

STATE OF SOUTH DAKOTA
COMMISSION ON EQUAL ACCESS TO OUR COURTS

MEETING AGENDA

June 9, 2023 @ 10:00 am (CST)

In Person: Room 132 State Capitol Building

Via Zoom:

<https://us06web.zoom.us/j/89331408827?pwd=OGJ6WDV1V2FhSytnaEVmUXIRNk9lQT09>

Meeting ID: 893 3140 8827

Passcode: 953336

Via Phone:

(1) 253 215 8782 US

Meeting ID: 893 3140 8827

Passcode: 953336

CALL TO ORDER

- Welcome and Establishment of Quorum- Chairman Welk
- Introductions

NEW BUSINESS

- Commission Funding Status Update- Greg Sattizahn
 - 2023 Legislative Appropriation for FY 24
- Strategic Planning Update and Legal Services Priorities
 - State Bar and Legal Services Organizations Update
- Discussion of FY 24 Funding Priorities
- Review of Grant Submissions
- Grant Awards
- Next Meeting Date

ADJOURN

May 18, 2023

South Dakota Commission on Equal Access to our Courts
500 East Capitol Avenue
Pierre, SD 57501-5070

Re: A2J, Inc./DPLS/ERLS Joint Grant Application

Dear Commissioners:

On behalf of Access to Justice, Inc., East River Legal Services and Dakota Plains Legal Services, we submit for your consideration the following joint application for funding from the Commission on Equal Access to our Courts for general program support. All three organizations have utilized the criteria of SDCL § 16-2-56.1 to develop our application.

Our joint application seeks funding to continue our work with veterans, the elderly, individuals with a disability, and/or victims of domestic violence, sexual assault, stalking, or human trafficking. In terms of the \$75,000 currently available in CEAC funds, East River Legal Services and Dakota Plains Legal Services are requesting funding of \$30,000 each to support their individual programs. Access to Justice is seeking \$15,000 in funding.

East River Legal Services intends to continue to utilize all CEAC funding awarded during this grant cycle to supplement existing unrestricted funds in support of assisting veterans, the elderly, individuals with disabilities, and victims of violence. This will enable the ERLS program to make more efficient use of existing ERLS restricted funds to better serve applicants who qualify for ERLS assistance.

Dakota Plains Legal Services intends to use additional CEAC funds in the manner as described in the attached joint CEAC grant application: All DPLS staff who provide services, or who receive or provide training regarding veterans' issues, will be charged against the grant in increments of .25 hour for work done under the grant. The costs will include the employee's gross wages and fringe benefits. In addition, an overhead cost of 28% of gross wages and fringe benefits will be charged and travel expenses will be charged at cost. The cost for travel via an employee's personal vehicle will be charged at the applicable IRS rate per mile.

Access to Justice intends to use all \$15,000 in CEAC funds awarded this cycle to supplement the A2J Judicare program.

We appreciate the opportunity to submit this joint application and we look forward to hearing from the Commission. Please feel free to contact any of the organization representatives should you have any questions or require additional information.

Sincerely,

Tom Mortland, Director, Dakota Plains Legal Services
Denise Langley, Coordinator, Access to Justice, Inc.
Lea Wroblewski, Director, East River Legal Services

