451,022	42,333
Tech Improvement	09.619081	AD-TG21T-0015	-	-
PBIF BR Eviction	09.619081		136,272	-
TIG Statewide	09.619081	GT-TG24T-00012	64,714	-
TOTAL LEGAL SERVICES CORPORATION			6,516,742	177,333
INTERNAL REVENUE SERVICE				
LITC Program	21.008	25-LITC0685-02-00 25-LITC0685-02-01 25-LITC0685-02-02	177,283	-
TOTAL INTERNAL REVENUE SERVICE			177,283	-
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES ADMINISTRATION ON AGING				
Funds passed through GOEA Council on Aging:				
Title III B Supportive Services	93.044		183,140	-
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES ADMINISTRATION ON AGING			183,140	-

SOUTHEAST LOUISIANA LEGAL SERVICES CORPORATION
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED))
FOR THE YEAR ENDED DECEMBER 31, 2025

PROGRAM DEPARTMENT / TITLE	Assistance Listing Number	Pass-Through Grantors' Identifying Number	Federal Expenditures	Subrecipient Costs
U.S. DEPARTMENT OF JUSTICE				
Funds passed through Office on Violence Against Women:				
Legal Assistance for Victims	16.524	15JOVW-23-GG-00522-LEGA	$ 191,005	$ 50,414
Legal Assistance for Victims	16.524	15JOVW-24-GG-00080-LEGA	234,864	47,593
Legal Assistance for Victims	16.524	15JOVW-25-GG-00488-LEGA	51,053	11,391
Funds passed through Louisiana Commission on Law Enforcement:				
Crime Victim Assistance	16.575	2023-VA-02/01-7922 2024-VA-01-8607	99,690	-
Crime Victim Assistance	16.575	2023-VA-02/01-8205 2024-VA-02/01-8606	96,873	-
Crime Victim Assistance	16.575	2023-VA-02/01-7906 2024-VA-01-8472	44,467	-
TOTAL U.S. DEPARTMENT OF JUSTICE			717,952	109,398
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES ADMINISTRATION FOR CHILDREN AND FAMILIES				
Funds passed through Louisiana Bar Foundation:				
Title IV-E Foster Care	93.658	CINC 2024-002 CINC 2025-002	331,206	-
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES ADMINISTRATION FOR CHILDREN AND FAMILIES			331,206	-
U.S. DEPARTMENT OF VETERANS AFFAIRS				
Homeless Veterans Legal Services	64.056		280,209	-
Funds passed through Start Corporation:				
Supportive Services for Veteran Families	64.033		20,195	-
Funds passed through The Hope Center, Inc.:				
Supportive Services for Veteran Families	64.033		16,247	-
TOTAL U.S. DEPARTMENT OF VETERANS AFFAIRS			316,651	-

SOUTHEAST LOUISIANA LEGAL SERVICES CORPORATION
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2025

PROGRAM DEPARTMENT / TITLE	Assistance Listing Number	Pass-Through Grantors' Identifying Number	Federal Expenditures	Subrecipient Costs
U.S. DEPARTMENT OF TREASURY				
Funds passed through East Baton Rouge Parish:				
Emergency Rental Assistance Program	21.023		$ 130,545	$ -
Funds passed through City of New Orleans:				
Emergency Rental Assistance Program	21.023		1,000,000	128,662
TOTAL U.S. DEPARTMENT OF TREASURY			1,130,545	128,662
TOTAL FEDERAL EXPENDITURES			$ 9,729,390	$ 415,393

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, 2025. 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, 2025, the Corporation did elect to use the de minimis cost rate covered in §200.414 of the Uniform Guidance.

4. CONTRACT COMPLIANCE – LEGAL SERVICE CORPORATION:

Legal Services Corporation requires that the Corporation expend 12.5% of their funding towards private attorney involvement. The contract compliance condition was satisfied for the year ended December 31, 2025.

