

2022

Three Rivers Legal Services, Inc.

Financial Statements and
Independent Auditor's Report

December 31, 2022

PURVIS GRAY
CERTIFIED PUBLIC ACCOUNTANTS

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

**THREE RIVERS LEGAL SERVICES, INC.
GAINESVILLE, FLORIDA**

LSC GRANT RECIPIENT #610061

DECEMBER 31, 2022

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INDEPENDENT AUDITOR'S REPORT

Board of Directors
Three Rivers Legal Services, Inc.
Gainesville, Florida

Opinion

We have audited the accompanying financial statements of Three Rivers Legal Services, Inc. (the Organization), which comprise the statements of financial position as of December 31, 2022 and December 31, 2021, and the related statements of activities, 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, 2022 and December 31, 2021, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our 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 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.

Effect of Adopting New Accounting Standard

As discussed in Note 13, the Organization implemented *Accounting Standards Update* (ASU) No. 2016-02, *Leases (Topic 842)* during the fiscal year ended December 31, 2022. The ASU significantly amends the standards for presentation and disclosure of leases. Our opinion is not modified with respect to that matter.

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.

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Board of Directors
Three Rivers Legal Services, Inc.
Gainesville, Florida

INDEPENDENT AUDITOR'S REPORT

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.

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.

Board of Directors
Three Rivers Legal Services, Inc.
Gainesville, Florida

INDEPENDENT AUDITOR'S REPORT

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying supplementary information, including the supplemental schedule of changes in net assets, the supplemental schedule of delivery methods, the schedule of support, revenue, expenses, and changes in net assets for Legal Services Corporation funds, and the schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* (CFR) 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 24, 2023, on our consideration of the Organization's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control over financial reporting and compliance.

Purvis Gray

April 24, 2023
Gainesville, Florida

FINANCIAL STATEMENTS

STATEMENTS OF FINANCIAL POSITION
THREE RIVERS LEGAL SERVICES, INC.
DECEMBER 31, 2022 AND 2021
GAINESVILLE, FLORIDA

	2022	As Restated 2021
Assets		
Current Assets:		
Cash and Cash Equivalents	\$ 1,495,778	\$ 1,372,097
Cash in Trust	932	1,067
Grants and Other Receivables	181,645	193,561
Prepaid Expenses	50,719	68,420
Deposits	12,948	12,948
Total Current Assets	1,742,022	1,648,093
Property and Equipment:		
Building and Land	418,637	418,637
Equipment	112,308	103,349
Furniture	20,346	20,346
Software	13,290	13,290
	564,581	555,622
(Less Accumulated Depreciation)	(298,789)	(274,960)
Total Property and Equipment	265,792	280,662
Operating Lease Right-of-Use Assets	456,468	157,724
Total Assets	2,464,282	2,086,479
Liabilities and Net Assets		
Current Liabilities:		
Accounts Payable	22,476	14,247
Accrued Payroll and Benefits	286,825	295,033
Revenue Received in Advance	393,514	319,966
Client Escrow	932	1,067
Current Portion of Operating Lease Liability	141,248	111,065
Current Portion of Long-Term Debt	15,467	14,824
Total Current Liabilities	860,462	756,202
Long-Term Operating Lease Liability	308,015	33,329
Long-Term Debt	214,537	230,004
Total Liabilities	1,383,014	1,019,535
Net Assets		
Without Donor Restrictions	1,068,645	932,469
With Donor Restrictions	12,623	134,475
Total Net Assets	1,081,268	1,066,944
Total Liabilities and Net Assets	\$ 2,464,282	\$ 2,086,479

See accompanying notes.

STATEMENTS OF ACTIVITIES
THREE RIVERS LEGAL SERVICES, INC.
DECEMBER 31, 2022 AND 2021
GAINESVILLE, FLORIDA

	2022			As Restated 2021		
	Without Donor Restrictions	With Donor Restrictions	Total	Without Donor Restrictions	With Donor Restrictions	Total
Revenues and Other Support						
Grants and Contracts	\$ 127,008	\$ 4,025,937	\$ 4,152,945	\$ 131,632	\$ 4,243,037	\$ 4,374,669
Interest	185	417	602	160	315	475
Attorney Fees	-	25,890	25,890	15	47,485	47,500
Miscellaneous - Other	56,348	14	56,362	42,693	4,886	47,579
Satisfaction of Program Restrictions	4,174,110	(4,174,110)	-	4,379,726	(4,379,726)	-
Total Revenues and Other Support	4,357,651	(121,852)	4,235,799	4,554,226	(84,003)	4,470,223
Expenses						
Program Services	3,550,145	-	3,550,145	3,618,869	-	3,618,869
Management and General	653,838	-	653,838	722,212	-	722,212
Fundraising	17,492	-	17,492	25,310	-	25,310
Total Expenses	(4,221,475)	-	(4,221,475)	(4,366,391)	-	(4,366,391)
Change in Net Assets	136,176	(121,852)	14,324	187,835	(84,003)	103,832
Net Assets, Beginning of Year	932,469	134,475	1,066,944	744,634	218,478	963,112
Net Assets, End of Year	\$ 1,068,645	\$ 12,623	\$ 1,081,268	\$ 932,469	\$ 134,475	\$ 1,066,944

