

# **LEGAL AID JUSTICE CENTER**

**Financial Statement  
and  
Accompanying Information  
for the year ended  
June 30, 2018**

**(With comparative financial information  
as of June 30, 2017)**

# LEGAL AID JUSTICE CENTER

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**Frank Barcalow CPA, P.L.L.C.**  
**Certified Public Accountant**

**Independent Auditor's Report**

The Board of Directors  
Legal Aid Justice Center  
Charlottesville, Virginia

**Report on the Financial Statements**

We have audited the accompanying financial statements of Legal Aid Justice Center (a nonprofit organization), which comprise the statement of financial position as of June 30, 2018, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements.

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

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

**Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

**Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Legal Aid Justice Center as of June 30, 2018, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

**Report on Summarized Comparative Information**

We have previously audited the Legal Aid Justice's 2017 financial statements, and our report dated July 27, 2017, expressed an unmodified opinion on those audited financial statements. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2018, is consistent, in all material respects, with the audited financial statements from which it has been derived.

## **Other Matter**

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The schedule of support, revenue and expenses are presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

*Frank Barcalow CPA, P.L.L.C.*

Frank Barcalow CPA, P.L.L.C.  
Richmond, Virginia  
July 19, 2018

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**Members American Institute of Certified Public Accountants**

# Legal Aid Justice Center

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## Statement of Financial Position

June 30, 2018

(with comparative totals for the year ended June 30, 2017)

Assets	<u>2018</u>	<u>2017</u>
<b>Current assets</b>		
Cash and cash equivalents	\$ 1,515,033	\$ 779,118
Investments	1,559,174	1,528,466
Cash in escrow, client deposits	23,083	32,997
Other receivables	211,250	388,762
Prepaid expenses	81,219	81,848
Deposits	18,436	19,186
<b>Total current assets</b>	<u>3,408,195</u>	<u>2,830,377</u>
Property and equipment		
Furniture, improvements and property, net	<u>1,486,444</u>	<u>1,615,728</u>
<b>Total assets</b>	<u>\$ 4,894,639</u>	<u>\$ 4,446,105</u>
<b>Liabilities and net assets</b>		
<b>Current liabilities</b>		
Accounts payable	\$ 444,235	\$ 133,130
Accrued annual leave	118,263	116,114
Note payable - short term	34,662	33,421
Client deposits	23,083	32,997
Unearned revenue	1,894,178	1,437,918
Deposits payable	8,838	6,417
<b>Total current liabilities</b>	<u>2,523,259</u>	<u>1,759,997</u>
Note Payable	<u>311,980</u>	<u>346,835</u>
<b>Total liabilities</b>	<u>2,835,239</u>	<u>2,106,832</u>
<b>Commitments</b>		
<b>Net assets</b>		
<b>Unrestricted</b>		
General	919,598	1,103,801
Property and equipment	<u>1,139,802</u>	<u>1,235,472</u>
<b>Total unrestricted</b>	<u>2,059,400</u>	<u>2,339,273</u>
Temporarily restricted	-	-
<b>Total net assets</b>	<u>2,059,400</u>	<u>2,339,273</u>
<b>Total liabilities and net assets</b>	<u>\$ 4,894,639</u>	<u>\$ 4,446,105</u>

See notes to financial statements.

# Legal Aid Justice Center

## Statement of Activities

For the Year Ended June 30, 2018

(with summarized totals for the year ended June 30, 2017)

