

Form **990**

**Return of Organization Exempt From Income Tax**  
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)  
Do not enter social security numbers on this form as it may be made public.  
Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047  
**2023**  
Open to Public Inspection

**A For the 2023 calendar year, or tax year beginning** , and ending

**B** Check if applicable:  
 Address change  
 Name change  
 Initial return  
 Final return/terminated  
 Amended return  
 Application pending

**C** Name of organization  
**MID-MINNESOTA LEGAL ASSISTANCE**  
 Doing business as  
 Number and street (or P.O. box if mail is not delivered to street address) Room/suite  
**111 N FIFTH STREET, SUITE 100**  
 City or town, state or province, country, and ZIP or foreign postal code  
**MINNEAPOLIS MN 55403**

**D** Employer identification number  
**41-1412710**

**E** Telephone number  
**612-334-5970**

**G** Gross receipts\$ **20,630,289**

**F** Name and address of principal officer:  
**MILO MUMGAARD**  
**111 N FIFTH STREET, SUITE 100**  
**MINNEAPOLIS MN 55403**

**H(a)** Is this a group return for subordinates  Yes  No  
**H(b)** Are all subordinates included?  Yes  No  
 If "No," attach a list. See instructions

**I** Tax-exempt status:  501(c)(3)  501(c) ( ) (insert no.)  4947(a)(1) or  527

**J** Website: **MYLEGALAID.ORG**

**K** Form of organization:  Corporation  Trust  Association  Other

**L** Year of formation: **1981** **M** State of legal domicile: **MN**

**H(c)** Group exemption number

**Part I Summary**

<b>Activities &amp; Governance</b>	<b>1</b> Briefly describe the organization's mission or most significant activities: <b>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.</b>		
	<b>2</b> Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	<b>3</b> Number of voting members of the governing body (Part VI, line 1a)	<b>3</b>	<b>18</b>
	<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b)	<b>4</b>	<b>18</b>
	<b>5</b> Total number of individuals employed in calendar year 2023 (Part V, line 2a)	<b>5</b>	<b>206</b>
	<b>6</b> Total number of volunteers (estimate if necessary)	<b>6</b>	<b>185</b>
	<b>7a</b> Total unrelated business revenue from Part VIII, column (C), line 12	<b>7a</b>	<b>0</b>
<b>b</b> Net unrelated business taxable income from Form 990-T, Part I, line 11	<b>7b</b>	<b>0</b>	
<b>Revenue</b>	<b>8</b> Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	<b>9</b> Program service revenue (Part VIII, line 2g)	<b>18,073,909</b>	<b>19,306,453</b>
	<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d)	<b>112,573</b>	<b>1,193,066</b>
	<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	<b>193</b>	<b>57,505</b>
	<b>12</b> Total revenue – add lines 8 through 11 (must equal Part VIII, column (A), line 12)	<b>61,054</b>	<b>73,265</b>
		<b>18,247,729</b>	<b>20,630,289</b>
<b>Expenses</b>	<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1–3)		<b>0</b>
	<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4)		<b>0</b>
	<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	<b>14,139,518</b>	<b>15,758,607</b>
	<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e)		<b>0</b>
	<b>b</b> Total fundraising expenses (Part IX, column (D), line 25)	<b>440,766</b>	
	<b>17</b> Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	<b>4,313,668</b>	<b>4,542,976</b>
<b>18</b> Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	<b>18,453,186</b>	<b>20,301,583</b>	
<b>19</b> Revenue less expenses. Subtract line 18 from line 12	<b>-205,457</b>	<b>328,706</b>	
<b>Net Assets or Fund Balances</b>	<b>20</b> Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	<b>21</b> Total liabilities (Part X, line 26)	<b>18,985,348</b>	<b>19,202,166</b>
	<b>22</b> Net assets or fund balances. Subtract line 21 from line 20	<b>8,392,068</b>	<b>8,233,828</b>
		<b>10,593,280</b>	<b>10,968,338</b>

**Part II Signature Block**

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

**Sign Here**  
 Signature of officer: **MILO MUMGAARD**  
 Date: \_\_\_\_\_  
 Type or print name and title: **EXECUTIVE DIRECTOR**

