IDAHO LEGAL AID SERVICES, INC.

Audited
Financial Statements

For the Years Ended December 31, 2024

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Independent Auditor's Report

Board of Directors
Idaho Legal Aid Services, Inc.
Boise, Idaho

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Idaho Legal Aid Services, Inc. (a nonprofit organization), which comprise the statement of financial position as of December 31, 2024, and the related statement of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respect, the financial position of Idaho Legal Aid Services as of December 31, 2024, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) 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 Idaho Legal Aid Services 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 these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatements, 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 Idaho Legal Aid Services' ability to continue as a going concern for one year after the date that the financial statements are issued.

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

Report on Summarized Comparative Information

We have previously audited Idaho Legal Aid Services, Inc.'s December 31, 2023 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated April 30, 2024. In our opinion, the summarized comparative information presented herein as of and for the year ended December 31, 2023 is consistent, in all material respects, with the audited financial statements from which it has been derived.

Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying statement of support, revenue and expenses, and changes in fund balance – Legal Services Corporation, schedule of private attorney involvement, expenses by funding source, and 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 information 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 30, 2025, on our consideration of Idaho Legal Aid Services, Inc.'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 Idaho Legal Aid Services, Inc.'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 Idaho Legal Aid Services, Inc.'s internal control over financial reporting and compliance.

Zwygart John & Associates, CPAs PLLC

Nampa, Idaho
April 30, 2025

Idaho Legal Aid Services, Inc.
Statements of Financial Position
December 31, 2024
(With Comparitive Totals for 2023)

Assets

	2024	2023
Current Assets		
Cash	$ 332,273	$ 573,053
Investments	537,489	516,203
Cash Held in Trust, Client Deposits	2,218	1,285
Grant Receivables	503,999	631,119
Prepaid Expenses	31,186	9,184
Total Current Assets	1,407,165	1,730,844
Property and Equipment		
Building	1,086,894	1,086,894
Furniture and Equipment	121,224	121,224
Law Library	9,405	9,405
Software License	37,000	37,000
	1,254,523	1,254,523
Less: Accumulated Depreciation	(391,080)	(363,063)
Total Property and Equipment	863,443	891,460
Right-to-Use Asset	333,543	499,255
Less: Accumulated Amortization	(120,935)	(390,352)
Total Right-to-Use Asset	212,608	108,903
Total Assets	$ 2,483,216	$ 2,731,207

Liabilities and Net Assets

	2024	2023
Current Liabilities		
Accounts Payable	$ 132,064	$ 196,147
Accrued and Withheld Payroll Costs	257,489	290,320
Client Deposits in Trust	2,218	1,285
Refundable Advance	86,744	250,475
Lease Payable, Current	63,384	64,010
Total Current Liabilities	541,899	802,237
Long-Term Liabilities		
Lease Payable, Net of Current	149,224	44,893
Total Long-Term Liabilities	149,224	44,893
Total Liabilities	691,123	847,130
Net Assets		
Without Donor Restrictions (See Note 6)	1,523,944	1,607,733
With Donor Restrictions (See Note 6)		
Legal Service Corporation - Grant	-	-
Legal Service Corporation - Property	230,832	238,522
	230,832	238,522
Non-Legal Service Corporation	37,317	37,822
Total Net Assets With Donor Restrictions	268,149	276,344
Total Net Assets	1,792,093	1,884,077
Total Liabilities and Net Assets	$ 2,483,216	$ 2,731,207

The accompanying notes are an integral
part of the financial statements.

Idaho Legal Aid Services, Inc.
Statements of Activities
For the Year Ended December 31, 2024
(With Comparative Totals for 2023)

	Without Donor Restrictions	With Donor Restrictions LSC	With Donor Restrictions Non-LSC	With Donor Restrictions Total	2024 Total	2023 Summarized Total
Revenues						
Grants	$ 116,759	$ 2,648,866	$ 2,524,360	$ 5,173,226	$ 5,289,985	$ 5,422,199
Contributions	51,448	-	79,712	79,712	131,160	18,613
Attorney Fees	9,299	-	-	-	9,299	-
Investment Income	22,279	-	-	-	22,279	12,818
Donated Services	46,797	-	-	-	46,797	73,666
Gain/(Loss) on Sale of Equipment	-	-	-	-	-	-
Net Assets Released from Restriction:						
Restrictions Satisfied by Payments	5,261,133	(2,656,556)	(2,604,577)	(5,261,133)	-	-
Total Revenues	5,507,715	(7,690)	(505)	(8,195)	5,499,520	5,527,296
Expenses						
Program Services	4,603,980	-	-	-	4,603,980	4,546,593
General and Administrative	987,524	-	-	-	987,524	887,950
Fundraising	-	-	-	-	-	67,010
Total Expenses	5,591,504	-	-	-	5,591,504	5,501,553
Increase (Decrease) in Net Assets	(83,789)	(7,690)	(505)	(8,195)	(91,984)	25,743
Net Assets, Beginning of Year	1,607,733	238,522	37,822	276,344	1,884,077	1,858,334
Net Assets, End of Year	$ 1,523,944	$ 230,832	$ 37,317	$ 268,149	$ 1,792,093	$ 1,884,077

The accompanying notes are an integral part of the financial statements.