See accompanying notes.

STATEMENTS OF FUNCTIONAL EXPENSES
THREE RIVERS LEGAL SERVICES, INC.
FOR THE YEARS ENDED DECEMBER 31, 2022 AND 2021
GAINESVILLE, FLORIDA

	2022				As Restated 2021			
	Program Services	Management and General	Fund Raising	Total	Program Services	Management and General	Fund Raising	Total
Salaries and Wages:								
Lawyers	\$ 1,838,201	\$ 173,233	\$ 6,701	\$ 2,018,135	\$ 1,779,807	\$ 232,468	\$ -	\$ 2,012,275
Non-Lawyers	580,766	257,905	168	838,839	745,525	253,856	-	999,381
Employee Benefits	527,020	94,470	-	621,490	553,393	118,322	-	671,715
Interest, Taxes, and Fees	10,194	-	75	10,269	16,555	26	-	16,581
Office Rental	146,759	38,161	-	184,920	127,096	34,019	-	161,115
Utilities and Office Maintenance	32,035	4,034	-	36,069	25,268	4,062	-	29,330
Equipment Rental and Service	7,729	718	-	8,447	14,713	1,630	-	16,343
Office Supplies and Expenses	29,804	5,815	-	35,619	32,374	6,411	-	38,785
Telephone	42,555	4,388	-	46,943	43,640	4,901	-	48,541
Travel and Training	65,468	14,982	-	80,450	33,862	9,909	-	43,771
Library Upkeep	7,141	1,443	28	8,612	15,613	263	-	15,876
Insurance	17,646	4,251	-	21,897	17,221	4,490	-	21,711
Dues and Fees	20,273	316	-	20,589	21,751	1,537	-	23,288
Audit	-	25,700	-	25,700	-	25,003	-	25,003
Litigation	36,568	5	-	36,573	34,073	-	-	34,073
Software/Internet	53,085	10,634	2,079	65,798	56,626	10,367	2,563	69,556
Contract Services	113,758	15,096	6,924	135,778	76,426	13,130	22,400	111,956
Fundraising Event	-	-	1,517	1,517	-	-	347	347
Depreciation	21,143	2,687	-	23,830	24,926	1,818	-	26,744
Total	\$ 3,550,145	\$ 653,838	\$ 17,492	\$ 4,221,475	\$ 3,618,869	\$ 722,212	\$ 25,310	\$ 4,366,391

See accompanying notes.

STATEMENTS OF CASH FLOWS
THREE RIVERS LEGAL SERVICES, INC.
FOR THE YEARS ENDED DECEMBER 31, 2022 AND 2021
GAINESVILLE, FLORIDA

	<u>2022</u>	<u>As Restated 2021</u>
Cash Flows from Operating Activities		
Change in Net Assets	\$ 14,324	\$ 103,832
Adjustments to Reconcile Change in Net Assets to Net Cash		
Provided by (Used in) Operating Activities:		
Depreciation	23,830	26,744
(Increase) or Decrease in:		
Grants and Other Receivables	11,916	22,731
Prepaid Expenses	17,701	954
Operating Lease Right-of-Use Assets	(298,744)	(157,724)
Increase or (Decrease) in:		
Accounts Payable	8,229	(12,798)
Accrued Payroll and Benefits	(8,208)	(4,620)
Client Escrow	(135)	(15,091)
Revenue Received in Advance	73,548	(372,103)
Operating Lease Liability	304,869	144,394
Net Cash Provided by (Used in) Operating Activities	<u>147,330</u>	<u>(263,681)</u>
Cash Flows from Investing Activities		
Capital Purchases	(8,960)	(10,755)
Net Cash Provided by (Used in) Investing Activities	<u>(8,960)</u>	<u>(10,755)</u>
Cash Flows from Financing Activities		
Debt Payments	(14,824)	(428,256)
Net Cash Provided by (Used in) Financing Activities	<u>(14,824)</u>	<u>(428,256)</u>
Net Change in Cash and Cash Equivalents	123,546	(702,692)
Cash and Cash Equivalents, Beginning of Year	<u>1,373,164</u>	<u>2,075,856</u>
Cash and Cash Equivalents, End of Year	<u>\$ 1,496,710</u>	<u>\$ 1,373,164</u>
Cash and Cash Equivalents	\$ 1,495,778	\$ 1,372,097
Cash in Trust	932	1,067
	<u>\$ 1,496,710</u>	<u>\$ 1,373,164</u>

