

**MID-MINNESOTA
LEGAL ASSISTANCE
AUDITED CONSOLIDATED
FINANCIAL STATEMENTS
December 31, 2020**

MID-MINNESOTA LEGAL ASSISTANCE
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Mark D. Harrington, CPA
Wayne A. Langer, CPA
Nichole Fairbanks, CPA
Jesse Fraley, CPA
Anna Anderson, CPA



Gregory W. Heck, CPA, CVA
Greg L. Emmerich, CPA
Michael Belknap, CPA
Benjamin J. Roff, CPA, CVA

563 PHALEN BOULEVARD • ST. PAUL, MN 55130
phone 651.481.1128 • fax 651.481.0982

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Mid-Minnesota Legal Assistance
Minneapolis, Minnesota

Report on the Financial Statements

We have audited the accompanying consolidated financial statements of Mid-Minnesota Legal Assistance (including its subsidiary, The Fund for Legal Aid) (a non-profit organization), which comprise the consolidated statement of financial position as of December 31, 2020, and the related consolidated statements of activities, cash flows, and functional expenses for the year then ended, and the related notes to the consolidated financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audit. 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the consolidated financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the consolidated financial position of Mid-Minnesota Legal Assistance as of December 31, 2020, 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.

Report on Summarized Comparative Information

We have previously audited the Mid-Minnesota Legal Assistance's 2019 consolidated financial statements, and we expressed an unmodified audit opinion on those audited consolidated financial statements in our report dated March 2, 2020. In our opinion, the summarized comparative information presented herein as of and for the year ended December 31, 2019, is consistent, in all material respects, with the audited consolidated 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 consolidated financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations (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 consolidated financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the consolidated financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 5, 2021, on our consideration of Mid-Minnesota Legal Assistance’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 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 internal control over financial reporting or compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Mid-Minnesota Legal Assistance’s internal control over financial reporting and compliance.

Harrington Lange & Associates

March 5, 2021

MID-MINNESOTA LEGAL ASSISTANCE
CONSOLIDATED STATEMENT OF FINANCIAL POSITION
December 31, 2020
(With Comparative Totals for 2019)

	2020	2019
ASSETS		
CURRENT ASSETS		
Cash and cash equivalents	\$ 6,618,001	\$ 2,893,459
Client escrow funds	35,387	29,127
Promises to give:		
Governmental support and other grants	2,334,508	2,094,181
Contributions	230,336	109,421
Prepaid expenses	41,936	83,909
TOTAL CURRENT ASSETS	9,260,168	5,210,097
PROPERTY AND EQUIPMENT, at cost	2,018,673	996,193
Less: accumulated depreciation	(471,603)	(406,944)
TOTAL PROPERTY AND EQUIPMENT, net	1,547,070	589,249
OTHER LONG-TERM ASSETS		
Investments held at Community Foundation	3,115,794	2,912,228
TOTAL ASSETS	\$ 13,923,032	\$ 8,711,574

MID-MINNESOTA LEGAL ASSISTANCE
CONSOLIDATED STATEMENT OF ACTIVITIES
For the Year Ended December 31, 2020
(With Comparative Totals for 2019)

	Without Donor Restrictions				Total Without Donor Restrictions	With Donor Restrictions	Total 2020	Total 2019
	Government	The Fund for Legal Aid	Property, Equipment and Law Library	Other				
SUPPORT AND REVENUE								
Support:								
Governmental support	\$ 12,351,074	\$ -	\$ -	\$ -	\$ 12,351,074	\$ -	\$ 12,351,074	\$ 11,258,958
Other grants	-	-	-	4,591,580	4,591,580	823,567	5,415,147	2,556,934
Contributions	1,030	1,283,294	-	476,662	1,760,986	-	1,760,986	1,344,813
Special events	-	348,445	-	-	348,445	-	348,445	336,655
Total Support	<u>12,352,104</u>	<u>1,631,739</u>	<u>-</u>	<u>5,068,242</u>	<u>19,052,085</u>	<u>823,567</u>	<u>19,875,652</u>	<u>15,497,360</u>
Revenue:								
Training and other revenue	-	-	-	6,031	6,031	-	6,031	81,100
Interest income	-	511	-	2,906	3,417	-	3,417	10,352
Attorney fees	82,966	-	-	45,053	128,019	-	128,019	222,822
Miscellaneous	-	-	-	-	-	-	-	500,000
Change in value of investments held at Community Foundation	-	-	-	84,095	84,095	198,469	282,564	408,219
Total Revenue	<u>82,966</u>	<u>511</u>	<u>-</u>	<u>138,085</u>	<u>221,562</u>	<u>198,469</u>	<u>420,031</u>	<u>1,222,493</u>
Net Assets Released from Restrictions	<u>-</u>	<u>-</u>	<u>-</u>	<u>259,491</u>	<u>259,491</u>	<u>(259,491)</u>	<u>-</u>	<u>-</u>
TOTAL SUPPORT AND REVENUE	<u>12,435,070</u>	<u>1,632,250</u>	<u>-</u>	<u>5,465,818</u>	<u>19,533,138</u>	<u>762,545</u>	<u>20,295,683</u>	<u>16,719,853</u>
EXPENSES								
Program Services	<u>11,342,838</u>	<u>-</u>	<u>156,972</u>	<u>3,259,510</u>	<u>14,759,320</u>	<u>-</u>	<u>14,759,320</u>	<u>14,026,945</u>
Supporting Services:								
Management and general	-	18,643	20,537	1,821,224	1,860,404	-	1,860,404	1,555,768
Fundraising	-	100,847	4,356	368,380	473,583	-	473,583	408,537
Total Supporting Services	<u>-</u>	<u>119,490</u>	<u>24,893</u>	<u>2,189,604</u>	<u>2,333,987</u>	<u>-</u>	<u>2,333,987</u>	<u>1,964,305</u>
TOTAL EXPENSES	<u>11,342,838</u>	<u>119,490</u>	<u>181,865</u>	<u>5,449,114</u>	<u>17,093,307</u>	<u>-</u>	<u>17,093,307</u>	<u>15,991,250</u>
CHANGE IN NET ASSETS	<u>1,092,232</u>	<u>1,512,760</u>	<u>(181,865)</u>	<u>16,704</u>	<u>2,439,831</u>	<u>762,545</u>	<u>3,202,376</u>	<u>728,603</u>
NET ASSETS, BEGINNING	23,506	412,132	589,249	3,978,111	5,002,998	2,927,382	7,930,380	7,201,777
TRANSFERS								
Furniture and Equipment Changes:								
Acquisitions	(1,073,865)	-	1,139,686	(65,821)	-	-	-	-
Transfers to (from) Other	(41,873)	(700,000)	-	741,873	-	-	-	-
NET ASSETS, ENDING	<u>\$ -</u>	<u>\$ 1,224,892</u>	<u>\$ 1,547,070</u>	<u>\$ 4,670,867</u>	<u>\$ 7,442,829</u>	<u>\$ 3,689,927</u>	<u>\$ 11,132,756</u>	<u>\$ 7,930,380</u>

MID-MINNESOTA LEGAL SERVICES
CONSOLIDATED STATEMENT OF CASH FLOWS
For the Year Ended December 31, 2020
(With Comparative Totals for 2019)

	2020	2019
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	\$ 3,202,376	\$ 728,603
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	181,865	76,791
Change in value of Community Foundation investments	(282,564)	(408,219)
Decrease (increase) in:		
Client escrow funds	(6,260)	40,731
Promises to give	(361,242)	(70,625)
Prepaid expenses	41,973	(29,473)
Increase (decrease) in:		
Accounts payable	555,468	63,826
Client trust deposits	6,260	(40,736)
Accrued expenses	91,397	14,337
Grant advances	1,355,957	-
NET CASH PROVIDED BY OPERATING ACTIVITIES	4,785,230	375,235
CASH FLOWS FROM INVESTING ACTIVITIES		
Contributions to Community Foundation	-	(8,000)
Distributions from Community Foundation	78,998	77,196
Purchase of property and equipment	(1,139,686)	(201,622)
NET CASH USED IN INVESTING ACTIVITIES	(1,060,688)	(132,426)
INCREASE IN CASH AND CASH EQUIVALENTS	3,724,542	242,809
CASH AND CASH EQUIVALENTS, BEGINNING	2,893,459	2,650,650
CASH AND CASH EQUIVALENTS, ENDING	\$ 6,618,001	\$ 2,893,459