SOUTHEAST LOUISIANA LEGAL SERVICES CORPORATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2025

A. SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

* Material weakness(es) identified?	__Yes	_X_No
* Control deficiencies identified that are not considered to be material weaknesses?	__Yes	_X_None Reported
* Noncompliance material to financial statements noted?	__Yes	_X_No

Federal Awards:

Internal control over major programs:

* Material weaknesses?	__Yes	_X_No
* Control deficiencies identified that are not considered to be material weaknesses?	__Yes	_X_ None Reported

Type of auditor's report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance:	__Yes	_X_No

Identification of major program:

Name of Program	Assistance Listing No.	Expenditures
Legal Services Corporation – Basic Field, Disaster, PBIF BR Eviction, and TIG Statewide grants	09.619081	$ 6,516,742
Emergency Rental Assistance Program	21.023	$ 1,130,545

The dollar threshold used to distinguish between Type A and Type B program was: $ 1,000,000

Auditee qualified as low-risk auditee?	_X_Yes	__No

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

None

C. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS:

None

D. PRIOR YEAR FINDINGS:

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

None

FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS:

None

SOUTHEAST LOUISIANA
LEGAL SERVICES CORPORATION

INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES

FOR THE FISCAL YEAR JANUARY 01, 2025
THROUGH DECEMBER 31, 2025

SOUTHEAST LOUISIANA LEGAL SERVICES CORPORATION

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DHHM
certified public
accountants

Duplantier
Hrapmann
Hogan &
Maher, LLP

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

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

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

Metairie
3510 N. Causeway Blvd.
Suite 500
Metairie, LA 70002
Phone: (504) 586-8866
Fax: (504) 525-5888

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

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

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

Harvey
2067 Paxton Street
Harvey, LA 70058
Phone: (504) 347-0441
Fax: (504) 347-0467

INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES
FOR THE FISCAL YEAR JANUARY 01, 2025
THROUGH DECEMBER 31, 2025

May 29, 2026

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

We have performed the procedures enumerated below on the control and compliance (C/C) areas identified in the Louisiana Legislative Auditor's (LLA's) Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period January 01, 2025 through December 31, 2025. Southeast Louisiana Legal Services Corporation's management is responsible for those C/C areas identified in the SAUPs.

Southeast Louisiana Legal Services Corporation has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the C/C areas identified in the LLA's SAUPs for the fiscal period January 01, 2025 through December 31, 2025. Additionally, the LLA has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

1) Written Policies and Procedures

A. **Procedure**: Obtain and inspect the entity's written policies and procedures and observe whether they address each of the following categories and subcategories if applicable to public funds and the entity's operations:

i. ***Budgeting***, including preparing, adopting, monitoring, and amending the budget.

ii. ***Purchasing***, including (1) how purchases are initiated, (2) how vendors are added to the vendor list, (3) the preparation and approval process of purchase requisitions and purchase orders, (4) controls to ensure compliance with the Public Bid Law, and (5) documentation required to be maintained for all bids and price quotes.

iii. ***Disbursements***, including processing, reviewing, and approving.

iv. ***Receipts/Collections***, including receiving, recording, and preparing deposits. Also, policies and procedures should include management's actions to determine the completeness of all collections for each type of revenue or agency fund additions (e.g., periodic confirmation with outside parties, reconciliation to utility billing after cutoff procedures, reconciliation of traffic ticket number sequences, agency fund forfeiture monies confirmation).

v. ***Payroll/Personnel***, including (1) payroll processing, (2) reviewing and approving time and attendance records, including leave and overtime worked, and (3) approval process for employee rates of pay or approval and maintenance of pay rate schedules.

vi. ***Contracting***, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.

vii. ***Travel and Expense Reimbursement***, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.

viii. ***Credit Cards (and debit cards, fuel cards, purchase cards, if applicable)***, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers of statements, and (5) monitoring card usage (e.g., determining the reasonableness of fuel card purchases).

ix. ***Ethics***, including (1) the prohibitions as defined in Louisiana Revised Statute (R.S.) 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) a requirement that documentation is maintained to demonstrate that all employees and officials were notified of any changes to the entity's ethics policy.

x. ***Debt Service***, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.

xi. ***Information Technology Disaster Recovery/Business Continuity***, including (1) identification of critical data and frequency of data backups, (2) storage of backups in a separate physical location isolated from the network, (3) periodic testing/verification that backups can be restored, (4) use of antivirus software on all systems, (5) timely application of all available system and software patches/updates, and (6) identification of personnel, processes, and tools needed to recover operations after a critical event.

xii. ***Prevention of Sexual Harassment***, including R.S. 42:342-344 requirements for (1) agency responsibilities and prohibitions, (2) annual employee training, and (3) annual reporting.