Supplemental Disclosure

Interest expense paid totaled \$10,118 and \$16,553 in 2022 and 2021, respectively.

See accompanying notes.

NOTES TO FINANCIAL STATEMENTS

**NOTES TO FINANCIAL STATEMENTS
THREE RIVERS LEGAL SERVICES, INC.
GAINESVILLE, FLORIDA**

Note 1 - Summary of Significant Accounting Policies

The financial statements of Three Rivers Legal Services, Inc. (the Organization) have been prepared on the accrual basis of accounting. Significant accounting policies are described below to enhance the usefulness of the financial statements to the reader.

Organization and Operations

The Organization is a non-profit corporation established in 1977 for the purpose of providing legal assistance in non-criminal matters to economically disadvantaged persons. The geographical area served by the Organization consists of seventeen counties in north central Florida. The Organization is primarily funded through annual grants from Legal Services Corporation (LSC), a non-profit corporation established by Congress to administer a national legal assistance program, and from government agencies and foundations.

Program Information

Program Services—The Organization performs program services for the purpose for which it was established, which is to provide legal assistance in non-criminal matters to economically disadvantaged persons within the service area noted.

Cash and Cash Equivalents

For purposes of cash flows, cash equivalents include all highly liquid debt instruments purchased with a maturity of three months or less, and cash in trust.

Receivables

Receivables consist of amounts due from various grantors, individuals, and employees. The Organization records receivables at net realizable value using the allowance method. No allowance is provided since all receivables are deemed fully collectible.

Property and Equipment

Property and equipment acquired with LSC funds are considered to be owned by the Organization while used in the program or in future authorized programs. LSC, however, retains a reversionary interest in these assets and the right to determine the use of any proceeds from their sale.

The Organization capitalizes property and equipment costing more than \$1,000. Depreciation of tangible property and equipment is computed using the straight-line method over estimated useful lives from three to ten years. The building is being depreciated over 30 years. Property donated to the Organization is recorded as support at its fair value at the date received.

Accounting for Net Assets

Financial statement presentation follows Financial Accounting Standards Board (FASB) *Accounting Standards Codification* (ASC) 958-205, *Financial Statements of Not-For-Profit Organizations*. Under ASC 958-205, the Organization is required to report information regarding its financial position and activities as follows:

- Without Donor Restrictions
- With Donor Restrictions

Without Donor Restrictions

Net assets that are not subject to donor-imposed stipulations.

NOTES TO FINANCIAL STATEMENTS
THREE RIVERS LEGAL SERVICES, INC.
GAINESVILLE, FLORIDA

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, with donor restriction assets are reclassified to without donor restrictions and reported in the statement of activities as net assets released from restrictions.

For the fiscal years ended December 31, 2022 and 2021, there were \$4,174,110 and \$4,379,726, respectively, of net assets released from donor restrictions and \$12,623 and \$134,475, respectively, of net assets with donor-imposed restrictions reported at year-end.

Revenue Recognition

The Organization recognizes grants, contracts, and gifts of cash or other assets as support with donor restrictions or without donor restrictions, depending on the existence and/or nature of any donor restrictions. When a 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 statement of activities as net assets released from restrictions. Purpose restricted contributions from LSC and Florida Bar Foundation are reclassified to without donor restrictions when expenses are incurred that satisfy program objectives.

In accordance with the normal policies of LSC, the Organization may retain unexpended LSC grant funds that do not exceed 10% of the annual support from LSC for use in future periods, provided 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 non-compliance by the Organization with the terms of the grant/contract. In addition, if the Organization terminates its legal assistance activities, all unexpended funds are to be returned to the funding sources.

A portion of the Organization's revenue is derived from cost-reimbursable federal and state contracts and 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 contract or grant provisions. Amounts received prior to incurring qualifying expenditures are reported as revenue received in advance in the statement of financial position. Advance payments of \$389,960 and \$319,966 are recognized in the statement of financial position as revenue received in advance at December 31, 2022 and 2021, respectively.

