

# Escambia County Opioid Abatement Strategy

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## Completeness Checklist (Page 1 of Submission)

Complete the chart below and attach as PAGE 1 of your submission. Enter the page number where each item can be found in your application package.

|                           |                                 |
|---------------------------|---------------------------------|
| <b>Project Name:</b>      | Civil Legal Support Project     |
| <b>Project Applicant:</b> | Legal Services of North Florida |

| #  | Application Form / Attachment                                                   | Page # |
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### Required Attachments (check off each item included):

- X Letter of Determination from IRS confirming federally tax-exempt status
- X Copy of organization's current W-9
- X 2024 or 2025 tax return (Form 990 or 990-EZ with supporting forms). 2023 acceptable with explanation for late filing.
- X Most recent 2 years of financial statements (audited, if applicable)
- X Documentation demonstrating program location is in Escambia County
- X Applicant's Annual Operating Budget
- X Proof of 501(c)(3) status
- X MOU or letters of support from partner organizations (for bonus points)

## Form 1: Applicant Information

Complete all fields. This form provides key organization details.

|                                   |                                  |                                                           |                                                                 |
|-----------------------------------|----------------------------------|-----------------------------------------------------------|-----------------------------------------------------------------|
| <b>Organization Name:</b>         | Legal Services of North Florida  | <b>Authorized Organization Representative Name/Title:</b> | Leslie Powell-Boudreaux<br>Executive Director                   |
| <b>Address:</b>                   | 1741 Palafox Street              | <b>Telephone:</b>                                         | 850-432-8222<br>ext. 1007                                       |
| <b>City, State/Zip:</b>           | Pensacola, FL 32501              | <b>Organization Website:</b>                              | www.<br><a href="https://www.LSNF.org">https://www.LSNF.org</a> |
| <b>Contact Person Name/Title:</b> | Debi Tucker<br>Programs Director | <b>Unique Entity ID (SAM #):</b>                          | F1LVERLA8H43                                                    |
| <b>Contact Person Email:</b>      | dtucker@lsnf.org                 | <b>Federal Employer ID # (FEIN):</b>                      | 51-0197090                                                      |

## Form 2: Project Information

|                                                                  |                                                                                                                                                      |
|------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Project Name:</b>                                             | Civil Legal Support Project                                                                                                                          |
| <b>Project Address (if different from organization address):</b> |                                                                                                                                                      |
| <b>Total Funding Requested for this Project:</b>                 | \$259,979.73                                                                                                                                         |
| <b>Number of Persons to be Served:</b>                           | 100 clients receiving legal services; at least 1,000 additional individuals reached through education, mobile offices, and community/partner events. |

This is a/an: ☒ New Project   ☐ Expanded Project

### Project Type (check all that apply):

- ☐ Medication Assisted Treatment
- ☒ Education Program
- ☐ Prevention
- ☒ Recovery
- ☐ Treatment (other than medication assisted) — Specify model: \_\_\_\_\_
- ☐ Overdose Reversal Medication Distribution
- ☒ Criminal Justice Training, Prevention, and Treatment
- ☒ Other — Please specify: Civil Legal Assistance

### Target Population (check all that apply):

- ☒ Chronically Homeless
- ☒ Single Individuals
- ☒ Families
- ☒ Unaccompanied Youth (ages 18-24)
- ☒ Victims of Domestic Violence
- ☒ Veterans
- ☒ LGBTQI+ Individuals/Families/Youth
- ☒ Individuals with Severe and Persistent Mental Illness
- ☒ Other: Low-income individuals and families

### Target Service Location (check all that apply):

- ☐ City of Pensacola
- ☐ Town of Century
- ☐ Unincorporated Escambia County
- ☒ All of Escambia County
- ☐ Other: \_\_\_\_\_

Is this project using a mobile-based treatment model? ☒ Yes   ☐ No

### Form 3: Certification

*To the best of my knowledge, I certify that the information in this application is true and correct and that the document has been duly authorized by the governing body of the applicant. I will comply with the program rules and regulations if assistance is approved. I also certify that I am aware that providing false information on the application can subject the individual signing such application to criminal sanctions. I further certify that I am authorized to submit this application and have followed all policies and procedures of my agency regarding grant application submissions.*

**Authorized Organization Representative:** Leslie Powell-Boudreaux

**Signature:**  \_\_\_\_\_

**Typed Name:** Leslie Powell-Boudreaux

**Title:** Executive Director

**Date:** September 11, 2026

## Form 4: Project Description (Narrative)

**WORD LIMIT: 2,000 words maximum**

*The narrative is required and must be attached to the application in either Word or PDF format. Please limit the response to 2,000 words. The narrative response must include:*

1. Sufficient information to understand the scope of the project, the number and type of clients to be served, the services to be provided, and the cost of the proposed activities.
2. How the project will follow an evidence-based program model or creates an innovative approach to reducing opioid abuse.
3. The project's plan to coordinate with housing providers, workforce development boards, and physical and behavioral healthcare organizations to provide housing and supportive services.

**Word count: 1969 / 2,000**

Write your narrative below (or attach separately):

Legal Services of North Florida (LSNF) proposes to establish the Civil Legal Support Project (CLSP), a focused civil legal services project in Escambia County for low-income individuals with substance use disorders and individuals in recovery. Working in coordination with behavioral health and other community providers, the project will provide civil legal assistance to address legal problems that create additional barriers for individuals working toward recovery and improved well-being. LSNF requests \$259,979.73 in Escambia County Opioid Abatement funding. During the one-year grant period, LSNF anticipates serving approximately 100 clients through 125 civil legal cases and reaching at least 1,000 additional individuals through education, mobile offices, and community/partner events.

For individuals experiencing substance use disorders, recovery does not occur separately from the circumstances of everyday life. The loss of housing, interruption in public benefits or healthcare coverage, employment problems, overwhelming debt, or unresolved family legal issues can create significant barriers at precisely the time that person is working to engage in treatment or maintain recovery. **Civil legal services provide the advocacy and representation necessary to resolve problems that treatment, recovery, and supportive services alone cannot address.**

LSNF already provides these types of civil legal services throughout Escambia County. What is new about this project is the intentional identification and delivery of legal services to individuals with substance use disorders and those in recovery, coupled with coordinated connections to treatment and other supportive services. CLSP will allow us to organize this work into a focused service model, develop stronger referral relationships with behavioral health and other community providers, track legal and recovery-support outcomes, and evaluate the role civil legal intervention plays as part of Escambia County's broader response to opioid use.

CLSP clients will receive a civil legal checkup to triage legal problems that may affect their ability to engage in treatment, maintain recovery, or achieve greater self-sufficiency. The 2021 Justice Gap Measurement Survey found that 74% of all low-income households experience at least one civil legal issue each year, with nearly 40% experiencing five or more. For those facing other challenges like substance abuse, these numbers increase. Depending upon individual need, legal services may include advice, brief services,

negotiation, advocacy, and full representation. Legal assistance may address housing and landlord-tenant matters; access to public benefits and healthcare; expungement; consumer and debt problems; family law matters; and other civil legal issues affecting the participant's ability to move forward.

CLSP will be staffed by one full-time Project Attorney and 1 Paralegal/Case Manager funded through Escambia County Opioid Abatement funds. The Project Attorney will provide direct civil legal assistance and representation, while the Paralegal/Case Manager will support legal service delivery and help identify and coordinate referrals for nonlegal needs. LSNF will support these dedicated positions with existing attorneys, paralegals, and other staff, giving CLSP clients access to the experience and expertise of an organization that has provided civil legal services to North Florida communities for 50 years. CLSP will offer flexible access to legal services, with clients able to meet with project staff in the office or receive services at partner sites, community locations, and through LSNF's Mobile Offices. LSNF will use our existing mobile offices as direct legal-service access points, allowing CLSP staff to conduct intake, meet privately with participants, and provide legal assistance in locations accessible to those the project is designed to serve. Mobile services can be coordinated with partners, including where individuals are already receiving treatment, recovery support, or other supportive services. This reduces transportation and other access barriers and the need for an individual already navigating treatment and recovery to find and access yet another service in another location. It also directly supports the County's emphasis on mobile and community-based services.

**CLSP will add civil legal expertise to Escambia County's network of treatment, recovery, and supportive services, addressing legal problems that can create significant stress, destabilize an individual's life, and potentially threaten recovery or increase the risk of relapse.** CLSP will provide targeted legal education and resources to participants, families, service providers, and other community stakeholders, helping them recognize legal issues earlier, understand available remedies, and connect individuals to legal assistance when needed. Because LSNF already provides these civil legal services, existing legal staff can begin serving eligible clients immediately while the dedicated Project Attorney is recruited.

### **An Innovative Legal Intervention**

CLSP creates an innovative approach to opioid abatement by incorporating civil legal assistance into the network of services supporting individuals with substance use disorders and those in recovery. While this represents a new, focused approach locally, it is grounded in an established body of research demonstrating that civil legal intervention can address conditions affecting health and long-term stability. Medical-legal partnerships have developed this approach by integrating legal expertise into healthcare settings to address legal problems that can affect health, treatment, and well-being (National Center for Medical-Legal Partnership, *The Opioid Crisis in America & the Role Medical-Legal Partnership Can Play in Recovery*, 2018).

Research also demonstrates that the benefits of civil legal assistance can extend well beyond resolution of the immediate legal problem. *Securing Stability: Legal Aid's Lasting Impact*, a study conducted by The Center for Community Solutions for The Legal Aid Society of Cleveland and Community Legal Aid, surveyed more than 1,250 former legal aid clients who had received services between one and 15 years earlier. The study found that 54% reported improvement in at least one area of stability attributable to legal assistance, including financial, family, health, and housing stability. Clients frequently identified improvements beyond

the particular legal issue for which they originally sought help, and many reported immediate improvements in mental health, most often through reduced anxiety.

CLSP does not duplicate substance use treatment, case management, or recovery services. Instead, it addresses a gap that remains even when other services are available: a treatment provider cannot stop an eviction, resolve a wrongful benefits termination, address a consumer debt legal problem, or represent an individual in a family law matter. CLSP can.

CLSP creates a direct connection between Escambia County's treatment and recovery network and LSNF's civil legal services, adding legal expertise to the range of resources already available to individuals with substance use disorders and those in recovery. When other providers identify a legal problem affecting a participant, they can connect that individual with LSNF for legal assessment and assistance. LSNF attorneys can determine whether a legal remedy is available and provide the appropriate level of service, from legal advice and brief intervention to full representation. Just as importantly, the relationship will work in both directions, with ongoing communication and education helping LSNF and our partners better recognize when their respective expertise may benefit a participant. This allows treatment and recovery providers to remain focused on the work they do best, while LSNF brings the legal knowledge, advocacy, and representation needed when a participant's circumstances require legal intervention.

CLSP also creates an opportunity to more intentionally document and demonstrate, specifically for individuals with substance use disorders and those in recovery, the impact of civil legal intervention that LSNF already knows exists. We currently provide many of the types of legal services included in this project and track the impact of our work; we do not systematically identify or track clients based upon substance use disorder or recovery status at this time. Grant funding will allow us to enhance our existing data collection and referral processes to specifically capture clients with substance use disorders and those in recovery and more intentionally measure outcomes for this population. CLSP anticipates serving 100 participants through 125 cases during the grant period. Project measures will include the number and types of civil legal matters handled; cases closed and successful legal outcomes achieved, including outcomes that preserve or restore housing, income, benefits, family stability, or other essential needs; financial benefits obtained or preserved through legal intervention; client-reported continued engagement in treatment during legal services; recovery and support needs identified and warm handoff referrals made; and outreach, education, and collaborative activities with treatment, recovery, prevention, and criminal justice partners. Additional details regarding project outcomes, baseline data, and monitoring are provided in Form 9.

This evidence-informed approach supports the County's preference for **innovative, measurable projects** and will help demonstrate the value of focused civil legal intervention within Escambia County's opioid-abatement strategy.

### **Coordination and Community Partnerships**

Coordination with community providers will be central to how CLSP reaches and serves individuals with substance use disorders and those in recovery. Community providers already serving this population are often the first to see when a problem may require legal intervention and can provide a critical connection to LSNF before the problem becomes a greater barrier to treatment or recovery. Key partners will include

Opening Doors, Community Health of Northwest Florida, Pathways for Change, Re-entry Alliance Pensacola, Veterans Treatment Court, and Early Childhood Court, reflecting the range of community systems that interact with individuals with SUD and those in recovery. These relationships span homelessness and housing services, healthcare, treatment and recovery, and the justice system, creating multiple points through which individuals can connect with CLSP. LSNF will build on our existing community relationships and develop new connections with organizations serving the target population throughout Escambia County, strengthening coordination among substance use treatment and recovery providers, housing organizations, healthcare providers, workforce programs, and other community-based services.

These relationships will operate in both directions, creating a stronger connection between civil legal services and the community resources already supporting participants. CLSP will work with and educate community providers to help them recognize when a participant may be experiencing a civil legal problem and quickly connect that individual with us for assessment and assistance before the issue leads to a crisis. Likewise, when CLSP legal staff identify treatment, housing, healthcare, employment, benefits, or other supportive-service needs during legal services, we will connect participants with the appropriate community partners. This type of reciprocal partnership is central to how LSNF works with community organizations across our service area and has proven effective in connecting clients to the full range of expertise and resources they need. Whenever possible, connections are active and personal, using direct referrals and warm handoffs so participants are not simply given another name or phone number and left to navigate the next step on their own.

The value of this coordinated approach becomes even more apparent during the course of legal representation. As legal representation progresses, additional treatment, recovery, or supportive-service needs may emerge. CLSP and its partners can draw on one another's expertise and resources so those needs do not go unaddressed, giving participants another pathway to the broader network of services available in Escambia County. We will seek training for our own staff in the treatment and recovery process and its challenges. Our staff already receive training on working with clients who have faced trauma and difficult situations.

LSNF will continue developing and strengthening these partnerships throughout the pilot year, with the goal of creating a collaborative framework that can be sustained beyond the grant period. The County specifically encourages projects that incorporate multiple service components and formal partners as part of an overall response. CLSP is designed to build on that approach by developing relationships that become part of how participating organizations serve this population, rather than partnerships that exist only for the duration of the grant.

CLSP brings something distinct to Escambia County's opioid abatement response: the ability to use civil legal advocacy and representation to resolve problems that treatment, recovery, and supportive services alone cannot fix. By intentionally connecting that legal intervention with the providers already supporting individuals with substance use disorders and those in recovery, CLSP adds another layer of support at a time when stability can be critical. County investment will allow LSNF to build the staffing, partnerships, connections, and infrastructure necessary to make civil legal assistance a lasting part of that response, helping clients address legal barriers, strengthen stability, and move forward in recovery.

## Form 5: Quality of Service Questionnaire

*Provide a brief response to each question below. Attach in Word or PDF format.*

*The questionnaire is required and must be attached to the application in either Word or PDF format. Provide a brief response to each question below.*

**Q1.** Describe how the project aligns with Escambia County's Opioid Abatement Strategic Summary (Appendix 1).

Legal Services of North Florida's (LSNF) Civil Legal Support Project (CLSP) aligns with Escambia County's Opioid Abatement Strategy by strengthening the conditions that support successful treatment and recovery. Unresolved legal problems can create significant barriers for individuals working to engage in treatment or maintain recovery. CLSP adds civil legal intervention to the County's response by bringing legal expertise, advocacy, and representation to barriers that other supportive resources cannot resolve, while working in coordination with the treatment and recovery providers already serving this population.

This approach is consistent with methods proven in medical-legal partnerships, which integrate civil legal assistance with healthcare and behavioral health services to address legal problems that can affect health and well-being. The National Center for Medical-Legal Partnership has specifically examined the role legal services can play in substance use disorder recovery, including recovery-based programs in which legal assistance is delivered alongside treatment and behavioral health services. Its findings recognize that legal needs involving housing, employment, benefits, family stability, and other basic needs can affect the stability necessary for recovery (National Center for Medical-Legal Partnership, *The Opioid Crisis in America & the Role Medical-Legal Partnership Can Play in Recovery*, 2018).

CLSP puts those principles into practice within Escambia County's Recovery Support strategy. The County specifically identifies "supporting people in treatment and recovery" and "connecting people who need help to the help they need" as core strategies. CLSP advances those priorities by addressing civil legal barriers that can interfere with housing, healthcare, income, employment, family stability, and access to other supports, while creating active connections between participants, legal services, treatment, recovery, and community resources. Through LSNF's mobile offices and services provided at partner and community locations, CLSP can also bring civil legal assistance closer to individuals where they are already accessing treatment, recovery support, and other services.

CLSP also reflects the County's emphasis on innovative, measurable, and collaborative approaches. By integrating LSNF's civil legal expertise into the broader network of services supporting individuals with substance use disorders and those in recovery, CLSP adds a distinct component to the County's coordinated opioid abatement response. LSNF will track the legal services provided and outcomes achieved for CLSP participants, demonstrating how civil legal intervention supports the County's broader goals of increasing access to treatment and recovery and reducing the impact of opioid use in Escambia County.

**Q2.** Explain how your agency is actively participating in the Homeless Continuum of Care (CoC) and existing Behavioral Health systems in Escambia County, and how this project will integrate with those systems.

LSNF is already part of the network of organizations addressing housing instability and behavioral health needs in Escambia County through its legal services, community partnerships, and referral relationships. We have served on the local Continuum of Care's Board for more than 20 years, including extensive participation on CoC committees and subcommittees, and regularly participate in key community initiatives such as UCount Homeless Services Day and the Veterans Stand Down. LSNF also actively participates in the Continuum of Care and accepts referrals from all member organizations, including those through the Homeless Coordinated Entry System, providing a direct connection to civil legal services for individuals experiencing or at risk of homelessness. LSNF has a local partner network of nearly 100 organizations with whom we regularly work to support individuals and families in our community. LSNF also actively participated in the Homeless Reduction Task Force Northwest Florida, particularly in the Criminal Justice/Legal Services subcommittee, as well as the Housing subcommittee. These relationships include organizations serving individuals experiencing homelessness, housing instability, behavioral health needs, and other challenges, both connecting individuals to LSNF for civil legal assistance and providing resources to which LSNF can connect clients when needs outside our legal role are identified.

One of CLSP's initial priorities will be to strengthen LSNF's integration with Escambia County's behavioral health system by establishing working relationships with key treatment and recovery providers. CLSP will build on LSNF's longstanding community relationships, as well as the key partnerships described in the Project Summary, to create smoother connections to services for some of Escambia County's most vulnerable residents. These partnerships will more intentionally bring civil legal assistance into the existing network of care, filling a critical gap in that network while strengthening LSNF's ability to connect our clients with the treatment, housing, and supportive resources they may need. Our mobile offices will provide another way to integrate legal services into these systems by allowing CLSP staff to provide services at partner and community locations, including locations where participants are already accessing behavioral health, treatment, recovery, housing, or other support. Rather than requiring every participant to make a separate trip to LSNF after a legal need is identified, CLSP can bring legal assistance into locations already serving the target population. Through CLSP, these relationships will become more structured and purposeful, with partners better positioned to recognize when legal intervention may be needed and LSNF more closely connected to the resources available to support our clients. These formalized connections will allow for a more immediate response when a legal or supportive service need is identified, helping address problems before they escalate into crises that create additional instability and trauma for individuals working to maintain recovery.

**Q3.** Describe your procedure for assessing participants' needs and making client referrals to other service providers. Describe how you ensure that participants are connected to the services they request.

CLSP participants will begin with LSNF's established intake and legal assessment process. The CLSP legal team will assess the legal issue the participant identified, identify additional civil legal needs, and determine the appropriate level of legal assistance. The assessment continues throughout the case and may involve consultation with other LSNF attorneys when a client's needs cross into other substantive areas of law or require additional expertise. This team approach gives CLSP participants access not only to their assigned

project attorney, but to the depth of legal expertise available across LSNF, drawing on attorneys with extensive experience in multiple areas of civil law.

The CLSP Paralegal/Case Manager will play a key role in identifying needs outside LSNF's legal role and connecting participants to other services. Working with the client and the CLSP attorney, the Paralegal/Case Manager will identify appropriate resources through CLSP's formal partners and LSNF's network of nearly 100 local community partners. With the client's consent, connections will be active and personal whenever possible, including direct referrals and warm handoffs rather than simply providing contact information.

LSNF will use LegalServer, our comprehensive case management system, to document and track each participant's legal services throughout the life of the case, including case activity, services provided, referrals and follow-up, and legal and client outcomes. We will customize it with CLSP-specific fields and reporting, allowing us to capture project-specific data and monitor services, referrals, and outcomes for CLSP participants throughout the grant period. As part of that process, the Paralegal/Case Manager will monitor referrals and check in with participants about connections to requested services. When a participant reports difficulty making a connection, the Paralegal/Case Manager can help identify the barrier and, when appropriate, assist with another connection or identify another provider.

**Q4.** Describe how the project will provide connections to permanent supportive solutions, including the extent to which this project will connect clients to mainstream services (i.e. food stamps, SSI/SSDI, Medicare/Medicaid, physical health care, mental health care, substance abuse treatment, recovery support groups, public housing, childcare providers, etc.), and community-based supports (i.e. volunteer opportunities, faith-based organizations, civic groups, etc.) to ensure long-term stability.

Connecting clients to the essential services and community supports that promote long-term stability is a natural extension of LSNF's work and will be a significant strength of CLSP. We routinely work with clients whose legal needs intersect with and include access to public benefits, healthcare, housing, financial resources, and other critical supports. Our role can go well beyond making a connection. When a legal barrier prevents an eligible client from obtaining or maintaining a benefit or service, LSNF can intervene through legal advocacy and, when appropriate, will represent in legal proceedings to help the client obtain, protect, or restore that resource.

CLSP will pair that legal advocacy with the strong partner connection process described above. The Paralegal/Case Manager will work with clients to identify services and community-based support that can contribute to their long-term stability and connect them through CLSP's formal partners and LSNF's network of nearly 100 local organizations. Depending on the client's needs, those connections may include treatment and recovery services, physical and behavioral healthcare, housing resources, food assistance, childcare, and other community supports. CLSP's formalized partnerships will allow these connections to occur earlier and more directly, particularly when a client is at risk of losing an important source of stability.

This coordinated approach is where LSNF brings particular value as part of Escambia County's broader response to the complex challenges of opioid use and recovery. CLSP can connect a participant to resources that already exist in Escambia County, but when access to those resources is threatened by a civil legal problem, we can also provide the legal intervention necessary to address it. Together, legal advocacy,

active connections to services, and follow-up can help clients establish and preserve the supports that contribute to stability during treatment and recovery and beyond.

**Q5.** Explain how your agency engages persons with lived experience (i.e. previously or currently homeless, previously or currently experiencing MH/SUD, etc.) and historically marginalized groups (i.e. Black, Indigenous, People of Color, LGBTQ+ populations, etc.) in the design and evaluation of programs and services. Include the number of persons engaged and their role.

LSNF incorporates the voices and experiences of the communities we serve at multiple levels of the organization, including service evaluation, organizational planning, needs assessment, and governance. One-third of LSNF's Board of Directors is composed of eligible client members, bringing the insight of lived experience to the highest level of decision-making within LSNF. LSNF also seeks board members who reflect the diversity of the communities we serve, including populations that have historically experienced barriers to accessing legal and other services.

Clients are invited to provide feedback about their experience with us at the conclusion of their cases, providing direct input on the accessibility, quality, and effectiveness of our services. In **2025, over 400** clients provided feedback through our case closure survey. Individuals from the communities we serve are also engaged through LSNF's strategic planning and needs assessment processes, where their experiences help identify community needs, barriers to legal assistance, and priorities for future services. In fact, during our last needs assessment, nearly 200 client-eligible members of the community provided input and guidance, in addition to more than 40 partner organizations. In our strategic planning retreat, four client-eligible individuals participated.

In 2016, LSNF and Pathways for Change worked together in a project to identify the barriers that keep people from seeking help when they need it. The project included input from partner organizations, government agency representatives, the Stanford Legal Design Lab, and, most importantly, current and former clients of both LSNF and Pathways for Change. The Pathways for Change clients were in recovery from substance abuse. As a result of this project, LSNF launched our Justice on the Block community engagement model, focused on bringing legal services to those who need it where they are. Further, this project led to finding resources to implement our mobile offices to help us get to where we need to be.

CLSP will build on these existing practices by intentionally incorporating the perspectives of clients with lived experience of substance use disorder and recovery into project evaluation. LSNF will track this feedback specifically for CLSP, allowing us to evaluate the experiences of clients served through the project while also incorporating their voices into LSNF's broader evaluation and continuous improvement efforts. Client feedback will help LSNF understand how CLSP is experienced by the people it is designed to serve, identify barriers or gaps in services and connections, and adjust as needed throughout the grant period.

**Q6.** Explain your agency's experience providing services to individuals and families who have substance use or co-occurring disorders, including federal, state, and/or local government grant experience and capacity of the organization to administer the project and oversee all compliance requirements.

LSNF has substantial experience providing civil legal services to individuals and families whose legal needs are affected by substance use and co-occurring mental health disorders. LSNF's work with survivors of domestic violence and in dependency-related cases frequently involves families impacted by substance abuse, where it is intertwined with safety, family stability, housing, treatment, and other issues affecting a client's legal matter. LSNF attorneys regularly represent clients navigating these complex and overlapping circumstances, working within the legal case while coordinating, when appropriate, with advocates, treatment providers, social service organizations, and other community partners addressing needs outside LSNF's legal role.

This experience extends across LSNF's broader civil legal practice. Our attorneys regularly address housing instability, loss of public benefits, consumer and debt problems, family law matters, and other civil legal issues that can create significant stress and instability. These are also among the types of legal needs identified in medical-legal partnership research as affecting health, well-being, and recovery (often referred to as the social determinants of health). Clients experiencing substance use or working toward recovery already enter LSNF through our established intake system, community partnerships, and connections from organizations serving individuals with behavioral health, housing, healthcare, family, and other needs.

While we have not historically identified and tracked clients specifically by SUD or recovery status, CLSP will allow LSNF to develop a structure for tracking this data moving forward. Through a funded CLSP, we will bring together and focus our existing experience in a more focused way for individuals with SUD and those in recovery and to track the services and outcomes for this population.

LSNF also brings 50 years of experience administering publicly funded civil legal services and the organizational infrastructure necessary to manage CLSP from day one. LSNF has received federal and state funding for more than 30 years and currently manages a diverse portfolio of federal, state, and local government grants and contracts. This includes funding through, or originating with, agencies such as the U.S. Departments of Justice, Health and Human Services, Veterans Affairs, and Housing and Urban Development, as well as long-standing administration of Legal Services Corporation (LSC) funding. LSC currently provides LSNF with six independent grants and has asked us to mentor other legal aid programs as they implement these grants.

Grant administration and compliance are supported by an experienced fiscal, grants, program, data, and legal management structure. LSNF's Programs Director has more than 20 years of grants management experience, and our Chief Administrative Officer has more than 20 years of nonprofit financial management experience. LSNF's Executive Director has more than 30 years of grants oversight and management, in addition to her experience in the practice of law. Managers and directors meet monthly to review both grant deliverables and fund balances and make adjustments to staffing, community engagement, or project activities when needed to keep projects on track.

LSNF maintains grant-specific accounting and timekeeping, internal fiscal controls, and established processes for reviewing expenditures, performance, reporting, and compliance. We undergo an annual independent audit in accordance with 2 CFR 200 and have a long history of audits with no findings or recommendations. LegalServer, our case management system, captures staff time by grant and allows us to create project-specific fields and reports to track services, outcomes, financial benefits, and required performance measures. CLSP-specific tracking will be built into this existing system, if awarded. This

infrastructure allows the CLSP legal team to focus on direct services while experienced LSNF staff oversee the fiscal, administrative, reporting, data, and compliance responsibilities necessary to successfully manage County funding.

**Q7.** Describe how your agency has worked to remove traditional barriers (i.e. no income, no insurance, no transportation, etc.) to services for individuals and families who have substance use or co-occurring disorders.

Removing barriers to access is fundamental to LSNF's mission: "To advocate for improved quality of life through high-caliber civil legal assistance for those unable to otherwise access such services." For more than 50 years, LSNF has worked to make civil legal help accessible to people who face financial, geographic, transportation, technology, and other barriers to services. All CLSP services will be provided at no cost to eligible clients, eliminating lack of income or insurance as a barrier. Clients can access LSNF in person, by telephone, online, or virtually.

While not every client will have a meritorious legal issue, or one that they will win, by advising them of their legal rights and options, they will make better decisions, avoid unnecessary litigation, and reduce the harm caused by civil legal issues. LSNF staff will be able, in coordination with partners and other providers, to help those in treatment and recovery to make a plan to reduce harm and move forward from each legal issue, much like the safety planning we already do with domestic violence survivors.

LSNF's mobile offices provide an additional and particularly important access point for CLSP. Rather than requiring participants to travel to LSNF, mobile offices allow project staff to bring legal services directly into communities and to partner locations where individuals may already be receiving treatment, recovery support, housing assistance, or other services. Participants can meet directly with legal staff and receive services in locations that are accessible and familiar to them. For individuals managing treatment, recovery, transportation challenges, or multiple competing needs, reducing the number of places they must navigate can remove a meaningful barrier to receiving legal help.

CLSP will use this combination of office-based, virtual, community-based, and mobile services to meet clients where they are and provide multiple ways to access assistance based on each participant's circumstances and needs.

**Q8.** Describe how your agency evaluates program success.

LSNF evaluates program success through both quantitative performance data and qualitative feedback, examining whether projects are implemented as proposed, services are delivered as planned, and those services achieve meaningful results for clients. LegalServer, our case management system, allows us to track services, case activity, legal outcomes, referrals, and grant-specific performance measures, while client feedback provides an important measure of their experience and the impact of our services.

LSNF has a dedicated Data Analyst on staff, who supports data quality, reporting, and analysis across the organization. The Data Analyst works with program, legal, grants, and management staff to develop

meaningful performance measures, analyze results, identify trends and gaps, and ensure that data collected through LegalServer can support both grant reporting and continuous program improvement.

For CLSP, LSNF will build project-specific tracking and reporting into LegalServer. Consistent with research showing that the impact of civil legal assistance can extend beyond resolution of the immediate legal problem, CLSP will evaluate both legal outcomes and broader indicators of participant stability and recovery. This includes legal services provided and successful legal outcomes; financial benefits obtained or preserved; continued engagement in treatment during legal services; recovery and supportive-service needs identified and connections made; and outreach, education, and collaboration with treatment, recovery, prevention, and criminal justice partners. These measures correspond directly with the detailed project outcomes and baseline measures established for CLSP in Form 9.

Program, legal, grants, and data staff will review project information throughout the grant period to assess progress toward established outcomes, identify barriers or gaps, and make adjustments when needed. Evaluation will also include client feedback, allowing LSNF to consider not only whether CLSP meets its numerical targets, but whether participants found the legal assistance accessible, useful, and responsive to their needs.

**Q9.** Describe how the agency will continue to provide quality services in the community in the case of reduced or loss of funding.

LSNF has provided civil legal services in North Florida for 50 years and maintains a diverse funding portfolio that supports the long-term stability of our services. Federal, state, local, foundation, and private funding support our legal staff and organizational infrastructure, allowing us to continue serving eligible clients even as individual funding sources change. LSNF has a strong history of identifying and securing new resources to sustain and expand services as community needs and funding environments change. Our experienced grants team continually identifies and pursues government, foundation, corporate, and other grant opportunities, while our philanthropic team works to build private support from individual donors, businesses, foundations, and other community supporters. Together, these efforts reduce reliance on any single funding source and give LSNF multiple avenues for sustaining successful work.

County funding for CLSP will also allow LSNF to build the infrastructure for a focused civil legal response for individuals with substance use disorders and those in recovery. The formalized partnerships, referral processes, staff knowledge, community connections, and project-specific tracking and reporting developed through CLSP will become part of LSNF's established service delivery structure and can continue beyond the grant period. The data generated through CLSP will also allow LSNF to demonstrate the demand for these services and their impact, strengthening our ability to pursue future public and private investment in the work. If County funding is reduced or discontinued, this population will remain eligible for LSNF services, and LSNF will seek other funding opportunities to preserve and build upon the dedicated capacity created through CLSP. This sustainability for effective and critical projects is a part of LSNF's mission and history.

## Form 6: Ability to Complete Activities Outline (Budget Timeline)

The applicant shall provide an outline that documents their ability to complete the funded activities in the allotted one (1) year timeframe. This outline shall include:

- Timelines of critical tasks to be accomplished for each proposed activity.
- Monthly spending plans and proposed draw-down schedules.
- Reporting schedule for outcomes achieved.

| Month          | Critical Tasks / Milestones                                                                                                                                    | Planned Spending | Reporting / Outcomes                                                                                                                                                               |
|----------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Month 1</b> | Launch CLSP; begin direct legal services with existing LSNF staff; initiate recruitment; configure CLSP-specific tracking; begin partner coordination.         | \$10,399.19      | Complete required grant and contract documentation. Test CLSP-specific LegalServer fields and reporting configurations; begin project data tracking.                               |
| <b>Month 2</b> | Continue direct legal services; advance recruitment and onboarding; develop partner referral and warm-handoff processes; begin partner outreach and education. | \$18,198.58      | Complete required monthly reporting and invoicing. Review early CLSP data and refine LegalServer fields and reporting configurations as needed.                                    |
| <b>Month 3</b> | Complete dedicated staff onboarding, with full project staffing anticipated; continue direct legal services; expand community-based and mobile access.         | \$23,138.19      | Complete required monthly reporting and invoicing. Conduct first-quarter internal review of project data and outcomes and reconcile programmatic activity with grant expenditures. |
| <b>Month 4</b> | Continue direct legal services; strengthen provider connections and warm-handoff processes; conduct partner outreach and education.                            | \$23,138.19      | Complete required monthly reporting and invoicing. Ongoing project data tracking and monitoring.                                                                                   |
| <b>Month 5</b> | Continue direct legal services and community-based access; review intake and referral patterns; adjust outreach and coordination as needed.                    | \$23,138.19      | Complete required monthly reporting and invoicing. Ongoing project data tracking and monitoring.                                                                                   |
| <b>Month 6</b> | Continue direct legal services; review first six months of implementation, performance, and spending; identify needed adjustments.                             | \$23,138.19      | Complete required monthly reporting and invoicing. Mid-year internal review of project data, outcomes, and performance. Reconcile programmatic activity with grant expenditures.   |
| <b>Month 7</b> | Continue direct legal services; implement adjustments identified through six-month review; continue partner outreach, education, and coordination.             | \$23,138.20      | Complete required monthly reporting and invoicing. Ongoing project data tracking and monitoring.                                                                                   |
| <b>Month 8</b> | Continue direct legal services; strengthen community partnerships and client connections; continue community-based and mobile service delivery.                | \$23,138.20      | Complete required monthly reporting and invoicing. Ongoing project data tracking and monitoring.                                                                                   |
| <b>Month 9</b> | Continue direct legal services; review project progress, outcomes, and spending; address identified service or outreach gaps.                                  | \$23,138.20      | Complete required monthly reporting and invoicing. Conduct third-quarter internal review of project data and outcomes and reconcile programmatic activity with grant               |

| Month           | Critical Tasks / Milestones                                                                                                                                             | Planned Spending | Reporting / Outcomes                                                                                                                                                 |
|-----------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                 |                                                                                                                                                                         |                  | expenditures.                                                                                                                                                        |
| <b>Month 10</b> | Continue direct legal services; maintain partner coordination, warm handoffs, and community-based access; assess continuation of project processes.                     | \$23,138.20      | Complete required monthly reporting and invoicing. Ongoing project data tracking and monitoring.                                                                     |
| <b>Month 11</b> | Continue direct legal services; review year-to-date performance; develop programmatic plans for final data review and grant closeout.                                   | \$23,138.20      | Complete required monthly reporting and invoicing. Ongoing project data tracking and monitoring. Develop plan for final data review.                                 |
| <b>Month 12</b> | Continue direct legal services through the end of the grant period; complete final project review and closeout; assess continuation of CLSP partnerships and processes. | \$23,138.20      | Conduct final data review and final programmatic and financial reconciliation. Compile cumulative project outcomes. Complete required final reporting and invoicing. |

## Form 7: Budget Narrative

*The applicant shall provide a budget narrative to describe the overall project budget and any sources of match funds expected for the period of the grant. The budget narrative must include the following criteria:*

4. Identify sources of match funds which are currently committed to the organization for this project (commitment letters MUST be attached). – Not Applicable
5. Description and justification of the proposed Personnel Costs, including Fringe Benefits.

LSNF requests \$225,415.51 for personnel costs, including fringe benefits, to support 2.3859 FTE during the one-year grant period. This amount consists of \$156,637.88 in salaries and \$68,777.63 in employer-paid fringe benefits.

The personnel budget includes \$145,928.53 for 1.20 attorney FTE: one full-time Project Attorney and 0.20 FTE in pooled attorney support. The Project Attorney will conduct civil legal assessments and provide advice, brief services, negotiation, advocacy, and representation to eligible Escambia County residents with opioid use disorder or in recovery. The pooled attorney allocation will provide additional capacity and access to specialized legal expertise when clients' needs involve multiple areas of civil law.

The budget also includes \$66,237.69 for one full-time Paralegal. This position will support legal case development and client communication, coordinate active referrals and warm handoffs to treatment, recovery, housing, healthcare, benefits, employment, and other community services, and check in with participants regarding connections to requested services.

An additional \$13,249.29 supports 0.1859 combined FTE for intake and office support, consisting of 0.0547 FTE for a Law Office Coordinator and 0.1312 FTE for shared Intake Specialists. These staff will provide intake, scheduling, office coordination, and other grant-related client support necessary for efficient project operations.

Fringe benefits are calculated in accordance with LSNF's established personnel policies and each employee's eligibility and level of effort. Benefits include employer FICA, state unemployment taxes, workers' compensation, health insurance (100% employer-paid coverage for employees and employees with children), disability insurance, and a combined 6% employer retirement contribution for eligible employees. These personnel costs are reasonable and necessary to provide consistent legal services, coordinated client support, and effective project administration throughout the grant period.

6. Description and justification of the proposed Other Program Operation Costs.

LSNF requests \$22,294.21 for other program operating costs necessary to support the proposed opioid-abatement project. Shared operating expenses are allocated to the grant using a consistent personnel-based allocation methodology, while direct expenses are charged based on their actual anticipated use by the project.

Allocated operating costs include \$3,998.91 for 12 months of occupancy expenses, including building lease, utilities, janitorial and landscaping services, pest control, and security services. The budget also includes \$1,359.25 for 12 months of copier and telephone-system leases; \$303.79 for copier maintenance; \$94.25 for 12 months of Thomson Reuters legal research services; \$790.40 for office supplies; \$303.48 for postage;

and \$559.75 for 12 months of telephone and internet services. Professional liability insurance totaling \$710.38 is allocated to ensure appropriate coverage for grant-funded legal services.

Direct program costs include \$530.00 for professional dues associated with the full-time attorney and full-time paralegal working on the grant and \$2,500.00 for case-related and litigation expenses such as filing fees, service of process, records, and other costs necessary to advance client matters. The budget includes \$4,180.00 for computers, monitors, docking stations, keyboard and mouse combinations, and headsets needed to equip program staff to provide secure and efficient legal services.

LSNF also requests \$4,000.00 for community education materials to inform eligible Escambia County residents and community partners about available civil legal assistance. Mobile service delivery vehicle costs of \$1,140.00 are calculated at 125 miles per month for 12 months at \$0.76 per mile and will support community-based service delivery. Staff travel of \$1,824.00 is calculated at 200 miles per month for 12 months at \$0.76 per mile and will support client services, partner coordination, court appearances, and other grant-related travel.

#### 7. Description and justification of the proposed Administrative Costs.

LSNF requests \$12,270.01 in administrative costs to support the fiscal and administrative requirements of the proposed project. These costs will support accounting and financial management, expenditure review, contract administration, grant oversight, required reporting, record retention, and monitoring for compliance with the award terms and applicable requirements.

Administrative costs are calculated at the NOFA maximum of 5% of the modified total direct cost base. The calculation applies 5% to \$245,400.27, representing total direct costs of \$247,709.72 less \$2,309.45 in excluded building and copier lease expenses.

These administrative functions are necessary to maintain accurate financial records, properly allocate and document expenditures, prepare reimbursement requests and reports, and ensure that grant funds are used exclusively for allowable project activities.

#### 8. Clearly identify the timeframes and methods for obligating grant funds, and how the agency plans to ensure funds are spent before the deadline.

LSNF anticipates obligating and spending approximately 4% of the grant award in Month 1. Start-up expenses will include building lease and utilities, computer equipment and related technology for full-time project staff, insurance, legal research resources, communications, and other costs necessary to begin program operations. Equipment purchases will be initiated promptly after the award through purchase requisitions, vendor agreements, or invoices consistent with LSNF's procurement and fiscal policies.

Approximately 7% of the award is expected to be obligated or expended during Month 2 as staff hiring, onboarding, training, and program implementation continue. By Month 3, LSNF anticipates the project will be fully staffed, with dedicated project staff in place and direct legal services continuing throughout implementation. The remaining approximately 89% will be expended throughout Months 3–12, primarily

for salaries and fringe benefits, occupancy and other recurring operating costs, client-related litigation expenses, staff travel, mobile service delivery, community education materials, and administrative support.

LSNF's Finance Department and program management staff will review grant expenditures and outstanding obligations monthly. Actual expenditures will be compared with the approved budget and projected spending schedule, and staffing levels, purchase commitments, and other cost assumptions will be updated as necessary. This process will help ensure that all funds are properly obligated, services and goods are received within the grant period, and allowable expenditures are completed and documented before the award deadline.

9. If the applicant plans to provide additional services, other than those eligible under the funding in this application, clearly denote the type of other services or programs and the funding sources.

Not Applicable

*A copy of the applicant's overall budget, including other services or programs and funding sources, general management and oversight budget, and overhead/indirect rates charged to grant sources must be attached following the Budget Narrative.*

**Applicants Overall Budget – Attach 2026 Board Approved Budget which provides other funding sources**

**General Management and Oversight Budget – (See Separate Attachment).**

**Overhead / indirect rates charged to grant sources – (Ashley suggests including the following in this section.)**

Indirect costs represent necessary organizational expenses that support LSNF's grant-funded programs but cannot be readily assigned to a single grant, client, or service. These costs include financial management, human resources, information technology, organizational oversight, compliance, reporting, and other administrative infrastructure required to operate and account for grant-funded services.

When permitted by a funder, LSNF applies the 15% de minimis indirect cost rate established under 2 CFR § 200.414 and calculates the rate using the applicable modified total direct cost base. Costs are consistently classified as either direct or indirect to prevent duplication. LSNF's actual audited indirect expenses for 2025 were 17.52%, demonstrating that the 15% rate does not fully recover the organization's administrative and operational support costs.

For this application, LSNF recognizes and accepts Escambia County's limitation of administrative and indirect costs to 5%. Accordingly, the proposed indirect cost is limited to \$12,270.01, calculated at 5% of the modified direct cost base after excluding building and copier lease expenses. Although this rate is below both LSNF's standard 15% rate and its actual audited indirect cost percentage, it provides partial reimbursement for the infrastructure necessary to administer the award, maintain accurate financial records, meet reporting requirements, and ensure compliance with grant requirements.

## Form 8: Budget Template

### CHARACTER LIMIT: 400 characters maximum per line item description

Complete each line as applicable to the proposed project. All contracts are on a cost reimbursement basis. Admin costs are capped at 5% of the total request.

| Year 1 (Dates will be based on award date) |                                                                                                                                                                                                                                                                                                       |                             |
|--------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|
| Eligible Costs                             | Quantity AND Description (max 400 characters)                                                                                                                                                                                                                                                         | Annual Assistance Requested |
| Attorney (1.20 FTE)                        | 1.00 FTE Project Attorney and 0.20 FTE pooled attorney will provide civil legal assessment, advice, brief services, negotiation, advocacy, and representation for eligible Escambia County residents with opioid use disorder or in recovery. Includes salaries, payroll taxes, and fringe benefits.  | \$ 145,928.53               |
| Paralegal (1.00 FTE)                       | 1.00 FTE Paralegal/Case Manager will support legal service delivery, case follow-up, and active referrals and warm handoffs to treatment, recovery, housing, healthcare, benefits, employment, and other community services. Includes salary, payroll taxes, and fringe benefits.                     | \$ 66,237.69                |
| Intake / Office Support Staff (0.19 FTE)   | 0.1859 combined FTE: 0.0547 FTE Law Office Coordinator and 0.1312 FTE shared Intake Specialists. Staff will support project intake, eligibility screening, scheduling, case assignment, office coordination, and grant-related client service. Includes salaries, payroll taxes, and fringe benefits. | \$ 13,249.29                |
| Occupancy                                  | 12 months of the allocated Pensacola office occupancy share, based on project staff wages as a percentage of total office wages. Includes building lease, utilities, janitorial, landscape maintenance, pest control, and security services.                                                          | \$ 3,998.91                 |
| Equipment Lease                            | 12 months of allocated equipment lease costs for office copiers and the Nextiva phone system used to support project staff and service delivery. Allocation is based on project staff wages as a percentage of total office or agency-wide wages, as applicable.                                      | \$ 1,359.25                 |
| Equipment Maintenance                      | 12 months of allocated copier and equipment maintenance costs supporting project staff and service delivery, based on project staff wages as a percentage of total Pensacola office wages.                                                                                                            | \$ 303.79                   |
| Law Library                                | 12 months of allocated Thomson Reuters law-library resources used by project attorneys for legal research and representation, based on project staff wages as a percentage of total Pensacola office wages.                                                                                           | \$ 94.25                    |
| Office Supplies                            | 12 months of allocated ordinary office supplies used for project operations and client service, including paper, writing materials, batteries, and related consumables, based on project staff wages as a percentage of total Pensacola office wages.                                                 | \$ 790.40                   |
| Postage                                    | 12 months of allocated postage for project-related client correspondence, notices, applications, and legal filings, based on project staff wages as a percentage of total Pensacola office wages.                                                                                                     | \$ 303.48                   |
| Communications / Internet                  | 12 months of allocated Comcast/Cox internet and communications services supporting client intake, virtual meetings, and casework, based on project staff wages as a percentage of total Pensacola office wages.                                                                                       | \$ 559.75                   |
| Professional Liability Insurance           | 12 months of allocated professional liability insurance coverage for attorneys and legal staff providing grant-funded services, based on project staff wages as a percentage of total agency wages.                                                                                                   | \$ 710.38                   |
| Florida Bar Dues                           | 2 annual memberships: Florida Bar dues for the full-time attorney and full-time paralegal working on the grant.                                                                                                                                                                                       | \$ 530.00                   |

| Year 1 (Dates will be based on award date)                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                     |                             |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|
| Eligible Costs                                                                                                                                                                                                                                                          | Quantity AND Description (max 400 characters)                                                                                                                                                                                                       | Annual Assistance Requested |
| Case Related Expenses / Litigation                                                                                                                                                                                                                                      | 12-month allowance for direct case-related litigation expenses necessary to provide civil legal assistance and representation, such as filing, service, records, and other allowable case costs for eligible project clients.                       | \$ 2,500.00                 |
| Computers, phones, and other equipment for program staff                                                                                                                                                                                                                | Equipment for two grant-funded staff: 2 laptops, 4 monitors, 2 docking stations, 2 keyboard/mouse combinations, and 2 headsets.                                                                                                                     | \$ 4,180.00                 |
| Marketing and Education Materials                                                                                                                                                                                                                                       | 12 months of social media, printed brochures, rack cards, and other community education materials used to inform eligible Escambia County residents, treatment and recovery providers, and community partners about available civil legal services. | \$ 4,000.00                 |
| Mobile Service Delivery Vehicle and Associated Cost                                                                                                                                                                                                                     | Mobile service delivery vehicle and associated costs: 125 miles per month x 12 months x the current GSA mileage rate of \$0.76 per mile. Supports legal services at partner and community locations and reduces transportation and access barriers. | \$ 1,140.00                 |
| Staff Travel                                                                                                                                                                                                                                                            | Staff travel: 200 miles per month x 12 months x the current GSA mileage rate of \$0.76 per mile for travel to partner sites, community locations, and mobile-service locations.                                                                     | \$ 1,824.00                 |
| <b>Subtotal Requested</b>                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                     | \$ 247,709.72               |
| <i>Administrative/Indirect Costs - Limited to NOFA 5% Maximum</i><br><i>Accounting, contract management, grant oversight, reporting, and compliance; calculated at 5% of the modified total direct cost base after excluding building lease and copier lease costs.</i> |                                                                                                                                                                                                                                                     | \$ 12,270.01                |

|                               |               |
|-------------------------------|---------------|
| <b>Total Amount Requested</b> | \$ 259,979.73 |
|-------------------------------|---------------|

## Form 9: Project Outcomes (Performance Measures)

Applicants must provide anticipated outcomes for each of the following performance measures. Include baseline data (with source), desired outcome, and describe how the outcome will be achieved and monitored.

| Performance Measure                          | Baseline Data (must include source)                                                                                                                                                                                                                                                                                                                                          | Desired Outcome                                                                                                                                                                                                                                                                                                                                                                                                                     | How the outcome will be achieved and monitored                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|----------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1. Reduced number of fatal overdoses.        | 2025 LSNF Escambia County data: 1,884 civil legal cases handled; 1,673 closed cases and 1,922 successful legal outcomes documented, including 621 related to housing, 635 related to family, and 257 related to consumer protections and public benefits. LSNF did not historically track SUD/recovery status as a separate client characteristic. Source: LSNF LegalServer. | Individuals with substance use disorders and those in recovery will experience greater stability through the resolution or reduction of civil legal problems that can threaten recovery and increase the risk of overdose. At least 80% of closed CLSP cases will achieve one or more successful legal outcomes, including outcomes that preserve or restore housing, income, benefits, family stability, or other essential needs. | <ul style="list-style-type: none"> <li>• Provide legal advice, advocacy, and representation to resolve civil legal problems creating significant stress and instability for individuals with substance use disorders and those in recovery.</li> <li>• Focus legal intervention on achieving outcomes that preserve or restore stability, including housing, income, benefits, family stability, and other essential needs.</li> <li>• Report monthly on the number of CLSP cases handled, cases closed, successful legal outcomes achieved, and outcomes that preserve or restore housing, income, benefits, family stability, or other essential needs.</li> </ul> |
| 2. Reduced number of EMS overdose responses. | 2025 LSNF Escambia County data: 1,438 new cases opened, including housing (389), family (457), consumer (129), public benefits (69), and other civil legal issues (394). For 1,673 cases closed, services included 1,170 advice/brief service and 503                                                                                                                        | Individuals with substance use disorders and those in recovery will receive timely resolution of civil legal problems before they escalate into greater crises that can threaten recovery and increase the risk                                                                                                                                                                                                                     | <ul style="list-style-type: none"> <li>• Use LSNF's established emergency intake procedures, direct connections with community partners, and responsive legal intake to identify urgent civil legal problems and connect clients quickly with an attorney before problems escalate.</li> <li>• Provide legal advice, advocacy, and</li> </ul>                                                                                                                                                                                                                                                                                                                        |

|                                                                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                                                    | <p>extended representation cases. LSNF has established emergency intake procedures that identify urgent legal needs at intake and fast-track those clients directly to attorneys for timely assessment and assistance. LSNF did not historically track SUD/recovery status as a separate client characteristic. Source: LSNF LegalServer.</p>                                                                                                                                                                                                                           | <p>of overdose. At least 90% of CLSP participants identified as having an urgent civil legal need will be connected with an LSNF attorney for assessment and assistance within two business days.</p>                                                                                                                                          | <p>representation appropriate to the urgency of the identified legal need.</p> <ul style="list-style-type: none"> <li>• Report monthly on new CLSP cases opened and the civil legal issues presented, and on the level of legal service provided for cases closed during the reporting period.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                |
| <p>3. Increase in substance use disorder treatment to reduce opioid overdoses.</p> | <p>In 2025, LSNF participated in 115 training events, continuing education events, meetings, and other collaborative activities with providers in Escambia County, demonstrating an established network through which CLSP can strengthen connections with treatment providers. LSNF did not historically identify clients receiving SUD treatment or track whether civil legal intervention helped clients remain engaged in treatment. CLSP will establish this project-specific baseline during the grant period. Source: LSNF outreach records and LegalServer.</p> | <p>Individuals with substance use disorders and those in recovery will be better able to maintain treatment without disruption from unresolved civil legal problems. At least 80% of CLSP participants receiving SUD treatment will report continued engagement in treatment during the period in which they receive civil legal services.</p> | <ul style="list-style-type: none"> <li>• Collaborate with treatment providers through training programs, continuing education, meetings, and other outreach to increase recognition of civil legal problems that can interfere with treatment and strengthen connections to legal assistance.</li> <li>• Address civil legal problems identified as threatening a client's ability to maintain or continue treatment.</li> <li>• Report monthly on treatment-provider outreach and collaboration activities and the number of CLSP clients who report remaining engaged in treatment through periodic Paralegal/Case Manager check-ins during legal services.</li> </ul> |

|                                                                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|---------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p>4. Increase in access to substance use disorder recovery programs.</p> | <p>LSNF has established formal referral processes with at least 30 community partners serving Escambia County and an online partner referral portal that facilitates direct connections between LSNF and community providers. LSNF tracks use of the referral portal but did not historically separately identify recovery-specific connections for clients with SUD or those in recovery. Source: LSNF website, referral records and LegalServer.</p> | <p>Individuals with substance use disorders and those in recovery will have increased access to recovery programs and supportive services when needs are identified. At least 90% of CLSP participants with an identified recovery or supportive-service need will receive an active connection or warm handoff to an appropriate community provider.</p> | <ul style="list-style-type: none"> <li>• Identify recovery and supportive-service needs that become apparent while providing legal services and make active connections and warm handoffs to appropriate community providers.</li> <li>• Build new and maintain existing relationships with recovery providers so CLSP staff have current information about available programs and resources and can make meaningful connections for clients.</li> <li>• Use LSNF's existing partner referral portal and established referral processes, as appropriate, to facilitate direct connections with community providers.</li> <li>• Report monthly on recovery/support needs identified, active connections or warm handoffs made, and use of the partner referral portal for recovery-related connections.</li> </ul> |
| <p>5. Increase in access to substance use prevention programs.</p>        | <p>In 2025, LSNF conducted 285 community engagement and education activities in Escambia County, reaching 6,596 individuals and families. LSNF currently tracks outreach and education activities, including topic-specific information; substance use prevention has not historically been tracked as a specific topic. Source: LSNF</p>                                                                                                              | <p>Individuals reached through LSNF outreach and education will have increased access to information and connections to substance use prevention programs and resources. At least 80% of appropriate LSNF outreach and education activities will include information about</p>                                                                            | <ul style="list-style-type: none"> <li>• Incorporate information about available substance use prevention programs and how to access them into appropriate LSNF community outreach, education, and Know Your Rights activities.</li> <li>• Use LSNF's existing community partnerships and outreach opportunities to broaden access to prevention information and resources.</li> <li>• Report monthly on the number of outreach and education activities that include substance use prevention information and</li> </ul>                                                                                                                                                                                                                                                                                         |

|                                                                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|-----------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                                                         | outreach records.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | relevant prevention programs and resources.                                                                                                                                                                                                                                                                                                                                                       | the number of individuals and families reached.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| 6. Increase in SUD training, treatment, and prevention in Criminal Justice Departments. | In 2025, LSNF staff reported at least 29 outreach, education, training, and collaborative activities involving Escambia County justice-system partners, such as the Early Childhood Court, the Veteran's Treatment Court, Circuit 2 Clerks of Court and Victims' Advocates. These activities demonstrate existing relationships with the justice system; however, LSNF has not historically tracked activities involving criminal justice personnel or SUD/recovery-related content. Source: LSNF outreach records. | Criminal justice personnel will have increased access to information about civil legal issues that can affect treatment and recovery, available civil legal remedies, and how to connect individuals to CLSP. LSNF will incorporate SUD/recovery-related civil legal information and resources into 100% of its outreach, education, and collaborative activities with criminal justice partners. | <ul style="list-style-type: none"> <li>• Incorporate information about civil legal issues that can affect treatment and recovery, available civil legal remedies, and how to connect individuals to CLSP into outreach, education, and collaborative activities with criminal justice partners.</li> <li>• Build new and maintain existing relationships with the Sheriff's Office and other criminal justice partners to strengthen coordination and connections to civil legal assistance.</li> <li>• Report monthly on outreach, education, training, and collaborative activities with criminal justice partners and the number of criminal justice personnel reached.</li> </ul> |
| 7. OTHER (applicant-defined):                                                           | In 2025, LSNF achieved \$6,184,766 in financial benefits for Escambia County clients (including benefits, child support, protected housing, and others). Financial benefit was not historically reported by SUD/recovery status. Source: LSNF LegalServer.                                                                                                                                                                                                                                                          | CLSP participants will obtain, preserve, or protect financial resources through successful civil legal outcomes, strengthening financial stability and reducing stress that can undermine recovery. At least 80% of closed CLSP cases in which a measurable                                                                                                                                       | <ul style="list-style-type: none"> <li>• Provide civil legal services to address legal problems that can affect clients' financial resources and stability, including matters in which successful resolution results in a measurable financial benefit.</li> <li>• Use LSNF's existing financial benefit measures to document the monetary value achieved for CLSP clients at case closure.</li> <li>• Report monthly on financial benefit achieved in cases closed during the reporting period and cumulative</li> </ul>                                                                                                                                                             |

|  |  |                                                                                                          |                                                         |
|--|--|----------------------------------------------------------------------------------------------------------|---------------------------------------------------------|
|  |  | financial benefit is sought will result in financial benefits obtained or preserved for the participant. | financial benefit achieved throughout the grant period. |
|--|--|----------------------------------------------------------------------------------------------------------|---------------------------------------------------------|

**Note:** If awarded, applicants will be required to submit detailed reports that include demographic, service, health, and outcome data.