**Paid Preparer Use Only**  
 Print/Type preparer's name: **GREG EMMERICH**  
 Preparer's signature: **GREG EMMERICH**  
 Date: **04/02/24**  
 Check  if self-employed  if PTIN **P00838472**  
 Firm's name: **HARRINGTON LANGER & ASSOCIATES**  
 Firm's EIN: **41-1532347**  
 Firm's address: **563 PHALEN BLVD SAINT PAUL, MN 55130**  
 Phone no.: **651-481-1128**

May the IRS discuss this return with the preparer shown above? See instructions  Yes  No

**Part III Statement of Program Service Accomplishments**

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

**1** Briefly describe the organization's mission:  
**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.**

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

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

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

**4a** (Code: ) (Expenses \$ **17,741,123** including grants of\$ ) (Revenue \$ **1,193,066** )  
**See Schedule O**

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

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

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

**4e** Total program service expenses **17,741,123**

**Part IV Checklist of Required Schedules**

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

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

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

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

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

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

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)		Yes	No		
<b>2a</b>	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	<b>2a</b>	<b>206</b>		
<b>b</b>	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	<b>2b</b>		<b>X</b>	
<b>3a</b>	Did the organization have unrelated business gross income of \$1,000 or more during the year?	<b>3a</b>			<b>X</b>
<b>b</b>	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	<b>3b</b>			
<b>4a</b>	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	<b>4a</b>			<b>X</b>
<b>b</b>	If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).				
<b>5a</b>	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	<b>5a</b>			<b>X</b>
<b>b</b>	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	<b>5b</b>			<b>X</b>
<b>c</b>	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	<b>5c</b>			
<b>6a</b>	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	<b>6a</b>			<b>X</b>
<b>b</b>	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	<b>6b</b>			
<b>7</b>	<b>Organizations that may receive deductible contributions under section 170(c).</b>				
<b>a</b>	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	<b>7a</b>			<b>X</b>
<b>b</b>	If "Yes," did the organization notify the donor of the value of the goods or services provided?	<b>7b</b>			
<b>c</b>	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	<b>7c</b>			<b>X</b>
<b>d</b>	If "Yes," indicate the number of Forms 8282 filed during the year	<b>7d</b>			
<b>e</b>	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	<b>7e</b>			<b>X</b>
<b>f</b>	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	<b>7f</b>			<b>X</b>
<b>g</b>	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	<b>7g</b>			
<b>h</b>	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	<b>7h</b>			
<b>8</b>	<b>Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	<b>8</b>			
<b>9</b>	<b>Sponsoring organizations maintaining donor advised funds.</b>				
<b>a</b>	Did the sponsoring organization make any taxable distributions under section 4966?	<b>9a</b>			
<b>b</b>	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	<b>9b</b>			
<b>10</b>	<b>Section 501(c)(7) organizations.</b> Enter:				
<b>a</b>	Initiation fees and capital contributions included on Part VIII, line 12	<b>10a</b>			
<b>b</b>	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	<b>10b</b>			
<b>11</b>	<b>Section 501(c)(12) organizations.</b> Enter:				
<b>a</b>	Gross income from members or shareholders	<b>11a</b>			
<b>b</b>	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	<b>11b</b>			
<b>12a</b>	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?	<b>12a</b>			
<b>b</b>	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	<b>12b</b>			
<b>13</b>	<b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b>				
<b>a</b>	Is the organization licensed to issue qualified health plans in more than one state? <b>Note:</b> See the instructions for additional information the organization must report on Schedule O.	<b>13a</b>			
<b>b</b>	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	<b>13b</b>			
<b>c</b>	Enter the amount of reserves on hand	<b>13c</b>			
<b>14a</b>	Did the organization receive any payments for indoor tanning services during the tax year?	<b>14a</b>			<b>X</b>
<b>b</b>	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	<b>14b</b>			
<b>15</b>	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N.	<b>15</b>			<b>X</b>
<b>16</b>	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	<b>16</b>			<b>X</b>
<b>17</b>	<b>Section 501(c)(21) organizations.</b> Did the trust, any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.	<b>17</b>			

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

**Section A. Governing Body and Management**

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

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

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

**Section C. Disclosure**

- 17** List the states with which a copy of this Form 990 is required to be filed **MN**
- 18** Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.  
 Own website  Another's website  Upon request  Other (explain on Schedule O)
- 19** Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20** State the name, address, and telephone number of the person who possesses the organization's books and records.