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

2) Board or Finance Committee

A. **Procedure**: Obtain and inspect the board/finance committee minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws, or equivalent document in effect during the fiscal period, and:

i. Observe that the board/finance committee met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, bylaws, or other equivalent document.

ii. For those entities reporting on the governmental accounting model, review the minutes from all regularly scheduled board/finance committee meetings held during the fiscal year and observe whether the minutes from at least one meeting each month referenced or included monthly budget-to-actual comparisons on the general fund, quarterly budget-to-actual comparisons, at a minimum, on all proprietary funds, and semi-annual budget-to-actual comparisons, at a minimum, on all special revenue funds. *Alternatively, for those entities reporting on the not-for-profit accounting model, observe that the minutes referenced or included financial activity relating to public funds if those public funds comprised more than 10% of the entity's collections during the fiscal period.*

iii. For governmental entities, obtain the prior year audit report and observe the unassigned fund balance in the general fund. If the general fund had a negative ending unassigned fund balance in the prior year audit report, observe that the minutes for at least one meeting during the fiscal period referenced or included a formal plan to eliminate the negative unassigned fund balance in the general fund.

iv. Observe whether the board/finance committee received written updates of the progress of resolving audit finding(s), according to management's corrective action plan at each meeting until the findings are considered fully resolved.

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

3) Bank Reconciliations

A. **Procedure**: Obtain a listing of entity bank accounts for the fiscal period from management and management's representation that the listing is complete. Ask management to identify the entity's main operating account. Select the entity's main operating account and randomly select 4 additional accounts (or all accounts if less than 5). Randomly select one month from the fiscal period, obtain and inspect the corresponding bank statement and reconciliation for each selected account, and observe that:

   i. Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated or electronically logged);

   ii. Bank reconciliations include written evidence that a member of management or a board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation within 1 month of the date the reconciliation was prepared (e.g., initialed and dated or electronically logged); and

   iii. Management has documentation reflecting it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.

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

4) Collections (excluding electronic funds transfers)

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

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

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

   i. Employees responsible for cash collections do not share cash drawers/registers;

   ii. Each employee responsible for collecting cash is not also responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g., pre-numbered receipts) to the deposit;

iii. Each employee responsible for collecting cash is not also responsible for posting collection entries to the general ledger or subsidiary ledgers, unless another employee/official is responsible for reconciling ledger postings to each other and to the deposit; and

iv. The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or custodial fund additions, is (are) not also responsible for collecting cash, unless another employee/official verifies the reconciliation.

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

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

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

D. **Procedure**: Randomly select two deposit dates for each of the 5 bank accounts selected for Bank Reconciliations procedure #3A (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day). *Alternatively, the practitioner may use a source document other than bank statements when selecting the deposit dates for testing, such as a cash collection log, daily revenue report, receipt book, etc.* Obtain supporting documentation for each of the 10 deposits and:

i. Observe that receipts are sequentially pre-numbered.

ii. Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.

iii. Trace the deposit slip total to the actual deposit per the bank statement.

iv. Observe that the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than $100 and the cash is stored securely in a locked safe or drawer).

v. Trace the actual deposit per the bank statement to the general ledger.

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

5) Non-Payroll Disbursements (excluding card purchases, travel reimbursements, and petty cash purchases)

A. **Procedure**: Obtain a listing of locations that process payments for the fiscal period and management's representation that the listing is complete. Randomly select 5 locations (or all locations if less than 5).

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

B. **Procedure**: For each location selected under procedure #5A above, obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, then inquire of employees about their job duties), and observe that job duties are properly segregated such that:

i. At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order or making the purchase;

ii. At least two employees are involved in processing and approving payments to vendors;

iii. The employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files;

iv. Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments; and

v. Only employees/officials authorized to sign checks approve the electronic disbursement (release) of funds, whether through automated clearinghouse (ACH), electronic funds transfer (EFT), wire transfer, or some other electronic means.

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

C. **Procedure**: For each location selected under procedure #5A above, obtain the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtain management's representation that the population is complete. Randomly select 5 disbursements for each location, obtain supporting documentation for each transaction, and:

i. Observe whether the disbursement, whether by paper or electronic means, matched the related original itemized invoice and supporting documentation indicates that deliverables included on the invoice were received by the entity, and

ii. Observe whether the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under procedure #5B above, as applicable.

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

D. **Procedure**: Using the entity's main operating account and the month selected in Bank Reconciliations procedure #3A, randomly select 5 non-payroll-related electronic disbursements (or all electronic disbursements if less than 5) and observe that each electronic disbursement was (a) approved by only those persons authorized to disburse funds (e.g., sign checks) per the entity's policy, and (b) approved by the required number of authorized signers per the entity's policy. *Note:*

If no electronic payments were made from the main operating account during the month selected the practitioner should select an alternative month and/or account for testing that does include electronic disbursements.