MID-MINNESOTA LEGAL ASSISTANCE
CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES
For the Year Ended December 31, 2020
(With Comparative Totals for 2019)

EXPENSES	Support Services							Total 2020	Total 2019
	Program Services	Mid-Minnesota Legal Assistance		The Fund for Legal Aid		Consolidated Support Services			
		Management and General	Fundraising	Management and General	Fundraising				
Personnel salaries									
Lawyers	\$ 5,205,355	\$ 307,860	\$ 83,613	\$ -	\$ 44,016	\$ 435,489	\$ 5,640,844	\$ 5,337,727	
Non-lawyers	3,050,309	679,761	112,598	-	-	792,359	3,842,668	3,567,049	
Total salaries	8,255,664	987,621	196,211	-	44,016	1,227,848	9,483,512	8,904,776	
Payroll taxes and employee benefits	3,103,854	320,052	53,522	-	11,675	385,249	3,489,103	3,259,396	
Contract services	1,758,409	329,615	76,152	6,500	-	412,267	2,170,676	1,863,096	
Travel	34,624	3,494	807	-	-	4,301	38,925	134,941	
Space and occupancy	862,140	95,090	21,969	-	-	117,059	979,199	863,753	
Office expenses	245,066	36,478	8,427	-	16,725	61,630	306,696	272,476	
Equipment rental	69,564	5,430	1,255	-	-	6,685	76,249	57,560	
Litigation costs	43,327	374	86	-	-	460	43,787	65,314	
Library maintenance	49,082	522	121	-	-	643	49,725	37,602	
Other direct expenses	180,618	42,548	9,830	12,143	28,431	92,952	273,570	455,545	
Total expenses before depreciation	14,602,348	1,821,224	368,380	18,643	100,847	2,309,094	16,911,442	15,914,459	
Depreciation	156,972	20,537	4,356	-	-	24,893	181,865	76,791	
TOTAL EXPENSES	\$ 14,759,320	\$ 1,841,761	\$ 372,736	\$ 18,643	\$ 100,847	\$ 2,333,987	\$ 17,093,307	\$ 15,991,250	

MID-MINNESOTA LEGAL ASSISTANCE
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities:

Mid-Minnesota Legal Assistance (MMLA or the Organization) is a non-profit corporation organized for the purpose of providing legal assistance throughout central Minnesota in non-criminal matters or proceedings to persons financially unable to afford legal assistance.

MMLA was incorporated in 1981 and on January 1, 1982, assumed the operations of three similar entities operating in western and central Minnesota: Legal Aid Society of Minneapolis, St. Cloud Area Legal Services Association, and Western Minnesota Legal Services, who were members of MMLA. During the year ended December 31, 2012, these entities were formally merged into MMLA.

Basis of Consolidation:

The Board of Directors of MMLA controls the appointment of the Board of Directors of The Fund for Legal Aid (FLA). Due to the Organization's control over FLA, and an economic relationship, FLA accounts are included in the consolidated financial statements. All funds raised by FLA can only be spent within the programs of Mid-Minnesota Legal Assistance. All intercompany transactions and accounts have been eliminated in consolidation.

Basis of Presentation:

The financial statements of MMLA have been prepared in accordance with U.S. generally accepted accounting principles ("US GAAP"), which require MMLA to report information regarding its financial position and activities according to the following net asset classifications:

Net assets without donor restrictions: Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the organization. These net assets may be used at the discretion of MMLA's management and the board of directors.

Net assets with donor restrictions: Net assets subject to stipulations imposed by donors, and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of MMLA or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity.

Donor restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the statements of activities.

MID-MINNESOTA LEGAL ASSISTANCE
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Revenue Recognition:

The Organization recognizes revenue from attorney fees when the fees are awarded, unless related to federal program funding, in which case the attorney fees are recognized as revenue when expended in the program.

Contributions received are recorded as net assets without donor restrictions or net assets with donor restrictions, depending on the existence and/or nature of any donor-imposed restrictions. Contributions that are restricted by the donor are reported as an increase in net assets without donor restrictions if the restriction expires in the reporting period in which the contribution is recognized. All other donor restricted contributions are reported as an increase in net assets with donor restrictions, depending on the nature of restriction. 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.

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 refundable advances in the statement of financial position. The Organization received cost-reimbursable grants of approximately \$6,100,000 that have not been recognized at December 31, 2020 because qualifying expenditures have not yet been incurred, with advance payments of \$1,355,957 recognized in the statement of financial position as grant advances.

Contributed property and equipment are recorded at fair value at the date of donation. Contributions with donor-imposed stipulations regarding how long the contributed assets must be used are recorded as net assets with donor restrictions; otherwise, the contributions are recorded as net assets without donor restrictions.

Cash and Cash Equivalents:

For the purpose of the consolidated statement of cash flows, the Organization considers all cash and investments which are intended to be held for less than three months as cash and cash equivalents. The Organization maintains its cash balances in financial institutions insured by the FDIC. At December 31, 2020, the Organization's uninsured cash balances totaled approximately \$5,880,000.

Client Escrow Funds:

The Organization holds funds for clients for various legal fees. A separate checking account is maintained for these funds.

MID-MINNESOTA LEGAL ASSISTANCE
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Investments:

Investments are stated at fair value in the consolidated statements of financial position. Investment income or loss (including realized and unrealized gains and losses on investments, interest and dividends) is included in the increase (decrease) in net assets without donor restrictions unless the income or loss is restricted by donor or law.

Promises to Give:

Unconditional promises to give are recognized as revenue in the period promised and as assets, decreases of liability or expenses depending on the form of benefit received. The Organization records unconditional promises to give that are expected to be collected within one year at net realizable value. Unconditional promises to give expected to be collected in future years are initially recorded at fair value using present value techniques incorporating risk-adjusted discount rates designed to reflect the assumptions market participants would use in pricing the asset if the discount rates materially affect the amounts expected to be collected. In subsequent years, amortization of the discounts is included in contribution revenue in the statement of activities. Management determine the allowance for uncollectable promises to give based on historical experience, an assessment of economic conditions, and a review of subsequent collections. Promises to give are written off when deemed uncollectable. An allowance for doubtful accounts was not considered necessary at December 31, 2020.

Conditional promises to give are recognized only when the conditions on which they depend are substantially met. Intentions to give are not recognized as revenues unless they are legally enforceable.

Property and Equipment:

Expenditures for property and equipment in excess of \$500 are capitalized. Contributed items are recorded at fair value at the date of donation. Amortization of leasehold improvements is computed using the straight-line method over the terms of the leases, since such periods are shorter than the estimated service lives. Depreciation of property and equipment is computed using the straight-line method over the estimated useful lives of the assets as follows:

	<u>Years</u>
Building and improvements	40
Furniture and equipment	5- 10
Law library	5

MID-MINNESOTA LEGAL ASSISTANCE
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Use of Estimates:

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

Functional Allocation of Expenses:

Expenses identified with a specific grant or contract are recorded under that grant or contract when incurred. Expenses incurred to support the work performed under more than one grant or contract are allocated using methods which most fairly allocate each expense. Expenses are allocated to functional categories using an apportionment of total overhead between management and general and fundraising expenses. All direct expenses are charged to program services.

Income Taxes:

Both MMLA and FLA have been granted tax exempt status under Section 501(c)(3) of the Internal Revenue Code and similar Minnesota statutes. They are classified as organizations that are not private foundations and charitable contributions by donors are tax deductible.

Accounting principles generally accepted in the United States of America require management to evaluate tax positions taken by the Organization and recognize a tax liability (or asset) for any uncertain position that more likely than not would not be sustained upon examination by the applicable tax authorities. The Organization is subject to routine audits by taxing authorities; however, there are currently no audits for any tax periods in progress.

Comparative Financial Information:

The consolidated financial statements include certain prior-year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with generally accepted accounting principles. Accordingly, such information should be read in conjunction with the Organization's consolidated financial statements from the year ended December 31, 2019, from which the summarized information was derived.

Subsequent Events:

In preparing these consolidated financial statements, the Organization has evaluated events and transactions for potential recognition or disclosure through March 5, 2021, the date the consolidated financial statements were available to be issued.