## 2026-2027 Opioid Funding Strategies Reference

For reference — identify which strategy area(s) and allowable uses your project addresses. Your program must include

| Strategy Area             | Sub-Category                       | Description, Core Strategies & Allowable Uses                                                                                                                                                                                                                                                                                                                                                                                                 |
|---------------------------|------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| A. Treatment and Recovery | Treatment Expansion                | Expand SUD treatment — detox, inpatient/residential and outpatient treatment, and MOUD.<br>Core Strategies (Schedule A): A. Treat OUD; E. Address needs of pregnant/parenting women & families, including babies with NAS.<br>Allowable Uses (Schedule B): A. Naloxone; B. MAT distribution; C. Pregnant & Postpartum Women; D. Expanding Treatment for NAS; F. Treatment for Incarcerated Population; H. Expanding Syringe Service Programs. |
| A. Treatment and Recovery | Recovery Support                   | Programs that promote recovery — access to housing and health care, employment and job training, and peer support programs.<br>Core Strategies (Schedule A): B. Support People in Treatment and Recovery; C. Connect People Who Need Help to the Help They Need; E. Address needs of pregnant/parenting women & families.<br>Allowable Uses (Schedule B): E. Expansion of Warm Hand-off Programs and Recovery Services; B. MAT Distribution.  |
| B. Prevention             | Primary Prevention                 | Programs and strategies shown to prevent drug use — family and youth programs, adult education, and public education campaigns.<br>Core Strategies (Schedule A): F. Prevent Overprescribing; G. Prevent Misuse of Opioids.<br>Allowable Uses (Schedule B): G. Prevention Programs; B. MAT Distribution.                                                                                                                                       |
| B. Prevention             | Community                          | Community-level prevention programs and strategies.<br>Core Strategies (Schedule A): G. Prevention Programs.<br>Allowable Uses (Schedule B): D. Address Needs of Criminal-Justice-Involved Persons; I. First Responders; B. MAT Distribution; E. Warm Hand-off Programs; C. Connections to Care.                                                                                                                                              |
| C. Criminal Justice       | Law Enforcement                    | Funding and training for local police, drug task forces, drug courts, and family courts.<br>Core Strategies (Schedule A): G. Prevention Programs.<br>Allowable Uses (Schedule B): B. MAT Distribution; E. Warm Hand-off Programs.                                                                                                                                                                                                             |
| C. Criminal Justice       | Community Corrections              | Programs that help people recovering from SUD reunite with communities following incarceration.<br>Core Strategies (Schedule A): F. Treatment for Incarcerated Population; G. Prevention Programs.<br>Allowable Uses (Schedule B): C. Connections to Care; D. Address Needs of Criminal-Justice-Involved Persons.                                                                                                                             |
| C. Criminal Justice       | Post-Incarceration Social Programs | Programs that help people recovering from SUD reunite with communities following jail/prison time.<br>Core Strategies (Schedule A): F. Treatment for Incarcerated Population; G. Prevention Programs.<br>Allowable Uses (Schedule B): E. Warm Hand-off Programs and Recovery Services.                                                                                                                                                        |

at least one Core Strategy (Schedule A) and/or one Approved Use (Schedule B).

### Which strategy area(s) does your project address? (check all that apply):

- ☐ A. Treatment and Recovery — Treatment Expansion
- ☒ A. Treatment and Recovery — Recovery Support
- ☐ B. Prevention — Primary Prevention
- ☒ B. Prevention — Community

- ☐ C. Criminal Justice — Law Enforcement
- ☒ C. Criminal Justice — Community Corrections
- ☐ C. Criminal Justice — Post-Incarceration Social Progra

Source: Escambia County Property Appraiser

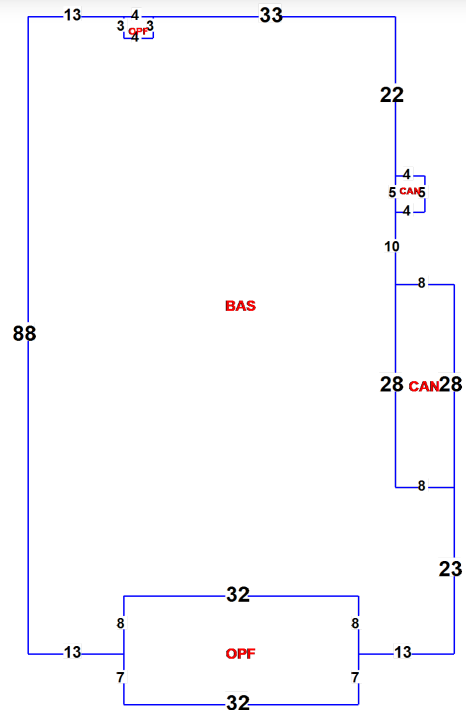
[Restore Full Version](#)

| General Information                                                                                                                                                            |                                          |      |           |      |              |         | Assessments                                                                                                |             |              |              |                                |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------|------|-----------|------|--------------|---------|------------------------------------------------------------------------------------------------------------|-------------|--------------|--------------|--------------------------------|
| <b>Parcel ID:</b>                                                                                                                                                              | 000S009010016101                         |      |           |      |              |         | <b>Year</b>                                                                                                | <b>Land</b> | <b>Imprv</b> | <b>Total</b> | <b><a href="#">Cap Val</a></b> |
| <b>Account:</b>                                                                                                                                                                | 131997000                                |      |           |      |              |         | 2026                                                                                                       | \$113,750   | \$298,444    | \$412,194    | \$376,497                      |
| <b>Owners:</b>                                                                                                                                                                 | LEGAL SERVICES OF NORTH FLORIDA INC      |      |           |      |              |         | 2025                                                                                                       | \$75,000    | \$288,422    | \$363,422    | \$342,270                      |
| <b>Mail:</b>                                                                                                                                                                   | 2119 DELTA BLVD<br>TALLAHASSEE, FL 32303 |      |           |      |              |         | 2024                                                                                                       | \$59,375    | \$271,458    | \$330,833    | \$311,155                      |
| <b>Situs:</b>                                                                                                                                                                  | 1741 N PALAFOX ST 32501                  |      |           |      |              |         | <a href="#">Open TRIM Notice</a>                                                                           |             |              |              |                                |
| <b>Use Code:</b>                                                                                                                                                               | OFFICE, 1 STORY                          |      |           |      |              |         | <a href="#">Tax Estimator</a>                                                                              |             |              |              |                                |
| <b>Taxing Authority:</b>                                                                                                                                                       | PENSACOLA CITY LIMITS                    |      |           |      |              |         | <a href="#">Change of Address</a>                                                                          |             |              |              |                                |
| <b>Tax Inquiry:</b>                                                                                                                                                            | <a href="#">Open Tax Inquiry Window</a>  |      |           |      |              |         | <a href="#">Report Storm Damage</a>                                                                        |             |              |              |                                |
| Tax Inquiry link courtesy of Escambia County Tax Collector                                                                                                                     |                                          |      |           |      |              |         | <a href="#">Enter Income &amp; Expense Survey</a><br><a href="#">Download Income &amp; Expense Survey</a>  |             |              |              |                                |
| Sales Data Type List:                                                                                                                                                          |                                          |      |           |      |              |         | 2026 Certified Roll Exemptions                                                                             |             |              |              |                                |
| Sale Date                                                                                                                                                                      | Book                                     | Page | Value     | Type | Multi Parcel | Records | FRATERNAL AND OTHER                                                                                        |             |              |              |                                |
| 07/10/2013                                                                                                                                                                     | 7046                                     | 524  | \$305,000 | WD   | N            |         | <b>Legal Description</b><br>LTS 16 17 18 AND N 10 FT OF LT 19 BLK 101<br>BELMONT TRACT OR 7046 P 524 CA 79 |             |              |              |                                |
| 05/19/2009                                                                                                                                                                     | 6463                                     | 1524 | \$143     | WD   | N            |         |                                                                                                            |             |              |              |                                |
| 01/1976                                                                                                                                                                        | 1046                                     | 875  | \$90,000  | WD   | N            |         |                                                                                                            |             |              |              |                                |
| 01/1904                                                                                                                                                                        | 1095                                     | 806  | \$100     | WD   | N            |         |                                                                                                            |             |              |              |                                |
| 01/1904                                                                                                                                                                        | 1093                                     | 909  | \$117,000 | WD   | N            |         |                                                                                                            |             |              |              |                                |
| Official Records Inquiry courtesy of Escambia County Clerk of the Circuit Court and Comptroller                                                                                |                                          |      |           |      |              |         | <b>Extra Features</b><br>ASPHALT PAVEMENT                                                                  |             |              |              |                                |
| Parcel Information                                                                                                                                                             |                                          |      |           |      |              |         | Launch Interactive Map                                                                                     |             |              |              |                                |
| <b>Section Map Id:</b><br><a href="#">CA079</a><br><br><b>Approx. Acreage:</b><br>0.2870<br><br><b>Zoned:</b><br>C-2<br><br><a href="#">Evacuation &amp; Flood Information</a> |                                          |      |           |      |              |         |                                                                                                            |             |              |              |                                |
| <a href="#">View Florida Department of Environmental Protection(DEP) Data</a>                                                                                                  |                                          |      |           |      |              |         |                                                                                                            |             |              |              |                                |

Address: 1741 N PALAFOX ST, Improvement Type: OFFICE/GENERAL, Year Built: 1963, Effective Year: 1995, PA Building ID#: 18348

**STRUCTURAL FRAME-MASONRY PIL/STL**

**OPEN PORCH FIN - 492**



The primary use of the assessment data is for the preparation of the current year tax roll. No responsibility or liability is assumed for inaccuracies or errors.

**LEGAL SERVICES OF NORTH FLORIDA'S 2026 OPERATING BUDGET**  
**CALENDAR YEAR 2026 EXPENSE PROJECTION:**

| LINE ITEMS                                                                           | TOTAL             | % OF TOTAL EXP |
|--------------------------------------------------------------------------------------|-------------------|----------------|
| <b>PERSONNEL--SALARIES</b>                                                           |                   |                |
| Attorneys                                                                            | 5,397,369         |                |
| Paralegals/Legal Assistants                                                          | 2,454,842         |                |
| Law Clerks                                                                           | 41,600            |                |
| Law Office Coordinators / Intake Staff                                               | 655,180           |                |
| Support/Administration                                                               | 2,798,023         |                |
| <b>TOTAL SALARIES:</b>                                                               | <b>11,347,014</b> | <b>59%</b>     |
| <b>PERSONNEL--FRINGE BENEFITS</b>                                                    |                   |                |
| FICA/Medicare                                                                        | 868,047           |                |
| Health Insurance (includes projected increase of 5.00% effective 9/1/2026)           | 1,805,868         |                |
| Unemployment Comp.                                                                   | 1,360             |                |
| Worker's Comp.                                                                       | 11,347            |                |
| Disability                                                                           | 114,980           |                |
| Pension Plans                                                                        | 545,600           |                |
| 457 Plan                                                                             | 71,400            |                |
| <b>TOTAL FRINGE BENEFITS:</b>                                                        | <b>3,418,603</b>  | <b>18%</b>     |
| <b>TOTAL PERSONNEL:</b>                                                              | <b>14,765,617</b> | <b>77%</b>     |
| <b>SPACE</b>                                                                         |                   |                |
| Janitorial                                                                           | 63,659            |                |
| Landscaping                                                                          | 18,384            |                |
| Utilities                                                                            | 71,418            |                |
| Other-Space Related (parking, bldg repairs, pest control, security)                  | 262,466           |                |
| Lease Office Space                                                                   | 238,780           |                |
| <b>TOTAL SPACE:</b>                                                                  | <b>654,707</b>    | <b>3%</b>      |
| <b>EQUIPMENT MAINTENANCE &amp; LEASING</b>                                           |                   |                |
| Equipment Maintenance (includes contracts & legal server)                            | 25,432            |                |
| Equipment Leasing                                                                    | 95,113            |                |
| Equipment Software                                                                   | 224,139           |                |
| <b>TOTAL EQUIPMENT MAINTANCE, LEASING, AND SOFTWARE:</b>                             | <b>344,684</b>    | <b>2%</b>      |
| <b>OFFICE SUPPLIES &amp; EXPENSES</b>                                                |                   |                |
| Office Supplies - Consumable Supplies                                                | 88,035            |                |
| Postage                                                                              | 39,345            |                |
| Advertising                                                                          | 131,353           |                |
| Background Screening/Fingerprinting                                                  | 4,558             |                |
| Other Office Expenses (courier service, water delivery, Staff and Board Meals)       | 80,236            |                |
| Equipment/Furniture (<\$5k/item; incl.software assurance)                            | 318,666           |                |
| Printing and Copying                                                                 | 30,437            |                |
| Recruitment Expenses                                                                 | 2,360             |                |
| Client Engagement / Outreach Giveaways                                               | 16,575            |                |
| <b>TOTAL OFFICE SUPPLIES &amp; EXPENSES:</b>                                         | <b>711,564</b>    | <b>4%</b>      |
| <b>COMMUNICATIONS</b>                                                                | <b>54,880</b>     | <b>0%</b>      |
| <b>TRAVEL</b>                                                                        |                   |                |
| Program                                                                              | 98,676            |                |
| Training & Conference                                                                | 633,646           |                |
| Board Members                                                                        | 3,000             |                |
| Vehicle Fuel                                                                         | 1,980             |                |
| Vehicle Repair                                                                       | 9,500             |                |
| Vehicle Registration                                                                 | 540               |                |
| <b>TOTAL TRAVEL:</b>                                                                 | <b>747,342</b>    | <b>4%</b>      |
| <b>LIBRARY</b>                                                                       | <b>77,005</b>     | <b>0%</b>      |
| <b>INSURANCE</b>                                                                     | <b>190,774</b>    | <b>1%</b>      |
| <b>MEMBERSHIP DUES (Fl. Bar; NLADA) &amp; SUBSCRIPTIONS &amp; TUITION REIMBURSE.</b> | <b>69,589</b>     | <b>0%</b>      |
| <b>AUDIT</b>                                                                         | <b>50,500</b>     | <b>0%</b>      |
| <b>LITIGATION (includes language line and pacer)</b>                                 | <b>89,675</b>     | <b>0%</b>      |
| <b>CAPITAL PURCHASES/IMPROVEMENTS (&gt;\$5k)</b>                                     | <b>0</b>          | <b>0%</b>      |
| <b>CONTRACT SERVICES (Krizner; Gulf Coast Childrens, Archtech, etc)</b>              | <b>763,633</b>    | <b>4%</b>      |
| <b>FUNDRAISING</b>                                                                   | <b>114,750</b>    | <b>1%</b>      |
| <b>PUBLIC RELATIONS</b>                                                              | <b>31,246</b>     | <b>0%</b>      |
| <b>MISCELLANEOUS (credit card processing fees; bank fees)</b>                        | <b>21,576</b>     | <b>0%</b>      |
| <b>PRO BONO DONATED SERVICES (1,500 hours X \$300/hour)</b>                          | <b>450,000</b>    | <b>2%</b>      |
| <b>TOTAL NON-PERSONNEL:</b>                                                          | <b>4,371,924</b>  | <b>23%</b>     |
| <b>GRAND TOTAL:</b>                                                                  | <b>19,137,541</b> | <b>101%</b>    |

**LEGAL SERVICES OF NORTH FLORIDA'S 2026 OPERATING BUDGET**  
**CALENDAR YEAR 2026 REVENUE SOURCES PROJECTION:**

| <b>Legal Services Corporation</b>                                                            |                  | <b>% OF TOTAL REV</b> |
|----------------------------------------------------------------------------------------------|------------------|-----------------------|
| -- Basic Field                                                                               | 2,141,806        |                       |
| -- Rural Summer Legal Corps Fellow                                                           | 7,000            |                       |
| -- Rural Summer Legal Corps Fellow                                                           | 7,000            |                       |
| -- LSC Pro Bono Innovations Grant                                                            | 220,381          |                       |
| -- LSC Disaster - 20-21 Appropriations Grant                                                 | 1,289,743        |                       |
| -- LSC Disaster - 2022 Appropriations                                                        | 919,956          |                       |
| -- LSC LSC Carryover - 2025                                                                  | 720,754          |                       |
| -- LSC TIG - Automated Scheduling                                                            | 81,241           |                       |
| -- LSC TIP - Intake Business Process Assessment                                              | 35,000           |                       |
| <b>Total Legal Services Corporation</b>                                                      | <b>5,422,881</b> | <b>28%</b>            |
| <b>Funding Florida Legal Aid</b>                                                             |                  |                       |
| -- Interest on Trust Accounts (IOTA)                                                         | 5,337,032        |                       |
| -- Interest on Trust Accounts (IOTA) - Carryover 2025                                        | 670,315          |                       |
| -- Summer Fellow                                                                             | 9,900            |                       |
| -- Children's Grant                                                                          | 50,732           |                       |
| <b>Total Funding Florida Legal Aid</b>                                                       | <b>6,067,979</b> | <b>32%</b>            |
| <b>Federal</b>                                                                               |                  |                       |
| Department of Justice - Office of Violence Against Women - Legal Assistance For Victims      | 378,351          |                       |
| Department of Justice - Transitional Housing - Immigration Funding - Refugee House           | 9,000            |                       |
| Department of Veteran Affairs - Legal Services Homeless - Veterans                           | 259,329          |                       |
| Housing and Urban Development - Eviction Protection                                          | 984,682          |                       |
| Housing and Urban Development - Fair Housing Initiatives                                     | 125,000          |                       |
| Internal Revenue Service - Low Income Taxpayer Clinic                                        | 200,000          |                       |
| Supportive Services for Veteran Families - Family Promise                                    | 25,285           |                       |
| Supportive Services for Veteran Families - Priority Veteran                                  | 15,990           |                       |
| Title III - B - Area Agency on Aging                                                         | 62,173           |                       |
| Title III - E - Area Agency on Aging                                                         | 70,000           |                       |
| Title III - B - Northwest Florida Area Agency on Aging, Inc.                                 | 9,687            |                       |
| Victims of Crime Act Circuit 1 - Florida Office of Attorney General                          | 416,419          |                       |
| Victims of Crime Act Circuit 2 - Florida Office of Attorney General                          | 686,844          |                       |
| Victims of Crime Act Circuit 14 - Florida Office of Attorney General                         | 410,827          |                       |
| <b>Total Federal</b>                                                                         | <b>3,653,586</b> | <b>19%</b>            |
| <b>State</b>                                                                                 |                  |                       |
| Attorney Ad Litem                                                                            | 160,000          |                       |
| Florida Department of Veteran's Affairs - Bay Area Legal                                     | 52,500           |                       |
| Guardianship                                                                                 | 2,400            |                       |
| <b>Total State</b>                                                                           | <b>214,900</b>   | <b>1%</b>             |
| <b>Local</b>                                                                                 |                  |                       |
| Children's Services Council of Leon County                                                   | 273,256          |                       |
| Community Human Service Partnership - Closing Gaps in Legal Aid - Leon Co. - City of Tallah. | 71,499           |                       |
| Community Human Service Partnership - Gun Violence - City of Tallahassee                     | 68,620           |                       |
| Counties (State-Mandated Fees) <sup>1</sup> (see below)                                      | 361,100          |                       |
| Escambia Childrens' Trust                                                                    | 744,272          |                       |
| Family Law Assistance Program (Gadsden Clerk's office)                                       | 15,475           |                       |
| Leon County General Funding                                                                  | 160,250          |                       |
| Leon County SHIP/Heirs Property                                                              | 23,935           |                       |
| United Way - Healthy Schools                                                                 | 7,944            |                       |
| United Way - SVIV                                                                            | 14,413           |                       |
| <b>Total Local</b>                                                                           | <b>1,740,765</b> | <b>9%</b>             |
| <b>Foundation</b>                                                                            |                  |                       |
| Borchard Foundation                                                                          | 65,000           |                       |
| Federal Home Loan Bank of Atlanta                                                            | 347,153          |                       |
| Impact 100                                                                                   | 103,500          |                       |
| Jacarlene Foundation                                                                         | 69,119           |                       |
| Jessie Ball duPont Fund                                                                      | 57,456           |                       |
| <b>Total Foundation</b>                                                                      | <b>642,228</b>   | <b>3%</b>             |

**LEGAL SERVICES OF NORTH FLORIDA'S 2026 OPERATING BUDGET  
CALENDAR YEAR 2026 REVENUE SOURCES PROJECTION:**

| <b>Fundraising</b>                                   |                   | <u>% OF TOTAL REV</u> |
|------------------------------------------------------|-------------------|-----------------------|
| Dancing With The Stars - Tallahassee                 | 100,000           |                       |
| Jazz for Justice - Pensacola                         | 30,000            |                       |
| Law Day Contributions - Tallahassee                  | 6,000             |                       |
| Circle 76 - 50th Anniversary                         | 60,000            |                       |
| Stein Donation                                       | 130,000           |                       |
| Non-event Fundraising                                | 110,000           |                       |
| Partners In Service (PAI)                            | 125,000           |                       |
| Pro Bono Celebration - Ft. Walton Beach / Pensacola  | 1,000             |                       |
| <b>Total Fundraising</b>                             | <b>562,000</b>    | <b>3%</b>             |
| <br><b>Other</b>                                     |                   |                       |
| Interest Income - Ameris Bank Account                | 103,200           |                       |
| Kris Knab Memorial Fund                              | 10,000            |                       |
| FL Advocate Website                                  | 20,000            |                       |
| Lyon's Estate Drawdown                               | 250,000           |                       |
| Pro Bono Donated Services (1,500 hours X \$300/hour) | 450,000           |                       |
| <b>Total Other</b>                                   | <b>833,200</b>    | <b>4%</b>             |
| <br><b>TOTAL REVENUES:</b>                           | <b>19,137,541</b> | <b>100%</b>           |
| <br><b>REVENUES IN EXCESS OF EXPENSES:</b>           | <b>0</b>          |                       |

Notes:

1 - Bay (\$75k), Calhoun (\$2k), Escambia (\$62k), Franklin (\$5k), Gadsden (\$5k), Gulf (\$4k)  
Holmes (\$7k), Jackson (\$10k), Jefferson (\$2k), Leon (\$66k), Liberty (\$0.6k), Okaloosa (\$85k),  
Santa Rosa (\$10k), Wakulla (\$5.5k), Walton (\$17k), Washington (\$5k)

**LEGAL SERVICES OF NORTH FLORIDA, INC.**  
**FUNCTIONAL EXPENSE - GENERAL MANAGEMENT AND OVERSIGHT BUDGET**  
FOR THE YEAR ENDING DECEMBER 31, 2026

| Expense Category                  | Management and   |             |             | Total        |
|-----------------------------------|------------------|-------------|-------------|--------------|
|                                   | Program Services | General     | Fundraising |              |
| Personnel Expenses                |                  |             |             |              |
| Salaries and Wages                | \$9,364,887      | \$1,652,371 | \$329,756   | \$11,347,014 |
| Payroll Taxes                     | \$716,414        | \$126,406   | \$25,226    | \$868,047    |
| Employee Benefits                 | \$2,085,381      | \$389,919   | \$75,256    | \$2,550,556  |
| Total Personnel Expenses          | \$12,166,681     | \$2,168,696 | \$430,239   | \$14,765,617 |
| Operating Expenses                |                  |             |             |              |
| Donated Legal Services            | \$450,000        | \$0         | \$0         | \$450,000    |
| Contract Services                 | \$671,997        | \$76,363    | \$15,273    | \$763,633    |
| Utilities                         | \$49,992         | \$17,854    | \$3,571     | \$71,418     |
| Janitorial and Lawn Expenses      | \$57,430         | \$20,511    | \$4,102     | \$82,043     |
| Building Lease                    | \$167,146        | \$59,695    | \$11,939    | \$238,780    |
| Other Occupancy Expenses          | \$183,726        | \$65,616    | \$13,123    | \$262,466    |
| Telephone                         | \$38,416         | \$13,720    | \$2,744     | \$54,880     |
| Minor Equipment Costs             | \$238,999        | \$63,733    | \$15,933    | \$318,666    |
| Equipment Rental                  | \$66,579         | \$23,778    | \$4,756     | \$95,113     |
| Repairs and Maintenance           | \$17,802         | \$6,358     | \$1,272     | \$25,432     |
| Insurance                         | \$133,542        | \$47,693    | \$9,539     | \$190,774    |
| Software Costs                    | \$156,898        | \$56,035    | \$11,207    | \$224,139    |
| Office Supplies                   | \$61,624         | \$22,009    | \$4,402     | \$88,035     |
| Postage                           | \$27,542         | \$9,836     | \$1,967     | \$39,345     |
| Printing                          | \$19,784         | \$6,087     | \$4,566     | \$30,437     |
| Other Office Expenses             | \$76,110         | \$27,182    | \$5,436     | \$108,729    |
| Travel, Conferences, and Meetings | \$635,240        | \$97,154    | \$14,947    | \$747,342    |
| Professional Fees                 | \$0              | \$47,975    | \$2,525     | \$50,500     |
| Dues and Subscriptions            | \$52,313         | \$14,397    | \$2,879     | \$69,589     |
| Library Expense                   | \$77,005         | \$0         | \$0         | \$77,005     |
| Advertising                       | \$71,670         | \$17,917    | \$89,587    | \$179,174    |
| Fundraising                       | \$0              | \$0         | \$114,750   | \$114,750    |
| Litigation                        | \$89,675         | \$0         | \$0         | \$89,675     |
| Total Expenses                    | \$15,510,172     | \$2,862,613 | \$764,757   | \$19,137,541 |

**Management and General + Fundraising as % of Total**

**14.96%**

**4.00%**

Allocation note

Functional allocations are based on the nature of each expense. Shared costs are allocated using management judgment; clearly identified fundraising costs are charged to Fundraising. The combined Management and General and Fundraising target is estimated 18.96% for 2026.

**LEGAL SERVICES OF NORTH FLORIDA, INC.**  
**INDIRECT COST PERCENT BY FUNDING SOURCE - 2026**

| <b>Legal Services Corporation</b>                                                 |                  | <b>Indirect %</b> |
|-----------------------------------------------------------------------------------|------------------|-------------------|
| -- Basic Field                                                                    | 2,141,806        | 15%               |
| -- Rural Summer Legal Corps Fellow                                                | 7,000            | 0%                |
| -- Rural Summer Legal Corps Fellow                                                | 7,000            | 0%                |
| -- LSC Pro Bono Innovations Grant                                                 | 220,381          | 10%               |
| -- LSC Disaster - 20-21 Appropriations Grant                                      | 1,289,743        | 15%               |
| -- LSC Disaster - 2022 Appropriations                                             | 919,956          | 10%               |
| -- LSC LSC Carryover - 2025                                                       | 720,754          | 15%               |
| -- LSC TIG - Automated Scheduling                                                 | 81,241           | 10%               |
| -- LSC TIP - Intake Business Process Assessment                                   | 35,000           | 10%               |
| <b>Total Legal Services Corporation</b>                                           | <b>5,422,881</b> |                   |
| <br>                                                                              |                  |                   |
| <b>Funding Florida Legal Aid</b>                                                  |                  |                   |
| -- Interest on Trust Accounts (IOTA)                                              | 5,337,032        | 0%                |
| -- Interest on Trust Accounts (IOTA) - Carryover 2025                             | 670,315          | 0%                |
| -- Summer Fellow                                                                  | 9,900            | 0%                |
| -- Children's Grant                                                               | 50,732           | 0%                |
| <b>Total Funding Florida Legal Aid</b>                                            | <b>6,067,979</b> |                   |
| <br>                                                                              |                  |                   |
| <b>Federal</b>                                                                    |                  |                   |
| Department of Justice - Office of Violence Against Women - Legal Assistance For   | 378,351          | 15%               |
| Department of Justice - Transitional Housing - Immigration Funding - Refugee Hous | 9,000            | 15%               |
| Department of Veteran Affairs - Legal Services Homeless - Veterans                | 259,329          | 10%               |
| Housing and Urban Development - Eviction Protection                               | 984,682          | 15%               |
| Housing and Urban Development - Fair Housing Initiatives                          | 125,000          | 15%               |
| Internal Revenue Service - Low Income Taxpayer Clinic                             | 200,000          | 15%               |
| Supportive Services for Veteran Families - Family Promise                         | 25,285           | 15%               |
| Supportive Services for Veteran Families - Priority Veteran                       | 15,990           | 15%               |
| Title III - B - Area Agency on Aging                                              | 62,173           | 15%               |
| Title III - E - Area Agency on Aging                                              | 70,000           | 15%               |
| Title III - B - Northwest Florida Area Agency on Aging, Inc.                      | 9,687            | 15%               |
| Victims of Crime Act Circuit 1 - Florida Office of Attorney General               | 416,419          | 15%               |
| Victims of Crime Act Circuit 2 - Florida Office of Attorney General               | 686,844          | 15%               |
| Victims of Crime Act Circuit 14 - Florida Office of Attorney General              | 410,827          | 15%               |
| <b>Total Federal</b>                                                              | <b>3,653,586</b> |                   |
| <br>                                                                              |                  |                   |
| <b>State</b>                                                                      |                  |                   |
| Attorney Ad Litem                                                                 | 160,000          | 15%               |
| Florida Department of Veteran's Affairs - Bay Area Legal                          | 52,500           | 0%                |
| Guardianship                                                                      | 2,400            | 15%               |
| <b>Total State</b>                                                                | <b>214,900</b>   |                   |
| <br>                                                                              |                  |                   |
| <b>Local</b>                                                                      |                  |                   |
| Children's Services Council of Leon County                                        | 273,256          | 15%               |
| Community Human Service Partnership - Closing Gaps in Legal Aid - Leon Co. - C    | 71,499           | 10%               |
| Community Human Service Partnership - Gun Violence - City of Tallahassee          | 68,620           | 10%               |
| Counties (State-Mandated Fees) <sup>1</sup> (see below)                           | 361,100          | 15%               |
| Escambia Childrens' Trust                                                         | 744,272          | 15%               |
| Family Law Assistance Program (Gadsden Clerk's office)                            | 15,475           | 15%               |
| Leon County General Funding                                                       | 160,250          | 15%               |
| Leon County SHIP/Heirs Property                                                   | 23,935           | 15%               |
| United Way - Healthy Schools                                                      | 7,944            | 15%               |
| United Way - SVIV                                                                 | 14,413           | 15%               |
| <b>Total Local</b>                                                                | <b>1,740,765</b> |                   |
| <br>                                                                              |                  |                   |
| <b>Foundation</b>                                                                 |                  |                   |
| Borchard Foundation                                                               | 65,000           | 0%                |
| Federal Home Loan Bank of Atlanta                                                 | 347,153          | 15%               |
| Impact 100                                                                        | 103,500          | 0%                |
| Jacarlene Foundation                                                              | 69,119           | 15%               |
| Jessie Ball duPont Fund                                                           | 57,456           | 15%               |
| <b>Total Foundation</b>                                                           | <b>642,228</b>   |                   |

**LEGAL SERVICES OF NORTH FLORIDA, INC.**  
**CALENDAR YEAR 2026 REVENUE SOURCES PROJECTION:**

| <b>Fundraising</b>                                   |                       | <u>Indirect %</u> |
|------------------------------------------------------|-----------------------|-------------------|
| Dancing With The Stars - Tallahassee                 | 100,000               | 0%                |
| Jazz for Justice - Pensacola                         | 30,000                | 0%                |
| Law Day Contributions - Tallahassee                  | 6,000                 | 0%                |
| Circle 76 - 50th Anniversary                         | 60,000                | 0%                |
| Stein Donation                                       | 130,000               | 0%                |
| Non-event Fundraising                                | 110,000               | 0%                |
| Partners In Service (PAI)                            | 125,000               | 0%                |
| Pro Bono Celebration - Ft. Walton Beach / Pensacola  | 1,000                 | 0%                |
| <b>Total Fundraising</b>                             | <b>562,000</b>        |                   |
| <br><b>Other</b>                                     |                       |                   |
| Interest Income - Ameris Bank Account                | 103,200               | 0%                |
| Kris Knab Memorial Fund                              | 10,000                | 0%                |
| FL Advocate Website                                  | 20,000                | 0%                |
| Lyon's Estate Drawdown                               | 250,000               | 0%                |
| Pro Bono Donated Services (1,500 hours X \$300/hour) | 450,000               | 0%                |
| <b>Total Other</b>                                   | <b>833,200</b>        |                   |
| <br><b>TOTAL REVENUES:</b>                           | <br><b>19,137,541</b> |                   |

Notes:

1 - Bay (\$75k), Calhoun (\$2k), Escambia (\$62k), Franklin (\$5k), Gadsden (\$5k), Gulf (\$4k)  
Holmes (\$7k), Jackson (\$10k), Jefferson (\$2k), Leon (\$66k), Liberty (\$0.6k), Okaloosa (\$85k),  
Santa Rosa (\$10k), Wakulla (\$5.5k), Walton (\$17k), Washington (\$5k)

Internal Revenue Service

Date: April 17, 2006

LEGAL SERVICES OF NORTH FLORIDA INC  
2119 DELTA BLVD  
TALLAHASSEE FL 32303-4209

Department of the Treasury  
P. O. Box 2508  
Cincinnati, OH 45201

Person to Contact:  
Kaye Keyes 31-07416  
Customer Service Specialist  
Toll Free Telephone Number:  
877-829-5500  
Federal Identification Number:  
51-0197090

Dear Sir or Madam:

This is in response to your request of April 17, 2006, regarding your organization's tax-exempt status.

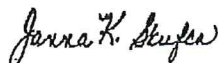
In January 1979 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records indicate that your organization is also classified as a public charity under sections 509(a)(1) and 170(b)(1)(A)(vi) of the Internal Revenue Code.

Our records indicate that contributions to your organization are deductible under section 170 of the Code, and that you are qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Internal Revenue Code.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely,



Janna K. Skufca, Director, TE/GE  
Customer Account Services

**Request for Taxpayer  
Identification Number and Certification**

Go to [www.irs.gov/FormW9](http://www.irs.gov/FormW9) for instructions and the latest information.

Give form to the  
requester. Do not  
send to the IRS.

**Before you begin.** For guidance related to the purpose of Form W-9, see *Purpose of Form*, below.

|                                                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                                                             |
|--------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Print or type.<br>See Specific Instructions on page 3. | 1 Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.)<br><b>Legal Services of North Florida, Inc.</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                                                             |
|                                                        | 2 Business name/disregarded entity name, if different from above.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                             |
|                                                        | 3a Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only <b>one</b> of the following seven boxes.<br><input type="checkbox"/> Individual/sole proprietor <input type="checkbox"/> C corporation <input type="checkbox"/> S corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate<br><input type="checkbox"/> LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) _____<br><b>Note:</b> Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner.<br><input checked="" type="checkbox"/> Other (see instructions) <b>501(c)(3)</b> | 4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):<br><br>Exempt payee code (if any) _____<br><br>Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any) _____<br><br>(Applies to accounts maintained outside the United States.) |
|                                                        | 3b If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions . . . . . <input type="checkbox"/>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                                                             |
|                                                        | 5 Address (number, street, and apt. or suite no.). See instructions.<br><b>2119 Delta Blvd.</b><br>6 City, state, and ZIP code<br><b>Tallahassee, FL 32303</b><br>7 List account number(s) here (optional)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Requester's name and address (optional)                                                                                                                                                                                                                                                                     |

**Part I Taxpayer Identification Number (TIN)**

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

**Note:** If the account is in more than one name, see the instructions for line 1. See also *What Name and Number To Give the Requester* for guidelines on whose number to enter.

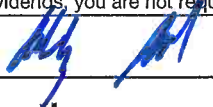
|                                |   |   |   |   |   |   |   |   |
|--------------------------------|---|---|---|---|---|---|---|---|
| Social security number         |   |   |   |   |   |   |   |   |
|                                |   |   | - |   |   | - |   |   |
| or                             |   |   |   |   |   |   |   |   |
| Employer identification number |   |   |   |   |   |   |   |   |
| 5                              | 1 | - | 0 | 1 | 9 | 7 | 0 | 9 |

**Part II Certification**

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

**Certification instructions.** You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and, generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

|           |                                                                                                              |                     |
|-----------|--------------------------------------------------------------------------------------------------------------|---------------------|
| Sign Here | Signature of U.S. person  | Date <b>3-25-26</b> |
|-----------|--------------------------------------------------------------------------------------------------------------|---------------------|

**General Instructions**

Section references are to the Internal Revenue Code unless otherwise noted.

**Future developments.** For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to [www.irs.gov/FormW9](http://www.irs.gov/FormW9).

**What's New**

Line 3a has been modified to clarify how a disregarded entity completes this line. An LLC that is a disregarded entity should check the appropriate box for the tax classification of its owner. Otherwise, it should check the "LLC" box and enter its appropriate tax classification.

New line 3b has been added to this form. A flow-through entity is required to complete this line to indicate that it has direct or indirect foreign partners, owners, or beneficiaries when it provides the Form W-9 to another flow-through entity in which it has an ownership interest. This change is intended to provide a flow-through entity with information regarding the status of its indirect foreign partners, owners, or beneficiaries, so that it can satisfy any applicable reporting requirements. For example, a partnership that has any indirect foreign partners may be required to complete Schedules K-2 and K-3. See the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

**Purpose of Form**

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS is giving you this form because they

Form **990**Department of the Treasury  
Internal Revenue Service**Return of Organization Exempt From Income Tax**

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

Do not enter social security numbers on this form as it may be made public.

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2024**Open to Public  
Inspection**A For the 2024 calendar year, or tax year beginning and ending****B** Check if applicable:

- ☐ Address change  
☐ Name change  
☐ Initial return  
☐ Final return/terminated  
☐ Amended return  
☐ Application pending

**C** Name of organization**LEGAL SERVICES OF NORTH FLORIDA, INC.**

Doing business as

Number and street (or P.O. box if mail is not delivered to street address)

**2119 DELTA BLVD**

Room/suite

City or town, state or province, country, and ZIP or foreign postal code

**TALLAHASSEE, FL 32303****F** Name and address of principal officer: **LESLIE N POWELL-BOUDREAU****2119 DELTA BLVD, TALLAHASSEE, FL 32303****D** Employer identification number**51-0197090****E** Telephone number**850-385-9007****G** Gross receipts \$**11,300,200.****H(a)** Is this a group returnfor subordinates? ..... ☐ Yes ☒ No**H(b)** Are all subordinates included? ☐ Yes ☐ No

If "No," attach a list. See instructions

**H(c)** Group exemption number**I** Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) ( ) (insert no.) ☐ 4947(a)(1) or ☐ 527**J** Website: **WWW.LSNF.ORG****K** Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other**L** Year of formation: **1976****M** State of legal domicile: **FL****Part I Summary**

|                             |            |                                                                                                                                         |                                                                      |                     |
|-----------------------------|------------|-----------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------|---------------------|
| Activities & Governance     | <b>1</b>   | Briefly describe the organization's mission or most significant activities:                                                             | <b>SEE SCHEDULE O</b>                                                |                     |
|                             | <b>2</b>   | Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets. |                                                                      |                     |
|                             | <b>3</b>   | Number of voting members of the governing body (Part VI, line 1a)                                                                       | <b>3</b>                                                             | <b>21</b>           |
|                             | <b>4</b>   | Number of independent voting members of the governing body (Part VI, line 1b)                                                           | <b>4</b>                                                             | <b>21</b>           |
|                             | <b>5</b>   | Total number of individuals employed in calendar year 2024 (Part V, line 2a)                                                            | <b>5</b>                                                             | <b>141</b>          |
|                             | <b>6</b>   | Total number of volunteers (estimate if necessary)                                                                                      | <b>6</b>                                                             | <b>200</b>          |
|                             |            | <b>7a</b>                                                                                                                               | Total unrelated business revenue from Part VIII, column (C), line 12 | <b>7a</b>           |
| <b>b</b>                    |            | Net unrelated business taxable income from Form 990-T, Part I, line 11                                                                  | <b>7b</b>                                                            | <b>0.</b>           |
| Revenue                     | <b>8</b>   | Contributions and grants (Part VIII, line 1h)                                                                                           | <b>Prior Year</b>                                                    | <b>Current Year</b> |
|                             | <b>9</b>   | Program service revenue (Part VIII, line 2g)                                                                                            | <b>9,644,445.</b>                                                    | <b>11,188,534.</b>  |
|                             | <b>10</b>  | Investment income (Part VIII, column (A), lines 3, 4, and 7d)                                                                           | <b>0.</b>                                                            | <b>0.</b>           |
|                             | <b>11</b>  | Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)                                                                | <b>51,421.</b>                                                       | <b>71,472.</b>      |
|                             | <b>12</b>  | Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)                                                      | <b>20,665.</b>                                                       | <b>-15,739.</b>     |
|                             | <b>12</b>  |                                                                                                                                         | <b>9,716,531.</b>                                                    | <b>11,244,267.</b>  |
| Expenses                    | <b>13</b>  | Grants and similar amounts paid (Part IX, column (A), lines 1-3)                                                                        | <b>0.</b>                                                            | <b>0.</b>           |
|                             | <b>14</b>  | Benefits paid to or for members (Part IX, column (A), line 4)                                                                           | <b>0.</b>                                                            | <b>0.</b>           |
|                             | <b>15</b>  | Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)                                                       | <b>8,071,367.</b>                                                    | <b>9,400,221.</b>   |
|                             | <b>16a</b> | Professional fundraising fees (Part IX, column (A), line 11e)                                                                           | <b>0.</b>                                                            | <b>0.</b>           |
|                             | <b>b</b>   | Total fundraising expenses (Part IX, column (D), line 25)                                                                               | <b>71,678.</b>                                                       |                     |
|                             | <b>17</b>  | Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)                                                                            | <b>1,929,205.</b>                                                    | <b>2,245,405.</b>   |
|                             | <b>18</b>  | Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)                                                               | <b>10,000,572.</b>                                                   | <b>11,645,626.</b>  |
|                             | <b>19</b>  | Revenue less expenses. Subtract line 18 from line 12                                                                                    | <b>-284,041.</b>                                                     | <b>-401,359.</b>    |
| Net Assets or Fund Balances | <b>20</b>  | Total assets (Part X, line 16)                                                                                                          | <b>Beginning of Current Year</b>                                     | <b>End of Year</b>  |
|                             | <b>21</b>  | Total liabilities (Part X, line 26)                                                                                                     | <b>12,917,379.</b>                                                   | <b>9,330,080.</b>   |
|                             | <b>22</b>  | Net assets or fund balances. Subtract line 21 from line 20                                                                              | <b>5,581,164.</b>                                                    | <b>2,006,053.</b>   |
| <b>22</b>                   |            | <b>7,336,215.</b>                                                                                                                       | <b>7,324,027.</b>                                                    |                     |

**Part II Signature Block**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

|                               |                                                     |                      |                       |                                                 |                  |
|-------------------------------|-----------------------------------------------------|----------------------|-----------------------|-------------------------------------------------|------------------|
| <b>Sign Here</b>              | Signature of officer                                | Date                 |                       |                                                 |                  |
|                               | <b>LESLIE N POWELL-BOUDREAU, EXECUTIVE DIRECTOR</b> |                      |                       |                                                 |                  |
| <b>Paid Preparer Use Only</b> | Preparer's name                                     | Preparer's signature | Date                  | Check <input type="checkbox"/> if self-employed | PTIN             |
|                               | <b>LISA M MAROUSKY CPA</b>                          |                      | <b>09/22/25</b>       |                                                 | <b>P01965450</b> |
| <b>Preparer Use Only</b>      | Firm's name                                         | Firm's EIN           | Phone no.             |                                                 |                  |
|                               | <b>PURVIS, GRAY &amp; COMPANY, LLP</b>              | <b>59-0548468</b>    | <b>(352) 378-2461</b> |                                                 |                  |
|                               | Firm's address                                      |                      |                       |                                                 |                  |
|                               | <b>222 NE 1ST ST</b>                                |                      |                       |                                                 |                  |
|                               | <b>GAINESVILLE, FL 32601</b>                        |                      |                       |                                                 |                  |

May the IRS discuss this return with the preparer shown above? See instructions

☒ Yes ☐ No

LHA For Paperwork Reduction Act Notice, see the separate instructions.

432001 12-10-24

Form **990** (2024)

LEGAL SERVICES OF NORTH  
FLORIDA, INC.

Form 990 (2024)

51-0197090 Page **2**

**Part III** Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III ☐

**1** Briefly describe the organization's mission:  
TO PROVIDE AN OPPORTUNITY FOR JUSTICE FOR ELIGIBLE RESIDENTS THROUGH  
REPRESENTATION CONDUCTED EFFICIENTLY & COMPARABLE IN QUALITY TO THAT  
OF THE PRIVATE BAR & THROUGH OTHER FORMS OF LEGAL ASSISTANCE DESIGNED  
TO PROVIDE A FULL RANGE OF LEGAL SERVICES TO THOSE IN NEED.

**2** Did the organization undertake any significant program services during the year which were not listed on the  
prior Form 990 or 990-EZ? ☐ Yes ☒ No  
If "Yes," describe these new services on Schedule O.

**3** Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No  
If "Yes," describe these changes on Schedule O.

**4** Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses.  
Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and  
revenue, if any, for each program service reported.

**4a** (Code: ) (Expenses \$ 10,390,880. including grants of \$ ) (Revenue \$ )  
PROVIDED FAMILY (18% OF TOTAL CASES), HOUSING (41% OF TOTAL CASES),  
CONSUMER (19% OF TOTAL CASES), AND OTHER (22% OF TOTAL CASES) CIVIL  
LEGAL REPRESENTATION AT NO CHARGE TO ELIGIBLE CLIENTS WHO ARE UNABLE TO  
AFFORD LEGAL COUNSEL. SERVED 7,438 CLIENTS, OPENED 5,479 CASES AND  
CLOSED 5,202 CASES DURING 2024.