Dakota Plains Legal Services
Profit & Loss
 January through March 2023

05/24/23

Accrual Basis

	<u>Jan - Mar ...</u>
Ordinary Income/Expense	
Income	
31000 · LSC - Legal Services Corp	
31004 · LSC-Native American	342,746.25
31005 · LSC-Basic	139,840.54
31006 · LSC-PAI	19,977.21
Total 31000 · LSC - Legal Services Corp	<u>502,564.00</u>
32020 · Interest Income	716.14
33018 · Donations-Unrestricted	0.13
33025 · Donations for Quilts	-25.00
34000 · Older American	29,068.50
34003 · Santee Sioux Tribe	6,750.00
34040 · Pennington Co. Advocacy Proj	120,915.00
35060 · Department of Justice	10,224.81
Total Income	<u>670,213.58</u>
Gross Profit	670,213.58
Expense	
40000 · Payroll Expenses/Taxes	
400 · Attorney Wages	197,086.35
401 · Paralegal Wages	98,610.56
402 · Support Staff Wages	88,283.65
410 · Fringe Benefits	
410.1 · SUTA Tax	2,021.86
410.2 · FUTA Tax Expense	135.53
410.3 · DELTAL DENTAL	-58.36
410.4 · 401K Contribution	6,758.77
410 · Fringe Benefits - Other	79,555.72
Total 410 · Fringe Benefits	<u>88,413.52</u>
40000 · Payroll Expenses/Taxes - Other	29,133.41
Total 40000 · Payroll Expenses/Taxes	<u>501,527.49</u>
418 · Operating Lease Expense	18,284.76
420 · Rent/Lease	120.62
425 · Utilities & Services	10,408.99
430 · Equipment Costs	8,927.72
435 · Vehicle Expenses	1,604.81
440 · Office Supplies & Expenses	2,265.35
441 · Postage Expenses	1,560.36
445 · Repairs and Maintenance	86.52
450 · Telephone/Internet	9,042.04
460 · Travel/Per Diem - Board	-240.00
465 · Travel/Per Diem-Staff for BOD	-743.12
466 · Travel-Staff (Non-BOD Meeting)	5,219.21
475 · Training - Staff	5,827.03
477 · Library Maintenance	574.75
480 · Insurance	9,345.28
481 · Dues/Subscriptions	13,010.65
483 · Litigation	41.40
484 · Accounting/Financial Fees	4,083.75
487 · PAI Payments	5,410.96
489 · IT Contract Payments	2,012.50
499 · Other Expenses	2,423.92
500 · Depreciation Expense	7,941.45
Total Expense	<u>608,736.44</u>
Net Ordinary Income	<u>61,477.14</u>
Net Income	<u><u>61,477.14</u></u>

Dakota Plains Legal Services
Balance Sheet
As of March 31, 2023

	<u>Mar 31, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
10100 · Bankwest - General Account	253,611.26
10101 · Sweep Cash Management Acco...	486,851.71
10105 · Bankwest - Payroll	398.78
10110 · Bankwest - Cafeteria Account	3,748.61
10115 · Bankwest - Petty Cash Account	4,559.04
10120 · Bankwest - Trust Account	499.02
10150 · Ft. Yates Cash on Hand	4.75
10155 · Eagle Butte Cash on Hand	15.00
Total Checking/Savings	<u>749,688.17</u>
Accounts Receivable	3,750.00
Other Current Assets	<u>70,492.68</u>
Total Current Assets	823,930.85
Fixed Assets	400,362.08
Other Assets	<u>122,059.57</u>
TOTAL ASSETS	<u>1,346,352.50</u>
LIABILITIES & EQUITY	
Liabilities	1,126,983.78
Equity	<u>219,368.72</u>
TOTAL LIABILITIES & EQUITY	<u>1,346,352.50</u>

East River Legal Services
March 2023 YTD vs. Budget and Comparative Financials (FY19-FY22) - UNAUDITED