MID-MINNESOTA LEGAL ASSISTANCE
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

NOTE 2. AVAILABILITY AND LIQUIDITY

The following represents MMLA's financial assets available for general expenditure within one year of December 31, 2020:

	Amount
Financial Assets at Year-end	
Cash and cash equivalents	\$ 6,618,001
Promises to give	2,564,844
Investments Held at Community Foundation	3,115,794
Total financial assets	12,298,639
Less amounts not available to be used within one year	
Net assets with donor restrictions	3,689,927
Less net assets with restrictions to be met in less than one year	(1,500,159)
Quasi endowment established by the board	926,026
Financial assets available to meet general expenditures within one year	\$ 9,182,845

MMLA's goal is generally to maintain financial assets to meet 60 days of operating expenses. As part of its liquidity plan, excess cash is invested in money market accounts. The Organization's Board of Directors has designated a portion of its net assets for endowment purposes. Those amounts are identified as quasi endowment in the table above. These funds are invested for long-term appreciation and current income but remain available and may be spent at the discretion of the Board.

NOTE 3. PROPERTY AND EQUIPMENT

At December 31, 2020, property and equipment consisted of the following:

	Amount
Furniture and equipment	\$ 1,606,192
Building and improvements	401,915
Law library	10,566
Accumulated depreciation	2,018,673
	(471,603)
	\$ 1,547,070

MID-MINNESOTA LEGAL ASSISTANCE
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

NOTE 4. INVESTMENTS HELD AT COMMUNITY FOUNDATION

The Organization's agreement with the Community Foundation requires that the principal in the Endowment Fund be maintained as an endowment with the income available for distribution to MMLA subject to the Foundation's Board of Trustees' approval and subject to their "variance powers" to redirect such gifts. The Opportunities Fund is similarly structured except the principal contributed by MMLA (at the request of MMLA) can be distributed back to MMLA subject to the Foundation's discretion. Management determined that this Board designated endowment should be included in net assets without donor restrictions.

Although the Foundation has "variance powers" to alter the recipient of the gifts in the donor-advised fund, the Organization still retains a future economic interest in the net assets of the Community Foundation and should record the fair value of its share of the Foundation's holdings on its financial statements.

NOTE 5. FAIR VALUE MEASUREMENTS

Fair value is defined as the price that would be received to sell an asset in the principal or most advantageous market for the asset in an orderly transaction between market participants on the measurement date. Fair value should be based on the assumptions market participants would use when pricing an asset. US GAAP establishes a fair value hierarchy that prioritizes investments based on those assumptions. The fair value hierarchy gives the highest priority to quoted prices in active markets (observable inputs) and the lowest priority to an entity's assumptions (unobservable inputs). MMLA groups assets at fair value in three levels, based on the markets in which the assets and liabilities are traded and the reliability of the assumptions used to determine fair value.

These levels include:

- | | |
|---------|---|
| Level 1 | Unadjusted quoted market prices for identical assets or liabilities in active markets as of the measurement date. |
| Level 2 | Other observable inputs, either directly or indirectly, including: <ul style="list-style-type: none">• Quoted prices for similar assets/liabilities in active markets;• Quoted prices for identical or similar assets in non-active markets;• Inputs other than quoted prices that are observable for the asset/liability; and,• Inputs that are derived principally from or corroborated by other observable market data. |
| Level 3 | Unobservable inputs that cannot be corroborated by observable market data. |

MID-MINNESOTA LEGAL ASSISTANCE
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

NOTE 5. FAIR VALUE MEASUREMENTS (continued)

As of December 31, 2020, all of the Organization’s investments are included in Investments held at the Community Foundation. Investments held at the Community Foundation are pooled with other organizations’ funds and invested in a diversified portfolio of marketable equity and fixed income securities, as well as limited marketability investments, including private equities, absolute return investments, and real estate. A substantial portion of the underlying assets at the foundation is measured at fair value using Level 1 and Level 2 inputs. MMLA’s ownership in such investments is represented by an undivided interest in investment portfolios managed by the foundation, not in the underlying assets themselves. The undivided interests in these portfolios are not themselves publicly traded nor can they be valued based on observable direct or indirect inputs. Accordingly, they are reported as Level 3 measurements. See Note 6 for the change in value of these Level 3 investments.

NOTE 6. ENDOWMENT FUNDS

The Organization’s endowment includes both donor-restricted endowment funds and funds designated by the Board of Directors to function as an endowment. As required by GAAP, net assets associated with the endowment funds, including funds designated by the Board, are classified and reported based on the existence or absence of donor-imposed restrictions. All of the Organization’s endowment funds are held by the Community Foundation, the investment of which is determined by the Foundation rather than the Organization. See Note 4.

Endowment net asset composition by type of fund at December 31, 2020 was as follows:

	Without Donor Restrictions	With Donor Restrictions	Total
Donor restricted	\$ -	\$ 2,189,768	\$ 2,189,768
Board designated	926,026	-	926,026
	<u>\$ 926,026</u>	<u>\$ 2,189,768</u>	<u>\$ 3,115,794</u>

MID-MINNESOTA LEGAL ASSISTANCE
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

NOTE 6. ENDOWMENT FUNDS (continued)

Changes in endowment net assets for the year ended December 31, 2020 was as follows:

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
Endowment, 1/1/20	\$ 841,931	\$ 2,070,297	\$ 2,912,228
Investment return:			
Management fees	(8,168)	(19,943)	(28,111)
Realized and unrealized gains	92,263	218,412	310,675
Appropriation of endowment assets for expenditure	-	(78,998)	(78,998)
	<u>\$ 926,026</u>	<u>\$ 2,189,768</u>	<u>\$ 3,115,794</u>
Endowment, 12/31/20	<u>\$ 926,026</u>	<u>\$ 2,189,768</u>	<u>\$ 3,115,794</u>

NOTE 7. NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions as of December 31, 2020, consisted of the following:

	<u>Amount</u>
Purpose Restricted	
Immigration	\$ 150,508
Law Fellows	29,720
Affordable Rental Housing	922,428
Access to Coverage	21,377
Medical Legal Partnership	322,087
Seniors	22,000
General operations	32,039
Investments to be held in perpetuity	<u>2,189,768</u>
Total Net Assets With Donor Restrictions	<u>\$ 3,689,927</u>

Net assets were released from restrictions by incurring expenses satisfying the restricted purpose or by the occurrence of the passage of time or other events specified by the donors as follows for the year ended December 31, 2020:

	<u>Amount</u>
Purpose Restricted	
Immigration	\$ 75,000
General Housing	68,703
Access to Coverage	77
Legal Services Advocacy Project	13,207
Attorney fees - PAIR Program	23,506
Appropriation of endowment assets for expenditure	<u>78,998</u>
Total Released from Restrictions	<u>\$ 259,491</u>

MID-MINNESOTA LEGAL ASSISTANCE
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

NOTE 8. LEASED FACILITIES

MMLA leases office space under non-cancelable leases that expire through February 2035. Future commitments under these leases as of December 31, 2020 were as follows:

Year Ending December 31,	Amount
2021	\$ 718,933
2022	681,675
2023	698,683
2024	597,390
2025	569,505
Thereafter	6,007,999
	\$ 9,274,185

Rental expense for the year ended December 31, 2020 was \$922,243. Rental expense was reduced by \$184,329 as a result of an annually renewable sublease from Central Minnesota Legal Services.

NOTE 9. RETIREMENT PLAN

The Organization participates in a Section 403(b) retirement savings plan (the Plan) covering all employees who meet eligibility requirements and elect to participate in the Plan. The plan also has an employer only contribution component. To be eligible for the employer only contribution, an employee has to work one year, and if they work part time, the contribution is prorated to the percentage of time worked. The employer only contribution was \$1,000 per year; the match was at 25% of the employee's contribution, not to exceed 6% of the employee's salary. Contributions for 2020 were \$332,675.

NOTE 10. IN-KIND CONTRIBUTIONS

Donated services are recognized as contributions in accordance with generally accepted accounting principles, if the services (a) create or enhance nonfinancial assets or (b) require specialized skills, are performed by people with those skills, and would otherwise be purchased by the Organization.

In-kind contributions for the year ended December 31, 2020 consisted of services of \$108,806.