**TAOFEEK ISHOLA** 111 N FIFTH STREET, SUITE 100  
**MINNEAPOLIS** MN 55403 612-746-3746

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

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

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

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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations. See the instructions for the order in which to list the persons above.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) KAREN CHARLSON ..... PRESIDENT	5.00 0.00	X		X				0	0	0
(2) JAIME STILSON ..... 1ST VICE PRESIDENT	5.00 0.00	X		X				0	0	0
(3) BREE DALAGER ..... 2ND VICE PRESIDENT	5.00 0.00	X		X				0	0	0
(4) BRADLEY HANSON ..... SECRETARY	5.00 0.00	X		X				0	0	0
(5) EDRIC KNIGHT ..... TREASURER	5.00 0.00	X		X				0	0	0
(6) RACHHANA SREY ..... PAST PRESIDENT	5.00 0.00	X		X				0	0	0
(7) MICHAEL COCKSON ..... BOARD MEMBER	1.00 0.00	X						0	0	0
(8) LOGAN DREW ..... BOARD MEMBER	1.00 0.00	X						0	0	0
(9) EDWARD FLEMING ..... BOARD MEMBER	1.00 0.00	X						0	0	0
(10) ERICK GARCIA LUNA ..... BOARD MEMBER	1.00 0.00	X						0	0	0
(11) LOUSENE HOPPE ..... BOARD MEMBER	1.00 0.00	X						0	0	0

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(12) SARAH JEWELL BOARD MEMBER	1.00 0.00	X						0	0	0
(13) KAREN MALKA BOARD MEMBER	1.00 0.00	X						0	0	0
(14) MARY PRICE BOARD MEMBER	1.00 0.00	X						0	0	0
(15) CONNIE ROY BOARD MEMBER	1.00 0.00	X						0	0	0
(16) SURYA SAXENA BOARD MEMBER	1.00 0.00	X						0	0	0
(17) JANICE SIMS BOARD MEMBER	1.00 0.00	X						0	0	0
(18) ROBIN SWINGLEY BOARD MEMBER	1.00 0.00	X						0	0	0
(19) KIWANJA DOTSON BOD MEMBER THRU 3/23	1.00 0.00	X						0	0	0
<b>1b Subtotal</b>										
<b>c Total from continuation sheets to Part VII, Section A</b>								<b>940,068</b>		<b>356,781</b>
<b>d Total (add lines 1b and 1c)</b>								<b>940,068</b>		<b>356,781</b>

**2** Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **15**

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

**Section B. Independent Contractors**

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

(A) Name and business address	(B) Description of services	(C) Compensation
JANUARY ADVISORS LLC HOUSTON TX 77001	PO BOX 728 DATA ANALYSIS	150,000

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

**1**



**Part VIII Statement of Revenue**

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

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	<b>1a</b> Federated campaigns	<b>1a</b>					
	<b>b</b> Membership dues	<b>1b</b>					
	<b>c</b> Fundraising events	<b>1c</b>					
	<b>d</b> Related organizations	<b>1d</b>					
	<b>e</b> Government grants (contributions)	<b>1e</b>	15,138,164				
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above	<b>1f</b>	4,168,289				
	<b>g</b> Noncash contributions included in lines 1a-1f	<b>1g</b>	\$				
	<b>h Total.</b> Add lines 1a-1f			19,306,453			
<b>Program Service Revenue</b>	<b>2a</b> ATTORNEY FEES	Business Code	541900	1,193,066	1,193,066		
	<b>b</b>						
	<b>c</b>						
	<b>d</b>						
	<b>e</b>						
	<b>f</b> All other program service revenue						
	<b>g Total.</b> Add lines 2a-2f			1,193,066			
<b>Other Revenue</b>	<b>3</b> Investment income (including dividends, interest, and other similar amounts)			57,505		57,505	
	<b>4</b> Income from investment of tax-exempt bond proceeds						
	<b>5</b> Royalties						
	<b>6a</b> Gross rents	(i) Real					
		(ii) Personal					
	<b>b</b> Less: rental expenses	<b>6b</b>					
	<b>c</b> Rental inc. or (loss)	<b>6c</b>					
	<b>d</b> Net rental income or (loss)						
	<b>7a</b> Gross amount from sales of assets other than inventory	(i) Securities					
		(ii) Other					
	<b>b</b> Less: cost or other basis and sales exps.	<b>7b</b>					
	<b>c</b> Gain or (loss)	<b>7c</b>					
	<b>d</b> Net gain or (loss)						
<b>8a</b> Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18							
	<b>8a</b>						
<b>b</b> Less: direct expenses	<b>8b</b>						
<b>c</b> Net income or (loss) from fundraising events							
<b>9a</b> Gross income from gaming activities. See Part IV, line 19							
	<b>9a</b>						
<b>b</b> Less: direct expenses	<b>9b</b>						
<b>c</b> Net income or (loss) from gaming activities							
<b>10a</b> Gross sales of inventory, less returns and allowances							
	<b>10a</b>						
<b>b</b> Less: cost of goods sold	<b>10b</b>						
<b>c</b> Net income or (loss) from sales of inventory							
<b>Miscellaneous Revenue</b>	<b>11a</b> Other Revenue	Business Code	900099	61,027	61,027		
	<b>b</b> TRAINING EVENTS			12,238	12,238		
	<b>c</b>						
	<b>d</b> All other revenue						
	<b>e Total.</b> Add lines 11a-11d			73,265			
<b>12 Total revenue.</b> See instructions			20,630,289	1,266,331	0	57,505	

