

Legal Services of Greater Miami, Inc. & Subsidiaries

Consolidated Financial Statements, Supplementary Information
and Reports Required By *Government Auditing
Standards*, and The Uniform Guidance

LSC Grant Recipient No. 610040
Years Ended December 31, 2022 and 2021

Legal Services of Greater Miami, Inc. and Subsidiaries

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Independent Auditor's Report

Board of Directors
Legal Services of Greater Miami, Inc. and Subsidiaries
Miami, Florida

Report on the Audit of the Consolidated Financial Statements

Opinion

We have audited the accompanying consolidated financial statements of Legal Services of Greater Miami, Inc. and Subsidiaries (the Organization), which comprise the consolidated statements of financial position as of December 31, 2022 and 2021, and the related consolidated statements of activities, functional expenses and cash flows for the years then ended, and the related notes to the consolidated financial statements.

In our opinion, the consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Organization as of December 31, 2022 and 2021, 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 audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and the Legal Services Corporation Audit Guide. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are required to be independent of the Organization and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of the consolidated 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 consolidated financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated 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, *Government Auditing Standards* and the Legal Services Corporation audit guide, 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 consolidated 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 consolidated 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 consolidated 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 the Organization'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 consolidated financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization'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 consolidated financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the consolidated 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 consolidated financial statements. The

information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated 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 expenditures of federal awards is fairly stated, in all material respects, in relation to the consolidated 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 18, 2023, on our consideration of the Organization'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 the Organization'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 the Organization's internal control over financial reporting and compliance.

Miami, FL
April 18, 2023

BCA Watson Rice LLP

Consolidated Financial Statements

Legal Services of Greater Miami, Inc. and Subsidiaries

Consolidated Statements of Financial Position

December 31,	2022	2021
Assets		
Current Assets		
Cash and cash equivalents	\$ 4,991,111	\$ 5,732,076
Client escrow funds	36,041	46,520
Grants and contracts receivable, net	241,924	559,677
Prepaid expenses and other assets	257,474	223,742
Pledges receivable, net	148,569	165,346
Total Current Assets	5,675,119	6,727,361
Investments	24,354,061	26,095,046
Property And Equipment, Net	8,185,914	8,398,462
Deposits	10,977	10,977
Restricted Cash	1,227,523	2,077,270
Pledges Receivable, less current portion	96,379	109,199
Total Assets	\$ 39,549,973	\$ 43,418,315
Liabilities and Net Assets		
Current Liabilities		
Accounts payable and accrued expenses	\$ 993,018	\$ 1,052,343
Client escrow funds	36,041	46,520
Refundable advances	1,227,523	2,277,491
Line of credit	608,694	608,694
Current portion of bonds payable	326,493	317,646
Total Current Liabilities	3,191,768	4,302,694
Bonds Payable, less current portion (Note 9)	3,169,108	3,495,595
Deferred Compensation Plan (Note 11)	62,632	62,632
Total Liabilities	6,423,508	7,860,921
Commitments And Contingencies (Note 10 & 11)		
Net Assets		
Without donor restrictions (including board designated net assets of approximately \$24,191,000 and \$25,932,000 as of December 31, 2022 and 2021, respectively)	32,914,639	35,322,982
With donor restrictions:		
Legal Services Corporation - disaster	8,386	16,773
Legal Services Corporation - technology grants	7,060	8,440
Donations for subsequent operations	96,379	109,199
Endowment fund	100,000	100,000
Total net assets with donor restrictions	211,825	234,412
Total Net Assets	33,126,464	35,557,394
Total Liabilities And Net Assets	\$ 39,549,973	\$ 43,418,315

See accompanying notes to the consolidated financial statements.

Legal Services of Greater Miami, Inc. and Subsidiaries

Consolidated Statements of Activities

December 31,	2022			2021		
	Without Donor Restriction	With Donor Restriction	Total	Without Donor Restriction	With Donor Restriction	Total
Revenues and Other Support						
Grants and contracts revenue	\$ 7,912,792		\$ 7,912,792	\$ 7,369,838	\$ -	\$ 7,369,838
Contributions	1,357,887		1,357,887	3,000,051	167,485	3,167,536
Rental income	378,804	-	378,804	392,490	-	392,490
Investment income, net	(3,535,605)		(3,535,605)	2,698,170	41,248	2,739,418
In-kind contributions	110,541	-	110,541	197,950	-	197,950
Miscellaneous income	139,959	-	139,959	86,459	-	86,459
Net assets released from restrictions	22,587	(22,587)	-	108,381	(108,381)	-
Total Revenues and Other Support	6,386,965	(22,587)	6,364,378	13,853,339	100,352	13,953,691
Functional Expenses						
Program services	7,782,367	-	7,782,367	7,431,911	-	7,431,911
Management and general	683,895	-	683,895	580,708	-	580,708
Fundraising	329,046	-	329,046	213,449	-	213,449
Total Functional Expenses	8,795,308	-	8,795,308	8,226,068	-	8,226,068
Change In Net Assets	(2,408,343)	(22,587)	(2,430,930)	5,627,271	100,352	5,727,623
Net assets, beginning of year	35,322,982	234,412	35,557,394	29,695,711	443,480	30,139,191
Adjustments to net assets	-	-	-	-	(309,420)	(309,420)
Net assets, beginning of year as restated	35,322,982	234,412	35,557,394	29,695,711	134,060	29,829,771
Net assets, end of year	\$ 32,914,639	\$ 211,825	\$ 33,126,464	\$ 35,322,982	\$ 234,412	\$ 35,557,394

See accompanying notes to the consolidated financial statements.

Legal Services of Greater Miami, Inc. and Subsidiaries

Consolidated Statements of Functional Expenses

December 31,				2022
	Program	Supporting Services		
	Services	Management and General	Fundraising	Total
Personnel Expenses				
Lawyers	\$ 2,516,195	\$ -	\$ -	\$ 2,516,195
Paralegals	375,675	-	-	375,675
Support staff	679,930	-	-	679,930
Administration	516,923	516,923	258,461	1,292,306
Employee benefits	995,634	64,234	10,706	1,070,575
Total Personnel Expenses	5,084,357	581,157	269,167	5,934,681
Grants	530,358	\$ -	\$ -	530,358
Computer services and online fees	265,577	14,356	7,178	287,111
Contract services	536,391	28,994	14,497	579,882
Equipment repairs and Maintenance	60,736	3,283	1,642	65,661
Insurance	122,185	6,605	3,302	132,091
In-kind Services	110,541	-	-	110,541
Law library	36,947	-	-	36,947
Litigation costs	77,483	-	-	77,483
Office supplies	13,936	753	377	15,066
Other Direct Costs	181,807	9,827	4,914	196,548
Photocopying	45,612	2,465	1,233	49,310
Postage	14,931	807	404	16,142
Provision for Bad Debt	-	-	8,510	8,510
Occupancy	274,892	14,846	7,423	297,161
Telephone	38,245	1,889	944	41,078
Travel	38,480	-	-	38,480
Total Other Expenses	2,348,120	83,825	50,423	2,482,369
Total expenses before interest and depreciation	7,432,477	664,982	319,590	8,417,050
Depreciation	241,408	13,049	6,525	260,982
Interest expense	108,481	5,864	2,932	117,277
Total functional expenses	\$ 7,782,367	\$ 683,895	\$ 329,046	\$ 8,795,308

See accompanying notes to the consolidated financial statements.

Legal Services of Greater Miami, Inc. and Subsidiaries

Consolidated Statements of Functional Expenses

December 31,	2021			
	Program	Supporting Services		
	Services	Management and General	Fundraising	Total
Personnel Expenses				
Lawyers	\$ 2,104,139	\$ 110,744	\$ -	\$ 2,214,883
Paralegals	347,819	-	-	347,819
Support staff	556,944	-	-	556,944
Administration	846,563	298,419	119,812	1,264,794
Employee benefits	879,113	46,761	9,352	935,226
Total Personnel Expenses	4,734,578	455,924	129,164	5,319,666
Grants	414,133	\$ -	\$ -	414,133
Computer services and online fees	237,969	12,863	6,432	257,264
Contract services	676,225	36,553	18,276	731,054
Equipment repairs and Maintenance	72,020	3,791	-	75,811
Insurance	98,438	5,123	1,895	105,456
In-kind Services	192,394	-	5,556	197,950
Law library	5,735	-	29,692	35,427
Litigation costs	71,843	-	-	71,843
Office supplies	7,207	390	195	7,792
Professional fees	229,561	5,630	3,815	239,006
Photocopying	26,615	1,439	719	28,773
Postage	13,191	713	357	14,261
Provision for Bad Debt	-	23,108	-	23,108
Occupancy	242,088	13,564	6,543	262,195
Telephone	45,669	2,469	1,234	49,372
Travel	10,136	-	-	10,136
Total Other Expenses	2,343,224	105,643	74,714	2,523,581
Total expenses before interest and depreciation	7,077,802	561,567	203,878	7,843,247
Depreciation	245,337	13,261	6,631	265,229
Interest expense	108,772	5,880	2,940	117,592
Total functional expenses	\$ 7,431,911	\$ 580,708	\$ 213,449	\$ 8,226,068

See accompanying notes to the consolidated financial statements.

Legal Services of Greater Miami, Inc. and Subsidiaries

Consolidated Statements of Cash Flows

December 31,	2022	2021
Operating Activities		
Change in net assets	\$ (2,430,930)	\$ 5,727,623
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	260,982	265,229
Provision for uncollectible pledges	(3,941)	11,045
Provision for uncollectible grants and contracts receivable	12,451	12,063
Realized and unrealized gains /losses on investments	3,640,984	(1,909,672)
Changes in operating assets and liabilities:		
Grants and contracts receivable	305,303	(116,981)
Prepaid expenses	(33,732)	(92,088)
Pledges receivable	33,538	(35,654)
Accounts payable and accrued expenses	(59,325)	121,835
Client escrow funds	(10,479)	18,903
Refundable advances	(1,049,968)	512,756
Total Adjustments	3,095,813	(1,212,564)
Net Cash Provided By Operating Activities	664,883	4,515,059
Investing Activities:		
Proceeds from the sale of investments	100,000	957,941
Purchase of investments	(2,000,000)	(3,505,393)
Purchases of property and equipment	(48,434)	(49,124)
Proceeds from sale of property and equipment	-	5,000
Net Cash Used In Investing Activities	(1,948,434)	(2,591,576)
Financing Activities:		
Repayment on line of credit	-	(1,784)
Repayment of bonds payable	(317,640)	(308,980)
Net Cash Used In Financing Activities	(317,640)	(310,764)
Net Increase In Cash and Cash Equivalents (Including Restricted Cash)	(1,601,191)	1,612,719
Cash and Cash Equivalents (Including Restricted Cash), beginning of year	7,855,866	6,243,147
Cash and Cash Equivalents (Including Restricted Cash), end of year	\$ 6,254,675	\$ 7,855,866
Supplemental Disclosure Of Cash Flow Information:		
Cash paid during the year for interest	\$ 117,277	\$ 117,591
Supplemental Disclosure Of Cash and Cash Equivalents and Restricted Cash:		
The following table provides a reconciliation of cash and cash equivalents and restricted cash reported within the consolidated statements of financial position to the amount shown in the consolidated statements of cash flows:		
Cash and cash equivalents	\$ 4,991,111	\$ 5,732,076
Client escrow funds	36,041	46,520
Restricted cash	1,227,523	2,077,270
Total cash and cash equivalents and restricted cash	\$ 6,254,675	\$ 7,855,866

See accompanying notes to the consolidated financial statements.

Legal Services of Greater Miami, Inc. and Subsidiaries

Notes to Consolidated Financial Statements

1. Organization

Legal Services of Greater Miami, Inc. (“Legal Services”) is a non-profit organization that provides free civil legal assistance to financially eligible individuals who reside in Miami-Dade County and Monroe County, Florida. The principal services and activities of Legal Services are the delivery of a full range of civil legal services including counsel and advice, case investigation, negotiation, drafting of legal documents, client and provider education about legal rights and responsibilities, and representation before federal and state administrative, judicial and appellate tribunals. Legal services are provided in the specialty areas of housing, employment and economic security, special education, consumer and community economic development. Services are provided to low income individuals including the elderly, disabled, children, veterans, homeless, victims of domestic violence and the working poor.

Legal Services of Greater Miami Foundation, Inc. (“The Foundation”) was incorporated on January 21, 2015. The Foundation is organized as a charitable 501(c)(3) corporation with the specific purpose to support Legal Services and has received exempt income tax status from the Internal Revenue Service (“IRS”). The sole member of the Foundation is Legal Services.

On July 22, 2015, Legal Services established a separate entity named 4343 LLC (“LLC”), with Legal Services being the sole member. LLC was formed for the purpose of the purchase of debt-financed property where Legal Services is headquartered and generates rental income from tenants whose use of the facilities are related to the exempt purposes of Legal Services. The LLC carries out the business and any other lawful purpose permitted to be carried on by limited liability companies under applicable law. LLC has been disregarded for federal income tax purposes as permitted under Treasury Regulations §301.7701-3(b)(1)(ii).