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

6) Credit Cards/Debit Cards/Fuel Cards/Purchase Cards (Cards)

A. **Procedure**: Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and purchase cards (cards) for the fiscal period, including the card numbers and the names of the persons who maintained possession of the cards. Obtain management's representation that the listing is complete.

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

B. **Procedure**: Using the listing prepared by management, randomly select 5 cards (or all cards if less than 5) that were used during the fiscal period. Randomly select one monthly statement or combined statement for each card (for a debit card, randomly select one monthly bank statement). Obtain supporting documentation, and:

   i. Observe whether there is evidence that the monthly statement or combined statement and supporting documentation (e.g., itemized receipts for credit/debit card purchases, exception reports for excessive fuel card usage) were reviewed and approved, in writing (or electronically approved) by someone other than the authorized card holder (those instances requiring such approval that may constrain the legal authority of certain public officials, such as the mayor of a Lawrason Act municipality, should not be reported); and

   ii. Observe that finance charges and late fees were not assessed on the selected statements.

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

C. **Procedure**: Using the monthly statements or combined statements selected under procedure #6B above, excluding fuel cards, randomly select 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions (e.g., each card should have 10 transactions subject to inspection). For each transaction, observe that it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only). For missing receipts, the practitioner should describe the nature of the transaction and observe whether management had a compensating control to address missing receipts, such as a "missing receipt statement" that is subject to increased scrutiny.

   Results: As a result of applying the above agreed upon procedures, we noted the following:

- For two of the ten transactions tested for the Hancock Whitney card ending in x3729, the supporting receipts did not include written documentation of the business/public purpose of the purchase.

Recommendation: We recommend that the business/public purpose of each credit card transaction be properly documented in the supporting documentation maintained.

Management's Response: Management has provided a plan of corrective action, which is included in Appendix A.

D. **Procedure**: Using the list of terminated employees obtained in Payroll and Personnel procedure #9C identify those individuals who had access to cards and randomly select 5 terminated employees (or all terminated employees with card access if less than 5) from this population. Observe evidence that the cards have been deactivated for these terminated employees. In cases where a card is shared by multiple users, obtain evidence that the terminated employees' authorization has been removed.

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

7) *Travel and Travel-Related Expense Reimbursements (excluding card transactions)*

A. **Procedure**: Obtain from management a listing of all travel and travel-related expense reimbursements during the fiscal period and management's representation that the listing or general ledger is complete. Randomly select 5 reimbursements and obtain the related expense reimbursement forms/prepaid expense documentation of each selected reimbursement, as well as the supporting documentation. For each of the 5 reimbursements selected:

i. If reimbursed using a per diem, observe that the approved reimbursement rate is no more than those rates established either by the State of Louisiana (doa.la.gov/doa/ost/ppm-49-travel-guide/) or the U.S. General Services Administration (www.gsa.gov);

ii. If reimbursed using actual costs, observe that the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased;

iii. Observe that each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by Written Policies and Procedures procedure #1A(vii); and

iv. Observe that each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

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

8) Contracts

A. **Procedure**: Obtain from management a listing of all agreements/contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. *Alternatively, the practitioner may use an equivalent selection source, such as an active vendor list.* Obtain management's representation that the listing is complete. Randomly select 5 contracts (or all contracts if less than 5) from the listing, excluding the practitioner's contract, and:

i. Observe whether the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law;

ii. Observe whether the contract was approved by the governing body/board, if required by policy or law (e.g., Lawrason Act, Home Rule Charter);

iii. If the contract was amended (e.g., change order), observe that the original contract terms provided for such an amendment and that amendments were made in compliance with the contract terms (e.g., if approval is required for any amendment, the documented approval); and

iv. Randomly select one payment from the fiscal period for each of the 5 contracts, obtain the supporting invoice, agree the invoice to the contract terms, and observe that the invoice and related payment agreed to the terms and conditions of the contract.

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

9) Payroll and Personnel

A. **Procedure**: Obtain a listing of employees and officials employed during the fiscal period and management's representation that the listing is complete. Randomly select 5 employees or officials, obtain related paid salaries and personnel files, and agree paid salaries to authorized salaries/pay rates in the personnel files.