Donated Services

Private attorneys provide free legal services to low income clients under the Private Attorney Involvement Plan administered by the Organization. These services were valued at approximately \$202,276 for 2022 and \$224,424 for 2021. The value of such services was calculated by multiplying each attorney's hourly rate by the number of hours worked. These services are not recorded in the accompanying financial statements since the services are donated to the clients, not the Organization. The Organization merely acts as an intermediary between the volunteer private attorneys and the clients.

Vacation Policy

Employee vacation leave is accrued each pay period based on each employee's length of employment. Vacation leave earned to a maximum of thirty days is payable to a non-provisional employee at the employee's current rate of pay upon termination of employment.

**NOTES TO FINANCIAL STATEMENTS
THREE RIVERS LEGAL SERVICES, INC.
GAINESVILLE, FLORIDA**

Income Tax

The Organization is tax exempt under Section 501(c)(3) of the Internal Revenue Code; therefore, no provision for income taxes is reflected in the accompanying financial statements. In addition, the Organization has been classified by the Internal Revenue Service as an organization that is not a private foundation and qualifies for the charitable contributions deduction.

Uncertain Tax Positions

The Organization follows the accounting requirements associated with uncertainty in income taxes using the provisions of FASB ASC 740, *Income Taxes*. Using that guidance, tax positions initially need to be recognized in the financial statements when it is more-likely-than-not the positions will not be sustained upon examination by the tax authorities. As of December 31, 2022 and 2021, the Organization has no uncertain tax positions that qualify for either recognition or disclosure in the financial statements.

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.

Functional Expenses

Directly identifiable expenses are charged to programs and supporting services. Expenses related to more than one function are charged to programs and supporting services on the basis of the programs' proportionate share of direct labor hours depending on the type of cost being allocated. Management and general 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.

Note 2 - Liquidity and Availability of Financial Assets

The following reflects the Organization's financial assets as of the statements of financial position date, reduced by amounts not available for general use within one year of the statements of financial position date because of contractual or donor-imposed restrictions. Amounts available include current assets available for expenditure in the following year. Amounts not available include items such as restricted net assets, amounts held in client escrow accounts, and revenue received in advance that is not available for general expenses.

	<u>2022</u>	<u>2021</u>
Financial Assets, at Year-End*	\$ 1,678,355	\$ 1,566,725
Less Those Unavailable for General Expenditures		
Within One Year, Due to:		
Contractual or Donor-Imposed Restrictions:		
Revenue Received in Advance	(393,514)	(319,966)
Client Escrow	(932)	(1,067)
Restricted by Donor with Time or Purpose Restrictions	<u>(12,623)</u>	<u>(134,475)</u>
Financial Assets Available to Meet		
Cash Needs for Expenditures within One Year	<u>\$ 1,271,286</u>	<u>\$ 1,111,217</u>

*Total assets, less non-financial assets (i.e., property and equipment, prepaid assets, and deposits).

**NOTES TO FINANCIAL STATEMENTS
THREE RIVERS LEGAL SERVICES, INC.
GAINESVILLE, FLORIDA**

Note 3 - Lease Commitments

The Organization has operating leases for various buildings. The leases have remaining lease terms of 1 year to 5 years, some of which include options to extend the leases for up to 5 years. Operating lease expense under all leases amounted to approximately \$173,403 and \$171,093 for 2022 and 2021, respectively.

The maturities of operating lease liabilities as of December 31, 2022 were as follows:

Fiscal Year	Amount
<u>Ending</u>	
2023	\$ 152,650
2024	114,555
2025	81,134
2026	83,162
2027	<u>70,740</u>
Total Lease Payments	502,241
Less Interest	<u>(52,978)</u>
Present Value of Lease Liabilities	<u>\$ 449,263</u>

Note 4 - Property and Equipment

Property and equipment consist of the following for the years ended December 31:

	2022	2021
Land	\$ 60,000	\$ 60,000
Buildings	358,637	358,637
Furniture and Equipment	132,653	123,695
Software	<u>13,291</u>	<u>13,290</u>
Total Assets	564,581	555,622
(Accumulated Depreciation)	<u>(298,789)</u>	<u>(274,960)</u>
Total	<u>\$ 265,792</u>	<u>\$ 280,662</u>

For the years ended December 31, 2022 and 2021, depreciation expenses amounted to \$23,830 and \$26,744, respectively.