	Unrestricted	Temporarily Restricted	2018 Total	2017 Total
<b>Support and revenue</b>				
Grants and contracts	\$ 3,651,324	\$ -	\$ 3,651,324	\$ 3,234,949
Local funding	665,579	-	665,579	677,206
Investment income	30,735	-	30,735	32,248
Donated services	4,244,860	-	4,244,860	3,911,651
Contributions	1,043,278	-	1,043,278	819,652
Attorney fees	94,401	-	94,401	71,166
Other income	70,635	-	70,635	189,769
	<u>9,800,812</u>	<u>-</u>	<u>9,800,812</u>	<u>8,936,641</u>
Net assets released from restrictions Expiration of time or purpose restrictions	-	-	-	-
<b>Total support and revenue</b>	<u>9,800,812</u>	<u>-</u>	<u>9,800,812</u>	<u>8,936,641</u>
<b>Expenses</b>				
<b>Program services</b>				
Legal assistance	9,317,020	-	9,317,020	8,061,919
<b>Supporting services</b>				
Management and general	352,587	-	352,587	351,949
Fund-raising expenses	411,078	-	411,078	302,470
	<u>10,080,685</u>	<u>-</u>	<u>10,080,685</u>	<u>8,716,338</u>
<b>Total expenses</b>	<u>10,080,685</u>	<u>-</u>	<u>10,080,685</u>	<u>8,716,338</u>
<b>Change in net assets</b>	(279,873)	-	(279,873)	220,303
<b>Net assets at beginning of year</b>	<u>2,339,273</u>	<u>-</u>	<u>2,339,273</u>	<u>2,118,970</u>
<b>Net assets at end of year</b>	<u>\$ 2,059,400</u>	<u>\$ -</u>	<u>\$ 2,059,400</u>	<u>\$ 2,339,273</u>

See notes to financial statements.

# Legal Aid Justice Center

## Statement of Functional Expenses

June 30, 2018

(with summarized totals for the year ended June 30, 2017)

	Program Services	Supporting Services	Fundraising Expense	2018 Total Expenses	2017 Total Expenses
Attorney salaries	\$ 2,024,205	\$ 90,115	\$ 21,351	\$ 2,135,671	\$ 1,649,886
Fringe benefits	956,276	72,195	44,217	1,072,688	859,463
Other professional salaries	885,102	128,658	112,640	1,126,400	954,467
Audit	7,048	1,152	-	8,200	8,200
Board expenses	2,824	857	-	3,681	910
Communication	85,843	1,422	881	88,146	83,700
Consultant fees	98,629	22,151	-	120,780	107,492
Consumables	25,424	1,951	1,931	29,306	28,705
Donated services and equipment	4,244,860	-	-	4,244,860	3,911,651
Equipment rental and repair	164,446	3,510	-	167,956	166,545
Fundraising	-	-	224,106	224,106	105,972
Insurance	26,125	1,681	39	27,845	26,006
Interest expense	12,289	851	-	13,140	13,024
Library expense	24,420	122	-	24,542	22,837
Litigation	41,140	-	-	41,140	29,167
Occupancy	336,482	16,889	3,574	356,945	311,105
Office dues	17,419	-	-	17,419	17,654
Other expenses	42,728	3,910	-	46,638	48,240
Postage	7,747	605	927	9,279	9,820
Recruiting	975	-	-	975	4,143
Reproduction	2,532	670	355	3,557	5,905
Subgrants	31,736	-	-	31,736	74,236
Technologies upgrades	14,165	121	-	14,286	41,260
Training	29,671	150	-	29,821	53,864
Travel	103,597	1,059	1,057	105,713	64,372
Depreciation	131,337	4,518	-	135,855	117,714
	<u>\$ 9,317,020</u>	<u>\$ 352,587</u>	<u>\$ 411,078</u>	<u>\$ 10,080,685</u>	<u>\$ 8,716,338</u>

See notes to financial statements.

# Legal Aid Justice Center

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## Statement of Cash Flows

For the Year Ended June 30, 2018

(with comparative totals for the year ended June 30, 2017)

	<u>2018</u>	<u>2017</u>
<b>Cash flows from operating activities</b>		
Change in net assets	\$ (279,873)	\$ 220,303
Adjustments to reconcile increase (decrease) in net assets to net cash provided by (used by) operating activities		
Loss on disposal of assets	-	-
Depreciation	135,855	117,714
(Increase) decrease in receivables	177,513	(120,871)
(Increase) decrease in prepaid expenses	629	(14,646)
(Increase) decrease in deposits	750	(3,570)
Increase (decrease) in accounts payable	311,104	39,834
Increase (decrease) in unearned revenue	456,260	159,035
Increase (decrease) in deposits payable	2,421	1,720
Increase (decrease) in accrued annual leave	2,149	18,500
<b>Net cash provided by (used by) operations</b>	<u>806,808</u>	<u>418,019</u>
<b>Cash flows used in investing activities</b>		
Additions to property and equipment	(6,570)	(183,487)
Additons to investments	(30,708)	(28,461)
<b>Net cash provided by (used by) investing activities</b>	<u>(37,278)</u>	<u>(211,948)</u>
<b>Cash flows used in financing activities</b>		
Principle payments on note payable	(33,615)	(33,711)
Loan from line of credit	-	-
<b>Net cash provided by (used by) financing activities</b>	<u>(33,615)</u>	<u>(33,711)</u>
<b>Net increase (decrease) in cash and cash equivalents</b>	735,915	172,360
<b>Cash and cash equivalents, beginning of year</b>	<u>779,118</u>	<u>606,758</u>
<b>Cash and cash equivalents, end of year</b>	\$ <u><u>1,515,033</u></u>	\$ <u><u>779,118</u></u>
<b>Supplemental disclosure of cash flows information</b>		
Cash paid during the year for interest	\$ <u><u>13,140</u></u>	\$ <u><u>13,024</u></u>