**4b** (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )

**4c** (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )

**4d** Other program services (Describe on Schedule O.)  
(Expenses \$ including grants of \$ ) (Revenue \$ )

**4e** Total program service expenses 10,390,880.

Form **990** (2024)

**LEGAL SERVICES OF NORTH  
FLORIDA, INC.**

Form 990 (2024)

51-0197090 Page **3**

**Part IV Checklist of Required Schedules**

|                                                                                                                                                                                                                                                                                                                           | Yes          | No |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|----|
| <b>1</b> Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)?<br><i>If "Yes," complete Schedule A</i>                                                                                                                                                                      | <b>1</b> X   |    |
| <b>2</b> Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ? See instructions                                                                                                                                                                                                          | <b>2</b> X   |    |
| <b>3</b> Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>                                                                                                                      | <b>3</b>     | X  |
| <b>4</b> <b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>                                                                                                       | <b>4</b>     | X  |
| <b>5</b> Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? <i>If "Yes," complete Schedule C, Part III</i>                                                                                      | <b>5</b>     | X  |
| <b>6</b> Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>                                                    | <b>6</b>     | X  |
| <b>7</b> Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>                                                                                            | <b>7</b>     | X  |
| <b>8</b> Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>                                                                                                                                                         | <b>8</b>     | X  |
| <b>9</b> Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services?<br><i>If "Yes," complete Schedule D, Part IV</i>         | <b>9</b> X   |    |
| <b>10</b> Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>                                                                                                                               | <b>10</b> X  |    |
| <b>11</b> If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.                                                                                                                                                                |              |    |
| <b>a</b> Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i>                                                                                                                                                                       | <b>11a</b> X |    |
| <b>b</b> Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i>                                                                                                  | <b>11b</b> X |    |
| <b>c</b> Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i>                                                                                                  | <b>11c</b>   | X  |
| <b>d</b> Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i>                                                                                                                     | <b>11d</b> X |    |
| <b>e</b> Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>                                                                                                                                                                                     | <b>11e</b> X |    |
| <b>f</b> Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i>                                                            | <b>11f</b> X |    |
| <b>12a</b> Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>                                                                                                                                                        | <b>12a</b> X |    |
| <b>b</b> Was the organization included in consolidated, independent audited financial statements for the tax year?<br><i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>                                                                        | <b>12b</b>   | X  |
| <b>13</b> Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>                                                                                                                                                                                                        | <b>13</b>    | X  |
| <b>14a</b> Did the organization maintain an office, employees, or agents outside of the United States?                                                                                                                                                                                                                    | <b>14a</b>   | X  |
| <b>b</b> Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i> | <b>14b</b>   | X  |
| <b>15</b> Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i>                                                                                                           | <b>15</b>    | X  |
| <b>16</b> Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i>                                                                                                     | <b>16</b>    | X  |
| <b>17</b> Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I. See instructions</i>                                                                                             | <b>17</b>    | X  |
| <b>18</b> Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>                                                                                                                           | <b>18</b> X  |    |
| <b>19</b> Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>                                                                                                                                                     | <b>19</b>    | X  |
| <b>20a</b> Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>                                                                                                                                                                                                             | <b>20a</b>   | X  |
| <b>b</b> If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?                                                                                                                                                                                                     | <b>20b</b>   |    |
| <b>21</b> Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>                                                                                            | <b>21</b>    | X  |

**LEGAL SERVICES OF NORTH  
FLORIDA, INC.**

Form 990 (2024)

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**Part IV Checklist of Required Schedules** (continued)

|                                                                                                                                                                                                                                                                                                                                                                                                         | Yes        | No       |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|----------|
| <b>22</b> Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i> .....                                                                                                                                                                                        | <b>22</b>  | <b>X</b> |
| <b>23</b> Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i> .....                                                                                                                            | <b>23</b>  | <b>X</b> |
| <b>24a</b> Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i> .....                                                                                                  | <b>24a</b> | <b>X</b> |
| <b>b</b> Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? .....                                                                                                                                                                                                                                                                                        | <b>24b</b> |          |
| <b>c</b> Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? .....                                                                                                                                                                                                                                               | <b>24c</b> |          |
| <b>d</b> Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? .....                                                                                                                                                                                                                                                                                  | <b>24d</b> |          |
| <b>25a</b> <b>Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i> .....                                                                                                                                                               | <b>25a</b> | <b>X</b> |
| <b>b</b> Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i> .....                                                                                                               | <b>25b</b> | <b>X</b> |
| <b>26</b> Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part II</i> .....                                                       | <b>26</b>  | <b>X</b> |
| <b>27</b> Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i> ..... | <b>27</b>  | <b>X</b> |
| <b>28</b> Was the organization a party to a business transaction with one of the following parties? (See the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions):                                                                                                                                                                                           |            |          |
| <b>a</b> A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If "Yes," complete Schedule L, Part IV</i> .....                                                                                                                                                                                                                              | <b>28a</b> | <b>X</b> |
| <b>b</b> A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i> .....                                                                                                                                                                                                                                                                                   | <b>28b</b> | <b>X</b> |
| <b>c</b> A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? <i>If "Yes," complete Schedule L, Part IV</i> .....                                                                                                                                                                                                                                      | <b>28c</b> | <b>X</b> |
| <b>29</b> Did the organization receive more than \$25,000 in noncash contributions? <i>If "Yes," complete Schedule M</i> .....                                                                                                                                                                                                                                                                          | <b>29</b>  | <b>X</b> |
| <b>30</b> Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i> .....                                                                                                                                                                                                         | <b>30</b>  | <b>X</b> |
| <b>31</b> Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i> .....                                                                                                                                                                                                                                                               | <b>31</b>  | <b>X</b> |
| <b>32</b> Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i> .....                                                                                                                                                                                                                                             | <b>32</b>  | <b>X</b> |
| <b>33</b> Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i> .....                                                                                                                                                                                             | <b>33</b>  | <b>X</b> |
| <b>34</b> Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i> .....                                                                                                                                                                                                                                         | <b>34</b>  | <b>X</b> |
| <b>35a</b> Did the organization have a controlled entity within the meaning of section 512(b)(13)? .....                                                                                                                                                                                                                                                                                                | <b>35a</b> | <b>X</b> |
| <b>b</b> If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i> .....                                                                                                                                                                 | <b>35b</b> |          |
| <b>36</b> <b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i> .....                                                                                                                                                                                                  | <b>36</b>  | <b>X</b> |
| <b>37</b> Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i> .....                                                                                                                                                    | <b>37</b>  | <b>X</b> |
| <b>38</b> Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? .....                                                                                                                                                                                                                                                                          | <b>38</b>  | <b>X</b> |

**Note:** All Form 990 filers are required to complete Schedule O

**Part V Statements Regarding Other IRS Filings and Tax Compliance**

Check if Schedule O contains a response or note to any line in this Part V ☐

|                                                                                                                                                                         | Yes       | No       |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|
| <b>1a</b> Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable .....                                                                            | <b>1a</b> | 58       |
| <b>b</b> Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable .....                                                                          | <b>1b</b> | 0        |
| <b>c</b> Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? ..... | <b>1c</b> | <b>X</b> |

**Part V** Statements Regarding Other IRS Filings and Tax Compliance (continued)

|                                                                                                                                                                                                                                                      |               | Yes | No |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|-----|----|
| <b>2a</b> Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return                                                              | <b>2a</b> 141 |     |    |
| <b>b</b> If at least one is reported on line 2a, did the organization file all required federal employment tax returns?                                                                                                                              | <b>2b</b>     | X   |    |
| <b>3a</b> Did the organization have unrelated business gross income of \$1,000 or more during the year?                                                                                                                                              | <b>3a</b>     |     | X  |
| <b>b</b> If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O                                                                                                                                 | <b>3b</b>     |     |    |
| <b>4a</b> At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? | <b>4a</b>     |     | X  |
| <b>b</b> If "Yes," enter the name of the foreign country<br>See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).                                                                      |               |     |    |
| <b>5a</b> Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?                                                                                                                                      | <b>5a</b>     |     | X  |
| <b>b</b> Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?                                                                                                                            | <b>5b</b>     |     | X  |
| <b>c</b> If "Yes" to line 5a or 5b, did the organization file Form 8886-T?                                                                                                                                                                           | <b>5c</b>     |     |    |
| <b>6a</b> Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?                                    | <b>6a</b>     |     | X  |
| <b>b</b> If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?                                                                                               | <b>6b</b>     |     |    |
| <b>7 Organizations that may receive deductible contributions under section 170(c).</b>                                                                                                                                                               |               |     |    |
| <b>a</b> Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?                                                                                             | <b>7a</b>     | X   |    |
| <b>b</b> If "Yes," did the organization notify the donor of the value of the goods or services provided?                                                                                                                                             | <b>7b</b>     | X   |    |
| <b>c</b> Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?                                                                                                        | <b>7c</b>     |     | X  |
| <b>d</b> If "Yes," indicate the number of Forms 8282 filed during the year                                                                                                                                                                           | <b>7d</b>     |     |    |
| <b>e</b> Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?                                                                                                                             | <b>7e</b>     |     | X  |
| <b>f</b> Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?                                                                                                                                | <b>7f</b>     |     | X  |
| <b>g</b> If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?                                                                                                            | <b>7g</b>     |     |    |
| <b>h</b> If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?                                                                                                          | <b>7h</b>     |     |    |
| <b>8 Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?                                                     | <b>8</b>      |     |    |
| <b>9 Sponsoring organizations maintaining donor advised funds.</b>                                                                                                                                                                                   |               |     |    |
| <b>a</b> Did the sponsoring organization make any taxable distributions under section 4966?                                                                                                                                                          | <b>9a</b>     |     |    |
| <b>b</b> Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?                                                                                                                                           | <b>9b</b>     |     |    |
| <b>10 Section 501(c)(7) organizations.</b> Enter:                                                                                                                                                                                                    |               |     |    |
| <b>a</b> Initiation fees and capital contributions included on Part VIII, line 12                                                                                                                                                                    | <b>10a</b>    |     |    |
| <b>b</b> Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities                                                                                                                                                 | <b>10b</b>    |     |    |
| <b>11 Section 501(c)(12) organizations.</b> Enter:                                                                                                                                                                                                   |               |     |    |
| <b>a</b> Gross income from members or shareholders                                                                                                                                                                                                   | <b>11a</b>    |     |    |
| <b>b</b> Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)                                                                                                               | <b>11b</b>    |     |    |
| <b>12a Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?                                                                                                                                | <b>12a</b>    |     |    |
| <b>b</b> If "Yes," enter the amount of tax-exempt interest received or accrued during the year                                                                                                                                                       | <b>12b</b>    |     |    |
| <b>13 Section 501(c)(29) qualified nonprofit health insurance issuers.</b>                                                                                                                                                                           |               |     |    |
| <b>a</b> Is the organization licensed to issue qualified health plans in more than one state?<br><b>Note:</b> See the instructions for additional information the organization must report on Schedule O.                                            | <b>13a</b>    |     |    |
| <b>b</b> Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans                                                                                   | <b>13b</b>    |     |    |
| <b>c</b> Enter the amount of reserves on hand                                                                                                                                                                                                        | <b>13c</b>    |     |    |
| <b>14a</b> Did the organization receive any payments for indoor tanning services during the tax year?                                                                                                                                                | <b>14a</b>    |     | X  |
| <b>b</b> If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O                                                                                                                                   | <b>14b</b>    |     |    |
| <b>15</b> Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year?<br>If "Yes," see the instructions and file Form 4720, Schedule N.               | <b>15</b>     |     | X  |
| <b>16</b> Is the organization an educational institution subject to the section 4968 excise tax on net investment income?<br>If "Yes," complete Form 4720, Schedule O.                                                                               | <b>16</b>     |     | X  |
| <b>17 Section 501(c)(21) organizations.</b> Did the trust, or any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953?<br>If "Yes," complete Form 6069.      | <b>17</b>     |     |    |

**Part VI Governance, Management, and Disclosure.** For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.Check if Schedule O contains a response or note to any line in this Part VI ☒**Section A. Governing Body and Management**

|                                                                                                                                                                                                                                                                                                                                       | Yes       | No                                  |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|-------------------------------------|
| <b>1a</b> Enter the number of voting members of the governing body at the end of the tax year ..... <b>1a</b> 21<br>If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O. |           |                                     |
| <b>b</b> Enter the number of voting members included on line 1a, above, who are independent ..... <b>1b</b> 21                                                                                                                                                                                                                        |           |                                     |
| <b>2</b> Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? .....                                                                                                                                                  | <b>2</b>  | <input checked="" type="checkbox"/> |
| <b>3</b> Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person? .....                                                                                                      | <b>3</b>  | <input checked="" type="checkbox"/> |
| <b>4</b> Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? .....                                                                                                                                                                                                       | <b>4</b>  | <input checked="" type="checkbox"/> |
| <b>5</b> Did the organization become aware during the year of a significant diversion of the organization's assets? .....                                                                                                                                                                                                             | <b>5</b>  | <input checked="" type="checkbox"/> |
| <b>6</b> Did the organization have members or stockholders? .....                                                                                                                                                                                                                                                                     | <b>6</b>  | <input checked="" type="checkbox"/> |
| <b>7a</b> Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? .....                                                                                                                                                                    | <b>7a</b> | <input checked="" type="checkbox"/> |
| <b>b</b> Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? .....                                                                                                                                                              | <b>7b</b> | <input checked="" type="checkbox"/> |
| <b>8</b> Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:                                                                                                                                                                                            |           |                                     |
| <b>a</b> The governing body? .....                                                                                                                                                                                                                                                                                                    | <b>8a</b> | <input checked="" type="checkbox"/> |
| <b>b</b> Each committee with authority to act on behalf of the governing body? .....                                                                                                                                                                                                                                                  | <b>8b</b> | <input checked="" type="checkbox"/> |
| <b>9</b> Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O .....                                                                                                           | <b>9</b>  | <input checked="" type="checkbox"/> |

**Section B. Policies** (This Section B requests information about policies not required by the Internal Revenue Code.)

|                                                                                                                                                                                                                                                                                                             | Yes        | No                                  |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|-------------------------------------|
| <b>10a</b> Did the organization have local chapters, branches, or affiliates? .....                                                                                                                                                                                                                         | <b>10a</b> | <input checked="" type="checkbox"/> |
| <b>b</b> If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes? .....                                                                   | <b>10b</b> |                                     |
| <b>11a</b> Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? .....                                                                                                                                                                | <b>11a</b> | <input checked="" type="checkbox"/> |
| <b>b</b> Describe on Schedule O the process, if any, used by the organization to review this Form 990.                                                                                                                                                                                                      |            |                                     |
| <b>12a</b> Did the organization have a written conflict of interest policy? If "No," go to line 13 .....                                                                                                                                                                                                    | <b>12a</b> | <input checked="" type="checkbox"/> |
| <b>b</b> Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? .....                                                                                                                                                          | <b>12b</b> | <input checked="" type="checkbox"/> |
| <b>c</b> Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done .....                                                                                                                                           | <b>12c</b> | <input checked="" type="checkbox"/> |
| <b>13</b> Did the organization have a written whistleblower policy? .....                                                                                                                                                                                                                                   | <b>13</b>  | <input checked="" type="checkbox"/> |
| <b>14</b> Did the organization have a written document retention and destruction policy? .....                                                                                                                                                                                                              | <b>14</b>  | <input checked="" type="checkbox"/> |
| <b>15</b> Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?                                                                              |            |                                     |
| <b>a</b> The organization's CEO, Executive Director, or top management official .....                                                                                                                                                                                                                       | <b>15a</b> | <input checked="" type="checkbox"/> |
| <b>b</b> Other officers or key employees of the organization .....                                                                                                                                                                                                                                          | <b>15b</b> | <input checked="" type="checkbox"/> |
| If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.                                                                                                                                                                                                                          |            |                                     |
| <b>16a</b> Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? .....                                                                                                                                      | <b>16a</b> | <input checked="" type="checkbox"/> |
| <b>b</b> If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements? ..... | <b>16b</b> |                                     |

**Section C. Disclosure**

**17** List the states with which a copy of this Form 990 is required to be filed NONE

**18** Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.  
☐ Own website ☐ Another's website ☒ Upon request ☐ Other (explain on Schedule O)

**19** Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

**20** State the name, address, and telephone number of the person who possesses the organization's books and records  
ASHLEY NEVELS - 850-701-3312  
2119 DELTA BLVD, TALLHASSEE, FL 32303

**Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

Check if Schedule O contains a response or note to any line in this Part VII ☐

**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**

**1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

• List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.

• List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."

• List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.

• List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.

• List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

☐ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

| (A)<br>Name and title                              | (B)<br>Average hours per week (list any hours for related organizations below line) | (C)<br>Position<br>(do not check more than one box, unless person is both an officer and a director/trustee) |                       |         |              |                              |        | (D)<br>Reportable compensation from the organization (W-2/1099-MISC/1099-NEC) | (E)<br>Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC) | (F)<br>Estimated amount of other compensation from the organization and related organizations |
|----------------------------------------------------|-------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------|-----------------------|---------|--------------|------------------------------|--------|-------------------------------------------------------------------------------|------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------|
|                                                    |                                                                                     | Individual trustee or director                                                                               | Institutional trustee | Officer | Key employee | Highest compensated employee | Former |                                                                               |                                                                                    |                                                                                               |
| (1) LESLIE N POWELL-BOUDREAU<br>EXECUTIVE DIRECTOR | 40.00                                                                               |                                                                                                              |                       | X       |              |                              |        | 178,697.                                                                      | 0.                                                                                 | 34,632.                                                                                       |
| (2) SCOTT MANION<br>DIR OF LITIGATION              | 40.00                                                                               |                                                                                                              |                       |         | X            |                              |        | 132,634.                                                                      | 0.                                                                                 | 50,069.                                                                                       |
| (3) ASHLEY NEVELS<br>FINANCE DIRECTOR              | 40.00                                                                               |                                                                                                              |                       |         | X            |                              |        | 146,376.                                                                      | 0.                                                                                 | 18,331.                                                                                       |
| (4) STEPHANIE JOHNSON<br>MANAGING ATTORNEY         | 40.00                                                                               |                                                                                                              |                       |         | X            |                              |        | 127,293.                                                                      | 0.                                                                                 | 36,474.                                                                                       |
| (5) CARRIE CROMEY<br>ASST DIR OF LITIG             | 40.00                                                                               |                                                                                                              |                       |         | X            |                              |        | 108,838.                                                                      | 0.                                                                                 | 30,812.                                                                                       |
| (6) JIM COOMBS<br>MANAGING ATTORNEY                | 40.00                                                                               |                                                                                                              |                       |         | X            |                              |        | 112,689.                                                                      | 0.                                                                                 | 25,648.                                                                                       |
| (7) KATHRYN AVILA<br>DIRECTOR                      | 2.00                                                                                | X                                                                                                            |                       |         |              |                              |        | 0.                                                                            | 0.                                                                                 | 0.                                                                                            |
| (8) DOROTHY IMPERIAL<br>DIRECTOR (BEG 5/24)        | 2.00                                                                                | X                                                                                                            |                       |         |              |                              |        | 0.                                                                            | 0.                                                                                 | 0.                                                                                            |
| (9) CURT BENDER<br>DIRECTOR                        | 2.00                                                                                | X                                                                                                            |                       |         |              |                              |        | 0.                                                                            | 0.                                                                                 | 0.                                                                                            |
| (10) RICHARD BENHAM<br>SEC/TREASURER               | 2.00                                                                                | X                                                                                                            |                       | X       |              |                              |        | 0.                                                                            | 0.                                                                                 | 0.                                                                                            |
| (11) MARK DAVIS<br>DIRECTOR                        | 2.00                                                                                | X                                                                                                            |                       |         |              |                              |        | 0.                                                                            | 0.                                                                                 | 0.                                                                                            |
| (12) TOWANNA FULLMORE-MILES<br>DIRECTOR            | 2.00                                                                                | X                                                                                                            |                       |         |              |                              |        | 0.                                                                            | 0.                                                                                 | 0.                                                                                            |
| (13) ELIZABETH GABRIEL<br>DIRECTOR                 | 2.00                                                                                | X                                                                                                            |                       |         |              |                              |        | 0.                                                                            | 0.                                                                                 | 0.                                                                                            |
| (14) BARRY GRAY<br>DIRECTOR (THRU 5/24)            | 2.00                                                                                | X                                                                                                            |                       |         |              |                              |        | 0.                                                                            | 0.                                                                                 | 0.                                                                                            |
| (15) DAVID GRIMES<br>VICE PRESIDENT                | 2.00                                                                                | X                                                                                                            |                       | X       |              |                              |        | 0.                                                                            | 0.                                                                                 | 0.                                                                                            |
| (16) OLIVER HILL SR<br>DIRECTOR (THRU 2/24)        | 2.00                                                                                | X                                                                                                            |                       |         |              |                              |        | 0.                                                                            | 0.                                                                                 | 0.                                                                                            |
| (17) LORENA HOLLEY<br>DIRECTOR                     | 2.00                                                                                | X                                                                                                            |                       |         |              |                              |        | 0.                                                                            | 0.                                                                                 | 0.                                                                                            |

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**Part VII** Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

| (A)<br>Name and title                                                | (B)<br>Average<br>hours per<br>week<br>(list any<br>hours for<br>related<br>organizations<br>below<br>line) | (C)<br>Position<br>(do not check more than one<br>box, unless person is both an<br>officer and a director/trustee) |                       |         |              |                              |        | (D)<br>Reportable<br>compensation<br>from<br>the<br>organization<br>(W-2/1099-MISC/<br>1099-NEC) | (E)<br>Reportable<br>compensation<br>from related<br>organizations<br>(W-2/1099-MISC/<br>1099-NEC) | (F)<br>Estimated<br>amount of<br>other<br>compensation<br>from the<br>organization<br>and related<br>organizations |
|----------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------|-----------------------|---------|--------------|------------------------------|--------|--------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------|
|                                                                      |                                                                                                             | Individual trustee or director                                                                                     | Institutional trustee | Officer | Key employee | Highest compensated employee | Former |                                                                                                  |                                                                                                    |                                                                                                                    |
| (18) JAMIE ITO<br>PRESIDENT                                          | 2.00                                                                                                        | X                                                                                                                  |                       | X       |              |                              |        | 0.                                                                                               | 0.                                                                                                 | 0.                                                                                                                 |
| (19) EDRENE JOHNSON<br>DIRECTOR                                      | 2.00                                                                                                        | X                                                                                                                  |                       |         |              |                              |        | 0.                                                                                               | 0.                                                                                                 | 0.                                                                                                                 |
| (20) MICHAEL JOHNSON<br>DIRECTOR                                     | 2.00                                                                                                        | X                                                                                                                  |                       |         |              |                              |        | 0.                                                                                               | 0.                                                                                                 | 0.                                                                                                                 |
| (21) KATHLEEN LANIER<br>DIRECTOR                                     | 2.00                                                                                                        | X                                                                                                                  |                       |         |              |                              |        | 0.                                                                                               | 0.                                                                                                 | 0.                                                                                                                 |
| (22) SKIP MITCHELL<br>DIRECTOR                                       | 2.00                                                                                                        | X                                                                                                                  |                       |         |              |                              |        | 0.                                                                                               | 0.                                                                                                 | 0.                                                                                                                 |
| (23) MAGIE OZAROWSKI<br>DIRECTOR                                     | 2.00                                                                                                        | X                                                                                                                  |                       |         |              |                              |        | 0.                                                                                               | 0.                                                                                                 | 0.                                                                                                                 |
| (24) PHIL SMITH<br>DIRECTOR                                          | 2.00                                                                                                        | X                                                                                                                  |                       |         |              |                              |        | 0.                                                                                               | 0.                                                                                                 | 0.                                                                                                                 |
| (25) DAN THOMPSON<br>DIRECTOR                                        | 2.00                                                                                                        | X                                                                                                                  |                       |         |              |                              |        | 0.                                                                                               | 0.                                                                                                 | 0.                                                                                                                 |
| (26) STEPHANIE TILLERY ROTHFEDER<br>DIRECTOR                         | 2.00                                                                                                        | X                                                                                                                  |                       |         |              |                              |        | 0.                                                                                               | 0.                                                                                                 | 0.                                                                                                                 |
| <b>1b Subtotal</b> .....                                             |                                                                                                             |                                                                                                                    |                       |         |              |                              |        | 806,527.                                                                                         | 0.                                                                                                 | 195,966.                                                                                                           |
| <b>c Total from continuation sheets to Part VII, Section A</b> ..... |                                                                                                             |                                                                                                                    |                       |         |              |                              |        | 0.                                                                                               | 0.                                                                                                 | 0.                                                                                                                 |
| <b>d Total (add lines 1b and 1c)</b> .....                           |                                                                                                             |                                                                                                                    |                       |         |              |                              |        | 806,527.                                                                                         | 0.                                                                                                 | 195,966.                                                                                                           |

**2** Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization 8

|                                                                                                                                                                                                                                                    | Yes | No |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|
| <b>3</b> Did the organization list any <b>former</b> officer, director, trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i> .....                                          |     | X  |
| <b>4</b> For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i> ..... | X   |    |
| <b>5</b> Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i> .....                       |     | X  |

**Section B. Independent Contractors**

**1** Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

| (A)<br>Name and business address                                       | (B)<br>Description of services | (C)<br>Compensation |
|------------------------------------------------------------------------|--------------------------------|---------------------|
| PS TECHNOLOGY<br>PO BOX 221154, CHICAGO, IL 60622                      | IT SERVICES                    | 308,975.            |
| ARCHTECH LLC, 1650 SHACKELFORD RD, UNIT<br>1527, SAINT LOUIS, MO 63031 | IT SERVICES                    | 191,680.            |
| EMBASSY SUITES BY HILTON<br>4955 KYNGS HEALTH RD, KISSIMMEE, FL 34746  | HOTEL SERVICES                 | 101,234.            |
|                                                                        |                                |                     |
|                                                                        |                                |                     |

**2** Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization 3

**SEE PART VII, SECTION A CONTINUATION SHEETS**

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## Form 990

Part VII

[illegible]

**LEGAL SERVICES OF NORTH  
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**Part VIII Statement of Revenue**

Check if Schedule O contains a response or note to any line in this Part VIII ☐

|                                                                               |                                                                                                                                                      |           |                      | (A)<br>Total revenue | (B)<br>Related or exempt<br>function revenue | (C)<br>Unrelated<br>business revenue | (D)<br>Revenue excluded<br>from tax under<br>sections 512 - 514 |
|-------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------------------|----------------------|----------------------------------------------|--------------------------------------|-----------------------------------------------------------------|
| <b>Contributions, Gifts, Grants<br/>and Other Similar Amounts</b>             | <b>1 a</b> Federated campaigns .....                                                                                                                 | <b>1a</b> | 40,712.              |                      |                                              |                                      |                                                                 |
|                                                                               | <b>b</b> Membership dues .....                                                                                                                       | <b>1b</b> |                      |                      |                                              |                                      |                                                                 |
|                                                                               | <b>c</b> Fundraising events .....                                                                                                                    | <b>1c</b> | 20,559.              |                      |                                              |                                      |                                                                 |
|                                                                               | <b>d</b> Related organizations .....                                                                                                                 | <b>1d</b> |                      |                      |                                              |                                      |                                                                 |
|                                                                               | <b>e</b> Government grants (contributions) .....                                                                                                     | <b>1e</b> | 8,458,666.           |                      |                                              |                                      |                                                                 |
|                                                                               | <b>f</b> All other contributions, gifts, grants, and<br>similar amounts not included above ...                                                       | <b>1f</b> | 2,668,597.           |                      |                                              |                                      |                                                                 |
|                                                                               | <b>g</b> Noncash contributions included in lines 1a-1f                                                                                               | <b>1g</b> | \$ 3,168.            |                      |                                              |                                      |                                                                 |
|                                                                               | <b>h Total.</b> Add lines 1a-1f .....                                                                                                                |           |                      |                      |                                              |                                      |                                                                 |
| <b>Program Service<br/>Revenue</b>                                            |                                                                                                                                                      |           | <b>Business Code</b> |                      |                                              |                                      |                                                                 |
|                                                                               | <b>2 a</b> .....                                                                                                                                     |           |                      |                      |                                              |                                      |                                                                 |
|                                                                               | <b>b</b> .....                                                                                                                                       |           |                      |                      |                                              |                                      |                                                                 |
|                                                                               | <b>c</b> .....                                                                                                                                       |           |                      |                      |                                              |                                      |                                                                 |
|                                                                               | <b>d</b> .....                                                                                                                                       |           |                      |                      |                                              |                                      |                                                                 |
|                                                                               | <b>e</b> .....                                                                                                                                       |           |                      |                      |                                              |                                      |                                                                 |
|                                                                               | <b>f</b> All other program service revenue .....                                                                                                     |           |                      |                      |                                              |                                      |                                                                 |
|                                                                               | <b>g Total.</b> Add lines 2a-2f .....                                                                                                                |           |                      |                      |                                              |                                      |                                                                 |
| <b>Other Revenue</b>                                                          | <b>3</b> Investment income (including dividends, interest, and<br>other similar amounts) .....                                                       |           |                      | 71,472.              |                                              |                                      | 71,472.                                                         |
|                                                                               | <b>4</b> Income from investment of tax-exempt bond proceeds .....                                                                                    |           |                      |                      |                                              |                                      |                                                                 |
|                                                                               | <b>5</b> Royalties .....                                                                                                                             |           |                      |                      |                                              |                                      |                                                                 |
|                                                                               |                                                                                                                                                      |           | (i) Real             | (ii) Personal        |                                              |                                      |                                                                 |
|                                                                               | <b>6 a</b> Gross rents .....                                                                                                                         | <b>6a</b> |                      |                      |                                              |                                      |                                                                 |
|                                                                               | <b>b</b> Less: rental expenses ...                                                                                                                   | <b>6b</b> |                      |                      |                                              |                                      |                                                                 |
|                                                                               | <b>c</b> Rental income or (loss) .....                                                                                                               | <b>6c</b> |                      |                      |                                              |                                      |                                                                 |
|                                                                               | <b>d</b> Net rental income or (loss) .....                                                                                                           |           |                      |                      |                                              |                                      |                                                                 |
|                                                                               | <b>7 a</b> Gross amount from sales of<br>assets other than inventory .....                                                                           |           | (i) Securities       | (ii) Other           |                                              |                                      |                                                                 |
|                                                                               | <b>b</b> Less: cost or other basis<br>and sales expenses .....                                                                                       | <b>7b</b> |                      |                      |                                              |                                      |                                                                 |
|                                                                               | <b>c</b> Gain or (loss) .....                                                                                                                        | <b>7c</b> |                      |                      |                                              |                                      |                                                                 |
|                                                                               | <b>d</b> Net gain or (loss) .....                                                                                                                    |           |                      |                      |                                              |                                      |                                                                 |
|                                                                               | <b>8 a</b> Gross income from fundraising events (not<br>including \$ 20,559. of<br>contributions reported on line 1c). See<br>Part IV, line 18 ..... | <b>8a</b> | 39,375.              |                      |                                              |                                      |                                                                 |
|                                                                               | <b>b</b> Less: direct expenses .....                                                                                                                 | <b>8b</b> | 55,933.              |                      |                                              |                                      |                                                                 |
|                                                                               | <b>c</b> Net income or (loss) from fundraising events .....                                                                                          |           |                      | -16,558.             |                                              |                                      | -16,558.                                                        |
| <b>9 a</b> Gross income from gaming activities. See<br>Part IV, line 19 ..... | <b>9a</b>                                                                                                                                            |           |                      |                      |                                              |                                      |                                                                 |
| <b>b</b> Less: direct expenses .....                                          | <b>9b</b>                                                                                                                                            |           |                      |                      |                                              |                                      |                                                                 |
| <b>c</b> Net income or (loss) from gaming activities .....                    |                                                                                                                                                      |           |                      |                      |                                              |                                      |                                                                 |
| <b>10 a</b> Gross sales of inventory, less returns<br>and allowances .....    | <b>10a</b>                                                                                                                                           |           |                      |                      |                                              |                                      |                                                                 |
| <b>b</b> Less: cost of goods sold .....                                       | <b>10b</b>                                                                                                                                           |           |                      |                      |                                              |                                      |                                                                 |
| <b>c</b> Net income or (loss) from sales of inventory .....                   |                                                                                                                                                      |           |                      |                      |                                              |                                      |                                                                 |
| <b>Miscellaneous<br/>Revenue</b>                                              |                                                                                                                                                      |           | <b>Business Code</b> |                      |                                              |                                      |                                                                 |
|                                                                               | <b>11 a</b> OTHER INCOME .....                                                                                                                       |           | 900099               | 819.                 |                                              |                                      | 819.                                                            |
|                                                                               | <b>b</b> .....                                                                                                                                       |           |                      |                      |                                              |                                      |                                                                 |
|                                                                               | <b>c</b> .....                                                                                                                                       |           |                      |                      |                                              |                                      |                                                                 |
|                                                                               | <b>d</b> All other revenue .....                                                                                                                     |           |                      |                      |                                              |                                      |                                                                 |
|                                                                               | <b>e Total.</b> Add lines 11a-11d .....                                                                                                              |           |                      | 819.                 |                                              |                                      |                                                                 |
| <b>12 Total revenue.</b> See instructions .....                               |                                                                                                                                                      |           | 11,244,267.          | 0.                   | 0.                                           | 55,733.                              |                                                                 |

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**Part IX Statement of Functional Expenses**

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX ☐

| Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.                                                                                                                                                                   | (A)<br>Total expenses | (B)<br>Program service expenses | (C)<br>Management and general expenses | (D)<br>Fundraising expenses |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|---------------------------------|----------------------------------------|-----------------------------|
| <b>1</b> Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 ...                                                                                                                                |                       |                                 |                                        |                             |
| <b>2</b> Grants and other assistance to domestic individuals. See Part IV, line 22 .....                                                                                                                                                         |                       |                                 |                                        |                             |
| <b>3</b> Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 .....                                                                                                  |                       |                                 |                                        |                             |
| <b>4</b> Benefits paid to or for members .....                                                                                                                                                                                                   |                       |                                 |                                        |                             |
| <b>5</b> Compensation of current officers, directors, trustees, and key employees .....                                                                                                                                                          | 213,330.              | 128,785.                        | 80,024.                                | 4,521.                      |
| <b>6</b> Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) .....                                                                                      |                       |                                 |                                        |                             |
| <b>7</b> Other salaries and wages .....                                                                                                                                                                                                          | 7,153,038.            | 6,500,141.                      | 642,796.                               | 10,101.                     |
| <b>8</b> Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) .....                                                                                                                                | 349,396.              | 320,774.                        | 28,341.                                | 281.                        |
| <b>9</b> Other employee benefits .....                                                                                                                                                                                                           | 1,132,194.            | 1,024,079.                      | 106,207.                               | 1,908.                      |
| <b>10</b> Payroll taxes .....                                                                                                                                                                                                                    | 552,263.              | 497,700.                        | 53,514.                                | 1,049.                      |
| <b>11</b> Fees for services (nonemployees):                                                                                                                                                                                                      |                       |                                 |                                        |                             |
| <b>a</b> Management .....                                                                                                                                                                                                                        |                       |                                 |                                        |                             |
| <b>b</b> Legal .....                                                                                                                                                                                                                             | 53,030.               | 53,030.                         |                                        |                             |
| <b>c</b> Accounting .....                                                                                                                                                                                                                        | 51,999.               |                                 | 51,999.                                |                             |
| <b>d</b> Lobbying .....                                                                                                                                                                                                                          |                       |                                 |                                        |                             |
| <b>e</b> Professional fundraising services. See Part IV, line 17                                                                                                                                                                                 |                       |                                 |                                        |                             |
| <b>f</b> Investment management fees .....                                                                                                                                                                                                        |                       |                                 |                                        |                             |
| <b>g</b> Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)                                                                                                                                |                       |                                 |                                        |                             |
| <b>12</b> Advertising and promotion .....                                                                                                                                                                                                        | 25,069.               | 25,569.                         |                                        | -500.                       |
| <b>13</b> Office expenses .....                                                                                                                                                                                                                  | 148,786.              | 132,949.                        | 14,439.                                | 1,398.                      |
| <b>14</b> Information technology .....                                                                                                                                                                                                           | 124,644.              | 112,310.                        | 12,078.                                | 256.                        |
| <b>15</b> Royalties .....                                                                                                                                                                                                                        |                       |                                 |                                        |                             |
| <b>16</b> Occupancy .....                                                                                                                                                                                                                        | 324,067.              | 291,845.                        | 31,576.                                | 646.                        |
| <b>17</b> Travel .....                                                                                                                                                                                                                           | 365,708.              | 327,387.                        | 35,786.                                | 2,535.                      |
| <b>18</b> Payments of travel or entertainment expenses for any federal, state, or local public officials ...                                                                                                                                     |                       |                                 |                                        |                             |
| <b>19</b> Conferences, conventions, and meetings .....                                                                                                                                                                                           |                       |                                 |                                        |                             |
| <b>20</b> Interest .....                                                                                                                                                                                                                         |                       |                                 |                                        |                             |
| <b>21</b> Payments to affiliates .....                                                                                                                                                                                                           |                       |                                 |                                        |                             |
| <b>22</b> Depreciation, depletion, and amortization .....                                                                                                                                                                                        | 234,936.              | 211,725.                        | 22,765.                                | 446.                        |
| <b>23</b> Insurance .....                                                                                                                                                                                                                        | 214,056.              | 192,856.                        | 20,792.                                | 408.                        |
| <b>24</b> Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)                                    |                       |                                 |                                        |                             |
| <b>a CONTRACT SERVICES</b>                                                                                                                                                                                                                       | 324,359.              | 241,008.                        | 54,071.                                | 29,280.                     |
| <b>b EQUIPMENT RENTAL &amp; MAIN</b>                                                                                                                                                                                                             | 189,065.              | 168,667.                        | 18,321.                                | 2,077.                      |
| <b>c LIBRARY</b>                                                                                                                                                                                                                                 | 65,710.               | 65,710.                         |                                        |                             |
| <b>d TELEPHONE</b>                                                                                                                                                                                                                               | 43,462.               | 39,168.                         | 4,211.                                 | 83.                         |
| <b>e</b> All other expenses .....                                                                                                                                                                                                                | 80,514.               | 57,177.                         | 6,148.                                 | 17,189.                     |
| <b>25 Total functional expenses.</b> Add lines 1 through 24e                                                                                                                                                                                     | 11,645,626.           | 10,390,880.                     | 1,183,068.                             | 71,678.                     |
| <b>26 Joint costs.</b> Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720) |                       |                                 |                                        |                             |

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**Part X Balance Sheet**

Check if Schedule O contains a response or note to any line in this Part X ☐

|                                                                                  |                                                                                                                                                                                                                                      | (A)<br>Beginning of year |            | (B)<br>End of year |
|----------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|------------|--------------------|
| <b>Assets</b>                                                                    | <b>1</b> Cash - non-interest-bearing .....                                                                                                                                                                                           | 161,098.                 | <b>1</b>   | 41,621.            |
|                                                                                  | <b>2</b> Savings and temporary cash investments .....                                                                                                                                                                                | 3,362,601.               | <b>2</b>   | 139,033.           |
|                                                                                  | <b>3</b> Pledges and grants receivable, net .....                                                                                                                                                                                    | 1,684,701.               | <b>3</b>   | 871,280.           |
|                                                                                  | <b>4</b> Accounts receivable, net .....                                                                                                                                                                                              |                          | <b>4</b>   |                    |
|                                                                                  | <b>5</b> Loans and other receivables from any current or former officer, director,<br>trustee, key employee, creator or founder, substantial contributor, or 35%<br>controlled entity or family member of any of these persons ..... |                          | <b>5</b>   |                    |
|                                                                                  | <b>6</b> Loans and other receivables from other disqualified persons (as defined<br>under section 4958(f)(1)), and persons described in section 4958(c)(3)(B) .....                                                                  |                          | <b>6</b>   |                    |
|                                                                                  | <b>7</b> Notes and loans receivable, net .....                                                                                                                                                                                       |                          | <b>7</b>   |                    |
|                                                                                  | <b>8</b> Inventories for sale or use .....                                                                                                                                                                                           |                          | <b>8</b>   |                    |
|                                                                                  | <b>9</b> Prepaid expenses and deferred charges .....                                                                                                                                                                                 | 287,407.                 | <b>9</b>   | 298,764.           |
|                                                                                  | <b>10a</b> Land, buildings, and equipment: cost or other<br>basis. Complete Part VI of Schedule D .....                                                                                                                              | 4,435,697.               |            |                    |
|                                                                                  | <b>b</b> Less: accumulated depreciation .....                                                                                                                                                                                        | 1,830,102.               |            |                    |
|                                                                                  | <b>11</b> Investments - publicly traded securities .....                                                                                                                                                                             | 2,135,202.               | <b>11</b>  | 2,372,588.         |
|                                                                                  | <b>12</b> Investments - other securities. See Part IV, line 11 .....                                                                                                                                                                 | 1,515,066.               | <b>12</b>  | 1,610,524.         |
|                                                                                  | <b>13</b> Investments - program-related. See Part IV, line 11 .....                                                                                                                                                                  |                          | <b>13</b>  |                    |
|                                                                                  | <b>14</b> Intangible assets .....                                                                                                                                                                                                    |                          | <b>14</b>  |                    |
|                                                                                  | <b>15</b> Other assets. See Part IV, line 11 .....                                                                                                                                                                                   | 1,125,506.               | <b>15</b>  | 1,390,675.         |
| <b>16</b> <b>Total assets.</b> Add lines 1 through 15 (must equal line 33) ..... | 12,917,379.                                                                                                                                                                                                                          | <b>16</b>                | 9,330,080. |                    |
| <b>Liabilities</b>                                                               | <b>17</b> Accounts payable and accrued expenses .....                                                                                                                                                                                | 371,467.                 | <b>17</b>  | 297,962.           |
|                                                                                  | <b>18</b> Grants payable .....                                                                                                                                                                                                       |                          | <b>18</b>  |                    |
|                                                                                  | <b>19</b> Deferred revenue .....                                                                                                                                                                                                     | 4,259,353.               | <b>19</b>  | 664,075.           |
|                                                                                  | <b>20</b> Tax-exempt bond liabilities .....                                                                                                                                                                                          |                          | <b>20</b>  |                    |
|                                                                                  | <b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D .....                                                                                                                                                | 6,326.                   | <b>21</b>  | 6,231.             |
|                                                                                  | <b>22</b> Loans and other payables to any current or former officer, director,<br>trustee, key employee, creator or founder, substantial contributor, or 35%<br>controlled entity or family member of any of these persons .....     |                          | <b>22</b>  |                    |
|                                                                                  | <b>23</b> Secured mortgages and notes payable to unrelated third parties .....                                                                                                                                                       |                          | <b>23</b>  |                    |
|                                                                                  | <b>24</b> Unsecured notes and loans payable to unrelated third parties .....                                                                                                                                                         |                          | <b>24</b>  |                    |
|                                                                                  | <b>25</b> Other liabilities (including federal income tax, payables to related third<br>parties, and other liabilities not included on lines 17-24). Complete Part X<br>of Schedule D .....                                          | 944,018.                 | <b>25</b>  | 1,037,785.         |
|                                                                                  | <b>26</b> <b>Total liabilities.</b> Add lines 17 through 25 .....                                                                                                                                                                    | 5,581,164.               | <b>26</b>  | 2,006,053.         |
| <b>Net Assets or Fund Balances</b>                                               | <b>Organizations that follow FASB ASC 958, check here</b> <input checked="" type="checkbox"/>                                                                                                                                        |                          |            |                    |
|                                                                                  | <b>and complete lines 27, 28, 32, and 33.</b>                                                                                                                                                                                        |                          |            |                    |
|                                                                                  | <b>27</b> Net assets without donor restrictions .....                                                                                                                                                                                | 7,278,759.               | <b>27</b>  | 7,264,317.         |
|                                                                                  | <b>28</b> Net assets with donor restrictions .....                                                                                                                                                                                   | 57,456.                  | <b>28</b>  | 59,710.            |
|                                                                                  | <b>Organizations that do not follow FASB ASC 958, check here</b> <input type="checkbox"/>                                                                                                                                            |                          |            |                    |
|                                                                                  | <b>and complete lines 29 through 33.</b>                                                                                                                                                                                             |                          |            |                    |
|                                                                                  | <b>29</b> Capital stock or trust principal, or current funds .....                                                                                                                                                                   |                          | <b>29</b>  |                    |
|                                                                                  | <b>30</b> Paid-in or capital surplus, or land, building, or equipment fund .....                                                                                                                                                     |                          | <b>30</b>  |                    |
|                                                                                  | <b>31</b> Retained earnings, endowment, accumulated income, or other funds .....                                                                                                                                                     |                          | <b>31</b>  |                    |
| <b>32</b> Total net assets or fund balances .....                                | 7,336,215.                                                                                                                                                                                                                           | <b>32</b>                | 7,324,027. |                    |
| <b>33</b> Total liabilities and net assets/fund balances .....                   | 12,917,379.                                                                                                                                                                                                                          | <b>33</b>                | 9,330,080. |                    |

Form **990** (2024)

**Part XI Reconciliation of Net Assets**

Check if Schedule O contains a response or note to any line in this Part XI ☒

|    |                                                                                                                |    |             |
|----|----------------------------------------------------------------------------------------------------------------|----|-------------|
| 1  | Total revenue (must equal Part VIII, column (A), line 12)                                                      | 1  | 11,244,267. |
| 2  | Total expenses (must equal Part IX, column (A), line 25)                                                       | 2  | 11,645,626. |
| 3  | Revenue less expenses. Subtract line 2 from line 1                                                             | 3  | -401,359.   |
| 4  | Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))                      | 4  | 7,336,215.  |
| 5  | Net unrealized gains (losses) on investments                                                                   | 5  | 389,171.    |
| 6  | Donated services and use of facilities                                                                         | 6  |             |
| 7  | Investment expenses                                                                                            | 7  |             |
| 8  | Prior period adjustments                                                                                       | 8  |             |
| 9  | Other changes in net assets or fund balances (explain on Schedule O)                                           | 9  | 0.          |
| 10 | Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B)) | 10 | 7,324,027.  |

**Part XII Financial Statements and Reporting**

Check if Schedule O contains a response or note to any line in this Part XII ☐

|                                                                                                                                                                                                                            | Yes | No |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|
| 1 Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other                                                                 |     |    |
| If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.                                                                                                          |     |    |
| 2a Were the organization's financial statements compiled or reviewed by an independent accountant?                                                                                                                         |     | X  |
| If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both:                                                          |     |    |
| <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis                                                                          |     |    |
| b Were the organization's financial statements audited by an independent accountant?                                                                                                                                       | X   |    |
| If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:                                                                       |     |    |
| <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis                                                               |     |    |
| c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? | X   |    |
| If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.                                                                                                  |     |    |
| 3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?                                                         | X   |    |
| b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits     | X   |    |

Form 990 (2024)

Department of the Treasury  
Internal Revenue Service

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**Open to Public Inspection**

|                                |
|--------------------------------|
| Employer identification number |
| 51-0197090                     |

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)
- 3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: \_\_\_\_\_
- 5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
- 6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7 ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 9 ☐ An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: \_\_\_\_\_
- 10 ☐ An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
- 11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
- 12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
- a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
- b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
- c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
- d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
- e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.

**f** Enter the number of supported organizations

**g** Provide the following information about the supported organization(s).

| g Provide the following information about the supported organization(s). |          |                                                                               |                                                             |    |                                                   |                                                 |
|--------------------------------------------------------------------------|----------|-------------------------------------------------------------------------------|-------------------------------------------------------------|----|---------------------------------------------------|-------------------------------------------------|
| (i) Name of supported organization                                       | (ii) EIN | (iii) Type of organization (described on lines 1-10 above (see instructions)) | (iv) Is the organization listed in your governing document? |    | (v) Amount of monetary support (see instructions) | (vi) Amount of other support (see instructions) |
|                                                                          |          |                                                                               | Yes                                                         | No |                                                   |                                                 |
|                                                                          |          |                                                                               |                                                             |    |                                                   |                                                 |
|                                                                          |          |                                                                               |                                                             |    |                                                   |                                                 |
|                                                                          |          |                                                                               |                                                             |    |                                                   |                                                 |
|                                                                          |          |                                                                               |                                                             |    |                                                   |                                                 |
|                                                                          |          |                                                                               |                                                             |    |                                                   |                                                 |
|                                                                          |          |                                                                               |                                                             |    |                                                   |                                                 |
| <b>Total</b>                                                             |          |                                                                               |                                                             |    |                                                   |                                                 |

**LEGAL SERVICES OF NORTH  
FLORIDA, INC.**

Schedule A (Form 990) 2024

51-0197090 Page 2

**Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

**Section A. Public Support**

| Calendar year (or fiscal year beginning in)                                                                                                                                                                        | (a) 2020 | (b) 2021 | (c) 2022 | (d) 2023 | (e) 2024  | (f) Total |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|----------|----------|----------|-----------|-----------|
| <b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....                                                                                                  | 6704074. | 7222877. | 8663189. | 9644445. | 11188534. | 43423119. |
| <b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....                                                                                                     |          |          |          |          |           |           |
| <b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge .....                                                                                             |          |          |          |          |           |           |
| <b>4 Total.</b> Add lines 1 through 3 .....                                                                                                                                                                        | 6704074. | 7222877. | 8663189. | 9644445. | 11188534. | 43423119. |
| <b>5</b> The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) ..... |          |          |          |          |           |           |
| <b>6 Public support.</b> Subtract line 5 from line 4.                                                                                                                                                              |          |          |          |          |           | 43423119. |

**Section B. Total Support**

| Calendar year (or fiscal year beginning in)                                                                                                                                                       | (a) 2020 | (b) 2021 | (c) 2022 | (d) 2023 | (e) 2024  | (f) Total                |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|----------|----------|----------|-----------|--------------------------|
| <b>7</b> Amounts from line 4 .....                                                                                                                                                                | 6704074. | 7222877. | 8663189. | 9644445. | 11188534. | 43423119.                |
| <b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources .....                                                    | 40,872.  | 22,504.  | 17,131.  | 54,177.  | 71,472.   | 206,156.                 |
| <b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on .....                                                                                 |          |          |          |          |           |                          |
| <b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) .....                                                                                   | 16,452.  | 82,798.  | 103,963. | 72,962.  | 40,194.   | 316,369.                 |
| <b>11 Total support.</b> Add lines 7 through 10                                                                                                                                                   |          |          |          |          |           | 43945644.                |
| <b>12</b> Gross receipts from related activities, etc. (see instructions) .....                                                                                                                   |          |          |          |          | 12        | 952.                     |
| <b>13 First 5 years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> ..... |          |          |          |          |           | <input type="checkbox"/> |

**Section C. Computation of Public Support Percentage**

|                                                                                                                                                                                                                                                                                                                                                                                                                 |           |       |                                     |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|-------|-------------------------------------|
| <b>14</b> Public support percentage for 2024 (line 6, column (f), divided by line 11, column (f)) .....                                                                                                                                                                                                                                                                                                         | <b>14</b> | 98.81 | %                                   |
| <b>15</b> Public support percentage from 2023 Schedule A, Part II, line 14 .....                                                                                                                                                                                                                                                                                                                                | <b>15</b> | 98.43 | %                                   |
| <b>16a 33 1/3% support test - 2024.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization .....                                                                                                                                                                        |           |       | <input checked="" type="checkbox"/> |
| <b>b 33 1/3% support test - 2023.</b> If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization .....                                                                                                                                                                     |           |       | <input type="checkbox"/>            |
| <b>17a 10% -facts-and-circumstances test - 2024.</b> If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and <b>stop here.</b> Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization .....    |           |       | <input type="checkbox"/>            |
| <b>b 10% -facts-and-circumstances test - 2023.</b> If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and <b>stop here.</b> Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ..... |           |       | <input type="checkbox"/>            |
| <b>18 Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions .....                                                                                                                                                                                                                                                              |           |       | <input type="checkbox"/>            |

Schedule A (Form 990) 2024

**LEGAL SERVICES OF NORTH  
FLORIDA, INC.**

Schedule A (Form 990) 2024

51-0197090 Page 3

**Part III Support Schedule for Organizations Described in Section 509(a)(2)**

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

**Section A. Public Support**

| Calendar year (or fiscal year beginning in)                                                                                                                                             | (a) 2020 | (b) 2021 | (c) 2022 | (d) 2023 | (e) 2024 | (f) Total |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|----------|----------|----------|----------|-----------|
| <b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....                                                                       |          |          |          |          |          |           |
| <b>2</b> Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose ..... |          |          |          |          |          |           |
| <b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513 .....                                                                             |          |          |          |          |          |           |
| <b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....                                                                          |          |          |          |          |          |           |
| <b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge .....                                                                  |          |          |          |          |          |           |
| <b>6 Total.</b> Add lines 1 through 5 .....                                                                                                                                             |          |          |          |          |          |           |
| <b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons .....                                                                                                |          |          |          |          |          |           |
| <b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year .....           |          |          |          |          |          |           |
| <b>c</b> Add lines 7a and 7b .....                                                                                                                                                      |          |          |          |          |          |           |
| <b>8 Public support.</b> (Subtract line 7c from line 6.)                                                                                                                                |          |          |          |          |          |           |

**Section B. Total Support**

| Calendar year (or fiscal year beginning in)                                                                                                      | (a) 2020 | (b) 2021 | (c) 2022 | (d) 2023 | (e) 2024 | (f) Total |
|--------------------------------------------------------------------------------------------------------------------------------------------------|----------|----------|----------|----------|----------|-----------|
| <b>9</b> Amounts from line 6 .....                                                                                                               |          |          |          |          |          |           |
| <b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources ..... |          |          |          |          |          |           |
| <b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 .....                           |          |          |          |          |          |           |
| <b>c</b> Add lines 10a and 10b .....                                                                                                             |          |          |          |          |          |           |
| <b>11</b> Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on .....      |          |          |          |          |          |           |
| <b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) .....                                  |          |          |          |          |          |           |
| <b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.)                                                                                         |          |          |          |          |          |           |

**14 First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ☐

**Section C. Computation of Public Support Percentage**

|                                                                                                         |           |   |
|---------------------------------------------------------------------------------------------------------|-----------|---|
| <b>15</b> Public support percentage for 2024 (line 8, column (f), divided by line 13, column (f)) ..... | <b>15</b> | % |
| <b>16</b> Public support percentage from 2023 Schedule A, Part III, line 15 .....                       | <b>16</b> | % |

**Section D. Computation of Investment Income Percentage**

|                                                                                                                     |           |   |
|---------------------------------------------------------------------------------------------------------------------|-----------|---|
| <b>17</b> Investment income percentage for <b>2024</b> (line 10c, column (f), divided by line 13, column (f)) ..... | <b>17</b> | % |
| <b>18</b> Investment income percentage from <b>2023</b> Schedule A, Part III, line 17 .....                         | <b>18</b> | % |

**19a 33 1/3% support tests - 2024.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ☐

**b 33 1/3% support tests - 2023.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ☐

**20 Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ☐

**Part IV Supporting Organizations**

(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

**Section A. All Supporting Organizations**

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Yes | No |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|
| <b>1</b> Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>                                                                                                                                                                                                                    |     |    |
| <b>2</b> Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>                                                                                                                                                                                                                                                 |     |    |
| <b>3a</b> Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer lines 3b and 3c below.</i>                                                                                                                                                                                                                                                                                                                                                                                       |     |    |
| <b>b</b> Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>                                                                                                                                                                                                                                                               |     |    |
| <b>c</b> Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>                                                                                                                                                                                                                                                                                                        |     |    |
| <b>4a</b> Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.</i>                                                                                                                                                                                                                                                                                                                                    |     |    |
| <b>b</b> Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>                                                                                                                                                                                                            |     |    |
| <b>c</b> Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>                                                                                                                                                                               |     |    |
| <b>5a</b> Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i> |     |    |
| <b>b</b> <b>Type I or Type II only.</b> Was any added or substituted supported organization part of a class already designated in the organization's organizing document?                                                                                                                                                                                                                                                                                                                                                                      |     |    |
| <b>c</b> <b>Substitutions only.</b> Was the substitution the result of an event beyond the organization's control?                                                                                                                                                                                                                                                                                                                                                                                                                             |     |    |
| <b>6</b> Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>                                                              |     |    |
| <b>7</b> Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>                                                                                                                                                                                                  |     |    |
| <b>8</b> Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>                                                                                                                                                                                                                                                                                                                                                            |     |    |
| <b>9a</b> Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>                                                                                                                                                                                                                                         |     |    |
| <b>b</b> Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>                                                                                                                                                                                                                                                                                                                              |     |    |
| <b>c</b> Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>                                                                                                                                                                                                                                                                                                   |     |    |
| <b>10a</b> Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer line 10b below.</i>                                                                                                                                                                                                                                                  |     |    |
| <b>b</b> Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>                                                                                                                                                                                                                                                                                                                                                       |     |    |

**Part IV** Supporting Organizations (continued)

|                                                                                                                                                                                    | Yes | No |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|
| <b>11</b> Has the organization accepted a gift or contribution from any of the following persons?                                                                                  |     |    |
| <b>a</b> A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization? |     |    |
| <b>11a</b>                                                                                                                                                                         |     |    |
| <b>b</b> A family member of a person described on line 11a above?                                                                                                                  |     |    |
| <b>11b</b>                                                                                                                                                                         |     |    |
| <b>c</b> A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide detail in <b>Part VI</b> .                             |     |    |
| <b>11c</b>                                                                                                                                                                         |     |    |

**Section B. Type I Supporting Organizations**

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Yes | No |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|
| <b>1</b> Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? If "No," describe in <b>Part VI</b> how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year. |     |    |
| <b>1</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |     |    |
| <b>2</b> Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in <b>Part VI</b> how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.                                                                                                                                                                                                                                                                                                                                                                         |     |    |
| <b>2</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |     |    |

**Section C. Type II Supporting Organizations**

|                                                                                                                                                                                                                                                                                                                                                                                      | Yes | No |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|
| <b>1</b> Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? If "No," describe in <b>Part VI</b> how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s). |     |    |
| <b>1</b>                                                                                                                                                                                                                                                                                                                                                                             |     |    |

**Section D. All Type III Supporting Organizations**

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Yes | No |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|
| <b>1</b> Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided? |     |    |
| <b>1</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |     |    |
| <b>2</b> Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in <b>Part VI</b> how the organization maintained a close and continuous working relationship with the supported organization(s).                                                                                                                       |     |    |
| <b>2</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |     |    |
| <b>3</b> By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in <b>Part VI</b> the role the organization's supported organizations played in this regard.                                                                                |     |    |
| <b>3</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |     |    |

**Section E. Type III Functionally Integrated Supporting Organizations**

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |  |  |  |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|--|
| <b>1</b> Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).                                                                                                                                                                                                                                                                                                                                                                                              |  |  |  |
| <b>a</b> <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.                                                                                                                                                                                                                                                                                                                                                                                                                                |  |  |  |
| <b>b</b> <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.                                                                                                                                                                                                                                                                                                                                                                                                         |  |  |  |
| <b>c</b> <input type="checkbox"/> The organization supported a governmental entity. Describe in <b>Part VI</b> how you supported a governmental entity (see instructions).                                                                                                                                                                                                                                                                                                                                                              |  |  |  |
| <b>2</b> Activities Test. Answer lines 2a and 2b below.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |  |  |  |
| <b>a</b> Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in <b>Part VI</b> identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities. |  |  |  |
| <b>2a</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |  |  |  |
| <b>b</b> Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in <b>Part VI</b> the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.                                                                                                                  |  |  |  |
| <b>2b</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |  |  |  |
| <b>3</b> Parent of Supported Organizations. Answer lines 3a and 3b below.                                                                                                                                                                                                                                                                                                                                                                                                                                                               |  |  |  |
| <b>a</b> Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? If "Yes" or "No," provide details in <b>Part VI</b> .                                                                                                                                                                                                                                                                                                             |  |  |  |
| <b>3a</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |  |  |  |
| <b>b</b> Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in <b>Part VI</b> the role played by the organization in this regard.                                                                                                                                                                                                                                                                                   |  |  |  |
| <b>3b</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |  |  |  |

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FLORIDA, INC.