Revenue, Expenses, Net Assets Breakdown	March 2023 YTD			Prior Year Actuals (Audited)			
	Actual	Budget	Variance	FY22 (Unaudited)	FY21	FY20	FY19
REVENUES							
LSC - Basic Field Grant	\$ 121,302	\$ 125,258	\$ (3,956)	\$ 463,440	\$ 468,878	\$ 395,480	\$ 375,950
LSC PAI - Internal Costs ¹	21,210	21,075	135	45,507	18,555	65,836	59,933
LSC PAI - External Donated Services ²	-	12,500	(12,500)	42,653	47,681	33,856	-
LSC - Rural Summer Legal Corp Fellowship	-	1,750	(1,750)	-	5,000	-	-
LSC - Technology Initiative Grant	-	-	-	34,183	-	15,000	10,000
LSC - COVID-19 Grant	-	-	-	-	-	25,000	-
LSC - COVID-19 Telework Capacity Grant	-	-	-	-	-	16,100	-
Attorney Fees - LSC	-	-	-	326	-	-	-
Victims of Crime Act (VOCA)	159,030	160,000	(970) ³	443,397	894,404	509,532	230,028
Attorney Fees - VOCA	-	-	-	8,453	-	-	-
VOCA - Donated Services (Law Students/Interns)	-	-	-	-	6,992	5,287	-
FVPSA CARES Act ⁴	-	-	-	-	5,976	3,833	-
Technology Services Contract - A2J & DPLS	6,500	5,000	1,500	25,800	25,800	7,100	27,614
Commission on Equal Access to Courts (CEAC)	-	15,000	(15,000) ⁵	67,500	65,000	115,093	92,000
Older Americans	13,985	15,240	(1,255)	66,253	44,809	32,702	64,368
Bush Foundation Grant - HRS pilot	3,851	10,000	(6,149) ⁶	40,821	58,445	-	-
Wells Fargo Grant - HRS pilot	-	-	-	20,000	20,000	-	-
Emergency Rental Assistance Contract (ERA2)	75,399	125,000	(49,601) ⁷	207,040	95,445	-	-
Unrestricted Contributions-Second Circuit Bar	-	-	-	25,000	25,000	25,000	25,000
Contributions/Donations	2,500	13,750	(11,250)	52,538	59,939	53,984	32,901
Unrestricted Contributions - SD Bar Foundation	-	-	-	-	-	-	-
Paycheck Protection Program	-	-	-	-	-	131,600	-
Interest Income	3	-	3	3	1	3	33
TOTAL REVENUE	\$ 403,780	\$ 504,573	\$ (100,793) ⁸	\$ 1,542,914	\$ 1,841,925	\$ 1,435,406	\$ 917,827
Percentage Change from Prior Year				-16.2%	28.3%	56.4%	24.8%
EXPENSES, ENDING NET ASSETS							
Personnel & Benefits ^{68%}	\$ 294,774	\$ 308,015	\$ (13,241) ⁹	\$ 1,164,409	70% \$ 1,278,893	\$ 967,460	\$ 624,753
Operating ^{32%}	135,642	156,617	(20,975) ¹⁰	497,098	30% 430,666	343,302	301,231
TOTAL EXPENSES ^{100%}	\$ 430,416	\$ 464,632	\$ (34,216) ¹¹	\$ 1,661,507	\$ 1,709,559	\$ 1,310,762	\$ 925,984
Excess (Deficit) of Revenue over Expenditures	(26,636)	39,941	(66,577) ¹¹	(118,593)	132,366	124,644	(8,157)
Beginning Net Assets	177,834	177,834	-	296,427	164,062	39,417	47,574
NET ASSETS, ENDING	\$ 151,198	\$ 217,775	\$ (66,577) ¹¹	\$ 177,834	\$ 296,428	\$ 164,061	\$ 39,417
Percentage Change from Prior Year				-40.0%	80.7%	316.2%	-17.1%
Breakdown of Net Assets							
Net Assets With Donor Restrictions	\$ 25,279	\$ 13,779	\$ 11,500 ¹²	\$ 21,589	\$ 20,784	\$ 24,756	\$ 32,962
Net Assets Without Donor Restrictions	3,787	34,434	(30,647) ¹³	24,219	98,129	24,088	(98,733)
Property	122,132	122,533	(401) ¹⁴	132,026	177,515	115,218	105,188
NET ASSETS	\$ 151,198	\$ 170,746	\$ (19,548) ¹⁴	\$ 177,834	\$ 296,428	\$ 164,062	\$ 39,417

Assets Without Donor Restrictions - green font
Funding awarded due to COVID-19 or to utilize towards COVID-19 related expenses - highlighted gray. \$ 197,509