Idaho Legal Aid Services, Inc.
Statements of Functional Expenses
For the Year Ended December 31, 2024
(With Comparative Totals for 2023)

	Program Services	Supporting Services			
	Legal Aid	General and Administrative	Fundraising	2024 Total Expenses	2023 Total Expenses
Personnel Expenses					
Lawyers	$ 1,886,496	$ -	$ -	$ 1,886,496	$ 1,843,537
Paralegals	155,267	-	-	155,267	128,765
Other	506,393	593,354	-	1,099,747	1,044,399
Employee Benefits	700,035	163,172	-	863,207	775,736
Total Personnel Expenses	3,248,191	756,526	-	4,004,717	3,792,437
Other Expenses					
Contract Services to Clients	941,542	-	-	941,542	1,019,139
Donated Services to Clients	-	-	-	-	
Contract Services to Programs	4,507	-	-	4,507	157,510
Space and Occupancy	84,962	19,786	-	104,748	95,404
Equipment Rental and Repair	53,715	12,510	-	66,225	46,481
Office Expenses	56,313	13,115	-	69,428	120,250
Telephone	11,045	2,572	-	13,617	25,744
Library Maintenance	29,836	-	-	29,836	28,594
Litigation	5,163	-	-	5,163	1,286
Travel	25,631	5,969	-	31,600	19,564
Staff Training	61,534	14,331	-	75,865	69,080
Insurance	19,186	4,468	-	23,654	23,033
Data Processing and Audit	3,171	150,988	-	154,159	36,706
Depreciation and Amortization	28,017	-	-	28,017	28,017
Other	31,167	7,259	-	38,426	38,308
Total Other Expenses	1,355,789	230,998	-	1,586,787	1,709,116
Total Expenses	$ 4,603,980	$ 987,524	$ -	$ 5,591,504	$ 5,501,553

Idaho Legal Aid Services, Inc

Statements of Cash Flows

For the Years Ended December 31, 2024 and 2023

Cash Flows from Operating Activities	2024	2023
Increase (Decrease) in Net Assets	$ (91,984)	$ 25,743
Adjustments to Reconcile Increase (Decrease) in Net Assets to Net Cash Provided by Operating Activities:		
Depreciation and Amortization	28,017	28,017
Unrealized (Gain)/Loss on Investments	(21,286)	-
Changes in Operating Assets and Liabilities		
(Increase) Decrease in Client Deposits	(933)	148
(Increase) Decrease in Grant Receivables	127,120	(98,654)
(Increase) Decrease in Prepaid Expenses	(22,002)	525
Increase (Decrease) in Accounts Payable	(64,083)	117,519
Increase (Decrease) in Accrued and Withheld Payroll Costs	(31,898)	31,570
Increase (Decrease) in Deferred Revenue	(163,731)	(206,862)
Net Cash Provided (Used) by Operating Activities	(240,780)	(101,994)
Cash Flows from Investing Activities		
Proceeds from Maturity of Certificates of Deposit	-	240,937
Net Cash Provided (Used) by Investing Activities	-	240,937
Cash Flows from Financing Activities		
Net Cash Provided (Used) by Financing Activities	-	-
Net Increase (Decrease) in Cash	(240,780)	138,943
Beginning Cash	573,053	434,110
Ending Cash	$ 332,273	$ 573,053
Displayed As:		
Cash and Cash Equivalents	$ 332,273	$ 573,053

The accompanying notes are an integral part of the financial statements.

1. ORGANIZATION

Idaho Legal Aid Services, Inc. (ILAS) is a nonprofit organization incorporated under the laws of the State of Idaho for the purpose of providing legal assistance in noncriminal proceedings or matters to persons in the State of Idaho and on recognized tribal lands, who are financially unable to afford legal assistance. ILAS is principally funded through contracts from the Legal Services Corporation (LSC), a nonprofit corporation established by Congress to administer the Federal government's legal assistance program.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The financial statements of the Idaho Legal Aid Services, Inc. have been prepared on the accrual basis of accounting. Under this basis revenues are recognized when earned and expenses are recorded when incurred.

Basis of Presentation

The Organization reports information regarding its financial position and activities according to two classes of net assets: with or without donor restricted net assets.

Cash and Cash Equivalents

The Organization considers all unrestricted, short-term, highly liquid investments purchased with a maturity of three months or less to be cash equivalents. Cash held in trust for others Is excluded from the statement of cash flows.

Income Taxes

The Organization is a not-for-profit organization that is exempt from income taxes under Section 501 (c)(3) of the Internal Revenue Code and comparable state law. Accordingly, no provision for income taxes is made in the financial statements.

In accordance with FASB ASC 740 Income Taxes, the Organization has evaluated their operations as of December 31, 2024 as compared to their original application for tax-exempt not-for-profit status. Upon the evaluation, the Organization does not believe they have any business activities in place that would cause their tax-exempt not-for-profit status to not be sustained upon audit.

The Organization's federal exempt organization tax returns for the years ended December 31, 2024, 2023, and 2022 are subject to examination by the Internal Revenue Service, generally for three years after they are filed.

Investments

Investments in equity securities with readily determinable fair values and all investments in debt securities are recorded at their fair value in the statements of financial position determined by quoted market prices. Donated investments are recorded at fair value at the date of gift. Investment gains and losses are included in the accompanying statements of activities as increases or decreases in without donor restricted net assets unless their use is temporarily or permanently restricted by explicit donor-imposed stipulations or legal requirements. Certificates of deposit held are valued at cost until maturity. Any penalties for early withdrawal would not have a material effect on the financial statements.

Fair Value

The Organization uses fair value for financial assets and liabilities. A hierarchy for reporting the reliability of input measurements used to assess fair value for all assets and liabilities. Fair value is defined as the selling price that would be received for an asset, or paid to transfer a liability, in the principal or most advantageous market on the measurement date. The hierarchy established prioritizes fair value measurements based on the type of inputs used in the valuation technique. Certain financial instruments are carried at cost on the statements of financial position, which approximates fair value due to their short term, highly liquid nature.

Property and Equipment

All acquisitions of property and equipment, and expenditures for repairs, maintenance, renewals, and betterments that materially prolong the useful lives of assets are capitalized. Property and equipment are carried at costs or, if donated, at the approximate fair value at the date of donation. It is the Organization’s policy to capitalize purchases of capital assets greater than $5,000. Depreciation and amortization are provided on a straight-line basis over estimated useful lives, once the asset is in operation, which ranges from three to 39 years.