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**Part V** Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

- 1 ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 ( *explain in Part VI*). See instructions.  
All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

| Section A - Adjusted Net Income |                                                                                                                                                                                                          | (A) Prior Year | (B) Current Year<br>(optional) |
|---------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|--------------------------------|
| 1                               | Net short-term capital gain                                                                                                                                                                              | 1              |                                |
| 2                               | Recoveries of prior-year distributions                                                                                                                                                                   | 2              |                                |
| 3                               | Other gross income (see instructions)                                                                                                                                                                    | 3              |                                |
| 4                               | Add lines 1 through 3.                                                                                                                                                                                   | 4              |                                |
| 5                               | Depreciation and depletion                                                                                                                                                                               | 5              |                                |
| 6                               | Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions) | 6              |                                |
| 7                               | Other expenses (see instructions)                                                                                                                                                                        | 7              |                                |
| 8                               | <b>Adjusted Net Income</b> (subtract lines 5, 6, and 7 from line 4)                                                                                                                                      | 8              |                                |

| Section B - Minimum Asset Amount |                                                                                                                                 | (A) Prior Year | (B) Current Year<br>(optional) |
|----------------------------------|---------------------------------------------------------------------------------------------------------------------------------|----------------|--------------------------------|
| 1                                | Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year): |                |                                |
| a                                | Average monthly value of securities                                                                                             | 1a             |                                |
| b                                | Average monthly cash balances                                                                                                   | 1b             |                                |
| c                                | Fair market value of other non-exempt-use assets                                                                                | 1c             |                                |
| d                                | <b>Total</b> (add lines 1a, 1b, and 1c)                                                                                         | 1d             |                                |
| e                                | <b>Discount</b> claimed for blockage or other factors<br>( <i>explain in detail in Part VI</i> ):                               |                |                                |
| 2                                | Acquisition indebtedness applicable to non-exempt-use assets                                                                    | 2              |                                |
| 3                                | Subtract line 2 from line 1d.                                                                                                   | 3              |                                |
| 4                                | Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).                                  | 4              |                                |
| 5                                | Net value of non-exempt-use assets (subtract line 4 from line 3)                                                                | 5              |                                |
| 6                                | Multiply line 5 by 0.035.                                                                                                       | 6              |                                |
| 7                                | Recoveries of prior-year distributions                                                                                          | 7              |                                |
| 8                                | <b>Minimum Asset Amount</b> (add line 7 to line 6)                                                                              | 8              |                                |

| Section C - Distributable Amount |                                                                                                                                                                           |   | Current Year |
|----------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|--------------|
| 1                                | Adjusted net income for prior year (from Section A, line 8, column A)                                                                                                     | 1 |              |
| 2                                | Enter 0.85 of line 1.                                                                                                                                                     | 2 |              |
| 3                                | Minimum asset amount for prior year (from Section B, line 8, column A)                                                                                                    | 3 |              |
| 4                                | Enter greater of line 2 or line 3.                                                                                                                                        | 4 |              |
| 5                                | Income tax imposed in prior year                                                                                                                                          | 5 |              |
| 6                                | <b>Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).                                             | 6 |              |
| 7                                | <input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions). |   |              |

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FLORIDA, INC.

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**Part V** Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

| Section D - Distributions                                                                                                                                    |           | Current Year |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|--------------|
| <b>1</b> Amounts paid to supported organizations to accomplish exempt purposes                                                                               | <b>1</b>  |              |
| <b>2</b> Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity               | <b>2</b>  |              |
| <b>3</b> Administrative expenses paid to accomplish exempt purposes of supported organizations                                                               | <b>3</b>  |              |
| <b>4</b> Amounts paid to acquire exempt-use assets                                                                                                           | <b>4</b>  |              |
| <b>5</b> Qualified set-aside amounts (prior IRS approval required - <i>provide details in Part VI</i> )                                                      | <b>5</b>  |              |
| <b>6</b> Other distributions (describe in <b>Part VI</b> ). See instructions.                                                                                | <b>6</b>  |              |
| <b>7</b> <b>Total annual distributions.</b> Add lines 1 through 6.                                                                                           | <b>7</b>  |              |
| <b>8</b> Distributions to attentive supported organizations to which the organization is responsive ( <i>provide details in Part VI</i> ). See instructions. | <b>8</b>  |              |
| <b>9</b> Distributable amount for 2024 from Section C, line 6                                                                                                | <b>9</b>  |              |
| <b>10</b> Line 8 amount divided by line 9 amount                                                                                                             | <b>10</b> |              |

| Section E - Distribution Allocations (see instructions)                                                                                                                                  | (i)<br>Excess Distributions | (ii)<br>Underdistributions<br>Pre-2024 | (iii)<br>Distributable<br>Amount for 2024 |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|----------------------------------------|-------------------------------------------|
| <b>1</b> Distributable amount for 2024 from Section C, line 6                                                                                                                            |                             |                                        |                                           |
| <b>2</b> Underdistributions, if any, for years prior to 2024 (reasonable cause required - <i>explain in Part VI</i> ). See instructions.                                                 |                             |                                        |                                           |
| <b>3</b> Excess distributions carryover, if any, to 2024                                                                                                                                 |                             |                                        |                                           |
| <b>a</b> From 2019                                                                                                                                                                       |                             |                                        |                                           |
| <b>b</b> From 2020                                                                                                                                                                       |                             |                                        |                                           |
| <b>c</b> From 2021                                                                                                                                                                       |                             |                                        |                                           |
| <b>d</b> From 2022                                                                                                                                                                       |                             |                                        |                                           |
| <b>e</b> From 2023                                                                                                                                                                       |                             |                                        |                                           |
| <b>f</b> <b>Total</b> of lines 3a through 3e                                                                                                                                             |                             |                                        |                                           |
| <b>g</b> Applied to under distributions of prior years                                                                                                                                   |                             |                                        |                                           |
| <b>h</b> Applied to 2024 distributable amount                                                                                                                                            |                             |                                        |                                           |
| <b>i</b> Carryover from 2019 not applied (see instructions)                                                                                                                              |                             |                                        |                                           |
| <b>j</b> Remainder. Subtract lines 3g, 3h, and 3i from line 3f.                                                                                                                          |                             |                                        |                                           |
| <b>4</b> Distributions for 2024 from Section D, line 7: \$                                                                                                                               |                             |                                        |                                           |
| <b>a</b> Applied to underdistributions of prior years                                                                                                                                    |                             |                                        |                                           |
| <b>b</b> Applied to 2024 distributable amount                                                                                                                                            |                             |                                        |                                           |
| <b>c</b> Remainder. Subtract lines 4a and 4b from line 4.                                                                                                                                |                             |                                        |                                           |
| <b>5</b> Remaining underdistributions for years prior to 2024, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, <i>explain in Part VI</i> . See instructions. |                             |                                        |                                           |
| <b>6</b> Remaining underdistributions for 2024. Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI</i> . See instructions.                        |                             |                                        |                                           |
| <b>7</b> <b>Excess distributions carryover to 2025.</b> Add lines 3j and 4c.                                                                                                             |                             |                                        |                                           |
| <b>8</b> Breakdown of line 7:                                                                                                                                                            |                             |                                        |                                           |
| <b>a</b> Excess from 2020                                                                                                                                                                |                             |                                        |                                           |
| <b>b</b> Excess from 2021                                                                                                                                                                |                             |                                        |                                           |
| <b>c</b> Excess from 2022                                                                                                                                                                |                             |                                        |                                           |
| <b>d</b> Excess from 2023                                                                                                                                                                |                             |                                        |                                           |
| <b>e</b> Excess from 2024                                                                                                                                                                |                             |                                        |                                           |

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FLORIDA, INC.

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**Part VI**

**Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information.  
(See instructions.)

**PART II, LINE 10 - OTHER INCOME DETAIL**

|                      |           |
|----------------------|-----------|
| OTHER INCOME         | \$1,115   |
| SPECIAL EVENT INCOME | \$315,254 |

**Schedule B  
(Form 990)**

(Rev. December 2024)  
Department of the Treasury  
Internal Revenue Service

**Schedule of Contributors**

Attach to Form 990, 990-EZ, or 990-PF.  
Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

Name of the organization

LEGAL SERVICES OF NORTH  
FLORIDA, INC.

Employer identification number

51-0197090

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

☒ 501(c)( 3 ) (enter number) organization

☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

☐ 527 political organization

Form 990-PF

☐ 501(c)(3) exempt private foundation

☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation

☐ 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

**Note:** Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

**General Rule**

☐ For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

**Special Rules**

☒ For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** \$5,000; or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year ..... \$ .....

**Caution:** An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

For Paperwork Reduction Act Notice, see the instructions for Form 990, 990-EZ, or 990-PF.

Schedule B (Form 990) (Rev. 12-2024)

|                                                                      |                                                     |
|----------------------------------------------------------------------|-----------------------------------------------------|
| Name of organization<br><b>LEGAL SERVICES OF NORTH FLORIDA, INC.</b> | Employer identification number<br><b>51-0197090</b> |
|----------------------------------------------------------------------|-----------------------------------------------------|

**Part I Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

| (a)<br>No. | (b)<br>Name, address, and ZIP + 4                                                                 | (c)<br>Total contributions | (d)<br>Type of contribution                                                                                                                                         |
|------------|---------------------------------------------------------------------------------------------------|----------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1          | LEGAL SERVICES CORPORATION<br>3333 K STREET NW<br>WASHINGTON, DC 20007                            | \$ 5,143,003.              | Person <input checked="" type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.) |
| 2          | US DEPARTMENT OF JUSTICE<br>900 PENNSYLVANIA AVENUE<br>WASHINGTON, DC 20530                       | \$ 1,595,645.              | Person <input checked="" type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.) |
| 3          | ESCAMBIA CHILDREN'S TRUST<br>1000 COLLEGE BLVD, BLDG 26, 2ND FL<br>PENSACOLA, FL 32504            | \$ 471,190.                | Person <input checked="" type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.) |
| 4          | FLORIDA BAR FOUNDATION<br>875 CONCOURSE PKWY #195<br>MAITLAND, FL 32751                           | \$ 1,649,619.              | Person <input checked="" type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.) |
| 5          | LEON COUNTY, FLORIDA<br>301 S MONROE ST.<br>TALLAHASSEE, FL 32301                                 | \$ 237,099.                | Person <input checked="" type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.) |
| 6          | RUST CONSULTING, AN EXELA TECHNOLOGIES BRAND<br>920 2ND AVE S, SUITE 400<br>MINNEAPOLIS, MN 55402 | \$ 349,131.                | Person <input checked="" type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.) |

Employer identification number

51-0197090

## Part II

[illegible]

|                                       |                                |
|---------------------------------------|--------------------------------|
| Name of organization                  | Employer identification number |
| LEGAL SERVICES OF NORTH FLORIDA, INC. | 51-0197090                     |

**Part III** Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this info. once.) \$ \_\_\_\_\_  
Use duplicate copies of Part III if additional space is needed.

|                                         |                     |                                          |                                     |
|-----------------------------------------|---------------------|------------------------------------------|-------------------------------------|
| (a) No. from Part I                     | (b) Purpose of gift | (c) Use of gift                          | (d) Description of how gift is held |
|                                         |                     |                                          |                                     |
|                                         |                     |                                          |                                     |
|                                         |                     |                                          |                                     |
|                                         |                     |                                          |                                     |
| (e) Transfer of gift                    |                     |                                          |                                     |
| Transferee's name, address, and ZIP + 4 |                     | Relationship of transferor to transferee |                                     |
|                                         |                     |                                          |                                     |
|                                         |                     |                                          |                                     |
|                                         |                     |                                          |                                     |
| (a) No. from Part I                     | (b) Purpose of gift | (c) Use of gift                          | (d) Description of how gift is held |
|                                         |                     |                                          |                                     |
|                                         |                     |                                          |                                     |
|                                         |                     |                                          |                                     |
|                                         |                     |                                          |                                     |
| (e) Transfer of gift                    |                     |                                          |                                     |
| Transferee's name, address, and ZIP + 4 |                     | Relationship of transferor to transferee |                                     |
|                                         |                     |                                          |                                     |
|                                         |                     |                                          |                                     |
|                                         |                     |                                          |                                     |
| (a) No. from Part I                     | (b) Purpose of gift | (c) Use of gift                          | (d) Description of how gift is held |
|                                         |                     |                                          |                                     |
|                                         |                     |                                          |                                     |
|                                         |                     |                                          |                                     |
|                                         |                     |                                          |                                     |
| (e) Transfer of gift                    |                     |                                          |                                     |
| Transferee's name, address, and ZIP + 4 |                     | Relationship of transferor to transferee |                                     |
|                                         |                     |                                          |                                     |
|                                         |                     |                                          |                                     |
|                                         |                     |                                          |                                     |
| (a) No. from Part I                     | (b) Purpose of gift | (c) Use of gift                          | (d) Description of how gift is held |
|                                         |                     |                                          |                                     |
|                                         |                     |                                          |                                     |
|                                         |                     |                                          |                                     |
|                                         |                     |                                          |                                     |
| (e) Transfer of gift                    |                     |                                          |                                     |
| Transferee's name, address, and ZIP + 4 |                     | Relationship of transferor to transferee |                                     |
|                                         |                     |                                          |                                     |
|                                         |                     |                                          |                                     |
|                                         |                     |                                          |                                     |

**SCHEDULE D**

(Form 990)

(Rev. December 2024)

Department of the Treasury  
Internal Revenue Service

**Supplemental Financial Statements**

Complete if the organization answered "Yes" on Form 990,  
Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.

Attach to Form 990.

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**Open to Public  
Inspection**

Name of the organization **LEGAL SERVICES OF NORTH  
FLORIDA, INC.**

Employer identification number  
**51-0197090**

**Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.** Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

|                                                                                                                                                                                                                                                                                                                                | (a) Donor advised funds | (b) Funds and other accounts |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|------------------------------|
| 1 Total number at end of year .....                                                                                                                                                                                                                                                                                            |                         |                              |
| 2 Aggregate value of contributions to (during year) .....                                                                                                                                                                                                                                                                      |                         |                              |
| 3 Aggregate value of grants from (during year) .....                                                                                                                                                                                                                                                                           |                         |                              |
| 4 Aggregate value at end of year .....                                                                                                                                                                                                                                                                                         |                         |                              |
| 5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? <input type="checkbox"/> Yes <input type="checkbox"/> No                                                            |                         |                              |
| 6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? <input type="checkbox"/> Yes <input type="checkbox"/> No |                         |                              |

**Part II Conservation Easements.** Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

☐ Preservation of land for public use (for example, recreation or education) ☐ Preservation of a historically important land area

☐ Protection of natural habitat ☐ Preservation of a certified historic structure

☐ Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

|                                                                                                                                                            | Held at the End of the Tax Year |
|------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------|
| a Total number of conservation easements .....                                                                                                             | 2a                              |
| b Total acreage restricted by conservation easements .....                                                                                                 | 2b                              |
| c Number of conservation easements on a certified historic structure included on line 2a .....                                                             | 2c                              |
| d Number of conservation easements included on line 2c acquired after July 25, 2006, and not on a historic structure listed in the National Register ..... | 2d                              |

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year .....

4 Number of states where property subject to conservation easement is located .....

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year .....

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year .....

8 Does each conservation easement reported on line 2d above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items.

(i) Revenue included on Form 990, Part VIII, line 1 ..... \$ .....

(ii) Assets included in Form 990, Part X ..... \$ .....

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:

a Revenue included on Form 990, Part VIII, line 1 ..... \$ .....

b Assets included in Form 990, Part X ..... \$ .....

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule D (Form 990) (Rev. 12-2024)

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets** (continued)

**3** Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply).

**a** ☐ Public exhibition

**d** ☐ Loan or exchange program

**b** ☐ Scholarly research

**e** ☐ Other \_\_\_\_\_

**c** ☐ Preservation for future generations

**4** Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

**5** During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets

to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☒ No

**Part IV Escrow and Custodial Arrangements** Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

**1a** Is the organization an agent, trustee, custodian, or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☒ No

**b** If "Yes," explain the arrangement in Part XIII and complete the following table:

|           | Amount |
|-----------|--------|
| <b>1c</b> |        |
| <b>1d</b> |        |
| <b>1e</b> |        |
| <b>1f</b> |        |

**c** Beginning balance

**d** Additions during the year

**e** Distributions during the year

**f** Ending balance

**2a** Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☒ Yes ☐ No

**b** If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII ☒

**Part V Endowment Funds** Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

|                                                         | (a) Current year | (b) Prior year | (c) Two years back | (d) Three years back | (e) Four years back |
|---------------------------------------------------------|------------------|----------------|--------------------|----------------------|---------------------|
| <b>1a</b> Beginning of year balance                     | 1,515,066.       | 1,389,856.     | 1,576,112.         | 1,380,244.           | 1,303,781.          |
| <b>b</b> Contributions                                  |                  |                |                    |                      |                     |
| <b>c</b> Net investment earnings, gains, and losses     | 95,458.          | 125,210.       | -186,256.          | 195,868.             | 76,463.             |
| <b>d</b> Grants or scholarships                         |                  |                |                    |                      |                     |
| <b>e</b> Other expenditures for facilities and programs |                  |                |                    |                      |                     |
| <b>f</b> Administrative expenses                        |                  |                |                    |                      |                     |
| <b>g</b> End of year balance                            | 1,610,524.       | 1,515,066.     | 1,389,856.         | 1,576,112.           | 1,380,244.          |

**2** Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

**a** Board designated or quasi-endowment 96.2900 %

**b** Permanent endowment 3.7100 %

**c** Term endowment \_\_\_\_\_ %

The percentages on lines 2a, 2b, and 2c should equal 100%.

**3a** Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

(i) Unrelated organizations? ☒ Yes ☐ No

(ii) Related organizations? ☐ Yes ☒ No

**b** If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? ☐ Yes ☒ No

**4** Describe in Part XIII the intended uses of the organization's endowment funds.

**Part VI Land, Buildings, and Equipment**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

| Description of property                                                                               | (a) Cost or other basis (investment) | (b) Cost or other basis (other) | (c) Accumulated depreciation | (d) Book value |
|-------------------------------------------------------------------------------------------------------|--------------------------------------|---------------------------------|------------------------------|----------------|
| <b>1a</b> Land                                                                                        |                                      | 459,499.                        |                              | 459,499.       |
| <b>b</b> Buildings                                                                                    |                                      | 3,151,154.                      | 1,496,801.                   | 1,654,353.     |
| <b>c</b> Leasehold improvements                                                                       |                                      |                                 |                              |                |
| <b>d</b> Equipment                                                                                    |                                      | 825,044.                        | 333,301.                     | 491,743.       |
| <b>e</b> Other                                                                                        |                                      |                                 |                              |                |
| <b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B)) |                                      |                                 |                              | 2,605,595.     |

Schedule D (Form 990) (Rev. 12-2024)

**Part VII Investments - Other Securities**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

| (a) Description of security or category (including name of security)    | (b) Book value    | (c) Method of valuation: Cost or end-of-year market value |
|-------------------------------------------------------------------------|-------------------|-----------------------------------------------------------|
| (1) Financial derivatives .....                                         |                   |                                                           |
| (2) Closely held equity interests .....                                 |                   |                                                           |
| (3) Other .....                                                         |                   |                                                           |
| (A) <b>BENEFICIAL INTEREST IN</b>                                       |                   |                                                           |
| (B) <b>COMM. FDN</b>                                                    | <b>1,610,524.</b> | <b>END-OF-YEAR MARKET VALUE</b>                           |
| (C)                                                                     |                   |                                                           |
| (D)                                                                     |                   |                                                           |
| (E)                                                                     |                   |                                                           |
| (F)                                                                     |                   |                                                           |
| (G)                                                                     |                   |                                                           |
| (H)                                                                     |                   |                                                           |
| <b>Total.</b> (Col. (b) must equal Form 990, Part X, line 12, col. (B)) | <b>1,610,524.</b> |                                                           |

**Part VIII Investments - Program Related.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

| (a) Description of investment                                           | (b) Book value | (c) Method of valuation: Cost or end-of-year market value |
|-------------------------------------------------------------------------|----------------|-----------------------------------------------------------|
| (1)                                                                     |                |                                                           |
| (2)                                                                     |                |                                                           |
| (3)                                                                     |                |                                                           |
| (4)                                                                     |                |                                                           |
| (5)                                                                     |                |                                                           |
| (6)                                                                     |                |                                                           |
| (7)                                                                     |                |                                                           |
| (8)                                                                     |                |                                                           |
| (9)                                                                     |                |                                                           |
| <b>Total.</b> (Col. (b) must equal Form 990, Part X, line 13, col. (B)) |                |                                                           |

**Part IX Other Assets**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

| (a) Description                                                           | (b) Book value    |
|---------------------------------------------------------------------------|-------------------|
| (1) <b>457(B) PLAN ASSETS</b>                                             | <b>803,530.</b>   |
| (2) <b>CONSTRUCTION IN PROGRESS</b>                                       | <b>352,890.</b>   |
| (3) <b>RIGHT-OF-USE ASSETS-LEASES</b>                                     | <b>234,255.</b>   |
| (4)                                                                       |                   |
| (5)                                                                       |                   |
| (6)                                                                       |                   |
| (7)                                                                       |                   |
| (8)                                                                       |                   |
| (9)                                                                       |                   |
| <b>Total.</b> (Column (b) must equal Form 990, Part X, line 15, col. (B)) | <b>1,390,675.</b> |

**Part X Other Liabilities**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

| 1. (a) Description of liability                                           | (b) Book value    |
|---------------------------------------------------------------------------|-------------------|
| (1) Federal income taxes                                                  |                   |
| (2) <b>457(B) PLAN ASSETS</b>                                             | <b>803,530.</b>   |
| (3) <b>LEASE LIABILITY</b>                                                | <b>234,255.</b>   |
| (4)                                                                       |                   |
| (5)                                                                       |                   |
| (6)                                                                       |                   |
| (7)                                                                       |                   |
| (8)                                                                       |                   |
| (9)                                                                       |                   |
| <b>Total.</b> (Column (b) must equal Form 990, Part X, line 25, col. (B)) | <b>1,037,785.</b> |

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII ... ☒

Schedule D (Form 990) (Rev. 12-2024)

## LEGAL SERVICES OF NORTH

Schedule D (Form 990) (Rev. 12-2024) FLORIDA, INC.

51-0197090 Page 4

**Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return**

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

|   |                                                                                 |    |             |
|---|---------------------------------------------------------------------------------|----|-------------|
| 1 | Total revenue, gains, and other support per audited financial statements        | 1  | 12,122,072. |
| 2 | Amounts included on line 1 but not on Form 990, Part VIII, line 12:             |    |             |
| a | Net unrealized gains (losses) on investments                                    | 2a | 389,171.    |
| b | Donated services and use of facilities                                          | 2b | 464,789.    |
| c | Recoveries of prior year grants                                                 | 2c |             |
| d | Other (Describe in Part XIII.)                                                  | 2d |             |
| e | Add lines 2a through 2d                                                         | 2e | 853,960.    |
| 3 | Subtract line 2e from line 1                                                    | 3  | 11,268,112. |
| 4 | Amounts included on Form 990, Part VIII, line 12, but not on line 1:            |    |             |
| a | Investment expenses not included on Form 990, Part VIII, line 7b                | 4a |             |
| b | Other (Describe in Part XIII.)                                                  | 4b | -23,845.    |
| c | Add lines 4a and 4b                                                             | 4c | -23,845.    |
| 5 | Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.) | 5  | 11,244,267. |

**Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return**

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

|   |                                                                                  |    |             |
|---|----------------------------------------------------------------------------------|----|-------------|
| 1 | Total expenses and losses per audited financial statements                       | 1  | 12,134,260. |
| 2 | Amounts included on line 1 but not on Form 990, Part IX, line 25:                |    |             |
| a | Donated services and use of facilities                                           | 2a | 464,789.    |
| b | Prior year adjustments                                                           | 2b |             |
| c | Other losses                                                                     | 2c |             |
| d | Other (Describe in Part XIII.)                                                   | 2d |             |
| e | Add lines 2a through 2d                                                          | 2e | 464,789.    |
| 3 | Subtract line 2e from line 1                                                     | 3  | 11,669,471. |
| 4 | Amounts included on Form 990, Part IX, line 25, but not on line 1:               |    |             |
| a | Investment expenses not included on Form 990, Part VIII, line 7b                 | 4a |             |
| b | Other (Describe in Part XIII.)                                                   | 4b | -23,845.    |
| c | Add lines 4a and 4b                                                              | 4c | -23,845.    |
| 5 | Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.) | 5  | 11,645,626. |

**Part XIII Supplemental Information**

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

**PART IV, LINE 2B:**

THE ORGANIZATION HOLDS FUNDS FOR CLIENTS AND REPORTS THEM ON THE STATEMENT OF FINANCIAL POSITION AS AN ASSET AND LIABILITY.

**PART V, LINE 4:**

THE FOUNDATION CAN MAKE YEARLY GRANTS TO THE ORGANIZATION UP TO 4% OF THE FUND'S FAIR VALUE UPON WRITTEN REQUEST FROM THE ORGANIZATION. FOR THE YEAR ENDED DECEMBER 31, 2024 THE ORGANIZATION REINVESTED ITS EARNINGS AND DID NOT DRAW DOWN ANY GRANT FUNDS.

**PART X, LINE 2:****INCOME TAX STATUS:**

THE ORGANIZATION IS EXEMPT FROM FEDERAL INCOME TAXES UNDER SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE AND SIMILAR STATE PROVISIONS. THE ORGANIZATION IS TREATED AS A PUBLIC SUPPORTED ORGANIZATION, AND NOT AS A PRIVATE FOUNDATION. ACCORDINGLY, NO PROVISION FOR INCOME TAXES HAS BEEN REFLECTED IN THE ACCOMPANYING FINANCIAL STATEMENTS. THE ORGANIZATION ACCOUNTS FOR UNCERTAIN TAX POSITIONS, IF ANY, IN ACCORDANCE WITH ACCOUNTING STANDARDS CODIFICATION SECTION 740.

MANAGEMENT IS NOT AWARE OF ANY ACTIVITIES THAT WOULD JEOPARDIZE THE ORGANIZATION'S TAX-EXEMPT STATUS. THE ORGANIZATION IS NOT AWARE OF ANY TAX POSITIONS THAT IT HAS TAKEN THAT ARE SUBJECT TO A SIGNIFICANT DEGREE OF UNCERTAINTY. THE ORGANIZATION BELIEVES IT IS NO LONGER SUBJECT TO INCOME TAX EXAMINATIONS BEYOND THE THREE PRECEDING FISCAL YEARS.

**Part XIII** Supplemental Information (continued)

PART XI, LINE 4B - OTHER ADJUSTMENTS:

SPECIAL EVENT EXPENSES -23,845.

PART XII, LINE 4B - OTHER ADJUSTMENTS:

SPECIAL EVENT EXPENSES -23,845.

Empty lines for supplemental information.

SCHEDULE G
(Form 990)

(Rev. December 2024)
Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities
Complete if the organization answered "Yes" on Form 990, Part IV, line 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.
Attach to Form 990 or Form 990-EZ.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

Name of the organization LEGAL SERVICES OF NORTH FLORIDA, INC.
Employer identification number 51-0197090

Part I Fundraising Activities. Complete if the organization answered "Yes" on Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

- 1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.
a Mail solicitations
b Internet and email solicitations
c Phone solicitations
d In-person solicitations
e Solicitation of nongovernment grants
f Solicitation of government grants
g Special fundraising events
- 2 a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services?
b If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

Table with 6 columns: (i) Name and address of individual or entity (fundraiser), (ii) Activity, (iii) Did fundraiser have custody or control of contributions?, (iv) Gross receipts from activity, (v) Amount paid to (or retained by) fundraiser listed in col. (i), (vi) Amount paid to (or retained by) organization. Includes a Total row at the bottom.

3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

## LEGAL SERVICES OF NORTH

Schedule G (Form 990) (Rev. 12-2024) FLORIDA, INC.

51-0197090 Page 2

**Part II Fundraising Events.** Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

|                                                                       | (a) Event #1<br>DANCING W<br>STARS | (b) Event #2<br>JAZZ 4<br>JUSTICE | (c) Other events<br>1 | (d) Total events<br>(add col. (a) through<br>col. (c)) |
|-----------------------------------------------------------------------|------------------------------------|-----------------------------------|-----------------------|--------------------------------------------------------|
|                                                                       | (event type)                       | (event type)                      | (total number)        |                                                        |
| Revenue                                                               |                                    |                                   |                       |                                                        |
| 1 Gross receipts .....                                                | 14,972.                            | 38,815.                           | 6,147.                | 59,934.                                                |
| 2 Less: Contributions .....                                           |                                    | 20,540.                           | 19.                   | 20,559.                                                |
| 3 Gross income (line 1 minus line 2) .....                            | 14,972.                            | 18,275.                           | 6,128.                | 39,375.                                                |
| Direct Expenses                                                       |                                    |                                   |                       |                                                        |
| 4 Cash prizes .....                                                   |                                    |                                   |                       |                                                        |
| 5 Noncash prizes .....                                                |                                    |                                   |                       |                                                        |
| 6 Rent/facility costs .....                                           | 7,566.                             | 4,072.                            | 837.                  | 12,475.                                                |
| 7 Food and beverages .....                                            | 12,657.                            | 3,165.                            | 299.                  | 16,121.                                                |
| 8 Entertainment .....                                                 |                                    | 13,650.                           |                       | 13,650.                                                |
| 9 Other direct expenses .....                                         | 9,722.                             | 3,504.                            | 461.                  | 13,687.                                                |
| 10 Direct expense summary. Add lines 4 through 9 in column (d) .....  |                                    |                                   |                       | 55,933.                                                |
| 11 Net income summary. Subtract line 10 from line 3, column (d) ..... |                                    |                                   |                       | -16,558.                                               |

**Part III Gaming.** Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

|                                                                            | (a) Bingo                                                           | (b) Pull tabs/instant<br>bingo/progressive bingo                    | (c) Other gaming                                                    | (d) Total gaming (add<br>col. (a) through col. (c)) |
|----------------------------------------------------------------------------|---------------------------------------------------------------------|---------------------------------------------------------------------|---------------------------------------------------------------------|-----------------------------------------------------|
| Revenue                                                                    |                                                                     |                                                                     |                                                                     |                                                     |
| 1 Gross revenue .....                                                      |                                                                     |                                                                     |                                                                     |                                                     |
| Direct Expenses                                                            |                                                                     |                                                                     |                                                                     |                                                     |
| 2 Cash prizes .....                                                        |                                                                     |                                                                     |                                                                     |                                                     |
| 3 Noncash prizes .....                                                     |                                                                     |                                                                     |                                                                     |                                                     |
| 4 Rent/facility costs .....                                                |                                                                     |                                                                     |                                                                     |                                                     |
| 5 Other direct expenses .....                                              |                                                                     |                                                                     |                                                                     |                                                     |
| 6 Volunteer labor .....                                                    | <input type="checkbox"/> Yes _____ %<br><input type="checkbox"/> No | <input type="checkbox"/> Yes _____ %<br><input type="checkbox"/> No | <input type="checkbox"/> Yes _____ %<br><input type="checkbox"/> No |                                                     |
| 7 Direct expense summary. Add lines 2 through 5 in column (d) .....        |                                                                     |                                                                     |                                                                     |                                                     |
| 8 Net gaming income summary. Subtract line 7 from line 1, column (d) ..... |                                                                     |                                                                     |                                                                     |                                                     |

9 Enter the state(s) in which the organization conducts gaming activities: \_\_\_\_\_

a Is the organization licensed to conduct gaming activities in each of these states? ☐ Yes ☐ No

b If "No," explain: \_\_\_\_\_

10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? ☐ Yes ☐ No

b If "Yes," explain: \_\_\_\_\_

LEGAL SERVICES OF NORTH

Schedule G (Form 990) (Rev. 12-2024) FLORIDA, INC.

51-0197090 Page 3

- 11** Does the organization conduct gaming activities with nonmembers? ☐ Yes ☐ No
- 12** Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed to administer charitable gaming? ☐ Yes ☐ No
- 13** Indicate the percentage of gaming activity conducted in:
- |                                      |            |   |
|--------------------------------------|------------|---|
| <b>a</b> The organization's facility | <b>13a</b> | % |
| <b>b</b> An outside facility         | <b>13b</b> | % |
- 14** Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name \_\_\_\_\_

Address \_\_\_\_\_

- 15a** Does the organization have a contract with a third party from whom the organization receives gaming revenue? ☐ Yes ☐ No

**b** If "Yes," enter the amount of gaming revenue received by the organization \$ \_\_\_\_\_ and the amount of gaming revenue retained by the third party \$ \_\_\_\_\_

**c** If "Yes," enter the name and address of the third party:

Name \_\_\_\_\_

Address \_\_\_\_\_

- 16** Gaming manager information:

Name \_\_\_\_\_

Gaming manager compensation \$ \_\_\_\_\_

Description of services provided \_\_\_\_\_

☐ Director/officer ☐ Employee ☐ Independent contractor

- 17** Mandatory distributions:

**a** Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? ☐ Yes ☐ No

**b** Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year \$ \_\_\_\_\_

**Part IV Supplemental Information.** Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.

|                |                                                    |
|----------------|----------------------------------------------------|
| <b>Part IV</b> | <b>Supplemental Information</b> <i>(continued)</i> |
|----------------|----------------------------------------------------|

[illegible]

SCHEDULE J  
(Form 990)

(Rev. December 2024)  
Department of the Treasury  
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest  
Compensated Employees  
Complete if the organization answered "Yes" on Form 990, Part IV, line 23.  
Attach to Form 990.  
Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

Open to Public  
Inspection

|                          |                                          |                                |            |
|--------------------------|------------------------------------------|--------------------------------|------------|
| Name of the organization | LEGAL SERVICES OF NORTH<br>FLORIDA, INC. | Employer identification number | 51-0197090 |
|--------------------------|------------------------------------------|--------------------------------|------------|

Part I Questions Regarding Compensation

1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

- |                                                                    |                                                                            |
|--------------------------------------------------------------------|----------------------------------------------------------------------------|
| <input type="checkbox"/> First-class or charter travel             | <input type="checkbox"/> Housing allowance or residence for personal use   |
| <input type="checkbox"/> Travel for companions                     | <input type="checkbox"/> Payments for business use of personal residence   |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees     |
| <input type="checkbox"/> Discretionary spending account            | <input type="checkbox"/> Personal services (such as maid, chauffeur, chef) |

- b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain
- 2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?

3 Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

- |                                                                     |                                                                                     |
|---------------------------------------------------------------------|-------------------------------------------------------------------------------------|
| <input checked="" type="checkbox"/> Compensation committee          | <input type="checkbox"/> Written employment contract                                |
| <input type="checkbox"/> Independent compensation consultant        | <input type="checkbox"/> Compensation survey or study                               |
| <input checked="" type="checkbox"/> Form 990 of other organizations | <input checked="" type="checkbox"/> Approval by the board or compensation committee |

4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

- a Receive a severance payment or change-of-control payment?
- b Participate in or receive payment from a supplemental nonqualified retirement plan?
- c Participate in or receive payment from an equity-based compensation arrangement?
- If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.

5 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

- a The organization?
- b Any related organization?
- If "Yes" on line 5a or 5b, describe in Part III.

6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

- a The organization?
- b Any related organization?
- If "Yes" on line 6a or 6b, describe in Part III.

7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III

8 Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III

9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

|    | Yes | No |
|----|-----|----|
|    |     |    |
| 1b |     |    |
| 2  |     |    |
|    |     |    |
| 4a |     | X  |
| 4b |     | X  |
| 4c |     | X  |
|    |     |    |
| 5a |     | X  |
| 5b |     | X  |
|    |     |    |
| 6a |     | X  |
| 6b |     | X  |
|    |     |    |
| 7  |     | X  |
| 8  |     | X  |
| 9  |     |    |

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule J (Form 990) (Rev. 12-2024)

## LEGAL SERVICES OF NORTH

Schedule J (Form 990) (Rev. 12-2024) FLORIDA, INC.

51-0197090

Page 2

**Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees.** Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

**Note:** The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

| (A) Name and Title                                  |      | (B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation |                                     |                                     | (C) Retirement and other deferred compensation | (D) Nontaxable benefits | (E) Total of columns (B)(i)-(D) | (F) Compensation in column (B) reported as deferred on prior Form 990 |
|-----------------------------------------------------|------|--------------------------------------------------------------------|-------------------------------------|-------------------------------------|------------------------------------------------|-------------------------|---------------------------------|-----------------------------------------------------------------------|
|                                                     |      | (i) Base compensation                                              | (ii) Bonus & incentive compensation | (iii) Other reportable compensation |                                                |                         |                                 |                                                                       |
| (1) LESLIE N POWELL-BOUDREAUX<br>EXECUTIVE DIRECTOR | (i)  | 177,197.                                                           | 1,500.                              | 0.                                  | 19,825.                                        | 14,807.                 | 213,329.                        | 0.                                                                    |
|                                                     | (ii) | 0.                                                                 | 0.                                  | 0.                                  | 0.                                             | 0.                      | 0.                              | 0.                                                                    |
| (2) SCOTT MANION<br>DIR OF LITIGATION               | (i)  | 131,134.                                                           | 1,500.                              | 0.                                  | 15,892.                                        | 34,177.                 | 182,703.                        | 0.                                                                    |
|                                                     | (ii) | 0.                                                                 | 0.                                  | 0.                                  | 0.                                             | 0.                      | 0.                              | 0.                                                                    |
| (3) ASHLEY NEVELS<br>FINANCE DIRECTOR               | (i)  | 142,376.                                                           | 1,000.                              | 3,000.                              | 15,993.                                        | 2,338.                  | 164,707.                        | 0.                                                                    |
|                                                     | (ii) | 0.                                                                 | 0.                                  | 0.                                  | 0.                                             | 0.                      | 0.                              | 0.                                                                    |
| (4) STEPHANIE JOHNSON<br>MANAGING ATTORNEY          | (i)  | 125,793.                                                           | 1,500.                              | 0.                                  | 14,032.                                        | 22,442.                 | 163,767.                        | 0.                                                                    |
|                                                     | (ii) | 0.                                                                 | 0.                                  | 0.                                  | 0.                                             | 0.                      | 0.                              | 0.                                                                    |
|                                                     | (i)  |                                                                    |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                                     | (ii) |                                                                    |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                                     | (i)  |                                                                    |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                                     | (ii) |                                                                    |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                                     | (i)  |                                                                    |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                                     | (ii) |                                                                    |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                                     | (i)  |                                                                    |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                                     | (ii) |                                                                    |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                                     | (i)  |                                                                    |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                                     | (ii) |                                                                    |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                                     | (i)  |                                                                    |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                                     | (ii) |                                                                    |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                                     | (i)  |                                                                    |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                                     | (ii) |                                                                    |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                                     | (i)  |                                                                    |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                                     | (ii) |                                                                    |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                                     | (i)  |                                                                    |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                                     | (ii) |                                                                    |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                                     | (i)  |                                                                    |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                                     | (ii) |                                                                    |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                                     | (i)  |                                                                    |                                     |                                     |                                                |                         |                                 |                                                                       |
|                                                     | (ii) |                                                                    |                                     |                                     |                                                |                         |                                 |                                                                       |

Schedule J (Form 990) (Rev. 12-2024)

|                 |                                 |
|-----------------|---------------------------------|
| <b>Part III</b> | <b>Supplemental Information</b> |
|-----------------|---------------------------------|

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

This image shows a single sheet of white paper with horizontal ruling lines. The lines are evenly spaced and run across the width of the page. There are no margins, text, or other markings on the paper.

SCHEDULE M  
(Form 990)

Department of the Treasury  
Internal Revenue Service

Noncash Contributions

Complete if the organizations answered "Yes" on Form 990, Part IV, line 29 or 30.  
Attach to Form 990.

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

2024

Open to Public  
Inspection

Name of the organization **LEGAL SERVICES OF NORTH  
FLORIDA, INC.**

Employer identification number  
**51-0197090**

Part I Types of Property

|                                                                       | (a)<br>Check if<br>applicable | (b)<br>Number of<br>contributions or<br>items contributed | (c)<br>Noncash contribution<br>amounts reported on<br>Form 990, Part VIII, line 1g | (d)<br>Method of determining<br>noncash contribution amounts |
|-----------------------------------------------------------------------|-------------------------------|-----------------------------------------------------------|------------------------------------------------------------------------------------|--------------------------------------------------------------|
| 1 Art - Works of art .....                                            | X                             | 3                                                         | 360.                                                                               | FAIR MARKET VALUE                                            |
| 2 Art - Historical treasures .....                                    |                               |                                                           |                                                                                    |                                                              |
| 3 Art - Fractional interests .....                                    |                               |                                                           |                                                                                    |                                                              |
| 4 Books and publications .....                                        |                               |                                                           |                                                                                    |                                                              |
| 5 Clothing and household goods .....                                  | X                             |                                                           | 95.                                                                                | FAIR MARKET VALUE                                            |
| 6 Cars and other vehicles .....                                       |                               |                                                           |                                                                                    |                                                              |
| 7 Boats and planes .....                                              |                               |                                                           |                                                                                    |                                                              |
| 8 Intellectual property .....                                         |                               |                                                           |                                                                                    |                                                              |
| 9 Securities - Publicly traded .....                                  |                               |                                                           |                                                                                    |                                                              |
| 10 Securities - Closely held stock .....                              |                               |                                                           |                                                                                    |                                                              |
| 11 Securities - Partnership, LLC, or<br>trust interests .....         |                               |                                                           |                                                                                    |                                                              |
| 12 Securities - Miscellaneous .....                                   |                               |                                                           |                                                                                    |                                                              |
| 13 Qualified conservation contribution -<br>Historic structures ..... |                               |                                                           |                                                                                    |                                                              |
| 14 Qualified conservation contribution - Other ...                    |                               |                                                           |                                                                                    |                                                              |
| 15 Real estate - Residential .....                                    |                               |                                                           |                                                                                    |                                                              |
| 16 Real estate - Commercial .....                                     |                               |                                                           |                                                                                    |                                                              |
| 17 Real estate - Other .....                                          |                               |                                                           |                                                                                    |                                                              |
| 18 Collectibles .....                                                 |                               |                                                           |                                                                                    |                                                              |
| 19 Food inventory .....                                               | X                             | 2                                                         | 200.                                                                               | FAIR MARKET VALUE                                            |
| 20 Drugs and medical supplies .....                                   |                               |                                                           |                                                                                    |                                                              |
| 21 Taxidermy .....                                                    |                               |                                                           |                                                                                    |                                                              |
| 22 Historical artifacts .....                                         |                               |                                                           |                                                                                    |                                                              |
| 23 Scientific specimens .....                                         |                               |                                                           |                                                                                    |                                                              |
| 24 Archeological artifacts .....                                      |                               |                                                           |                                                                                    |                                                              |
| 25 Other ( VACATION )                                                 | X                             | 3                                                         | 1,350.                                                                             | CASH VALUE                                                   |
| 26 Other ( 2 HOUR CRUISE )                                            | X                             | 1                                                         | 400.                                                                               | CASH VALUE                                                   |
| 27 Other ( ACME BARRICADES )                                          | X                             | 1                                                         | 400.                                                                               | FAIR MARKET VALUE                                            |
| 28 Other ( STAGHORN FERNS )                                           | X                             | 1                                                         | 95.                                                                                | FAIR MARKET VALUE                                            |

29 Number of Forms 8283 received by the organization during the tax year for contributions  
for which the organization completed Form 8283, Part V, Donee Acknowledgement ..... 29 0

|                                                                                                                                                                                                                                                                                                             | Yes | No |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|
| 30a During the year, did the organization receive by contribution any property reported on Part I, lines 1 through 28, that it<br>must hold for at least 3 years from the date of the initial contribution, and which isn't required to be used for<br>exempt purposes for the entire holding period? ..... |     | X  |
| b If "Yes," describe the arrangement in Part II.                                                                                                                                                                                                                                                            |     |    |
| 31 Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions? .....                                                                                                                                                                                     |     | X  |
| 32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash<br>contributions? .....                                                                                                                                                                   |     | X  |
| b If "Yes," describe in Part II.                                                                                                                                                                                                                                                                            |     |    |
| 33 If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked,<br>describe in Part II.                                                                                                                                                                |     |    |

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule M (Form 990) 2024

**Part II**

**Supplemental Information.** Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

**PART I, OTHER TYPES OF PROPERTY:****ALCOHOL**

(A) CHECK IF APPLICABLE = X

(B) NUMBER OF CONTRIBUTIONS = 1

(C) REVENUE REPORTED ON FORM 990, PART VIII \$ 80.

(D) METHOD OF DETERMINING REVENUE: FAIR MARKET VALUE

**GIFT CARD**

(A) CHECK IF APPLICABLE = X

(B) NUMBER OF CONTRIBUTIONS = 1

(C) REVENUE REPORTED ON FORM 990, PART VIII \$ 75.

(D) METHOD OF DETERMINING REVENUE: CASH VALUE

**BRACELETS**

(A) CHECK IF APPLICABLE = X

(B) NUMBER OF CONTRIBUTIONS = 1

(C) REVENUE REPORTED ON FORM 990, PART VIII \$ 58.

(D) METHOD OF DETERMINING REVENUE: FAIR MARKET VALUE

**WINE CADDY**

(A) CHECK IF APPLICABLE = X

(B) NUMBER OF CONTRIBUTIONS = 1

(C) REVENUE REPORTED ON FORM 990, PART VIII \$ 55.

(D) METHOD OF DETERMINING REVENUE: FAIR MARKET VALUE

**SCHEDULE M, PART I, COLUMN (B):**

THE NUMBER REPORTED IN COLUMN (B) REPRESENTS TOTAL NUMBER OF CONTRIBUTIONS.

**SCHEDULE O  
(Form 990)**

(Rev. December 2024)

Department of the Treasury  
Internal Revenue Service

**Supplemental Information to Form 990 or 990-EZ**

Complete to provide information for responses to specific questions on  
Form 990 or 990-EZ or to provide any additional information.

Attach to Form 990 or Form 990-EZ.

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**Open to Public  
Inspection**

|                                                                              |                                                     |
|------------------------------------------------------------------------------|-----------------------------------------------------|
| Name of the organization<br><b>LEGAL SERVICES OF NORTH<br/>FLORIDA, INC.</b> | Employer identification number<br><b>51-0197090</b> |
|------------------------------------------------------------------------------|-----------------------------------------------------|

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:  
TO PROVIDE AN OPPORTUNITY FOR JUSTICE FOR ELIGIBLE RESIDENTS THROUGH  
REPRESENTATION CONDUCTED EFFICIENTLY & COMPARABLE IN QUALITY TO THAT OF  
THE PRIVATE BAR & THROUGH OTHER FORMS OF LEGAL ASSISTANCE DESIGNED TO  
PROVIDE A FULL RANGE OF LEGAL SERVICES TO THOSE IN NEED.

FORM 990, PART VI, SECTION B, LINE 11B:  
THE FORM 990 IS FIRST SENT TO THE FINANCE DIRECTOR FOR REVIEW AND INPUT.  
ONCE THE REVIEW IS COMPLETE, THE 990 IS GIVEN TO THE EXECUTIVE DIRECTOR,  
THE SECRETARY/TREASURER OF THE BOARD, AND FINANCIAL OVERSIGHT COMMITTEE FOR  
REVIEW AND INPUT. ONCE THE 990 REVIEW IS COMPLETE AND ANY QUESTIONS HAVE  
BEEN ANSWERED, THE FORM 990 IS SUBMITTED TO THE BOARD OF DIRECTORS BEFORE  
IT IS FILED WITH THE IRS.

FORM 990, PART VI, SECTION B, LINE 12C:  
LEGAL SERVICES OF NORTH FLORIDA'S BOARD OF DIRECTORS HAS TWO POLICIES  
RELATING TO CONFLICT OF INTEREST. ON NOVEMBER 16, 2011 THE BOARD ADOPTED  
THE NON-FINANCIAL CONFLICT OF INTEREST POLICY AND THE FINANCIAL CONFLICT OF  
INTEREST POLICY. YEARLY IN FEBRUARY, EACH BOARD MEMBER IS REMINDED OF THE  
TWO POLICIES AND THEIR NEED TO REPORT ANY CONFLICTS. THE BOARD PRESIDENT  
SIGNS AN ANNUAL CERTIFICATION WHICH STATES LSNF HAS ADOPTED POLICIES  
REGARDING CONFLICTS OF INTEREST AND PROCEDURES FOR RESOLVING ANY CONFLICTS  
OR POTENTIAL CONFLICTS THAT ARE DISCLOSED. IN ADDITION, THE BOARD PRESIDENT  
CERTIFIES THAT ALL DIRECTORS AND OFFICERS HAVE SIGNED INDIVIDUAL  
CERTIFICATIONS OF COMPLIANCE. ADDITIONALLY, THE BOARD ADOPTED A CODE OF  
BUSINESS CONDUCT AND ETHICS FOR DIRECTORS POLICY WHICH OUTLINES THE PROCESS  
FOR ADDRESSING CONFLICTS AND DISPUTES.

FORM 990, PART VI, SECTION B, LINE 15:  
LINE 15A:  
THE LEGAL SERVICES OF NORTH FLORIDA'S BOARD OF DIRECTORS' PERSONNEL AND  
GRIEVANCE COMMITTEE CONVENES EACH YEAR TO EVALUATE THE PERFORMANCE OF THE  
EXECUTIVE DIRECTOR AND TO DETERMINE COMPENSATION. IN DETERMINING  
COMPENSATION, THE COMMITTEE REVIEWS A COMPARISON REPORT FOR OTHER EXECUTIVE  
DIRECTORS OF LSC FUNDED PROGRAMS IN FLORIDA, SHOWING YEARS OF EXPERIENCE  
AND CURRENT SALARIES. THE COMMITTEE MAKES ITS RECOMMENDATIONS TO THE FULL  
BOARD ANNUALLY IN AUGUST.

LINE 15B:  
DURING HIRING NEGOTIATIONS OF KEY EMPLOYEES, PROPOSED SALARY AND BENEFITS  
ARE COMPARED TO OTHER LEGAL SERVICE ORGANIZATIONS, CURRENT JOB PLACEMENTS  
FOR SIMILAR POSITIONS, DISCUSSION WITH EMPLOYMENT ATTORNEY, AND OTHER  
NON-PROFITS IN THE GEOGRAPHIC AREA.

FORM 990, PART VI, SECTION C, LINE 19:  
THE ORGANIZATION PROVIDES THESE DOCUMENTS UPON REQUEST.

FORM 990, PART XI, LINE 9 - OTHER CHANGES IN NET ASSETS EXPLANATIONS  
SPECIAL EVENT EXPENSES: \$-23,845  
SPECIAL EVENT EXPENSES: \$-23,845

# 2024

Legal Services of North Florida, Inc.

Financial Statements and  
Independent Auditor's Report

December 31, 2024

**FINANCIAL STATEMENTS  
AND  
INDEPENDENT AUDITOR’S REPORT**

**LEGAL SERVICES OF NORTH FLORIDA, FLORIDA**

**DECEMBER 31, 2024**

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|                                                                                                                                                                                                                                          |       |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------|
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## INDEPENDENT AUDITOR'S REPORT

Board of Directors  
Legal Services of North Florida, Inc.  
Tallahassee, Florida

### Report on the Audit of the Financial Statements

#### Opinion

We have audited the accompanying financial statements of Legal Services of North Florida, Inc. (the Organization), which comprise the statement of financial position as of December 31, 2024 and December 31, 2023, and the related statements of activities and changes in net assets, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

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

#### Basis for Opinion

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

#### Responsibilities of Management for the Financial Statements

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

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

## CERTIFIED PUBLIC ACCOUNTANTS

Gainesville | Ocala | Tallahassee | Sarasota | Orlando | Tampa

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Board of Directors  
Legal Services of North Florida, Inc.  
Tallahassee, Florida

## INDEPENDENT AUDITOR'S REPORT

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

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of 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 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.