- Private Attorney Involvement (PAI) - internal direct salaries/benefits and associated indirect costs as well as contract service costs. YTD = 14.88% - LSC requires a minimum 12.50%.
- PAI credit for pro bono services received from external firms; rev based on avg attorney hourly rate for service area which is offset by Volunteer Donated Services Exp on Inc Stmt.
- 2023 budgeted revenue was allocated evenly over the year. YTD 2023 is \$31.3K over YTD 2022.
- Family Violence Prevention Services - grant completed June 30, 2021.
- CEAC Funding expected in July. Hoping for more funding than in 2022.
- Remaining budget is for unmet needs only.
- Recent changes in leadership at the SD Housing Development Authority have put uncertainty into the funding available for 2023. YTD 2023 is \$14.8 less than YTD 2022.
- Budgeted revenue was allocated evenly over the year. Actuals will be different as programs increase over the year.
- Open Paralegal position in March. Payroll expenses and group insurance lower than planned.
- Expenses were allocated evenly over the year. Timing of actual expenses is not even. Lower costs for audit fees, program travel, advertising and Bush unmet needs. Higher costs in accounting services. Woltman Group expenses were heavy in the 1st quarter and are expected to be much lower for remainder of the year.
- Variance due to deficit in revenues - mainly ERA, CEAC and contributions.
- Net asset is WF Grant and Older Americans.
- Decrease was primarily due to overspending in CEAC and VOCA offset some by surplus in ERA and LSC.
- No asset purchases YTD.

East River Legal Services Corporation
Profit & Loss by Class
 January through March 2023