Law Library

The Organization capitalizes the cost of law books, reference materials, and multiple volume sets of law books and expenses all updates. The Organization estimates that the useful value of its law library approximates the original cost and, accordingly, depreciation is not recorded.

Donated Services

The Organization receives donated services from law students as well as other personnel paid directly by other organizations. The value of donated services is based upon the estimated average wage or fee, which would normally be charged by the individuals providing the services.

Deferred Revenue

Deferred revenue is recognized to the extent cash advances exceed grant support earned.

Revenue and Revenue Recognition

The Organization recognizes contributions when cash, securities, or other assets; an unconditional promise to give; or a notification of a beneficial interest is received. Conditional promises to give – that is, those with a measurable performance of other barrier and a right of return – are not recognized until the conditions on which they depend have been met.

A portion of the Organization's revenue is derived from cost-reimbursable federal grants, which are conditioned upon certain performance requirements and/ or the incurrence of allowable qualifying expenses. Amounts received are recognized as revenue when the Organization has incurred expenditures in compliance with specific grant provisions. Amounts received prior to incurring qualifying expenditures are reported as deferred revenue in the statement of financial position. The Organization received grants of $86,744 that have not been recognized as of December 31, 2024 because the condition(s) on which they depend have not yet been met. Of the total grants $86,744 is dependent on approved expenditures to be made that will be covered by the grant proceeds.

Accrued Vacation

The Organization accrues vacation and sick leave. Employees are allowed to accumulate 225 hours of vacation leave. Upon termination, accrued vacation is payable. There is no compensation for accrued sick leave at the time of termination.

Contracts, Grants, and Contributions

Support revenue received is recorded as with or without donor restricted support, depending on the existence and/or nature of any donor restrictions. All donor-restricted support is reported as an increase in with donor restricted net assets, depending on the nature of the restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose of restriction is accomplished), with donor restricted net assets is reclassified to without donor restriction net assets and reported in the statement of activities as net assets released from restrictions.

In accordance with the terms of its grant from the Legal Services Corporation (LSC), the organization may use unspent funds in future periods as long as expenses incurred are in compliance with the specified terms of the grant. LSC may, at its discretion, request reimbursement for expenses or return of funds, or both, as a result of noncompliance by the organization with the terms of the grants. In additions, if the Organization terminates its LSC grant activities, all unused funds are to be returned to LSC.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Concentration of Credit Risk

Financial instruments that potentially subject the Organization to significant concentrations of credit risk consist principally of cash investments. At December 31, 2024 and 2023, accounts at financial institutions are insured by the Federal Deposit Insurance Corporation and the National Credit Union Administration for up to $250,000, and the Securities Investment Protection Corporation for up to $500,000. At December 31, 2024 and 2023, the Organization had $118,391 and $340,097 uninsured, respectively.

Functional Allocation of Expenses

The costs of providing the various programs and other activities have been summarized on the functional basis in the statement of activities and the schedule of program revenues and expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited. General and administration expenses include those expenses that are not directly identifiable with any other specific function but provide for the overall support and direction of the Organization.

Net Assets

Net assets, revenues, gains, and losses are classified based on the existence or absence of donor or grantor restrictions. According, net assets and changes therein are classified and reported as follows:

Net Assets Without Donor Restrictions

Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions. The governing board has designated, from net assets without donor restrictions and board-designated endowment.

Net Assets With Donor Restrictions

Net assets subject to donor (or certain grantor) restrictions. Some donor imposed (or certain grantor) restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor restrictions are perpetual in nature, where the donor stipulates those resources be maintained in perpetuity. The Organization reports contributions restricted by donors as increases in net assets with donor restrictions if they are received with donor restrictions that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends, or purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of activities as net assets released from restrictions. Donations are released when a restriction expires, that is when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

3. INVESTMENTS

Financial Account Standards Board ASC 820, *Fair Value Measurements*, establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy under FASB ASC 820 are described below:

Level 1 – Inputs to the valuation methodology are unadjusted quoted prices for identical assets and 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 specific (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 measure

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

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

Index Funds: Valued at the net asset value ("NAV") of shares held by the plan at year end.

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 mythologies or assumptions to determine fair value of certain financial instruments could result in a different fair value measurement at the reporting date. The following tables set forth by level, within the fair value hierarchy, the Organization's investments at fair value as of December 31, 2024 and 2023:

	Investments at Fair Value as of December 31, 2024			
	Level 1	Level 2	Level 3	Total
Index Funds	$ 21,741	$ -	$ -	$ 21,741

	Investments at Fair Value as of December 31, 2023			
	Level 1	Level 2	Level 3	Total
Index Funds	$ 18,497	$ -	$ -	$ 18,497

Certificates of Deposit are stated at cost plus accrued interest. Certificates of Deposit were reported at $515,749 and $498,198 as of December 31, 2024 and 2023, respectively.

4. DONATED SERVICES

The following summarizes the categories and amounts of donated services for the year ended December 31, 2024 and 2023:

	2024	2023
Attorney	$ 34,160	$ 57,200
Clerical	1,630	-
Other	11,007	14,466
	$ 46,797	$ 71,666

5. PROPERTY AND EQUIPMENT

Property and equipment, and related depreciation as of December 31, 2024 and 2023 are summarized by funding source as follows:

No proceeds were received from the disposal of LSC property and equipment during 2024 and 2023. There were no LSC funds used for acquisition costs, financing, or capital improvements during 2024 and 2023.