See notes to financial statements.



# Legal Aid Justice Center

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## Notes to Financial Statements June 30, 2018

### Note 1 - Nature of activities and summary of significant accounting policies

#### *Nature of activities*

Legal Aid Justice Center (LAJC) is a non-profit corporation organized for the purpose of providing legal assistance in non-criminal proceedings or matters to persons financially unable to afford legal assistance in Virginia.

#### *Promises to give*

Contributions are recognized when the donor makes a promise to give to the Corporation that is, in substance, unconditional. Contributions that are restricted by the donor are reported as increases in unrestricted net assets if the restrictions expire in the fiscal year in which the contributions are recognized. All other donor-restricted contributions are reported as increases in temporarily or permanently restricted net assets depending on the nature of the restrictions. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets.

The Corporation uses the allowance method to determine uncollectible unconditional contributions receivable. Historically, there have not been significant differences between the amounts allocated and collected. Accordingly, no provision has been made for uncollectible amounts.

#### *Basis of presentation*

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with generally accepted accounting principles of the United States. Under generally accepted accounting principles, Legal Aid Justice Center is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. At the present time, the Corporation does not have any permanently restricted net assets.

#### *Estimates*

The preparation of financial statements in conformity with generally accepted accounting principles of the United States requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

#### *Cash equivalents*

For purposes of the Statement of Cash Flows, Legal Aid Justice Center considers highly liquid debt instruments purchased with an original maturity of three months or less to be cash equivalents. Cash and cash equivalents for purposes of the Statement of Cash Flows exclude restricted cash and cash equivalents.

#### *Investments*

Investments are composed of Bond ETF funds and mutual funds. Investments in marketable ETF funds and mutual funds are reported at readily determinable fair market values.

#### *Grant contract support*

Legal Aid Justice Center recognizes grant funds as awarded.

#### *Income taxes*

Legal Aid Justice Center is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code. Legal Aid Justice Center is also exempt from Virginia income taxes and, therefore, has made no provision for federal or Virginia income taxes. In addition, the Internal Revenue Service has determined that Legal Aid Justice Center is not a "private foundation" within the meaning of Section 509(a) of the Code. LAJC's income tax returns are potentially subject to examination by the Internal Revenue Service generally for three years after being filed. The Association has no uncertain tax positions for the current year or prior year.

(continued)

# Legal Aid Justice Center

## Notes to Financial Statements June 30, 2018

### Note 1 - Summary of significant accounting policies (continued)

#### *Donated services*

Legal Aid Justice Center recognizes donated services as support. Donated services, in conjunction with private attorney involvement, represent delivery of free legal assistance to eligible clients. A matching expense is also recorded. The value of the donated services is recorded at market value as determined by the Board of Directors each year. Other attorney's services were valued at the amount certified to the State under the Neighborhood Assistance Act program in the current year. Other in-kind contributions are recorded when received at fair value as income and expense.

#### *Property and equipment*

Building, land and equipment are stated at cost, if purchased, and at fair value at date of receipt, if donated. Expenditures for acquisition, renewals and betterments greater than \$5,000 are capitalized, whereas maintenance and repair costs are charged to expense as incurred. When properties are retired or otherwise disposed of, the appropriate accounts are relieved of costs and accumulated depreciation and any resultant gain or loss is recorded in the Statement of Activities.

Depreciation of property and equipment is provided using the straight-line method over the estimated useful lives of the related assets. Useful lives range from 3 to 10 years for furniture, fixtures and equipment, 5 years for leasehold improvements, and 5 years for the law libraries. The building will be depreciated over a period of 30 years.