2:52 PM
 05/01/23
 Accrual Basis

Ordinary Income/Expense	Bush Foundation	Equal Access to Courts	ERA State Hsg	LSC	Older Americans	PAI	Property	TIG	TIG State	Unrestricted	VOCA	TOTAL
Income												
10-4000 - LSC Grant Awards	0.00	0.00	0.00	121,302.16	0.00	21,209.84	0.00	0.00	0.00	0.00	0.00	142,512.00
10-4200 - Interest Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.57	0.00	2.57
30-4000 - Older Americans Grant Award	0.00	0.00	0.00	0.00	13,985.16	0.00	0.00	0.00	0.00	0.00	0.00	13,985.16
40-4050 - Unrestricted Contributions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,500.00	0.00	2,500.00
45-4000 - Bush Foundation Grant	3,851.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,851.25
75-4000 - State of South Dakota	0.00	0.00	75,399.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	159,029.63	234,428.88
80-4000 - TIG State Funding	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,500.00	0.00	0.00	6,500.00
Total Income	3,851.25	0.00	75,399.25	121,302.16	13,985.16	21,209.84	0.00	0.00	6,500.00	2,502.57	159,029.63	403,779.86
Gross Profit	3,851.25	0.00	75,399.25	121,302.16	13,985.16	21,209.84	0.00	0.00	6,500.00	2,502.57	159,029.63	403,779.86
Expense												
10-5020 - Directors Salary	0.00	534.78	1,038.54	15,819.43	197.22	840.58	0.00	1,689.58	604.15	0.00	3,820.39	24,544.67
10-5025 - Intake Specialists	0.00	5,104.76	9,538.52	17,520.39	1,466.59	95.69	0.00	14.73	127.93	0.00	10,659.52	44,527.13
10-5040 - Client Services Professionals	0.00	988.02	9,457.17	338.96	296.11	1.79	0.00	0.00	82.95	0.00	10,497.42	21,662.42
10-5050 - Lawyers Salaries	0.00	2,801.20	10,020.07	19,931.90	3,688.25	18.77	0.00	0.00	282.23	0.00	60,253.82	96,976.24
10-5070 - Paralegal Salaries	0.00	837.84	497.79	753.95	83.01	1.98	0.00	0.00	56.12	0.00	12,936.01	15,166.70
10-5075 - Resource Development	0.00	12,021.54	1,014.53	268.32	39.89	11,028.03	0.00	0.00	85.38	0.00	1,642.99	26,101.68
10-5095 - Finance Professionals	0.00	156.31	959.39	8,957.57	334.50	0.00	0.00	0.00	5.28	0.00	2,728.77	13,141.82
10-5140 - Employee Benefits	0.00	140.68	213.81	409.02	38.91	77.74	0.00	9.78	8.55	0.00	683.80	1,562.29
10-5155 - Payroll Expenses	0.00	2,106.49	3,184.77	6,130.03	590.59	1,158.13	0.00	168.90	119.57	0.00	9,907.97	23,364.45
10-5160 - Employee Group Insurance	0.00	2,473.65	3,850.03	7,279.62	688.97	1,375.19	0.00	161.29	153.59	0.00	11,739.81	27,726.15
10-5250 - Audit Contract Services	0.00	219.72	262.89	549.64	88.96	95.18	0.00	0.00	0.00	0.00	883.61	2,080.00
10-5260 - Accounting Contract Services	0.00	4,593.85	7,699.04	13,171.61	1,249.52	2,138.94	0.00	0.00	0.00	0.00	20,489.98	49,282.94
10-5270 - Program Contract Services	0.00	45.54	9.45	3,494.47	215.09	4.03	0.00	1.66	287.67	0.00	47.92	4,105.83
10-5275 - Cleaning Contract Services	0.00	230.62	356.45	633.95	62.97	105.56	0.00	0.00	0.00	0.00	1,010.46	2,400.00
10-5280 - Consulting Services	0.00	36.52	54.49	97.35	9.60	16.59	0.00	0.00	0.00	0.00	159.95	374.50
10-5285 - Client Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10.00	80.75	90.75
10-5290 - Translation Services	0.00	0.00	426.60	269.35	0.00	0.00	0.00	0.00	0.00	0.00	1,218.65	1,965.95
10-5300 - Program Travel	0.00	100.88	155.57	789.16	24.15	521.44	0.00	569.20	0.00	0.00	3,467.23	5,617.63
10-5310 - Program Lodging	0.00	33.98	251.90	80.46	7.73	905.47	0.00	677.68	0.00	0.00	2,470.63	4,427.85
10-5320 - Training	0.00	69.20	102.63	183.76	18.16	626.40	0.00	595.00	0.00	0.00	302.84	1,897.99
10-5325 - Program Meals	0.00	46.08	64.40	114.40	10.71	160.68	0.00	140.00	0.00	0.00	973.73	1,510.00
10-5350 - Rent	0.00	2,250.87	3,478.99	6,187.34	614.57	1,030.25	0.00	0.00	0.00	0.00	9,861.98	23,424.00
10-5360 - Rent / Lease Equipment	0.00	99.15	152.72	271.40	26.86	45.35	0.00	0.00	0.00	0.00	434.79	1,030.27
10-5380 - Utilities	0.00	28.10	39.54	70.71	7.06	11.90	0.00	0.00	0.00	0.00	114.09	269.40
10-5400 - Office Supplies	0.00	198.26	336.99	539.83	50.50	91.16	0.00	0.00	0.00	421.44	897.23	2,535.41
10-5545 - Office Equipment < \$1K	0.00	11.33	16.87	29.32	2.69	5.16	0.00	0.00	0.00	0.00	50.61	115.98
10-5546 - Software	0.00	1,105.20	1,696.48	3,019.53	299.47	505.13	0.00	0.00	297.00	0.00	4,842.37	11,765.18
10-5550 - Telephone	0.00	144.01	224.81	397.51	39.08	66.07	0.00	0.00	0.00	0.00	633.19	1,504.67
10-5560 - Internet	0.00	46.12	71.29	126.80	12.59	21.11	0.00	0.00	0.00	0.00	202.09	480.00
10-5570 - Postage	0.00	18.18	31.80	52.61	4.53	8.58	0.00	0.00	0.00	0.00	83.44	199.14
10-5630 - Professional Dues - Staff	0.00	86.74	150.66	255.86	23.79	40.81	0.00	0.00	0.00	0.00	390.38	948.24
10-5640 - Dues & Membership - Business	0.00	144.63	223.54	397.55	39.49	66.20	0.00	0.00	0.00	0.00	633.66	1,505.07
10-5650 - Business Insurance Expense	0.00	221.99	338.24	605.10	60.58	101.28	0.00	0.00	0.00	0.00	969.57	2,296.76