**Part IX Statement of Functional Expenses**

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
<b>1</b> Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
<b>2</b> Grants and other assistance to domestic individuals. See Part IV, line 22				
<b>3</b> Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
<b>4</b> Benefits paid to or for members				
<b>5</b> Compensation of current officers, directors, trustees, and key employees	484,407	204,616	245,687	34,104
<b>6</b> Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
<b>7</b> Other salaries and wages	11,167,431	9,976,421	978,557	212,453
<b>8</b> Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	368,366	334,888	26,391	7,087
<b>9</b> Other employee benefits	2,856,988	2,608,413	195,698	52,877
<b>10</b> Payroll taxes	881,415	787,496	75,752	18,167
<b>11</b> Fees for services (nonemployees):				
<b>a</b> Management				
<b>b</b> Legal				
<b>c</b> Accounting				
<b>d</b> Lobbying				
<b>e</b> Professional fundraising services. See Part IV, line 7				
<b>f</b> Investment management fees				
<b>g</b> Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)				
<b>12</b> Advertising and promotion				
<b>13</b> Office expenses	156,965	131,232	21,548	4,185
<b>14</b> Information technology				
<b>15</b> Royalties				
<b>16</b> Occupancy	1,055,816	941,539	95,690	18,587
<b>17</b> Travel	74,909	73,052	1,555	302
<b>18</b> Payments of travel or entertainment expenses for any federal, state, or local public officials				
<b>19</b> Conferences, conventions, and meetings				
<b>20</b> Interest				
<b>21</b> Payments to affiliates				
<b>22</b> Depreciation, depletion, and amortization	222,019	199,741	18,655	3,623
<b>23</b> Insurance				
<b>24</b> Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
<b>a CONTRACT SERVICES</b>	2,174,021	1,743,353	360,621	70,047
<b>b OTHER DIRECT EXPENSES</b>	463,810	352,640	93,089	18,081
<b>c LITIGATION COSTS</b>	160,766	160,766		
<b>d EQUIPMENT PURCHASE</b>	98,360	98,360		
<b>e</b> All other expenses	136,310	128,606	6,451	1,253
<b>25</b> Total functional expenses. Add lines 1 through 24e	20,301,583	17,741,123	2,119,694	440,766
<b>26</b> Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

**Part X Balance Sheet**

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

		(A) Beginning of year		(B) End of year
<b>Assets</b>	1 Cash—non-interest-bearing	2,568,582	1	3,559,470
	2 Savings and temporary cash investments	701,965	2	1,144,174
	3 Pledges and grants receivable, net	3,400,411	3	2,966,222
	4 Accounts receivable, net		4	
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	56,741	9	142,163
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 1,900,987		
	b Less: accumulated depreciation	10b 1,062,064	979,455	10c 838,923
	11 Investments—publicly traded securities		11	
	12 Investments—other securities. See Part IV, line 11		12	
	13 Investments—program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	11,278,194	15	10,551,214
16 <b>Total assets.</b> Add lines 1 through 15 (must equal line 33)	18,985,348	16	19,202,166	
<b>Liabilities</b>	17 Accounts payable and accrued expenses	787,393	17	1,088,790
	18 Grants payable		18	
	19 Deferred revenue	329,851	19	512,358
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	7,274,824	25	6,632,680
	26 <b>Total liabilities.</b> Add lines 17 through 25	8,392,068	26	8,233,828
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.</b>			
	27 Net assets without donor restrictions	6,611,052	27	7,922,181
	28 Net assets with donor restrictions	3,982,228	28	3,046,157
	<b>Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.</b>			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	10,593,280	32	10,968,338
33 Total liabilities and net assets/fund balances	18,985,348	33	19,202,166	