#### *Allocation of expenses*

The costs of providing programs and other activities have been summarized on a functional basis in the Statement of Activities and in the Statement of Functional Expenses. Accordingly, certain costs have been allocated between the program and supporting services benefitted.

### Note 2 - Investments

The aggregate fair value, gross unrealized holding gains, gross unrealized holding losses, and amortized cost for available-for-sale investments at June 30, 2018 and 2017 are as follows:

		Gross Amortized	Gross Unrealized	Gross Unrealized
	<u>Cost</u>	<u>Gains</u>	<u>Losses</u>	<u>Fair Value</u>
2018				
Mutual funds	\$ 542 107	\$ 8 600	\$ -	\$ 550 707
ETF Bond Fund	<u>1 029 116</u>	<u>-</u>	<u>20 649</u>	<u>1 008 467</u>
	<u>\$ 1 571 223</u>	<u>\$ 8 600</u>	<u>\$ 20 649</u>	<u>\$1 559 174</u>
		Gross	Gross	
2017	Amortized	Unrealized	Unrealized	
	<u>Cost</u>	<u>Gains</u>	<u>Losses</u>	<u>Fair Value</u>
Mutual funds	\$ 506 564	\$ 8 469	\$ -	\$ 515 033
ETF Bond Fund	<u>1 006 791</u>	<u>6 642</u>	<u>-</u>	<u>1 013 433</u>
	<u>\$ 1 513 355</u>	<u>\$ 15 111</u>	<u>\$ -</u>	<u>\$1 528 466</u>

Unrealized losses totaled \$24,150 for the current year.

# Legal Aid Justice Center

## Notes to Financial Statements June 30, 2018

### Note 3 - Property and equipment

A summary of property and equipment follows:

	June 30, 2018		June 30, 2017	
	Cost or Value	Accumulated Depreciation	Cost or Value	Accumulated Depreciation
Property and equipment purchased	\$ 650 369	\$ 447 908	\$ 650 369	\$ 400 886
Property and equipment donated	9 627	9 627	9 627	9 627
Land	100 000	-	100 000	-
Buildings	2 389 695	1 205 713	2 383 125	1 116 880
Law library, purchased	24 824	24 824	24 824	24 824
Law library, donated	<u>13 085</u>	<u>13 085</u>	<u>13 085</u>	<u>13 085</u>
	\$ <u>3 187 600</u>	\$ <u>1 701 157</u>	\$ <u>3 181 030</u>	\$ <u>1 565 302</u>

Depreciation expense for the current year was \$135,855.

### Note 4 - Lease commitments

Legal Aid Justice Center has leases for offices located in Falls Church, Petersburg and Richmond, Virginia. Rent expense for all the offices totaled \$242,389 for 2018. The Falls Church office has a five year lease through September 30, 2023 at a current base rent of \$10,800 per month, with a 5% annual rate increase. The Richmond office has a three year lease through October 31, 2019 at a base rent of \$8,118 per month with a 2.5% annual increase and allows for two one year extensions. The Petersburg office has a three year lease through March 31, 2021 at a base rent of \$1,050 per month with a 2.0% annual increase and allows for five three year extensions. Future lease payments are as follows:

2019	\$ 246 449
2020	182 217
2021	148 934
2022	144 057
2023	<u>18 357</u>
	\$ <u>740 014</u>

### Note 5 - Concentration of funding

Funding received through general purpose contracts from the Legal Services Corporation of Virginia total 31% and sub-grants received from Virginia Poverty Law Center total 11% of the total funding received by LAJC.

### Note 6 - Temporarily restricted net assets

There are no temporarily restricted net assets as of the current year.

### Note 7 - Pension plan

Legal Aid Justice Center has a pension plan which qualifies under Section 403(b) of the Internal Revenue Code, in which employees may elect to have amounts withheld from their salaries and invested in tax deferred annuities. Contributions to the plan totaled \$108,267 in 2018. Legal Aid Justice Center shall determine, in its sole discretion, the amount of employer contribution to be made to the plan.

# Legal Aid Justice Center

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## Notes to Financial Statements June 30, 2018

### Note 8 - Concentration of credit risk

Financial instruments which potentially subject the Corporation to concentration of credit risk consist principally of cash and unsecured receivables. Cash accounts are maintained at one financial institutions in Central Virginia. Accounts at each institution are insured by the Federal Deposit Insurance Corporation up to \$250,000. During the year the balance exceeds the insured amount, but management believes there is no significant credit risk for receivables because of close monitoring.