East River Legal Services Corporation
Profit & Loss by Class
 January through March 2023

2:52 PM
 05/01/23
 Accrual Basis

	Bush Foundation	Equal Access to Courts	ERA State Hsg	LSC	Older Americans	PAI	Property	TIG	TIG State	Unrestricted	VOCA	TOTAL
10-5740 - Security	0.00	10.67	16.48	29.31	2.92	4.87	0.00	0.00	0.00	0.00	46.72	110.97
10-5750 - Library Maintenance	0.00	3.60	4.69	8.54	0.82	1.59	0.00	0.00	0.00	0.00	15.76	35.00
10-5850 - Dues & Memberships	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-5855 - Fundraising Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	32.39	0.00	32.39
10-5900 - Staff Appreciation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	152.69	0.00	152.69
10-5990 - Advertising	0.00	63.83	315.88	212.14	18.26	31.42	0.00	0.00	0.00	0.00	298.28	939.81
10-5991 - Misc - Interest, Fees, Other	0.00	14.20	53.03	42.92	3.80	6.77	0.00	0.00	0.00	993.08	77.50	1,191.30
10-5992 - Bush Foundation Unmet Needs	3,851.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,851.25
60-5700 - Depreciation Expense	0.00	0.00	0.00	0.00	0.00	0.00	9,450.59	0.00	0.00	0.00	0.00	9,450.59
Total Expense	3,851.25	36,992.54	56,250.05	109,040.81	10,294.94	21,209.84	9,450.59	4,015.82	2,090.42	1,660.95	175,507.90	430,365.11
Net Ordinary Income	0.00	-36,992.54	19,149.20	12,261.35	3,690.22	0.00	-9,450.59	-4,015.82	4,409.58	841.62	-16,478.27	-26,585.25
Other Income/Expense												
Other Expense	0.00	0.00	0.00	-50.00	0.00	0.00	0.00	0.00	0.00	0.00	100.57	50.57
60-5990 - Loss on Disposal of Fixed Asset	0.00	0.00	0.00	-50.00	0.00	0.00	0.00	0.00	0.00	0.00	100.57	50.57
Total Other Expense	0.00	0.00	0.00	50.00	0.00	0.00	0.00	0.00	0.00	0.00	-100.57	-50.57
Net Other Income	0.00	-36,992.54	19,149.20	12,311.35	3,690.22	0.00	-9,450.59	-4,015.82	4,409.58	841.62	-16,578.84	-26,635.82
Net Income	0.00	-36,992.54	19,149.20	12,311.35	3,690.22	0.00	-9,450.59	-4,015.82	4,409.58	841.62	-16,578.84	-26,635.82