**Part XI Reconciliation of Net Assets**

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

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12)	<b>1</b>	<b>20,630,289</b>
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	<b>20,301,583</b>
<b>3</b>	Revenue less expenses. Subtract line 2 from line 1	<b>3</b>	<b>328,706</b>
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	<b>4</b>	<b>10,593,280</b>
<b>5</b>	Net unrealized gains (losses) on investments	<b>5</b>	<b>391,479</b>
<b>6</b>	Donated services and use of facilities	<b>6</b>	
<b>7</b>	Investment expenses	<b>7</b>	
<b>8</b>	Prior period adjustments	<b>8</b>	
<b>9</b>	Other changes in net assets or fund balances (explain on Schedule O)	<b>9</b>	<b>-345,127</b>
<b>10</b>	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	<b>10</b>	<b>10,968,338</b>

**Part XII Financial Statements and Reporting**

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

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

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

(A) Name and title	(B) Average hours per week per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(20) <b>ELIZABETH JENSEN</b>										
(12) ..... BOD MEMBER THRU 3/23	1.00 0.00	X					0	0	0	
(21) <b>LARRY JENSEN</b>										
(13) ..... BOD MEMBER THRU 3/23	1.00 0.00	X					0	0	0	
(22) <b>CHRIS JOZWIAK</b>										
(14) ..... BOD MEMBER THRU 3/23	1.00 0.00	X					0	0	0	
(23) <b>ANDREA LARSON</b>										
(15) ..... BOD MEMBER THRU 3/23	1.00 0.00	X					0	0	0	
(24) <b>ABDI MAHAD</b>										
(16) ..... BOD MEMBER THRU 3/23	1.00 0.00	X					0	0	0	
(25) <b>KIMBERLY PARRA</b>										
(17) ..... BOD MEMBER THRU 3/23	1.00 0.00	X					0	0	0	
(26) <b>DANIELLE SHELTON WALCZAK</b>										
(18) ..... EXEC DIR THRU 10/23	40.00 0.00			X			137,385	0	52,607	
(27) <b>LUKE GRUNDMAN</b>										
(19) ..... INTERIM ED BEG 11/23	40.00 0.00			X			105,457	0	39,493	
<b>1b Subtotal</b> .....							<b>242,842</b>		<b>92,100</b>	
<b>c Total from continuation sheets to Part VII, Section A</b> .....										
<b>d Total (add lines 1b and 1c)</b> .....										

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

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

**Section B. Independent Contractors**

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

(A) Name and business address	(B) Description of services	(C) Compensation

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

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

(A) Name and title	(B) Average hours per week per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(28) <b>TAOFEEK ISHOLA</b>	(12) 40.00									
CONTROLLER	0.00			X			99,222	0	38,723	
(29) <b>ANN COFELL</b>	(13) 40.00									
DEPUTY DIRECTOR	0.00				X		127,569	0	48,843	
(30) <b>RON ELWOOD</b>	(14) 40.00									
SUPERVISING ATTORNEY	0.00				X		123,923	0	46,697	
(31) <b>MARVIN GORDON</b>	(15) 40.00									
DIRECTOR OF IT	0.00				X		116,516	0	43,995	
(32) <b>KARLA KRUEGER</b>	(16) 40.00									
SUPERVISING ATTORNEY	0.00				X		116,028	0	43,410	
(33) <b>RALONDA MASON</b>	(17) 40.00									
STAFF ATTORNEY	0.00				X		113,968	0	43,013	
(18)										
(19)										
<b>1b Subtotal</b>							<b>697,226</b>		<b>264,681</b>	
<b>c Total from continuation sheets to Part VII, Section A</b>										
<b>d Total (add lines 1b and 1c)</b>										

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

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

**Section B. Independent Contractors**

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

(A) Name and business address	(B) Description of services	(C) Compensation

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

SCHEDULE A (Form 990)

Department of the Treasury Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

Attach to Form 990 or Form 990-EZ.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization

MID-MINNESOTA LEGAL ASSISTANCE

Employer identification number

41-1412710

Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions.