MID-MINNESOTA LEGAL ASSISTANCE
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

NOTE 11. PPP FUNDING

On April 18, 2020, the Organization received loan proceeds in the amount of \$2,205,600 under the Paycheck Protection Program (“PPP”). The PPP, established as part of the Coronavirus Aid, Relief, and Economic Security Act, provides loans to qualifying businesses. The loans and accrued interest are forgivable after twenty-four weeks if the borrower uses the loan proceeds for eligible purposes, including payroll, benefits, rent and utilities, and maintains its payroll levels. The amount of loan forgiveness will be reduced if the borrower terminates employees or reduces salaries during the twenty-four-week period. The unforgiven portion of the PPP loan is payable over two years at an interest rate of 1%, with a deferral of payments for the first six months.

The Organization expects to meet the PPP’s eligibility criteria and therefore, has concluded that the PPP loan represents, in substance, a grant that is expected to be forgiven. As a result, the Organization has accounted for the PPP loan in accordance with ASC 958-605 as a conditional contribution. During the year ended December 31, 2020, the Organization has used the entire proceeds for purposes consistent with the PPP. Therefore, the Organization has recognized the entire loan amount as contribution revenue in the accompanying financial statements.

NOTE 12. COVID-19

In December 2019, a novel strain of coronavirus (COVID-19) surfaced. The spread of COVID-19 around the world during 2020 has caused significant volatility in the U.S. and international markets. There is significant uncertainty around the breadth and duration of business disruptions related to COVID-19, as well as its impact on the U.S. and international economies and, as such, the Organization is unable to determine the full impact to its operations.

Mark D. Harrington, CPA
Wayne A. Langer, CPA
Nichole Fairbanks, CPA
Jesse Fraley, CPA
Anna Anderson, CPA



Gregory W. Heck, CPA, CVA
Greg L. Emmerich, CPA
Michael Belknap, CPA
Benjamin J. Roff, CPA, CVA

563 PHALEN BOULEVARD • ST. PAUL, MN 55130
phone 651.481.1128 • fax 651.481.0982

INDEPENDENT AUDITOR'S REPORT ON SUPPLEMENTARY INFORMATION

To the Board of Directors
Mid-Minnesota Legal Assistance
Minneapolis, Minnesota

We have audited the consolidated financial statements of Mid-Minnesota Legal Assistance (including its subsidiary, The Fund for Legal Aid) as of and for the year ended December 31, 2020, and our report thereon dated March 5, 2021, which contained an unmodified opinion on those consolidated financial statements. Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements as a whole.

The following supplementary information on pages 20-28, which is the responsibility of management, is presented for purposes of additional analysis and is not a required part of the consolidated financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the consolidated financial statements and, accordingly, we express no opinion or provide any assurance on it.

Harrington Langer & Associates

March 5, 2021

MID-MINNESOTA LEGAL ASSISTANCE
CONSOLIDATING STATEMENT OF FINANCIAL POSITION
December 31, 2020
(With Comparative Totals for 2019)

	Mid-Minnesota Legal Assistance	The Fund for Legal Aid	Eliminations	Total 2020	Total 2019
ASSETS					
CURRENT ASSETS					
Cash and cash equivalents	\$ 5,072,358	\$ 1,545,643	\$ -	\$ 6,618,001	\$ 2,893,459
Client escrow funds	35,387	-	-	35,387	29,127
Promises to give:					
Government support and other grants	2,883,176	-	(548,668)	2,334,508	2,094,181
Contributions	2,419	227,917	-	230,336	109,421
Net assets of The Fund for Legal Aid	1,224,892	-	(1,224,892)	-	-
Prepaid expenses	41,936	-	-	41,936	83,909
TOTAL CURRENT ASSETS	9,260,168	1,773,560	(1,773,560)	9,260,168	5,210,097
PROPERTY AND EQUIPMENT, at cost	2,018,673	-	-	2,018,673	996,193
Less: accumulated depreciation	(471,603)	-	-	(471,603)	(406,944)
TOTAL PROPERTY AND EQUIPMENT, net	1,547,070	-	-	1,547,070	589,249
OTHER LONG-TERM ASSETS					
Investments held at Community Foundation	3,115,794	-	-	3,115,794	2,912,228
TOTAL ASSETS	\$ 13,923,032	\$ 1,773,560	\$ (1,773,560)	\$ 13,923,032	\$ 8,711,574
LIABILITIES AND NET ASSETS					
CURRENT LIABILITIES					
Accounts payable	\$ 894,052	\$ 548,668	\$ (548,668)	\$ 894,052	\$ 338,584
Client trust deposits	35,382	-	-	35,382	29,122
Accrued expenses	504,885	-	-	504,885	413,488
Grant advances & refunding	1,355,957	-	-	1,355,957	-
TOTAL CURRENT LIABILITIES	2,790,276	548,668	(548,668)	2,790,276	781,194
NET ASSETS					
Net assets without donor restrictions	7,442,829	1,224,892	(1,224,892)	7,442,829	5,002,998
Net assets with donor restrictions	3,689,927	-	-	3,689,927	2,927,382
TOTAL NET ASSETS	11,132,756	1,224,892	(1,224,892)	11,132,756	7,930,380
TOTAL LIABILITIES AND NET ASSETS	\$ 13,923,032	\$ 1,773,560	\$ (1,773,560)	\$ 13,923,032	\$ 8,711,574

See independent auditor's report
on supplementary information

MID-MINNESOTA LEGAL ASSISTANCE
CONSOLIDATING STATEMENT OF ACTIVITIES
For the Year Ended December 31, 2020
(With Comparative Totals for 2019)

	Mid-Minnesota Legal Assistance	The Fund for Legal Aid	Eliminations	Total 2020	Total 2019
SUPPORT AND REVENUE					
Support:					
Governmental support	\$ 12,351,074	\$ -	\$ -	\$ 12,351,074	\$ 11,258,958
Other grants	6,115,147	-	(700,000)	5,415,147	2,556,934
Contributions	477,692	1,283,294	-	1,760,986	1,344,813
Special events	-	348,445	-	348,445	336,655
Total Support	<u>18,943,913</u>	<u>1,631,739</u>	<u>(700,000)</u>	<u>19,875,652</u>	<u>15,497,360</u>
Revenue:					
Training and other revenue	6,031	-	-	6,031	81,100
Interest income	2,906	511	-	3,417	10,352
Attorney fees	128,019	-	-	128,019	222,822
Miscellaneous	-	-	-	-	500,000
Change in value of investments held at Community Foundation	282,564	-	-	282,564	408,219
Total Revenue	<u>419,520</u>	<u>511</u>	<u>-</u>	<u>420,031</u>	<u>1,222,493</u>
TOTAL SUPPORT AND REVENUE	<u>19,363,433</u>	<u>1,632,250</u>	<u>(700,000)</u>	<u>20,295,683</u>	<u>16,719,853</u>
EXPENSES					
Program Services	<u>14,759,320</u>	<u>-</u>	<u>-</u>	<u>14,759,320</u>	<u>14,026,945</u>
Supporting Services:					
Management and general	1,841,761	18,643	-	1,860,404	1,555,768
Fundraising	372,736	100,847	-	473,583	408,537
Total Supporting Services	<u>2,214,497</u>	<u>119,490</u>	<u>-</u>	<u>2,333,987</u>	<u>1,964,305</u>
TOTAL EXPENSES	<u>16,973,817</u>	<u>119,490</u>	<u>-</u>	<u>17,093,307</u>	<u>15,991,250</u>
CHANGE IN NET ASSETS	2,389,616	1,512,760	(700,000)	3,202,376	728,603
NET ASSETS, BEGINNING	7,930,380	412,132	(412,132)	7,930,380	7,201,777
OTHER CHANGES IN NET ASSETS					
Increase in net assets of The Fund for Legal Aid	812,760	-	(812,760)	-	-
Equity transfer to Mid-Minnesota Legal Assistance	-	(700,000)	700,000	-	-
NET ASSETS, ENDING	<u>\$ 11,132,756</u>	<u>\$ 1,224,892</u>	<u>\$ (1,224,892)</u>	<u>\$ 11,132,756</u>	<u>\$ 7,930,380</u>

See independent auditor's report
on supplementary information

MID-MINNESOTA LEGAL ASSISTANCE
SUPPLEMENTARY SCHEDULE OF GRANT SOURCES
For the Year Ended December 31, 2020
(With Comparative Totals for 2019)