2. Summary of Significant Accounting Policies

Basis of Consolidation

The consolidated financial statements include the accounts of Legal Services of Greater Miami, Inc. and its subsidiaries, the Foundation and LLC (collectively referred to as the “Organization”). All significant intercompany balances and transactions are eliminated in consolidation.

Basis of Presentation

The consolidated financial statements have been prepared on the accrual basis of accounting in conformity with accounting principles generally accepted in the United States of America (“U.S. GAAP”). Net assets and revenues, expenses, gains and losses are classified into two classes of net assets based on the existence or absence of donor-imposed restrictions. The two classes of net asset categories are as follows:

Net Assets without Donor Restrictions

Net assets without donor restrictions consists of contributions and other inflows of assets whose use is not subject to donor-imposed restrictions. Net assets without donor restrictions are available for use at the discretion of Legal Services’ Board of Directors (the “Board”) and/or management for general operating purposes. From time to time the Board designates a portion of these net assets

Legal Services of Greater Miami, Inc. and Subsidiaries

Notes to Consolidated Financial Statements

for specific purposes, which makes them unavailable for use at management's discretion. The net assets without donor restrictions are those generated through operations, capital campaign funds and a portion of the endowment funds (NOTE 5), which have a Board designation.

Net Assets with Donor Restrictions

Net assets with donor restrictions consists of contributions and other inflows of assets whose use is subject to donor-imposed restrictions that are more specific than broad limits reflecting the nature of the Organization, the environment in which the Organization operates, and the purpose specified in the Organization's articles of incorporation or bylaws or comparable documents. Donor-imposed restrictions may be temporary in nature, such as stipulating that resources may be used only after a specified date or limited to specific programs or services. Certain donor-imposed restrictions are perpetual in nature.

Cash and Cash Equivalents

Cash and cash equivalents include highly liquid short-term investments with original maturities of three months or less. Interest earned on cash and cash equivalents is considered an increase in net assets without donor restrictions unless otherwise restricted by the donor.

The Organization segregates client trust funds from all other sources by placing them in separate bank accounts that are titled as "Interest on Lawyers Trust Accounts". These funds are recorded as assets and liabilities and are presented separately on the Consolidated Statements of Financial Position as client escrow funds.

Restricted Cash

Restricted cash represents cash donations received from donors less those portions released from restrictions. Restricted cash also consists of the refundable advances received from Legal Services Corporation ("LSC") that are required to be maintained in a separate account by the Organization until the funds are spent on the allowable costs.

Grants and Contracts Revenue and Receivables

The Organization receives substantially all of its grant and contract revenues from federal, state and local agencies. Revenues from federal, state and local agency grants and contracts are recorded as contributions in accordance with Accounting Standards Update ("ASU") 2018-08, Not-For-Profit Entities (Topic 958): Clarifying the Scope of the Accounting Guidance for Contributions Received and Contributions Made ("ASU 2018-08") and recorded as contribution revenue as the barrier or right of return is overcome which occurs when, based on the terms of the grant agreements, allowable costs have been incurred or allowable services are provided to program participants. The Organization records conditional contributions as refundable advances for monies received in advance of the expenditure of allowable costs.

Grants and contracts received are recorded as support with donor restrictions or without donor restrictions, depending on the existence and/or nature of any donor restrictions.

Grants and contracts receivable are stated at the amount management expects to collect from outstanding balances. An allowance for doubtful accounts is based on management's review of the

Legal Services of Greater Miami, Inc. and Subsidiaries

Notes to Consolidated Financial Statements

collectability of receivables. No allowance for doubtful accounts was considered necessary as of December 31, 2022 and 2021.

The Organization's primary source of grant revenue is from the LSC. During the years ended December 31, 2022 and 2021, funding from LSC accounted for approximately 52% and 40%, respectively, of total revenue. A significant reduction in the level of funding, if it were to occur, could have an effect on the Organization's ability to carry out its programs and activities.

CARES Act and Paycheck Protection Program

On April 15, 2020, the Organization received a loan of \$700,000 under the Paycheck Protection Program ("PPP") authorized by the Coronavirus Aid, Relief, and Economic Security Act (the "CARES Act") that was signed into law on March 27, 2020. On June 9, 2021, the Small Business Administration forgave the loan in full.

Pledges Receivable, Net

Pledges, less a provision for estimated uncollectible amounts and unamortized discounts, are reported at net realizable value which approximates fair value and consist of amounts due from pledges. The allowance for doubtful accounts is the Organization's best estimate of the amount of probable losses. Past due balances are reviewed individually for collectability. Account balances are charged off against the allowance after all means of collection have been exhausted and the potential for recovery is considered remote. The allowance for doubtful pledges as of December 31, 2022 and 2021 was \$34,993 and \$36,921, respectively.

Pledges determined to be uncollectible during the year in which such pledges are received are shown as a reduction of contributions. Pledges determined to be uncollectible subsequent to the year in which such pledges are received are charged to the allowance for uncollectible pledges.

Property and Equipment, Net

Property and equipment are recorded at cost or, if contributed, are recorded at their fair market value at the time of donation. When items are retired or otherwise disposed of, the related costs and accumulated depreciation are removed from the accounts and any resulting gains or losses are credited or charged to operations. The Organization capitalizes all purchases of equipment in excess of \$5,000.

Depreciation is calculated using the straight-line method over the useful lives of the assets, which are as follows:

Building and improvements	5 - 40 years
Furniture, fixtures and equipment	5 - 10 years

Maintenance and repairs are charged to expense when incurred.

The carrying value of long-lived assets is reviewed if the facts and circumstances, such as significant declines in revenues, earnings or cash flows or material adverse changes in the business climate, indicate that they may be impaired. If any impairment in the value of the long-lived assets is indicated, the carrying value of the long-lived assets is adjusted to reflect such impairment based

Legal Services of Greater Miami, Inc. and Subsidiaries

Notes to Consolidated Financial Statements

on the fair value of the impaired assets or an estimate of fair value based on discounted cash flows. No impairment was recognized for the years ended December 31, 2022 and 2021.

Contributions

Transfer of cash or other assets or settlement of liabilities that are both voluntary and nonreciprocal are recognized as contributions.

Contributions may either be conditional or unconditional. A contribution is considered conditional when the donor imposes both a barrier and a right of return. Conditional contributions are recognized as revenue on the date all donor-imposed barriers are overcome or explicitly waived by the donor. Barriers may include specific and measurable outcomes, limitations on the performance of an activity and other stipulations related to the contribution. A donor has a right of return of any assets transferred or a right of release of its obligation to transfer any assets in the event the Organization fails to overcome one or more barriers. Assets received before the barrier is overcome are accounted for as refundable advances. There were no conditional promises to give not yet recorded as of December 31, 2022.

Unconditional contributions may or may not be subject to donor-imposed restrictions. Donor-imposed restrictions limit the use of the donated assets but are less specific than donor-imposed conditions. Contributions received and unconditional promises to give are measured at their fair values and are reported as an increase in net assets. Contributions are considered to be available for general operations of the Organization unless specifically restricted by the donor. The Organization reports gifts of cash and other assets as restricted support if they are received with donor stipulations about the use of the donated assets, or if they are designated as support for future periods.

When a donor 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 Consolidated Statements of Activities as “net assets released from restrictions.” Donor-restricted contributions whose restrictions are met in the same reporting period in which received are reported as net assets without donor restrictions.

In-Kind Contributions

Donated services are recognized as contributions if the services create or enhance a non-financial asset or require specialized skills and are performed by people with those skills or the costs of such services are paid on behalf of the Organization, and such services would otherwise be purchased by the Organization. The Organization records these contributions at fair value and in the period the services are provided as both support and expense in the Consolidated Statements of Activities. Accordingly, the Organization recognized approximately \$110,500 and \$198,000 of in-kind contributions related to pro bono legal services during the years ended December 31, 2022 and 2021, respectively. Volunteers contribute a wide array of services supporting all functions of the Organization; however, these services do not meet the criteria for recognition.

Legal Services of Greater Miami, Inc. and Subsidiaries

Notes to Consolidated Financial Statements

Rental Income

Revenue from leasing activities, which generally consist of non-cancelable operating leases with terms of one year or more, is recognized on a straight-line basis over the lease term giving effect to rent abatements and known rental increases.

Prepaid Expenses

Prepaid expenses consist primarily of amounts paid in advance that benefit future periods which include rent and participant costs.

Investments and Fair Value Measurements

Investments in marketable securities are valued at net asset value in the Consolidated Statements of Financial Position. Realized and unrealized gains on investments, net of investment fees, are reflected in the Consolidated Statements of Activities within "Investment income, net." Investment income that is limited to specific uses by donor restrictions is reported as increases in net assets without donor restrictions if the restrictions are met in the same reporting period as the income recognized.

Fair values of financial instruments are estimated using relevant market information and other assumptions. Fair value estimates involve uncertainties and matters of significant judgment regarding interest rates, credit risk, prepayments, and other factors, especially in the absence of broad markets for particular instruments. Changes in assumptions or in market conditions could significantly affect the estimates and those differences could be material. The carrying amount of all financial assets and liabilities approximates fair value.

Functional Expenses

The cost of providing the various services and other activities has been summarized on a functional basis in the Consolidated Statements of Functional Expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited. Expenses that can be directly identified with the program or supporting service are reported as expenses of those functional areas. Personnel expenses are allocated on the basis of estimated time and effort. All other indirect expenses are allocated based on the percentages of management and general and fundraising staff out of the total employees budgeted for the year.

Use of Estimates

In preparing the consolidated financial statements in conformity with U.S. GAAP, management is required to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the consolidated financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates and those differences could be material. Material estimates that are particularly susceptible to change include the fair value of investments, the allowance for uncollectible pledges and the functional allocation of expenses.

Legal Services of Greater Miami, Inc. and Subsidiaries

Notes to Consolidated Financial Statements

Income Taxes

Legal Services and the Foundation qualify as tax-exempt organizations under Section 501(c)(3) of the Internal Revenue Code of 1986, as amended and under similar provisions of the Florida Statutes. LLC has been disregarded for federal income tax purposes as permitted under Treasury Regulations §301.7701-3(b) (1) (ii). Accordingly, no provision for income taxes has been recorded. Management has determined that there was no unrelated business income for the years ended December 31, 2022 and 2021.

The Organization identifies and evaluates uncertain tax positions, if any, and recognizes the impact of uncertain tax positions for which there is a less than more-likely-than-not probability of the position being upheld when reviewed by the relevant taxing authority. Such positions are deemed to be unrecognized tax benefits and a corresponding liability is established on the Consolidated Statements of Financial Position. The Organization has not recognized a liability for uncertain tax positions. If there were an unrecognized tax benefit, the Organization would recognize interest accrued related to unrecognized tax benefits in interest expense and penalties in operating expenses. The Organization's tax years subject to examination by the Internal Revenue Service generally remain open for three years from the date of filing.

Recent Accounting Pronouncements

Lease Accounting

In February 2016, the FASB issued an ASU (ASU 2016-02) which amends existing lease guidance. The update requires lessees to recognize a right-of-use asset and related lease liability for many leases now currently off-balance sheet under current U.S. GAAP. Also, the FASB has issued amendments to the update with practical expedients related to land easements, lessor accounting, and disclosures related to accounting changes and error corrections. The Organization is currently evaluating the effect the update will have on its consolidated financial statements.

The update originally required transition to the new lease guidance using a modified retrospective approach which would reflect the application of the update as of the beginning of the earliest comparative period presented. A subsequent amendment to the update provides an optional transition method that allows entities to initially apply the new lease guidance with a cumulative-effect adjustment to the opening balance of equity in the period of adoption. If this optional transition method is elected, after the adoption of the new lease guidance, the Organization's presentation of comparative periods in the consolidated financial statements will continue to be in accordance with current lease accounting. The Organization is evaluating the method of adoption it will elect. The update is effective for fiscal years beginning after December 15, 2021, and for interim periods within fiscal years beginning after December 15, 2022, with early application permitted. This pronouncement has been implemented with no material changes to the Financial Statements.

Contributed Nonfinancial Assets

In September 2020, the FASB issued an ASU (ASU 2020-07) which amends guidance for not-for-profit entities that receive contributed nonfinancial assets. The update requires not-for-profits to present contributed nonfinancial assets as a separate line item in the Consolidated Statement of Activities, and to disclose information regarding each type of contributed nonfinancial asset. The update is to

Legal Services of Greater Miami, Inc. and Subsidiaries

Notes to Consolidated Financial Statements

be applied on a retrospective basis and is effective for annual reporting periods beginning after June 15, 2021, and for interim reporting periods beginning after June 15, 2022. This pronouncement has been implemented with no material changes to the Financial Statements.

Credit Losses

In June 2016, the Financial Accounting Standards Board (“FASB”) issued Accounting Standards Update (“ASU”) 2016-13, Credit Losses (Topic 326): Measurement of Credit Losses on Financial Instruments, which (1) significantly changes the impairment model for most financial assets that are measured at amortized cost and certain other instruments from an incurred loss model to an expected loss model and (2) provides for recording credit losses on available for sale debt securities through an allowance account. The update requires credit losses on most financial assets measured at amortized cost and certain other instruments to be measured using an expected credit loss model. The guidance will be effective for the Organization beginning in calendar year 2022. Early adoption is permitted. The Organization determined this standard did not have a significant effect on its consolidated financial statements.