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

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

Table with 6 columns: (i) Name of supported organization, (ii) EIN, (iii) Type of organization, (iv) Is the organization listed in your governing document?, (v) Amount of monetary support, (vi) Amount of other support. Rows (A) through (E) and Total.

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

Schedule A (Form 990) 2023

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)
(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Table with 7 columns: (a) 2019, (b) 2020, (c) 2021, (d) 2022, (e) 2023, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Tax revenues levied for the organization's benefit; 3 The value of services or facilities furnished by a governmental unit; 4 Total. Add lines 1 through 3; 5 The portion of total contributions by each person; 6 Public support. Subtract line 5 from line 4.

Section B. Total Support

Table with 7 columns: (a) 2019, (b) 2020, (c) 2021, (d) 2022, (e) 2023, (f) Total. Rows include: 7 Amounts from line 4; 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources; 9 Net income from unrelated business activities; 10 Other income. Do not include gain or loss from the sale of capital assets; 11 Total support. Add lines 7 through 10.

12 Gross receipts from related activities, etc. (see instructions) 12 2,171,607
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here

Section C. Computation of Public Support Percentage

Table with 2 columns: Line number, Percentage. Row 14: Public support percentage for 2023 (line 6, column (f) divided by line 11, column (f)) 14 99.37%
Row 15: Public support percentage from 2022 Schedule A, Part II, line 14 15 99.40%

- 16a 33 1/3% support test — 2023. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization [X]
b 33 1/3% support test — 2022. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization
17a 10%-facts-and-circumstances test — 2023. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization
b 10%-facts-and-circumstances test — 2022. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions



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

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

Section A. Public Support

Table with 7 columns: (a) 2019, (b) 2020, (c) 2021, (d) 2022, (e) 2023, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Gross receipts from admissions, merchandise sold or services performed; 3 Gross receipts from activities that are not an unrelated trade or business; 4 Tax revenues levied for the organization's benefit; 5 The value of services or facilities furnished by a governmental unit; 6 Total. Add lines 1 through 5; 7a Amounts included on lines 1, 2, and 3 received from disqualified persons; 7b Amounts included on lines 2 and 3 received from other than disqualified persons; 7c Add lines 7a and 7b; 8 Public support. (Subtract line 7c from line 6.)

Section B. Total Support

Table with 7 columns: (a) 2019, (b) 2020, (c) 2021, (d) 2022, (e) 2023, (f) Total. Rows include: 9 Amounts from line 6; 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources; 10b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975; 10c Add lines 10a and 10b; 11 Net income from unrelated business activities not included on line 10b; 12 Other income. Do not include gain or loss from the sale of capital assets; 13 Total support. (Add lines 9, 10c, 11, and 12.)

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

Section C. Computation of Public Support Percentage

Table with 3 columns: Description, Line Number, Percentage. Row 15: Public support percentage for 2023 (line 8, column (f), divided by line 13, column (f)) 15 %; Row 16: Public support percentage from 2022 Schedule A, Part III, line 15 16 %

Section D. Computation of Investment Income Percentage

Table with 3 columns: Description, Line Number, Percentage. Row 17: Investment income percentage for 2023 (line 10c, column (f), divided by line 13, column (f)) 17 %; Row 18: Investment income percentage from 2022 Schedule A, Part III, line 17 18 %

19a 33 1/3% support tests — 2023. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization [ ]

b 33 1/3% support tests — 2022. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization [ ]

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

**Part IV Supporting Organizations**

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

**Section A. All Supporting Organizations**

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

**Part IV Supporting Organizations (continued)**

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

**Section B. Type I Supporting Organizations**

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

**Section C. Type II Supporting Organizations**

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

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

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

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

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

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

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

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

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

Section C – Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	<b>Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	

7  Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).