	2024		2023	
	Cost	Accumulated Depreciation	Cost	Accumulated Depreciation
LSC				
Building	$ 299,908	$ 69,076	$ 299,908	$ 61,386
Furniture and Equipment	102,844	102,844	102,844	102,844
Software Licenses	37,000	37,000	37,000	37,000
Total LSC	439,752	208,920	439,752	201,230
Non-LSC				
Senior Hotline	-	-	-	-
Building	786,986	154,376	786,986	134,048
Furniture and Equipment	18,380	18,380	18,380	18,380
Law Library	9,405	9,405	9,405	9,405
Total Non-LSC	814,771	182,161	814,771	161,833
Total All Programs	$ 1,254,523	$ 391,081	$ 1,254,523	$ 363,063

6. NET ASSETS

At December 31, 2024 and 2023, without donor restricted net assets consisted of the following:

	2024	2023
Property		
Purchased with Without Donor Restricted Funds	$ 632,610	$ 652,938
	632,610	652,938
Board Designated		
NEWI	-	(8,802)
Bar Dues Check Off	-	17,852
	-	9,050
Undesignated	891,334	945,745
Total Net Assets without Donor Restrictions	$ 1,523,944	$ 1,607,733

Legal Services Corporation, Housing and Urban Development, Department of Justice, and the Department of Health and Human Services maintain a reversionary interest in property purchased with their funds. The reversionary interest requires that property, or the proceeds from the sale of such property, must be returned to the appropriate funding source or transferred to another organization funded by that agency if the funding of the Organization is terminated.

At December 31, 2024 and 2023, with donor restricted net assets consisted of the following:

	2024	2023
LSC - Property	$230,832	$238,522
LSC Funds Total	230,832	238,522
Non-LSC Restricted Funds for Programs	37,317	37,822
Total Net Assets with Donor Restrictions	$268,149	$276,344

7. LIQUIDITY AND AVAILABILITY

The Organization manages its liquid resources on fundraising efforts to ensure the entity has adequate contributions and grants to cover programs that are being conducted. The Organization prepares a zero-based budget to make sure that they have funds to cover the current year expenses. The Organization also has a board designated funds that can be used to assist in covering current year expenses.

The following reflects the Organization's current assets of cash and receivables, as of December 31, 2024, that are expected to be available within one year to meet cash needs for general expenditures.

	2024	2023
Cash	$ 332,273	$ 573,053
Investments	537,489	516,203
Grant Receivable	503,999	631,119
Financial assets available to meet cash needs for general expenditures within one year.	$ 1,373,761	$ 1,720,375

8. SUMMARY OF FUNDING

The operations of the Organization are primarily funded by general purpose grants from LSC. The individual LSC grants to the Organization for the years ended December 31, 2024 and 2023, are as follows:

	2024	2023
LSC Basic	$ 1,930,207	$ 1,930,193
Native American	11,200	14,073
Migrant	456,984	439,428
Prior Year Spenddown	250,475	308,303
	$ 2,648,866	$ 2,691,997

Legal Services Corporation policy requires a recipient to devote an amount equal to at least 12.5% of the recipient's LSC annualized basic field work to the involvement of private attorneys in such delivery of legal services. Since 1998, the Organization has contracted with the Idaho Law Foundation to conduct a Pro Bono Project to fulfill part of this requirement.

In addition to LSC grants, the Organization received the following as restricted grant and contract support for the years ended December 31, 2024 and 2023:

Department of Justice	$ 993,719	$ 1,207,494
Area Agencies on Aging	269,263	231,832
Idaho Law Foundation	186,000	133,500
United Way	20,148	10,215
Coeur d'Alene Tribe	1,850	3,629
Shoshone Bannock	40,000	60,000
Bryne Jag	19,814	12,423
Nez Perce Tribe	690	9,488
CDBG	5,143	7,217
HUD	860,590	833,215
Seargraves Family Foundation	5,000	5,000
Other	122,143	25,000
	$ 2,524,360	$ 2,539,013

9. RETIREMENT PLAN

The Organization has a retirement plan and tax-sheltered annuity plan available to all eligible employees. All employees are eligible to contribute an amount up to the maximum allowed by law (based on calendar year). The Organization may contribute a percentage of annual salary for employees with one year of service depending upon availability of funds. For the years ended December 31, 2024 and 2023, the Organization contributed $94,714 and $98,111, respectively.

10. LEASES

The Organization reports all leases that have an original term, including all options to extend, of 12 months or more on their balance sheet as a right-to-use asset and a corresponding lease liability. If the original term of the lease, including all options to extend, is less than 12 months it is expensed over the life of the lease and is not recorded on the balance sheet.

The Organization entered into a lease for multiple copy machines and office spaces at multiple locations. These leases are operating lease, because at the end of the leases the organization intends to return all equipment and space.

The Organization has elected to use the IRS risk free rate to determine the interest portion of the lease. At the time this lease was entered into the Organization used a rate of 3%.

The changes in lease payable are as follows:

Description	12/31/2023	Increase	Decrease	12/31/2024	Current
Copier Leases	$ 9,608	$ 37,333	$ (13,480)	$ 33,461	$ 11,850
Office Leases	99,295	134,561	(54,709)	179,147	51,534
	$ 108,903	$ 171,894	$ (68,189)	$ 212,608	$ 63,384

The future payments for leases are as follows:

2025	$ 68,727
2026	69,839
2027	59,320
2028	25,118
Total	223,004
Less: Amount Attributed to Interest	(10,396)
Less: Current Portion	(63,384)
Long Term Lease Liability	$ 149,224

11. ECONOMIC DEPENDENCE

Funding for LSC nationwide is under a Congressional appropriation until September 30, 2024, with an additional three months of funding for the Organization because of its different fiscal year. Funding must be authorized and/or appropriated by Congress for periods after September 30, 2024. The continued full operation of the Organization depends on continued funding of Legal Services Corporation.

12. PRIVATE ATTORNEY INVOLVEMENT (PAI) EXPENSES

Idaho Legal Aid Services, Inc. is required by LSC to expend 12.5% of its LSC basic field grant on PAI activities and projects. If Idaho Legal Aid Services, Inc.'s actual expenses for PAI activities and projects fall short of the required amounts listed for 2024, the amount of the shortfall is required to be added to the following year's PAI required spending threshold. Actual PAI expense for the year ended December 31, 2024 was $228,508, which was more than the required $211,116.