Property and equipment by funding source for the years ended December 31:

	2022	2021
Land - All Non-LSC	\$ 60,000	\$ 60,000
Buildings - All Non-LSC	358,637	358,637
Other Assets:		
LSC Acquired Assets	118,777	109,818
Non-LSC Acquired Assets	<u>27,167</u>	<u>27,167</u>
Total Assets	564,581	555,622
(Accumulated Depreciation - LSC Assets)	(88,141)	(76,013)
(Accumulated Depreciation - Non-LSC Assets)	<u>(210,648)</u>	<u>(198,947)</u>
Total	<u>\$ 265,792</u>	<u>\$ 280,662</u>

**NOTES TO FINANCIAL STATEMENTS
THREE RIVERS LEGAL SERVICES, INC.
GAINESVILLE, FLORIDA**

Note 5 - Annuity Pension Plan

Included in employee benefit costs is \$89,235 and \$99,595 for 2022 and 2021, respectively, which represents the costs of a non-contributory annuity plan to provide employees with retirement benefits. During 2022 and 2021, the Organization contributed an amount equal to 5% and 5%, respectively, of the salaries of employees with more than two years of service. There are no past service costs associated with the plan and employees are fully vested for all contributions.

Note 6 - Significant Concentrations

Demand and Time Deposits

The Organization holds cash in demand and time deposits with local banks. The Organization has no policy requiring collateral for its deposits, although all demand deposits with banks are federally insured up to \$250,000 by the Federal Deposit Insurance Corporation.

Receivables

The Organization's receivables are due from various grantors, individuals, and employees. The Organization has no policy requiring collateral for its receivables.

Revenues

The Organization received significant revenues from one source. LSC provided approximately 66% in 2022 and 65% in 2021.

Note 7 - Cash in Trust

The Organization holds funds of clients under an agency arrangement. Cash in trust is reported as an asset with a corresponding amount reported as a liability in the accompanying financial statements.

Note 8 - Release of Net Assets with Donor Restrictions

Net assets were released from donor restrictions by incurring expenses satisfying the restricted purposes as follows:

	<u>2022</u>	<u>2021</u>
Legal Services Corporation	\$ 2,826,980	\$ 3,030,666
Other	1,347,130	1,349,060
Total	<u>\$ 4,174,110</u>	<u>\$ 4,379,726</u>

Note 9 - Net Assets with Donor Restrictions

Net assets with donor restrictions were available to provide legal services under the following programs:

	<u>2022</u>	<u>2021</u>
Current Year Funding:		
Legal Services Corporation - Property	\$ 12,505	\$ 31,303
Other	118	103,172
Total	<u>\$ 12,623</u>	<u>\$ 134,475</u>

**NOTES TO FINANCIAL STATEMENTS
THREE RIVERS LEGAL SERVICES, INC.
GAINESVILLE, FLORIDA**

Note 10 - LSC Recipient Fund Balance Calculation

The fund balance calculation for LSC compliance purposes and what is allowable is calculated below:

	<u>2022</u>	<u>2021</u>
Basic Field Grant	\$ 2,761,351	\$ 2,726,212
Derivative Income	19,692	50,084
Total LSC Funding	<u>2,781,043</u>	<u>2,776,296</u>
Allowable Limit	10%	10%
	<u>\$ 278,104</u>	<u>\$ 277,630</u>
Fund Balance Calculation for Compliance Purposes:		
Net Assets with Restrictions and Revenue		
Received in Advance (LSC Only)	<u>\$ 127,360</u>	<u>\$ 154,499</u>

The fund balance was within the allowable limit at December 31, 2022 and December 31, 2021.

For the years ended December 31, 2022 and 2021, unexpended LSC grant funds of \$127,360 and \$154,999, respectively, are recorded on the statements of financial position as revenue received in advance. These liability amounts are included in the fund balance calculation above for the purpose of determining compliance with LSC's 10% carryover limit.

Note 11 - Long-Term Debt

Long-term debt consists of the following:

	<u>2022</u>	<u>2021</u>
Note Payable in Monthly Installments of \$2,078, Including Interest of 4.25%, Maturing April 2035, Collateralized by a Real Estate Mortgage for Lake City Office Building	\$ 230,004	\$ 244,828
Portion Due Within One Year	<u>(15,467)</u>	<u>(14,824)</u>
Total	<u>\$ 214,537</u>	<u>\$ 230,004</u>

The following is a schedule, by years, of minimum future payments on long-term debt as of December 31,

<u>Year Ending December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	\$ 15,467	\$ 9,476	\$ 24,943
2024	16,137	8,806	24,943
2025	16,836	8,107	24,943
2026	17,566	7,377	24,943
2027	18,327	6,616	24,943
Thereafter	<u>145,671</u>	<u>22,067</u>	<u>167,738</u>
Total	<u>\$ 230,004</u>	<u>\$ 62,449</u>	<u>\$ 292,453</u>

NOTES TO FINANCIAL STATEMENTS
THREE RIVERS LEGAL SERVICES, INC.
GAINESVILLE, FLORIDA

Note 12 - Subsequent Events

In preparing the financial statements, the Organization has evaluated events and transactions for potential recognition or disclosure through April 24, 2023, the date the financial statements were available to be issued.