Reclassifications

Certain items in the 2021 consolidated financial statements have been reclassified to conform to the 2022 presentation.

Subsequent Events

The Organization has evaluated events and transactions occurring subsequent to December 31, 2022 as of May 27, 2023, which is the date the consolidated financial statements were available to be issued. Subsequent events occurring after May 27, 2023 have not been evaluated by management. No material events have occurred since December 31, 2022 that require additional recognition or disclosure in the consolidated financial statements.

3. Liquidity Management and Availability of Resources

The Organization maintains a policy of structuring its financial assets to be available as its general expenditures, liabilities and other obligations come due. The Organization holds cash in various noninterest-bearing bank accounts with well-known financial institutions. The Organization also has a line of credit available with borrowing capacity of up to \$5,500,000 which can be used to meet general expenditures within one year (NOTE 8). The available balance on the line of credit as of December 31, 2022 totaled approximately \$4,890,000.

The Organization’s financial assets available within one year of the Consolidated Statements of Financial Position date for general expenditures are as follows:

Legal Services of Greater Miami, Inc. and Subsidiaries

Notes to Consolidated Financial Statements

<i>December 31,</i>	2022	2021
Cash and cash equivalents	\$ 4,991,111	\$ 5,732,076
Investments	24,354,061	26,095,046
Grants and contracts receivable, net	241,924	559,677
Current pledges receivable, net	148,569	165,346
Total financial assets	29,735,665	32,552,145
Less amounts not available to be used within one year due to:		
Restricted by donors with purpose and time restrictions	100,000	100,000
Designated for deferred compensation plan	62,632	62,632
	162,632	162,632
Less amounts not available to be used without Legal Services Board approval:		
Board designated endowment fund	24,191,430	25,932,414
Total financial assets available to management for general expenditures within one year	\$ 5,381,604	\$ 6,457,099

The earnings on the board designated endowment fund are available for use at the discretion of the Board and/or management for general operating purposes.

4. Investments and Fair Value Measurements

The FASB established a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements).

The three levels of the fair value hierarchy are described as follows:

- Level 1 Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Organization has the ability to access.
- Level 2 Inputs to the valuation methodology include:
 - quoted prices for similar assets or liabilities in active markets;
 - quoted prices for identical or similar assets or liabilities in inactive markets;
 - inputs other than quoted prices that are observable for the asset or liability;
 - inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability.
- Level 3 Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

Legal Services of Greater Miami, Inc. and Subsidiaries

Notes to Consolidated Financial Statements

The asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

The following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2022 and 2021.

The Organization invests in a variety of publicly traded investment vehicles held as mutual funds. Management seeks to mitigate risks inherent in the investment portfolio by investing primarily in highly-rated financial instruments and through regular monitoring of the investment portfolio.

Mutual funds - fair value is based on the closing price reported in the active market in which the individual securities are traded.

The value of the assets invested are determined by calculating the Organization's net asset value ("NAV"). The Organization has the ability to observe the inputs to the valuation and redeem the investment at NAV upon request; as such, the Organization's investment is reflected at NAV on the Consolidated Statements of Financial Position, using the practical expedient. The investments that are valued at NAV have no unfunded commitments at December 31, 2022 and 2021. Additionally, there are no explicit restrictions on the redemption of such investments. In accordance with ASC 820, *Fair Value Measurements and Disclosures*, Subtopic 820-10, investments that are measured at NAV per share (or its equivalent) have not been classified in the fair value hierarchy.

The following tables represent the Organization's financial instruments measured at fair value on a recurring basis for each of the fair value hierarchy levels at December 31, 2022 and 2021:

Description	12/31/2022	Fair Value Measurements		
		Quoted Prices In Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Other Unobservable Inputs (Level 3)
Assets:				
Mutual funds				
Corporate bonds	\$ 105,291	\$ 105,291	\$ -	\$ -
Fixed income	7,109	7,109	-	-
Money market	4,823	4,823	-	-
Equities	32,992	32,992	-	-
Real estate	3,321	3,321	-	-
Multi-asset	14,388	14,388	-	-
Total investments in the fair value hierarchy	167,924	167,924	-	-
Investments measured at net asset value *	24,186,137	-	-	-
Total assets at fair value	\$ 24,354,061	\$ 167,924	\$ -	\$ -

Legal Services of Greater Miami, Inc. and Subsidiaries

Notes to Consolidated Financial Statements

Description	12/31/2021	Fair Value Measurements		
		Quoted Prices In Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Other Unobservable Inputs (Level 3)
Assets:				
Mutual funds				
Corporate bonds	\$ 100,182	\$ 100,182	\$ -	\$ -
Fixed income	7,109	7,109	-	-
Money market	4,823	4,823	-	-
Equities	32,992	32,992	-	-
Real estate	3,321	3,321	-	-
Multi-asset	14,388	14,388	-	-
Total investments in the fair value hierarchy	162,815	162,815	-	-
Investments measured at net asset value *	25,932,231	-	-	-
Total assets at fair value	\$ 26,095,046	\$ 162,815	\$ -	\$ -

(*) In accordance with Subtopic 820-10, certain investments that are measured at NAV per share (or its equivalent) have not been classified in the fair value hierarchy.

Investment return, net of expenses, consists of the following:

Years ending December 31,	2022	2021
Dividends and interest	\$ 1,147,920	\$ 936,052
Net unrealized (losses) gains	(4,163,821)	(844,438)
Net realized gains	(378,965)	2,754,110
Investment fees	(140,739)	(106,306)
	\$ (3,535,605)	\$ 2,739,418

5. Endowments

The Organization's endowments consist of individual funds established for a variety of purposes. Its endowments are comprised of funds with donor-restricted endowment funds and funds designated by the Legal Services Board of Directors to function as endowments. As required by U.S. GAAP, net assets associated with endowment funds, including funds designated by the Legal Services Board of Directors to function as endowments, are classified and reported based on the existence or absence of donor-imposed restrictions.

The State of Florida adopted the Florida Uniform Prudent Management of Institutional Funds Act ("FUPMIFA"). The Organization has interpreted FUPMIFA as requiring the preservation of the fair value of the original gift as of the gift date of the donor-restricted endowment funds, absent explicit donor stipulations to the contrary. As a result of this interpretation, the Organization classifies as net assets with donor restrictions the historical value of donor-restricted endowment funds, which includes (a) the original value of gifts donated to the permanent endowment, (b) the original value of subsequent gifts to the permanent endowment and (c) changes to the permanent endowment made in accordance with the direction of the applicable donor gift instrument. Also included in net assets with donor restrictions is accumulated appreciation on donor restricted endowment funds which are available for expenditure in a manner consistent with the standard of prudence prescribed

Legal Services of Greater Miami, Inc. and Subsidiaries

Notes to Consolidated Financial Statements

by the FUPMIFA, and deficiencies associated with funds where the value of the fund has fallen below the original value of the gift.

The Organization considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment fund earnings:

1. The duration and preservation of the fund.
2. The purpose of the Organization and the donor-restricted endowment fund.
3. General economic conditions.
4. The possible effects of inflation and deflation.
5. The expected total return from income and the appreciation of investments.
6. Other resources of the Organization.
7. The investment policies of the Organization.

For the years ended December 31, 2022 and 2021, the Organization has elected not to add appreciation for cost of living or spending policies for inflation and other economic conditions to its endowment funds with donor restrictions.

Legal Services of Greater Miami, Inc. and Subsidiaries

Notes to Consolidated Financial Statements

Changes to endowment net assets for the year ended December 31, 2022 are as follows:

	Without Donor Restriction	With Donor Restriction	Total
Endowment net assets, beginning	\$ 25,832,231	\$ 100,000	\$ 25,932,231
Accumulated investment losses	(3,540,801)	-	(3,540,801)
Additional designated funds	2,000,000	-	2,000,000
Appropriated for expenditures	(100,000)		(100,000)
Endowment net assets, ending	\$ 24,191,430	\$ 100,000	\$ 24,291,430

As of December 31, 2022, endowment net assets consisted of the following:

	Without Donor Restriction	With Donor Restriction	Total
Board designated endowment funds	\$ 24,191,430	\$ -	\$ 24,191,430
Donor restricted endowment funds	-	100,000	100,000
Total funds	\$ 24,191,430	\$ 100,000	\$ 24,291,430

Legal Services of Greater Miami, Inc. and Subsidiaries

Notes to Consolidated Financial Statements

Changes to endowment net assets for the year ended December 31, 2021 are as follows:

	Without Donor Restriction	With Donor Restriction	Total
Endowment net assets, beginning	\$ 21,475,290	\$ 100,000	\$ 21,575,290
Accumulated investment gains	2,802,139	-	2,802,139
Additional designated funds	2,000,000	\$ 100,000	2,100,000
Appropriated for expenditures	(345,015)	-	(345,015)
Endowment net assets, ending	\$ 25,932,414	\$ 100,000	\$ 26,132,414

As of December 31, 2021, endowment net assets consisted of the following:

	Without Donor Restriction	With Donor Restriction	Total
Board designated endowment funds	\$ 25,932,414	\$ -	\$ 25,932,414
Donor restricted endowment funds	-	100,000	100,000
Total funds	\$ 25,932,414	\$ 100,000	\$ 26,032,414

Funds with Deficiencies

From time to time, the fair value of assets associated with individual donor restricted endowment funds may fall below the level that the donor or FUPMIFA requires the Organization to retain as a fund of perpetual duration. As of December 31, 2022 and 2021, there were no such deficiencies.

Return Objectives and Risk Parameters

The Organization has adopted investment and spending policies for endowment assets that attempt to provide a predictable stream of funding to programs supported by its endowment while seeking to maintain the purchasing power of the endowment assets. Endowment assets include those assets of donor-restricted funds that the Organization must hold in perpetuity or for a donor-specified period(s) as well as board-designated funds. The Organization expects its endowment funds, over time, to provide a rate of return in excess of the original board designated endowment principal. Actual returns in any given year may vary.

Strategies Employed for Achieving Objectives

To satisfy its long-term rate-of-return objectives, the Organization relies on a total return strategy in which investment returns are achieved through both capital appreciation (realized and unrealized) and current yield (interest and dividends). The Organization targets a diversified asset allocation that places a greater emphasis on equity-based investments to achieve its long-term return objectives within prudent risk constraints.

Legal Services of Greater Miami, Inc. and Subsidiaries

Notes to Consolidated Financial Statements

Spending Policy and How the Investment Objectives Relate to Spending Policy

The Foundation's Board has a general policy of appropriating for distribution each year 2.5% of its endowment fund's average fair value over the prior 3 calendar years through the calendar year-end preceding the fiscal year in which the distribution is planned. In establishing this policy, the Foundation's Board considered the long-term expected return on its endowment. Accordingly, over the long term, the Foundation's Board expects the current spending policy to allow its endowment to grow.

6. Property and Equipment, Net

Property and equipment consist of the following:

<i>December 31,</i>	2022	2021
Land	\$ 1,275,333	\$ 1,275,333
Building and improvements	8,209,846	8,196,813
Furniture, fixtures and equipment	235,942	200,541
Total property and equipment	9,721,121	9,672,687
Less accumulated depreciation and amortization	(1,535,207)	(1,274,225)
	\$ 8,185,914	\$ 8,398,462

Depreciation expense for the years ended December 31, 2022 and 2021 was \$260,982 and \$265,229, respectively. All property and equipment were purchased with non-LSC funds.

7. Pledges Receivable, Net

The pledges receivable are due as follows:

<i>December 31,</i>	2022	2021
Amounts due in less than one year	\$ 169,793	\$ 186,667
Amounts due between one and five years	110,148	124,799
Gross pledges receivable	279,940	311,466
Less: unamortized discount	(6,999)	(7,921)
Less: allowance for uncollectible	(27,994)	(29,000)
Pledges receivable, net	\$ 244,948	\$ 274,545

Pledges receivable with payment terms in excess of one year have been discounted using an average discount rate of 2.5% as of December 31, 2022 and 2021 to reflect their estimated net present value.

Legal Services of Greater Miami, Inc. and Subsidiaries

Notes to Consolidated Financial Statements

8. Line of Credit

During the year ended December 31, 2017, the Organization entered into a line of credit facility with a financial institution providing for a revolving line of credit that provides borrowing up to \$5,500,000 and bearing interest at the bank prime rate of LIBOR plus 1.05%. The line of credit is due on demand and matures on September 1, 2023. As of December 31, 2022 and 2021, the balance outstanding on the line of credit is \$608,694 and \$608,694, respectively.

9. Bonds Payable

On May 31, 2017, the Organization became obligated for \$5,000,000 in industrial revenue bonds ("Series 2017") issued on its behalf by the Miami-Dade County Industrial Development Authority. The funds were used to finance the construction and improvement costs for the Organization's headquarters building.

The Series 2017 Bonds bear interest at a fixed rate of 2.75% and mature on May 31, 2032. Principal and interest payments are due monthly and began during the year ended December 31, 2018, when construction was complete.

The Series 2017 Bonds are collateralized by the building and its improvements (net book value of \$6,839,635 and \$7,058,153 as of December 31, 2022 and 2021, respectively). The Series 2017 Bonds agreement contains a financial covenant requiring that the Organization maintain certain levels of loan to value ratio. The Organization was in compliance with its financial covenant as of December 31, 2022.