13. SUBAWARDS

Idaho Legal Aid Services, Inc. and the Idaho Volunteer Lawyers (IVLP) are the only entities in Idaho providing free legal services to clients in need. As part of furthering the common goal ILAS make available to IVLP two subawards. One in the amount of $103,000 to assist with the day to day functioning of the IVLP. The other subaward was given in conjunction with the Pro Bono Innovation grant received by ILAS. Both entities partnered to create a website where pro bono attorneys could sign up to take cases in their area of expertise.

14. LESSOR COMMITMENTS

Idaho Legal Aid Services, Inc. leases out part of an office building that was purchased with unrestricted funds. The cost and related accumulated depreciation for the building available for lease is:

Building	$ 185,000
Less: Accumulated Deprecation	(30,834)
	$ 154,166

The lease is on a month-to-month basis with either party able to cancel with a 30 day notice.

15. SUBSEQUENT EVENTS

Subsequent events have been evaluated through April 30, 2025, the date the financial statements were available to be issued.

SUPPLEMENTAL INFORMATION

Idaho Legal Aid Services, Inc.
Statements of Support, Revenue, and Expenses, and
Changes in Net Assets for LSC Funds
For the Year Ended December 31, 2024
(With Comparative Totals for 2023)

	Basic Field Grant	Migrant	Native American	LSC Grant Carryover
Support and Revenue				
Grants and Contracts - Current Year	$ 1,930,207	$ 456,984	$ 11,200	$ -
Grants and Contracts - Prior Year	-	-	-	250,475
Total Support and Revenue	1,930,207	456,984	11,200	250,475
Personnel Expenses				
Lawyers	447,353	186,388	3,942	163,333
Paralegals	36,876	65,818	-	15,000
Other	667,468	87,459	2,648	19,800
Employee Benefits	359,967	105,336	4,587	7,674
Total Personnel Expenses	1,511,664	445,001	11,177	205,807
Other Expenses				
Contract Services to Clients	160,297	-	-	34,616
Contract Services to Programs	4,507	-	-	-
Space and Occupancy	143,248	992	-	-
Equipment Rental and Repair	6,013	-	-	1,532
Office Expenses	5,190	2,533	-	969
Telephone	13,017	600	-	-
Library Maintenance	28,564	64	-	85
Litigation	3,466	-	-	-
Travel	728	4,153	23	80
Staff Training	1,501	2,331	-	6,305
Insurance	23,654	-	-	-
Data Processing and Audit	3,171	-	-	-
Depreciation and Amortization	-	-	-	-
Other	25,187	1,310	-	1,081
Total Other Expenses	418,543	11,983	23	44,668
Total Expenses	1,930,207	456,984	11,200	250,475
Support and Revenue Over (Under Expenses)	-	-	-	-
Net Assets, Beginning of Year	-	-	-	-
Net Assets, End of Year	$ -	$ -	$ -	$ -
Refundable Advance	$ -	$ -	$ 86,744	$ -

Idaho Legal Aid Services, Inc.
Statements of Support, Revenue, and Expenses, and
Changes in Net Assets for LSC Funds (continued)
For the Year Ended December 31, 2024
(With Comparative Totals for 2023)

	Total	Property	2024 Total	2023 Total
Support and Revenue				
Grants and Contracts - Current Year	$ 2,398,391	$ -	$ 2,398,391	$ 2,383,694
Grants and Contracts - Prior Year	250,475	-	250,475	308,303
Total Support and Revenue	2,648,866	-	2,648,866	2,691,997
Personnel Expenses				
Lawyers	801,016	-	801,016	728,906
Paralegals	117,694	-	117,694	74,918
Other	777,375	-	777,375	731,239
Employee Benefits	477,564	-	477,564	490,298
Total Personnel Expenses	2,173,649	-	2,173,649	2,025,361
Other Expenses				
Contract Services to Clients	194,913	-	194,913	280,988
Contract Services to Programs	4,507	-	4,507	2,051
Space and Occupancy	144,240	-	144,240	94,391
Equipment Rental and Repair	7,545	-	7,545	43,753
Office Expenses	8,692	-	8,692	73,714
Telephone	13,617	-	13,617	20,538
Library Maintenance	28,713	-	28,713	27,998
Litigation	3,466	-	3,466	3
Travel	4,984	-	4,984	4,492
Staff Training	10,137	-	10,137	41,913
Insurance	23,654	-	23,654	21,958
Data Processing and Audit	3,171	-	3,171	32,751
Depreciation and Amortization	-	7,690	7,690	7,690
Other	27,578	-	27,578	22,086
Total Other Expenses	475,217	7,690	482,907	674,326
Total Expenses	2,648,866	7,690	2,656,556	2,699,687
Support and Revenue Over (Under) Expenses	-	(7,690)	(7,690)	(7,690)
Net Assets, Beginning of Year	-	238,522	238,522	246,212
Net Assets, End of Year	$ -	$ 230,832	$ 230,832	$ 238,522
Refundable Advance	$ 86,744	$ -	$ 86,744	$ 250,475

Idaho Legal Aid Services, Inc.
Schedule of Private Attorney Involvement
For the Year Ended December 31, 2024

LSC Basic Grant Revenue Used to Fund PAI	$	223,508
PAI Expenses		
Personnel Expenses		
Lawyers	$	17,000
Paralegals		33
Other		27,503
Employee Benefits		17,854
Total Personnel Expenses		62,390
Other Expenses		
Contract Services to Clients		147,842
Office Expenses		9,780
Other		3,496
Total Other Expenses		161,118
Total Expenses	$	223,508

Idaho Legal Aid Services, Inc.
Schedule of Expenses by Funding Source
For the Year Ended December 31, 2024
(With Comparative Totals for 2023)