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

B. **Procedure**: Randomly select one pay period during the fiscal period. For the 5 employees or officials selected under procedure #9A above, obtain attendance records and leave documentation for the pay period, and:

i. Observe that all selected employees or officials documented their daily attendance and leave (e.g., vacation, sick, compensatory);

ii. Observe whether supervisors approved the attendance and leave of the selected employees or officials;

iii. Observe that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records; and

iv. Observe the rate paid to the employees or officials agrees to the authorized salary/pay rate found within the personnel file.

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

C. **Procedure**: Obtain a listing of those employees or officials that received termination payments during the fiscal period and management's representation that the list is complete. Randomly select two employees or officials and obtain related documentation of the hours and pay rates used in management's termination payment calculations and the entity's policy on termination payments. Agree the hours to the employee's or official's cumulative leave records, agree the pay rates to the employee's or official's authorized pay rates in the employee's or official's personnel files, and agree the termination payment to entity policy.

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

D. **Procedure**: Obtain management's representation that employer and employee portions of third-party payroll related amounts (e.g., payroll taxes, retirement contributions, health insurance premiums, garnishments, workers' compensation premiums) have been paid, and any associated forms have been filed, by required deadlines.

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

10) *Ethics*

A. **Procedure**: Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A obtain ethics documentation from management, and:

i. Observe whether the documentation demonstrates that each employee/official completed one hour of ethics training during the calendar year as required by R.S. 42:1170; and

ii. Observe whether the entity maintains documentation which demonstrates that each employee and official were notified of any changes to the entity's ethics policy during the fiscal period, as applicable

Results: The Louisiana Code of Ethics is generally not applicable to nonprofit entities, but may be applicable in certain situations, such as councils on aging. The ethics agreed-upon procedures are not applicable to Southeast Louisiana Legal Services Corporation.

B. **Procedure**: Inquire and/or observe whether the agency has appointed an ethics designee as required by R.S. 42:1170.

Results: The Louisiana Code of Ethics is generally not applicable to nonprofit entities, but may be applicable in certain situations, such as councils on aging. The ethics agreed-upon procedures are not applicable to Southeast Louisiana Legal Services Corporation.

11) Debt Service

A. **Procedure**: Obtain a listing of bonds/notes and other debt instruments issued during the fiscal period and management's representation that the listing is complete. Select all debt instruments on the listing, obtain supporting documentation, and observe that State Bond Commission approval was obtained for each debt instrument issued as required by Article VII, Section 8 of the Louisiana Constitution.

   Results: The debt service agreed-upon procedures category is generally not applicable to nonprofit entities. The debt service agreed-upon procedures are not applicable to Southeast Louisiana Legal Services Corporation.

B. **Procedure**: Obtain a listing of bonds/notes outstanding at the end of the fiscal period and management's representation that the listing is complete. Randomly select one bond/note, inspect debt covenants, obtain supporting documentation for the reserve balance and payments, and agree actual reserve balances and payments to those required by debt covenants (including contingency funds, short-lived asset funds, or other funds required by the debt covenants).

   Results: The debt service agreed-upon procedures category is generally not applicable to nonprofit entities. The debt service agreed-upon procedures are not applicable to Southeast Louisiana Legal Services Corporation.

12) Fraud Notice

A. **Procedure**: Obtain a listing of misappropriations of public funds and assets during the fiscal period and management's representation that the listing is complete. Select all misappropriations on the listing, obtain supporting documentation, and observe that the entity reported the misappropriation(s) to the legislative auditor and the district attorney of the parish in which the entity is domiciled as required by R.S. 24:523.

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

B. **Procedure**: Observe that the entity has posted, on its premises and website, the notice required by R.S. 24:523.1 concerning the reporting of misappropriation, fraud, waste, or abuse of public funds.

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

13) Information Technology Disaster Recovery/Business Continuity

A. **Procedure**: Obtain and inspect the entity's most recent documentation that it has backed up its critical data (if there is no written documentation, then inquire of personnel responsible for backing up critical data) and observe evidence that such backup (a) occurred within the past week, (b) was not stored on the government's local server or network, and (c) was encrypted.

   Results: We performed the procedure and discussed the results with management.

B. **Procedure**: Obtain and inspect the entity's most recent documentation that it has tested/verified that its backups can be restored (if there is no written documentation, then inquire of personnel responsible for testing/verifying backup restoration) and observe evidence that the test/verification was successfully performed within the past 3 months.

   Results: We performed the procedure and discussed the results with management.

C. **Procedure**: Obtain a listing of the entity's computers currently in use and their related locations, and management's representation that the listing is complete. Randomly select 5 computers and observe while management demonstrates that the selected computers have current and active antivirus software and that the operating system and accounting system software in use are currently supported by the vendor.