East River Legal Services Corporation
Balance Sheet
As of March 31, 2023

	<u>Mar 31, 23</u>	<u>Dec 31, 22</u>	<u>\$ Change</u>	<u>% Change</u>
ASSETS				
Current Assets				
Checking/Savings				
00-1000 · General Checking	27,072.19	12,500.64	14,571.55	116.57%
00-1010 · Petty Cash	138.47	73.76	64.71	87.73%
00-1011 · Draw-Down Account at Court House	200.00	200.00	0.00	0.0%
00-1015 · Contributions/Donations	72.73	272.73	-200.00	-73.33%
00-1020 · Client Trust Basic	1,199.97	1,199.97	0.00	0.0%
00-1030 · Payroll Checking	965.30	612.27	353.03	57.66%
00-1070 · MM Savings - SF	81,500.30	19,464.18	62,036.12	318.72%
Total Checking/Savings	<u>111,148.96</u>	<u>34,323.55</u>	<u>76,825.41</u>	<u>223.83%</u>
Accounts Receivable				
00-1100 · Accounts Receivable	-16,321.65	30,596.20	-46,917.85	-153.35%
00-1101 · Atty Fees Receivable-VOCA	8,253.02	8,253.02	0.00	0.0%
00-1102 · VOCA Grant Receivable	159,029.63	132,273.87	26,755.76	20.23%
00-1103 · Older American Receivable	4,580.02	5,191.95	-611.93	-11.79%
00-1130 · TIG Grant Receivable	20,183.00	20,183.00	0.00	0.0%
Total Accounts Receivable	<u>175,724.02</u>	<u>196,498.04</u>	<u>-20,774.02</u>	<u>-10.57%</u>
Other Current Assets				
00-1270 · Prepaid Expenses	24,567.81	21,841.72	2,726.09	12.48%
00-1280 · Building Rent Deposit	2,400.00	2,400.00	0.00	0.0%
00-1290 · Rent Deposit-SHIINE	650.00	650.00	0.00	0.0%
Total Other Current Assets	<u>27,617.81</u>	<u>24,891.72</u>	<u>2,726.09</u>	<u>10.95%</u>
Total Current Assets	<u>314,490.79</u>	<u>255,713.31</u>	<u>58,777.48</u>	<u>22.99%</u>
Fixed Assets				
00-1400 · Office Equipment	162,324.32	165,009.30	-2,684.98	-1.63%
00-1450 · Furniture & Fixtures	105,229.08	105,229.08	0.00	0.0%
00-1500 · Law Library	7,361.11	7,361.11	0.00	0.0%
00-1550 · Leasehold Improvements	44,649.45	44,649.45	0.00	0.0%
00-1600 · Accumulated Depreciation	-197,388.56	-190,222.38	-7,166.18	-3.77%
Total Fixed Assets	<u>122,175.40</u>	<u>132,026.56</u>	<u>-9,851.16</u>	<u>-7.46%</u>
TOTAL ASSETS	<u><u>436,666.19</u></u>	<u><u>387,739.87</u></u>	<u><u>48,926.32</u></u>	<u><u>12.62%</u></u>
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
20000 · *Accounts Payable	4,222.20	5,751.17	-1,528.97	-26.59%
Total Accounts Payable	<u>4,222.20</u>	<u>5,751.17</u>	<u>-1,528.97</u>	<u>-26.59%</u>
Credit Cards				
FNB - CC 8959	5,912.91	4,962.91	950.00	19.14%
Total Credit Cards	<u>5,912.91</u>	<u>4,962.91</u>	<u>950.00</u>	<u>19.14%</u>
Other Current Liabilities				
00-2080 · Accrued Vacation	17,618.64	17,421.74	196.90	1.13%
00-2090 · Accrued Payroll Liability	41,890.94	19,714.27	22,176.67	112.49%

East River Legal Services Corporation
Balance Sheet
 As of March 31, 2023

	<u>Mar 31, 23</u>	<u>Dec 31, 22</u>	<u>\$ Change</u>	<u>% Change</u>
00-2150 · Client Trust Deposits	1,199.97	1,199.97	0.00	0.0%
00-2240 · SDUI	0.86	0.86	0.00	0.0%
00-2255 · Interest and Penalties Payable	0.00	116.34	-116.34	-100.0%
00-2300 · Other Accrued Expenses	22,326.82	13,003.69	9,323.13	71.7%
00-2350 · Temporarily Restricted Assets	152,295.21	107,734.46	44,560.75	41.36%
00-2500 · FNB Line of Credit	40,000.00	40,000.00	0.00	0.0%
Total Other Current Liabilities	<u>275,332.44</u>	<u>199,191.33</u>	<u>76,141.11</u>	<u>38.23%</u>
Total Current Liabilities	<u>285,467.55</u>	<u>209,905.41</u>	<u>75,562.14</u>	<u>36.0%</u>
Total Liabilities	285,467.55	209,905.41	75,562.14	36.0%
Equity				
30-3000 · OA Fund Balance	6,344.21	6,344.21	0.00	0.0%
32000 · Unrestricted Net Assets	24,219.42	142,812.15	-118,592.73	-83.04%
46-3000 · Wells Fargo Fund Balance	15,244.99	15,244.99	0.00	0.0%
60-3000 · Property Fund Balance	132,025.84	132,025.84	0.00	0.0%
Net Income	-26,635.82	-118,592.73	91,956.91	77.54%
Total Equity	<u>151,198.64</u>	<u>177,834.46</u>	<u>-26,635.82</u>	<u>-14.98%</u>
TOTAL LIABILITIES & EQUITY	<u><u>436,666.19</u></u>	<u><u>387,739.87</u></u>	<u><u>48,926.32</u></u>	<u><u>12.62%</u></u>