### **Other Matters**

#### ***Supplementary Information***

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The schedule of activities, on pages 20-28 is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit

Board of Directors  
Legal Services of North Florida, Inc.  
Tallahassee, Florida

## INDEPENDENT AUDITOR'S REPORT

of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

### ***Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance***

We have audited the financial statements of the Organization as of and for the year ended December 31, 2024, and have issued our report thereon dated April 11, 2025, which contained an unmodified opinion on the financial statements. Our audit was conducted for the purpose of forming an opinion on the 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 financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditure of federal awards is fairly stated, in all material respects, in relation to the financial statements as a whole.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated April 11, 2025, 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.

*Purvis Gray*

April 11, 2025  
Gainesville, Florida

## **FINANCIAL STATEMENTS**

**STATEMENTS OF FINANCIAL POSITION**  
**LEGAL SERVICES OF NORTH FLORIDA, INC.**  
**DECEMBER 31, 2024 AND 2023**  
**TALLAHASSEE, FLORIDA**

|                                              | <u>2024</u>                | <u>2023</u>                 |
|----------------------------------------------|----------------------------|-----------------------------|
| <b>Assets</b>                                |                            |                             |
| Current Assets:                              |                            |                             |
| Cash and Cash Equivalents                    | \$ 117,801                 | \$ 3,517,373                |
| Investments                                  | 2,429,210                  | 2,135,202                   |
| Clients' Trust Deposits                      | 6,231                      | 6,326                       |
| Grants and Contracts Receivable              | 871,280                    | 1,684,701                   |
| Prepaid Expenses                             | 298,764                    | 287,407                     |
| Total Current Assets                         | <u>3,723,286</u>           | <u>7,631,009</u>            |
| Beneficial Interest in Community Foundation  | 1,610,524                  | 1,515,066                   |
| Right-of-Use Asset, Operating Leases         | 234,255                    | 270,382                     |
| 457(b) Plan Assets                           | 803,530                    | 673,636                     |
| Property and Equipment, Net                  | 2,605,595                  | 2,645,798                   |
| Construction in Progress                     | 352,890                    | 181,488                     |
| <b>Total Assets</b>                          | <u><u>9,330,080</u></u>    | <u><u>12,917,379</u></u>    |
| <b>Liabilities and Net Assets</b>            |                            |                             |
| Current Liabilities:                         |                            |                             |
| Accounts Payable and Accrued Expenses        | 297,962                    | 371,467                     |
| Operating Lease Liability, Current Portion   | 193,708                    | 156,748                     |
| Deferred Revenue                             | 664,075                    | 4,259,353                   |
| Clients' Trust Deposits                      | 6,231                      | 6,326                       |
| Total Current Liabilities                    | <u>1,161,976</u>           | <u>4,793,894</u>            |
| Operating Lease Liability, Long-Term Portion | 40,547                     | 113,634                     |
| 457(b) Plan Liabilities                      | 803,530                    | 673,636                     |
| <b>Total Liabilities</b>                     | <u><u>2,006,053</u></u>    | <u><u>5,581,164</u></u>     |
| <b>Net Assets</b>                            |                            |                             |
| Without Donor Restrictions:                  |                            |                             |
| Undesignated                                 | 2,505,018                  | 2,743,863                   |
| Board Designated for Endowment               | 1,550,814                  | 1,457,610                   |
| Board Designated for Emergency Reserve       | 250,000                    | 250,000                     |
| Invested in Property and Equipment           | 2,958,485                  | 2,827,286                   |
| Total Net Assets Without Donor Restrictions  | <u>7,264,317</u>           | <u>7,278,759</u>            |
| With Donor Restrictions:                     |                            |                             |
| Purpose Restrictions - Endowment             | 59,710                     | 57,456                      |
| Total Net Assets With Donor Restrictions     | <u>59,710</u>              | <u>57,456</u>               |
| <b>Total Net Assets</b>                      | <u><u>7,324,027</u></u>    | <u><u>7,336,215</u></u>     |
| <b>Total Liabilities and Net Assets</b>      | <u><u>\$ 9,330,080</u></u> | <u><u>\$ 12,917,379</u></u> |

See accompanying notes.

**STATEMENTS OF ACTIVITIES AND CHANGES IN NET ASSETS**  
**LEGAL SERVICES OF NORTH FLORIDA, INC.**  
**DECEMBER 31, 2024 AND 2023**  
**TALLAHASSEE, FLORIDA**

|                                                                     | <u>2024</u>                | <u>2023</u>                |
|---------------------------------------------------------------------|----------------------------|----------------------------|
| <b>Changes in Net Assets Without Donor Restrictions</b>             |                            |                            |
| <b>Revenues</b>                                                     |                            |                            |
| Federal Grants                                                      | \$ 7,161,147               | \$ 7,380,053               |
| State and Local Grants                                              | 1,293,829                  | 979,460                    |
| Funding Florida Legal Aid                                           | 1,649,619                  | 533,883                    |
| Donated Legal Services                                              | 464,789                    | 977,956                    |
| Contributions                                                       | 408,521                    | 28,774                     |
| United Way                                                          | 40,712                     | 40,662                     |
| Partners in Service                                                 | 92,888                     | 113,851                    |
| County Fees                                                         | 521,775                    | 519,009                    |
| Attorney Fees                                                       | 689                        | -                          |
| Rental Income                                                       | -                          | 2,756                      |
| Operating Interest Income                                           | 71,472                     | 51,421                     |
| Investment Return (Loss)                                            | 293,714                    | 108,635                    |
| Community Foundation Investment Return (Loss)                       | 93,204                     | 120,572                    |
| Other Income                                                        | 3,818                      | 296                        |
|                                                                     | <u>12,096,177</u>          | <u>10,857,328</u>          |
| Special Events                                                      | 55,729                     | 121,419                    |
| Less Direct Costs                                                   | (32,088)                   | (40,907)                   |
| Total Special Events, Net of Direct Costs                           | <u>23,641</u>              | <u>80,512</u>              |
| <b>Total Revenues</b>                                               | <u>12,119,818</u>          | <u>10,937,840</u>          |
| <b>Expenses</b>                                                     |                            |                            |
| Program Services                                                    | 10,855,669                 | 9,874,008                  |
| Support Services:                                                   |                            |                            |
| Management and General                                              | 1,183,068                  | 849,534                    |
| Fundraising                                                         | 95,523                     | 269,132                    |
| Total Support Services                                              | <u>1,278,591</u>           | <u>1,118,666</u>           |
| <b>Total Expenses</b>                                               | <u>12,134,260</u>          | <u>10,992,674</u>          |
| <b>Increase (Decrease) in Net Assets Without Donor Restrictions</b> | <u>(14,442)</u>            | <u>(54,834)</u>            |
| <b>Changes in Net Assets With Donor Restrictions</b>                |                            |                            |
| Community Foundation Investment Return                              | <u>2,254</u>               | <u>4,638</u>               |
| <b>Increase (Decrease) in Net Assets with Donor Restrictions</b>    | <u>2,254</u>               | <u>4,638</u>               |
| <b>Increase (Decrease) in Net Assets</b>                            | (12,188)                   | (50,196)                   |
| <b>Net Assets, Beginning of Year</b>                                | <u>7,336,215</u>           | <u>7,386,411</u>           |
| <b>Net Assets, End of Year</b>                                      | <u><u>\$ 7,324,027</u></u> | <u><u>\$ 7,336,215</u></u> |

See accompanying notes.

**STATEMENTS OF FUNCTIONAL EXPENSES**  
**LEGAL SERVICES OF NORTH FLORIDA, INC.**  
**FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023**  
**TALLAHASSEE, FLORIDA**

|                                   | 2024                 |                           |                  |                      | 2023                |                           |                   |                      |
|-----------------------------------|----------------------|---------------------------|------------------|----------------------|---------------------|---------------------------|-------------------|----------------------|
|                                   | Program<br>Services  | Management<br>and General | Fund<br>Raising  | Total                | Program<br>Services | Management<br>and General | Fund<br>Raising   | Total                |
| <b>Personal Expenses</b>          |                      |                           |                  |                      |                     |                           |                   |                      |
| Salaries and Wages                | \$ 6,609,357         | \$ 710,660                | \$ 13,935        | \$ 7,333,952         | \$ 5,665,927        | \$ 503,636                | \$ 125,909        | \$ 6,295,472         |
| Payroll Taxes                     | 495,529              | 53,281                    | 1,045            | 549,855              | 425,942             | 37,862                    | 9,465             | 473,269              |
| Employee Benefits                 | 1,366,594            | 146,941                   | 2,881            | 1,516,416            | 1,172,362           | 104,214                   | 26,052            | 1,302,628            |
| <b>Total Personnel Expenses</b>   | <b>8,471,480</b>     | <b>910,882</b>            | <b>17,861</b>    | <b>9,400,223</b>     | <b>7,264,231</b>    | <b>645,712</b>            | <b>161,426</b>    | <b>8,071,369</b>     |
| <b>Operating Expenses</b>         |                      |                           |                  |                      |                     |                           |                   |                      |
| Donated Legal Services            | 464,789              | -                         | -                | 464,789              | 977,956             | -                         | -                 | 977,956              |
| Contract Services                 | 241,008              | 54,071                    | 46,212           | 341,291              | 184,937             | 51,393                    | 15,915            | 252,245              |
| Utilities                         | 50,633               | 5,444                     | 107              | 56,184               | 51,625              | 4,589                     | 1,147             | 57,361               |
| Janitorial and Lawn Expenses      | 61,568               | 6,620                     | 130              | 68,318               | 59,142              | 5,259                     | 1,314             | 65,715               |
| Building Lease                    | 122,675              | 13,370                    | 1,932            | 137,977              | 101,378             | 9,102                     | 3,301             | 113,781              |
| Other Occupancy Expenses          | 56,969               | 6,142                     | 270              | 63,381               | 63,463              | 5,641                     | 1,410             | 70,514               |
| Telephone                         | 39,168               | 4,211                     | 83               | 43,462               | 53,482              | 4,755                     | 1,188             | 59,425               |
| Minor Equipment Costs             | 67,507               | 7,259                     | 142              | 74,908               | 37,521              | 3,335                     | 834               | 41,690               |
| Equipment Rental                  | 67,273               | 7,418                     | 1,864            | 76,555               | 82,652              | 7,347                     | 1,837             | 91,836               |
| Repairs and Maintenance           | 33,887               | 3,644                     | 71               | 37,602               | 24,475              | 2,176                     | 544               | 27,195               |
| Insurance                         | 192,856              | 20,792                    | 924              | 214,572              | 136,835             | 12,181                    | 3,264             | 152,280              |
| Software Costs                    | 112,310              | 12,078                    | 258              | 124,646              | 79,150              | 6,415                     | 1,625             | 87,190               |
| Office Supplies                   | 90,836               | 9,882                     | 1,265            | 101,983              | 85,359              | 7,604                     | 2,084             | 95,047               |
| Postage                           | 19,008               | 2,046                     | 62               | 21,116               | 18,295              | 1,631                     | 449               | 20,375               |
| Printing                          | 14,003               | 1,532                     | 272              | 15,807               | 13,811              | 1,295                     | 1,085             | 16,191               |
| Other Office Expenses             | 9,102                | 979                       | 19               | 10,100               | 9,982               | 887                       | 222               | 11,091               |
| Travel, Conferences, and Meetings | 327,387              | 35,786                    | 6,140            | 369,313              | 248,954             | 22,732                    | 12,458            | 284,144              |
| Professional Fees                 | 53,030               | 51,999                    | -                | 105,029              | 69,759              | 35,000                    | -                 | 104,759              |
| Dues and Subscriptions            | 32,022               | 3,443                     | 68               | 35,533               | 37,827              | 3,362                     | 841               | 42,030               |
| Library Expense                   | 65,710               | -                         | -                | 65,710               | 57,267              | -                         | -                 | 57,267               |
| Advertising                       | 25,569               | -                         | -                | 25,569               | -                   | -                         | 25,806            | 25,806               |
| Communications/Public Relations   | -                    | -                         | 17,344           | 17,344               | -                   | -                         | 27,603            | 27,603               |
| Miscellaneous                     | 25,154               | 2,705                     | 53               | 27,912               | 17,747              | 1,577                     | 394               | 19,718               |
| <b>Total Expenses Before</b>      |                      |                           |                  |                      |                     |                           |                   |                      |
| <b>Interest and Depreciation</b>  | <b>10,643,944</b>    | <b>1,160,303</b>          | <b>95,077</b>    | <b>11,899,324</b>    | <b>9,675,848</b>    | <b>831,993</b>            | <b>264,747</b>    | <b>10,772,588</b>    |
| Depreciation                      | 211,725              | 22,765                    | 446              | 234,936              | 197,898             | 17,518                    | 4,379             | 219,795              |
| Interest                          | -                    | -                         | -                | -                    | 262                 | 23                        | 6                 | 291                  |
| <b>Total Expenses</b>             | <b>\$ 10,855,669</b> | <b>\$ 1,183,068</b>       | <b>\$ 95,523</b> | <b>\$ 12,134,260</b> | <b>\$ 9,874,008</b> | <b>\$ 849,534</b>         | <b>\$ 269,132</b> | <b>\$ 10,992,674</b> |

See accompanying notes.

**STATEMENTS OF CASH FLOWS**  
**LEGAL SERVICES OF NORTH FLORIDA, INC.**  
**FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023**  
**TALLAHASSEE, FLORIDA**

|                                                                 | <b>2024</b>        | <b>2023</b>      |
|-----------------------------------------------------------------|--------------------|------------------|
| <b>Cash Flows from Operating Activities</b>                     |                    |                  |
| Change in Net Assets                                            | \$ (12,188)        | \$ (50,196)      |
| Adjustments to Reconcile Change in Net Assets to Net Cash       |                    |                  |
| Provided by (Used in) Operating Activities:                     |                    |                  |
| Depreciation                                                    | 234,936            | 219,795          |
| Unrealized (Gain) Loss on Investments                           | (293,714)          | (108,635)        |
| Unrealized (Gain) Loss on Beneficial Interest in                |                    |                  |
| Community Foundation                                            | (119,908)          | (147,138)        |
| Increase or (Decrease) in:                                      |                    |                  |
| Grants and Contracts Receivable                                 | 813,421            | (443,102)        |
| Prepaid Expenses                                                | (11,357)           | (52,458)         |
| Accounts Payable and Accrued Expenses                           | (73,505)           | 132,566          |
| Deferred Revenue                                                | (3,595,278)        | 1,858,336        |
| Total Adjustments                                               | (3,045,405)        | 1,459,364        |
| <b>Net Cash Provided by (Used in) Operating Activities</b>      | <b>(3,057,593)</b> | <b>1,409,168</b> |
| <b>Cash Flows from Investing Activities</b>                     |                    |                  |
| Construction in Progress Payments                               | (171,402)          | (181,488)        |
| Property and Equipment Acquisitions                             | (194,734)          | (263,988)        |
| Beneficial Interest in Community Foundation Administrative Fees | 24,157             | 22,050           |
| <b>Net Cash Provided by (Used in) Investing Activities</b>      | <b>(341,979)</b>   | <b>(423,426)</b> |
| <b>Cash Flows from Financing Activities</b>                     |                    |                  |
| Principal Payments on Long-Term Debt                            | -                  | (16,918)         |
| <b>Net Cash Provided by (Used in) Financing Activities</b>      | <b>-</b>           | <b>(16,918)</b>  |
| <b>Net Change in Cash and Cash Equivalents</b>                  | <b>(3,399,572)</b> | <b>968,824</b>   |
| <b>Cash and Cash Equivalents, Beginning of Year</b>             | <b>3,517,373</b>   | <b>2,548,549</b> |
| <b>Cash and Cash Equivalents, End of Year</b>                   | <b>117,801</b>     | <b>3,517,373</b> |
| <b><u>Supplemental Disclosure</u></b>                           |                    |                  |
| Cash Paid for Interest                                          | \$ -               | \$ 291           |
| Disposal of Fully Depreciated Property and Equipment            | \$ (37,829)        | \$ (28,466)      |
| Non-Cash Lease Liability from Obtaining Right-of-Use Asset      | \$ 32,882          | \$ 73,170        |

See accompanying notes.

## **NOTES TO FINANCIAL STATEMENTS**

**NOTES TO FINANCIAL STATEMENTS**  
**LEGAL SERVICES OF NORTH FLORIDA, INC.**  
**TALLAHASSEE, FLORIDA**

**Note 1 - Description of Organization**

Legal Services of North Florida, Inc. (the Organization) is a tax-exempt, non-profit corporation organized in 1976 for the purpose of providing legal assistance in non-criminal proceedings or matters to low-income or other eligible persons in Tallahassee and surrounding areas.

The Organization is funded primarily by grants from Legal Services Corporation (LSC), a non-profit corporation established and funded by Congress to administer a nationwide legal assistance program. The Organization also receives funding from various federal, state, and local sources.

**Note 2 - Summary of Significant Accounting Policies**

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with generally accepted accounting principles. Net assets and revenues, expenses, gains, and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets of the Organization and changes therein are classified and reported as follows:

- Net assets without donor restrictions - Net assets that are not subject to donor-imposed stipulations, including restricted contributions whose restrictions are met in the same reporting period.
- Net assets with donor restrictions - Net assets subject to donor-imposed stipulations that:
  - May or will be met, either by actions of the Organization and/or the passage of time. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions.
  - Are maintained permanently by the Organization. Generally, the donors of these assets permit the Organization to use all or part of the income earned on any related investments for general or specific purposes.

**Estimates**

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

**Grants and Contracts Receivable**

Grants and contracts receivable result from services which have been provided pursuant to various grants and contracts, but for which reimbursement has not yet been received at December 31, 2024 and 2023. The Organization does not maintain an allowance for estimated uncollectible accounts as any amounts determined unallowable by the grantor are deducted from revenue upon notification of the disallowance. No material amounts were subsequently disallowed with respect to the amounts recorded at December 31, 2024 and 2023.

**Grant and Contract Revenues**

The Organization receives grants and contracts which can be characterized as either "continuous period" or "cost reimbursable." Support from continuous period grants or contracts is recognized on a straight-line basis over the grant or contract period. Funding received from cost-reimbursable grants or contracts are recognized as support to the extent that eligible costs are incurred during the grant or contract period.

**NOTES TO FINANCIAL STATEMENTS**  
**LEGAL SERVICES OF NORTH FLORIDA, INC.**  
**TALLAHASSEE, FLORIDA**

The Organization recognizes grant funds from LSC as support revenue when associated expenses are incurred. In accordance with normal policies of LSC, the Organization may retain unexpended funds for use in future periods provided expenses incurred are in compliance with the specified terms of the grant. The retainage of unexpended funds is limited to 10% of the annualized support from LSC; however, the Organization can request approval to carry over funds in excess of 25% of LSC support when there are extraordinary and compelling circumstances that prevent the timely expenditure of LSC funds. At December 31, 2024, \$171,315 of LSC Basic Grant funds were included in deferred revenue. The Organization requested a waiver and it was granted by LSC for 2023. LSC allowed carryover of excess LSC funds for the year ended December 31, 2023, in the amount of \$490,871 due to the COVID-19 crisis.

LSC, at its discretion, may request reimbursement for expenses or return of funds, or both, as a result of non-compliance with the terms of the grant by the Organization. Additionally, if the Organization terminates its legal assistance activities, all unexpended LSC funds are to be returned to LSC. Restrictions on LSC funds are contained within the *Legal Services Corporation Act* (P.L. 93-355) and federal regulations at 45 C.F.R. Part 1600 et seq. Revenues are subject to audit by the grantor and, if the examination results in a disallowance of any expenditure, repayment could be required. Management believes that all monies recorded as revenue have been earned as of December 31, 2024 and 2023.

**Donated Services, Materials, and Facilities**

Donated services represent those services rendered by various local attorneys, paralegals, and volunteers at no charge to the Organization in support of the Private Attorney Involvement program. The value of donated services is based upon an estimated average fee normally charged by the professionals rendering the services. These services are recognized both as support and expenses and, therefore, do not affect the Organization's net assets.

In 2024, the Organization revised its methodology for valuing donated services. Previously, all donated services were valued at a standard attorney rate per hour of \$375. The revised method separates attorney and non-attorney time and applied a rate of \$375 and \$34, respectively. For 2024, 1,132 attorney hours and 1,201 non-attorney hours were donated resulting in donated services of \$464,789. In comparison, 2023 had 2,607 total hours at a rate of \$375 for total donated services of \$977,956

**Cash and Cash Equivalents**

For purposes of the statement of cash flows, cash is defined as all highly liquid investments without donor restrictions with an initial maturity of three months or less. Such amounts do not include the client trust deposits.

**Property and Equipment**

Property and equipment includes buildings and improvements, furniture and equipment, and vehicles, which are stated at historical cost and depreciated using the straight-line method over the estimated useful lives of approximately 5-40 years. Property and Equipment also includes land, which is stated at historical cost. Acquisitions of property and equipment in excess of \$5,000 were capitalized through September 30, 2024. From October 1, 2024, the Organization increased its capitalization threshold to \$10,000.

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**Concentration of Credit Risk**

The Organization maintains its deposits at various financial institutions. Accounts at the institutions are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. During the year the Organization may exceed these limits at various times. There were no amounts in excess of the FDIC limit at December 31, 2024 and 2023.

Financial instruments which potentially subject the Organization to concentrations of credit risk consist principally of grant and contract receivables from federal, state, and county agencies. Concentration of credit risk with respect to grants and contracts receivable is minimized due to the amounts being backed by the government. The Organization has not experienced any losses with respect to its receivables. The Organization's contract and grant revenues are subject to annual appropriation by federal, state, and county legislature.

For the year ended December 31, 2024, approximately 55% of the Organization's revenues without donor restrictions are from two funding sources (43% and 12%). For the year ended December 31, 2023, approximately 59% of the Organization's revenues without donor restrictions are from two funding sources (45% and 14%).

**Functional Allocation of Expenses**

Expenses are shown by natural expense classification and function in the accompanying statement of functional expenses for each year presented. Expenses that are attributable to more than one program or supporting function are allocated on a reasonable basis that is consistently applied. Allocations are based on direct usage or management's estimate of the benefit derived by each activity. Management's estimates may be based on factors such as time and effort, square footage, clients served, or any other reasonable basis. The expenses that are allocated on the basis of estimates of time and effort are salaries, employee benefits, and payroll taxes. Facilities, maintenance, insurance, utilities, and depreciation are allocated on a salary basis.

**Leases**

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

The Organization uses its incremental borrowing rate based on the information available at the commencement date in determining the present value of lease payments for leases that do not provide an implicit rate.

The Organization has elected to apply the short-term lease exception to all leases with a term of one year or less.

Lease agreements with lease and non-lease components are accounted for separately with amounts allocated to the lease and non-lease components based on stand-alone prices.

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**Fair Value of Financial Instruments**

Professional standards require disclosure of an estimate of fair value of certain financial instruments. The Organization's significant financial instruments are cash, grants and contracts receivable, and other short-term assets and liabilities. For these financial instruments, carrying values approximate fair value.

**Income Tax Status**

The Organization is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code and similar state provisions. The Organization is treated as a public supported organization, and not as a private foundation. Accordingly, no provision for income taxes has been reflected in the accompanying financial statements. The Organization accounts for uncertain tax positions, if any, in accordance with *Accounting Standards Codification* Section 740.

Management is not aware of any activities that would jeopardize the Organization's tax-exempt status. The Organization is not aware of any tax positions that it has taken that are subject to a significant degree of uncertainty. The Organization believes it is no longer subject to income tax examinations beyond the three preceding fiscal years.

**Note 3 - Liquidity and Availability of Financial Assets**

The following reflects the Organization's financial assets as of the statement of financial position date. These financial assets are required to be reduced by those not available for general use within one year of the statement of financial position date:

|                                                                        | <u>2024</u>                | <u>2023</u>                |
|------------------------------------------------------------------------|----------------------------|----------------------------|
| <b>Financial Assets</b>                                                |                            |                            |
| Cash and Cash Equivalents                                              | \$ 117,801                 | \$ 3,517,373               |
| Investments                                                            | 2,429,210                  | 2,135,202                  |
| Grants and Contract Receivable                                         | 871,280                    | 1,684,701                  |
| Beneficial Interest in Community Foundation                            | <u>1,610,524</u>           | <u>1,515,066</u>           |
|                                                                        | 5,028,815                  | 8,852,342                  |
| Less Those Unavailable for General Expenditure Within One Year Due to: |                            |                            |
| Donor Imposed Restrictions                                             | (59,710)                   | (57,456)                   |
| Board Designated for Emergency Reserve                                 | (250,000)                  | (250,000)                  |
| Board Designated for Endowment                                         | <u>(1,550,814)</u>         | <u>(1,457,610)</u>         |
| Total Amounts Unavailable for General Expenditures Within One Year     | <u>(1,860,524)</u>         | <u>(1,765,066)</u>         |
| <b>Financial Assets Available to Meet</b>                              |                            |                            |
| <b>Cash Needs for Expenditures Within One Year</b>                     | <u><u>\$ 3,168,291</u></u> | <u><u>\$ 7,087,276</u></u> |

The Organization structures its financial assets to be available as its general expenditures, liabilities, and other obligations come due and strives to operate within a prudent range of financial soundness and stability, maintain adequate liquid assets to fund near-term operating needs, and maintain sufficient reserves to provide reasonable assurance that any long-term obligations will be discharged. Financial assets in excess of daily cash requirements may be invested in money market funds or other short-term investments.

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The Organization receives grants and contributions restricted by donors. The Organization considers grants and contributions donor restricted for programs which are ongoing, major, and central to its annual operations to be available to meet cash needs for general expenditures.

**Note 4 - Property and Equipment**

The following table presents the property and equipment balances at December 31, 2024:

|                                 | Non-LSC             | LSC                 | Total               |
|---------------------------------|---------------------|---------------------|---------------------|
| Land                            | \$ 352,614          | \$ 106,885          | \$ 459,499          |
| Buildings and Improvements      | 1,840,237           | 1,310,917           | 3,151,154           |
| Furniture and Equipment         | 73,780              | 85,502              | 159,282             |
| Vehicles                        | -                   | 665,762             | 665,762             |
| Total Property and Equipment    | 2,266,631           | 2,169,066           | 4,435,697           |
| (Less Accumulated Depreciation) | (1,218,859)         | (611,243)           | (1,830,102)         |
| <b>Total</b>                    | <b>\$ 1,047,772</b> | <b>\$ 1,557,823</b> | <b>\$ 2,605,595</b> |

LSC also has a 100% interest in the \$352,890 balance in construction in progress. The balance is related to a software development project and a website development project.

The following table presents the property and equipment balances at December 31, 2023:

|                                 | Non-LSC           | LSC                 | Total               |
|---------------------------------|-------------------|---------------------|---------------------|
| Land                            | \$ 352,614        | \$ 106,885          | \$ 459,499          |
| Buildings and Improvements      | 1,750,038         | 1,310,916           | 3,060,954           |
| Furniture and Equipment         | 73,669            | 85,502              | 159,171             |
| Vehicles                        | -                 | 599,168             | 599,168             |
| Total Property and Equipment    | 2,176,321         | 2,102,471           | 4,278,792           |
| (Less Accumulated Depreciation) | (1,367,526)       | (265,468)           | (1,632,994)         |
| <b>Total</b>                    | <b>\$ 808,795</b> | <b>\$ 1,837,003</b> | <b>\$ 2,645,798</b> |

LSC also has a 100% interest in the \$181,488 balance in construction in progress.

Property, furniture, and equipment acquired with LSC funds are considered to be owned by the Organization while used in current or future authorized programs. LSC, however, has a reversionary interest in these assets and has the right to determine the use of any proceeds from the sale of assets purchased with its funds up to its interest in the property.

The Organization incurred costs of \$59,005 and \$23,694 for insurance on LSC funded properties in 2024 and 2023, respectively. Capital improvement expenditures on LSC funded properties totaled \$128,319 and \$200,264 in 2024 and 2023, respectively. Property taxes paid on LSC funded properties were \$732 and \$1,298 in 2024 and 2023, respectively.

**Note 5 - Fair Value Measurements**

Professional standards establish a framework for measuring fair value. The 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 below:

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**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.

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 input and minimize the use of unobservable input.

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the Organization believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The following is a description of the valuation methodologies used for the assets measured at fair value:

- **Mutual Funds**—Fair value is the closing price reported on the active market which the individual securities are traded.
- **Beneficial Interest in Community Foundation**—Fair value of the investment of the related trust.
- **457(b) Plan Assets**—Fair value of the investments of the underlying individual statements of plan participants.

The following table sets forth by level, within the fair value hierarchy, the Organization's assets at fair value at December 31, 2024:

|                                             | Fair Values         |                     |             |                     |
|---------------------------------------------|---------------------|---------------------|-------------|---------------------|
|                                             | Fair Value          | Level 1             | Level 2     | Level 3             |
| Mutual Funds                                | \$ 2,372,588        | \$ 2,372,588        | \$ -        | \$ -                |
| 457(b) Plan Assets                          | 803,530             | 803,530             | -           | -                   |
| Beneficial Interest in Community Foundation | 1,610,524           | -                   | -           | 1,610,524           |
| <b>Total Assets at Fair Value</b>           | 4,786,642           | <u>\$ 3,176,118</u> | <u>\$ -</u> | <u>\$ 1,610,524</u> |
| Cash Held in Brokerage Accounts             | 56,622              |                     |             |                     |
| <b>Total Investments</b>                    | <u>\$ 4,843,264</u> |                     |             |                     |

**NOTES TO FINANCIAL STATEMENTS**  
**LEGAL SERVICES OF NORTH FLORIDA, INC.**  
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The following table sets forth by level, within the fair value hierarchy, the Organization's assets at fair value at December 31, 2023:

|                                             | Fair Values         |                     |             |                     |
|---------------------------------------------|---------------------|---------------------|-------------|---------------------|
|                                             | Fair Value          | Level 1             | Level 2     | Level 3             |
| Money Markets                               | \$ 1,196,325        | \$ 1,196,325        | \$ -        | \$ -                |
| Mutual Funds                                | 828,110             | 828,110             | -           | -                   |
| 457(b) Plan Assets                          | 673,636             | 673,636             | -           | -                   |
| Beneficial Interest in Community Foundation | 1,515,066           | -                   | -           | 1,515,066           |
| <b>Total Assets at Fair Value</b>           | <b>4,213,137</b>    | <b>\$ 2,698,071</b> | <b>\$ -</b> | <b>\$ 1,515,066</b> |
| Cash Held in Brokerage Accounts             | 110,767             |                     |             |                     |
| <b>Total Investments</b>                    | <b>\$ 4,323,904</b> |                     |             |                     |

Fair Value Measurements Using Significant Unobservable Inputs (Level 3):

|                     | Beneficial Interest<br>in Community<br>Foundation |
|---------------------|---------------------------------------------------|
| January 1, 2023:    | \$ 1,389,856                                      |
| Administrative Fees | (22,050)                                          |
| Gains and (Losses)  | <u>147,260</u>                                    |
| December 31, 2023:  | 1,515,066                                         |
| Administrative Fees | (24,157)                                          |
| Gains and (Losses)  | <u>119,615</u>                                    |
| December 31, 2024   | <u>\$ 1,610,524</u>                               |

**Note 6 - Leases**

The Organization has obligations as a lessee for office space and equipment with initial non-cancelable terms in excess of one year. As of December 31, 2024, the right-of-use asset had a balance of \$234,255 and the lease liability had current portion (\$193,708) and non-current portion (\$40,547) balances as shown on the statement of financial position. As of December 31, 2023, the right-of-use asset had a balance of \$270,382 and the lease liability had current portion (\$156,748) and non-current portion (\$113,634) balances as shown on the statement of financial position. The leases do not have readily determinable implicit interest rates. Discounts to present value using the Organization's incremental borrowing rate of 3.75% over the remaining lease terms were deemed to be immaterial to the financial statements.

Additional information about the Organization's operating leases as of December 31, 2024, is as follows:

|                      | Program<br>Services | Management<br>and General | Fund Raising  | Total             |
|----------------------|---------------------|---------------------------|---------------|-------------------|
| <b>Lease Costs</b>   |                     |                           |               |                   |
| Operating Lease Cost | <u>\$ 164,819</u>   | <u>\$ 17,722</u>          | <u>\$ 347</u> | <u>\$ 182,888</u> |

**NOTES TO FINANCIAL STATEMENTS**  
**LEGAL SERVICES OF NORTH FLORIDA, INC.**  
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Additional information about the Organization's operating leases as of December 31, 2023, is as follows:

|                      | Program<br>Services | Management<br>and General | Fund Raising | Total      |
|----------------------|---------------------|---------------------------|--------------|------------|
| <b>Lease Costs</b>   |                     |                           |              |            |
| Operating Lease Cost | \$ 168,918          | \$ 15,015                 | \$ 3,754     | \$ 187,687 |

**Other Information**

|                                                                                                                         | 2024       | 2023       |
|-------------------------------------------------------------------------------------------------------------------------|------------|------------|
| Cash Paid for Amounts Included in Measuring Operating Lease Liabilities -<br>Operating Cash Flows from Operating Leases | \$ 182,889 | \$ 187,687 |
| Lease Assets Obtained in Exchange for Lease Obligations - Operating Leases                                              | \$ 32,882  | \$ 73,170  |
| Weighted-Average Remaining Lease Term (Months)                                                                          | 11         | 11         |
| Weight-Average Discount Rate                                                                                            | 3.75%      | 3.75%      |

Maturities of the operating lease liability as of December 31, 2024, are as follows:

| Year Ending<br>December 31  | Total             |
|-----------------------------|-------------------|
| 2025                        | \$ 193,708        |
| 2026                        | 25,784            |
| 2027                        | 5,490             |
| 2028                        | 5,366             |
| 2029                        | 3,907             |
| <b>Total Lease Payments</b> | <b>\$ 234,255</b> |

Leases with an initial term of 12 months or less are not recorded on the statement of financial position. Lease expense is recognized for these leases on a straight-line basis over the lease term.

**Note 7 - Line of Credit**

Pursuant to an agreement with Ameris Bank, the Organization had an available line of credit in the amount of \$500,000 with a floating annual interest rate equivalent to the prime rate less 0.5%. There have not been any withdrawals on the line of credit.

**Note 8 - Investment in Endowment**

The Community Foundation of North Florida (the Foundation) holds endowment funds for which the earnings have been restricted for the benefit of the Organization. Assets contributed to the Foundation for the benefit of the Organization are recorded as assets of the Organization in accordance with professional standards. These "agency restricted funds" are pooled with the other assets of the Foundation for investment purposes. These funds are recorded by the Organization as follows:

Investment in endowment composition by type of fund as of December 31, 2024:

|                 | Without Donor<br>Restrictions | With Donor<br>Restrictions | Total        |
|-----------------|-------------------------------|----------------------------|--------------|
| Endowment Funds | \$ 1,550,814                  | \$ 59,710                  | \$ 1,610,524 |

**NOTES TO FINANCIAL STATEMENTS**  
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**TALLAHASSEE, FLORIDA**

Investment in endowment composition by type of fund as of December 31, 2023:

|                 | <b>Without Donor<br/>Restrictions</b> | <b>With Donor<br/>Restrictions</b> | <b>Total</b> |
|-----------------|---------------------------------------|------------------------------------|--------------|
| Endowment Funds | \$ 1,457,610                          | \$ 57,456                          | \$ 1,515,066 |

Changes in investment in endowment for the fiscal year ended December 31, 2024:

|                                                    | <b>Without Donor<br/>Restrictions</b> | <b>With Donor<br/>Restrictions</b> | <b>Total</b> |
|----------------------------------------------------|---------------------------------------|------------------------------------|--------------|
| <b>Endowment Net Assets,<br/>Beginning of Year</b> | \$ 1,457,610                          | \$ 57,456                          | \$ 1,515,066 |
| Earnings (Loss) on Endowment Funds                 | 93,204                                | 2,254                              | 95,458       |
| Endowment Net Assets, End of Year                  | \$ 1,550,814                          | \$ 59,710                          | \$ 1,610,524 |

Changes in investment in endowment for the fiscal year ended December 31, 2023:

|                                                    | <b>Without Donor<br/>Restrictions</b> | <b>With Donor<br/>Restrictions</b> | <b>Total</b> |
|----------------------------------------------------|---------------------------------------|------------------------------------|--------------|
| <b>Endowment Net Assets,<br/>Beginning of Year</b> | \$ 1,337,038                          | \$ 52,818                          | \$ 1,389,856 |
| Earnings (Loss) on Endowment Funds                 | 120,572                               | 4,638                              | 125,210      |
| Endowment Net Assets, End of Year                  | \$ 1,457,610                          | \$ 57,456                          | \$ 1,515,066 |

At December 31, 2024 and 2023, the Community Foundation held \$37,360 in designated funds for the benefit of the Organization. The Community Foundation has full variance power for directing the use of these funds. As a result, these funds are not recorded on the Organization's financial statements.

**Interpretation of Relevant Law**

The Board of Directors has interpreted the law as requiring donor restricted net assets in an endowment fund to remain restricted until appropriated for expenditure by the Organization for the donor's intended purpose.

In accordance with the *Florida Uniform Prudent Management of Institutional Funds Act* (FUPMIFA), the Organization considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds:

- The purposes of the Organization and the donor-restricted endowment fund.
- General economic conditions.
- The possible effect of inflation and deflation.
- The expected total return from income and the appreciation of investments.
- Other resources of the Organization.
- The investment policies of the Organization.

**NOTES TO FINANCIAL STATEMENTS**  
**LEGAL SERVICES OF NORTH FLORIDA, INC.**  
**TALLAHASSEE, FLORIDA**

**Return Objectives and Risk Parameters**

Assets contributed to the Foundation for the benefit of the Organization are recorded as assets of the Organization in accordance with professional standards. These “agency restricted funds” are pooled with the other assets of the Foundation for investment purposes.

**Spending Policy**

The Foundation can make yearly grants to the Organization up to 4% of the fund’s fair value upon written request from the Organization. For the years ended December 31, 2024 and 2023, the Organization has reinvested the grant earnings into the respective funds.

**Note 9 - Net Assets with Donor Restrictions**

Net assets with donor restrictions consist of the following:

|                                             | <u>2024</u> | <u>2013</u> |
|---------------------------------------------|-------------|-------------|
| Beneficial Interest in Community Foundation | \$ 59,710   | \$ 57,456   |

No net assets were released from restrictions in satisfaction of time restrictions during the years ended December 31, 2024 and 2023, respectively.

**Note 10 - Retirement Plan**

The Organization sponsors a defined contribution plan for the benefit of eligible employees. Employees, who have reached the age of 19 may participate in the plan at date of hire. To be eligible for the employer match, employees must have one year of service and at least 1,000 service hours. The Organization matches 6% of eligible employees’ salaries. Employer contributions made to the plan were \$328,295 and \$265,999 for the years ended December 31, 2024 and 2023, respectively.

**Note 11 - 457(b) Non-Qualified Deferred Compensation Plan**

The Organization has implemented a supplemental retirement plan for its management executives that have been with the Organization for a minimum of two continuous years. This plan allows the Organization to make contributions up to 5% of eligible management executive's salaries to a 457 (b) employee account. The Organization contributed \$41,441 and \$33,011 as of December 31, 2024 and 2023, respectively.

**Note 12 - Matching Requirements of Grants**

The Organization has complied with all matching requirements provided by its grants. Accordingly, no match liability exists as of December 31, 2024 and 2023.

**NOTES TO FINANCIAL STATEMENTS**  
**LEGAL SERVICES OF NORTH FLORIDA, INC.**  
**TALLAHASSEE, FLORIDA**

**Note 13 - LSC Recipient Fund Balance Calculation**

The fund balance calculation for LSC compliance purposes and what is allowable is calculated below for the fiscal year ended December 31, 2024:

|                                                   |                          |
|---------------------------------------------------|--------------------------|
| Grants                                            | \$ 2,445,399             |
| Derivative Income                                 | <u>17,603</u>            |
| <b>Total LSC Funding</b>                          | <b>2,463,002</b>         |
| Allowable Limit                                   | <u>10%</u>               |
|                                                   | <u><u>\$ 246,300</u></u> |
|                                                   |                          |
| Fund Balance Calculation for Compliance Purposes: |                          |
| Net Assets and Deferred Revenue (LSC Only)        | <u><u>\$ 171,315</u></u> |

Deferred revenue is included in the fund balance calculation as any received but unspent funds from LSC's Basic and PAI funds are recorded as deferred revenue at year-end.

In 2024, the Organization's private attorney involvement activities were below the required 12.5% of their basic field award by \$33,742. The Organization requested and was granted a waiver of \$14,675. The remaining \$19,067 was added by LSC to the Organization's requirement for 2025.

**Note 14 - Funding Florida Legal Aid Balance in Reserve**

Rule 5-1.1(g), Rules Regulating the Florida Bar, permits qualified grantee organizations to utilize up to 15% of Interest on Trust Account (IOTA) funds received to establish reserves to promote stability. Accordingly, the Organization has elected to establish reserves for IOTA funding. For the fiscal year ended December 31, 2024, the Organization holds the following funds in reserve:

|                            |                          |
|----------------------------|--------------------------|
| IOTA Funds Received        | \$ 1,574,704             |
| Allowable Limit            | <u>15%</u>               |
|                            | <u><u>\$ 236,206</u></u> |
|                            |                          |
| IOTA Funds Held in Reserve | <u><u>\$ 74,985</u></u>  |

The Organization considers the establishing of reserves to be a qualified use of funding under Rule 5-1.1(g), Rules Regulating the Florida Bar. Therefore, the Organization has recognized revenue for the amount held in reserve above.

**Note 15 - Commitments and Contingencies**

In May 2023, the Organization entered into a software development contract. Total contract costs are \$376,100. Payments made through December 31, 2024, were \$332,975 leaving a commitment of \$43,125 to be paid during 2025. The project is expected to finish in April of 2025.

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**LEGAL SERVICES OF NORTH FLORIDA, INC.**  
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In October 2024, the Organization entered into a website development contract. Total contract costs are \$25,000. Payments made through December 31, 2024, were \$19,915 leaving a commitment of \$5,085 to be paid during 2025. The project is expected to finish in April of 2025.

The Organization is the recipient of grants and other third-party reimbursement funds that are subject to special compliance audits by the granting agency and other third-party agencies that provide these reimbursements. The results of these audits may result in disallowed expense amounts. Disallowed amounts, if any, would constitute a contingent liability of the Organization. Accordingly, such liabilities are not reflected in the financial statements. The Organization does not believe any contingent liabilities, if any, to be material.

**Note 16 - Subsequent Events**

Management has evaluated subsequent events through April 11, 2025, the date the financial statements were available to be issued and have the following event to disclose.

On January 15, 2025, the Organization signed and filed articles of incorporation for a newly established entity, The Access to Justice Foundation of North Florida, Inc., a 501(c)(2) organization. This new organization is a non-profit entity created to hold title to property, collect income, and turnover the entire amount (less expenses) to the Organization, supporting the efficient management and protection of property used to advance the Organization's exempt purpose. This new entity was formed to support the Organization's mission by managing property assets that facilitate expanded access to civil legal services across North Florida's geographic region.

## **SUPPLEMENTARY INFORMATION**

**SCHEDULE OF ACTIVITIES BY GRANT**  
**LEGAL SERVICES OF NORTH FLORIDA, INC.**  
**FOR THE YEAR ENDED DECEMBER 31, 2024**  
**TALLAHASSEE, FLORIDA**

| <i>Changes in Net Assets Without Donor Restrictions:</i>            | Legal<br>Services<br>Corporation | VOCA             | HHS            | Other<br>Federal<br>Awards | Total<br>Federal<br>Awards |
|---------------------------------------------------------------------|----------------------------------|------------------|----------------|----------------------------|----------------------------|
| <b>Revenues and Other Support</b>                                   |                                  |                  |                |                            |                            |
| Federal Grants                                                      | \$ 5,142,314                     | \$ 1,475,557     | \$ 175,885     | \$ 367,391                 | \$ 7,161,147               |
| State and Local Grants                                              | -                                | -                | -              | -                          | -                          |
| Funding Florida Legal Aid                                           | -                                | -                | -              | -                          | -                          |
| Donated Legal Services                                              | -                                | -                | -              | -                          | -                          |
| Contributions                                                       | -                                | -                | -              | -                          | -                          |
| Special Events, Net of Direct Costs                                 | -                                | -                | -              | -                          | -                          |
| United Way                                                          | -                                | -                | -              | -                          | -                          |
| Partners in Service                                                 | -                                | -                | -              | -                          | -                          |
| County Fees                                                         | -                                | -                | -              | -                          | -                          |
| Attorney Fees                                                       | 689                              | -                | -              | -                          | 689                        |
| Operating Interest Income                                           | 16,914                           | -                | -              | -                          | 16,914                     |
| Investment Return                                                   | -                                | -                | -              | -                          | -                          |
| Community Foundation Investment Return                              | -                                | -                | -              | -                          | -                          |
| Other Income                                                        | -                                | -                | -              | -                          | -                          |
| <b>Total Revenues and Other Support</b>                             | <b>5,159,917</b>                 | <b>1,475,557</b> | <b>175,885</b> | <b>367,391</b>             | <b>7,178,750</b>           |
| <b>Personnel Expenses</b>                                           |                                  |                  |                |                            |                            |
| Salaries and Wages                                                  | 2,819,538                        | 950,529          | 104,376        | 252,162                    | 4,126,605                  |
| Payroll Taxes                                                       | 214,175                          | 72,127           | 7,907          | 18,170                     | 312,379                    |
| Employee Benefits                                                   | 612,840                          | 209,077          | 25,349         | 54,203                     | 901,469                    |
| <b>Total Personnel Expenses</b>                                     | <b>3,646,553</b>                 | <b>1,231,733</b> | <b>137,632</b> | <b>324,535</b>             | <b>5,340,453</b>           |
| <b>Operating Expenses</b>                                           |                                  |                  |                |                            |                            |
| Donated Legal Services Expense                                      | -                                | -                | -              | -                          | -                          |
| Contract Services                                                   | 79,924                           | -                | 5,840          | 75                         | 85,839                     |
| Utilities                                                           | 22,737                           | 6,421            | 715            | 199                        | 30,072                     |
| Janitorial and Lawn Expenses                                        | 25,194                           | 7,056            | 985            | 274                        | 33,509                     |
| Building Lease                                                      | 41,615                           | -                | 1,472          | 378                        | 43,465                     |
| Other Occupancy Expenses                                            | 26,012                           | 6,573            | 786            | 210                        | 33,581                     |
| Telephone                                                           | 22,725                           | 4,530            | 497            | 138                        | 27,890                     |
| Minor Equipment Costs                                               | 44,115                           | -                | -              | -                          | 44,115                     |
| Equipment Rental                                                    | 27,782                           | 9,874            | 1,085          | 302                        | 39,043                     |
| Repairs and Maintenance                                             | 19,138                           | 3,826            | 421            | 118                        | 23,503                     |
| Insurance                                                           | 107,319                          | 23,676           | 2,554          | 713                        | 134,262                    |
| Software Costs                                                      | 57,366                           | -                | 1,369          | 382                        | 59,117                     |
| Office Supplies                                                     | 48,512                           | 11,303           | 1,242          | 346                        | 61,403                     |
| Postage                                                             | 8,738                            | 2,686            | 412            | 83                         | 11,919                     |
| Printing                                                            | 4,586                            | 4,628            | -              | -                          | 9,214                      |
| Other Office Expenses                                               | 1,598                            | -                | -              | -                          | 1,598                      |
| Travel, Conferences, and Meetings                                   | 214,144                          | -                | 1,275          | 4,174                      | 219,593                    |
| Professional Fees                                                   | 25,600                           | 20,904           | 2,740          | 493                        | 49,737                     |
| Dues and Subscriptions                                              | 2,675                            | 1,562            | 172            | 42                         | 4,451                      |
| Library Expense                                                     | 26,522                           | 7,542            | 933            | 249                        | 35,246                     |
| Advertising                                                         | 21,264                           | -                | -              | -                          | 21,264                     |
| Communications/Public Relations                                     | 633                              | -                | -              | -                          | 633                        |
| Miscellaneous                                                       | -                                | -                | -              | -                          | -                          |
| Indirect Cost Allocation - De Minimis                               | 424,229                          | 133,243          | 15,755         | 31,861                     | 605,088                    |
| Total Expenses Before Depreciation and Interest                     | 4,898,981                        | 1,475,557        | 175,885        | 364,572                    | 6,914,995                  |
| Depreciation                                                        | -                                | -                | -              | -                          | -                          |
| <b>Total Expenses</b>                                               | <b>4,898,981</b>                 | <b>1,475,557</b> | <b>175,885</b> | <b>364,572</b>             | <b>6,914,995</b>           |
| <b>Increase (Decrease) in Net Assets Without Donor Restrictions</b> | <b>260,936</b>                   | <b>-</b>         | <b>-</b>       | <b>2,819</b>               | <b>263,755</b>             |
| <b>Other Changes in Net Assets</b>                                  |                                  |                  |                |                            |                            |
| Property Acquired                                                   | (260,936)                        | -                | -              | -                          | (260,936)                  |
| <b>Increase (Decrease) in Net Assets</b>                            | <b>-</b>                         | <b>-</b>         | <b>-</b>       | <b>2,819</b>               | <b>2,819</b>               |
| <b>Net Assets, Beginning of Year</b>                                | <b>-</b>                         | <b>-</b>         | <b>-</b>       | <b>47,779</b>              | <b>47,779</b>              |
| <b>Net Assets, End of Year</b>                                      | <b>\$ -</b>                      | <b>\$ -</b>      | <b>\$ -</b>    | <b>\$ 50,598</b>           | <b>\$ 50,598</b>           |