	Federal Assistance	State and County	Foundations	General	Property, Equipment, and Law Library	Total 2020	Total 2019
SUPPORT AND REVENUE							
Governmental Support and Other Grants	\$ 4,655,885	\$ 7,695,189	\$ 6,006,341	\$ 108,806	\$ -	\$ 18,466,221	\$ 15,115,892
Contributions	1,030	-	759	475,903	-	477,692	305,096
Training and other events	-	-	6,031	-	-	6,031	81,100
Attorney fees	82,966	-	-	45,053	-	128,019	222,822
Miscellaneous	-	-	-	-	-	-	500,000
Interest	-	-	-	2,906	-	2,906	7,398
Change in value of investments held at Community Foundation	-	-	-	282,564	-	282,564	408,219
TOTAL SUPPORT AND REVENUE	4,739,881	7,695,189	6,013,131	915,232	-	19,363,433	16,640,527
EXPENSES							
Personnel salaries							
Lawyers	1,435,304	2,033,194	2,047,471	80,859	-	5,596,828	5,285,024
Non-lawyers	516,593	2,193,612	1,135,628	(3,165)	-	3,842,668	3,567,049
Total salaries	1,951,897	4,226,806	3,183,099	77,694	-	9,439,496	8,852,073
Payroll taxes and employee benefits	607,313	1,707,958	903,930	258,227	-	3,477,428	3,244,565
Contract services	786,817	897,910	318,408	161,041	-	2,164,176	1,855,321
Travel	7,042	26,505	3,841	1,537	-	38,925	134,941
Space and occupancy	157,355	424,386	345,958	51,500	-	979,199	863,753
Office expenses	81,548	151,725	44,180	12,518	-	289,971	266,874
Equipment rental	10,932	46,625	12,221	6,471	-	76,249	57,560
Depreciation	-	-	-	-	181,865	181,865	76,791
Litigation costs	11,864	25,313	5,728	882	-	43,787	65,314
Library maintenance	6,253	35,447	6,527	1,498	-	49,725	37,602
Other direct expenses	26,628	152,514	39,509	14,345	-	232,996	431,115
TOTAL EXPENSES	3,647,649	7,695,189	4,863,401	585,713	181,865	16,973,817	15,885,909
CHANGE IN NET ASSETS	1,092,232	-	1,149,730	329,519	(181,865)	2,389,616	754,618
NET ASSETS, BEGINNING	23,506	-	1,300,777	6,016,848	589,249	7,930,380	7,201,777
Other Changes in Net Assets:							
Furniture and equipment:							
Acquisitions	(1,073,865)	-	(65,395)	(426)	1,139,686	-	-
Transfers to General Fund	(41,873)	-	(442,964)	484,837	-	-	-
Decrease in net assets of The Fund for Legal Aid	-	-	-	812,760	-	812,760	(26,015)
NET ASSETS, ENDING	\$ -	\$ -	\$ 1,942,148	\$ 7,643,538	\$ 1,547,070	\$ 11,132,756	\$ 7,930,380

See independent auditor's report on supplementary information

MID-MINNESOTA LEGAL ASSISTANCE
SUPPLEMENTARY SCHEDULE OF FEDERAL ASSISTANCE
For the Year Ended December 31, 2020
(With Comparative Totals for 2019)

	Department of Health and Human Services										Social Security Administration		
	Protection and Advocacy Voting Act	TBI Program	Developmental Disability Protection & Advocacy	Mental Health Protection & Advocacy	Metropolitan Council Older Americans	CMCOA Older Americans Act	Region 9 Older Americans Act	DHS Refugee Services	LSS Refugee Services	DHS	Assistive Technology Program	PABSS	Rep Payee
SUPPORT AND REVENUE													
Governmental support	\$ 69,214	\$ 46,337	\$ 336,333	\$ 331,655	\$ 140,000	\$ 147,089	\$ 24,890	\$ 28,022	\$ 46,414	\$ 66,150	\$ 53,889	\$ 113,231	\$ 402,557
Contributions	-	-	-	-	520	510	-	-	-	-	-	-	-
Attorney Fees	-	-	11,000	-	-	-	-	-	-	-	-	-	-
TOTAL SUPPORT AND REVENUE	69,214	46,337	347,333	331,655	140,520	147,599	24,890	28,022	46,414	66,150	53,889	113,231	402,557
EXPENSES													
Personnel salaries													
Lawyers	25,625	15,342	162,242	149,380	87,816	78,009	10,402	22,149	16,105	-	33,415	60,784	110,773
Non-lawyers	19,040	14,818	81,125	78,662	7,732	41,826	7,768	-	15,884	11,721	252	15,809	108,146
Total salaries	44,665	30,160	243,367	228,042	95,548	119,835	18,170	22,149	31,989	11,721	33,667	76,593	218,919
Payroll taxes and employee benefits	17,374	11,504	71,078	67,641	30,385	27,764	6,720	5,873	13,741	9,806	16,439	24,334	75,659
Contract services	313	219	127	634	5,600	-	-	-	-	144	-	620	44,078
Travel	50	196	882	1,577	-	-	-	-	-	-	-	-	2,790
Space and occupancy	4,599	2,426	20,146	22,658	8,987	-	-	-	396	1,427	2,440	7,022	39,164
Office expenses	798	1,033	4,348	5,680	-	-	-	-	194	637	511	1,321	12,468
Equipment rental	338	232	1,929	1,826	-	-	-	-	31	53	226	672	2,035
Litigation costs	19	-	176	326	-	-	-	-	-	-	64	39	67
Library maintenance	156	101	945	908	-	-	-	-	-	103	108	284	1,017
Other direct expenses	902	466	4,335	2,363	-	-	-	-	63	386	434	2,346	4,975
TOTAL EXPENSES	69,214	46,337	347,333	331,655	140,520	147,599	24,890	28,022	46,414	24,277	53,889	113,231	401,172
CHANGE IN NET ASSETS	-	-	-	-	-	-	-	-	-	41,873	-	-	1,385
NET ASSETS, BEGINNING	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Changes in Net Assets:													
Furniture and equipment:													
Acquisitions	-	-	-	-	-	-	-	-	-	-	-	-	(1,385)
Transfers to General Fund	-	-	-	-	-	-	-	-	-	(41,873)	-	-	-
NET ASSETS, ENDING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

See independent auditor's report on supplementary information

MID-MINNESOTA LEGAL ASSISTANCE
SUPPLEMENTARY SCHEDULE OF FEDERAL ASSISTANCE (continued)
For the Year Ended December 31, 2020
(With Comparative Totals for 2019)

Department of Treasury			Department of Education		Department of Housing and Urban Development				Legal Services Corporation	Department of Justice			Total 2020	Total 2019
Low Income Tax Clinic	CARES Act Stearns Co	CARES Act State of MN	PAIR Program	Client Assistance Program	CDBG Minneapolis	CDBG City Fair Housing	CARES Act CDBG City of Minneapolis	FHIP Fair Housing	CMLS	VAWA	OJP CVJC	OJP NQRP		
\$ 83,049	\$ 14,780	\$ 1,621,745	\$ 191,703	\$ 185,054	\$ 24,638	\$ 37,941	\$ 158,255	\$ 253,714	\$ 66,779	\$ 187,932	\$ 19,044	\$ 5,470	\$ 4,655,885	\$ 3,833,914
-	-	-	-	-	-	-	-	-	-	-	-	-	1,030	492
-	-	-	48,299	-	-	-	-	23,667	-	-	-	-	82,966	122,607
<u>83,049</u>	<u>14,780</u>	<u>1,621,745</u>	<u>240,002</u>	<u>185,054</u>	<u>24,638</u>	<u>37,941</u>	<u>158,255</u>	<u>277,381</u>	<u>66,779</u>	<u>187,932</u>	<u>19,044</u>	<u>5,470</u>	<u>4,739,881</u>	<u>3,957,013</u>
61,652	-	8,417	154,169	87,401	19,165	24,938	104,400	91,747	3,735	85,372	18,099	4,167	1,435,304	1,781,887
5,338	-	22,358	18,818	29,409	-	-	3,298	17,769	12,986	3,834	-	-	516,593	591,030
66,990	-	30,775	172,987	116,810	19,165	24,938	107,698	109,516	16,721	89,206	18,099	4,167	1,951,897	2,372,917
15,489	-	7,069	56,623	38,920	5,473	9,924	27,631	33,695	6,608	26,260	-	1,303	607,313	717,645
-	2,502	481,700	7,317	10,132	-	-	1,148	129,799	43,252	58,794	438	-	786,817	507,779
-	-	-	37	403	-	-	-	519	-	329	259	-	7,042	40,550
-	-	-	13,133	12,302	-	2,259	13,094	-	-	7,302	-	-	157,355	162,163
-	6,114	36,275	2,754	2,859	-	377	3,484	-	198	2,497	-	-	81,548	35,528
-	-	-	1,287	1,005	-	149	495	-	-	654	-	-	10,932	11,831
-	-	-	4,670	-	-	-	2,776	3,777	-	(50)	-	-	11,864	25,735
-	-	-	972	471	-	141	601	-	-	446	-	-	6,253	6,411
-	180	-	3,728	2,152	-	153	1,328	75	-	2,494	248	-	26,628	52,948
<u>82,479</u>	<u>8,796</u>	<u>555,819</u>	<u>263,508</u>	<u>185,054</u>	<u>24,638</u>	<u>37,941</u>	<u>158,255</u>	<u>277,381</u>	<u>66,779</u>	<u>187,932</u>	<u>19,044</u>	<u>5,470</u>	<u>3,647,649</u>	<u>3,933,507</u>
570	5,984	1,065,926	(23,506)	-	-	-	-	-	-	-	-	-	1,092,232	23,506
-	-	-	23,506	-	-	-	-	-	-	-	-	-	23,506	-
(570)	(5,984)	(1,065,926)	-	-	-	-	-	-	-	-	-	-	(1,073,865)	-
-	-	-	-	-	-	-	-	-	-	-	-	-	(41,873)	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 23,506</u>