**Access to Justice
Balance Sheet
As of March 31, 2023**

Cash Basis

	<u>Mar 31, 23</u>	<u>Mar 31, 22</u>
ASSETS		
Current Assets		
Checking/Savings		
11000 · BW Checking	109,939.29	99,527.33
Total Checking/Savings	<u>109,939.29</u>	<u>99,527.33</u>
Total Current Assets	109,939.29	99,527.33
Fixed Assets		
11500 · Furniture and equipment	5,433.88	5,433.88
11510 · Accumulated depreciation	-4,737.92	-4,737.92
Total Fixed Assets	<u>695.96</u>	<u>695.96</u>
TOTAL ASSETS	<u><u>110,635.25</u></u>	<u><u>100,223.29</u></u>
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Other Current Liabilities		
24000 · Payroll Liabilities		
24010 · Payroll Taxes Payable	94.74	94.74
24020 · Retirement Payable	-7.15	-7.15
24000 · Payroll Liabilities - Other	123.83	-7.15
Total 24000 · Payroll Liabilities	<u>211.42</u>	<u>80.44</u>
Total Other Current Liabilities	<u>211.42</u>	<u>80.44</u>
Total Current Liabilities	<u>211.42</u>	<u>80.44</u>
Total Liabilities	211.42	80.44
Equity		
32000 · Unrestricted Net Assets	73,620.69	85,251.87
Net Income	36,803.14	14,890.98
Total Equity	<u>110,423.83</u>	<u>100,142.85</u>
TOTAL LIABILITIES & EQUITY	<u><u>110,635.25</u></u>	<u><u>100,223.29</u></u>

Access to Justice
Profit & Loss by Class
 January through March 2023

Cash Basis

	<u>General</u>	<u>Grants</u>	<u>TOTAL</u>
Ordinary Income/Expense			
Income			
49010 · Interest on checking acct	34.08	0.00	34.08
49020 · Donations	6.17	0.00	6.17
49075 · Grant- Comm on Equal Access to	0.00	15,000.00	15,000.00
49080 · State Bar payments	27,500.00	0.00	27,500.00
Total Income	<u>27,540.25</u>	<u>15,000.00</u>	<u>42,540.25</u>
Expense			
49130 · Judicare	0.00	3,689.80	3,689.80
50010 · Wages	25,630.00	0.00	25,630.00
50020 · Payroll Taxes	1,960.46	0.00	1,960.46
50030 · Eye/Dental Allowance	102.00	0.00	102.00
50040 · Travel	14.65	0.00	14.65
50060 · Office Supplies	22.24	0.00	22.24
50061 · Software	1,011.00	0.00	1,011.00
50070 · Phone/Internet	407.81	0.00	407.81
50120 · Retirement	1,537.63	0.00	1,537.63
50135 · Statewide Intake	8,000.00	0.00	8,000.00
Total Expense	<u>38,685.79</u>	<u>3,689.80</u>	<u>42,375.59</u>
Net Ordinary Income	<u>-11,145.54</u>	<u>11,310.20</u>	<u>164.66</u>
Net Income	<u><u>-11,145.54</u></u>	<u><u>11,310.20</u></u>	<u><u>164.66</u></u>