**SCHEDULE OF ACTIVITIES BY GRANT**  
**LEGAL SERVICES OF NORTH FLORIDA, INC.**  
**FOR THE YEAR ENDED DECEMBER 31, 2024**  
**TALLAHASSEE, FLORIDA**

|                                                                     | Funding<br>Florida | Other               |                     | Total               | Net Assets<br>With Donor |                     |
|---------------------------------------------------------------------|--------------------|---------------------|---------------------|---------------------|--------------------------|---------------------|
| <i>Changes in Net Assets Without Donor Restrictions:</i>            | Legal Aid          | Unrestricted        | Property            | Unrestricted        | Restrictions             | Total               |
| <b>Revenues and Other Support</b>                                   |                    |                     |                     |                     |                          |                     |
| Federal Grants                                                      | \$ -               | \$ -                | \$ -                | \$ 7,161,147        | \$ -                     | \$ 7,161,147        |
| State and Local Grants                                              | -                  | 1,293,829           | -                   | 1,293,829           | -                        | 1,293,829           |
| Funding Florida Legal Aid                                           | 1,649,619          | -                   | -                   | 1,649,619           | -                        | 1,649,619           |
| Donated Legal Services                                              | -                  | 464,789             | -                   | 464,789             | -                        | 464,789             |
| Contributions                                                       | -                  | 408,521             | -                   | 408,521             | -                        | 408,521             |
| Special Events, Net of Direct Costs                                 | -                  | 23,641              | -                   | 23,641              | -                        | 23,641              |
| United Way                                                          | -                  | 40,712              | -                   | 40,712              | -                        | 40,712              |
| Partners in Service                                                 | -                  | 92,888              | -                   | 92,888              | -                        | 92,888              |
| County Fees                                                         | -                  | 521,775             | -                   | 521,775             | -                        | 521,775             |
| Attorney Fees                                                       | -                  | -                   | -                   | 689                 | -                        | 689                 |
| Operating Interest Income                                           | -                  | 54,558              | -                   | 71,472              | -                        | 71,472              |
| Investment Return                                                   | -                  | 293,714             | -                   | 293,714             | -                        | 293,714             |
| Community Foundation Investment Return                              | -                  | 93,204              | -                   | 93,204              | 2,254                    | 95,458              |
| Other Income                                                        | -                  | 3,818               | -                   | 3,818               | -                        | 3,818               |
| <b>Total Revenues and Other Support</b>                             | <b>1,649,619</b>   | <b>3,291,449</b>    | <b>-</b>            | <b>12,119,818</b>   | <b>2,254</b>             | <b>12,122,072</b>   |
| <b>Personnel Expenses</b>                                           |                    |                     |                     |                     |                          |                     |
| Salaries and Wages                                                  | 924,118            | 2,283,229           | -                   | 7,333,952           | -                        | 7,333,952           |
| Payroll Taxes                                                       | 69,601             | 167,875             | -                   | 549,855             | -                        | 549,855             |
| Employee Benefits                                                   | 216,772            | 398,175             | -                   | 1,516,416           | -                        | 1,516,416           |
| <b>Total Personnel Expenses</b>                                     | <b>1,210,491</b>   | <b>2,849,279</b>    | <b>-</b>            | <b>9,400,223</b>    | <b>-</b>                 | <b>9,400,223</b>    |
| <b>Operating Expenses</b>                                           |                    |                     |                     |                     |                          |                     |
| Donated Legal Services Expense                                      | -                  | 464,789             | -                   | 464,789             | -                        | 464,789             |
| Contract Services                                                   | 23,954             | 231,498             | -                   | 341,291             | -                        | 341,291             |
| Utilities                                                           | 6,262              | 19,850              | -                   | 56,184              | -                        | 56,184              |
| Janitorial and Lawn Expenses                                        | 6,832              | 27,977              | -                   | 68,318              | -                        | 68,318              |
| Building Lease                                                      | -                  | 94,512              | -                   | 137,977             | -                        | 137,977             |
| Other Occupancy Expenses                                            | 6,894              | 22,906              | -                   | 63,381              | -                        | 63,381              |
| Telephone                                                           | 4,360              | 11,212              | -                   | 43,462              | -                        | 43,462              |
| Minor Equipment Costs                                               | -                  | 30,793              | -                   | 74,908              | -                        | 74,908              |
| Equipment Rental                                                    | 9,510              | 28,002              | -                   | 76,555              | -                        | 76,555              |
| Repairs and Maintenance                                             | 3,690              | 10,409              | -                   | 37,602              | -                        | 37,602              |
| Insurance                                                           | 22,382             | 57,928              | -                   | 214,572             | -                        | 214,572             |
| Software Costs                                                      | 19,039             | 46,490              | -                   | 124,646             | -                        | 124,646             |
| Office Supplies                                                     | 10,933             | 29,647              | -                   | 101,983             | -                        | 101,983             |
| Postage                                                             | 2,576              | 6,621               | -                   | 21,116              | -                        | 21,116              |
| Printing                                                            | -                  | 6,593               | -                   | 15,807              | -                        | 15,807              |
| Other Office Expenses                                               | -                  | 8,502               | -                   | 10,100              | -                        | 10,100              |
| Travel, Conferences, and Meetings                                   | 76,609             | 73,111              | -                   | 369,313             | -                        | 369,313             |
| Professional Fees                                                   | 10,072             | 45,220              | -                   | 105,029             | -                        | 105,029             |
| Dues and Subscriptions                                              | 4,458              | 26,624              | -                   | 35,533              | -                        | 35,533              |
| Library Expense                                                     | 8,191              | 22,273              | -                   | 65,710              | -                        | 65,710              |
| Advertising                                                         | -                  | 4,305               | -                   | 25,569              | -                        | 25,569              |
| Communications/Public Relations                                     | -                  | 16,711              | -                   | 17,344              | -                        | 17,344              |
| Miscellaneous                                                       | -                  | 27,912              | -                   | 27,912              | -                        | 27,912              |
| Indirect Cost Allocation - De Miniums                               | 148,381            | (753,469)           | -                   | -                   | -                        | -                   |
| Total Expenses Before Depreciation and Interest                     | 1,574,634          | 3,409,695           | -                   | 11,899,324          | -                        | 11,899,324          |
| Depreciation                                                        | -                  | -                   | 234,936             | 234,936             | -                        | 234,936             |
| <b>Total Expenses</b>                                               | <b>1,574,634</b>   | <b>3,409,695</b>    | <b>234,936</b>      | <b>12,134,260</b>   | <b>-</b>                 | <b>12,134,260</b>   |
| <b>Increase (Decrease) in Net Assets Without Donor Restrictions</b> | <b>74,985</b>      | <b>(118,246)</b>    | <b>(234,936)</b>    | <b>(14,442)</b>     | <b>2,254</b>             | <b>(12,188)</b>     |
| <b>Other Changes in Net Assets</b>                                  |                    |                     |                     |                     |                          |                     |
| Property Acquired                                                   | -                  | (105,199)           | 366,135             | -                   | -                        | -                   |
| <b>Increase (Decrease) in Net Assets</b>                            | <b>74,985</b>      | <b>(223,445)</b>    | <b>131,199</b>      | <b>(14,442)</b>     | <b>2,254</b>             | <b>(12,188)</b>     |
| <b>Net Assets, Beginning of Year</b>                                | <b>-</b>           | <b>4,403,694</b>    | <b>2,827,286</b>    | <b>7,278,759</b>    | <b>57,456</b>            | <b>7,336,215</b>    |
| <b>Net Assets, End of Year</b>                                      | <b>\$ 74,985</b>   | <b>\$ 4,180,249</b> | <b>\$ 2,958,485</b> | <b>\$ 7,264,317</b> | <b>\$ 59,710</b>         | <b>\$ 7,324,027</b> |

**SCHEDULE OF ACTIVITY - LEGAL SERVICES CORPORATION**  
**LEGAL SERVICES OF NORTH FLORIDA, INC.**  
**FOR THE YEAR ENDED DECEMBER 31, 2024**  
**TALLAHASSEE, FLORIDA**

|                                                                     | Basic<br>Field   | Private<br>Attorney<br>Involvement | Excess Fund<br>Balance | 2017<br>Hurricane<br>Irma | 2020-2021<br>Disasters<br>Congressional |
|---------------------------------------------------------------------|------------------|------------------------------------|------------------------|---------------------------|-----------------------------------------|
| <b>Changes in Net Assets Without Donor Restrictions:</b>            |                  |                                    |                        |                           |                                         |
| <b>Revenues</b>                                                     |                  |                                    |                        |                           |                                         |
| Federal Grants                                                      | \$ 2,002,147     | \$ 271,933                         | \$ 491,470             | \$ 1,364                  | \$ 2,020,936                            |
| Attorney Fees                                                       | 689              | -                                  | -                      | -                         | -                                       |
| Operating Interest Income                                           | 16,914           | -                                  | -                      | -                         | -                                       |
| <b>Total Revenues</b>                                               | <b>2,019,750</b> | <b>271,933</b>                     | <b>491,470</b>         | <b>1,364</b>              | <b>2,020,936</b>                        |
| <b>Personnel Expenses</b>                                           |                  |                                    |                        |                           |                                         |
| Salaries and Wages                                                  | 1,239,280        | 161,208                            | 312,775                | -                         | 920,939                                 |
| Payroll Taxes                                                       | 94,374           | 12,266                             | 23,860                 | -                         | 69,513                                  |
| Employee Benefits                                                   | 282,037          | 36,881                             | 71,091                 | -                         | 195,174                                 |
| <b>Total Personnel Expenses</b>                                     | <b>1,615,691</b> | <b>210,355</b>                     | <b>407,726</b>         | <b>-</b>                  | <b>1,185,626</b>                        |
| <b>Operating Expenses</b>                                           |                  |                                    |                        |                           |                                         |
| Contract Services                                                   | 3,609            | 1,977                              | -                      | 1,364                     | 33,286                                  |
| Utilities                                                           | 7,903            | 1,104                              | 2,141                  | -                         | 10,749                                  |
| Janitorial and Lawn Expenses                                        | 10,885           | 1,520                              | 2,949                  | -                         | 8,683                                   |
| Building Lease                                                      | 16,283           | 4,291                              | 4,411                  | -                         | 14,900                                  |
| Other Occupancy Expenses                                            | 8,694            | 1,214                              | 2,355                  | -                         | 12,825                                  |
| Telephone                                                           | 6,563            | 768                                | 1,491                  | -                         | 13,318                                  |
| Minor Equipment Costs                                               | -                | -                                  | -                      | -                         | 44,115                                  |
| Equipment Rental                                                    | 12,003           | 1,676                              | 3,252                  | -                         | 9,575                                   |
| Repairs and Maintenance                                             | 4,658            | 650                                | 1,262                  | -                         | 12,073                                  |
| Insurance                                                           | 33,794           | 3,945                              | 7,653                  | -                         | 58,925                                  |
| Software Costs                                                      | 19,043           | 2,114                              | 4,101                  | -                         | 29,789                                  |
| Office Supplies                                                     | 17,831           | 2,032                              | 3,719                  | -                         | 23,458                                  |
| Postage                                                             | 4,097            | 811                                | 881                    | -                         | 2,603                                   |
| Printing                                                            | 1,094            | 285                                | -                      | -                         | 3,207                                   |
| Other Office Expenses                                               | -                | 1,598                              | -                      | -                         | -                                       |
| Travel, Conferences, and Meetings                                   | 43,297           | 5,751                              | -                      | -                         | 141,971                                 |
| Professional Fees                                                   | 19,186           | 1,143                              | 2,231                  | -                         | 2,941                                   |
| Dues and Subscriptions                                              | 1,896            | 265                                | 514                    | -                         | -                                       |
| Library Expense                                                     | 12,931           | 1,444                              | 2,801                  | -                         | 8,247                                   |
| Advertising                                                         | 12,636           | 4,680                              | -                      | -                         | 3,948                                   |
| Communications/Public Relations                                     | 498              | 135                                | -                      | -                         | -                                       |
| Capital Outlay                                                      | -                | -                                  | -                      | -                         | 241,021                                 |
| Indirect Cost Allocation - De Minimis                               | 167,158          | 24,175                             | 43,983                 | -                         | 159,676                                 |
| Total Expenses Before Depreciation and Interest                     | 2,019,750        | 271,933                            | 491,470                | 1,364                     | 2,020,936                               |
| <b>Total Expenses</b>                                               | <b>2,019,750</b> | <b>271,933</b>                     | <b>491,470</b>         | <b>1,364</b>              | <b>2,020,936</b>                        |
| <b>Increase (Decrease) in Net Assets Without Donor Restrictions</b> | -                | -                                  | -                      | -                         | -                                       |
| <b>Net Assets, Beginning of Year</b>                                | -                | -                                  | -                      | -                         | -                                       |
| <b>Net Assets, End of Year</b>                                      | <b>\$ -</b>      | <b>\$ -</b>                        | <b>\$ -</b>            | <b>\$ -</b>               | <b>\$ -</b>                             |

**SCHEDULE OF ACTIVITY - LEGAL SERVICES CORPORATION**  
**LEGAL SERVICES OF NORTH FLORIDA, INC.**  
**FOR THE YEAR ENDED DECEMBER 31, 2024**  
**TALLAHASSEE, FLORIDA**

| <i>Changes in Net Assets Without Donor Restrictions:</i>            | 2022<br>Disasters<br>Supplement | Pro Bono<br>Innovation | TIG<br>Training | TIG<br>Automated<br>Scheduling | TIG Survey<br>Response<br>Assessment | Total            |
|---------------------------------------------------------------------|---------------------------------|------------------------|-----------------|--------------------------------|--------------------------------------|------------------|
| <b>Revenues</b>                                                     |                                 |                        |                 |                                |                                      |                  |
| Federal Grants                                                      | \$ 203,365                      | \$ 82,329              | \$ 29,834       | \$ 21,036                      | \$ 17,900                            | \$ 5,142,314     |
| Attorney Fees                                                       | -                               | -                      | -               | -                              | -                                    | 689              |
| Operating Interest Income                                           | -                               | -                      | -               | -                              | -                                    | 16,914           |
| <b>Total Revenues</b>                                               | <b>203,365</b>                  | <b>82,329</b>          | <b>29,834</b>   | <b>21,036</b>                  | <b>17,900</b>                        | <b>5,159,917</b> |
| <b>Personnel Expenses</b>                                           |                                 |                        |                 |                                |                                      |                  |
| Salaries and Wages                                                  | 122,683                         | 53,343                 | 2,670           | 5,299                          | 1,341                                | 2,819,538        |
| Payroll Taxes                                                       | 9,347                           | 4,114                  | 197             | 402                            | 102                                  | 214,175          |
| Employee Benefits                                                   | 22,692                          | 2,663                  | 479             | 1,421                          | 402                                  | 612,840          |
| <b>Total Personnel Expenses</b>                                     | <b>154,722</b>                  | <b>60,120</b>          | <b>3,346</b>    | <b>7,122</b>                   | <b>1,845</b>                         | <b>3,646,553</b> |
| <b>Operating Expenses</b>                                           |                                 |                        |                 |                                |                                      |                  |
| Contract Services                                                   | -                               | 7,515                  | 6,573           | 11,250                         | 14,350                               | 79,924           |
| Utilities                                                           | 840                             | -                      | -               | -                              | -                                    | 22,737           |
| Janitorial and Lawn Expenses                                        | 1,157                           | -                      | -               | -                              | -                                    | 25,194           |
| Building Lease                                                      | 1,730                           | -                      | -               | -                              | -                                    | 41,615           |
| Other Occupancy Expenses                                            | 924                             | -                      | -               | -                              | -                                    | 26,012           |
| Telephone                                                           | 585                             | -                      | -               | -                              | -                                    | 22,725           |
| Minor Equipment Costs                                               | -                               | -                      | -               | -                              | -                                    | 44,115           |
| Equipment Rental                                                    | 1,276                           | -                      | -               | -                              | -                                    | 27,782           |
| Repairs and Maintenance                                             | 495                             | -                      | -               | -                              | -                                    | 19,138           |
| Insurance                                                           | 3,002                           | -                      | -               | -                              | -                                    | 107,319          |
| Software Costs                                                      | 2,319                           | -                      | -               | -                              | -                                    | 57,366           |
| Office Supplies                                                     | 1,472                           | -                      | -               | -                              | -                                    | 48,512           |
| Postage                                                             | 346                             | -                      | -               | -                              | -                                    | 8,738            |
| Printing                                                            | -                               | -                      | -               | -                              | -                                    | 4,586            |
| Other Office Expenses                                               | -                               | -                      | -               | -                              | -                                    | 1,598            |
| Travel, Conferences, and Meetings                                   | 15,087                          | 7,210                  | -               | 751                            | 77                                   | 214,144          |
| Professional Fees                                                   | 99                              | -                      | -               | -                              | -                                    | 25,600           |
| Dues and Subscriptions                                              | -                               | -                      | -               | -                              | -                                    | 2,675            |
| Library Expense                                                     | 1,099                           | -                      | -               | -                              | -                                    | 26,522           |
| Advertising                                                         | -                               | -                      | -               | -                              | -                                    | 21,264           |
| Communications/Public Relations                                     | -                               | -                      | -               | -                              | -                                    | 633              |
| Capital Outlay                                                      | -                               | -                      | 19,915          | -                              | -                                    | 260,936          |
| Indirect Cost Allocation - De Minimis                               | 18,212                          | 7,484                  | -               | 1,913                          | 1,628                                | 424,229          |
| Total Expenses Before Depreciation and Interest                     | 203,365                         | 82,329                 | 29,834          | 21,036                         | 17,900                               | 5,159,917        |
| <b>Total Expenses</b>                                               | <b>203,365</b>                  | <b>82,329</b>          | <b>29,834</b>   | <b>21,036</b>                  | <b>17,900</b>                        | <b>5,159,917</b> |
| <b>Increase (Decrease) in Net Assets Without Donor Restrictions</b> | -                               | -                      | -               | -                              | -                                    | -                |
| <b>Net Assets, Beginning of Year</b>                                | -                               | -                      | -               | -                              | -                                    | -                |
| <b>Net Assets, End of Year</b>                                      | <b>\$ -</b>                     | <b>\$ -</b>            | <b>\$ -</b>     | <b>\$ -</b>                    | <b>\$ -</b>                          | <b>\$ -</b>      |

**SCHEDULE OF ACTIVITY - HHS  
LEGAL SERVICES OF NORTH FLORIDA, INC.  
FOR THE YEAR ENDED DECEMBER 31, 2024  
TALLAHASSEE, FLORIDA**

| <i>Changes in Net Assets Without Donor Restrictions:</i>                | <b>Title III<br/>Part B</b> | <b>Title III<br/>Part B</b> | <b>Title III<br/>Part E</b> | <b>Total</b>   |
|-------------------------------------------------------------------------|-----------------------------|-----------------------------|-----------------------------|----------------|
| <b>Revenues</b>                                                         |                             |                             |                             |                |
| Federal Grants                                                          | \$ 89,748                   | \$ 10,752                   | \$ 75,385                   | \$ 175,885     |
| <b>Total Revenues</b>                                                   | <b>89,748</b>               | <b>10,752</b>               | <b>75,385</b>               | <b>175,885</b> |
| <b>Personnel Expenses</b>                                               |                             |                             |                             |                |
| Salaries and Wages                                                      | 56,409                      | 6,535                       | 41,432                      | 104,376        |
| Payroll Taxes                                                           | 4,313                       | 492                         | 3,102                       | 7,907          |
| Employee Benefits                                                       | 12,362                      | 1,238                       | 11,749                      | 25,349         |
| <b>Total Personnel Expenses</b>                                         | <b>73,084</b>               | <b>8,265</b>                | <b>56,283</b>               | <b>137,632</b> |
| <b>Operating Expenses</b>                                               |                             |                             |                             |                |
| Contract Services                                                       | 289                         | 536                         | 5,015                       | 5,840          |
| Utilities                                                               | 386                         | 45                          | 284                         | 715            |
| Janitorial and Lawn Expenses                                            | 532                         | 62                          | 391                         | 985            |
| Building Lease                                                          | 796                         | 92                          | 584                         | 1,472          |
| Other Occupancy Expenses                                                | 425                         | 49                          | 312                         | 786            |
| Telephone                                                               | 269                         | 31                          | 197                         | 497            |
| Equipment Rental                                                        | 586                         | 68                          | 431                         | 1,085          |
| Repairs and Maintenance                                                 | 228                         | 26                          | 167                         | 421            |
| Insurance                                                               | 1,380                       | 160                         | 1,014                       | 2,554          |
| Software Costs                                                          | 740                         | 86                          | 543                         | 1,369          |
| Office Supplies                                                         | 671                         | 78                          | 493                         | 1,242          |
| Postage                                                                 | 159                         | 90                          | 163                         | 412            |
| Travel, Conferences, and Meetings                                       | 222                         | 84                          | 969                         | 1,275          |
| Professional Fees                                                       | 1,352                       | 47                          | 1,341                       | 2,740          |
| Dues and Subscriptions                                                  | 93                          | 11                          | 68                          | 172            |
| Library Expense                                                         | 505                         | 59                          | 369                         | 933            |
| Indirect Cost Allocation - De Minimis                                   | 8,031                       | 963                         | 6,761                       | 15,755         |
| Total Expenses Before Depreciation<br>and Interest                      | 89,748                      | 10,752                      | 75,385                      | 175,885        |
| <b>Total Expenses</b>                                                   | <b>89,748</b>               | <b>10,752</b>               | <b>75,385</b>               | <b>175,885</b> |
| <b>Increase (Decrease) in Net Assets<br/>Without Donor Restrictions</b> | -                           | -                           | -                           | -              |
| <b>Net Assets, Beginning of Year</b>                                    | -                           | -                           | -                           | -              |
| <b>Net Assets, End of Year</b>                                          | <b>\$ -</b>                 | <b>\$ -</b>                 | <b>\$ -</b>                 | <b>\$ -</b>    |

**SCHEDULE OF ACTIVITY - VOCA**  
**LEGAL SERVICES OF NORTH FLORIDA, INC.**  
**FOR THE YEAR ENDED DECEMBER 31, 2024**  
**TALLAHASSEE, FLORIDA**

| <i>Changes in Net Assets Without Donor Restrictions:</i>                | VOCA<br>1st Circuit | VOCA<br>2nd Circuit | VOCA<br>14th Circuit | Total            |
|-------------------------------------------------------------------------|---------------------|---------------------|----------------------|------------------|
| <b>Revenues</b>                                                         |                     |                     |                      |                  |
| Federal Grants                                                          | \$ 377,814          | \$ 692,969          | \$ 404,774           | \$ 1,475,557     |
| <b>Total Revenues</b>                                                   | <u>377,814</u>      | <u>692,969</u>      | <u>404,774</u>       | <u>1,475,557</u> |
| <b>Personnel Expenses</b>                                               |                     |                     |                      |                  |
| Salaries and Wages                                                      | 250,930             | 433,790             | 265,809              | 950,529          |
| Payroll Taxes                                                           | 18,931              | 32,591              | 20,605               | 72,127           |
| Employee Benefits                                                       | 44,501              | 111,850             | 52,726               | 209,077          |
| <b>Total Personnel Expenses</b>                                         | <u>314,362</u>      | <u>578,231</u>      | <u>339,140</u>       | <u>1,231,733</u> |
| <b>Operating Expenses</b>                                               |                     |                     |                      |                  |
| Utilities                                                               | 1,695               | 2,930               | 1,796                | 6,421            |
| Janitorial and Lawn Expenses                                            | 1,863               | 3,220               | 1,973                | 7,056            |
| Other Occupancy Expenses                                                | 1,735               | 3,000               | 1,838                | 6,573            |
| Telephone                                                               | 1,196               | 2,067               | 1,267                | 4,530            |
| Equipment Rental                                                        | 2,607               | 4,506               | 2,761                | 9,874            |
| Repairs and Maintenance                                                 | 1,010               | 1,746               | 1,070                | 3,826            |
| Insurance                                                               | 6,250               | 10,805              | 6,621                | 23,676           |
| Office Supplies                                                         | 2,984               | 5,158               | 3,161                | 11,303           |
| Postage                                                                 | 707                 | 1,222               | 757                  | 2,686            |
| Printing                                                                | 1,542               | 1,543               | 1,543                | 4,628            |
| Professional Fees                                                       | 5,350               | 11,798              | 3,756                | 20,904           |
| Dues and Subscriptions                                                  | 412                 | 713                 | 437                  | 1,562            |
| Library Expense                                                         | 1,991               | 3,442               | 2,109                | 7,542            |
| Indirect Cost Allocation - De Minimis                                   | 34,110              | 62,588              | 36,545               | 133,243          |
| Total Expenses Before Depreciation<br>and Interest                      | <u>377,814</u>      | <u>692,969</u>      | <u>404,774</u>       | <u>1,475,557</u> |
| <b>Total Expenses</b>                                                   | <u>377,814</u>      | <u>692,969</u>      | <u>404,774</u>       | <u>1,475,557</u> |
| <b>Increase (Decrease) in Net Assets<br/>Without Donor Restrictions</b> | -                   | -                   | -                    | -                |
| <b>Net Assets, Beginning of Year</b>                                    | -                   | -                   | -                    | -                |
| <b>Net Assets, End of Year</b>                                          | <u>\$ -</u>         | <u>\$ -</u>         | <u>\$ -</u>          | <u>\$ -</u>      |

**SCHEDULE OF ACTIVITY - OTHER FEDERAL AWARDS**  
**LEGAL SERVICES OF NORTH FLORIDA, INC.**  
**FOR THE YEAR ENDED DECEMBER 31, 2024**  
**TALLAHASSEE, FLORIDA**

|                                                                         | VAWA           | Low<br>Income<br>Tax Clinic | DOJ<br>OVW-LAV | Equal<br>Justice<br>Works |
|-------------------------------------------------------------------------|----------------|-----------------------------|----------------|---------------------------|
| <b>Changes in Net Assets Without Donor Restrictions:</b>                |                |                             |                |                           |
| <b>Revenues</b>                                                         |                |                             |                |                           |
| Federal Grants                                                          | \$ 104,088     | \$ 200,000                  | \$ 2,001       | \$ 14,000                 |
| <b>Total Revenues</b>                                                   | <u>104,088</u> | <u>200,000</u>              | <u>2,001</u>   | <u>14,000</u>             |
| <b>Personnel Expenses</b>                                               |                |                             |                |                           |
| Salaries and Wages                                                      | 69,549         | 139,492                     | 1,274          | 14,000                    |
| Payroll Taxes                                                           | 5,287          | 10,668                      | 93             | -                         |
| Employee Benefits                                                       | 18,958         | 28,020                      | 247            | -                         |
| <b>Total Personnel Expenses</b>                                         | <u>93,794</u>  | <u>178,180</u>              | <u>1,614</u>   | <u>14,000</u>             |
| <b>Operating Expenses</b>                                               |                |                             |                |                           |
| Contract Services                                                       | 75             | -                           | -              | -                         |
| Utilities                                                               | -              | -                           | 9              | -                         |
| Janitorial and Lawn Expenses                                            | -              | -                           | 12             | -                         |
| Building Lease                                                          | -              | -                           | 18             | -                         |
| Other Occupancy Expenses                                                | -              | -                           | -              | -                         |
| Telephone                                                               | -              | -                           | 6              | -                         |
| Equipment Rental                                                        | -              | -                           | 13             | -                         |
| Repairs and Maintenance                                                 | -              | -                           | 5              | -                         |
| Insurance                                                               | -              | -                           | 31             | -                         |
| Software Costs                                                          | -              | -                           | 17             | -                         |
| Office Supplies                                                         | -              | -                           | 15             | -                         |
| Postage                                                                 | -              | -                           | 4              | -                         |
| Travel, Conferences, and Meetings                                       | 470            | 3,638                       | -              | -                         |
| Professional Fees                                                       | 311            | -                           | -              | -                         |
| Dues and Subscriptions                                                  | -              | -                           | -              | -                         |
| Library Expense                                                         | -              | -                           | -              | -                         |
| Indirect Cost Allocation - De Minimis                                   | 9,438          | 18,182                      | 257            | -                         |
| Total Expenses Before Depreciation<br>and Interest                      | <u>104,088</u> | <u>200,000</u>              | <u>2,001</u>   | <u>14,000</u>             |
| <b>Total Expenses</b>                                                   | <u>104,088</u> | <u>200,000</u>              | <u>2,001</u>   | <u>14,000</u>             |
| <b>Increase (Decrease) in Net Assets<br/>Without Donor Restrictions</b> | -              | -                           | -              | -                         |
| <b>Net Assets, Beginning of Year</b>                                    | -              | -                           | -              | -                         |
| <b>Net Assets, End of Year</b>                                          | <u>\$ -</u>    | <u>\$ -</u>                 | <u>\$ -</u>    | <u>\$ -</u>               |

**SCHEDULE OF ACTIVITY - OTHER FEDERAL AWARDS**  
**LEGAL SERVICES OF NORTH FLORIDA, INC.**  
**FOR THE YEAR ENDED DECEMBER 31, 2024**  
**TALLAHASSEE, FLORIDA**

|                                                                             | Escambia<br>CDBG | Pensacola<br>CARES | Total            |
|-----------------------------------------------------------------------------|------------------|--------------------|------------------|
| <b>Changes in Net Assets Without Donor Restrictions:</b>                    |                  |                    |                  |
| <b>Revenues</b>                                                             |                  |                    |                  |
| Federal Grants                                                              | \$ 43,784        | \$ 3,518           | \$ 367,391       |
| <b>Total Revenues</b>                                                       | <u>43,784</u>    | <u>3,518</u>       | <u>367,391</u>   |
| <b>Personnel Expenses</b>                                                   |                  |                    |                  |
| Salaries and Wages                                                          | 25,491           | 2,356              | 252,162          |
| Payroll Taxes                                                               | 1,939            | 183                | 18,170           |
| Employee Benefits                                                           | 6,626            | 352                | 54,203           |
| <b>Total Personnel Expenses</b>                                             | <u>34,056</u>    | <u>2,891</u>       | <u>324,535</u>   |
| <b>Operating Expenses</b>                                                   |                  |                    |                  |
| Contract Services                                                           | -                | -                  | 75               |
| Utilities                                                                   | 174              | 16                 | 199              |
| Janitorial and Lawn Expenses                                                | 240              | 22                 | 274              |
| Building Lease                                                              | 360              | -                  | 378              |
| Other Occupancy Expenses                                                    | 192              | 18                 | 210              |
| Telephone                                                                   | 121              | 11                 | 138              |
| Equipment Rental                                                            | 265              | 24                 | 302              |
| Repairs and Maintenance                                                     | 103              | 10                 | 118              |
| Insurance                                                                   | 624              | 58                 | 713              |
| Software Costs                                                              | 334              | 31                 | 382              |
| Office Supplies                                                             | 303              | 28                 | 346              |
| Postage                                                                     | 72               | 7                  | 83               |
| Travel, Conferences, and Meetings                                           | 2                | 64                 | 4,174            |
| Professional Fees                                                           | 182              | -                  | 493              |
| Dues and Subscriptions                                                      | 42               | -                  | 42               |
| Library Expense                                                             | 228              | 21                 | 249              |
| Indirect Cost Allocation - De Miniums                                       | 3,667            | 317                | 31,861           |
| Total Expenses Before Depreciation<br>and Interest                          | <u>40,965</u>    | <u>3,518</u>       | <u>364,572</u>   |
| <b>Total Expenses</b>                                                       | <u>40,965</u>    | <u>3,518</u>       | <u>364,572</u>   |
| <b>Increase (Decrease) in Net Assets<br/>    Without Donor Restrictions</b> | 2,819            | -                  | 2,819            |
| <b>Net Assets, Beginning of Year</b>                                        | <u>41,361</u>    | <u>6,418</u>       | <u>47,779</u>    |
| <b>Net Assets, End of Year</b>                                              | <u>\$ 44,180</u> | <u>\$ 6,418</u>    | <u>\$ 50,598</u> |

**SCHEDULE OF ACTIVITY - FUNDING FLORIDA LEGAL AID  
LEGAL SERVICES OF NORTH FLORIDA, INC.  
FOR THE YEAR ENDED DECEMBER 31, 2024  
TALLAHASSEE, FLORIDA**

|                                                                         |                  | Children's<br>Legal<br>Representation | Florida<br>Advocate | Fellows      | Total            |
|-------------------------------------------------------------------------|------------------|---------------------------------------|---------------------|--------------|------------------|
| <i>Changes in Net Assets Without Donor Restrictions:</i>                | General          | Project                               |                     |              |                  |
| <b>Revenues</b>                                                         |                  |                                       |                     |              |                  |
| Funding Florida Legal Aid                                               | \$ 1,574,704     | \$ 57,696                             | \$ 7,319            | \$ 9,900     | \$ 1,649,619     |
| <b>Total Revenues</b>                                                   | <u>1,574,704</u> | <u>57,696</u>                         | <u>7,319</u>        | <u>9,900</u> | <u>1,649,619</u> |
| <b>Personnel Expenses</b>                                               |                  |                                       |                     |              |                  |
| Salaries and Wages                                                      | 894,359          | 20,371                                | 217                 | 9,171        | 924,118          |
| Payroll Taxes                                                           | 67,323           | 1,555                                 | 16                  | 707          | 69,601           |
| Employee Benefits                                                       | 211,680          | 5,029                                 | 41                  | 22           | 216,772          |
| <b>Total Personnel Expenses</b>                                         | <u>1,173,362</u> | <u>26,955</u>                         | <u>274</u>          | <u>9,900</u> | <u>1,210,491</u> |
| <b>Operating Expenses</b>                                               |                  |                                       |                     |              |                  |
| Contract Services                                                       | 3,980            | 19,974                                | -                   | -            | 23,954           |
| Utilities                                                               | 6,122            | 140                                   | -                   | -            | 6,262            |
| Janitorial and Lawn Expenses                                            | 6,639            | 193                                   | -                   | -            | 6,832            |
| Other Occupancy Expenses                                                | 6,734            | 160                                   | -                   | -            | 6,894            |
| Telephone                                                               | 4,263            | 97                                    | -                   | -            | 4,360            |
| Equipment Rental                                                        | 9,298            | 212                                   | -                   | -            | 9,510            |
| Repairs and Maintenance                                                 | 3,608            | 82                                    | -                   | -            | 3,690            |
| Insurance                                                               | 21,884           | 498                                   | -                   | -            | 22,382           |
| Software Costs                                                          | 11,727           | 267                                   | 7,045               | -            | 19,039           |
| Office Supplies                                                         | 10,691           | 242                                   | -                   | -            | 10,933           |
| Postage                                                                 | 2,519            | 57                                    | -                   | -            | 2,576            |
| Travel, Conferences, and Meetings                                       | 73,461           | 3,148                                 | -                   | -            | 76,609           |
| Professional Fees                                                       | 9,887            | 185                                   | -                   | -            | 10,072           |
| Dues and Subscriptions                                                  | 4,380            | 78                                    | -                   | -            | 4,458            |
| Library Expense                                                         | 8,009            | 182                                   | -                   | -            | 8,191            |
| Indirect Cost Allocation - De Minimus                                   | 143,155          | 5,226                                 | -                   | -            | 148,381          |
| Total Expenses Before Depreciation<br>and Interest                      | <u>1,499,719</u> | <u>57,696</u>                         | <u>7,319</u>        | <u>9,900</u> | <u>1,574,634</u> |
| <b>Total Expenses</b>                                                   | <u>1,499,719</u> | <u>57,696</u>                         | <u>7,319</u>        | <u>9,900</u> | <u>1,574,634</u> |
| <b>Increase (Decrease) in Net Assets<br/>Without Donor Restrictions</b> | 74,985           | -                                     | -                   | -            | 74,985           |
| <b>Net Assets, Beginning of Year</b>                                    | -                | -                                     | -                   | -            | -                |
| <b>Net Assets, End of Year</b>                                          | <u>\$ 74,985</u> | <u>\$ -</u>                           | <u>\$ -</u>         | <u>\$ -</u>  | <u>\$ 74,985</u> |

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
LEGAL SERVICES OF NORTH FLORIDA, INC.  
FOR THE YEAR ENDED DECEMBER 31, 2024  
TALLAHASSEE, FLORIDA**

| <b>Federal Grantor/<br/>Program Title</b>                                                                                  | <b>Federal ID<br/>Number/<br/>Assistance<br/>Listing No.</b> | <b>Direct Award/Pass-<br/>Through Entity</b>               | <b>Contract or<br/>Recipient<br/>Number</b> | <b>Program<br/>Totals</b> |
|----------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------|------------------------------------------------------------|---------------------------------------------|---------------------------|
| <b>United States Department of Justice</b>                                                                                 |                                                              |                                                            |                                             |                           |
| Legal Assistance for Victims                                                                                               | 16.524                                                       | Direct                                                     | 15JOVW-24-GG-00072-LEGA                     | \$ 2,001                  |
| <b>Crime Victim Assistance</b>                                                                                             |                                                              |                                                            |                                             |                           |
| Crime Victim Assistance                                                                                                    | 16.575                                                       | State of Florida<br>Office of Attorney General             | VOCA-2023-LSNF-00123                        | 300,333                   |
| Crime Victim Assistance                                                                                                    | 16.575                                                       | State of Florida<br>Office of Attorney General             | VOCA-2024-LSNF-00219                        | 77,481                    |
| Crime Victim Assistance                                                                                                    | 16.575                                                       | State of Florida<br>Office of Attorney General             | VOCA-2023-LSNF-00205                        | 545,439                   |
| Crime Victim Assistance                                                                                                    | 16.575                                                       | State of Florida<br>Office of Attorney General             | VOCA-2024-LSNF-00220                        | 147,530                   |
| Crime Victim Assistance                                                                                                    | 16.575                                                       | State of Florida<br>Office of Attorney General             | VOCA-2023-LSNF-00206                        | 323,663                   |
| Crime Victim Assistance                                                                                                    | 16.575                                                       | State of Florida<br>Office of Attorney General             | VOCA-2024-LSNF-00221                        | 81,111                    |
| <b>Total Crime Victim Assistance/<br/>Discretionary Grants</b>                                                             |                                                              |                                                            |                                             | <u>1,475,557</u>          |
| <b>Crime Victim Assistance/Discretionary Grants</b>                                                                        |                                                              |                                                            |                                             |                           |
| Crime Victim Assistance/Discretionary Grants                                                                               | 16.582                                                       | Equal Justice<br>Works                                     | 2018-CVJC-025                               | <u>14,000</u>             |
| <b>Violence Against Women Formula Grants</b>                                                                               |                                                              |                                                            |                                             |                           |
| Violence Against Women<br>Formula Grants                                                                                   | 16.588                                                       | State of Florida<br>Department of<br>Children and Families | LN275                                       | <u>104,088</u>            |
| <b>Total United States Department of Justice</b>                                                                           |                                                              |                                                            |                                             | <u>1,595,646</u>          |
| <b>Department of Health and Human Services</b>                                                                             |                                                              |                                                            |                                             |                           |
| Aging Cluster - Special Programs for the Aging<br>Title III, Part B - Grants for Supportive Services<br>and Senior Centers | 93.044                                                       | Area Agency on<br>Aging For North<br>Florida, Inc.         | BA024-16                                    | 89,748                    |
| Aging Cluster - Special Programs for the Aging<br>Title III, Part B - Grants for Supportive Services<br>and Senior Centers | 93.044                                                       | Northwest<br>Florida Area<br>Agency on Aging, Inc.         | AA024                                       | <u>10,752</u>             |
| Total Aging Cluster                                                                                                        |                                                              |                                                            |                                             | <u>100,500</u>            |
| National Family Caregiver<br>Support, Title III, Part E                                                                    | 93.052                                                       | Area Agency on Aging<br>for North Florida, Inc.            | BA023-16                                    | <u>75,385</u>             |
| <b>Total Department of Health and Human Services</b>                                                                       |                                                              |                                                            |                                             | <u>175,885</u>            |

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**LEGAL SERVICES OF NORTH FLORIDA, INC.**  
**FOR THE YEAR ENDED DECEMBER 31, 2024**  
**TALLAHASSEE, FLORIDA**

| <b>Federal Grantor/<br/>Program Title</b>                                              | <b>Federal ID<br/>Number/<br/>Assistance<br/>Listing No.</b> | <b>Direct Award/Pass-<br/>Through Entity</b> | <b>Contract or<br/>Recipient<br/>Number</b> | <b>Program<br/>Totals</b>  |
|----------------------------------------------------------------------------------------|--------------------------------------------------------------|----------------------------------------------|---------------------------------------------|----------------------------|
| <b>Department of Housing and Urban Development</b>                                     |                                                              |                                              |                                             |                            |
| <b>CDBG Entitlement Grants Cluster</b>                                                 |                                                              |                                              |                                             |                            |
| Community Development                                                                  |                                                              |                                              |                                             |                            |
| Block Grants/Entitlement Grants                                                        | 14.218                                                       | Escambia County                              | B-19-UC-12-0012                             | \$ 40,965                  |
| COVID-19 Community Development                                                         |                                                              |                                              |                                             |                            |
| Block Grants/Entitlement Grants -<br>CARES Act                                         | 14.218                                                       | City of Pensacola, Florida                   | B-20-MW-12-0016                             | 3,518                      |
| <b>Total Department of Housing and Urban<br/>Development Entitlement Grant Cluster</b> |                                                              |                                              |                                             | <u>44,483</u>              |
| <b>Legal Services Corporation</b>                                                      |                                                              |                                              |                                             |                            |
| Legal Services Corporation -<br>Basic Field                                            | 09-610044                                                    | Direct                                       | AD--01273                                   | 2,765,550                  |
| Legal Services Corporation -<br>Disaster Relief - 2017 Hurricanes and<br>CA Wildfires  | 09-610044                                                    | Direct                                       | 610044                                      | 1,364                      |
| Legal Services Corporation -<br>Disaster Supplemental Appropriations Grant             | 09-610044                                                    | Direct                                       | AD-21DSA-00022                              | 2,020,936                  |
| Legal Services Corporation -<br>Disaster Supplemental Appropriations Grant             | 09-610044                                                    | Direct                                       | AD-22DPG-00003                              | 203,365                    |
| Legal Services Corporation -<br>2023 PBIF Transformation Grant                         | 09-610044                                                    | Direct                                       | AD-T-00003                                  | 82,329                     |
| Legal Services Corporation -<br>Technology Initiative Grants                           | 09-610044                                                    | Direct                                       | AD-TIG-17030-00001                          | 29,834                     |
| Legal Services Corporation -<br>Technology Initiative Grants                           | 09-610044                                                    | Direct                                       | AD-TG23G-00014                              | 21,036                     |
| Legal Services Corporation -<br>Technology Improvement Grant                           | 09-610044                                                    | Direct                                       | AD-TG23T-00011                              | 17,900                     |
| <b>Total Legal Services Corporation</b>                                                |                                                              |                                              |                                             | <u>5,142,314</u>           |
| <b>Department of the Treasury</b>                                                      |                                                              |                                              |                                             |                            |
| Low Income Taxpayer<br>Clinics                                                         | 21.008                                                       | Direct                                       | 23-LITC0637-02-02                           | 200,000                    |
| <b>Total Department of the Treasury</b>                                                |                                                              |                                              |                                             | <u>200,000</u>             |
| <b>Total Expenditures of Federal Awards</b>                                            |                                                              |                                              |                                             | <u><u>\$ 7,158,328</u></u> |

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**LEGAL SERVICES OF NORTH FLORIDA, INC.**  
**FOR THE YEAR ENDED DECEMBER 31, 2024**  
**TALLAHASSEE, FLORIDA**

**Note 1 - Basis of Presentation**

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of Legal Services of North Florida, Inc. under programs of the federal government for the year ended December 31, 2024. 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 Legal Services of North Florida, Inc., it is not intended to, and does not, present the financial position, changes in net assets, or cash flows of Legal Services of North Florida, Inc.

**Note 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. Legal Services of North Florida, Inc. has elected to use the de minimis indirect cost rate permitted by the Uniform Guidance. A 10% de minimis rate was applied to all grants that were awarded or modified prior to October 1, 2024. A 15% de minimis rate was applied to grants awarded or modified on or after that date.

## **ADDITIONAL 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***

Board of Directors  
Legal Services of North Florida, Inc.  
Tallahassee, 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 financial statements of Legal Services of North Florida, Inc. (the Organization), which comprise the statement of financial position as of December 31, 2024, and the related statements of activities and changes in net assets, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated April 11, 2025.

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the 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 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 Organization's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

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

**Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Organization's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, non-compliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of non-compliance 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.

*Purvis Gray*

April 11, 2025  
Gainesville, Florida

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

Board of Directors  
Legal Services of North Florida, Inc.  
Tallahassee, Florida

**Report on Compliance for Each Major Federal Program**

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

We have audited Legal Services of North Florida, Inc.'s (the Organization's) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* and the *Compliance Supplement for Audits of Legal Services Corporation Recipients* that could have a direct and material effect on each of the Organization's major federal programs for the year ended December 31, 2024. 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, 2024.

***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; 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.

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

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

Our objectives are to obtain reasonable assurance about whether material non-compliance 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 generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material non-compliance when it exists. The risk of not detecting material non-compliance 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. Non-compliance 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 non-compliance, 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 consider 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, non-compliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable

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

possibility that material non-compliance 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.

*Purvis Gray*

April 11, 2025  
Gainesville, Florida

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
LEGAL SERVICES OF NORTH FLORIDA, INC.  
FOR THE YEAR ENDED DECEMBER 31, 2024  
TALLAHASSEE, FLORIDA**

**SECTION I – SUMMARY OF AUDITOR’S RESULTS**

**Financial Statements**

Type of Auditor’s Report Issued: Unmodified

Internal Control Over Financial Reporting:

Material weakness(es) identified? No

Significant deficiency(ies) identified that are  
not considered to be material weakness(es)? No

Non-compliance material to financial  
statements noted? No

**Federal Awards**

Internal Control Over Major Programs:

Material weakness(es) identified? No

Significant deficiency(ies) identified that are  
not considered to be material weakness(es)? No

Type of Auditor’s Report Issued on Compliance for  
Major Programs: Unmodified for all major programs

Any Audit Findings Disclosed that are Required to  
be Reported in Accordance with 2 CFR  
Section 200.516(a)? No

Major Programs:

Legal Services Corporation Basic Field Grant ALN 09-610044  
Crime Victim Assistance ALN 16.575

Dollar Threshold Used to Distinguish Between  
Type A and Type B Programs: \$750,000

Auditee Qualified as Low-Risk Auditee? Yes

**SECTION II – FINANCIAL STATEMENT FINDINGS**

No matters were reported.

**SECTION III – FEDERAL AWARD FINDINGS**

No matters were reported.

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# 2025

Legal Services of North Florida, Inc.

Financial Statements and  
Independent Auditor's Report

December 31, 2025

**FINANCIAL STATEMENTS  
AND  
INDEPENDENT AUDITOR’S REPORT**

**LEGAL SERVICES OF NORTH FLORIDA, INC.**

**DECEMBER 31, 2025**

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## INDEPENDENT AUDITOR'S REPORT

Board of Directors  
Legal Services of North Florida, Inc.  
Tallahassee, Florida

### Report on the Audit of the Financial Statements

#### ***Opinion***

We have audited the accompanying financial statements of Legal Services of North Florida, Inc. (the Organization), which comprise the statements of financial position as of December 31, 2025 and December 31, 2024, and the related statements of activities and changes in net assets, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

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

#### ***Basis for Opinion***

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

#### ***Responsibilities of Management for the Financial Statements***

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

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

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## INDEPENDENT AUDITOR'S REPORT

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

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of 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 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.

### **Other Matters**

#### ***Supplementary Information***

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The schedules of activities, on pages 20-29 are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit

Board of Directors  
Legal Services of North Florida, Inc.  
Tallahassee, Florida

## INDEPENDENT AUDITOR'S REPORT

of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

### ***Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance***

We have audited the financial statements of the Organization as of and for the year ended December 31, 2025, and have issued our report thereon dated April 13, 2026, which contained an unmodified opinion on the financial statements. Our audit was conducted for the purpose of forming an opinion on the 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 financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditure of federal awards is fairly stated, in all material respects, in relation to the financial statements as a whole.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated April 13, 2026, 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.

*Purvis Gray*

April 13, 2026  
Gainesville, Florida

## **FINANCIAL STATEMENTS**

**STATEMENTS OF FINANCIAL POSITION**  
**LEGAL SERVICES OF NORTH FLORIDA, INC.**  
**DECEMBER 31, 2025 AND 2024**  
**TALLAHASSEE, FLORIDA**

|                                              | <u>2025</u>                 | <u>2024</u>                |
|----------------------------------------------|-----------------------------|----------------------------|
| <b>Assets</b>                                |                             |                            |
| Current Assets:                              |                             |                            |
| Cash and Cash Equivalents                    | \$ 817,892                  | \$ 117,801                 |
| Investments                                  | 2,768,452                   | 2,429,210                  |
| Clients' Trust Deposits                      | 6,027                       | 6,231                      |
| Grants and Contracts Receivable              | 1,450,588                   | 871,280                    |
| Prepaid Expenses                             | 420,326                     | 298,764                    |
| Total Current Assets                         | <u>5,463,285</u>            | <u>3,723,286</u>           |
| Beneficial Interest in Community Foundation  | 1,793,316                   | 1,610,524                  |
| Right-of-Use Asset, Operating Leases         | 131,628                     | 234,255                    |
| 457(b) Plan Assets                           | 828,810                     | 803,530                    |
| Property and Equipment, Net                  | 2,649,742                   | 2,605,595                  |
| Construction in Progress                     | -                           | 352,890                    |
| <b>Total Assets</b>                          | <u><u>10,866,781</u></u>    | <u><u>9,330,080</u></u>    |
| <b>Liabilities and Net Assets</b>            |                             |                            |
| Current Liabilities:                         |                             |                            |
| Accounts Payable and Accrued Expenses        | 312,574                     | 297,962                    |
| Operating Lease Liability, Current Portion   | 106,932                     | 193,708                    |
| Deferred Revenue                             | 1,373,918                   | 664,075                    |
| Clients' Trust Deposits                      | 6,027                       | 6,231                      |
| Total Current Liabilities                    | <u>1,799,451</u>            | <u>1,161,976</u>           |
| Operating Lease Liability, Long-Term Portion | 24,696                      | 40,547                     |
| 457(b) Plan Liabilities                      | 828,810                     | 803,530                    |
| <b>Total Liabilities</b>                     | <u><u>2,652,957</u></u>     | <u><u>2,006,053</u></u>    |
| <b>Net Assets</b>                            |                             |                            |
| Without Donor Restrictions:                  |                             |                            |
| Undesignated                                 | 3,520,766                   | 2,505,018                  |
| Board Designated for Endowment               | 1,725,563                   | 1,550,814                  |
| Board Designated for Emergency Reserve       | 250,000                     | 250,000                    |
| Invested in Property and Equipment           | 2,649,742                   | 2,958,485                  |
| Total Net Assets Without Donor Restrictions  | <u>8,146,071</u>            | <u>7,264,317</u>           |
| With Donor Restrictions:                     |                             |                            |
| Purpose Restrictions - Endowment             | 67,753                      | 59,710                     |
| Total Net Assets With Donor Restrictions     | <u>67,753</u>               | <u>59,710</u>              |
| <b>Total Net Assets</b>                      | <u><u>8,213,824</u></u>     | <u><u>7,324,027</u></u>    |
| <b>Total Liabilities and Net Assets</b>      | <u><u>\$ 10,866,781</u></u> | <u><u>\$ 9,330,080</u></u> |

See accompanying notes.

**STATEMENTS OF ACTIVITIES AND CHANGES IN NET ASSETS**  
**LEGAL SERVICES OF NORTH FLORIDA, INC.**  
**DECEMBER 31, 2025 AND 2024**  
**TALLAHASSEE, FLORIDA**

|                                                                     | <u>2025</u>                | <u>2024</u>                |
|---------------------------------------------------------------------|----------------------------|----------------------------|
| <b>Changes in Net Assets Without Donor Restrictions</b>             |                            |                            |
| <b>Revenues</b>                                                     |                            |                            |
| Federal Grants                                                      | \$ 7,595,745               | \$ 7,161,147               |
| State and Local Grants                                              | 1,685,099                  | 1,293,829                  |
| Funding Florida Legal Aid                                           | 3,717,136                  | 1,649,619                  |
| Donated Legal Services                                              | 661,510                    | 464,789                    |
| Contributions                                                       | 61,361                     | 408,521                    |
| United Way                                                          | 51,024                     | 40,712                     |
| Partners in Service                                                 | 113,765                    | 92,888                     |
| County Fees                                                         | 511,303                    | 521,775                    |
| Attorney Fees                                                       | 5,789                      | 689                        |
| Operating Interest Income                                           | 484,409                    | 71,472                     |
| Investment Return (Loss)                                            | 339,235                    | 293,714                    |
| Community Foundation Investment Return (Loss)                       | 174,749                    | 93,204                     |
| Other Income                                                        | 1,397,121                  | 3,818                      |
|                                                                     | <u>16,798,246</u>          | <u>12,096,177</u>          |
| Special Events                                                      | 143,735                    | 55,729                     |
| Less Direct Costs                                                   | (59,807)                   | (32,088)                   |
| Total Special Events, Net of Direct Costs                           | <u>83,928</u>              | <u>23,641</u>              |
| <b>Total Revenues</b>                                               | <u>16,882,174</u>          | <u>12,119,818</u>          |
| <b>Expenses</b>                                                     |                            |                            |
| Program Services                                                    | <u>13,196,706</u>          | <u>10,855,669</u>          |
| Support Services:                                                   |                            |                            |
| Management and General                                              | 2,575,057                  | 1,183,068                  |
| Fundraising                                                         | 228,657                    | 95,523                     |
| Total Support Services                                              | <u>2,803,714</u>           | <u>1,278,591</u>           |
| <b>Total Expenses</b>                                               | <u>16,000,420</u>          | <u>12,134,260</u>          |
| <b>Increase (Decrease) in Net Assets Without Donor Restrictions</b> | <u>881,754</u>             | <u>(14,442)</u>            |
| <b>Changes in Net Assets With Donor Restrictions</b>                |                            |                            |
| Community Foundation Investment Return                              | <u>8,043</u>               | <u>2,254</u>               |
| <b>Increase (Decrease) in Net Assets with Donor Restrictions</b>    | <u>8,043</u>               | <u>2,254</u>               |
| <b>Increase (Decrease) in Net Assets</b>                            | 889,797                    | (12,188)                   |
| <b>Net Assets, Beginning of Year</b>                                | <u>7,324,027</u>           | <u>7,336,215</u>           |
| <b>Net Assets, End of Year</b>                                      | <u><u>\$ 8,213,824</u></u> | <u><u>\$ 7,324,027</u></u> |

See accompanying notes.