### Note 9 - Donated services and property

Legal Aid Justice Center received the following donated services for the year ended June 30, 2018:

Attorney services (\$250 per hour)	\$	1 908 875
Other support (\$20 - \$13 per hour)		106 862
Law interns, paralegal - volunteer (\$75 per hour)		<u>2 229 123</u>
	\$	<u>4 244 860</u>

### Note 10 - Comparative amounts

The financial statements include certain prior-year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with generally accepted accounting principles. Accordingly, such information should be read in conjunction with the Corporation's financial statements for the year ended June 30, 2017, from which the summarized information was derived.

### Note 11 - Other accounts receivables

Other accounts receivable consist of the following at June 30:

	<u>2018</u>	<u>2017</u>
Other	\$ 3 507	\$ 4 290
Miscellaneous grant funding	<u>207 743</u>	<u>384 472</u>
	<u>\$ 211 250</u>	<u>\$ 388 762</u>

### Note 12 - Restricted Funding

Legal Aid Justice Center receives purpose restricted funding from Legal Services Corporation of Virginia (LSCV). LSCV funding is used in the Just Children Program and the Civil Advocacy Program which provides housing, consumer, employment and public benefits assistance. No other programs are funded by LSCV.

### Note 13 - Subsequent events

In preparing these financial statements, the Corporation has evaluated events and transactions for potential recognition or disclosure through July 19, 2018 the date the financial statements were issued.

# Legal Aid Justice Center

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## Notes to Financial Statements June 30, 2018

### Note 14 - Note payable

Legal Aid Justice Center has a permanent loan for \$944,464 at a current interest rate of 3.6% for five years for the purchase and renovation of a building. The balance due as of June 30, 2018 was \$346,642 and as of June 30, 2017 was \$380,256. The bank will hold first deed of trust on the building as collateral. Interest expense totaled \$13,140 for the current year.

2019	\$	34 662
2020		35 919
2021		37 281
2022		25 173
Balloon payment		<u>213 607</u>
	\$	<u><u>346 642</u></u>

### Note 15 - Fair value measurements

Legal Aid Justice Center records fair value adjustments to certain assets and liabilities and to determine fair value disclosures. The fair value of certain assets and liabilities is an exit price, representing the amount that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants. Three levels of the fair value hierarchy are as follows:

Level 1 - Valuation is based on quoted prices in active markets for identical assets and liabilities.

Level 2 - Valuation is based on observable inputs including quoted prices in active markets for similar assets and liabilities, quoted prices for identical or similar assets and liabilities in less active markets, and model-based valuation techniques for which significant assumptions can be derived primarily from or corroborated by observable data in the market.

Level 3 - Valuation is based on model-based techniques that use one or more significant inputs or assumptions that are unobservable in the market.

The investments, note payable and line of credit were measured at fair value by level one valuation.

### Note 16 - Line of Credit

Legal Aid Justice Center maintains a \$350,000 secured bank line of credit dated February 15, 2015. The line has a one-year term, provisions for annual extensions, and includes a due on demand feature. The line currently matures on May 15, 2019. Interest, at the Bank's Prime Rate less .250% (4.0% at June 30, 2018), is payable monthly. The building is held as security on the line of credit. There was no balance due as of the end of the current or prior year.

### Note 17 - Future accounting pronouncements

In August 2016, *Financial Accounting Standards Board* (FASB) issued Accounting Standards Update, (ASU) No. 2016-14, "Not for Profit Entities: Presentation of Not-for-Profit Entities", which both simplifies certain aspects of reporting required by non-for-profit organizations and increases disclosures with a goal to improve the usefulness of non-for-profit financial statements to the various stakeholders, including management, directors, lenders, and donors. Significant changes include the following: replaces the existing three classes of net assets, with two classes of net assets, net assets with donor restrictions, and without donor restrictions; requires all not-for-profits to provide expenses by nature and function; requires expansive disclosures of information about liquidity and availability of resources.

The amendments are effective for fiscal years beginning after December 15, 2017.