Principal maturities for the Series 2017 Bonds as of December 31, 2022 are as follows:
Years ending December 31,

2023	326,493
2024	335,585
2025	345,328
2026	354,537
2027	364,410
Thereafter	1,769,246

Total principal bond maturities	3,495,599
Less: current portion of bonds payable	(326,493)

Long-term portion	\$ 3,169,106
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10. Commitments and Contingencies

The costs and unexpended funds reflected in the accompanying consolidated financial statements relating to grant funded programs are subject to audit by the respective funding agencies (funding sources). The possible disallowance by the related funding agencies of any item charged to the program or request for the return of any unexpended funds cannot be determined at this time. No provision for any liability that may result has been made in the consolidated financial statements.

Legal Services of Greater Miami, Inc. and Subsidiaries

Notes to Consolidated Financial Statements

11. Employee Benefit Plans

Legal Services 401(k) Plan & Trust

Legal Services' 401(k) plan became effective in 2003. Full-time employees become eligible on the first of the month, following a year of employment. The plan allows eligible employees to defer a portion of their compensation up to the allowable limit per the Internal Revenue Code ("IRC"). Such deferrals accumulate on a tax-deferred basis until the employee withdraws the funds.

Legal Services may make matching contributions on behalf of the plan participants in an amount determined by Legal Services in its sole discretion for each plan year. For the years ended December 31, 2022 and 2021, the rate of Legal Services' match was 50% of employees' contribution not to exceed 2% of employees' qualified compensation.

The plan also provides a non-elective component, where Legal Services may make a discretionary contribution, which is allocated based on the proportion of each eligible employee's points to the total points of all eligible employees. Eligible employees receive 100 points for every full year of service and one point for every \$25 of compensation.

Legal Services 403(b) Tax Deferred Annuity Plan

Legal Services offers a tax deferred annuity plan to its employees. Under the plan, employees may have a portion of their salaries withheld and used to purchase an annuity for retirement benefits. Salaries for income tax purposes do not include amounts withheld for contributions to these plans. No past service costs are associated with this plan. Employees are fully vested immediately for their contributions. Legal Services does not make employer contributions to the tax-sheltered annuity plan.

Legal Services 457(b) Deferred Compensation Plan

Legal Services offers a 457(b) deferred compensation plan to managers and highly compensated employees. The plan allows participants to defer a portion of their compensation up to the allowable limit per IRC section 457(b). Participants are fully vested immediately for their contributions. No past service costs are associated with this plan. Legal Services does not make employer contributions to this plan. As of December 31, 2022 and 2021, one and one participants had balances in the plan. Balances of the plan are reflected at net asset value, as reported by the plan provider, in the Consolidated Statements of Financial Position as long-term investments and a related deferred compensation plan liability. The amount as of December 31, 2022 and 2021 was \$62,632 and \$62,632.

Flexible Spending Plan

Legal Services provides an IRC Section 125 Cafeteria Plan for substantially all employees. Under this plan eligible employees may contribute their pre-tax dollars to either a dependent care reimbursement plan or to a health expense reimbursement plan.

Legal Services of Greater Miami, Inc. and Subsidiaries

Notes to Consolidated Financial Statements

Employees Under Collective Bargaining Agreement

As of December 31, 2022 and 2021, all attorneys were covered under a collective bargaining agreement (“CBA”). The agreement covers all aspects of employment including, but not limited to, compensation, hiring procedures, leaves of absence, vacations, sick leave, vacancies and promotions. The terms of the CBA became effective on January 1, 2019 and expire on December 31, 2021. During the year ended December 31, 2021, the CBA was renewed and expires on December 31, 2024.

12. Risks and Uncertainties

Risk and Uncertainties

Financial instruments that potentially subject the Organization to concentrations of credit risk consist principally of cash deposits in excess of the Federal Deposit Insurance Corporation (“FDIC”) insured limits and grants and contracts receivable. The Organization limits its exposure by placing its deposits with quality financial institutions. At times, such balances may be in excess of the insurance limits of the FDIC. The Organization has not experienced losses in such accounts.

13. Rental Income

Lessor

The Organization leases office space to several unrelated third parties. The leases expire at various dates through April 2024.

The following is a schedule by year of approximate future minimum rental income as of December 31, 2022:

Years ending December 31,

2023	327,500
2024	93,800
	<hr/>
	\$ 421,300

Supplementary Information

Legal Services of Greater Miami, Inc. and Subsidiaries
Summary of Funding Schedule - By Period of Recognition (Schedule I)

Year ended December 31, 2022

SOURCE	PERIOD		CONTRACT AWARD AMOUNT	2022 SUPPORT	PASSED THROUGH TO SUBRECIPIENTS	PREVIOUSLY RECOGNIZED	AVAILABLE IN THE FUTURE
	FROM	TO					
<u>Legal Services Corporation</u>							
FY21 Basic Field	1/1/21	12/31/21	\$ 4,173,319	\$ 824,365	\$ -	\$ 3,348,954	\$ -
FY22 Basic Field	1/1/22	12/31/22	4,342,324	4,142,254	-	-	200,070
Technology Initiative- Online Intake	10/1/18	3/31/22	144,862	2,933	-	141,929	-
Technology Initiative- FLOI	11/1/20	12/31/22	106,892	82,472	-	22,881	1,539
Technology Initiative-2021	11/1/21	10/31/23	177,775	42,020	-	499	135,256
Rural Summer Fellowship	4/15/22	9/30/22	5,000	5,000	-	-	-
			<u>8,950,172</u>	<u>5,099,043</u>	<u>-</u>	<u>3,514,263</u>	<u>336,866</u>
<u>Florida Bar Foundation</u>							
Community Economic Development Initiative	1/1/19	12/31/19	1,012,145	48,098	-	964,047	-
Community Economic Development Initiative	7/1/21	6/30/23	920,830	467,958	559,685	391,958	60,915
IOTA Trial Run Distribution	9/1/22	2/28/23	32,523	32,523	-	-	-
IOTA Collections Distribution	1/1/23	12/31/23	181,148	-	-	-	181,148
			<u>2,146,646</u>	<u>548,579</u>	<u>559,685</u>	<u>1,356,005</u>	<u>242,063</u>
<u>State of Florida</u>							
Department of Elder Affairs-Title IIIB							
Alliance for Aging	1/1/22	12/31/22	189,437	189,420	-	-	17
Department of Elder Affairs-Title IIIE							
Alliance for Aging	1/1/22	12/31/22	142,763	43,440	-	-	99,323
Department of Elder Affairs- Long Term Care Project	4/1/22	4/1/24	150,000	59,905	-	-	90,095
			<u>482,200</u>	<u>292,765</u>	<u>-</u>	<u>-</u>	<u>189,435</u>
<u>Monroe County</u>							
Monroe County - Funding	10/1/21	9/30/22	24,168	28,160	-	8,826	(12,818)
	10/1/22	9/30/23	24,168	13,640	-	-	10,528
			<u>48,336</u>	<u>41,800</u>	<u>-</u>	<u>8,826</u>	<u>(2,290)</u>
Balance forward			<u>\$ 11,627,354</u>	<u>\$ 5,982,187</u>	<u>\$ 559,685</u>	<u>\$ 4,879,093</u>	<u>\$ 766,074</u>

Legal Services of Greater Miami, Inc. and Subsidiaries

Summary of Funding Schedule - By Period of Recognition (Schedule I)

SOURCE	PERIOD		AWARD AMOUNT	2022 SUPPORT	TO SUBRECIPIENTS	PREVIOUSLY RECOGNIZED	IN THE FUTURE
	FROM	TO					
Balance brought forward			\$ 11,627,354	\$ 5,982,187	\$ 559,685	\$ 4,879,093	\$ 766,074
<u>Miami-Dade County</u>							
Ryan White HIV/AIDS Part A	3/1/21	2/28/22	154,449	10,548	-	86,823	57,078
Ryan White HIV/AIDS Part A	3/1/22	2/28/23	154,449	55,016	-	-	99,433
Homeless Trust ESG	7/1/21	6/30/22	96,135	45,491	-	50,644	-
Fast Track Project	10/1/21	9/30/22	37,000	1,803	-	35,197	-
New American Project	10/1/21	9/30/22	35,000	26,629	-	8,371	-
LGBT Justice Project	10/1/21	9/30/22	26,000	13,777	-	12,223	-
REAL Project	10/1/21	9/30/22	64,000	42,295	-	18,850	2,855
Fast Track Project	10/1/22	9/30/23	37,000	32,150	-	-	4,850
New American Project	10/1/22	9/30/23	35,000	8,903	-	-	26,097
LGBT Justice Project	10/1/22	9/30/23	26,000	4,678	-	-	21,322
REAL Project	10/1/22	9/30/23	64,000	17,408	-	-	46,592
Miami-Dade County Commission District 5 Renter Assistance Grant	4/1/22	3/30/24	200,000	38,637	-	-	161,363
Miami-Dade County ERAP	1/1/22	9/30/22	100,000	100,000	-	-	-
			1,029,033	397,334	-	212,109	419,590
Low-Income Taxpayer Clinic (IRS)	1/1/22	12/31/22	100,000	100,000	-	-	-
Supportive Services for Veteran Families	11/1/20	9/30/22	274,622	105,468	-	168,749	405
Supportive Services for Veteran Families	10/1/22	9/30/23	130,680	16,929	-	-	113,751
United Way Mission United	7/1/21	6/30/22	109,033	54,517	-	54,516	-
United Way Mission United	7/1/22	6/30/23	121,435	60,718	-	-	60,718
United Way Financial Stability Center	7/1/19	6/30/23	250,000	50,000	-	125,000	75,000
United Way of Broward County SSVF	8/1/22	9/30/22	9,900	404	-	-	9,496
United Way of Broward County SSVF	10/1/22	9/30/23	59,400	702	-	-	58,698
United Way Miami - Workforce Project	7/1/22	6/30/22	50,000	25,002	-	-	24,998
Chapman	7/1/21	6/30/22	55,000	27,500	-	27,500	-
Wells Fargo Foundation - Housing Stability	6/1/20	5/31/22	300,000	37,044	-	262,956	-
Wells Fargo Foundation - Heirs Property	11/1/22	10/30/24	300,000	3,110	-	-	296,890
Wells Fargo Foundation - Housing Stability	11/1/22	10/30/24	300,000	36,193	-	-	263,807
Wells Fargo Bank - Open for Business	7/1/21	6/30/22	654,311	397,829	396,744	249,417	7,065
Balance Forward			\$ 15,370,768	\$ 7,294,935	\$ 956,429	\$ 5,979,340	\$ 2,096,493

Legal Services of Greater Miami, Inc. and Subsidiaries

Summary of Funding Schedule - By Period of Recognition (Schedule I)

Year ended December 31, 2022

SOURCE	PERIOD		CONTRACT	2022	PASSED THROUGH	PREVIOUSLY	AVAILABLE
	FROM	TO	AWARD AMOUNT	SUPPORT	TO SUBRECIPIENTS	RECOGNIZED	IN THE FUTURE
Balance brought forward			\$ 15,370,768	\$ 7,294,935	\$ 956,429	\$ 5,979,340	\$ 2,096,493
Health Foundation of South FL-MLP,MD	6/1/20	3/31/23	233,862	96,274	-	114,234	23,354
JP Morgan Chase-FCDL	11/15/21	11/14/22	53,950	18,660	-	-	35,290
Legal Services of North FL-Legal Assistance Enhancement Program	9/1/19	9/30/22	285,349	87,415	-	197,934	-
Legal Services of North FL- LSC Disaster, Hurricane Michael	6/30/21	12/31/21	20,000	-	-	12,000	8,000
The Frederick A. DeLuca Foundation	6/1/21	5/31/23	300,000	176,771	-	75,021	48,208
United States Department of the Treasury-City of Miami Department of Housing and Community Development ERAP	9/7/21	9/6/22	100,000	82,958	-	11,490	5,551
United States Department of the Treasury-City of Miami Department of Housing and Community Development ERAP 2	9/7/22	2/28/23	125,000	36,657	-	-	88,343
United States Department of Housing and Community Development Eviction Protection Grant Program	6/29/22	7/18/24	1,000,000	82,104	317,479	-	917,896
Miami Homes for All, Inc. 3C Project	1/1/22	12/31/22	10,000	10,000	-	-	-
Miami Foundation - Help the Helpers	1/1/22	3/31/22	4,269	4,269	-	-	-
Miami Foundation Community Grant Program- Economic Stability	7/1/22	6/30/23	30,000	22,853	-	-	7,147
Florida Blue Foundation - Health Equity, Diversity and Inclusion	9/7/22	9/7/25	288,054	615	-	-	287,439
Advocacy Network on Disabilities- Childrens' Trust Project	10/1/22	9/30/23	10,000	557	-	-	9,443
Lotus House - Childrens' Trust Project	10/1/22	9/30/23	61,120	5,002	-	-	56,118
Sant La Haitian Neighborhood Center - Childrens' Trust Project	10/1/22	9/30/23	38,082	22	-	-	38,060
TD Charitable Foundation	8/1/22	7/31/23	7,500	-	-	-	7,500
TOTAL			\$ 17,937,953	\$ 8,836,527	\$ 1,670,652	\$ 7,278,157	\$ 4,539,672