See independent auditor's report on supplementary information

MID-MINNESOTA LEGAL ASSISTANCE
SUPPLEMENTARY SCHEDULE OF STATE AND COUNTY ASSISTANCE
For the Year Ended December 31, 2020
(With Comparative Totals for 2019)

	Supreme Court Filing Fees	Lawyers Trust Account Board (LTAB)	Supreme Court-MN Asset Bldg Coalition	Supreme Court-MN Disability Center	LSAC BOA Foreclosure Work	LSAC BOA Community Economic Development	Supreme Court Family Law	Supreme Court MLSC LSAC	VERA Ramsey County	CMHC Ramsey County	Just Tech LSAC	Hennepin County Housing Testing
SUPPORT AND REVENUE												
Governmental support	\$ 4,244,783	\$ 704,021	\$ 137,374	\$ 182,000	\$ 87,142	\$ 98,829	\$ 332,229	\$ 418,000	\$ 17,608	\$ 87	\$ 105,514	\$ 32,053
Contributions	-	-	-	-	-	-	-	-	-	-	-	-
Attorney Fees	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL SUPPORT AND REVENUE	4,244,783	704,021	137,374	182,000	87,142	98,829	332,229	418,000	17,608	87	105,514	32,053
EXPENSES												
Personnel salaries												
Lawyers	623,525	289,575	14,150	37,383	53,294	67,927	177,245	280,257	11,337	120	-	12,457
Non-lawyers	1,465,268	226,001	80,035	99,582	-	-	55,227	41,822	467	(57)	-	7,804
Total salaries	2,088,793	515,576	94,185	136,965	53,294	67,927	232,472	322,079	11,804	63	-	20,261
Payroll taxes and employee benefits	1,037,276	147,451	26,278	35,499	22,833	17,751	63,099	95,921	3,416	24	-	7,114
Contract services	483,735	175	4,515	568	501	640	3,583	-	126	-	105,514	1,055
Travel	21,116	310	219	3	101	-	884	-	-	-	-	-
Space and occupancy	282,192	26,989	7,388	5,072	6,276	8,199	20,856	-	1,573	-	-	2,743
Office expenses	117,944	6,125	1,728	1,210	1,406	1,400	5,305	-	408	-	-	320
Equipment rental	35,875	2,295	1,028	545	428	476	1,779	-	60	-	-	193
Litigation costs	19,012	2	-	34	611	54	-	-	-	-	-	-
Library maintenance	27,476	2,048	-	364	348	506	1,481	-	62	-	-	185
Other direct expenses	131,364	3,050	2,033	1,740	1,344	1,876	2,770	-	159	-	-	182
TOTAL EXPENSES	4,244,783	704,021	137,374	182,000	87,142	98,829	332,229	418,000	17,608	87	105,514	32,053
CHANGE IN NET ASSETS	-	-	-	-	-	-	-	-	-	-	-	-
NET ASSETS, BEGINNING	-	-	-	-	-	-	-	-	-	-	-	-
Other Changes in Net Assets: Transfers to General Fund	-	-	-	-	-	-	-	-	-	-	-	-
NET ASSETS, ENDING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

See independent auditor's report on supplementary information

MID-MINNESOTA LEGAL ASSISTANCE
SUPPLEMENTARY SCHEDULE OF STATE AND COUNTY ASSISTANCE (continued)
For the Year Ended December 31, 2020
(With Comparative Totals for 2019)

Hennepin County Welfare Advocacy	Hennepin County City Repair	Hennepin County Housing Court	Hennepin County Defending Immigrants	MN Sure	Emergency Man. Asst.	City of Minneapolis Tenant Protections	SSI	State of Minnesota Safe Harbor	Minor Youth Act	Total 2020	Total 2019
\$ 17,500	\$ 175,000	\$ 123,000	\$ 283,926	\$ 334,389	\$ 65,472	\$ 181,598	\$ 17,050	\$ 114,933	\$ 22,681	\$ 7,695,189	\$ 7,425,044
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
<u>17,500</u>	<u>175,000</u>	<u>123,000</u>	<u>283,926</u>	<u>334,389</u>	<u>65,472</u>	<u>181,598</u>	<u>17,050</u>	<u>114,933</u>	<u>22,681</u>	<u>7,695,189</u>	<u>7,425,044</u>
14,404	53,999	76,763	65,582	22,930	26,256	99,806	7,081	82,796	16,307	2,033,194	2,483,488
-	11,190	4	25,457	160,027	14,987	-	5,564	164	70	2,193,612	2,016,262
<u>14,404</u>	<u>65,189</u>	<u>76,767</u>	<u>91,039</u>	<u>182,957</u>	<u>41,243</u>	<u>99,806</u>	<u>12,645</u>	<u>82,960</u>	<u>16,377</u>	<u>4,226,806</u>	<u>4,499,750</u>
3,096	20,400	18,577	27,455	100,339	10,231	31,870	4,405	28,619	6,304	1,707,958	1,691,377
-	78,736	18,000	142,741	17,588	9,227	31,206	-	-	-	897,910	521,080
-	-	-	639	2,611	-	-	-	622	-	26,505	64,548
-	7,869	6,976	12,170	18,717	4,771	12,595	-	-	-	424,386	370,690
-	1,136	1,087	1,702	8,076	-	1,635	-	2,243	-	151,725	99,418
-	637	483	959	734	-	1,133	-	-	-	46,625	23,511
-	-	385	4,759	-	-	456	-	-	-	25,313	17,955
-	537	452	884	-	-	1,104	-	-	-	35,447	22,439
-	496	273	1,578	3,367	-	1,793	-	489	-	152,514	135,475
<u>17,500</u>	<u>175,000</u>	<u>123,000</u>	<u>283,926</u>	<u>334,389</u>	<u>65,472</u>	<u>181,598</u>	<u>17,050</u>	<u>114,933</u>	<u>22,681</u>	<u>7,695,189</u>	<u>7,446,243</u>
-	-	-	-	-	-	-	-	-	-	-	(21,199)
-	-	-	-	-	-	-	-	-	-	-	21,199
-	-	-	-	-	-	-	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditor's report
on supplementary information

MID-MINNESOTA LEGAL ASSISTANCE
SUPPLEMENTARY SCHEDULE OF FOUNDATION AND OTHER FUNDING
For the Year Ended December 31, 2020
(With Comparative Totals for 2019)