   Results: We performed the procedure and discussed the results with management.

D. **Procedure**: Randomly select 5 terminated employees (or all terminated employees if less than 5) using the list of terminated employees obtained in Payroll and Personnel procedure #9C. Observe evidence that the selected terminated employees have been removed or disabled from the network.

   Results: We performed the procedure and discussed the results with management.

E. **Procedure**: Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A, obtain cybersecurity training documentation from management, and observe that the documentation demonstrates that the following employees/officials with access to the agency's information technology assets have completed cybersecurity training as required by R.S. 42:1267. The requirements are as follows:

   - Hired before June 9, 2020 – completed the training; and
   - Hired on or after June 9, 2020 – completed the training within 30 days of initial service or employment

   Results: We performed the procedure and discussed the results with management.

14) Prevention of Sexual Harassment

A. **Procedure**: Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A, obtain sexual harassment training documentation from management, and observe that the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year as required by R.S. 42:343.

   Results: A private non-profit that is subject to audit by virtue of the receipt of public funds does not appear to be subject to the sexual harassment law, R.S. 42:341, et seq. However, the non-profit could be subject to the law as part of its agreement to receive the public funds. The sexual harassment agreed-upon procedures are not applicable to Southeast Louisiana Legal Services Corporation.

B. **Procedure**: Observe that the entity has posted its sexual harassment policy and complaint procedure on its website (or in a conspicuous location on the entity's premises if the entity does not have a website).

   Results: A private non-profit that is subject to audit by virtue of the receipt of public funds does not appear to be subject to the sexual harassment law, R.S. 42:341, et seq. However, the non-profit could be subject to the law as part of its agreement to receive the public funds. The sexual harassment agreed-upon procedures are not applicable to Southeast Louisiana Legal Services Corporation.

C. **Procedure**: Obtain the entity's annual sexual harassment report for the current fiscal period, observe that the report was dated on or before February 1, and observe that the report includes the applicable requirements of R.S. 42:344:

   i. Number and percentage of public servants in the agency who have completed the training requirements;

   ii. Number of sexual harassment complaints received by the agency;

   iii. Number of complaints which resulted in a finding that sexual harassment occurred;

   iv. Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and

   v. Amount of time it took to resolve each complaint.

   Results: A private non-profit that is subject to audit by virtue of the receipt of public funds does not appear to be subject to the sexual harassment law, R.S. 42:341, et seq. However, the non-profit could be subject to the law as part of its agreement to receive the public funds. The sexual harassment agreed-upon procedures are not applicable to Southeast Louisiana Legal Services Corporation.

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

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

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

Duplantier, Hrapmann, Hogan and Maher, LLP

Metairie, Louisiana

APPENDIX A

MANAGEMENT'S RESPONSE

SOUTHEAST LOUISIANA
LEGAL SERVICES
Free Legal Aid for Low-Income People

Baton Rouge • Covington • Gretna • Hammond • Houma • New Orleans

1340 Poydras Street, Suite 600 • New Orleans, Louisiana 70112 • Telephone: (504) 529-1000 • Fax: (504) 596-2241
www.slls.org • www.louisianalawhelp.org • http://tinyurl.com/sllsfacebook

May 29, 2026

Duplantier, Hrapmann, Hogan & Maher, LLP
Certified Public Accountants
3510 N. Causeway Blvd., Suite 500
Metairie, LA 70002

This letter is in response to the findings noted for the Louisiana Legislative Auditor's Statewide Agreed-Upon Procedures performed for the period January 1, 2025 through December 31, 2025.

6) Credit Cards/Debit Cards/Fuel Cards/Purchase Cards (Cards) - Procedure C

Results: For two of the ten transactions tested for the Hancock Whitney card ending in x3729, the supporting receipts did not include written documentation of the business/public purpose of the purchase.

Recommendation: We recommend that the business/public purpose of each credit card transaction be properly documented in the supporting documentation maintained.

Management Response:

SLLS will document more detailed business purpose explanations on invoices attached to credit card statements or include what the business purpose of the transactions were and, in the future, SLLS will include such purpose on the invoices attached to the credit card statements.

In instances in which there is a monthly recurring subscription charge, SLLS will maintain a file that documents the subscription service was approved, the start and end dates of the subscription service, the cost of the subscription service, and the business purpose of the subscription service.

Sincerely,

Laura Tuggle

Laura Tuggle
Executive Director
Southeast Louisiana Legal Services Corporation