Legal Services of Greater Miami, Inc. and Subsidiaries
Summary of Funding Schedule - By Period of Recognition (Schedule I)

Year ended December 31, 2021

SOURCE	PERIOD FROM	TO	CONTRACT AWARD AMOUNT	2021 SUPPORT	PASSED THROUGH TO SUBRECIPIENTS	PREVIOUSLY RECOGNIZED	AVAILABLE IN THE FUTURE
Legal Services Corporation							
FY20 Basic Field	1/1/20	12/31/20	\$ 3,949,696	\$ 913,399	\$ -	\$ 3,036,297	\$ -
FY21 Basic Field	1/1/21	12/31/21	4,173,319	3,348,954	-	-	824,365
Probono Innovation Fund	10/1/18	9/30/21	560,259	158,301	-	401,958	-
Disaster Relief-2017 Hurricanes and CA Wildfires-Phase II	10/1/20	9/30/21	284,073	253,890	-	30,183	-
Technology Initiative-Online Intake	10/1/18	3/31/22	144,862	41,765	-	100,165	2,932
Technology Initiative-FLOI	11/1/20	10/31/22	106,892	22,881	-	-	84,011
Technology Initiative-2021	11/1/21	10/31/23	177,775	499	-	-	177,276
Rural Summer Fellowship	4/15/21	9/30/21	5,000	5,000	-	-	-
Total Legal Services Corporation			9,401,876	4,744,689	-	3,568,603	1,088,584
Attorney General							
Florida Bar Foundation							
Probono Transformation and Innovation Fund	4/1/20	9/30/21	19,000	12,340	-	6,660	-
Community Economic Development Initiative	1/1/19	12/31/19	1,012,145	-	-	964,047	48,098
Community Economic Development Initiative	7/1/21	6/30/22	773,239	391,958	470,967	-	381,281
Children's Legal Services	4/1/20	9/30/21	86,160	39,862	-	46,298	-
2020 COVID-19 Relief	9/14/20	6/30/21	128,745	126,272	-	2,473	-
Total Attorney General Florida Bar Foundation			2,019,289	570,432	470,967	1,019,478	429,379
State of Florida							
Department of Elder Affairs-Title IIIB							
Alliance for Aging	1/1/21	12/31/21	161,490	161,490	-	-	-
Department of Elder Affairs-Title IIIE							
Alliance for Aging	1/1/21	12/31/21	100,080	100,080	-	-	-
Total State of Florida			261,570	261,570	-	-	-
Monroe County							
Monroe County - Funding	10/1/20	9/30/21	24,831	15,126	-	9,705	-
Monroe County - Funding	10/1/21	9/30/22	24,168	8,826	-	-	15,342
Total Monroe County			48,999	23,952	-	9,705	15,342
Balance forward			\$ 11,731,734	\$ 5,600,643	\$ 470,967	\$ 4,597,786	\$ 1,533,305

Legal Services of Greater Miami, Inc. and Subsidiaries

Summary of Funding Schedule - By Period of Recognition (Schedule I)

Year ended December 31, 2021

SOURCE	PERIOD FROM	TO	CONTRACT AWARD AMOUNT	2021 SUPPORT	PASSED THROUGH TO SUBRECIPIENTS	PREVIOUSLY RECOGNIZED	AVAILABLE IN THE FUTURE
Balance brought forward			\$ 11,731,734	\$ 5,600,643	\$ 470,967	\$ 4,597,786	\$ 1,533,305
Miami-Dade County							
Ryan White HIV/AIDS Part A	3/1/20	2/28/21	154,449	19,849	-	126,487	8,113
Ryan White HIV/AIDS Part A	3/1/21	2/28/22	154,449	86,823	-	-	67,626
Homeless Trust ESG	7/1/20	6/30/21	29,671	16,948	-	12,723	-
Homeless Trust ESG	7/1/21	6/30/22	100,000	50,644	-	-	49,356
Fast Track Project	10/1/20	9/30/21	36,670	3,907	-	32,763	-
New American Project	10/1/20	9/30/21	35,000	23,930	-	11,070	-
LGBT Justice Project	10/1/20	9/30/21	26,360	2,010	-	24,350	-
REAL Project	10/1/20	9/30/21	63,950	27,664	-	36,286	-
Fast Track Project	10/1/21	9/30/22	37,000	35,197	-	-	1,803
New American Project	10/1/21	9/30/22	35,000	8,371	-	-	26,629
LGBT Justice Project	10/1/21	9/30/22	26,000	12,223	-	-	13,777
REAL Project	10/1/21	9/30/22	64,000	18,850	-	-	45,150
Miami-Dade County Tenants' Rights & Education Program	10/7/21	11/30/21	9,000	9,000	-	-	-
Low-Income Taxpayer Clinic (IRS)	1/1/21	12/31/21	100,000	100,000	-	-	-
Supportive Services for Veteran Families	11/1/20	6/30/22	242,982	122,343	-	46,406	74,233
Allegany Franciscan Ministries-Uniting Community Voices	5/1/20	7/31/21	100,000	49,508	-	50,492	-
Community Outreach	9/1/20	2/28/21	10,000	6,484	-	3,516	-
Equal Justice Works Fellowship	9/1/19	8/31/21	87,688	21,025	-	66,663	-
Gang Alternative	10/1/19	9/30/21	72,000	26,999	-	45,001	-
United Way Mission United	7/1/20	6/30/21	101,317	48,751	-	52,566	-
United Way Mission United	7/1/21	6/30/22	109,033	54,516	-	-	54,517
United Way Financial Stability Center	7/1/19	6/30/23	250,000	51,908	-	73,093	124,999
United Way Community Investment	7/1/20	6/30/21	3,000	2,750	-	250	-
University of Miami Tenants Rights Clinic	1/1/21	4/30/21	10,000	10,000	-	-	-
University of Miami Practicum	1/1/21	4/30/21	5,000	5,000	-	-	-
Miami Dade Young Adult Reentry Project	7/1/20	6/30/21	4,800	3,200	-	1,600	-
SOAR 4 Miami-Dade Adult Reentry Project	6/1/20	6/30/21	6,560	4,080	-	2,480	-
The Batchelor Foundation	1/1/21	12/31/21	20,000	20,000	-	-	-
Balance Forward			\$ 13,625,663	\$ 6,442,623	\$ 470,967	\$ 5,183,532	\$ 1,999,508

Legal Services of Greater Miami, Inc. and Subsidiaries
Summary of Funding Schedule - By Period of Recognition (Schedule I)

Year ended December 31, 2021

SOURCE	PERIOD FROM	TO	CONTRACT AWARD AMOUNT	2021 SUPPORT	PASSED THROUGH TO SUBRECIPIENTS	PREVIOUSLY RECOGNIZED	AVAILABLE IN THE FUTURE
Balance brought forward			\$ 13,625,663	\$ 6,442,623	\$ 470,967	\$ 5,183,532	\$ 1,999,508
Chapman	1/1/20	6/30/21	55,000	27,500	-	27,500	-
Chapman	7/1/21	6/30/22	55,000	27,500	-	-	27,500
Wells Fargo Foundation-Housing Stability	6/1/20	5/31/22	300,000	157,126	-	105,829	37,045
Wells Fargo Bank-Open for Business	7/1/21	6/30/22	654,311	249,417	413,799	-	404,894
Health Foundation of South FL-MLP,MD	6/1/20	6/30/22	253,862	99,704	-	14,530	139,628
JP Morgan Chase-FCDL	11/14/19	5/31/22	50,000	19,162	-	30,838	-
JP Morgan Chase-FCDL	11/14/20	11/18/21	50,000	50,000	-	-	-
JP Morgan Chase-FCDL	11/15/21	11/14/22	53,950	-	-	-	53,950
Legal Services of North FL-Legal Assistance Enhancement Program	9/1/19	9/30/22	276,133	164,442	-	33,492	78,199
Legal Services of North FL- LSC TIG 18011	12/31/18	9/30/21	4,000	1,500	-	2,500	-
Legal Services of North FL- LSC Disaster, Hurricane Michael	6/30/21	12/31/21	20,000	12,000	-	-	8,000
Legal Services of North FL/Legal Aid Foundation of Tallahassee- FBF PB Transformation	12/1/21	3/31/21	25,000	25,000	-	-	-
The Frederick A. DeLuca Foundation	6/1/21	5/31/23	300,000	75,021	-	-	224,979
Impact Fund	7/6/21	-	15,000	7,353	-	-	7,647
United States Department of the Treasury-City of Miami Department of Housing and Community Development ERAP	9/7/21	9/6/22	100,000	11,490	-	-	88,510
Total			\$ 15,837,919	\$ 7,369,838	\$ 884,766	\$ 5,398,221	\$ 3,069,860

Legal Services of Greater Miami, Inc. and Subsidiaries

Summary of Funding Schedule - Balances by Account (Schedule II)

Year ended December 31, 2022

<u>SOURCE</u>	<u>PERIOD FROM</u>	<u>TO</u>	<u>2022 SUPPORT</u>	<u>PASSED THROUGH TO SUBRECIPIENTS</u>	<u>2022 RECEIPTS</u>	<u>ACCOUNTS RECEIVABLE</u>	<u>ACCRUED EXPENSES</u>	<u>DEFERRED INCOME</u>
<u>Legal Services Corporation</u>								
FY21 Basic Field	1/1/21	12/31/21	824,365	-	-	-	-	-
FY22 Basic Field	1/1/22	12/31/22	4,142,254	-	4,342,324	-	-	200,070
Probono Innovation Fund	10/1/18	9/30/21	-	-	85,606	-	-	-
Disaster Relief-2017 Hurricanes and CA Wildfires-Phase II	10/1/20	9/30/21	-	-	176,601	-	-	-
Technology Initiative- Online Intake	10/1/18	3/31/22	2,933	-	42,060	-	-	-
Technology Initiative- FLOI	11/1/20	12/31/22	82,472	-	21,600	41,753	-	-
Technology Initiative-2021	11/1/21	10/31/23	42,020	-	43,700	-	-	1,181
Rural Summer Fellowship	4/15/22	9/30/22	5,000	-	5,000	-	-	-
			<u>5,099,043</u>	<u>-</u>	<u>4,716,891</u>	<u>41,753</u>	<u>-</u>	<u>201,251</u>
<u>Florida Bar Foundation</u>								
Community Economic Development Initiative	1/1/19	12/31/19	48,098	-	-	-	-	-
Community Economic Development Initiative	7/1/21	6/30/23	467,958	559,685	147,591	-	-	60,915
IOTA Trial Run Distribution	9/1/22	2/28/23	32,523	-	32,523	-	-	-
IOTA Collections Distribution	1/1/23	12/31/23	-	-	181,148	-	-	181,148
			<u>548,579</u>	<u>559,685</u>	<u>361,262</u>	<u>-</u>	<u>-</u>	<u>242,063</u>
<u>State of Florida</u>								
Department of Elder Affairs-Title IIIB Alliance for Aging	1/1/21	12/31/21	-	-	5,160	-	-	-
Department of Elder Affairs-Title IIIB Alliance for Aging	1/1/22	12/31/22	189,420	-	163,830	25,590	-	-
Department of Elder Affairs-Title IIIE Alliance for Aging	1/1/22	12/31/22	43,440	-	40,080	3,360	-	-
Department of Elder Affairs- Long Term Care Project	4/1/22	4/1/24	59,905	-	37,500	22,405	-	-
			<u>292,765</u>	<u>-</u>	<u>246,570</u>	<u>51,355</u>	<u>-</u>	<u>-</u>
<u>Monroe County</u>								
Monroe County - Funding	10/1/21	9/30/22	28,160	-	36,743	-	-	-
Monroe County - Funding	10/1/22	9/30/23	13,640	-	-	13,640	-	-
			<u>41,800</u>	<u>-</u>	<u>36,743</u>	<u>13,640</u>	<u>-</u>	<u>-</u>
Balance forward			\$ 5,982,187	\$ 559,685	\$ 5,361,465	\$ 106,747	\$ -	\$ 443,314

Legal Services of Greater Miami, Inc. and Subsidiaries
Summary of Funding Schedule - Balances by Account (Schedule II)