Note 13 - Adoption of New Accounting Standard

During the fiscal year ended December 31, 2022, the Organization implemented *Accounting Standards Update* (ASU) No. 2016-02, *Leases* (Topic 842), which supersedes existing guidance for accounting for leases under Topic 840, *Leases*. This ASU and all subsequently issued clarifying ASUs requires the recognition of right-to-use assets and lease liabilities for operating leases on the statement of financial position.

As a result of adopting the new standards, the Organization restated amounts as of January 1, 2021, resulting in an increase in operating lease right-to-use assets of \$157,724 and an increase in operating lease liabilities of \$144,394. The difference between the lease asset and lease liabilities was recorded as a \$13,330 increase in beginning net assets without donor restrictions.

SUPPLEMENTARY INFORMATION

SUPPLEMENTAL SCHEDULE OF CHANGES IN NET ASSETS
THREE RIVERS LEGAL SERVICES, INC.
YEAR ENDED DECEMBER 31, 2022
GAINESVILLE, FLORIDA

	Without Donor Restrictions	With Donor Restrictions			Total
		Legal Services Corporation	Other	Total with Donor Restrictions	
Revenues and Other Support					
Grants and Contracts	\$ 127,008	\$ 2,788,490	\$ 1,237,447	\$ 4,025,937	\$ 4,152,945
Interest	185	417	-	417	602
Attorney Fees	-	19,261	6,629	25,890	25,890
Miscellaneous - Other	56,348	14	-	14	56,362
Satisfaction of Program Restrictions	4,174,110	(2,826,980)	(1,347,130)	(4,174,110)	-
Total Revenues and Other Support	4,357,651	(18,798)	(103,054)	(121,852)	4,235,799
Expenses					
Program Services	3,550,145	-	-	-	3,550,145
Management and General	653,838	-	-	-	653,838
Fundraising	17,492	-	-	-	17,492
Total Expenses	(4,221,475)	-	-	-	(4,221,475)
Change in Net Assets	136,176	(18,798)	(103,054)	(121,852)	14,324
Net Assets, Beginning of Year	932,469	31,303	103,172	134,475	1,066,944
Net Assets, End of Year	\$ 1,068,645	\$ 12,505	\$ 118	\$ 12,623	\$ 1,081,268

SUPPLEMENTAL SCHEDULE OF DELIVERY METHODS
THREE RIVERS LEGAL SERVICES, INC.
DECEMBER 31, 2022
GAINESVILLE, FLORIDA

	Staff Attorney Delivery			Private Attorney Delivery				
	Legal Services		Total	Legal Services		Total	Property	Total
	Corporation	Other		Corporation	Other			
Support and Revenue								
Grants and Contracts	\$ 2,788,490	\$ 1,364,455	\$ 4,152,945	\$ -	\$ -	\$ -	\$ -	\$ 4,152,945
Interest	417	185	602	-	-	-	-	602
Attorney Fees	19,261	6,629	25,890	-	-	-	-	25,890
Miscellaneous - Other	14	56,348	56,362	-	-	-	-	56,362
Total Support and Revenue	2,808,182	1,427,617	4,235,799	-	-	-	-	4,235,799
Expenses								
Salaries and Wages:								
Lawyers	1,096,409	773,185	1,869,594	131,861	16,680	148,541	-	2,018,135
Non-Lawyers	589,788	210,142	799,930	33,732	5,177	38,909	-	838,839
Employee Benefits	359,431	230,225	589,656	27,502	4,332	31,834	-	621,490
Interest, Taxes, and Fees	-	10,269	10,269	-	-	-	-	10,269
Office Rental, Utilities, and Maintenance	175,390	35,905	211,295	8,509	1,185	9,694	-	220,989
Equipment Rental and Service	7,239	595	7,834	581	32	613	-	8,447
Office Supplies and Expenses	27,072	5,387	32,459	2,119	1,041	3,160	-	35,619
Telephone	36,480	8,123	44,603	2,066	274	2,340	-	46,943
Travel and Training	57,077	12,349	69,426	9,880	1,144	11,024	-	80,450
Library Upkeep	6,157	2,102	8,259	310	43	353	-	8,612
Insurance	18,228	2,539	20,767	992	138	1,130	-	21,897
Dues and Fees	4,970	14,472	19,442	289	858	1,147	-	20,589
Audit	21,503	3,970	25,473	199	28	227	-	25,700
Litigation on Behalf of Client	24,544	11,014	35,558	1,004	11	1,015	-	36,573
Software/Internet	52,937	9,854	62,791	2,639	368	3,007	-	65,798
Contract Services	92,805	18,784	111,589	23,139	1,050	24,189	-	135,778
Fundraising	-	1,517	1,517	-	-	-	-	1,517
Depreciation	-	-	-	-	-	-	23,830	23,830
Total Expenses	(2,570,030)	(1,350,432)	(3,920,462)	(244,822)	(32,361)	(277,183)	(23,830)	(4,221,475)
Transfers	(238,152)	-	(238,152)	244,822	-	244,822	(6,670)	-
Support and Revenue Over (Under) Expenses	\$ -	\$ 77,185	\$ 77,185	\$ -	\$ (32,361)	\$ (32,361)	\$ (30,500)	\$ 14,324