	Legal Services Corporation	Area Agencies on Aging	LAEP	District Court Grant	CDBG
Personnel Expenses					
Lawyers	$ 801,016	$ 146,544	$ 1,619	$ 170	$ 6,241
Paralegals	117,694	-	-	-	-
Other	777,375	34,453	-	-	577
Employee Benefits	477,564	50,258	438	46	1,952
Total Personnel Expenses	2,173,649	231,255	2,057	216	8,770
Other Expenses					
Contract Services to Clients	194,913	34	-	-	-
Donated Services to Clients	-	-	-		-
Contract Services to Programs	4,507	-	-	-	-
Space and Occupancy	144,240	-	-	-	-
Equipment Rental and Repair	7,545	-	-	-	-
Office Expenses	8,692	31,805	-	-	7
Telephone	13,617	-	-	-	-
Library Maintenance	28,713	-	-	-	-
Litigation	3,466	-	-	-	-
Travel	4,984	8,413	-	-	-
Staff Training	10,137	22,455	-	-	-
Insurance	23,654	-	-	-	-
Data Processing and Audit	3,171	-	-	-	-
Depreciation and Amortization	7,690	-	-	-	-
Fundraising	-	-	-	-	-
Other	27,578	350	-	-	-
Total Other Expenses	482,907	63,057	-	-	7
Total Expenses	$ 2,656,556	$ 294,312	$ 2,057	$ 216	$ 8,777

Idaho Legal Aid Services, Inc.
Schedule of Expenses by Funding Source (continued)
For the Year Ended December 31, 2024
(With Comparative Totals for 2023)

	HUD Fair Housing	HUD Eviction	HUD Homeless	Casey Family Program	United Way of Lewiston
Personnel Expenses					
Lawyers	$ 47,057	$ 161,004	$ 8,106	$ 114	$ 11,901
Paralegals	4,621	-	-	-	-
Other	14,976	18,560	1,547	122	2,850
Employee Benefits	18,393	50,041	2,822	64	4,203
Total Personnel Expenses	85,047	229,605	12,475	300	18,954
Other Expenses					
Contract Services to Clients	123	518,519	-	-	-
Donated Services to Clients	-	-		-	-
Contract Services to Programs	-	-	-	-	-
Space and Occupancy	-	-	-	-	-
Equipment Rental and Repair	-	-	-	-	-
Office Expenses	9,191	1,035	-	-	27
Telephone	-	-	-	-	-
Library Maintenance	-	275	-	-	-
Litigation	-	171	-	-	-
Travel	5,616	340	-	-	140
Staff Training	9,255	80	-	-	-
Insurance	-	-	-	-	-
Data Processing and Audit	-	-	-	-	-
Depreciation and Amortization	-	-	-	-	-
Fundraising	-	-	-	-	-
Lobbying	-	-	-	-	-
Total Other Expenses	28,593	521,155	-	-	167
Total Expenses	$ 113,640	$ 750,760	$ 12,475	$ 300	$ 19,121

Idaho Legal Aid Services, Inc.
Schedule of Expenses by Funding Source (continued)
For the Year Ended December 31, 2024
(With Comparative Totals for 2023)

	Idaho Law Foundation	IOLTA Housing	NTAPP Consumer Law	Seagraves Foundation	Marion Powell - BSO/NJC
Personnel Expenses					
Lawyers	$ -	$ 71,918	$ 11,707	$ -	$ -
Paralegals	-	53	-	-	-
Other	9,450	4,599	4,508	-	-
Employee Benefits	3,958	21,714	4,595	222	-
Total Personnel Expenses	13,408	98,284	20,810	222	-
Other Expenses					
Contract Services to Clients	-	-	-	-	300
Donated Services to Clients	-	-	-	-	-
Contract Services to Programs	-	-	-	-	-
Space and Occupancy	-	-	-	-	-
Equipment Rental and Repair	-	-	-	-	-
Office Expenses	10	8	-	-	-
Telephone	-	-	-	-	-
Library Maintenance	-	-	848	-	-
Litigation	-	1	-	-	-
Travel	-	189	1,654	-	-
Staff Training	-	-	2,107	-	-
Insurance	-	-	-	-	-
Data Processing and Audit	-	-	-	-	-
Depreciation and Amortization	-	-	-	-	-
Fundraising	-	-	-	-	-
Lobbying	-	-	-	-	-
Total Other Expenses	10	198	4,609	180	385
Total Expenses	$ 13,418	$ 98,482	$ 25,419	$ 402	$ 385

Idaho Legal Aid Services, Inc.
Schedule of Expenses by Funding Source (continued)
For the Year Ended December 31, 2024
(With Comparative Totals for 2023)

	STOP	STOP - Statewide	STOP - FACES	Boise - WCA	Supreme Court
Personnel Expenses					
Lawyers	$ 30,472	$ 20,657	$ 153	$ 54,564	$ 9,835
Paralegals	-	7	-	-	-
Other	4,157	3,428	-	5,261	1,640
Employee Benefits	9,655	6,908	42	17,365	3,193
Total Personnel Expenses	44,284	31,000	195	77,190	14,668
Other Expenses					
Contract Services to Clients	-	110	-	121	-
Donated Services to Clients	-	-	-	-	-
Contract Services to Programs	-	-	-	-	-
Space and Occupancy	-	-	-	-	-
Equipment Rental and Repair	-	-	-	-	-
Office Expenses	-	-	-	-	-
Telephone	-	-	-	-	-
Library Maintenance	-	-	-	-	-
Litigation	-	-	-	-	-
Travel	94	262	-	5	215
Staff Training	-	-	-	-	-
Insurance	-	-	-	-	-
Data Processing and Audit	-	-	-	-	-
Depreciation and Amortization	-	-	-	-	-
Fundraising	-	-	-	-	-
Other	-	18	-	-	-
Total Other Expenses	94	390	-	126	215
Total Expenses	$ 44,378	$ 31,390	$ 195	$ 77,316	$ 14,883

Idaho Legal Aid Services, Inc.
Schedule of Expenses by Funding Source (continued)
For the Year Ended December 31, 2024
(With Comparative Totals for 2023)