Year ended December 31, 2022

December 31, 2022

<u>SOURCE</u>	PERIOD FROM	TO	2022 SUPPORT	PASSED THROUGH TO SUBRECIPIENTS	2022 RECEIPTS	ACCOUNTS RECEIVABLE	ACCRUED EXPENSES	DEFERRED INCOME
Balance brought forward			\$ 5,982,187	\$ 559,685	\$ 5,361,465	\$ 106,747	\$ -	\$ 443,314
Miami-Dade County								
Ryan White HIV/AIDS Part A	3/1/21	2/28/22	10,548	-	40,140	-	-	-
Ryan White HIV/AIDS Part A	3/1/22	2/28/23	55,016	-	63,243	-	-	8,227
Homeless Trust ESG	7/1/21	6/30/22	45,491	-	96,135	-	-	-
Fast Track Project	10/1/21	9/30/22	1,803	-	37,000	-	-	-
New American Project	10/1/21	9/30/22	26,629	-	35,000	-	-	-
LGBT Justice Project	10/1/21	9/30/22	13,777	-	26,000	-	-	-
REAL Project	10/1/21	9/30/22	42,295	-	60,569	576	-	-
Fast Track Project	10/1/22	9/30/23	32,150	-	3,454	28,696	-	-
New American Project	10/1/22	9/30/23	8,903	-	3,636	5,267	-	-
LGBT Justice Project	10/1/22	9/30/23	4,678	-	2,545	2,133	-	-
REAL Project	10/1/22	9/30/23	17,408	-	6,272	11,136	-	-
Miami-Dade County - Tenants' Rights & Education Program	10/7/21	11/30/21	-	-	9,000	-	-	-
Miami-Dade County Commission District 5 Renter Assistance Gr	4/1/22	3/30/24	38,637	-	50,000	-	-	11,363
Miami-Dade County ERAP	1/1/22	9/30/22	100,000	-	100,000	-	-	-
Total Miami-Dade County			397,334	-	532,993	47,808	-	19,590
Low-Income Taxpayer Clinic (IRS)								
Low-Income Taxpayer Clinic (IRS)	1/1/21	12/31/21	-	-	13,780	-	-	-
Low-Income Taxpayer Clinic (IRS)	1/1/22	12/31/22	100,000	-	100,000	-	-	-
Supportive Services for Veteran Families	11/1/20	9/30/22	105,468	-	116,015	-	-	-
Supportive Services for Veteran Families	10/1/22	9/30/23	16,929	-	24,750	-	-	7,821
United Way Mission United	7/1/21	6/30/22	54,517	-	54,516	-	-	-
United Way Mission United	7/1/22	6/30/23	60,718	-	54,516	6,201	-	-
United Way Financial Stability Center	7/1/19	6/30/23	50,000	-	50,000	-	-	-
United Way of Broward County SSVF	8/1/22	9/30/22	404	-	-	404	-	-
United Way of Broward County SSVF	10/1/22	9/30/23	702	-	-	702	-	-
United Way Miami - Workforce Project	7/1/22	6/30/22	25,002	-	-	25,002	-	-
Chapman	7/1/21	6/30/22	27,500	-	36,667	-	-	-
Wells Fargo Foundation - Housing Stability	6/1/20	5/31/22	37,044	-	-	-	-	-
Wells Fargo Foundation - Heirs Property	11/1/22	10/30/24	3,110	-	100,000	-	-	96,890
Wells Fargo Foundation - Housing Stability	11/1/22	10/30/24	36,193	-	150,000	-	-	113,807
Wells Fargo Bank - Open for Business	7/1/21	6/30/22	397,829	396,744	-	-	-	7,065
Balance forward			\$ 7,294,935	\$ 956,429	\$ 6,594,703	\$ 186,865	\$ -	\$ 688,487

Legal Services of Greater Miami, Inc. and Subsidiaries
Summary of Funding Schedule - Balances by Account (Schedule II)

<u>SOURCE</u>	PERIOD FROM	TO	2022 SUPPORT	PASSED THROUGH TO SUBRECIPIENTS	2022 RECEIPTS	ACCOUNTS RECEIVABLE	ACCRUED EXPENSES	DEFERRED INCOME
Balance brought forward			\$ 7,294,935	\$ 956,429	\$ 6,594,703	\$ 186,865	\$ -	\$ 688,487
Health Foundation of South FL-MLP,MD	6/1/20	3/31/23	96,274	-	45,869	-	-	2,968
JP Morgan Chase-FCDL	11/15/21	11/14/22	18,660	-	-	-	-	35,290
Legal Services of North FL-Legal Assistance Enhancement Program	9/1/19	9/30/22	87,415	-	122,488	-	-	-
Legal Services of North FL- LSC Disaster, Hurricane Michael	6/30/21	12/31/21	-	-	-	-	-	-
The Frederick A. DeLuca Foundation	6/1/21	5/31/23	176,771	-	150,000	-	-	48,208
United States Department of the Treasury-City of Miami			-					
Department of Housing and Community Development ERAP	9/7/21	9/6/22	82,958	-	87,116	-	-	-
United States Department of the Treasury-City of Miami								
Department of Housing and Community Development ERAP 2	9/7/22	2/28/23	36,657	-	15,559	21,098	-	-
United States Department of Housing and Community Development			-					
Eviction Protection Grant Program	6/29/22	7/18/24	82,104	317,479	62,925	19,179	-	-
Miami Homes for All, Inc. 3C Project	1/1/22	12/31/22	10,000	-	10,000	-	-	-
Miami Foundation - Help the Helpers	1/1/22	3/31/22	4,269	-	4,269	-	-	-
Miami Foundation Community Grant Program- Economic Stability	7/1/22	6/30/23	22,853	-	30,000	-	-	7,147
Florida Blue Foundation - Health Equity, Diversity and Inclusion	9/7/22	9/7/25	615	-	65,000	-	-	64,385
Advocacy Network on Disabilities- Childrens' Trust Project	10/1/22	9/30/23	557	-	-	1,000	-	443
Lotus House - Childrens' Trust Project	10/1/22	9/30/23	5,002	-	-	5,002	-	-
Sant La Haitian Neighborhood Center - Childrens' Trust Project	10/1/22	9/30/23	22	-	-	22	-	-
TD Charitable Foundation	8/1/22	7/31/23	-	-	7,500	-	-	7,500
TOTAL			\$ 7,919,091	\$ 1,273,908	\$ 7,195,427	\$ 233,167	\$ -	\$ 854,429

Legal Services of Greater Miami, Inc. and Subsidiaries

Summary of Funding Schedule - Balances by Account (Schedule II)

Year ended December 31, 2021

	PERIOD FROM	TO	2021 SUPPORT	PASSED THROUGH TO SUBRECIPIENTS	2021 RECEIPTS	ACCOUNTS RECEIVABLE	ACCRUED EXPENSES	DEFERRED INCOME
Legal Services Corporation								
FY20 Basic Field	1/1/20	12/31/20	\$ 913,399	\$ -	\$ -	\$ -	\$ -	\$ -
FY21 Basic Field	1/1/21	12/31/21	3,348,954	-	4,173,319	-	-	824,365
Probono Innovation Fund	10/1/18	9/30/21	158,301	-	168,038	85,606	-	-
Disaster Relief-2017 Hurricanes and CA Wildfires-Phase II	10/1/20	9/30/21	253,890	-	-	176,601	-	-
Technology Initiative-Online Intake	10/1/18	3/31/22	41,765	-	16,286	39,127	-	-
Technology Initiative-FLOI	11/1/20	10/31/22	22,881	-	42,000	-	-	19,119
Technology Initiative-2021	11/1/21	10/31/23	499	-	-	499	-	-
Rural Summer Fellowship	4/15/21	9/30/21	5,000	-	5,000	-	-	-
Total Legal Services Corporation			4,744,689	-	4,404,643	301,833	-	843,484
Florida Bar Foundation								
Probono Transformation and Innovation Fund	4/1/20	9/30/21	12,340	-	-	-	-	-
Community Economic Development Initiative	1/1/19	12/31/19	-	-	-	-	-	48,098
Community Economic Development Initiative	7/1/21	6/30/22	391,958	470,967	773,239	-	-	381,281
Children's Legal Services	4/1/20	9/30/21	39,862	-	-	-	-	-
2020 COVID-19 Relief	9/14/20	6/30/21	126,272	-	-	-	-	-
Total Florida Bar Foundation			570,432	470,967	773,239	-	-	429,379
State of Florida								
Department of Elder Affairs-Title IIIB Alliance for Aging	1/1/20	12/31/20	-	-	37,380	-	-	-
Department of Elder Affairs-Title IIIB Alliance for Aging	1/1/21	12/31/21	161,490	-	156,330	5,160	-	-
Department of Elder Affairs-Title IIIE Alliance for Aging	1/1/20	12/31/20	-	-	33,300	-	-	-
Department of Elder Affairs-Title IIIE Alliance for Aging	1/1/21	12/31/21	100,080	-	100,080	-	-	-
Total State of Florida			261,570	-	327,090	5,160	-	-
Monroe County								
Monroe County - Funding	10/1/20	9/30/21	15,126	-	24,832	-	-	-
Monroe County - Funding	10/1/21	9/30/22	8,826	-	243	8,583	-	-
Total Monroe County			23,952	-	25,075	8,583	-	-
Balance forward			\$ 5,600,643	\$ 470,967	\$ 5,530,047	\$ 315,576	\$ -	\$ 1,272,863

Legal Services of Greater Miami, Inc. and Subsidiaries

Summary of Funding Schedule - Balances by Account (Schedule II)

Year ended December 31, 2021

	PERIOD FROM	TO	2021 SUPPORT	PASSED THROUGH TO SUBRECIPIENTS	2021 RECEIPTS	ACCOUNTS RECEIVABLE	ACCRUED EXPENSES	DEFERRED INCOME
Balance brought forward			\$ 5,600,643	\$ 470,967	\$ 5,530,047	\$ 315,576	\$ -	\$ 1,272,863
Ryan White HIV/AIDS Part A	3/1/20	02/28/21	19,849	-	33,678	-	-	-
Ryan White HIV/AIDS Part A	3/1/20	2/28/22	86,823	-	57,231	29,592	-	-
Homeless Trust ESG	7/1/20	6/30/21	16,948	-	18,336	-	-	-
Homeless Trust ESG	7/1/21	6/30/22	50,644	-	-	50,644	-	-
Fast Track Project	10/1/20	9/30/21	3,907	-	36,670	-	-	-
New American Project	10/1/20	9/30/21	23,930	-	35,000	-	-	-
LGBT Justice Project	10/1/20	9/30/21	2,010	-	26,360	-	-	-
REAL Project	10/1/20	9/30/21	27,664	-	63,950	-	-	-
Fast Track Project	10/1/21	9/30/22	35,197	-	-	35,197	-	-
New American Project	10/1/21	9/30/22	8,371	-	-	8,371	-	-
LGBT Justice Project	10/1/21	9/30/22	12,223	-	-	12,223	-	-
REAL Project	10/1/21	9/30/22	18,850	-	-	18,850	-	-
Miami-Dade County Tenants' Rights & Education Program	10/7/21	11/30/21	9,000	-	-	9,000	-	-
Camillus Lazarus	1/1/20	12/31/20	-	-	2,796	-	-	-
Low-Income Taxpayer Clinic (IRS)	1/1/20	12/31/20	-	-	21,122	-	-	-
Low-Income Taxpayer Clinic (IRS)	1/1/21	12/31/21	100,000	-	86,220	13,780	-	-
Supportive Services for Veteran Families	11/1/20	6/30/22	122,343	-	132,890	10,547	-	-
Allegany Franciscan Ministries-Uniting Community Voices	5/1/20	7/31/21	49,508	-	-	-	-	-
Allegany Franciscan Ministries-COVID-19 Digital Community Outreach	9/1/20	2/28/21	6,484	-	-	-	-	-
Equal Justice Works Fellowship	9/1/19	8/31/21	21,025	-	12,689	-	-	-
Gang Alternative	10/1/19	9/30/21	26,999	-	32,999	-	-	-
United Way Mission United	7/1/20	6/30/21	48,751	-	101,317	-	-	-
United Way Mission United	7/1/21	6/30/22	54,516	-	54,516	-	-	-
United Way Financial Stability Center	7/1/19	6/30/23	51,908	-	51,908	-	-	-
United Way Community Investment	7/1/20	6/30/21	2,750	-	1,500	-	-	-
University of Miami Tenants Rights Clinic	1/1/21	4/30/21	10,000	-	10,000	-	-	-
University of Miami Practicum	1/1/21	4/30/21	5,000	-	5,000	-	-	-
Opportunities Industrialization Center of South Florida Miami Dade Young Adult Reentry Project	7/1/20	6/30/21	3,200	-	1,000	3,800	-	-
Opportunities Industrialization Center of South Florida SOAR 4 Miami-Dade Adult Reentry Project	6/1/20	6/30/21	4,080	-	4,360	2,200	-	-
The Batchelor Foundation	1/1/21	12/31/21	20,000	-	-	-	-	-
Chapman	1/1/20	6/30/21	27,500	-	41,250	-	-	-
Chapman	7/1/21	6/30/22	27,500	-	18,333	9,167	-	-
Balance forward			\$ 6,497,623	\$ 470,967	\$ 6,379,172	\$ 518,947	\$ -	\$ 1,272,863

Legal Services of Greater Miami, Inc. and Subsidiaries
Summary of Funding Schedule - Balances by Account (Schedule II)