The Organization must devote an amount equal to at least 12.5% of the LSC's annualized basic field award to involvement of private attorneys in the delivery of legal services (PAI). In 2022 the Organization received a partial waiver in the amount of \$70,000, reducing the required expenditure amount from \$345,169 to \$275,169. PAI percentage is 10%, calculated as \$277,183/2,761,351 (total PAI expense divided by basic field grant for 2022).

**SCHEDULE OF SUPPORT, REVENUE, EXPENSES, AND
CHANGES IN NET ASSETS FOR LSC FUNDS
THREE RIVERS LEGAL SERVICES, INC.
YEAR ENDED DECEMBER 31, 2022
GAINESVILLE, FLORIDA**

	Staff Attorney Delivery	Private Attorney Involvement	Subtotal	Property	Total
Support and Revenue					
Grants and Contracts	\$ 2,788,490	\$ -	\$ 2,788,490	\$ -	\$ 2,788,490
Interest	417	-	417	-	417
Attorney Fees	19,261	-	19,261	-	19,261
Miscellaneous	14	-	14	-	14
Total Support and Revenue	2,808,182	-	2,808,182	-	2,808,182
Expenses					
Salaries and Wages:					
Lawyers	1,096,409	131,861	1,228,270	-	1,228,270
Non-Lawyers	589,788	33,732	623,520	-	623,520
Employee Benefits	359,431	27,502	386,933	-	386,933
Office Rental, Utilities, and Maintenance	175,390	8,509	183,899	-	183,899
Equipment Rental and Service	7,239	581	7,820	-	7,820
Office Supplies and Expenses	27,072	2,119	29,191	-	29,191
Telephone	36,480	2,066	38,546	-	38,546
Travel and Training	57,077	9,880	66,957	-	66,957
Library Upkeep	6,157	310	6,467	-	6,467
Insurance	18,228	992	19,220	-	19,220
Dues and Fees	4,970	289	5,259	-	5,259
Audit	21,503	199	21,702	-	21,702
Litigation on Behalf of Client	24,544	1,004	25,548	-	25,548
Software/Internet	52,937	2,639	55,576	-	55,576
Contract Services	92,805	23,139	115,944	-	115,944
Depreciation	-	-	-	12,128	12,128
Total Expenses	(2,570,030)	(244,822)	(2,814,852)	(12,128)	(2,826,980)
Support and Revenue Over (Under) Expenses Before Transfers	238,152	(244,822)	(6,670)	(12,128)	(18,798)
Transfers	(238,152)	244,822	6,670	(6,670)	-
Support and Revenue Over (Under) Expenses	-	-	-	(18,798)	(18,798)
Net Assets, Beginning of Year	-	-	-	31,303	31,303
Net Assets, End of Year	\$ -	\$ -	\$ -	\$ 12,505	\$ 12,505

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
THREE RIVERS LEGAL SERVICES, INC.
FOR THE YEAR ENDED DECEMBER 31, 2022
GAINESVILLE, FLORIDA**