	CESF	Byrne Jag	DOJ	Idaho National Engineering Laboratory	DOJ Rural Domestic
Personnel Expenses					
Lawyers	$ -	$ 16,169	$ 82,058	$ -	$ 91,938
Paralegals	-	-	1,739	-	31,063
Other	63	2,263	19,445	100	20,321
Employee Benefits	17	5,570	27,967	27	40,263
Total Personnel Expenses	80	24,002	131,209	127	183,585
Other Expenses					
Contract Services to Clients	500	-	28,777	-	70,898
Donated Services to Clients	-	-	-	-	-
Contract Services to Programs	-	-	-	-	-
Space and Occupancy	-	-	-	-	1,095
Equipment Rental and Repair	-	-	-	-	-
Office Expenses	127	-	9	-	3,414
Telephone	-	-	-	-	-
Library Maintenance	-	-	-	-	-
Litigation	-	-	-	-	1,209
Travel	-	25	320	-	3,843
Staff Training	-	-	1,572	-	21,474
Insurance	-	-	-	-	-
Data Processing and Audit	-	-	-	-	-
Depreciation and Amortization	-	-	-	-	-
Fundraising	-	-	-	-	-
Other	-	-	200	-	494
Total Other Expenses	627	25	30,878	-	102,427
Total Expenses	$ 707	$ 24,027	$ 162,087	$ 127	$ 286,012

Idaho Legal Aid Services, Inc.
Schedule of Expenses by Funding Source (continued)
For the Year Ended December 31, 2024
(With Comparative Totals for 2023)

	Domestic Violence Hotline	Domestic Shelter	Native American Rights Fund	BJA	Idaho Community Foundation
Personnel Expenses					
Lawyers	$ 188,526	$ 59,847	$ 13,038	$ 31,200	$ -
Paralegals	90	-	-	-	-
Other	37,372	34,153	5,275	2,911	123
Employee Benefits	63,280	26,898	5,051	9,476	33
Total Personnel Expenses	289,268	120,898	23,364	43,587	156
Other Expenses					
Contract Services to Clients	477	53,074	-	-	-
Donated Services to Clients	-	-	-	-	
Contract Services to Programs	-	-	-	-	-
Space and Occupancy	-	-	-	-	-
Equipment Rental and Repair	-	-	-	-	-
Office Expenses	5,514	-	3	1	2,522
Telephone	-	-	-	-	-
Library Maintenance	-	-	-	-	-
Litigation	85	-	-	-	-
Travel	979	131	339	4,062	-
Staff Training	1,234	2,019	-	4,905	-
Insurance	-	-	-	-	-
Data Processing and Audit	-	-	-	-	-
Depreciation and Amortization	-	-	-	-	-
Fundraising	-	-	-	-	-
Other	596	475	-	-	-
Total Other Expenses	8,885	55,699	342	8,968	2,522
Total Expenses	$ 298,153	$ 176,597	$ 23,706	$ 52,555	$ 2,678

Idaho Legal Aid Services, Inc.
Schedule of Expenses by Funding Source (continued)
For the Year Ended December 31, 2024
(With Comparative Totals for 2023)

	Shoshone Bannock	DeAtley - Lewiston	DeAtley - TFSO 5th District	NJC - Encourage Arrests	Nez Perce Tribe	Coeur d'Alene Tribe
Personnel Expenses						
Lawyers	$ 18,268	$ 53	$ -	$ 23	$ 449	$ 684
Paralegals	-	-	-	-	-	-
Other	4,196	-	-	-	69	177
Employee Benefits	6,371	238	222	6	141	242
Total Personnel Expenses	28,835	291	222	29	659	1,103
Other Expenses						
Contract Services to Clients	-	2,174	-	-	-	-
Donated Services to Clients	-	-	-	-	-	-
Contract Services to Programs	-	-	-	-	-	-
Space and Occupancy	-	-	-	-	-	-
Equipment Rental and Repair	-	-	-	-	-	-
Office Expenses	-	-	-	-	-	-
Telephone	-	-	-	-	-	-
Library Maintenance	-	-	-	-	-	-
Litigation	231	-	-	-	-	-
Travel	99	-	-	-	105	40
Staff Training	-	-	-	-	-	-
Insurance	-	-	-	-	-	-
Data Processing and Audit	-	-	-	-	-	-
Depreciation and Amortization	-	-	-	-	-	-
Fundraising	-	-	-	-	-	-
Other	-	-	-	-	-	25
Total Other Expenses	330	2,174	-	-	105	65
Total Expenses	$ 29,165	$ 2,465	$ 222	$ 29	$ 764	$ 1,168

Idaho Legal Aid Services, Inc.
Schedule of Expenses by Funding Source (continued)
For the Year Ended December 31, 2024
(With Comparative Totals for 2023)

	Total Grant Funds	Unrestricted Funds	2024 Total Expenses	2023 Total Expenses
Personnel Expenses				
Lawyers	$ 1,885,331	$ 1,165	$ 1,886,496	$ 1,843,537
Paralegals	155,267	-	155,267	128,765
Other	1,009,971	89,776	1,099,747	1,044,399
Employee Benefits	859,235	3,972	863,207	775,736
Total Personnel Expenses	3,909,804	94,913	4,004,717	3,792,437
Other Expenses				
Contract Services to Clients	870,020	71,522	941,542	1,100,932
Donated Services to Clients	-	53,429	53,429	73,666
Contract Services to Programs	4,507	-	4,507	2,051
Space and Occupancy	145,335	69	145,404	95,404
Equipment Rental and Repair	7,545	19,188	26,733	46,481
Office Expenses	62,365	4,759	67,124	120,250
Telephone	13,617	-	13,617	25,744
Library Maintenance	29,836	-	29,836	28,594
Litigation	5,163	-	5,163	1,286
Travel	31,855	1,023	32,878	19,564
Staff Training	75,238	-	75,238	69,080
Insurance	23,654	-	23,654	23,033
Data Processing and Audit	3,171	95,390	98,561	36,706
Depreciation and Amortization	7,690	20,327	28,017	28,017
Fundraising	-	-	-	-
Other	35,144	5,654	40,798	38,308
Total Other Expenses	1,315,140	271,647	1,586,787	1,709,116
Total Expenses	$ 5,224,944	$ 366,560	$ 5,591,504	$ 5,501,553