	United Way of Minneapolis	United Way of St. Cloud	United Way of Kandiyohi Co	NCLC	Morgan Family Foundation	Wells Fargo Foundation	Minnesota State Bar Association	Pohlad Family Foundation	Robert Johnson Wood Foundation	New American	Student Grants	FHF - Tenant Outreach	NDRN	Stevens Square Foundation	Grossman Clinics	Minneapolis Foundation
SUPPORT AND REVENUE																
Grants	\$ 218,393	\$ 39,003	\$ 4,000	\$ 718	\$ 53,109	\$ 500,000	\$ 31,498	\$ 400,000	\$ -	\$ 50,000	\$ 28,485	\$ 250,000	\$ 4,607	\$ 24,000	\$ 200,000	\$ -
Contributions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Training events	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL SUPPORT AND REVENUE	218,393	39,003	4,000	718	53,109	500,000	31,498	400,000	-	50,000	28,485	250,000	4,607	24,000	200,000	-
EXPENSES																
Personnel salaries																
Lawyers	(17,263)	-	-	458	-	47,509	-	259,042	7,287	25,968	-	48,421	2,885	8,269	99,662	47,206
Non-lawyers	97,615	31,202	3,200	-	-	5,680	-	2,938	-	266	28,485	16,968	379	8,003	-	-
Total salaries	80,352	31,202	3,200	458	-	53,189	-	261,980	7,287	26,234	28,485	65,389	3,264	16,272	99,662	47,206
Payroll taxes and employee benefits	58,835	7,801	800	260	-	18,678	-	77,909	2,545	8,298	-	17,413	869	3,728	49,699	10,335
Contract services	40,608	-	-	-	-	492	-	2,586	2,500	281	-	40,679	-	-	8,826	427
Travel	1,096	-	-	-	-	-	-	-	-	69	-	-	-	-	74	-
Space and occupancy	20,537	-	-	-	-	7,128	-	32,860	713	3,029	-	9,051	323	-	14,041	6,179
Office expenses	5,990	-	-	-	-	1,558	4,500	5,649	162	680	-	1,920	77	-	2,526	3,018
Equipment rental	1,512	-	-	-	-	332	-	2,146	-	186	-	507	33	-	926	489
Litigation costs	915	-	-	-	-	377	-	1,534	-	171	-	-	-	-	798	252
Library maintenance	892	-	-	-	-	239	-	1,957	-	211	-	382	20	-	1,001	376
Other direct expenses	7,656	-	-	-	-	854	-	3,681	-	501	-	579	21	-	1,364	421
TOTAL EXPENSES	218,393	39,003	4,000	718	-	82,847	4,500	390,302	13,207	39,660	28,485	135,920	4,607	20,000	178,917	68,703
CHANGE IN NET ASSETS	-	-	-	-	53,109	417,153	26,998	9,698	(13,207)	10,340	-	114,080	-	4,000	21,083	(68,703)
NET ASSETS, BEGINNING	545,527	-	-	-	-	-	-	365,302	13,207	27,218	10,000	16,195	-	18,000	158,746	68,703
Other Changes in Net Assets:																
Furniture and equipment:																
Acquisitions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers to General Fund	-	-	-	-	-	-	(26,998)	-	-	-	-	-	-	-	-	-
NET ASSETS, ENDING	\$ 545,527	\$ -	\$ -	\$ -	\$ 53,109	\$ 417,153	\$ -	\$ 375,000	\$ -	\$ 37,558	\$ 10,000	\$ 130,275	\$ -	\$ 22,000	\$ 179,829	\$ -

See independent auditor's report
on supplementary information

MID-MINNESOTA LEGAL ASSISTANCE
SUPPLEMENTARY SCHEDULE OF FOUNDATION AND OTHER FUNDING (continued)
For the Year Ended December 31, 2020
(With Comparative Totals for 2019)

Law Fellows	The Fund for Legal Aid	Share Our Strength	Coalition Programs Support	Other Coalition Activity	Paycheck Protection Program	BlueCross BlueShield of Minnesota	CentraCare MLP	BCBS Gen Op	Children's MLP	Bremer Foundation	BCBS Nav. Coalition	MN Asset Building Coalition	Total 2020	Total 2019
\$ 33,187	\$ 700,000	\$ 33,162	\$ 460,921	\$ -	\$ 2,205,600	\$ 100,000	\$ 300,000	\$ 100,000	\$ 72,111	\$ 175,000	\$ 9,597	\$ 12,950	\$ 6,006,341	\$ 3,555,662
-	-	-	-	759	-	-	-	-	-	-	-	-	759	635
-	-	-	-	6,031	-	-	-	-	-	-	-	-	6,031	81,100
<u>33,187</u>	<u>700,000</u>	<u>33,162</u>	<u>460,921</u>	<u>6,790</u>	<u>2,205,600</u>	<u>100,000</u>	<u>300,000</u>	<u>100,000</u>	<u>72,111</u>	<u>175,000</u>	<u>9,597</u>	<u>12,950</u>	<u>6,013,131</u>	<u>3,637,397</u>
7,022	(362)	28,113	206,947	-	942,526	12,337	164,339	28,366	54,369	73,655	715	-	2,047,471	966,946
-	57,166	-	102,047	12,574	654,857	60,981	10,934	18,872	-	20,272	3,189	-	1,135,628	954,805
7,022	56,804	28,113	308,994	12,574	1,597,383	73,318	175,273	47,238	54,369	93,927	3,904	-	3,183,099	1,921,751
6,445	11,255	5,049	34,338	18,996	411,375	24,501	75,019	19,969	6,124	29,849	3,840	-	903,930	791,590
-	162,720	-	54,321	-	-	134	2,862	754	597	574	47	-	318,408	496,881
-	22	-	-	-	-	72	2,314	-	-	85	109	-	3,841	27,088
-	430	-	30,003	-	196,842	1,268	7,492	-	7,383	8,312	367	-	345,958	342,766
-	127	-	9,363	-	-	521	3,536	-	1,693	1,803	1,057	-	44,180	103,491
-	32	-	4,191	-	-	30	327	-	508	788	214	-	12,221	19,025
-	19	-	-	430	-	-	768	-	170	294	-	-	5,728	21,030
-	19	-	-	-	-	-	562	-	472	396	-	-	6,527	8,607
-	160	-	19,711	-	-	233	2,452	-	795	1,022	59	-	39,509	239,430
<u>13,467</u>	<u>231,588</u>	<u>33,162</u>	<u>460,921</u>	<u>32,000</u>	<u>2,205,600</u>	<u>100,077</u>	<u>270,605</u>	<u>67,961</u>	<u>72,111</u>	<u>137,050</u>	<u>9,597</u>	<u>-</u>	<u>4,863,401</u>	<u>3,971,659</u>
19,720	468,412	-	-	(25,210)	-	(77)	29,395	32,039	-	37,950	-	12,950	1,149,730	(334,262)
-	-	-	-	(78,329)	-	21,454	59,754	-	-	75,000	-	-	1,300,777	1,739,218
-	(65,396)	-	-	1	-	-	-	-	-	-	-	-	(65,395)	(23,640)
-	(403,016)	-	-	-	-	-	-	-	-	-	-	(12,950)	(442,964)	(80,539)
<u>\$ 19,720</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (103,538)</u>	<u>\$ -</u>	<u>\$ 21,377</u>	<u>\$ 89,149</u>	<u>\$ 32,039</u>	<u>\$ -</u>	<u>\$ 112,950</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,942,148</u>	<u>\$ 1,300,777</u>

See independent auditor's report on supplementary information

Mark D. Harrington, CPA
Wayne A. Langer, CPA
Nichole Fairbanks, CPA
Jesse Fraley, CPA
Anna Anderson, CPA



Gregory W. Heck, CPA, CVA
Greg L. Emmerich, CPA
Michael Belknap, CPA
Benjamin J. Roff, CPA, CVA

563 PHALEN BOULEVARD • ST. PAUL, MN 55130
phone 651.481.1128 • fax 651.481.0982

**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***

To the Board of Directors
Mid-Minnesota Legal Assistance
Minneapolis, Minnesota

We have audited, 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, the consolidated financial statements of Mid-Minnesota Legal Assistance (including its subsidiary, The Fund for Legal Aid) (a nonprofit organization), which comprise the consolidated statement of financial position as of December 31, 2020, and the related consolidated statements of activities, cash flows, and functional expenses for the year then ended, and the related notes to the consolidated financial statements, and have issued our report thereon dated March 5, 2021.

Internal Control over Financial Reporting

In planning and performing our audit of the consolidated financial statements, we considered Mid-Minnesota Legal Assistance'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 an opinion on the consolidated financial statements, but not for the purpose of expressing an opinion on the effectiveness of Mid-Minnesota Legal Assistance's internal control. Accordingly, we do not express an opinion on the effectiveness of Mid-Minnesota Legal Assistance'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 the 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 Mid-Minnesota Legal Assistance's consolidated financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the 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 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.