**STATEMENTS OF FUNCTIONAL EXPENSES**  
**LEGAL SERVICES OF NORTH FLORIDA, INC.**  
**FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024**  
**TALLAHASSEE, FLORIDA**

|                                           | 2025                 |                           |                   |                      | 2024                 |                           |                  |                      |
|-------------------------------------------|----------------------|---------------------------|-------------------|----------------------|----------------------|---------------------------|------------------|----------------------|
|                                           | Program<br>Services  | Management<br>and General | Fund<br>Raising   | Total                | Program<br>Services  | Management<br>and General | Fund<br>Raising  | Total                |
| <b>Personnel Expenses</b>                 |                      |                           |                   |                      |                      |                           |                  |                      |
| Salaries and Wages                        | \$ 7,819,605         | \$ 1,600,092              | \$ 98,994         | \$ 9,518,691         | \$ 6,609,357         | \$ 710,660                | \$ 13,935        | \$ 7,333,952         |
| Payroll Taxes                             | 587,954              | 120,311                   | 7,443             | 715,708              | 495,529              | 53,281                    | 1,045            | 549,855              |
| Employee Benefits                         | 1,644,788            | 336,566                   | 20,823            | 2,002,177            | 1,366,594            | 146,941                   | 2,881            | 1,516,416            |
| <b>Total Personnel Expenses</b>           | <b>10,052,347</b>    | <b>2,056,969</b>          | <b>127,260</b>    | <b>12,236,576</b>    | <b>8,471,480</b>     | <b>910,882</b>            | <b>17,861</b>    | <b>9,400,223</b>     |
| <b>Operating Expenses</b>                 |                      |                           |                   |                      |                      |                           |                  |                      |
| Donated Legal Services                    | 661,510              | -                         | -                 | 661,510              | 464,789              | -                         | -                | 464,789              |
| Contract Services                         | 525,735              | 130,410                   | 13,161            | 669,306              | 241,008              | 54,071                    | 46,212           | 341,291              |
| Utilities                                 | 56,131               | 11,486                    | 711               | 68,328               | 50,633               | 5,444                     | 107              | 56,184               |
| Janitorial and Lawn Expenses              | 59,668               | 12,210                    | 755               | 72,633               | 61,568               | 6,620                     | 130              | 68,318               |
| Building Lease                            | 192,306              | 39,351                    | 2,435             | 234,092              | 122,675              | 13,370                    | 1,932            | 137,977              |
| Other Occupancy Expenses                  | 49,915               | 12,493                    | 11,912            | 74,320               | 56,969               | 6,142                     | 270              | 63,381               |
| Telephone                                 | 41,830               | 8,560                     | 530               | 50,920               | 39,168               | 4,211                     | 83               | 43,462               |
| Minor Equipment Costs                     | 134,168              | 27,454                    | 1,699             | 163,321              | 67,507               | 7,259                     | 142              | 74,908               |
| Equipment Rental                          | 78,781               | 16,433                    | 2,541             | 97,755               | 67,273               | 7,418                     | 1,864            | 76,555               |
| Repairs and Maintenance                   | 28,649               | 5,862                     | 363               | 34,874               | 33,887               | 3,644                     | 71               | 37,602               |
| Insurance                                 | 143,775              | 29,539                    | 2,407             | 175,721              | 192,856              | 20,792                    | 924              | 214,572              |
| Software Costs                            | 117,799              | 26,907                    | 15,357            | 160,063              | 112,310              | 12,078                    | 258              | 124,646              |
| Office Supplies                           | 68,591               | 14,703                    | 4,170             | 87,464               | 90,836               | 9,882                     | 1,265            | 101,983              |
| Postage                                   | 20,550               | 4,572                     | 2,079             | 27,201               | 19,008               | 2,046                     | 62               | 21,116               |
| Printing                                  | 13,318               | 4,347                     | 8,194             | 25,859               | 14,003               | 1,532                     | 272              | 15,807               |
| Other Office Expenses                     | 24,577               | 5,038                     | 356               | 29,971               | 9,102                | 979                       | 19               | 10,100               |
| Travel, Conferences, and Meetings         | 303,402              | 64,975                    | 18,149            | 386,526              | 327,387              | 35,786                    | 6,140            | 369,313              |
| Professional Fees                         | 89,231               | 53,500                    | -                 | 142,731              | 53,030               | 51,999                    | -                | 105,029              |
| Dues and Subscriptions                    | 40,716               | 8,420                     | 953               | 50,089               | 32,022               | 3,443                     | 68               | 35,533               |
| Library Expense                           | 55,542               | -                         | -                 | 55,542               | 65,710               | -                         | -                | 65,710               |
| Advertising                               | 91,793               | -                         | -                 | 91,793               | 25,569               | -                         | -                | 25,569               |
| Communications/Public Relations           | -                    | -                         | 14,396            | 14,396               | -                    | -                         | 17,344           | 17,344               |
| Miscellaneous                             | 47,216               | 9,662                     | 598               | 57,476               | 25,154               | 2,705                     | 53               | 27,912               |
| <b>Total Expenses Before Depreciation</b> | <b>12,897,550</b>    | <b>2,542,891</b>          | <b>228,026</b>    | <b>15,668,467</b>    | <b>10,643,944</b>    | <b>1,160,303</b>          | <b>95,077</b>    | <b>11,899,324</b>    |
| Depreciation                              | 299,156              | 32,166                    | 631               | 331,953              | 211,725              | 22,765                    | 446              | 234,936              |
| <b>Total Expenses</b>                     | <b>\$ 13,196,706</b> | <b>\$ 2,575,057</b>       | <b>\$ 228,657</b> | <b>\$ 16,000,420</b> | <b>\$ 10,855,669</b> | <b>\$ 1,183,068</b>       | <b>\$ 95,523</b> | <b>\$ 12,134,260</b> |

See accompanying notes.

**STATEMENTS OF CASH FLOWS**  
**LEGAL SERVICES OF NORTH FLORIDA, INC.**  
**FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024**  
**TALLAHASSEE, FLORIDA**

|                                                                 | <u>2025</u>       | <u>2024</u>        |
|-----------------------------------------------------------------|-------------------|--------------------|
| <b>Cash Flows from Operating Activities</b>                     |                   |                    |
| Change in Net Assets                                            | \$ 889,797        | \$ (12,188)        |
| Adjustments to Reconcile Change in Net Assets to Net Cash       |                   |                    |
| Provided by (Used in) Operating Activities:                     |                   |                    |
| Depreciation                                                    | 331,953           | 234,936            |
| Unrealized (Gain) Loss on Investments                           | (339,235)         | (293,714)          |
| Unrealized (Gain) Loss on Beneficial Interest in                |                   |                    |
| Community Foundation                                            | (208,573)         | (119,908)          |
| Increase or (Decrease) in:                                      |                   |                    |
| Grants and Contracts Receivable                                 | (579,308)         | 813,421            |
| Prepaid Expenses                                                | (121,562)         | (11,357)           |
| Accounts Payable and Accrued Expenses                           | 14,612            | (73,505)           |
| Deferred Revenue                                                | 709,843           | (3,595,278)        |
| Total Adjustments                                               | <u>(192,270)</u>  | <u>(3,045,405)</u> |
| <b>Net Cash Provided by (Used in) Operating Activities</b>      | <u>697,527</u>    | <u>(3,057,593)</u> |
| <b>Cash Flows from Investing Activities</b>                     |                   |                    |
| Construction in Progress Payments                               | -                 | (171,402)          |
| Property and Equipment Acquisitions                             | (23,210)          | (194,734)          |
| Beneficial Interest in Community Foundation Administrative Fees | 25,774            | 24,157             |
| <b>Net Cash Provided by (Used in) Investing Activities</b>      | <u>2,564</u>      | <u>(341,979)</u>   |
| <b>Net Change in Cash and Cash Equivalents</b>                  | 700,091           | (3,399,572)        |
| <b>Cash and Cash Equivalents, Beginning of Year</b>             | <u>117,801</u>    | <u>3,517,373</u>   |
| <b>Cash and Cash Equivalents, End of Year</b>                   | <u>\$ 817,892</u> | <u>\$ 117,801</u>  |
| <b><u>Supplemental Disclosure</u></b>                           |                   |                    |
| Disposal of Fully Depreciated Property and Equipment            | \$ -              | \$ (37,829)        |
| Non-Cash Lease Liability from Obtaining Right-of-Use Asset      | <u>\$ 155,751</u> | <u>\$ 32,882</u>   |

See accompanying notes.

## **NOTES TO FINANCIAL STATEMENTS**

**NOTES TO FINANCIAL STATEMENTS**  
**LEGAL SERVICES OF NORTH FLORIDA, INC.**  
**TALLAHASSEE, FLORIDA**

**Note 1 - Description of Organization**

Legal Services of North Florida, Inc. (the Organization) is a tax-exempt, non-profit corporation organized in 1976 for the purpose of providing legal assistance in non-criminal proceedings or matters to low-income or other eligible persons in Tallahassee and surrounding areas.

The Organization is funded by grants from Legal Services Corporation (LSC), a non-profit corporation established and funded by the United States Congress to administer a nationwide legal assistance program, and Funding Florida Legal Aid (FFLA), a statewide funding entity that distributes Interest on Trust Accounts (IOTA) funds to support civil legal assistance. The Organization also receives funding from various federal, state, and local sources.

**Note 2 - Summary of Significant Accounting Policies**

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with generally accepted accounting principles. Net assets and revenues, expenses, gains, and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets of the Organization and changes therein are classified and reported as follows:

- Net assets without donor restrictions - Net assets that are not subject to donor-imposed stipulations, including restricted contributions whose restrictions are met in the same reporting period.
- Net assets with donor restrictions - Net assets subject to donor-imposed stipulations that:
  - May or will be met, either by actions of the Organization and/or the passage of time. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions.
  - Are maintained permanently by the Organization. Generally, the donors of these assets permit the Organization to use all or part of the income earned on any related investments for general or specific purposes.

**Estimates**

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

**Grants and Contracts Receivable**

Grants and contracts receivable result from services which have been provided pursuant to various grants and contracts, but for which reimbursement has not yet been received at December 31, 2025 and 2024. The Organization does not maintain an allowance for estimated uncollectible accounts as any amounts determined unallowable by the grantor are deducted from revenue upon notification of the disallowance. No material amounts were subsequently disallowed with respect to the amounts recorded at December 31, 2025 and 2024.

**NOTES TO FINANCIAL STATEMENTS**  
**LEGAL SERVICES OF NORTH FLORIDA, INC.**  
**TALLAHASSEE, FLORIDA**

**Grant and Contract Revenues**

The Organization receives grants and contracts which can be characterized as either “continuous period” or “cost reimbursable.” Support from continuous period grants or contracts is recognized on a straight-line basis over the grant or contract period. Funding received from cost-reimbursable grants or contracts are recognized as support to the extent that eligible costs are incurred during the grant or contract period.

The Organization recognizes grant funds from LSC as support revenue when associated expenses are incurred. In accordance with normal policies of LSC, the Organization may retain unexpended funds for use in future periods provided expenses incurred are in compliance with the specified terms of the grant. The retainage of unexpended funds is limited to 10% of the annualized support from LSC; however, the Organization can request approval to carry over funds in excess of 25% of LSC support when there are extraordinary and compelling circumstances that prevent the timely expenditure of LSC funds. At December 31, 2025, no LSC Basic Grant funds were included in deferred revenue. The Organization carried over \$171,315 in excess LSC funds from 2024 which were expended in 2025.

LSC, at its discretion, may request reimbursement for expenses or return of funds, or both, as a result of non-compliance with the terms of the grant by the Organization. Additionally, if the Organization terminates its legal assistance activities, all unexpended LSC funds are to be returned to LSC. Restrictions on LSC funds are contained within the *Legal Services Corporation Act* (P.L. 93-355) and federal regulations at 45 C.F.R. Part 1600 et seq. Revenues are subject to audit by the grantor and, if the examination results in a disallowance of any expenditure, repayment could be required. Management believes that all monies recorded as revenue have been earned as of December 31, 2025 and 2024.

**Donated Services, Materials, and Facilities**

Donated services represent those services rendered by various local attorneys, paralegals, and volunteers at no charge to the Organization in support of the Private Attorney Involvement program. The value of donated services is based upon an estimated average fee normally charged by the professionals rendering the services. These services are recognized both as support and expenses and, therefore, do not affect the Organization’s net assets.

In 2025, the Organization recognized revenue and related expense of \$661,510 for donated services received from third parties. In 2024, the Organization recognized \$464,789 of both donated service revenue and expense.

**Cash and Cash Equivalents**

For purposes of the statement of cash flows, cash is defined as all highly liquid investments without donor restrictions with an initial maturity of three months or less. Such amounts do not include the client trust deposits.

**Property and Equipment**

Property and equipment includes buildings and improvements, furniture and equipment, and vehicles, which are stated at historical cost and depreciated using the straight-line method over the estimated useful lives of approximately 5-40 years. Property and equipment also includes land, which is stated at historical cost. The Organization capitalizes acquisitions or construction of property and equipment in excess of \$10,000.

**NOTES TO FINANCIAL STATEMENTS**  
**LEGAL SERVICES OF NORTH FLORIDA, INC.**  
**TALLAHASSEE, FLORIDA**

**Concentration of Credit Risk**

The Organization maintains its deposits at various financial institutions. Accounts at the institutions are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. During the year the Organization may exceed these limits at various times. At December 31, 2025, there was \$657,927 held in excess of FDIC insured limits. However, the Organization participates in an Insured Cash Sweep program with Ameris Bank, which allocates deposits across a network of participating financial institutions to provide additional FDIC coverage. Accordingly, a portion of the balances held in excess of the \$250,000 FDIC limit may be insured through participation in this program. There were no amounts held in excess at December 31, 2024.

Financial instruments which potentially subject the Organization to concentrations of credit risk consist principally of grant and contract receivables from federal, state, and county agencies. Concentration of credit risk with respect to grants and contracts receivable is minimized due to the amounts being backed by the government. The Organization has not experienced any losses with respect to its receivables. The Organization's contract and grant revenues are subject to annual appropriation by federal, state, and county legislature.

For the year ended December 31, 2025, approximately 49% of the Organization's revenues without donor restrictions are from two funding sources (27% and 22%). For the year ended December 31, 2024, approximately 55% of the Organization's revenues without donor restrictions are from two funding sources (43% and 12%).

**Functional Allocation of Expenses**

Expenses are shown by natural expense classification and function in the accompanying statement of functional expenses for each year presented. Expenses that are attributable to more than one program or supporting function are allocated on a reasonable basis that is consistently applied. Allocations are based on direct usage or management's estimate of the benefit derived by each activity. Management's estimates may be based on factors such as time and effort, square footage, clients served, or any other reasonable basis. The expenses that are allocated on the basis of estimates of time and effort are salaries, employee benefits, and payroll taxes. Facilities, maintenance, insurance, utilities, and depreciation are allocated on a salary basis.

**Leases**

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

The Organization uses its incremental borrowing rate based on the information available at the commencement date in determining the present value of lease payments for leases that do not provide an implicit rate.

The Organization has elected to apply the short-term lease exception to all leases with a term of one year or less.

**NOTES TO FINANCIAL STATEMENTS**  
**LEGAL SERVICES OF NORTH FLORIDA, INC.**  
**TALLAHASSEE, FLORIDA**

Lease agreements with lease and non-lease components are accounted for separately with amounts allocated to the lease and non-lease components based on stand-alone prices.

**Fair Value of Financial Instruments**

Professional standards require disclosure of an estimate of fair value of certain financial instruments. The Organization's significant financial instruments are cash, grants and contracts receivable, and other short-term assets and liabilities. For these financial instruments, carrying values approximate fair value.

**Income Tax Status**

The Organization is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code and similar state provisions. The Organization is treated as a public supported organization, and not as a private foundation. Accordingly, no provision for income taxes has been reflected in the accompanying financial statements. The Organization accounts for uncertain tax positions, if any, in accordance with *Accounting Standards Codification* Section 740.

Management is not aware of any activities that would jeopardize the Organization's tax-exempt status. The Organization is not aware of any tax positions that it has taken that are subject to a significant degree of uncertainty. The Organization believes it is no longer subject to income tax examinations beyond the three preceding fiscal years.

**Note 3 - Liquidity and Availability of Financial Assets**

The following reflects the Organization's financial assets as of the statement of financial position date. These financial assets are required to be reduced by those not available for general use within one year of the statement of financial position date:

|                                                                        | <u>2025</u>         | <u>2024</u>         |
|------------------------------------------------------------------------|---------------------|---------------------|
| <b>Financial Assets</b>                                                |                     |                     |
| Cash and Cash Equivalents                                              | \$ 817,892          | \$ 117,801          |
| Investments                                                            | 2,768,452           | 2,429,210           |
| Grants and Contract Receivable                                         | 1,450,588           | 871,280             |
| Beneficial Interest in Community Foundation                            | <u>1,793,316</u>    | <u>1,610,524</u>    |
|                                                                        | <u>6,830,248</u>    | <u>5,028,815</u>    |
| Less Those Unavailable for General Expenditure Within One Year Due to: |                     |                     |
| Donor Imposed Restrictions                                             | (67,753)            | (59,710)            |
| Board Designated for Emergency Reserve                                 | (250,000)           | (250,000)           |
| Board Designated for Endowment                                         | <u>(1,725,563)</u>  | <u>(1,550,814)</u>  |
| Total Amounts Unavailable for General Expenditures Within One Year     | <u>(2,043,316)</u>  | <u>(1,860,524)</u>  |
| <b>Financial Assets Available to Meet</b>                              |                     |                     |
| <b>Cash Needs for Expenditures Within One Year</b>                     | <u>\$ 4,786,932</u> | <u>\$ 3,168,291</u> |

The Organization structures its financial assets to be available as its general expenditures, liabilities, and other obligations come due and strives to operate within a prudent range of financial soundness and stability, maintain adequate liquid assets to fund near-term operating needs, and maintain sufficient reserves to provide reasonable assurance that any long-term obligations will be discharged. Financial assets in excess of daily cash requirements may be invested in money market funds or other short-term investments.

**NOTES TO FINANCIAL STATEMENTS**  
**LEGAL SERVICES OF NORTH FLORIDA, INC.**  
**TALLAHASSEE, FLORIDA**

The Organization receives grants and contributions restricted by donors. The Organization considers grants and contributions donor restricted for programs which are ongoing, major, and central to its annual operations to be available to meet cash needs for general expenditures.

**Note 4 - Property and Equipment**

The following table presents the property and equipment balances at December 31, 2025:

|                                 | Non-LSC           | LSC                 | Total               |
|---------------------------------|-------------------|---------------------|---------------------|
| Land                            | \$ 352,614        | \$ 106,885          | \$ 459,499          |
| Buildings and Improvements      | 1,840,237         | 1,310,917           | 3,151,154           |
| Intangible Assets               | -                 | 376,100             | 376,100             |
| Furniture and Equipment         | 73,780            | 85,502              | 159,282             |
| Vehicles                        | -                 | 665,762             | 665,762             |
| Total Property and Equipment    | 2,266,631         | 2,545,166           | 4,811,797           |
| (Less Accumulated Depreciation) | (1,284,279)       | (877,776)           | (2,162,055)         |
| <b>Total</b>                    | <b>\$ 982,352</b> | <b>\$ 1,667,390</b> | <b>\$ 2,649,742</b> |

The following table presents the property and equipment balances at December 31, 2024:

|                                 | Non-LSC             | LSC                 | Total               |
|---------------------------------|---------------------|---------------------|---------------------|
| Land                            | \$ 352,614          | \$ 106,885          | \$ 459,499          |
| Buildings and Improvements      | 1,840,237           | 1,310,917           | 3,151,154           |
| Furniture and Equipment         | 73,780              | 85,502              | 159,282             |
| Vehicles                        | -                   | 665,762             | 665,762             |
| Total Property and Equipment    | 2,266,631           | 2,169,066           | 4,435,697           |
| (Less Accumulated Depreciation) | (1,218,859)         | (611,243)           | (1,830,102)         |
| <b>Total</b>                    | <b>\$ 1,047,772</b> | <b>\$ 1,557,823</b> | <b>\$ 2,605,595</b> |

LSC also had a 100% interest in the \$352,890 balance in construction in progress as of December 31, 2024. This project was completed during 2025 and is included in LSC Intangible assets in the 2025 table above.

Property, furniture, and equipment acquired with LSC funds are considered to be owned by the Organization while used in current or future authorized programs. LSC, however, has a reversionary interest in these assets and has the right to determine the use of any proceeds from the sale of assets purchased with its funds up to its interest in the property.

The Organization incurred costs of \$49,478 and \$59,005 for insurance on LSC funded properties in 2025 and 2024, respectively. Capital improvement expenditures on LSC funded properties totaled \$0 and \$128,319 in 2025 and 2024, respectively. Property taxes paid on LSC funded properties were \$732 in both 2025 and 2024.

**Note 5 - Fair Value Measurements**

Professional standards establish a framework for measuring fair value. The 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 below:

**NOTES TO FINANCIAL STATEMENTS**  
**LEGAL SERVICES OF NORTH FLORIDA, INC.**  
**TALLAHASSEE, FLORIDA**

**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.

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 input and minimize the use of unobservable input.

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the Organization believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The following is a description of the valuation methodologies used for the assets measured at fair value:

- **Mutual Funds**—Fair value is the closing price reported on the active market which the individual securities are traded.
- **Beneficial Interest in Community Foundation**—Fair value of the investment of the related trust.
- **457(b) Plan Assets**—Fair value of the investments of the underlying individual statements of plan participants.

The following table sets forth by level, within the fair value hierarchy, the Organization's assets at fair value at December 31, 2025:

|                                             | Fair Values         |                     |             |                     |
|---------------------------------------------|---------------------|---------------------|-------------|---------------------|
|                                             | Fair Value          | Level 1             | Level 2     | Level 3             |
| Mutual Funds                                | \$ 2,767,408        | \$ 2,767,408        | \$ -        | \$ -                |
| 457(b) Plan Assets                          | 828,810             | 828,810             | -           | -                   |
| Beneficial Interest in Community Foundation | 1,793,316           | -                   | -           | 1,793,316           |
| <b>Total Assets at Fair Value</b>           | 5,389,534           | <u>\$ 3,596,218</u> | <u>\$ -</u> | <u>\$ 1,793,316</u> |
| Cash Held in Brokerage Accounts             | 1,044               |                     |             |                     |
| <b>Total Investments</b>                    | <u>\$ 5,390,578</u> |                     |             |                     |

**NOTES TO FINANCIAL STATEMENTS**  
**LEGAL SERVICES OF NORTH FLORIDA, INC.**  
**TALLAHASSEE, FLORIDA**

The following table sets forth by level, within the fair value hierarchy, the Organization's assets at fair value at December 31, 2024:

|                                             | Fair Values         |                     |             |                     |
|---------------------------------------------|---------------------|---------------------|-------------|---------------------|
|                                             | Fair Value          | Level 1             | Level 2     | Level 3             |
| Mutual Funds                                | \$ 2,372,588        | \$ 2,372,588        | \$ -        | \$ -                |
| 457(b) Plan Assets                          | 803,530             | 803,530             | -           | -                   |
| Beneficial Interest in Community Foundation | <u>1,610,524</u>    | <u>-</u>            | <u>-</u>    | <u>1,610,524</u>    |
| <b>Total Assets at Fair Value</b>           | <u>4,786,642</u>    | <u>\$ 3,176,118</u> | <u>\$ -</u> | <u>\$ 1,610,524</u> |
| Cash Held in Brokerage Accounts             | <u>56,622</u>       |                     |             |                     |
| <b>Total Investments</b>                    | <u>\$ 4,843,264</u> |                     |             |                     |

Fair Value Measurements Using Significant Unobservable Inputs (Level 3):

|                     | Beneficial Interest<br>in Community<br>Foundation |
|---------------------|---------------------------------------------------|
| January 1, 2024:    | \$ 1,515,066                                      |
| Administrative Fees | (24,157)                                          |
| Gains and (Losses)  | <u>119,615</u>                                    |
| December 31, 2024:  | 1,610,524                                         |
| Administrative Fees | (25,774)                                          |
| Gains and (Losses)  | <u>208,566</u>                                    |
| December 31, 2025   | <u>\$ 1,793,316</u>                               |

**Note 6 - Leases**

The Organization has obligations as a lessee for office space and equipment with initial non-cancelable terms in excess of one year. As of December 31, 2025, the right-of-use asset had a balance of \$131,628 and the lease liability had current portion (\$106,932) and non-current portion (\$24,696) balances as shown on the statement of financial position. As of December 31, 2024, the right-of-use asset had a balance of \$234,255 and the lease liability had current portion (\$193,708) and non-current portion (\$40,547) balances as shown on the statement of financial position. The leases do not have readily determinable implicit interest rates. Discounts to present value using the Organization's incremental borrowing rate of 3.75% over the remaining lease terms were deemed to be immaterial to the financial statements.

Additional information about the Organization's operating leases as of December 31, 2025, is as follows:

|                      | Program<br>Services | Management<br>and General | Fund Raising    | Total             |
|----------------------|---------------------|---------------------------|-----------------|-------------------|
| <b>Lease Costs</b>   |                     |                           |                 |                   |
| Operating Lease Cost | <u>\$ 232,088</u>   | <u>\$ 43,291</u>          | <u>\$ 2,678</u> | <u>\$ 278,057</u> |

**NOTES TO FINANCIAL STATEMENTS**  
**LEGAL SERVICES OF NORTH FLORIDA, INC.**  
**TALLAHASSEE, FLORIDA**

Additional information about the Organization's operating leases as of December 31, 2024, is as follows:

|                      | Program<br>Services | Management<br>and General | Fund Raising | Total      |
|----------------------|---------------------|---------------------------|--------------|------------|
| <b>Lease Costs</b>   |                     |                           |              |            |
| Operating Lease Cost | \$ 164,819          | \$ 17,722                 | \$ 347       | \$ 182,888 |

**Other Information**

|                                                                                                                         | 2025       | 2024       |
|-------------------------------------------------------------------------------------------------------------------------|------------|------------|
| Cash Paid for Amounts Included in Measuring Operating Lease Liabilities -<br>Operating Cash Flows from Operating Leases | \$ 278,057 | \$ 182,888 |
| Lease Assets Obtained in Exchange for Lease Obligations - Operating Leases                                              | \$ 155,751 | \$ 32,882  |
| Weighted-Average Remaining Lease Term (Months)                                                                          | 16         | 11         |
| Weighted-Average Discount Rate                                                                                          | 3.75%      | 3.75%      |

Maturities of the operating lease liability as of December 31, 2025, are as follows:

| Year Ending<br>December 31  | Total             |
|-----------------------------|-------------------|
| 2026                        | \$ 106,932        |
| 2027                        | 16,945            |
| 2028                        | 5,038             |
| 2029                        | 2,713             |
| <b>Total Lease Payments</b> | <b>\$ 131,628</b> |

Leases with an initial term of 12 months or less are not recorded on the statement of financial position. Lease expense is recognized for these leases on a straight-line basis over the lease term.

**Note 7 - Line of Credit**

Pursuant to an agreement with Ameris Bank, the Organization had an available line of credit in the amount of \$750,000 with a floating annual interest rate equivalent to the prime rate less 0.5%. There have not been any withdrawals on the line of credit.

**Note 8 - Investment in Endowment**

The Community Foundation of North Florida (the Foundation) holds endowment funds for which the earnings have been restricted for the benefit of the Organization. Assets contributed to the Foundation for the benefit of the Organization are recorded as assets of the Organization in accordance with professional standards. These "agency restricted funds" are pooled with the other assets of the Foundation for investment purposes. These funds are recorded by the Organization as follows:

Investment in endowment composition by type of fund as of December 31, 2025:

|                 | Without Donor<br>Restrictions | With Donor<br>Restrictions | Total        |
|-----------------|-------------------------------|----------------------------|--------------|
| Endowment Funds | \$ 1,725,563                  | \$ 67,753                  | \$ 1,793,316 |

**NOTES TO FINANCIAL STATEMENTS**  
**LEGAL SERVICES OF NORTH FLORIDA, INC.**  
**TALLAHASSEE, FLORIDA**

Investment in endowment composition by type of fund as of December 31, 2024:

|                 | Without Donor<br>Restrictions | With Donor<br>Restrictions | Total        |
|-----------------|-------------------------------|----------------------------|--------------|
| Endowment Funds | \$ 1,550,814                  | \$ 59,710                  | \$ 1,610,524 |

Changes in investment in endowment for the fiscal year ended December 31, 2025:

|                                          | Without Donor<br>Restrictions | With Donor<br>Restrictions | Total        |
|------------------------------------------|-------------------------------|----------------------------|--------------|
| <b>Endowment Net Assets,</b>             |                               |                            |              |
| <b>Beginning of Year</b>                 | \$ 1,550,814                  | \$ 59,710                  | \$ 1,610,524 |
| Earnings (Loss) on Endowment Funds       | 174,749                       | 8,043                      | 182,792      |
| <b>Endowment Net Assets, End of Year</b> | \$ 1,725,563                  | \$ 67,753                  | \$ 1,793,316 |

Changes in investment in endowment for the fiscal year ended December 31, 2024:

|                                          | Without Donor<br>Restrictions | With Donor<br>Restrictions | Total        |
|------------------------------------------|-------------------------------|----------------------------|--------------|
| <b>Endowment Net Assets,</b>             |                               |                            |              |
| <b>Beginning of Year</b>                 | \$ 1,457,610                  | \$ 57,456                  | \$ 1,515,066 |
| Earnings (Loss) on Endowment Funds       | 93,204                        | 2,254                      | 95,458       |
| <b>Endowment Net Assets, End of Year</b> | \$ 1,550,814                  | \$ 59,710                  | \$ 1,610,524 |

At December 31, 2025 and 2024, the Foundation held \$37,560 and \$37,360, respectively, in designated funds for the benefit of the Organization. The Foundation maintains variance power over these funds. Accordingly, such amounts are not recognized in the accompanying financial statements.

**Interpretation of Relevant Law**

The Board of Directors has interpreted the law as requiring donor restricted net assets in an endowment fund to remain restricted until appropriated for expenditure by the Organization for the donor's intended purpose.

In accordance with the *Florida Uniform Prudent Management of Institutional Funds Act* (FUPMIFA), the Organization considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds:

- The purposes of the Organization and the donor-restricted endowment fund.
- General economic conditions.
- The possible effect of inflation and deflation.
- The expected total return from income and the appreciation of investments.
- Other resources of the Organization.
- The investment policies of the Organization.

**NOTES TO FINANCIAL STATEMENTS**  
**LEGAL SERVICES OF NORTH FLORIDA, INC.**  
**TALLAHASSEE, FLORIDA**

**Return Objectives and Risk Parameters**

The Foundation seeks long-term growth of principal to preserve and grow assets. The target rate of return is equal to the Foundation-determined spending percentage plus an expectation for inflation plus expenses. Strategies for achieving this goal include target asset allocations, investment guidelines, restricted investments, benchmarks for each assets class, low fees, performance measurement, regular monitoring, and detailed reporting.

**Spending Policy**

The Foundation can make yearly grants to the Organization up to 4% of the fund's fair value upon written request from the Organization. For the years ended December 31, 2025 and 2024, the Organization has reinvested the grant earnings into the respective funds.

**Note 9 - Net Assets with Donor Restrictions**

Net assets with donor restrictions consist of the following:

|                                             | <u>2025</u> | <u>2024</u> |
|---------------------------------------------|-------------|-------------|
| Beneficial Interest in Community Foundation | \$ 67,753   | \$ 59,710   |

No net assets were released from restrictions in satisfaction of time restrictions during the years ended December 31, 2025 and 2024, respectively.

**Note 10 - Retirement Plan**

The Organization sponsors a defined contribution plan for the benefit of eligible employees. Employees, who have reached the age of 19 may participate in the plan at date of hire. To be eligible for the employer match, employees must have one year of service and at least 1,000 service hours. The Organization contributes a discretionary employer contribution for eligible employees. For the years ended December 31, 2025 and 2024, the Organization contributed 6% of eligible employees' salaries. Employer contributions made to the plan were \$386,969 and \$328,295 for the years ended December 31, 2025 and 2024, respectively.

**Note 11 - 457(b) Non-Qualified Deferred Compensation Plan**

The Organization has implemented a supplemental retirement plan for its management executives that have been with the Organization for a minimum of two continuous years. This plan allows the Organization to make contributions up to 5% of eligible management executive's salaries to a 457(b) employee account. The Organization contributed \$69,906 and \$41,441 for the years ended December 31, 2025 and 2024, respectively.

**Note 12 - Matching Requirements of Grants**

The Organization has complied with all matching requirements provided by its grants. Accordingly, no match liability exists as of December 31, 2025 and 2024.

**NOTES TO FINANCIAL STATEMENTS**  
**LEGAL SERVICES OF NORTH FLORIDA, INC.**  
**TALLAHASSEE, FLORIDA**

**Note 13 - LSC Recipient Fund Balance Calculation**

The fund balance calculation for LSC compliance purposes and what is allowable is calculated below for the fiscal year ended December 31, 2025:

|                                                   |                   |
|---------------------------------------------------|-------------------|
| Grants                                            | \$ 2,227,254      |
| Derivative Income                                 | 17,235            |
| <b>Total LSC Funding</b>                          | <u>2,244,489</u>  |
| Allowable Limit                                   | 10%               |
|                                                   | <u>\$ 224,449</u> |
| Fund Balance Calculation for Compliance Purposes: |                   |
| Net Assets and Deferred Revenue (LSC Only)        | <u>\$ -</u>       |

Deferred revenue is included in the fund balance calculation as any received but unspent funds from LSC's Basic and PAI funds are recorded as deferred revenue at year-end.

In 2025, the Organization's private attorney involvement activities met the 12.5% requirement of their basic field award. In 2024, the Organization did not meet the requirement and was granted a waiver, with LSC adding \$19,067 to their requirement for 2025. In addition to meeting the 12.5% requirement in 2025, the Organization also expended the additional \$19,067.

**Note 14 - Funding Florida Legal Aid Balance in Reserve**

Rule 5-1.1(g), *Rules Regulating the Florida Bar*, permits qualified grantee organizations to utilize up to 15% of Interest on Trust Account (IOTA) funds received to establish reserves to promote stability. Accordingly, the Organization has elected to establish reserves for IOTA funding. For the fiscal year ended December 31, 2025, the Organization holds the following funds in reserve:

|                                                                 |                   |
|-----------------------------------------------------------------|-------------------|
| IOTA Funds Received                                             | \$ 3,638,336      |
| Allowable Limit                                                 | 15%               |
|                                                                 | <u>\$ 545,750</u> |
| IOTA Funds Held in Reserve,<br>Cumulative Since January 1, 2024 | <u>\$ 311,418</u> |

The Organization considers the establishing of reserves to be a qualified use of funding under Rule 5-1.1(g), *Rules Regulating the Florida Bar*. Therefore, the Organization has recognized revenue for the amount held in reserve above.

**Note 15 - Commitments and Contingencies**

The Organization is the recipient of grants and other third-party reimbursement funds that are subject to special compliance audits by the granting agency and other third-party agencies that provide these reimbursements. The results of these audits may result in disallowed expense amounts. Disallowed amounts, if any, would constitute a contingent liability of the Organization. Accordingly, such liabilities are not reflected in the financial statements. The Organization does not believe any contingent liabilities, if any, to be material.

**NOTES TO FINANCIAL STATEMENTS**  
**LEGAL SERVICES OF NORTH FLORIDA, INC.**  
**TALLAHASSEE, FLORIDA**

**Note 16 - Subsequent Events**

Management has evaluated subsequent events through April 13, 2026, the date the financial statements were available to be issued, and have the following event to disclose.

On January 15, 2025, the Organization signed and filed articles of incorporation for a newly established entity, The Access to Justice Foundation of North Florida, Inc., a 501(c)(2) organization. This new organization is a non-profit entity created to hold title to property, collect income, and turnover the entire amount (less expenses) to the Organization, supporting the efficient management and protection of property used to advance the Organization's exempt purpose. This new entity was formed to support the Organization's mission by managing property assets that facilitate expanded access to civil legal services across North Florida's geographic region. As of April 13, 2026, the development of this entity is still under development and no assets have been transferred from the Organization.

## **SUPPLEMENTARY INFORMATION**

**SCHEDULE OF ACTIVITIES BY GRANT**  
**LEGAL SERVICES OF NORTH FLORIDA, INC.**  
**FOR THE YEAR ENDED DECEMBER 31, 2025**  
**TALLAHASSEE, FLORIDA**

|                                                                     | Legal<br>Services<br>Corporation | VOCA             | HHS            | Other<br>Federal<br>Awards | Total<br>Federal<br>Awards |
|---------------------------------------------------------------------|----------------------------------|------------------|----------------|----------------------------|----------------------------|
| <b>Changes in Net Assets Without Donor Restrictions:</b>            |                                  |                  |                |                            |                            |
| <b>Revenues and Other Support</b>                                   |                                  |                  |                |                            |                            |
| Federal Grants                                                      | \$ 4,556,399                     | \$ 1,558,523     | \$ 185,342     | \$ 1,295,481               | \$ 7,595,745               |
| State and Local Grants                                              | -                                | -                | -              | -                          | -                          |
| Funding Florida Legal Aid                                           | -                                | -                | -              | -                          | -                          |
| Donated Legal Services                                              | -                                | -                | -              | -                          | -                          |
| Contributions                                                       | -                                | -                | -              | -                          | -                          |
| Special Events, Net of Direct Costs                                 | -                                | -                | -              | -                          | -                          |
| United Way                                                          | -                                | -                | -              | -                          | -                          |
| Partners in Service                                                 | -                                | -                | -              | -                          | -                          |
| County Fees                                                         | -                                | -                | -              | -                          | -                          |
| Attorney Fees                                                       | 5,789                            | -                | -              | -                          | 5,789                      |
| Operating Interest Income                                           | 11,446                           | -                | -              | -                          | 11,446                     |
| Investment Return                                                   | -                                | -                | -              | -                          | -                          |
| Community Foundation Investment Return                              | -                                | -                | -              | -                          | -                          |
| Other Income                                                        | -                                | -                | -              | -                          | -                          |
| <b>Total Revenues and Other Support</b>                             | <b>4,573,634</b>                 | <b>1,558,523</b> | <b>185,342</b> | <b>1,295,481</b>           | <b>7,612,980</b>           |
| <b>Personnel Expenses</b>                                           |                                  |                  |                |                            |                            |
| Salaries and Wages                                                  | 2,416,603                        | 1,003,210        | 106,168        | 826,815                    | 4,352,796                  |
| Payroll Taxes                                                       | 183,148                          | 77,179           | 8,010          | 61,247                     | 329,584                    |
| Employee Benefits                                                   | 522,678                          | 179,571          | 26,145         | 151,007                    | 879,401                    |
| <b>Total Personnel Expenses</b>                                     | <b>3,122,429</b>                 | <b>1,259,960</b> | <b>140,323</b> | <b>1,039,069</b>           | <b>5,561,781</b>           |
| <b>Operating Expenses</b>                                           |                                  |                  |                |                            |                            |
| Donated Legal Services Expense                                      | -                                | -                | -              | -                          | -                          |
| Contract Services                                                   | 66,004                           | -                | 1,863          | 2,802                      | 70,669                     |
| Utilities                                                           | 20,229                           | 5,257            | 556            | 6,434                      | 32,476                     |
| Janitorial and Lawn Expenses                                        | 17,438                           | 6,166            | 814            | 4,854                      | 29,272                     |
| Building Lease                                                      | 47,831                           | 18,280           | 1,934          | 10,533                     | 78,578                     |
| Other Occupancy Expenses                                            | 36,302                           | 6,890            | 832            | 1,762                      | 45,786                     |
| Telephone                                                           | 22,942                           | 4,361            | 462            | 2,394                      | 30,159                     |
| Minor Equipment Costs                                               | 18,153                           | -                | -              | 9,007                      | 27,160                     |
| Equipment Rental                                                    | 21,682                           | 9,572            | 1,013          | 4,522                      | 36,789                     |
| Repairs and Maintenance                                             | 15,915                           | 2,583            | 274            | 1,142                      | 19,914                     |
| Insurance                                                           | 74,399                           | 4,274            | 1,491          | 3,665                      | 83,829                     |
| Software Costs                                                      | 79,536                           | -                | 1,118          | 1,893                      | 82,547                     |
| Office Supplies                                                     | 17,582                           | 7,033            | 744            | 3,870                      | 29,229                     |
| Postage                                                             | 5,795                            | 3,306            | 260            | 972                        | 10,333                     |
| Printing                                                            | 3,466                            | 4,566            | -              | 1,638                      | 9,670                      |
| Other Office Expenses                                               | 14,647                           | -                | -              | 1,029                      | 15,676                     |
| Travel, Conferences, and Meetings                                   | 104,000                          | -                | 2,506          | 7,731                      | 114,237                    |
| Professional Fees                                                   | 18,898                           | 31,021           | 6,570          | 2,780                      | 59,269                     |
| Dues and Subscriptions                                              | 2,005                            | 1,386            | 147            | 332                        | 3,870                      |
| Library Expense                                                     | 13,733                           | 6,083            | 644            | 1,062                      | 21,522                     |
| Advertising                                                         | 55,700                           | -                | -              | 1,064                      | 56,764                     |
| Communications/Public Relations                                     | -                                | -                | -              | 50                         | 50                         |
| Miscellaneous                                                       | -                                | -                | -              | -                          | -                          |
| Indirect Cost Allocation - De Minimis                               | 747,822                          | 187,785          | 23,791         | 143,729                    | 1,103,127                  |
| <b>Total Expenses Before Depreciation and Interest</b>              | <b>4,526,508</b>                 | <b>1,558,523</b> | <b>185,342</b> | <b>1,252,334</b>           | <b>7,522,707</b>           |
| Depreciation                                                        | -                                | -                | -              | -                          | -                          |
| <b>Total Expenses</b>                                               | <b>4,526,508</b>                 | <b>1,558,523</b> | <b>185,342</b> | <b>1,252,334</b>           | <b>7,522,707</b>           |
| <b>Increase (Decrease) in Net Assets Without Donor Restrictions</b> | <b>47,126</b>                    | <b>-</b>         | <b>-</b>       | <b>43,147</b>              | <b>90,273</b>              |
| <b>Other Changes in Net Assets</b>                                  |                                  |                  |                |                            |                            |
| Property Acquired                                                   | (43,125)                         | -                | -              | -                          | (43,125)                   |
| Construction in Progress, Not Capitalized                           | -                                | -                | -              | -                          | -                          |
| <b>Increase (Decrease) in Net Assets</b>                            | <b>4,001</b>                     | <b>-</b>         | <b>-</b>       | <b>43,147</b>              | <b>47,148</b>              |
| <b>Net Assets, Beginning of Year</b>                                | <b>-</b>                         | <b>-</b>         | <b>-</b>       | <b>50,598</b>              | <b>50,598</b>              |
| <b>Net Assets, End of Year</b>                                      | <b>\$ 4,001</b>                  | <b>\$ -</b>      | <b>\$ -</b>    | <b>\$ 93,745</b>           | <b>\$ 97,746</b>           |

**SCHEDULE OF ACTIVITIES BY GRANT**  
**LEGAL SERVICES OF NORTH FLORIDA, INC.**  
**FOR THE YEAR ENDED DECEMBER 31, 2025**  
**TALLAHASSEE, FLORIDA**

|                                                                         | <b>Funding<br/>Florida<br/>Legal Aid</b> | <b>Other<br/>Unrestricted</b> | <b>Property</b>     | <b>Total<br/>Unrestricted</b> | <b>Net Assets<br/>With Donor<br/>Restrictions</b> | <b>Total</b>        |
|-------------------------------------------------------------------------|------------------------------------------|-------------------------------|---------------------|-------------------------------|---------------------------------------------------|---------------------|
| <b>Changes in Net Assets Without Donor Restrictions:</b>                |                                          |                               |                     |                               |                                                   |                     |
| <b>Revenues and Other Support</b>                                       |                                          |                               |                     |                               |                                                   |                     |
| Federal Grants                                                          | \$ -                                     | \$ -                          | \$ -                | \$ 7,595,745                  | \$ -                                              | \$ 7,595,745        |
| State and Local Grants                                                  | -                                        | 1,685,099                     | -                   | 1,685,099                     | -                                                 | 1,685,099           |
| Funding Florida Legal Aid                                               | 3,717,136                                | -                             | -                   | 3,717,136                     | -                                                 | 3,717,136           |
| Donated Legal Services                                                  | 48,559                                   | 612,951                       | -                   | 661,510                       | -                                                 | 661,510             |
| Contributions                                                           | -                                        | 61,361                        | -                   | 61,361                        | -                                                 | 61,361              |
| Special Events, Net of Direct Costs                                     | -                                        | 83,928                        | -                   | 83,928                        | -                                                 | 83,928              |
| United Way                                                              | -                                        | 51,024                        | -                   | 51,024                        | -                                                 | 51,024              |
| Partners in Service                                                     | -                                        | 113,765                       | -                   | 113,765                       | -                                                 | 113,765             |
| County Fees                                                             | -                                        | 511,303                       | -                   | 511,303                       | -                                                 | 511,303             |
| Attorney Fees                                                           | -                                        | -                             | -                   | 5,789                         | -                                                 | 5,789               |
| Operating Interest Income                                               | -                                        | 472,963                       | -                   | 484,409                       | -                                                 | 484,409             |
| Investment Return                                                       | -                                        | 339,235                       | -                   | 339,235                       | -                                                 | 339,235             |
| Community Foundation Investment Return                                  | -                                        | 174,749                       | -                   | 174,749                       | 8,043                                             | 182,792             |
| Other Income                                                            | -                                        | 1,397,121                     | -                   | 1,397,121                     | -                                                 | 1,397,121           |
| <b>Total Revenues and Other Support</b>                                 | <b>3,765,695</b>                         | <b>5,503,499</b>              | <b>-</b>            | <b>16,882,174</b>             | <b>8,043</b>                                      | <b>16,890,217</b>   |
| <b>Personnel Expenses</b>                                               |                                          |                               |                     |                               |                                                   |                     |
| Salaries and Wages                                                      | 2,275,041                                | 2,890,854                     | -                   | 9,518,691                     | -                                                 | 9,518,691           |
| Payroll Taxes                                                           | 171,849                                  | 214,275                       | -                   | 715,708                       | -                                                 | 715,708             |
| Employee Benefits                                                       | 496,948                                  | 625,828                       | -                   | 2,002,177                     | -                                                 | 2,002,177           |
| <b>Total Personnel Expenses</b>                                         | <b>2,943,838</b>                         | <b>3,730,957</b>              | <b>-</b>            | <b>12,236,576</b>             | <b>-</b>                                          | <b>12,236,576</b>   |
| <b>Operating Expenses</b>                                               |                                          |                               |                     |                               |                                                   |                     |
| Donated Legal Services Expense                                          | 48,559                                   | 612,951                       | -                   | 661,510                       | -                                                 | 661,510             |
| Contract Services                                                       | 10,045                                   | 588,592                       | -                   | 669,306                       | -                                                 | 669,306             |
| Utilities                                                               | 19,510                                   | 16,342                        | -                   | 68,328                        | -                                                 | 68,328              |
| Janitorial and Lawn Expenses                                            | 16,280                                   | 27,081                        | -                   | 72,633                        | -                                                 | 72,633              |
| Building Lease                                                          | 37,957                                   | 117,557                       | -                   | 234,092                       | -                                                 | 234,092             |
| Other Occupancy Expenses                                                | 4,442                                    | 24,092                        | -                   | 74,320                        | -                                                 | 74,320              |
| Telephone                                                               | 1,275                                    | 19,486                        | -                   | 50,920                        | -                                                 | 50,920              |
| Minor Equipment Costs                                                   | 103,207                                  | 32,954                        | -                   | 163,321                       | -                                                 | 163,321             |
| Equipment Rental                                                        | 20,244                                   | 40,722                        | -                   | 97,755                        | -                                                 | 97,755              |
| Repairs and Maintenance                                                 | 5,463                                    | 9,497                         | -                   | 34,874                        | -                                                 | 34,874              |
| Insurance                                                               | 10,980                                   | 80,912                        | -                   | 175,721                       | -                                                 | 175,721             |
| Software Costs                                                          | 32,844                                   | 44,672                        | -                   | 160,063                       | -                                                 | 160,063             |
| Office Supplies                                                         | 22,620                                   | 35,615                        | -                   | 87,464                        | -                                                 | 87,464              |
| Postage                                                                 | 5,820                                    | 11,048                        | -                   | 27,201                        | -                                                 | 27,201              |
| Printing                                                                | -                                        | 16,189                        | -                   | 25,859                        | -                                                 | 25,859              |
| Other Office Expenses                                                   | 1,066                                    | 13,229                        | -                   | 29,971                        | -                                                 | 29,971              |
| Travel, Conferences, and Meetings                                       | 175,710                                  | 96,579                        | -                   | 386,526                       | -                                                 | 386,526             |
| Professional Fees                                                       | 40,905                                   | 42,557                        | -                   | 142,731                       | -                                                 | 142,731             |
| Dues and Subscriptions                                                  | 8,393                                    | 37,826                        | -                   | 50,089                        | -                                                 | 50,089              |
| Library Expense                                                         | 13,555                                   | 20,465                        | -                   | 55,542                        | -                                                 | 55,542              |
| Advertising                                                             | 4,000                                    | 31,029                        | -                   | 91,793                        | -                                                 | 91,793              |
| Communications/Public Relations                                         | -                                        | 14,346                        | -                   | 14,396                        | -                                                 | 14,396              |
| Miscellaneous                                                           | 1,749                                    | 55,727                        | -                   | 57,476                        | -                                                 | 57,476              |
| Indirect Cost Allocation - De Minimis                                   | -                                        | (1,103,127)                   | -                   | -                             | -                                                 | -                   |
| <b>Total Expenses Before Depreciation<br/>and Interest</b>              | <b>3,528,462</b>                         | <b>4,617,298</b>              | <b>-</b>            | <b>15,668,467</b>             | <b>-</b>                                          | <b>15,668,467</b>   |
| Depreciation                                                            | -                                        | -                             | 331,953             | 331,953                       | -                                                 | 331,953             |
| <b>Total Expenses</b>                                                   | <b>3,528,462</b>                         | <b>4,617,298</b>              | <b>331,953</b>      | <b>16,000,420</b>             | <b>-</b>                                          | <b>16,000,420</b>   |
| <b>Increase (Decrease) in Net Assets<br/>Without Donor Restrictions</b> | <b>237,233</b>                           | <b>886,201</b>                | <b>(331,953)</b>    | <b>881,754</b>                | <b>8,043</b>                                      | <b>889,797</b>      |
| <b>Other Changes in Net Assets</b>                                      |                                          |                               |                     |                               |                                                   |                     |
| Property Acquired                                                       | -                                        | -                             | 43,125              | -                             | -                                                 | -                   |
| Construction in Progress, Not Capitalized                               | -                                        | 19,915                        | (19,915)            | -                             | -                                                 | -                   |
| <b>Increase (Decrease) in Net Assets</b>                                | <b>237,233</b>                           | <b>906,116</b>                | <b>(308,743)</b>    | <b>881,754</b>                | <b>8,043</b>                                      | <b>889,797</b>      |
| <b>Net Assets, Beginning of Year</b>                                    | <b>74,985</b>                            | <b>4,180,249</b>              | <b>2,958,485</b>    | <b>7,264,317</b>              | <b>59,710</b>                                     | <b>7,324,027</b>    |
| <b>Net Assets, End of Year</b>                                          | <b>\$ 312,218</b>                        | <b>\$ 5,086,365</b>           | <b>\$ 2,649,742</b> | <b>\$ 8,146,071</b>           | <b>\$ 67,753</b>                                  | <b>\$ 8,213,824</b> |

**SCHEDULE OF ACTIVITY - LEGAL SERVICES CORPORATION**  
**LEGAL SERVICES OF NORTH FLORIDA, INC.**  
**FOR THE YEAR ENDED DECEMBER 31, 2025**  
**TALLAHASSEE, FLORIDA**

|                                                          | Basic<br>Field   | Private<br>Attorney<br>Involvement | Excess Fund<br>Balance | 2020-2021<br>Disasters<br>Congressional | 2022<br>Disasters<br>Supplement |
|----------------------------------------------------------|------------------|------------------------------------|------------------------|-----------------------------------------|---------------------------------|
| <b>Changes in Net Assets Without Donor Restrictions:</b> |                  |                                    |                        |                                         |                                 |
| <b>Revenues</b>                                          |                  |                                    |                        |                                         |                                 |
| Federal Grants                                           | \$ 1,888,427     | \$ 338,827                         | \$ 171,315             | \$ 1,573,129                            | \$ 307,065                      |
| Attorney Fees                                            | 5,789            | -                                  | -                      | -                                       | -                               |
| Operating Interest Income                                | 11,446           | -                                  | -                      | -                                       | -                               |
| <b>Total Revenues</b>                                    | <b>1,905,662</b> | <b>338,827</b>                     | <b>171,315</b>         | <b>1,573,129</b>                        | <b>307,065</b>                  |
| <b>Personnel Expenses</b>                                |                  |                                    |                        |                                         |                                 |
| Salaries and Wages                                       | 1,011,988        | 203,277                            | 106,465                | 769,420                                 | 181,417                         |
| Payroll Taxes                                            | 77,337           | 15,514                             | 8,122                  | 57,442                                  | 13,765                          |
| Employee Benefits                                        | 212,179          | 44,895                             | 24,019                 | 166,441                                 | 47,883                          |
| <b>Total Personnel Expenses</b>                          | <b>1,301,504</b> | <b>263,686</b>                     | <b>138,606</b>         | <b>993,303</b>                          | <b>243,065</b>                  |
| <b>Operating Expenses</b>                                |                  |                                    |                        |                                         |                                 |
| Contract Services                                        | 2,107            | 1,774                              | -                      | 28,475                                  | -                               |
| Utilities                                                | 5,303            | 1,065                              | 558                    | 12,352                                  | 951                             |
| Janitorial and Lawn Expenses                             | 7,765            | 1,560                              | 817                    | 5,904                                   | 1,392                           |
| Building Lease                                           | 18,440           | 3,266                              | 1,940                  | 24,185                                  | -                               |
| Other Occupancy Expenses                                 | 7,919            | 1,591                              | 833                    | 24,539                                  | 1,420                           |
| Telephone                                                | 4,399            | 839                                | 463                    | 16,453                                  | 788                             |
| Minor Equipment Costs                                    | 1,486            | 3,585                              | -                      | 11,596                                  | 1,486                           |
| Equipment Rental                                         | 9,655            | 1,939                              | 1,016                  | 7,341                                   | 1,731                           |
| Repairs and Maintenance                                  | 2,605            | 523                                | 274                    | 12,030                                  | 483                             |
| Insurance                                                | 14,215           | 2,796                              | 1,496                  | 53,344                                  | 2,548                           |
| Software Costs                                           | 10,664           | 1,864                              | 1,122                  | 59,591                                  | 5,489                           |
| Office Supplies                                          | 7,134            | 1,425                              | 746                    | 6,885                                   | 1,392                           |
| Postage                                                  | 2,699            | 498                                | 261                    | 1,893                                   | 444                             |
| Printing                                                 | -                | -                                  | -                      | 2,976                                   | -                               |
| Other Office Expenses                                    | -                | 347                                | -                      | 13,800                                  | -                               |
| Travel, Conferences, and Meetings                        | 20,335           | 5,827                              | -                      | 46,891                                  | 17,018                          |
| Professional Fees                                        | 13,746           | 1,406                              | 430                    | 3,316                                   | -                               |
| Dues and Subscriptions                                   | 1,398            | 138                                | 147                    | 322                                     | -                               |
| Library Expense                                          | 6,137            | 1,185                              | 646                    | 4,665                                   | 1,100                           |
| Advertising                                              | -                | -                                  | -                      | 35,700                                  | -                               |
| Capital Outlay                                           | -                | -                                  | -                      | 43,125                                  | -                               |
| Indirect Cost Allocation - De Minimis                    | 468,151          | 43,513                             | 21,960                 | 164,443                                 | 27,758                          |
| Total Expenses Before Depreciation<br>and Interest       | 1,905,662        | 338,827                            | 171,315                | 1,573,129                               | 307,065                         |
| <b>Total Expenses</b>                                    | <b>1,905,662</b> | <b>338,827</b>                     | <b>171,315</b>         | <b>1,573,129</b>                        | <b>307,065</b>                  |
| <b>Increase (Decrease) in Net Assets</b>                 |                  |                                    |                        |                                         |                                 |
| Without Donor Restrictions                               | -                | -                                  | -                      | -                                       | -                               |
| <b>Net Assets, Beginning of Year</b>                     | -                | -                                  | -                      | -                                       | -                               |
| <b>Net Assets, End of Year</b>                           | <b>\$ -</b>      | <b>\$ -</b>                        | <b>\$ -</b>            | <b>\$ -</b>                             | <b>\$ -</b>                     |