Year ended December 31, 2021

	PERIOD		2021	PASSED THROUGH	2021	ACCOUNTS	ACCRUED	DEFERRED
	FROM	TO	SUPPORT	TO SUBRECIPIENTS	RECEIPTS	RECEIVABLE	EXPENSES	INCOME
Balance brought forward			\$ 6,497,623	\$ 470,967	\$ 6,379,172	\$ 518,947	\$ -	\$ 1,272,863
Wells Fargo Foundation-Housing Stability	6/1/20	5/31/22	157,126	-	150,000	-	-	37,044
Wells Fargo Bank-Open for Business	7/1/21	6/30/22	249,417	413,799	654,311	-	-	404,894
Health Foundation of South FL-MLP,MD	6/1/20	6/30/22	99,704	-	121,738	-	-	53,373
Jacksonville Area Legal Aid-FLOI	8/20/19	9/30/20	-	-	400	-	-	-
Legal Aid Services of Broward County-FLOI	1/28/20	8/31/20	-	-	-	-	-	-
JP Morgan Chase-FCDL	11/14/19	5/31/21	19,162	-	-	-	-	-
JP Morgan Chase-FCDL	11/14/20	11/15/21	50,000	-	-	-	-	-
JP Morgan Chase-FCDL	11/15/21	11/14/22	-	-	53,950	-	-	53,950
Legal Services of North FL-Legal Assistance Enhancement Program	9/1/19	9/30/22	164,442	-	147,611	35,073	-	-
Legal Services of North FL-LSC TIG 18011	12/31/18	9/30/21	1,500	-	-	1,500	-	-
Legal Services of North FL-LSC Disaster, Hurricane Michael	6/30/21	12/31/21	12,000	-	12,000	-	-	-
Legal Services of North FL/Legal Aid Foundation of Tallahassee-FBF PB Transformation	12/1/20	3/31/21	25,000	-	25,000	-	-	-
The Frederick A. DeLuca Foundation	6/1/21	5/31/23	75,021	-	150,000	-	-	74,979
Impact Fund	7/6/21	-	7,353	-	15,000	-	-	7,648
United States Department of the Treasury-City of Miami								
Department of Housing and Community Development ERAP	9/7/21	9/6/22	11,490	-	7,333	4,157	-	-
TOTAL - Grants and Contracts			\$ 7,369,838	\$ 884,766	\$ 7,716,515	\$ 559,677	\$ -	\$ 1,904,751

Legal Services of Greater Miami, Inc. and Subsidiaries

Supplemental Schedule for Support, Revenue, Expenses, and Changes in Net Assets For Legal Services Corporation Funds

Year ended December 31, 2022	Basic Field - Private		Basic Field Sub-Total	Technology Initiative Online Intake	Disaster Relief-2017 Hurricanes and CA Wildfires Grant	Technology Initiative FLOI	Technology Initiative 2021	Rural Summer Fellowship	Total <u>2022</u>
	Basic Field Grant	Attorney Involvement							
Support and Revenue									
Grants and contracts	\$ 4,342,493	\$ 624,126	\$ 4,966,619	\$ 2,933	\$ -	\$ 82,472	\$ 42,020	\$ 5,000	\$ 5,099,045
Interest income	362	-	362	-	-	-	-	-	362
Miscellaneous	53,518	-	53,518	-	-	-	-	-	53,518
Total Support and Revenue	4,396,373	624,126	5,020,499	2,933	-	82,472	42,020	5,000	5,152,925
Expenses									
Personnel Expenses									
Lawyers	949,910	218,993	1,168,903	2,238	-	864	281	-	1,172,286
Paralegals	245,733	27,049	272,782	-	-	-	-	-	272,782
Support staff	186,078	25,361	211,439	300	-	39,593	1,704	-	253,036
Other	1,291,528	123,094	1,414,622	-	-	25,205	2,120	4,754	1,446,701
Employee benefits	749,623	81,413	831,036	395	-	10,310	756	246	842,743
Total Personnel Expenses	3,422,873	475,909	3,898,782	2,933	-	75,972	4,861	5,000	3,987,548
Other Expenses									
Computer services / online fees	191,910	20,495	212,405	-	-	-	12,300	-	224,705
Contract services to program	331,957	27,703	359,660	-	-	1,500	19,226	-	380,386
Equipment repairs and maintenance	37,639	4,728	42,367	-	-	-	112	-	42,479
Insurance	42,809	4,001	46,810	-	-	-	98	-	46,908
Law library	28,443	2,660	31,103	-	-	-	-	-	31,103
Litigation costs	42,035	5,579	47,614	-	-	-	-	-	47,614
Office Supplies	3,909	1,066	4,975	-	-	-	70	-	5,045
Other direct costs	236,660	75,610	312,270	-	-	5,000	5,128	-	322,398
Photocopying	4,340	384	4,724	-	-	-	84	-	4,808
Postage	7,941	783	8,724	-	-	-	28	-	8,752
Telephone	9,839	2,482	12,321	-	-	-	113	-	12,434
Travel	29,476	2,726	32,202	-	-	-	-	-	32,202
Total Other Expenses	966,958	148,217	1,115,175	-	-	6,500	37,159	-	1,158,834
Total Expenses before Depreciation	4,389,831	624,126	5,013,957	2,933	-	82,472	42,020	-	5,146,382
Depreciation	6,542	-	6,542	-	8,387	-	1,380	-	16,309
Total Expenses	4,396,373	624,126	5,020,499	2,933	8,387	82,472	43,400	5,000	5,162,691
Excess (Deficiency) of Support over Expenses									
	-	-	-	-	(8,387)	-	(1,380)	-	(9,766)
Other Changes in Net Assets									
Acquisition of property	(306,893)	(2,527)	-	-	-	-	-	-	(309,420)
Transfers - Building Occupancy Expenses									
	-	-	-	-	-	-	-	-	-
Transfers - Interfund & Interentity									
	-	-	-	-	-	-	-	-	-
Total Transfers									
	-	-	-	-	-	-	-	-	-
Total Changes in Net Assets	(306,893)	(2,527)	(309,420)	-	(8,387)	-	(1,380)	-	(319,186)
Net Assets at Beginning of Year	306,893	2,527	309,420	(653)	16,773	-	9,093	-	334,633
Net Assets at End of Year	\$ -	\$ -	\$ -	\$ (653)	\$ 8,386	\$ -	\$ 7,713	\$ -	\$ 15,447

Legal Services of Greater Miami, Inc. and Subsidiaries

Supplemental Schedule for Support, Revenue, Expenses, and Changes in Net Assets For Legal Services Corporation Funds

<i>Year ended December 31, 2021</i>	Basic Field - Private Attorney	Basic Field - Attorney Involvement	Basic Field - Sub-Total	Probono Innovation Fund Grant	Disaster Relief-2017 2017 Hurricanes and CA Wildfires Grant	Technology Initiative FLOI	Technology Initiative Online Intake	Technology Initiative 2021	Rural Summer Fellowship	Total 2021
Revenue and Other Support										
Grants and contracts revenue	\$ 3,750,869	\$ 511,482	\$ 4,262,351	\$ 158,301	\$ 253,890	\$ 22,881	\$ 41,765	\$ 499	\$ 5,000	\$ 4,744,687
Investment income, net	412	-	412	-	-	-	-	-	-	412
Miscellaneous income	47,744	-	47,744	-	-	-	-	-	-	47,744
Total Revenue And Other Support	3,799,025	511,482	4,310,507	158,301	253,890	22,881	41,765	499	5,000	4,792,843
Expenses										
Personnel Expenses										
Lawyers	654,266	203,547	857,813	77,451	7,211	3,661	2,758	208	-	949,102
Paralegals	207,291	34,285	241,576	-	-	-	-	-	-	241,576
Support staff	132,903	28,475	161,378	37,082	14,090	7,365	5,447	-	-	225,362
Administration	1,164,141	142,337	1,306,478	2,702	4,068	-	-	207	-	1,313,455
Employee benefits	563,806	102,838	666,644	27,078	4,156	1,855	1,293	84	-	701,110
Total Personnel Expenses	2,722,407	511,482	3,233,889	144,313	29,525	12,881	9,498	499	-	3,430,605
Other Expenses										
Computer services and online fees	187,455	-	187,455	-	10,042	-	267	-	-	197,764
Contract services to program	269,929	-	269,929	750	170,000	10,000	20,000	-	5,000	475,679
Equipment repairs and maintenance	59,354	-	59,354	7,262	7,377	-	-	-	-	73,993
Insurance	37,390	-	37,390	-	-	-	-	-	-	37,390
Law library	9,280	-	9,280	-	-	-	-	-	-	9,280
Litigation costs	35,825	-	35,825	-	-	-	-	-	-	35,825
Other direct costs	166,431	-	166,431	4,501	24,013	-	12,000	-	-	206,945
Photocopying	7,361	-	7,361	-	-	-	-	-	-	7,361
Postage	8,568	-	8,568	-	-	-	-	-	-	8,568
Space and occupancy	228,698	-	228,698	-	3,920	-	-	-	-	232,618
Telephone	11,121	-	11,121	-	9,013	-	-	-	-	20,134
Travel	7,052	-	7,052	95	-	-	-	-	-	7,147
Total Other Expenses	1,028,464	-	1,028,464	12,608	224,365	10,000	32,267	-	5,000	1,312,704
Total Expenses before Depreciation	3,750,871	511,482	4,262,353	156,921	253,890	22,881	41,765	499	5,000	4,743,309
Depreciation	-	-	-	1,380	8,387	-	-	6,542	-	16,309
Total Expenses	3,750,871	511,482	4,262,353	158,301	262,277	22,881	41,765	7,041	5,000	4,759,618
Excess (Deficiency) of Support over Expenses	48,154	-	48,154	-	(8,387)	-	-	(6,542)	-	33,225
Other Changes in Net Assets										
Total Changes in Net Assets	48,154	-	48,154	-	(8,387)	-	-	(6,542)	-	33,225
Net Assets, beginning of year	258,739	2,527	261,266	-	25,160	-	(653)	15,635	-	301,408
Net Assets, end of year	\$ 306,893	\$ 2,527	\$ 309,420	\$ -	\$ 16,773	\$ -	\$ (653)	\$ 9,093	\$ -	\$ 334,633

Legal Services of Greater Miami, Inc. and Subsidiaries

Supplemental Schedule for Support, Revenue, Expenses, and Changes in Net Assets For Private Attorney Involvement Program

<i>Year ended December 31, 2022</i>	Services Corporation	Capital Campaign	Other	Total 2022
Support and Revenue				
Grants and contracts	\$ 624,126	\$ -	\$ -	\$ 624,126
Total Support And Revenue	624,126	-	-	624,126
Expenses				
Personnel Expenses				
Lawyers	218,993	-	-	218,993
Paralegals	27,049	-	-	27,049
Support staff	25,361	-	-	25,361
Other	123,094	-	-	123,094
Employee benefits	81,413	-	-	81,413
Total Personnel Expenses	475,909	-	-	475,909
Other Expenses				
Computer services and online fees	20,495	-	-	20,495
Contract services to program	27,703	-	-	27,703
Equipment repairs and maintenance	4,728	-	-	4,728
Insurance	4,001	-	-	4,001
Law library	2,660	-	-	2,660
Litigation costs	5,579	-	-	5,579
Office supplies	1,066	-	-	1,066
Other direct costs	75,610	-	-	75,610
Photocopying	384	-	-	384
Postage	783	-	-	783
Telephone	2,482	-	-	2,482
Travel	2,726	-	-	2,726
Total Other Expenses	148,217	-	-	148,217
Total Expenses	624,126	-	-	624,126
Total Changes in Net Assets	\$ -	\$ -	\$ -	\$ -

Legal Services of Greater Miami, Inc. and Subsidiaries

Supplemental Schedule for Support, Revenue, Expenses, and Changes in Net Assets For Private Attorney Involvement Program

<i>Year ended December 31, 2021</i>	Legal Services Corporation	Capital Campaign	Other	Total 2021
Support and Revenue				
Grants and contracts	\$ 511,482	\$ -	\$ -	\$ 511,482
Miscellaneous	-	-	149,775	149,775
Total Support And Revenue	511,482	-	149,775	661,257
Expenses				
Personnel Expenses				
Lawyers	203,547	-	-	203,547
Paralegals	34,285	-	-	34,285
Support staff	28,475	-	-	28,475
Other	142,337	-	-	142,337
Employee benefits	102,838	-	3,768	106,606
Total Personnel Expenses	511,482	-	3,768	515,250
Other Expenses				
Computer services and online fees	-	-	25,356	25,356
Contract services to program	-	-	55,172	55,172
Equipment repairs and maintenance	-	-	7,473	7,473
Insurance	-	-	5,072	5,072
Law library	-	-	3,492	3,492
Litigation costs	-	-	7,082	7,082
Office supplies	-	-	797	797
Other direct costs	-	-	33,942	33,942
Photocopying	-	-	816	816
Postage	-	-	1,401	1,401
Telephone	-	-	4,216	4,216
Travel	-	-	1,188	1,188
Total Other Expenses	-	-	146,007	146,007
Total Expenses	511,482	-	149,775	661,257
Total Changes in Net Assets	\$ -	\$ -	\$ -	\$ -

Legal Services of Greater Miami, Inc. and Subsidiaries

Supplemental Schedule for Support, Revenue, Expenses, and Changes in Net Assets For Private Attorney Involvement Program