Federal Grantor/Pass-Through Grantor/Program Title	Federal ID Number/ Assistance Listing No.	Grantor's Contract Number	Expenditures	Program Totals
Legal Services Corporation				
2021 Basic Field Grant	9.610061	610061	\$ 154,499	
2022 Basic Field Grant	9.610061	610061	<u>2,672,481</u>	<u>\$ 2,826,980</u>
U.S. Department of Justice				
Passed Through the Florida Department of Children and Families:				
STOP Violence Against Women	16.588	21-2068-LCH	<u>21,050</u>	<u>21,050</u>
Passed Through State of Florida, Office of the Attorney General:				
Crime Victims Assistance	16.575	VOCA-2021-TRLS-00744	240,003	
Crime Victims Assistance	16.575	VOCA-2021-TRLS-00768	205,983	
Crime Victims Assistance	16.575	VOCA-2022-733	57,798	
Crime Victims Assistance	16.575	VOCA-2022-818	<u>54,216</u>	<u>558,000</u>
Passed Through Equal Justice Works:				
Elder Justice Program	16.582	2020-OVC-EJP-016	<u>24,766</u>	<u>24,766</u>
Department of Veteran Affairs				
VA Supportive Services for Veteran Families Program:				
Passed Through Changing Homelessness, Inc.	64.033	N/A	39,806	
Passed Through Meridian Behavioral Healthcare	64.033	N/A	11,814	
Passed Through Volunteers of America Florida	64.033	N/A	<u>6,240</u>	<u>57,860</u>
Administration on Aging, Department of Health and Human Services				
Passed Through Mid-Florida Area Agency on Aging, Inc.:				
Contracts for Legal Assistance to Elderly in 10 Counties	93.044	OAA-22-TRLS	90,958	
Contracts for Legal Assistance to Senior Caregivers in 10 Counties	93.052	OAA-22-TRLS	24,280	
Contracts for Legal Assistance to Elderly in 10 Counties	93.044	ARP-22-TRLS	55,750	
Contracts for Legal Assistance to Senior Caregivers in 10 Counties	93.052	ARP-22-TRLS	<u>860</u>	<u>171,848</u>
Passed Through Area Agency for North Florida, Inc.				
Contracts for Legal Assistance to Elderly in 2 Counties	93.044	BA022-31	6,102	
Contracts for Legal Assistance to Elderly in 2 Counties	93.052	BA022-31	<u>364</u>	<u>6,466</u>
Total			<u>\$ 3,666,970</u>	<u>\$ 3,666,970</u>

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
THREE RIVERS LEGAL SERVICES, INC.
FOR THE YEAR ENDED DECEMBER 31, 2022
GAINESVILLE, FLORIDA**

Note 1 - Basis of Presentation

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of Three Rivers Legal Services, Inc. under programs of the federal government for the year ended December 31, 2022. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Three Rivers Legal Services, Inc., it is not intended to, and does not, present the financial position, changes in net assets, or cash flows of Three Rivers Legal Services, 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. Three Rivers Legal Services, Inc. has not elected to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

Note 3 - Passed Through to Sub-Recipients

No federal awards were passed through to sub-recipients.

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
Three Rivers Legal Services, Inc.
Gainesville, 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 Three Rivers Legal Services, Inc. (the Organization), which comprise the statement of financial position as of December 31, 2022, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated April 24, 2023.

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 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 or significant deficiencies may exist that have not been identified.

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Gainesville, 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.



April 24, 2023
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
Three Rivers Legal Services, Inc.
Gainesville, Florida

Opinion on Each Major Federal Program

We have audited Three Rivers Legal Services, Inc.’s (the Organization) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* and the *Compliance Supplement for Audits of LSC Recipients* that could have a direct and material effect on each of the Organization’s major federal programs for the year ended December 31, 2022. The Organization’s major federal programs are identified in the summary of auditor’s results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Organization complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2022.

Basis for Opinion 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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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**

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 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,

Board of Directors
Three Rivers Legal Services, Inc.
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**

or combination of deficiencies, in internal control over compliance, such that there is a reasonable 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 Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



April 24, 2023
Gainesville, Florida

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
THREE RIVERS LEGAL SERVICES, INC.
FOR THE YEAR ENDED DECEMBER 31, 2022
GAINESVILLE, 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)?	None reported
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
The Organization’s Major Program was the Legal Services Corporation Basic Field Grant:	Federal ID No. 9.610061
Dollar Threshold Used to Distinguish Between Type A and Type B Programs:	\$750,000
Auditee Qualified as Low-Risk Auditee?	No

SECTION II – FINANCIAL STATEMENT FINDINGS

No matters were reported.

SECTION III – FEDERAL AWARD FINDINGS

No matters were reported.

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
THREE RIVERS LEGAL SERVICES, INC.
FOR THE YEAR ENDED DECEMBER 31, 2022
GAINESVILLE, FLORIDA**

The prior year finding related to the Federal Single Audit, as required to be reported in accordance with the Uniform Guidance, has been corrected.

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