**SCHEDULE OF ACTIVITY - LEGAL SERVICES CORPORATION**  
**LEGAL SERVICES OF NORTH FLORIDA, INC.**  
**FOR THE YEAR ENDED DECEMBER 31, 2025**  
**TALLAHASSEE, FLORIDA**

| <i>Changes in Net Assets Without Donor Restrictions:</i>                | <b>Pro Bono<br/>Innovation</b> | <b>TIG<br/>Training</b> | <b>TIG<br/>Automated<br/>Scheduling</b> | <b>TIG<br/>LSGMI</b> | <b>TIG Survey<br/>Response<br/>Assessment</b> | <b>Total</b>     |
|-------------------------------------------------------------------------|--------------------------------|-------------------------|-----------------------------------------|----------------------|-----------------------------------------------|------------------|
| <b>Revenues</b>                                                         |                                |                         |                                         |                      |                                               |                  |
| Federal Grants                                                          | \$ 182,825                     | \$ 12,359               | \$ 41,800                               | \$ 24,500            | \$ 16,152                                     | \$ 4,556,399     |
| Attorney Fees                                                           | -                              | -                       | -                                       | -                    | -                                             | 5,789            |
| Operating Interest Income                                               | -                              | -                       | -                                       | -                    | -                                             | 11,446           |
| <b>Total Revenues</b>                                                   | <b>182,825</b>                 | <b>12,359</b>           | <b>41,800</b>                           | <b>24,500</b>        | <b>16,152</b>                                 | <b>4,573,634</b> |
| <b>Personnel Expenses</b>                                               |                                |                         |                                         |                      |                                               |                  |
| Salaries and Wages                                                      | 121,754                        | -                       | 19,446                                  | 381                  | 2,455                                         | 2,416,603        |
| Payroll Taxes                                                           | 9,261                          | -                       | 1,489                                   | 29                   | 189                                           | 183,148          |
| Employee Benefits                                                       | 23,092                         | -                       | 3,387                                   | 89                   | 693                                           | 522,678          |
| <b>Total Personnel Expenses</b>                                         | <b>154,107</b>                 | <b>-</b>                | <b>24,322</b>                           | <b>499</b>           | <b>3,337</b>                                  | <b>3,122,429</b> |
| <b>Operating Expenses</b>                                               |                                |                         |                                         |                      |                                               |                  |
| Contract Services                                                       | -                              | 12,359                  | 13,547                                  | -                    | 7,742                                         | 66,004           |
| Utilities                                                               | -                              | -                       | -                                       | -                    | -                                             | 20,229           |
| Janitorial and Lawn Expenses                                            | -                              | -                       | -                                       | -                    | -                                             | 17,438           |
| Building Lease                                                          | -                              | -                       | -                                       | -                    | -                                             | 47,831           |
| Other Occupancy Expenses                                                | -                              | -                       | -                                       | -                    | -                                             | 36,302           |
| Telephone                                                               | -                              | -                       | -                                       | -                    | -                                             | 22,942           |
| Minor Equipment Costs                                                   | -                              | -                       | -                                       | -                    | -                                             | 18,153           |
| Equipment Rental                                                        | -                              | -                       | -                                       | -                    | -                                             | 21,682           |
| Repairs and Maintenance                                                 | -                              | -                       | -                                       | -                    | -                                             | 15,915           |
| Insurance                                                               | -                              | -                       | -                                       | -                    | -                                             | 74,399           |
| Software Costs                                                          | -                              | -                       | -                                       | -                    | 806                                           | 79,536           |
| Office Supplies                                                         | -                              | -                       | -                                       | -                    | -                                             | 17,582           |
| Postage                                                                 | -                              | -                       | -                                       | -                    | -                                             | 5,795            |
| Printing                                                                | 490                            | -                       | -                                       | -                    | -                                             | 3,466            |
| Other Office Expenses                                                   | 500                            | -                       | -                                       | -                    | -                                             | 14,647           |
| Travel, Conferences, and Meetings                                       | 11,108                         | -                       | 22                                      | -                    | 2,799                                         | 104,000          |
| Professional Fees                                                       | -                              | -                       | -                                       | -                    | -                                             | 18,898           |
| Dues and Subscriptions                                                  | -                              | -                       | -                                       | -                    | -                                             | 2,005            |
| Library Expense                                                         | -                              | -                       | -                                       | -                    | -                                             | 13,733           |
| Advertising                                                             | -                              | -                       | -                                       | 20,000               | -                                             | 55,700           |
| Capital Outlay                                                          | -                              | -                       | -                                       | -                    | -                                             | 43,125           |
| Indirect Cost Allocation - De Minimis                                   | 16,620                         | -                       | 3,909                                   | -                    | 1,468                                         | 747,822          |
| Total Expenses Before Depreciation<br>and Interest                      | <b>182,825</b>                 | <b>12,359</b>           | <b>41,800</b>                           | <b>20,499</b>        | <b>16,152</b>                                 | <b>4,569,633</b> |
| <b>Total Expenses</b>                                                   | <b>182,825</b>                 | <b>12,359</b>           | <b>41,800</b>                           | <b>20,499</b>        | <b>16,152</b>                                 | <b>4,569,633</b> |
| <b>Increase (Decrease) in Net Assets<br/>Without Donor Restrictions</b> | <b>-</b>                       | <b>-</b>                | <b>-</b>                                | <b>4,001</b>         | <b>-</b>                                      | <b>4,001</b>     |
| <b>Net Assets, Beginning of Year</b>                                    | <b>-</b>                       | <b>-</b>                | <b>-</b>                                | <b>-</b>             | <b>-</b>                                      | <b>-</b>         |
| <b>Net Assets, End of Year</b>                                          | <b>\$ -</b>                    | <b>\$ -</b>             | <b>\$ -</b>                             | <b>\$ 4,001</b>      | <b>\$ -</b>                                   | <b>\$ 4,001</b>  |

**SCHEDULE OF ACTIVITY - HHS  
LEGAL SERVICES OF NORTH FLORIDA, INC.  
FOR THE YEAR ENDED DECEMBER 31, 2025  
TALLAHASSEE, FLORIDA**

| <i>Changes in Net Assets Without Donor Restrictions:</i>                | <b>Title III<br/>Part B</b> | <b>Title III<br/>Part B</b> | <b>Title III<br/>Part E</b> | <b>Total</b>   |
|-------------------------------------------------------------------------|-----------------------------|-----------------------------|-----------------------------|----------------|
| <b>Revenues</b>                                                         |                             |                             |                             |                |
| Federal Grants                                                          | \$ 92,804                   | \$ 14,605                   | \$ 77,933                   | \$ 185,342     |
| <b>Total Revenues</b>                                                   | <u>92,804</u>               | <u>14,605</u>               | <u>77,933</u>               | <u>185,342</u> |
| <b>Personnel Expenses</b>                                               |                             |                             |                             |                |
| Salaries and Wages                                                      | 51,929                      | 8,583                       | 45,656                      | 106,168        |
| Payroll Taxes                                                           | 3,929                       | 651                         | 3,430                       | 8,010          |
| Employee Benefits                                                       | 12,757                      | 1,823                       | 11,565                      | 26,145         |
| <b>Total Personnel Expenses</b>                                         | <u>68,615</u>               | <u>11,057</u>               | <u>60,651</u>               | <u>140,323</u> |
| <b>Operating Expenses</b>                                               |                             |                             |                             |                |
| Contract Services                                                       | 928                         | 454                         | 481                         | 1,863          |
| Utilities                                                               | 272                         | 45                          | 239                         | 556            |
| Janitorial and Lawn Expenses                                            | 398                         | 66                          | 350                         | 814            |
| Building Lease                                                          | 946                         | 156                         | 832                         | 1,934          |
| Other Occupancy Expenses                                                | 406                         | 69                          | 357                         | 832            |
| Telephone                                                               | 226                         | 37                          | 199                         | 462            |
| Equipment Rental                                                        | 495                         | 82                          | 436                         | 1,013          |
| Repairs and Maintenance                                                 | 134                         | 22                          | 118                         | 274            |
| Insurance                                                               | 729                         | 121                         | 641                         | 1,491          |
| Software Costs                                                          | 547                         | 90                          | 481                         | 1,118          |
| Office Supplies                                                         | 364                         | 60                          | 320                         | 744            |
| Postage                                                                 | 127                         | 21                          | 112                         | 260            |
| Travel, Conferences, and Meetings                                       | 1,836                       | 307                         | 363                         | 2,506          |
| Professional Fees                                                       | 4,477                       | 80                          | 2,013                       | 6,570          |
| Dues and Subscriptions                                                  | 72                          | 12                          | 63                          | 147            |
| Library Expense                                                         | 315                         | 52                          | 277                         | 644            |
| Indirect Cost Allocation - De Minimis                                   | 11,917                      | 1,874                       | 10,000                      | 23,791         |
| Total Expenses Before Depreciation<br>and Interest                      | <u>92,804</u>               | <u>14,605</u>               | <u>77,933</u>               | <u>185,342</u> |
| <b>Total Expenses</b>                                                   | <u>92,804</u>               | <u>14,605</u>               | <u>77,933</u>               | <u>185,342</u> |
| <b>Increase (Decrease) in Net Assets<br/>Without Donor Restrictions</b> | -                           | -                           | -                           | -              |
| <b>Net Assets, Beginning of Year</b>                                    | -                           | -                           | -                           | -              |
| <b>Net Assets, End of Year</b>                                          | <u>\$ -</u>                 | <u>\$ -</u>                 | <u>\$ -</u>                 | <u>\$ -</u>    |

**SCHEDULE OF ACTIVITY - VOCA**  
**LEGAL SERVICES OF NORTH FLORIDA, INC.**  
**FOR THE YEAR ENDED DECEMBER 31, 2025**  
**TALLAHASSEE, FLORIDA**

| <i>Changes in Net Assets Without Donor Restrictions:</i>                | VOCA<br>1st Circuit | VOCA<br>2nd Circuit | VOCA<br>14th Circuit | Total            |
|-------------------------------------------------------------------------|---------------------|---------------------|----------------------|------------------|
| <b>Revenues</b>                                                         |                     |                     |                      |                  |
| Federal Grants                                                          | \$ 430,903          | \$ 702,091          | \$ 425,529           | \$ 1,558,523     |
| <b>Total Revenues</b>                                                   | <u>430,903</u>      | <u>702,091</u>      | <u>425,529</u>       | <u>1,558,523</u> |
| <b>Personnel Expenses</b>                                               |                     |                     |                      |                  |
| Salaries and Wages                                                      | 277,428             | 448,591             | 277,191              | 1,003,210        |
| Payroll Taxes                                                           | 21,220              | 33,815              | 22,144               | 77,179           |
| Employee Benefits                                                       | 49,881              | 81,643              | 48,047               | 179,571          |
| <b>Total Personnel Expenses</b>                                         | <u>348,529</u>      | <u>564,049</u>      | <u>347,382</u>       | <u>1,259,960</u> |
| <b>Operating Expenses</b>                                               |                     |                     |                      |                  |
| Utilities                                                               | 1,454               | 2,351               | 1,452                | 5,257            |
| Janitorial and Lawn Expenses                                            | 1,705               | 2,757               | 1,704                | 6,166            |
| Building Lease                                                          | 5,055               | 8,174               | 5,051                | 18,280           |
| Other Occupancy Expenses                                                | 1,905               | 3,081               | 1,904                | 6,890            |
| Telephone                                                               | 1,206               | 1,949               | 1,206                | 4,361            |
| Equipment Rental                                                        | 2,647               | 4,280               | 2,645                | 9,572            |
| Repairs and Maintenance                                                 | 714                 | 1,155               | 714                  | 2,583            |
| Insurance                                                               | 1,182               | 1,911               | 1,181                | 4,274            |
| Office Supplies                                                         | 1,945               | 3,145               | 1,943                | 7,033            |
| Postage                                                                 | 1,471               | 1,156               | 679                  | 3,306            |
| Printing                                                                | 1,522               | 1,522               | 1,522                | 4,566            |
| Professional Fees                                                       | 7,403               | 18,799              | 4,819                | 31,021           |
| Dues and Subscriptions                                                  | 383                 | 620                 | 383                  | 1,386            |
| Library Expense                                                         | 1,682               | 2,720               | 1,681                | 6,083            |
| Indirect Cost Allocation - De Minimis                                   | 52,100              | 84,422              | 51,263               | 187,785          |
| Total Expenses Before Depreciation<br>and Interest                      | <u>430,903</u>      | <u>702,091</u>      | <u>425,529</u>       | <u>1,558,523</u> |
| <b>Total Expenses</b>                                                   | <u>430,903</u>      | <u>702,091</u>      | <u>425,529</u>       | <u>1,558,523</u> |
| <b>Increase (Decrease) in Net Assets<br/>Without Donor Restrictions</b> | -                   | -                   | -                    | -                |
| <b>Net Assets, Beginning of Year</b>                                    | -                   | -                   | -                    | -                |
| <b>Net Assets, End of Year</b>                                          | <u>\$ -</u>         | <u>\$ -</u>         | <u>\$ -</u>          | <u>\$ -</u>      |

**SCHEDULE OF ACTIVITY - OTHER FEDERAL AWARDS**  
**LEGAL SERVICES OF NORTH FLORIDA, INC.**  
**FOR THE YEAR ENDED DECEMBER 31, 2025**  
**TALLAHASSEE, FLORIDA**

|                                                                     | VAWA          | Low<br>Income<br>Tax Clinic | DOJ Legal<br>Assistance<br>for Victims | Equal<br>Justice<br>Works | Escambia<br>CDBG |
|---------------------------------------------------------------------|---------------|-----------------------------|----------------------------------------|---------------------------|------------------|
| <b>Changes in Net Assets Without Donor Restrictions:</b>            |               |                             |                                        |                           |                  |
| <b>Revenues</b>                                                     |               |                             |                                        |                           |                  |
| Federal Grants                                                      | \$ 38,203     | \$ 200,000                  | \$ 79,323                              | \$ 13,649                 | \$ 50,000        |
| <b>Total Revenues</b>                                               | <u>38,203</u> | <u>200,000</u>              | <u>79,323</u>                          | <u>13,649</u>             | <u>50,000</u>    |
| <b>Personnel Expenses</b>                                           |               |                             |                                        |                           |                  |
| Salaries and Wages                                                  | 25,703        | 132,016                     | 46,903                                 | 13,649                    | 27,419           |
| Payroll Taxes                                                       | 1,913         | 10,078                      | 3,467                                  | -                         | 2,090            |
| Employee Benefits                                                   | 6,448         | 31,819                      | 10,061                                 | -                         | 5,895            |
| <b>Total Personnel Expenses</b>                                     | <u>34,064</u> | <u>173,913</u>              | <u>60,431</u>                          | <u>13,649</u>             | <u>35,404</u>    |
| <b>Operating Expenses</b>                                           |               |                             |                                        |                           |                  |
| Contract Services                                                   | -             | -                           | -                                      | -                         | -                |
| Utilities                                                           | -             | -                           | 246                                    | -                         | 144              |
| Janitorial and Lawn Expenses                                        | -             | -                           | 360                                    | -                         | 210              |
| Building Lease                                                      | -             | -                           | 855                                    | -                         | 500              |
| Other Occupancy Expenses                                            | -             | -                           | -                                      | -                         | 215              |
| Telephone                                                           | -             | -                           | 204                                    | -                         | 119              |
| Minor Equipment Costs                                               | -             | -                           | -                                      | -                         | -                |
| Equipment Rental                                                    | -             | -                           | 448                                    | -                         | 262              |
| Repairs and Maintenance                                             | -             | -                           | 121                                    | -                         | 71               |
| Insurance                                                           | -             | -                           | 659                                    | -                         | 385              |
| Software Costs                                                      | -             | -                           | 494                                    | -                         | 289              |
| Office Supplies                                                     | -             | -                           | 329                                    | -                         | 192              |
| Postage                                                             | -             | -                           | 115                                    | -                         | 67               |
| Printing                                                            | -             | -                           | -                                      | -                         | -                |
| Other Office Expenses                                               | -             | -                           | -                                      | -                         | -                |
| Travel, Conferences, and Meetings                                   | 362           | -                           | 4,699                                  | -                         | 3                |
| Professional Fees                                                   | 304           | -                           | 185                                    | -                         | 330              |
| Dues and Subscriptions                                              | -             | -                           | -                                      | -                         | 38               |
| Library Expense                                                     | -             | -                           | -                                      | -                         | 166              |
| Advertising                                                         | -             | -                           | -                                      | -                         | -                |
| Communications/Public Relations                                     | -             | -                           | -                                      | -                         | -                |
| Indirect Cost Allocation - De Minimis                               | 3,473         | 26,087                      | 10,177                                 | -                         | 3,763            |
| Total Expenses Before Depreciation and Interest                     | <u>38,203</u> | <u>200,000</u>              | <u>79,323</u>                          | <u>13,649</u>             | <u>42,158</u>    |
| <b>Total Expenses</b>                                               | <u>38,203</u> | <u>200,000</u>              | <u>79,323</u>                          | <u>13,649</u>             | <u>42,158</u>    |
| <b>Increase (Decrease) in Net Assets Without Donor Restrictions</b> | -             | -                           | -                                      | -                         | 7,842            |
| <b>Net Assets, Beginning of Year</b>                                | -             | -                           | -                                      | -                         | 44,180           |
| <b>Net Assets, End of Year</b>                                      | <u>\$ -</u>   | <u>\$ -</u>                 | <u>\$ -</u>                            | <u>\$ -</u>               | <u>\$ 52,022</u> |

**SCHEDULE OF ACTIVITY - OTHER FEDERAL AWARDS**  
**LEGAL SERVICES OF NORTH FLORIDA, INC.**  
**FOR THE YEAR ENDED DECEMBER 31, 2025**  
**TALLAHASSEE, FLORIDA**

|                                                                     | Pensacola<br>CDBG | HUD<br>EPGP    | HUD<br>FHIP   | Pensacola<br>CARES | Okaloosa<br>ARPA |
|---------------------------------------------------------------------|-------------------|----------------|---------------|--------------------|------------------|
| <b>Changes in Net Assets Without Donor Restrictions:</b>            |                   |                |               |                    |                  |
| <b>Revenues</b>                                                     |                   |                |               |                    |                  |
| Federal Grants                                                      | \$ 50,000         | \$ 575,986     | \$ 42,380     | \$ 497             | \$ 9,021         |
| <b>Total Revenues</b>                                               | <u>50,000</u>     | <u>575,986</u> | <u>42,380</u> | <u>497</u>         | <u>9,021</u>     |
| <b>Personnel Expenses</b>                                           |                   |                |               |                    |                  |
| Salaries and Wages                                                  | 26,317            | 366,286        | 25,695        | 25                 | 9,021            |
| Payroll Taxes                                                       | 2,003             | 28,022         | 1,951         | 2                  | -                |
| Employee Benefits                                                   | 5,349             | 59,876         | 6,319         | 3                  | -                |
| <b>Total Personnel Expenses</b>                                     | <u>33,669</u>     | <u>454,184</u> | <u>33,965</u> | <u>30</u>          | <u>9,021</u>     |
| <b>Operating Expenses</b>                                           |                   |                |               |                    |                  |
| Contract Services                                                   | -                 | 2,777          | -             | -                  | -                |
| Utilities                                                           | 138               | 5,816          | -             | -                  | -                |
| Janitorial and Lawn Expenses                                        | 202               | 3,951          | -             | -                  | -                |
| Building Lease                                                      | -                 | 8,867          | -             | -                  | -                |
| Other Occupancy Expenses                                            | 206               | 1,207          | -             | -                  | -                |
| Telephone                                                           | 119               | 1,878          | -             | -                  | -                |
| Minor Equipment Costs                                               | 90                | 8,917          | -             | -                  | -                |
| Equipment Rental                                                    | 251               | 3,397          | -             | -                  | -                |
| Repairs and Maintenance                                             | 68                | 838            | -             | -                  | -                |
| Insurance                                                           | 370               | 2,011          | -             | -                  | -                |
| Software Costs                                                      | 277               | 653            | -             | -                  | -                |
| Office Supplies                                                     | 184               | 1,843          | 1,202         | -                  | -                |
| Postage                                                             | 64                | 685            | -             | -                  | -                |
| Printing                                                            | -                 | 643            | 995           | -                  | -                |
| Other Office Expenses                                               | -                 | -              | 1,029         | -                  | -                |
| Travel, Conferences, and Meetings                                   | -                 | 1,601          | 814           | 74                 | -                |
| Professional Fees                                                   | 106               | 1,587          | 104           | -                  | -                |
| Dues and Subscriptions                                              | 36                | 234            | -             | -                  | -                |
| Library Expense                                                     | 160               | 633            | -             | -                  | -                |
| Advertising                                                         | -                 | 696            | 368           | -                  | -                |
| Communications/Public Relations                                     | -                 | -              | 50            | -                  | -                |
| Indirect Cost Allocation - De Minimis                               | 3,568             | 73,568         | 3,853         | 11                 | -                |
| Total Expenses Before Depreciation and Interest                     | <u>39,508</u>     | <u>575,986</u> | <u>42,380</u> | <u>115</u>         | <u>9,021</u>     |
| <b>Total Expenses</b>                                               | <u>39,508</u>     | <u>575,986</u> | <u>42,380</u> | <u>115</u>         | <u>9,021</u>     |
| <b>Increase (Decrease) in Net Assets Without Donor Restrictions</b> | 10,492            | -              | -             | 382                | -                |
| <b>Net Assets, Beginning of Year</b>                                | 6,418             | -              | -             | -                  | -                |
| <b>Net Assets, End of Year</b>                                      | <u>\$ 16,910</u>  | <u>\$ -</u>    | <u>\$ -</u>   | <u>\$ 382</u>      | <u>\$ -</u>      |

**SCHEDULE OF ACTIVITY - OTHER FEDERAL AWARDS**  
**LEGAL SERVICES OF NORTH FLORIDA, INC.**  
**FOR THE YEAR ENDED DECEMBER 31, 2025**  
**TALLAHASSEE, FLORIDA**

|                                                                     | DVA<br>Legal Services<br>for Veterans | Refuge<br>House<br>Immigration | SSVF<br>Family   | SSVF<br>Priority Veteran | Total            |
|---------------------------------------------------------------------|---------------------------------------|--------------------------------|------------------|--------------------------|------------------|
| <b>Changes in Net Assets Without Donor Restrictions:</b>            |                                       |                                |                  |                          |                  |
| <b>Revenues</b>                                                     |                                       |                                |                  |                          |                  |
| Federal Grants                                                      | \$ 185,431                            | \$ 10,366                      | \$ 24,635        | \$ 15,990                | \$ 1,295,481     |
| <b>Total Revenues</b>                                               | <u>185,431</u>                        | <u>10,366</u>                  | <u>24,635</u>    | <u>15,990</u>            | <u>1,295,481</u> |
| <b>Personnel Expenses</b>                                           |                                       |                                |                  |                          |                  |
| Salaries and Wages                                                  | 136,687                               | 4,684                          | 6,260            | 6,150                    | 826,815          |
| Payroll Taxes                                                       | 10,425                                | 360                            | 468              | 468                      | 61,247           |
| Employee Benefits                                                   | 21,342                                | 1,049                          | 1,548            | 1,298                    | 151,007          |
| <b>Total Personnel Expenses</b>                                     | <u>168,454</u>                        | <u>6,093</u>                   | <u>8,276</u>     | <u>7,916</u>             | <u>1,039,069</u> |
| <b>Operating Expenses</b>                                           |                                       |                                |                  |                          |                  |
| Contract Services                                                   | 25                                    | -                              | -                | -                        | 2,802            |
| Utilities                                                           | -                                     | 25                             | 33               | 32                       | 6,434            |
| Janitorial and Lawn Expenses                                        | -                                     | 36                             | 48               | 47                       | 4,854            |
| Building Lease                                                      | -                                     | 85                             | 114              | 112                      | 10,533           |
| Other Occupancy Expenses                                            | -                                     | 37                             | 49               | 48                       | 1,762            |
| Telephone                                                           | -                                     | 20                             | 27               | 27                       | 2,394            |
| Minor Equipment Costs                                               | -                                     | -                              | -                | -                        | 9,007            |
| Equipment Rental                                                    | -                                     | 45                             | 60               | 59                       | 4,522            |
| Repairs and Maintenance                                             | -                                     | 12                             | 16               | 16                       | 1,142            |
| Insurance                                                           | -                                     | 66                             | 88               | 86                       | 3,665            |
| Software Costs                                                      | -                                     | 49                             | 66               | 65                       | 1,893            |
| Office Supplies                                                     | -                                     | 33                             | 44               | 43                       | 3,870            |
| Postage                                                             | -                                     | 11                             | 15               | 15                       | 972              |
| Printing                                                            | -                                     | -                              | -                | -                        | 1,638            |
| Other Office Expenses                                               | -                                     | -                              | -                | -                        | 1,029            |
| Travel, Conferences, and Meetings                                   | -                                     | -                              | 64               | 114                      | 7,731            |
| Professional Fees                                                   | 95                                    | 19                             | 25               | 25                       | 2,780            |
| Dues and Subscriptions                                              | -                                     | 6                              | 9                | 9                        | 332              |
| Library Expense                                                     | -                                     | 28                             | 38               | 37                       | 1,062            |
| Advertising                                                         | -                                     | -                              | -                | -                        | 1,064            |
| Communications/Public Relations                                     | -                                     | -                              | -                | -                        | 50               |
| Indirect Cost Allocation - De Minimis                               | 16,857                                | 644                            | 880              | 848                      | 143,729          |
| Total Expenses Before Depreciation and Interest                     | <u>185,431</u>                        | <u>7,209</u>                   | <u>9,852</u>     | <u>9,499</u>             | <u>1,252,334</u> |
| <b>Total Expenses</b>                                               | <u>185,431</u>                        | <u>7,209</u>                   | <u>9,852</u>     | <u>9,499</u>             | <u>1,252,334</u> |
| <b>Increase (Decrease) in Net Assets Without Donor Restrictions</b> | -                                     | 3,157                          | 14,783           | 6,491                    | 43,147           |
| <b>Net Assets, Beginning of Year</b>                                | -                                     | -                              | -                | -                        | 50,598           |
| <b>Net Assets, End of Year</b>                                      | <u>\$ -</u>                           | <u>\$ 3,157</u>                | <u>\$ 14,783</u> | <u>\$ 6,491</u>          | <u>\$ 93,745</u> |

**SCHEDULE OF ACTIVITY - FUNDING FLORIDA LEGAL AID  
LEGAL SERVICES OF NORTH FLORIDA, INC.  
FOR THE YEAR ENDED DECEMBER 31, 2025  
TALLAHASSEE, FLORIDA**

|                                                                         |                   | Children's<br>Legal<br>Representation | Florida<br>Advocate | Fellows       | Total             |
|-------------------------------------------------------------------------|-------------------|---------------------------------------|---------------------|---------------|-------------------|
| <i>Changes in Net Assets Without Donor Restrictions:</i>                | <b>General</b>    | <b>Project</b>                        |                     |               |                   |
| <b>Revenues</b>                                                         |                   |                                       |                     |               |                   |
| Funding Florida Legal Aid                                               | \$ 3,638,336      | \$ 54,711                             | \$ 14,189           | \$ 9,900      | \$ 3,717,136      |
| Donated Legal Services                                                  | 48,559            | -                                     | -                   | -             | 48,559            |
| <b>Total Revenues</b>                                                   | <b>3,686,895</b>  | <b>54,711</b>                         | <b>14,189</b>       | <b>9,900</b>  | <b>3,765,695</b>  |
| <b>Personnel Expenses</b>                                               |                   |                                       |                     |               |                   |
| Salaries and Wages                                                      | 2,226,950         | 38,731                                | 360                 | 9,000         | 2,275,041         |
| Payroll Taxes                                                           | 168,863           | 2,960                                 | 26                  | -             | 171,849           |
| Employee Benefits                                                       | 487,378           | 9,503                                 | 67                  | -             | 496,948           |
| <b>Total Personnel Expenses</b>                                         | <b>2,883,191</b>  | <b>51,194</b>                         | <b>453</b>          | <b>9,000</b>  | <b>2,943,838</b>  |
| <b>Operating Expenses</b>                                               |                   |                                       |                     |               |                   |
| Donated Legal Services Expense                                          | 48,559            | -                                     | -                   | -             | 48,559            |
| Contract Services                                                       | 4,092             | -                                     | 5,853               | 100           | 10,045            |
| Utilities                                                               | 19,161            | 349                                   | -                   | -             | 19,510            |
| Janitorial and Lawn Expenses                                            | 15,983            | 297                                   | -                   | -             | 16,280            |
| Building Lease                                                          | 37,957            | -                                     | -                   | -             | 37,957            |
| Other Occupancy Expenses                                                | 4,131             | 311                                   | -                   | -             | 4,442             |
| Telephone                                                               | 1,253             | 22                                    | -                   | -             | 1,275             |
| Minor Equipment Costs                                                   | 103,207           | -                                     | -                   | -             | 103,207           |
| Equipment Rental                                                        | 19,874            | 370                                   | -                   | -             | 20,244            |
| Repairs and Maintenance                                                 | 5,363             | 100                                   | -                   | -             | 5,463             |
| Insurance                                                               | 10,436            | 544                                   | -                   | -             | 10,980            |
| Software Costs                                                          | 24,553            | 408                                   | 7,883               | -             | 32,844            |
| Office Supplies                                                         | 22,348            | 272                                   | -                   | -             | 22,620            |
| Postage                                                                 | 5,725             | 95                                    | -                   | -             | 5,820             |
| Other Office Expenses                                                   | 1,066             | -                                     | -                   | -             | 1,066             |
| Travel, Conferences, and Meetings                                       | 175,710           | -                                     | -                   | -             | 175,710           |
| Professional Fees                                                       | 40,749            | 156                                   | -                   | -             | 40,905            |
| Dues and Subscriptions                                                  | 8,105             | 288                                   | -                   | -             | 8,393             |
| Library Expense                                                         | 13,250            | 305                                   | -                   | -             | 13,555            |
| Advertising                                                             | 4,000             | -                                     | -                   | -             | 4,000             |
| Miscellaneous                                                           | 1,749             | -                                     | -                   | -             | 1,749             |
| Total Expenses Before Depreciation<br>and Interest                      | 3,450,462         | 54,711                                | 14,189              | 9,100         | 3,528,462         |
| <b>Total Expenses</b>                                                   | <b>3,450,462</b>  | <b>54,711</b>                         | <b>14,189</b>       | <b>9,100</b>  | <b>3,528,462</b>  |
| <b>Increase (Decrease) in Net Assets<br/>Without Donor Restrictions</b> | <b>236,433</b>    | <b>-</b>                              | <b>-</b>            | <b>800</b>    | <b>237,233</b>    |
| <b>Net Assets, Beginning of Year</b>                                    | <b>74,985</b>     | <b>-</b>                              | <b>-</b>            | <b>-</b>      | <b>74,985</b>     |
| <b>Net Assets, End of Year</b>                                          | <b>\$ 311,418</b> | <b>\$ -</b>                           | <b>\$ -</b>         | <b>\$ 800</b> | <b>\$ 312,218</b> |

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
LEGAL SERVICES OF NORTH FLORIDA, INC.  
FOR THE YEAR ENDED DECEMBER 31, 2025  
TALLAHASSEE, FLORIDA**

| <b>Federal Grantor/<br/>Program Title</b>                                                                            | <b>Federal ID<br/>Number/<br/>Assistance<br/>Listing No.</b> | <b>Direct Award/Pass-<br/>Through Entity</b>               | <b>Contract or<br/>Recipient<br/>Number</b> | <b>Program<br/>Totals</b> |
|----------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------|------------------------------------------------------------|---------------------------------------------|---------------------------|
| <b>Department of Justice</b>                                                                                         |                                                              |                                                            |                                             |                           |
| Legal Assistance for Victims                                                                                         | 16.524                                                       | Direct                                                     | 15JOVW-24-GG-00072-LEGA                     | \$ 79,323                 |
| <b>Crime Victim Assistance</b>                                                                                       |                                                              |                                                            |                                             |                           |
| Crime Victim Assistance                                                                                              | 16.575                                                       | State of Florida<br>Office of Attorney General             | VOCA-C-2024-LSNF-00219                      | 357,443                   |
| Crime Victim Assistance                                                                                              | 16.575                                                       | State of Florida<br>Office of Attorney General             | VOCA-C-2025-LSNF-00126                      | 73,460                    |
| Crime Victim Assistance                                                                                              | 16.575                                                       | State of Florida<br>Office of Attorney General             | VOCA-C-2024-LSNF-00220                      | 569,801                   |
| Crime Victim Assistance                                                                                              | 16.575                                                       | State of Florida<br>Office of Attorney General             | VOCA-C-2025-LSNF-00127                      | 132,290                   |
| Crime Victim Assistance                                                                                              | 16.575                                                       | State of Florida<br>Office of Attorney General             | VOCA-C-2024-LSNF-00221                      | 347,952                   |
| Crime Victim Assistance                                                                                              | 16.575                                                       | State of Florida<br>Office of Attorney General             | VOCA-C-2025-LSNF-00110                      | 77,577                    |
| <b>Total Crime Victim Assistance</b>                                                                                 |                                                              |                                                            |                                             | <u>1,558,523</u>          |
| Crime Victim Assistance/Discretionary Grants                                                                         | 16.582                                                       | Equal Justice<br>Works                                     | N/A                                         | 13,649                    |
| Violence Against Women<br>Formula Grants                                                                             | 16.588                                                       | State of Florida<br>Department of<br>Children and Families | LN275                                       | 38,203                    |
| Transitional Housing Assistance For<br>Victims of Domestic Violence, Dating Violence,<br>Stalking, or Sexual Assault | 16.736                                                       | Refuge House                                               | N/A                                         | 7,209                     |
| <b>Total Department of Justice</b>                                                                                   |                                                              |                                                            |                                             | <u>1,696,907</u>          |
| <b>Department of Veterans Affairs</b>                                                                                |                                                              |                                                            |                                             |                           |
| Legal Services For Homeless<br>Veterans and Veterans At-Risk For<br>Homelessness Grant Program                       | 64.056                                                       | Direct                                                     | FL-090-LSV-995-26                           | 185,431                   |
| <b>VA Supportive Services For Veteran Families Program</b>                                                           |                                                              |                                                            |                                             |                           |
| VA Supportive Services For Veteran<br>Families Program                                                               | 64.033                                                       | Family Promise<br>of the Big Bend                          | N/A                                         | 9,852                     |
| VA Supportive Services For Veteran<br>Families Program                                                               | 64.033                                                       | Priority Veteran, Inc.                                     | PV-LSNF                                     | 9,499                     |
| <b>Total VA Supportive Services For Veteran Families Program</b>                                                     |                                                              |                                                            |                                             | <u>19,351</u>             |
| <b>Total Department of Veterans Affairs</b>                                                                          |                                                              |                                                            |                                             | <u>204,782</u>            |
| <b>Department of Health and Human Services</b>                                                                       |                                                              |                                                            |                                             |                           |
| <b>Aging Cluster</b>                                                                                                 |                                                              |                                                            |                                             |                           |
| Special Programs for the Aging,<br>Title III, Part B, Grants for Supportive Services<br>and Senior Centers           | 93.044                                                       | Area Agency on<br>Aging For North<br>Florida, Inc.         | BA025-16                                    | 92,804                    |
| Special Programs for the Aging,<br>Title III, Part B, Grants for Supportive Services<br>and Senior Centers           | 93.044                                                       | Northwest<br>Florida Area<br>Agency on Aging, Inc.         | AA025                                       | 14,605                    |
| <b>Total Aging Cluster</b>                                                                                           |                                                              |                                                            |                                             | <u>107,409</u>            |
| National Family Caregiver<br>Support, Title III, Part E                                                              | 93.052                                                       | Area Agency on Aging<br>for North Florida, Inc.            | BA025-16                                    | 77,933                    |
| <b>Total Department of Health and Human Services</b>                                                                 |                                                              |                                                            |                                             | <u>185,342</u>            |

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
LEGAL SERVICES OF NORTH FLORIDA, INC.  
FOR THE YEAR ENDED DECEMBER 31, 2025  
TALLAHASSEE, FLORIDA**

| <b>Federal Grantor/<br/>Program Title</b>                                  | <b>Federal ID<br/>Number/<br/>Assistance<br/>Listing No.</b> | <b>Direct Award/Pass-<br/>Through Entity</b> | <b>Contract or<br/>Recipient<br/>Number</b> | <b>Program<br/>Totals</b> |
|----------------------------------------------------------------------------|--------------------------------------------------------------|----------------------------------------------|---------------------------------------------|---------------------------|
| <b>Department of Housing and Urban Development</b>                         |                                                              |                                              |                                             |                           |
| <b>CDBG Entitlement Grants Cluster</b>                                     |                                                              |                                              |                                             |                           |
| Community Development<br>Block Grants/Entitlement Grants                   | 14.218                                                       | Escambia County                              | B-24-UC-12-0012                             | \$ 42,158                 |
| Community Development<br>Block Grants/Entitlement Grants                   | 14.218                                                       | City of Pensacola, Florida                   | 2025_003187                                 | 39,508                    |
| Community Development<br>Block Grants/Entitlement Grants - CARES Act       | 14.218                                                       | City of Pensacola, Florida                   | B-20-MW-12-0016                             | 115                       |
| <b>Total CDBG Entitlement Grants Cluster</b>                               |                                                              |                                              |                                             | <b>81,781</b>             |
| Eviction Protection Grant<br>Program                                       | 14.537                                                       | Direct                                       | F1LVERLA8H43                                | 575,986                   |
| Fair Housing<br>Organization Initiatives                                   | 14.417                                                       | Direct                                       | FR-6900-N-21-A                              | 42,380                    |
| <b>Total Department of Housing and Urban Development</b>                   |                                                              |                                              |                                             | <b>700,147</b>            |
| <b>Legal Services Corporation</b>                                          |                                                              |                                              |                                             |                           |
| Legal Services Corporation -<br>Basic Field                                | 09-610044                                                    | Direct                                       | AD-01788                                    | 2,398,569                 |
| Legal Services Corporation -<br>Disaster Supplemental Appropriations Grant | 09-610044                                                    | Direct                                       | GT-21DSA-00013                              | 1,573,129                 |
| Legal Services Corporation -<br>Disaster Supplemental Appropriations Grant | 09-610044                                                    | Direct                                       | AD-22DPG-00003                              | 307,065                   |
| Legal Services Corporation -<br>2023 PBIF Transformation Grant             | 09-610044                                                    | Direct                                       | AD-T-00003                                  | 182,825                   |
| Legal Services Corporation -<br>Technology Initiative Grants               | 09-610044                                                    | Direct                                       | AD-TIG-17030-00001                          | 12,359                    |
| Legal Services Corporation -<br>Technology Initiative Grants               | 09-610044                                                    | Direct                                       | GT-TG23G-00013                              | 41,800                    |
| Legal Services Corporation -<br>LSGMI                                      | 09-610044                                                    | Legal Services<br>of Greater Miami, Inc.     | N/A                                         | 20,499                    |
| Legal Services Corporation -<br>Technology Improvement Grant               | 09-610044                                                    | Direct                                       | GT-TG25T-00001                              | 16,152                    |
| <b>Total Legal Services Corporation</b>                                    |                                                              |                                              |                                             | <b>4,552,398</b>          |
| <b>Department of the Treasury</b>                                          |                                                              |                                              |                                             |                           |
| Coronavirus State and Local Fiscal<br>Recovery Funds                       | 21.027                                                       | Okaloosa County                              | SLFRP0029                                   | 9,021                     |
| Low Income Taxpayer<br>Clinics                                             | 21.008                                                       | Direct                                       | 25-LITC0637-03-02                           | 200,000                   |
| <b>Total Department of the Treasury</b>                                    |                                                              |                                              |                                             | <b>209,021</b>            |
| <b>Total Expenditures of Federal Awards</b>                                |                                                              |                                              |                                             | <b>\$ 7,548,597</b>       |

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
LEGAL SERVICES OF NORTH FLORIDA, INC.  
FOR THE YEAR ENDED DECEMBER 31, 2025  
TALLAHASSEE, FLORIDA**

**Note 1 - Basis of Presentation**

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of Legal Services of North Florida, Inc. under programs of the federal government for the year ended December 31, 2025. 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 Legal Services of North Florida, Inc., it is not intended to, and does not, present the financial position, changes in net assets, or cash flows of Legal Services of North Florida, Inc.

**Note 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. Legal Services of North Florida, Inc. has elected to use the de minimis indirect cost rate permitted by the Uniform Guidance. A 15% de minimis rate was applied to all grants.

## **ADDITIONAL 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**

Board of Directors  
Legal Services of North Florida, Inc.  
Tallahassee, 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 financial statements of Legal Services of North Florida, Inc. (the Organization), which comprise the statements of financial position as of December 31, 2025 and 2024, and the related statements of activities and changes in net assets, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements, and have issued our report thereon dated April 13, 2026.

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the 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 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 Organization's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

**CERTIFIED PUBLIC ACCOUNTANTS**

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Legal Services of North Florida, Inc.  
Tallahassee, Florida

**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***

**Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Organization's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, non-compliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of non-compliance 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.

*Purvis Gray*

April 13, 2026  
Gainesville, Florida

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

Board of Directors  
Legal Services of North Florida, Inc.  
Tallahassee, Florida

**Report on Compliance for Each Major Federal Program**

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

We have audited Legal Services of North Florida, Inc.'s (the Organization's) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* and the *Compliance Supplement for Audits of Legal Services Corporation Recipients* that could have a direct and material effect on each of the Organization's major federal programs for the year ended December 31, 2025. 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, 2025.

***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; 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.

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Board of Directors  
Legal Services of North Florida, Inc.  
Tallahassee, Florida

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

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

Our objectives are to obtain reasonable assurance about whether material non-compliance 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 generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material non-compliance when it exists. The risk of not detecting material non-compliance 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. Non-compliance 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 non-compliance, 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 consider 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, non-compliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable

Board of Directors  
Legal Services of North Florida, Inc.  
Tallahassee, Florida

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

possibility that material non-compliance 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.

*Purvis Gray*

April 13, 2026  
Gainesville, Florida

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
LEGAL SERVICES OF NORTH FLORIDA, INC.  
FOR THE YEAR ENDED DECEMBER 31, 2025  
TALLAHASSEE, FLORIDA**

**SECTION I – SUMMARY OF AUDITOR’S RESULTS**

**Financial Statements**

|                                                                                                |            |
|------------------------------------------------------------------------------------------------|------------|
| Type of Auditor’s Report Issued:                                                               | Unmodified |
| Internal Control Over Financial Reporting:                                                     |            |
| Material weakness(es) identified?                                                              | No         |
| Significant deficiency(ies) identified that are<br>not considered to be material weakness(es)? | No         |
| Non-compliance material to financial<br>statements noted?                                      | No         |

**Federal Awards**

|                                                                                                                  |               |
|------------------------------------------------------------------------------------------------------------------|---------------|
| Internal Control Over Major Programs:                                                                            |               |
| Material weakness(es) identified?                                                                                | No            |
| Significant deficiency(ies) identified that are<br>not considered to be material weakness(es)?                   | No            |
| Type of Auditor’s Report Issued on Compliance for<br>Major Programs:                                             | Unmodified    |
| Any Audit Findings Disclosed that are Required to<br>be Reported in Accordance with 2 CFR<br>Section 200.516(a)? | No            |
| Major Programs:                                                                                                  |               |
| Legal Services Corporation Basic Field Grant                                                                     | ALN 09-610044 |
| Dollar Threshold Used to Distinguish Between<br>Type A and Type B Programs:                                      | \$1,000,000   |
| Auditee Qualified as Low-Risk Auditee?                                                                           | Yes           |

**SECTION II – FINANCIAL STATEMENT FINDINGS**

No matters were reported.

**SECTION III – FEDERAL AWARD FINDINGS**

No matters were reported.

# PURVIS GRAY

CERTIFIED PUBLIC ACCOUNTANTS

Gainesville | Ocala | Tallahassee | Sarasota | Orlando | Tampa

[purvisgray.com](http://purvisgray.com)



September 10, 2026

Escambia County Opioid Abatement Grant Review Committee  
Escambia County, Florida

Re: Letter of Support for Legal Services of North Florida

Dear Grant Review Committee Members:

On behalf of Opening Doors Northwest Florida, the Lead Agency for the FL-511 Continuum of Care serving Escambia and Santa Rosa Counties, I am pleased to support Legal Services of North Florida's application for Escambia County Opioid Abatement Grant funding.

Individuals and families affected by opioid use disorder frequently encounter legal problems that create significant barriers to treatment, recovery, housing, employment, healthcare, and family stability. These challenges may include eviction, homelessness, loss of public benefits, consumer debt, identification-document issues, family-law matters, and other civil legal needs. Without timely legal assistance, such problems can disrupt recovery and increase the likelihood of housing instability, relapse, or continued involvement with crisis systems.

Legal Services of North Florida is well positioned to provide accessible, high-quality civil legal assistance to Escambia County residents struggling with opioid addiction and its consequences. Integrating legal support into the broader system of treatment, recovery, housing, and supportive services will help address the underlying conditions that can prevent individuals from achieving long-term stability.

Opening Doors Northwest Florida recognizes that recovery requires more than clinical treatment alone. Stable housing, income, healthcare access, personal identification, and the resolution of civil legal problems are essential components of a person's recovery plan. This initiative would strengthen Escambia County's opioid response by helping participants overcome these barriers and successfully engage with community-based services.

We welcome the opportunity to collaborate with Legal Services of North Florida through referrals, coordinated outreach, and connections with homeless-service providers and other community partners. Their proposed services would be a valuable addition to the continuum of care available to individuals and families affected by opioid use disorder.



Opening Doors Northwest Florida strongly supports Legal Services of North Florida's application and respectfully encourages Escambia County to fund this important initiative. This investment will improve access to justice, support recovery, reduce housing instability, and strengthen the overall health and well-being of our community.

With Respect,

A handwritten signature in black ink, appearing to read "Bruce A. Cady", with a stylized, flowing script.

**Bruce A. Cady**  
Executive Director  
Opening Doors Northwest Florida, Inc.  
Lead Agency, Continuum of Care FL-511  
1020 N. New Warrington Road  
Pensacola, FL 32506  
850-435-4055  
[bruce.cady@openingdoorsnwfl.org](mailto:bruce.cady@openingdoorsnwfl.org)  
[www.openingdoorsnwfl.org](http://www.openingdoorsnwfl.org)



**Re-Entry Alliance  
Pensacola, Inc.**

## **RE-ENTRY ALLIANCE PENSACOLA, INC.**

P.O. Box 13224  
(850) 332-6677  
Vinnie Whibbs, Executive Director

Pensacola, Florida 32591  
[www.reapreentry.org](http://www.reapreentry.org)  
Rich Lynch, Director of Operations

September 10, 2026

Ms. Andrea B. Roberts, Managing Attorney  
Legal Services of North Florida  
1741 North Palafox St.  
Pensacola, FL 32501

Dear Andrea:

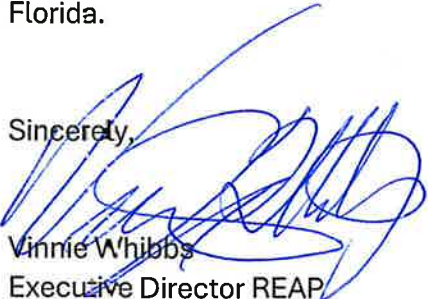
Please accept this letter as Re-Entry Alliance Pensacola, Inc.'s (REAP's) commitment to support Legal Services of North Florida's (LSNF's) request for funding from the Escambia County Opioid Abatement Program for the Fiscal Year 2026-2027.

REAP and LSNF have collaborated many times over the past ten years to assist individuals in their struggles to regain independence and self-sufficiency. Far too frequently, legal issues have interfered with the needed progress. LSNF's proposal to provide legal services to targeted individuals is a much-needed community response and REAP fully supports LSNF's request.

If your grant application is funded, we will jointly develop a Memorandum of Understanding that is mutually acceptable to both parties.

We wish you success in this endeavor and look forward to assisting your organization as we mutually work to improve mental well-being of families, individuals, and children in Northwest Florida.

Sincerely,

  
Vinnie Whibbs  
Executive Director REAP



September 9, 2026

Escambia County Administration Office  
Opioid Abatement Strategy  
Attn: Elizabeth Kissel

RE: Letter of Support – Legal Services of North Florida  
Escambia Opioid Abatement Strategy Funding

Dear Sir/Madam:

As the Executive Director of Pathways for Change, I strongly support Legal Services of North Florida in their application for funding through the Opioid Abatement Strategy opportunity. Pathways for Change has partnered with Legal Services of North Florida since our inception. We serve many of the same members of our community who face multiple challenges to their stability, including the challenges posed by substance abuse, misuse, and addiction.

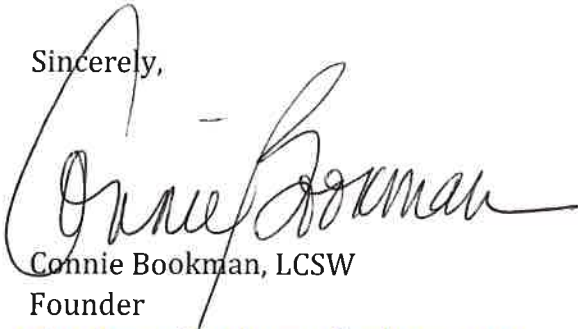
In our role, we see that Legal Services engages in critical work in the Florida Panhandle and has a proven history of serving those who are facing the life-changing circumstances of homelessness, job loss, mental health diagnoses, and substance abuse. Their work, representing individuals in civil legal matters, increases the stability of the individual and their families. By preventing eviction or foreclosure, Legal Services helps those in treatment to remain stable, improving their likelihood of success in treatment. By helping individuals secure Social Security, Veterans Benefits, Medicaid, and Medicare, treatments that might be unattainable become within reach. By addressing family and income stability issues, like child support, improper debt collection, unemployment compensation/reemployment assistance, the individual is more financial stable and likely to attain or remain employed, in treatment, or otherwise needing fewer community resources to survive. Without legal services, one civil legal issue left unaddressed may derail an entire treatment program.

Legal Services of North Florida also engages in their services by collaborating with other organizations who serve and support the target populations related to their work. In their work serving the homeless, veterans, children, and victims of interpersonal violence, they recognize that the results for those served are better when everyone works together. Their focus on partnerships is a key component of their overall mission.

For these reasons, I strongly support Legal Services of North Florida in this application, including assisting with referrals and connecting those in need with resources. Having worked closely with Legal Services for twenty years, I have seen firsthand the impact of their work to improve the lives of those they serve.

Thank you for your consideration. Please let me know if additional information would be helpful.

Sincerely,

A handwritten signature in black ink, appearing to read "Connie Bookman". The signature is fluid and cursive, with a large initial "C" and "B".

Connie Bookman, LCSW

Founder

[cbookman@pathwaysforchange.org](mailto:cbookman@pathwaysforchange.org)

Main Office  
2315 West Jackson Street  
Pensacola, FL 32505  
T 850.436.4630 F 850.436.2095



September 11, 2026

Escambia County Administration Office  
Opioid Abatement Strategy  
Attn: Elizabeth Kissel

RE: Letter of Support – Legal Services of North Florida  
Escambia Opioid Abatement Strategy Funding

Dear Sir/Madam:

As the CEO of Community Health Northwest Florida, I strongly support Legal Services of North Florida in their application for funding through the Opioid Abatement Strategy opportunity. Community Health Northwest Florida's mission includes a commitment to assuring access to affordable, quality healthcare for the underserved, underinsured and uninsured population in our community. Legal Services of North Florida shares this commitment in its own mission to provide high caliber legal assistance for those unable to otherwise access legal help. By working together, we are able provide a broad range of support that helps families at some of the most difficult and challenging times.

One of the services Community Health provides is behavioral health and wellness services, including for those in treatment and recovery related to substance abuse. Many patients face challenges in maintaining treatment if their housing, health insurance, or family situations become unstable due to civil legal issues. Legal Services of North Florida works to help stabilize these individuals and support them through these challenges. With funding through the Opioid Abatement Strategy program, Legal Services of North Florida would be able to provide legal assistance to more of these patients, helping more patients sustain their treatment programs successfully.

Legal Services of North Florida has a history of collaborating with other organizations who serve and support the target populations related to their work. In their work serving the homeless, veterans, children, and victims of interpersonal violence, they recognize that the results for those served are better when everyone works together. Their focus on partnerships is a key component of their overall mission. They are well-positioned to replicate this partnership model to fill a gap in services for those in recovery from addiction.

For these reasons, I strongly support Legal Services of North Florida in this application, including assisting with referrals and connecting those in need with resources. Having worked with Legal Services for more than a decade, I have seen firsthand the impact of their work to improve the lives of those they serve.

Thank you for your consideration. Please let me know if additional information would be helpful.

Sincerely,

A handwritten signature in black ink that reads "Chandra Smiley".

Chandra Smiley, MSW  
Chief Executive Officer  
Community Health Northwest Florida