## **Accompanying Information**

Statement of Support, Revenue, Expenses and Changes in Net Assets  
 For the Year Ended June 30, 2018  
 (with summarized totals for the year ended June 30, 2017)

	Unrestricted		Property	Total	Temporarily	Total	Total	
	Legal Services Corporation of Virginia	Virginia Poverty Law Center						General Funding
<b>Support and revenue</b>								
Grants and contracts	\$ 1,673,665	\$ 570,797	\$ 1,406,862	\$ -	\$ 3,651,324	\$ -	\$ 3,651,324	\$ 3,234,949
Local funding	-	-	665,579	-	665,579	-	665,579	677,206
Investment income	-	-	30,735	-	30,735	-	30,735	32,248
Donated services and equipment	-	-	4,244,960	-	4,244,960	-	4,244,960	3,911,651
Other	-	-	1,208,314	-	1,208,314	-	1,208,314	1,080,587
Net assets released from restrictions:								
Expiration of time or purpose restrictions	-	-	-	-	-	-	-	-
<b>Total support and revenue</b>	<u>1,673,665</u>	<u>570,797</u>	<u>7,556,450</u>	<u>-</u>	<u>9,800,912</u>	<u>-</u>	<u>9,800,912</u>	<u>8,936,641</u>
<b>Expenses</b>								
Attorney salaries	662,058	-	1,473,613	-	2,135,671	-	2,135,671	1,649,886
Fringe benefits	332,533	140,288	599,867	-	1,072,688	-	1,072,688	859,463
Non-attorney legal salaries	349,184	427,405	349,811	-	1,126,400	-	1,126,400	954,467
Audit	2,542	-	5,658	-	8,200	-	8,200	8,200
Board expenses	-	-	3,681	-	3,681	-	3,681	910
Communication	27,325	-	60,821	-	88,146	-	88,146	83,700
Consultant fees	37,442	-	83,338	-	120,780	-	120,780	107,492
Consumables	9,085	501	19,720	-	29,306	-	29,306	28,705
Donated services and equipment	-	1,315,938	2,929,022	-	4,244,960	-	4,244,960	3,911,651
Equipment rental and repair	52,066	-	115,890	-	167,956	-	167,956	166,545
Fundraising	-	-	224,106	-	224,106	-	224,106	105,972
Insurance	8,632	-	19,213	-	27,845	-	27,845	26,006
Interest expense	-	-	13,140	-	13,140	-	13,140	13,024
Library expense	7,608	-	16,934	-	24,542	-	24,542	22,837
Litigation	12,753	-	28,387	-	41,140	-	41,140	29,167
Occupancy	110,653	-	246,292	-	356,945	-	356,945	311,105
Office dues	5,400	-	12,019	-	17,419	-	17,419	17,654
Other expenses	14,458	-	32,180	-	46,638	-	46,638	48,240
Postage	2,876	-	6,403	-	9,279	-	9,279	9,820
Recruiting	302	-	673	-	975	-	975	4,143
Reproduction	1,103	-	2,454	-	3,557	-	3,557	5,905
Subgrants	-	-	31,736	-	31,736	-	31,736	74,236
Technologies Upgrades	-	-	14,286	-	14,286	-	14,286	41,260
Training	9,245	-	20,576	-	29,821	-	29,821	53,864
Travel	25,787	2,603	77,323	-	105,713	-	105,713	64,372
Depreciation	-	-	-	135,855	135,855	-	135,855	117,714
<b>Total expenses</b>	<u>1,671,052</u>	<u>1,886,735</u>	<u>6,387,143</u>	<u>135,855</u>	<u>10,080,785</u>	<u>-</u>	<u>10,080,785</u>	<u>8,716,338</u>
<b>Change in net assets</b>	2,613	(1,315,938)	1,169,307	(135,855)	(279,873)	-	(279,873)	220,303
<b>Net assets at beginning of year</b>	2,297	-	1,101,504	1,235,472	2,339,273	-	2,339,273	2,118,970
Acquisition of property	-	-	(6,570)	6,570	-	-	-	-
Principle payment on note payable	-	-	(33,615)	33,615	-	-	-	-
<b>Net assets at end of year</b>	<u>\$ 4,910</u>	<u>\$ (1,315,938)</u>	<u>\$ 2,230,626</u>	<u>\$ 1,139,802</u>	<u>\$ 2,059,400</u>	<u>\$ -</u>	<u>\$ 2,059,400</u>	<u>\$ 2,339,273</u>