<b>Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations</b> <i>(continued)</i>				
<b>Section D – Distributions</b>			<b>Current Year</b>	
<b>1</b>	Amounts paid to supported organizations to accomplish exempt purposes		<b>1</b>	
<b>2</b>	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity		<b>2</b>	
<b>3</b>	Administrative expenses paid to accomplish exempt purposes of supported organizations		<b>3</b>	
<b>4</b>	Amounts paid to acquire exempt-use assets		<b>4</b>	
<b>5</b>	Qualified set-aside amounts (prior IRS approval required— <i>provide details in Part VI</i> )		<b>5</b>	
<b>6</b>	Other distributions ( <i>describe in Part VI</i> ). See instructions.		<b>6</b>	
<b>7</b>	<b>Total annual distributions.</b> Add lines 1 through 6.		<b>7</b>	
<b>8</b>	Distributions to attentive supported organizations to which the organization is responsive ( <i>provide details in Part VI</i> ). See instructions.		<b>8</b>	
<b>9</b>	Distributable amount for 2022 from Section C, line 6		<b>9</b>	
<b>10</b>	Line 8 amount divided by line 9 amount		<b>10</b>	
<b>Section E – Distribution Allocations</b> (see instructions)		<b>(i) Excess Distributions</b>	<b>(ii) Underdistributions Pre-2023</b>	<b>(iii) Distributable Amount for 2023</b>
<b>1</b>	Distributable amount for 2023 from Section C, line 6			
<b>2</b>	Underdistributions, if any, for years prior to 2023 (reasonable cause required— <i>explain in Part VI</i> ). See instructions.			
<b>3</b>	Excess distributions carryover, if any, to 2023			
<b>a</b>	From 2018 .....			
<b>b</b>	From 2019 .....			
<b>c</b>	From 2020 .....			
<b>d</b>	From 2021 .....			
<b>e</b>	From 2022 .....			
<b>f</b>	<b>Total</b> of lines 3a through 3e			
<b>g</b>	Applied to underdistributions of prior years			
<b>h</b>	Applied to 2023 distributable amount			
<b>i</b>	Carryover from 2018 not applied (see instructions)			
<b>j</b>	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
<b>4</b>	Distributions for 2023 from Section D, line 7: \$			
<b>a</b>	Applied to underdistributions of prior years			
<b>b</b>	Applied to 2023 distributable amount			
<b>c</b>	Remainder. Subtract lines 4a and 4b from line 4.			
<b>5</b>	Remaining underdistributions for years prior to 2023, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
<b>6</b>	Remaining underdistributions for 2023. Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
<b>7</b>	<b>Excess distributions carryover to 2024.</b> Add lines 3j and 4c.			
<b>8</b>	Breakdown of line 7:			
<b>a</b>	Excess from 2019 .....			
<b>b</b>	Excess from 2020 .....			
<b>c</b>	Excess from 2021 .....			
<b>d</b>	Excess from 2022 .....			
<b>e</b>	Excess from 2023 .....			

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

**Part II, Line 10 - Other Income Detail**

Recovery of software develop costs \$ 500,000

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

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

Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization

Employer identification number

MID-MINNESOTA LEGAL ASSISTANCE

41-1412710

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include: 1 Total number at end of year, 2 Aggregate value of contributions to (during year), 3 Aggregate value of grants from (during year), 4 Aggregate value at end of year, 5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?, 6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?

Part II Conservation Easements

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

Table with 2 columns: Description, Held at the End of the Tax Year. Rows include: 1 Purpose(s) of conservation easements held by the organization (check all that apply), 2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year, 3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year, 4 Number of states where property subject to conservation easement is located, 5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?, 6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year, 7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year, 8 Does each conservation easement reported on line 2d above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?, 9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

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

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

Table with 2 columns: Description, Amount. Rows include: 1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items. 1b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items. (i) Revenue included on Form 990, Part VIII, line 1. (ii) Assets included in Form 990, Part X. 2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items. a Revenue included on Form 990, Part VIII, line 1. b Assets included in Form 990, Part X.

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

- 3** Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply).
- a**  Public exhibition  
**b**  Scholarly research  
**c**  Preservation for future generations
- d**  Loan or exchange program  
**e**  Other .....
- 4** Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5** During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?  Yes  No

**Part IV Escrow and Custodial Arrangements**

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

- 1a** Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?  Yes  No
- b** If "Yes," explain the arrangement in Part XIII and complete the following table.
- |  | Amount    |
|--|-----------|
| <b>c</b> Beginning balance .....             | <b>1c</b> |
| <b>d</b> Additions during the year .....     | <b>1d</b> |
| <b>e</b> Distributions during the year ..... | <b>1e</b> |
| <b>f</b> Ending balance .....                | <b>1f</b> |
- 2a** Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability?  Yes  No
- b** If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII .....