<i>Year ended December 31, 2022</i>	Legal Services Corporation	Other	Property	LSGMI Total	Foundation	LLC	Total 2022
Revenue and Other Support							
Grants and contracts revenue	\$ 5,099,045	\$ 2,813,747	\$ -	\$ 7,912,792	\$ -	\$ -	\$ 7,912,792
Contributions		1,357,887	-	1,357,887	-	-	1,357,887
Rental income		-	-	-	-	378,804	378,804
Investment income, net	362	4,834	-	5,196	(3,540,801)	-	(3,535,605)
In-Kind donation		110,541	-	110,541	-	-	110,541
Donations for Operations		49,073	-	49,073	-	-	49,073
Miscellaneous income	53,518	38,168	-	91,686	-	(800)	90,886
Total Revenue And Other Support	5,152,925	4,374,251	-	9,527,176	(3,540,801)	378,004	6,364,378
Expenses							
Personnel Expenses							
Lawyers	1,172,286	1,343,909	-	2,516,195	-	-	2,516,195
Paralegals	272,782	102,893	-	375,675	-	-	375,675
Support staff	253,036	426,894	-	679,930	-	-	679,930
Administration	1,446,701	(154,395)	-	1,292,306	-	-	1,292,306
Employee benefits	842,743	227,832	-	1,070,575	-	-	1,070,575
Total Personnel Expenses	3,987,548	1,947,133	-	5,934,681	-	-	5,934,681
Other Expenses							
Grants		530,358	-	530,358	-	-	530,358
Computer services and online fees	224,705	62,406	-	287,111	-	-	287,111
Contract services	380,386	147,243	-	527,629	-	52,253	579,882
Equipment repairs and maintenance	42,479	23,182	-	65,661	-	-	65,661
Insurance	46,908	8,666	-	55,574	2,143	74,375	132,091
In-kind Services	-	110,541	-	110,541	-	-	110,541
Law library	31,103	5,844	-	36,947	-	-	36,947
Litigation costs	47,614	29,869	-	77,483	-	-	77,483
Office supplies	5,045	10,021	-	15,066	-	-	15,066
Other Direct Costs	322,398	(129,077)	-	193,321	-	3,227	196,548
Photocopying	4,808	44,502	-	49,310	-	-	49,310
Postage	8,752	7,343	-	16,095	-	48	16,142
Provision for Bad Debt	-	8,510	-	8,510	-	-	8,510
Space and occupancy	-	140	-	140	-	297,021	297,161
Telephone	12,434	22,044	-	34,478	-	6,600	41,078
Travel	32,202	6,278	-	38,480	-	-	38,480
Total Other Expenses	1,158,834	887,869	-	2,046,703	2,143	433,523	2,482,369
Total Expenses Before Depreciation And Interest	5,146,382	2,835,002	-	7,981,384	2,143	433,523	8,417,050
Depreciation and amortization	16,309	13,122	-	29,431	-	231,551	260,982
Interest expense	-	-	-	-	-	117,277	117,277
Total Expenses	5,162,691	2,848,124	-	8,010,815	2,143	782,351	8,795,308
Excess (Deficiency) of Support over Expenses before Changes in Property	(9,766)	1,526,127	-	1,516,361	(3,542,944)	(404,347)	(2,430,930)
Total Changes in Net Assets	(9,766)	1,526,127	-	1,516,361	(3,542,944)	(404,347)	(2,430,930)
Net Assets at Beginning of Year	25,213	10,670,173	34,453	10,729,839	23,026,387	1,801,168	35,557,394
Net Assets at End of Year	\$ 15,447	\$ 12,196,300	\$ 34,453	\$ 12,246,200	\$ 19,483,443	\$ 1,396,821	\$ 33,126,464

Legal Services of Greater Miami, Inc. and Subsidiaries

Supplemental Schedule for Support, Revenue, Expenses, and Changes in Net Assets For Private Attorney Involvement Program

<i>Year ended December 31, 2021</i>	Services Corporation	Other	Property	LSGMI Total	Foundation	LLC	Total 2021
Revenue and Other Support							
Grants and contracts revenue	\$ 4,744,687	\$ 2,625,151	\$ -	\$ 7,369,838	\$ -	\$ -	\$ 7,369,838
Contributions	-	3,167,536	-	3,167,536	-	-	3,167,536
Rental income	-	-	-	-	-	392,490	392,490
Investment income, net	412	(1,440)	-	(1,028)	2,740,446	-	2,739,418
In-kind donations	-	197,950	-	197,950	-	-	197,950
Donations for operations	-	19,686	-	19,686	-	-	19,686
Miscellaneous income	47,744	19,029	-	66,773	-	-	66,773
Total Revenue And Other Support	4,792,843	6,027,912	-	10,820,755	2,740,446	392,490	13,953,691
Expenses							
Personnel Expenses							
Lawyers	949,102	1,265,781	-	2,214,883	-	-	2,214,883
Paralegals	241,576	106,243	-	347,819	-	-	347,819
Support staff	225,362	331,582	-	556,944	-	-	556,944
Administration	1,313,455	(48,661)	-	1,264,794	-	-	1,264,794
Employee benefits	701,110	234,116	-	935,226	-	-	935,226
Total Personnel Expenses	3,430,605	1,889,061	-	5,319,666	-	-	5,319,666
Other Expenses							
Grants	-	414,133	-	414,133	-	-	414,133
Computer services and online fees	197,764	59,500	-	257,264	-	-	257,264
Contract services	475,679	254,375	-	730,054	1,000	-	731,054
Equipment repairs and maintenance	73,993	1,818	-	75,811	-	-	75,811
In-Kind expense	-	197,950	-	197,950	-	-	197,950
Insurance	37,390	14,066	-	51,456	2,994	51,006	105,456
Law library	9,280	26,147	-	35,427	-	-	35,427
Litigation costs	35,825	36,018	-	71,843	-	-	71,843
Office supplies	-	7,792	-	7,792	-	-	7,792
Professional fees	206,945	32,061	-	239,006	-	-	239,006
Photocopying	7,361	21,412	-	28,773	-	-	28,773
Postage	8,568	5,602	-	14,170	-	91	14,261
Provision for uncollectible pledges	-	23,108	-	23,108	-	-	23,108
Space and occupancy	232,618	(300,014)	-	(67,396)	-	329,591	262,195
Telephone	20,134	22,638	-	42,772	-	6,600	49,372
Travel	7,147	2,989	-	10,136	-	-	10,136
Total Other Expenses	1,312,704	819,595	-	2,132,299	3,994	387,288	2,523,581
Total Expenses Before Depreciation And Interest	4,743,309	2,708,656	-	7,451,965	3,994	387,288	7,843,247
Depreciation and amortization	16,309	10,906	-	27,215	-	238,014	265,229
Interest expense	-	-	-	-	-	117,592	117,592
Total Expenses	4,759,618	2,719,562	-	7,479,180	3,994	742,894	8,226,068
Excess (Deficiency) of Support over Expenses before Changes in Property	33,225	3,308,350	-	3,341,575	2,736,452	(350,404)	5,727,623
Transfers - interfund and interentity	-	2,337,543	-	2,337,543	(1,840,000)	(497,543)	-
Total Changes in Net Assets	33,225	5,645,893	-	5,679,118	896,452	(847,947)	5,727,623
Net Assets at Beginning of Year	301,408	5,024,280	34,453	5,360,141	22,129,935	2,649,115	30,139,191
Adjustments to Beginning Net Assets	(309,420)	-	-	(309,420)	-	-	(309,420)
Net Assets at End of Year	\$ 25,213	\$ 10,670,173	\$ 34,453	\$ 10,729,839	\$ 23,026,387	\$ 1,801,168	\$ 35,557,394

Single Audit Reports

**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***

Legal Services of Greater Miami, Inc. and Subsidiaries
Miami, Florida

We have audited, in accordance with the 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 consolidated financial statements of Legal Services of Greater Miami, Inc. and its subsidiaries (a nonprofit organization) (the “Organization”), which comprise the consolidated statement of financial position as of December 31, 2022, and the related consolidated statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the consolidated financial statements, and have issued our report thereon dated April 18, 2023.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the consolidated financial statements, we considered the Organization’s internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the consolidated financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization’s internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization’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 consolidated 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 the Organization’s consolidated 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 consolidated 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 Organization'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 Organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Miami, Florida
April 18, 2023

BCA Watson Rice LLP

**Independent Auditor’s Report on Compliance For Each Major Federal Program
and on Internal Control over Compliance Required by the Uniform Guidance**

Legal Services of Greater Miami, Inc. and Subsidiaries
Miami, Florida

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Legal Services of Greater Miami, Inc. and Subsidiaries’ (the “Organization”) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on the Organization’s major federal programs for the year ended December 31, 2022. The Organization’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 Organization 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, 2022.

Basis for Opinion 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; and 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). 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 Organization 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 Organization’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 Organization’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 Organization'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 GAAS, *Government Auditing Standards*, and the Uniform Guidance 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 Organization'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*, and the Uniform Guidance, 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 Organization'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 Organization'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, but not for the purpose of expressing an opinion on the effectiveness of the Organization'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 a 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 in internal control over compliance. 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. Accordingly, this report is not suitable for any other purpose.

Miami, Florida
April 18, 2023

BCA Watson Rice LLP

Legal Services of Greater Miami, Inc. and Subsidiaries

Schedule of Expenditures of Federal Awards

<u>Federal Grantor</u>			<u>CFDA No. or</u>		<u>Contract Period</u>		<u>Amount of</u>		
<u>Pass-Through ID No.</u>	<u>Program Title</u>	<u>Public Law No.</u>	<u>From</u>	<u>To</u>	<u>Award</u>	<u>Expenditures</u>			
Legal Services Corporation									
None	FY21 Basic Field	09.610040	1/1/21	12/31/21	\$ 4,173,319	\$ 824,365			
None	FY22 Basic Field	09.610040	1/1/22	12/31/22	4,342,324	4,142,254			
None	Technology Initiative- Online Intake	09.610040	10/1/18	3/31/22	144,862	2,933			
None	Technology Initiative- FLOI	09.610040	11/1/20	12/31/22	106,892	82,472			
None	Technology Initiative-2021	09.610040	11/1/21	10/31/23	177,775	42,020			
None	Rural Summer Fellowship	09.610040	4/15/22	9/30/22	5,000	5,000			
					8,950,172	5,099,043			
Aging Cluster:									
U.S. Department of Health & Human Services									
AA-2214	Older Americans Act	93.044	1/1/22	12/31/22	189,437	189,420			
	Title IIIB – Support Services								
AA-2214	Older Americans Act	93.052	1/1/22	12/31/22	142,763	43,440			
	Title IIIEG – Caregiver Support Services								
H89HA00005	HIV Emergency Relief Project Grant	93.914	3/1/21	2/28/22	154,449	10,548			
		93.914	3/1/22	2/28/23	154,449	55,016			
HHS-2019-ACL-AOA- LAEP-0344	Special Programs for the Aging Title IV & Title II- Discretionary Projects	93.048	9/1/19	9/30/22	285,349	87,415			
2101FLLOC5-00,	Elder Abuse Prevention Intervention Program	93.747	4/1/22	4/1/24	37,500	37,500			
2101FLOMC6-00	Special Programs for the Aging Title VII- Long Term Care Ombudsman Services for Older Individuals	93.042			112,500	22,405			
					1,076,447	445,744			
U.S. Department of Veteran Affairs									
2012-FL-024-20	Supportive Services for Veteran Families	64.033	11/1/20	9/30/22	274,622	105,468			
			10/1/22	9/30/23	130,680	16,929			
					405,302	122,397			
U.S. Department of the Treasury									
None	Emergency Rental Assistance	21.023	9/7/21	9/6/22	100,000	82,958			
			9/7/22	2/28/23	125,000	36,657			
					225,000	119,615			
Department of the Treasury / Internal Revenue Service									
None	Low-Income Taxpayer Clinics	21.008	1/1/22	12/31/22	100,000	100,000			
					100,000	100,000			
U.S. Department of Housing and Urban Development (HUD)									
None	Eviction Protection Grant Program	14.537	6/29/22	7/18/24	1,000,000	82,104			
					1,000,000	82,104			
TOTAL						\$ 11,756,922	\$ 5,968,904		

Legal Services of Greater Miami, Inc. and Subsidiaries

Notes to the Schedule of Expenditures of Federal Awards

Year Ended December 31, 2022

1. Basis of Presentation

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of Legal Services of greater Miami, Inc. and its subsidiaries (the "Organization") under programs of the federal government for the year ended December 31, 2022. The information in this Schedule 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* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Organization, it is not intended to and does not present the consolidated financial position, changes in net assets, or cash flows of the Organization.

2. Summary Of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

3. Indirect Cost Rate

Legal Services has elected not to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

Legal Services of Greater Miami, Inc. and Subsidiaries

Schedule of Findings and Questioned Costs

Year Ended December 31, 2022

Section I - Summary of Auditor's Results

Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with U.S. GAAP

Unmodified

Internal control over financial reporting:

Material weakness(es) identified?

_____ Yes X No

Significant deficiency(ies) identified?

_____ Yes X None Reported

Noncompliance material to financial statements noted?

_____ Yes X No

Federal Awards

Internal control over major federal programs:

Material weakness(es) identified?

_____ Yes X No

Significant deficiency(ies) identified?

_____ Yes X None Reported

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

Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?

_____ Yes X No

Identification of major federal programs:

Assistance Listing Number

Name of Federal Program or Cluster

09.610040

Legal Services Corporation

Dollar threshold used to distinguish between

\$ 750,000

Auditee qualified as low-risk auditee?

_____ Yes X No

The Organization met the definition of the Uniform Guidance as a low-risk auditee, however, was tested as high-risk in accordance with Legal Services Corporation grantor requirements.

SECTION II - FINANCIAL STATEMENT FINDINGS

There were no findings related to the consolidated financial statements that are required to be reported in accordance with generally accepted government auditing standards.

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

There were no findings and questioned costs for federal awards (as defined in 2 CFR 200.516(a)) that are required to be reported.