Harrington Lange & Associates

March 5, 2021

Mark D. Harrington, CPA
Wayne A. Langer, CPA
Nichole Fairbanks, CPA
Jesse Fraley, CPA
Anna Anderson, CPA



Gregory W. Heck, CPA, CVA
Greg L. Emmerich, CPA
Michael Belknap, CPA
Benjamin J. Roff, CPA, CVA

563 PHALEN BOULEVARD • ST. PAUL, MN 55130
phone 651.481.1128 • fax 651.481.0982

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

To the Board of Directors
Mid-Minnesota Legal Assistance
Minneapolis, Minnesota

Report on Compliance for Each Major Federal Program

We have audited Mid-Minnesota Legal Assistance's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Mid-Minnesota Legal Assistance's major federal programs for the year ended December 31, 2020. Mid-Minnesota Legal Assistance's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Mid-Minnesota Legal Assistance's major federal programs based on our audit of the types of compliance requirements referred to above. 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 Regulation*, Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Mid-Minnesota Legal Assistance's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for major federal programs. However, our audit does not provide a legal determination of Mid-Minnesota Legal Assistance's compliance.

Opinion on Each Major Federal Program

In our opinion, Mid-Minnesota Legal Assistance 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, 2020.

Report on Internal Control Over Compliance

Management of Mid-Minnesota Legal Assistance is responsible for establishing and maintaining effective internal control over compliance with the types of compliance referred to above. In planning and performing our audit of compliance, we considered Mid-Minnesota Legal Assistance's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Mid-Minnesota Legal Assistance's 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 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 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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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.

Hamington Lange & Associates

March 5, 2021

MID-MINNESOTA LEGAL ASSISTANCE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2020

Federal Grantor/Pass-Through Grantor/Program Title	CFDA Number	Pass-Through Entity Identifying Number	Subrecipients	Expenditures
U.S. Department of Health and Human Services				
Mental Health - Protection and Advocacy	93.138	6X98SM082563-01M001	\$	\$ 331,655
Developmental Disabilities - Protection and Advocacy	93.630	2001MNPADD		347,333
Voting Act - Protection and Advocacy	93.618	2001MNPAVA		69,214
Aging Cluster				
Special Programs for the Aging - Title IIIB	93.044			
State Board on Aging through:				
Metropolitan Area Agency on Aging		311-200-003B-36		140,000
Central MN Council on Aging		315-20-003B-001		147,089
Region 9-passed through from Southern Minnesota Regional Legal Services		Unknown		24,890
Subtotal Special Programs for the Aging - Title IIIB			5,600	311,979
State Department of Human Services				
Refugee and Entrant Assistance-State Administered Programs	93.566	GRK%166891		18,798
Refugee and Entrant Assistance-State Administered Programs	93.566	GRK%166891		9,224
Health Insurance Assistance		Unknown		66,150
Pass-through from Lutheran Social Services		Unknown		33,825
Pass-through from Lutheran Social Services		Unknown		12,589
Subtotal Refugee and Entrant Assistance Programs				140,586
Assistive Technology Protection and Advocacy	93.843	2001MNPAAT-01		45,203
		2101MNPAAT-01		8,686
Subtotal Assistive Technology Protection and Advocacy				53,889
Traumatic Brain Injury - Protection and Advocacy	93.873	1901MNPATB-01		19,081
		2001MNPATB		27,256
Subtotal Traumatic Brain Injury - Protection and Advocacy				46,337
Total U.S. Department of Health and Human Services			5,600	1,300,993

See accompanying notes to schedule
of expenditures of federal awards

MID-MINNESOTA LEGAL ASSISTANCE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (continued)
For the Year Ended December 31, 2020

Federal Grantor/Pass-Through Grantor/Program Title	CFDA Number	Pass-Through Entity Identifying Number	Subrecipients	Expenditures
U.S. Department of Education				
Client Assistance Program	84.161A	H161A190024		99,347
		H161A200024		85,707
Subtotal Client Assistance Program				<u>185,054</u>
Protection & Advocacy of Individual Rights	84.240A	H240A200024-20B3.1		263,508
Total U.S. Department of Education				<u>448,562</u>
U.S. Social Security Administration				
Protection and Advocacy for Beneficiaries of Social Security	96.009	6 PAB1902033802		34,311
		6 PAB1902033802		78,920
Subtotal Protection & Advocacy for Beneficiaries of Social Security				<u>113,231</u>
Strengthening Protections for Social Security Beneficiaries	96.009	SPS18000029-02-01		284,931
		SPS18000029-02-01		117,626
Subtotal Strengthening Protections for Social Security Beneficiaries				<u>402,557</u>
Total U.S. Social Security Administration				<u>515,788</u>
U.S. Department of Housing and Urban Development				
Cluster				
Community Development Block Grants	14.218			
Pass-through from City of Minneapolis		COM0001176		9,858
Pass-through from City of Minneapolis		COM0002593		14,780
Pass-through from City of Minneapolis		COM0001733		14,445
Pass-through from City of Minneapolis		Unknown		23,496
COVID-19 CARES Act Pass-through from City of Minneapolis		COM0002935		158,255
Subtotal Community Development Block Grants Cluster				<u>220,834</u>
Fair Housing Initiative Program: Private Enforcement Initiatives	14.418	FPEI160023-03-00		81,572
		FPEI190055		195,809
Subtotal Fair Housing Initiative Program			<u>128,824</u>	<u>277,381</u>
Total U.S. Department of Housing and Urban Development			<u>128,824</u>	<u>498,215</u>
Legal Service Corporation				
Pass-through from Central Minnesota Legal Services	09.524020	524020		18,526
Pass-through from Central Minnesota Legal Services	09.524020	TIG #19056		48,253
Total Legal Services Corporation				<u>66,779</u>

See accompanying notes to schedule
of expenditures of federal awards

MID-MINNESOTA LEGAL ASSISTANCE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (continued)
For the Year Ended December 31, 2020

Federal Grantor/Pass-Through Grantor/Program Title	CFDA Number	Pass-Through Entity Identifying Number	Subrecipients	Expenditures
U.S. Department of Treasury				
Low Income Tax Clinic	21.008	19LITC0235-03-00		83,049
COVID 19 - Coronavirus Relief Fund	21.019			
CARES Act Pass-through from State of MN		Unknown		1,621,745
CARES Act Pass-through from Stearns County		Unknown		14,780
Subtotal COVID-19 Coronavirus Relief Fund				1,636,525
Total U.S. Department of Treasury				1,719,574
U.S. Department of Justice				
Legal Assistance for Victims Program	16.524	2019-WL-AX-0039	53,439	187,932
National Qualified Representative Program	16.U01			
Pass-through from Vera Institute of Justice		DJJ-17-PSS-S-2757		5,470
Crime Victim Assistance/Discretionary Grants	16.582			
Pass-through from Equal Justice Works		2018-CVJC-029		19,044
Total U.S. Department of Justice			53,439	212,446
Total Expenditures of Federal Awards			\$ 187,863	\$ 4,762,357

See accompanying notes to schedule
of expenditures of federal awards

MID-MINNESOTA LEGAL ASSISTANCE
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

NOTE 1. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of Mid-Minnesota Legal Assistance under programs of the federal government for the year ended December 31, 2020. The information in this Schedule is presented in accordance with the requirements of Title 2 US 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 Mid-Minnesota Legal Assistance, it is not intended to and does not present the financial position, changes in net assets, or cash flows of Mid-Minnesota Legal Assistance.

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. Mid-Minnesota Legal Assistance has elected not to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

MID-MINNESOTA LEGAL ASSISTANCE
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended December 31, 2020

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? ___ yes X no

Significant deficiency(ies) identified? ___ yes X none reported

Noncompliance material to financial statements noted? ___ yes X no

Federal Awards

Internal control over major programs:

Material weakness(es) identified? ___ yes X no

Significant deficiency(ies) identified? ___ yes X none reported

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

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

Identification of major programs:

CFDA Number(s):
21.019

Name of Federal Program or Cluster:
Coronavirus Relief Fund

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

Auditee qualified as low-risk auditee? X Yes ___ No

MID-MINNESOTA LEGAL ASSISTANCE
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended December 31, 2020

Section II—Financial Statement Audit Finding

No matters were reported.

Section III—Findings and Questioned Costs-Major Federal Award Programs Audit

No matters were reported.

Section IV—Prior Year Findings and Questioned Costs

No matters were reported.