FEDERAL REPORTS

Idaho Legal Aid Services, In
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2024

Program Title	Federal CFDA Number	Flow through Number	Expenditures
U.S. Department of Health and Human Services:			
Passed through Idaho Commission on Aging:			
ARRA Special Programs for Aging			
Title IV and Title II Discretionary	93.048		$ 197,563
Pass through programs from Idaho Department of:			
Aging and Adult Services			82,107
Special Programs for Aging Title III,			
Part B Grants for Supportive Services	93.044		82,107
Aging and Adult Services			
Eastern Idaho Special Services Agency			14,489
National Family Caregiver Support	93.052		14,489
Total U.S. Department of Health and Human Services			294,159
U.S. Department of Housing and Urban Development:			
Private Enforcement Initiatives	14.418		113,640
Eviction Protection Grant Program	14.537		750,760
Total U.S. Department of Housing and Urban Development			864,400
U.S. Department of Justice:			
Direct Programs:			
Rural Domestic Violence and Child	16.589		286,012
Legal Assistance for Victims	16.524		162,087
Justice for Family	16.021		176,597
Passed through Montana Legal Services			
Grants, Training & Technical Assistance	16.815		76,260
Passed through Idaho Council on Domestic Violence			
Crime Victims Assistance	16.575		298,153
Passed through Idaho Department of Law Enforcement			
Assistance Grant (JAG) Program/ Grants	16.738		24,027
Violence Against Women Formula Grants	16.588		75,768
Total U.S. Department of Justice			1,098,904
U.S. Department of Veterans Affairs:			
Legal Services for Homeless Veterans	64.056		12,475
Total U.S. Department of Veterans Affairs			12,475
Legal Services Corporation	09.913-000		2,656,556
Total Legal Service Corporation			2,656,556
Total Federal Financial Assistance			$ 4,926,494
Grants Passed Through to Subrecipients:			
Legal Services Corporation	09.913-000		$ 103,000

1. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal grant activity of Idaho Legal Aid Services, Inc. and is presented on the accrual basis of accounting. The information in the 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 Idaho Legal Aid Services, Inc., it is not intended to and does not present the financial position, changes in net assets, or cash flows of Idaho Legal Aid Services, Inc.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported using the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, where certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

3. INDIRECT COST RATE

Idaho Legal Aid Services, Inc. has elected to use the 10-percent de minims indirect cost rate as allowed under the Uniform Guidance.

4. SUBRECIPIENTS

Of the federal expenditures presented in the Schedule, Idaho Legal Aid Services, Inc. provided $103,000 in federal awards to the Idaho Law Foundation as a subrecipient.

ZJ
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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*

Board of Directors
Idaho Legal Aid Services, Inc.
Boise, Idaho

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 Idaho Legal Aid Services, (a nonprofit organization), which comprise the statement of financial position as of December 31, 2024, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related and the related notes to the financial statements, and have issued our report thereon dated April 30, 2025.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Idaho Legal Aid Services, Inc.'s internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Idaho Legal Aid Services, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of Idaho Legal Aid Services, Inc.'s internal control.

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

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

Compliance and Other Matters

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Zwygart John & Associates, CPAs PLLC

Nampa, Idaho
April 30, 2025

ZWYGART JOHN
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Independent Auditor's Report on Compliance For Each Major Program and on Internal Control over Compliance Required by Uniform Guidance

Board of Directors
Idaho Legal Aid Services, Inc.
Boise, Idaho

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Idaho Legal Aid Services, Inc.'s compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Idaho Legal Aid Services, Inc.'s major federal programs for the year ended December 31, 2024. Idaho Legal Aid Services Inc.'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, Idaho Legal Aid Services Inc. complied, in all material respects, with the 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 (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); 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 Idaho Legal Aid Services, Inc. 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 Idaho Legal Aid Services Inc.'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 Idaho Legal Aid Service Inc.'s federal programs.

Auditor's Responsibilities for the Audit of Compliance

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

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Idaho Legal Aid Services Inc.'s compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Idaho Legal Aid Services Inc.'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 Idaho Legal Aid Services Inc.'s internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control Over Compliance

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

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

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

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

Zwygart John & Associates, CPAs PLLC

Nampa, Idaho
April 30, 2025

Idaho Legal Aid Services, In
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2024

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued on whether the financial statements audited were prepared in accordance with GAAP: Unmodified

Internal control over financial reporting:

Significant deficiency(ies) disclosed?	☐ yes	☑ none reported
Material weakness(es) disclosed?	☐ yes	☑ none reported
Noncompliance material to financial statements noted?	☐ yes	☑ no

Federal Awards

Internal control over major programs:

Significant deficiency(ies) disclosed?	☐ yes	☑ none reported
Material weakness(es) disclosed?	☐ yes	☑ none reported

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

Any audit findings disclosed that are required to be reported in accordance with section 2 CFR 200.516(a)?	☐ yes	☑ no

Identification of major programs:

CFDA Numbers	Name of Federal Program
09.913-000	Legal Services Corporation
14.537	Eviction Protection Grant

Dollar threshold used to distinguish between Type A and Type B programs: $750,000

Auditee qualified as low risk auditee?	☑ yes	☐ no

Section II - Financial Statement Findings

None reported.

Section III - Findings and Questioned Costs for Federal Awards

No findings related to the federal awards were noted which would be required to be reported under generally accepted governmental auditing standards (GAGAS).