**Part V Endowment Funds**

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

- |   | (a) Current year | (b) Prior year | (c) Two years back | (d) Three years back | (e) Four years back |
|---|------------------|----------------|--------------------|----------------------|---------------------|
| <b>1a</b> Beginning of year balance .....                     | 3,803,477        | 3,740,375      | 3,115,794          | 2,912,228            | 2,573,206           |
| <b>b</b> Contributions .....                                  | 7,000            | 619,486        | 260,940            |                      | 8,000               |
| <b>c</b> Net investment earnings, gains, and losses .....     | 426,885          | -381,514       | 653,454            | 310,675              | 435,832             |
| <b>d</b> Grants or scholarships .....                         | -97,350          | -143,103       | -261,105           | -78,998              | -77,195             |
| <b>e</b> Other expenditures for facilities and programs ..... |                  |                |                    |                      |                     |
| <b>f</b> Administrative expenses .....                        | -35,407          | -31,767        | -28,708            | -28,111              | -27,615             |
| <b>g</b> End of year balance .....                            | 4,104,605        | 3,803,477      | 3,740,375          | 3,115,794            | 2,912,228           |
- 2** Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a** Board designated or quasi-endowment **40.07** %  
**b** Permanent endowment **59.93** %  
**c** Term endowment ..... %  
 The percentages on lines 2a, 2b, and 2c should equal 100%.
- 3a** Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- |   | Yes      | No       |
|---|----------|----------|
| <b>(i)</b> Unrelated organizations? ..... | <b>X</b> |          |
| <b>(ii)</b> Related organizations? .....  |          | <b>X</b> |
- b** If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?  Yes  No
- 4** Describe in Part XIII the intended uses of the organization's endowment funds.

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

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
<b>1a</b> Land .....				
<b>b</b> Buildings .....		401,915	160,557	241,358
<b>c</b> Leasehold improvements .....				
<b>d</b> Equipment .....		1,492,081	894,516	597,565
<b>e</b> Other .....		6,991	6,991	
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B)) .....				838,923



**Part VII Investments – Other Securities**

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

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives .....		
(2) Closely held equity interests .....		
(3) Other .....		
(A) .....		
(B) .....		
(C) .....		
(D) .....		
(E) .....		
(F) .....		
(G) .....		
(H) .....		
<b>Total.</b> (Column (b) must equal Form 990, Part X, line 12, col. (B)) .....		

**Part VIII Investments – Program Related**

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

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

**Part IX Other Assets**

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

(a) Description	(b) Book value
(1) <b>OPERATING LEASE RIGHT-OF-USE ASSETS</b>	<b>6,014,073</b>
(2) <b>FUNDS HELD AT COMMUNITY FOUNDATION</b>	<b>4,104,605</b>
(3) <b>NET ASSETS OF THE FUND FOR LEGAL AID</b>	<b>384,043</b>
(4) <b>CLIENT ESCROW FUNDS</b>	<b>48,493</b>
(5) .....	
(6) .....	
(7) .....	
(8) .....	
(9) .....	
<b>Total.</b> (Column (b) must equal Form 990, Part X, line 15, col. (B)) .....	<b>10,551,214</b>

**Part X Other Liabilities**

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) <b>OPERATING LEASE LIABILITIES</b>	<b>6,584,187</b>
(3) <b>CLIENT TRUST DEPOSITS</b>	<b>48,493</b>
(4) .....	
(5) .....	
(6) .....	
(7) .....	
(8) .....	
(9) .....	
<b>Total.</b> (Column (b) must equal Form 990, Part X, line 25, col. (B)) .....	<b>6,632,680</b>

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

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

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

1	Total revenue, gains, and other support per audited financial statements		1	23,057,055
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
	a Net unrealized gains (losses) on investments	2a	391,479	
	b Donated services and use of facilities	2b	2,256,282	
	c Recoveries of prior year grants	2c		
	d Other (Describe in Part XIII.)	2d	1,429,005	
	e Add lines 2a through 2d		2e	4,076,766
3	Subtract line 2e from line 1		3	18,980,289
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
	a Investment expenses not included on Form 990, Part VIII, line 7b	4a		
	b Other (Describe in Part XIII.)	4b	1,650,000	
	c Add lines 4a and 4b		4c	1,650,000
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)		5	20,630,289

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

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

1	Total expenses and losses per audited financial statements		1	22,681,997
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
	a Donated services and use of facilities	2a	2,256,282	
	b Prior year adjustments	2b		
	c Other losses	2c		
	d Other (Describe in Part XIII.)	2d	124,132	
	e Add lines 2a through 2d		2e	2,380,414
3	Subtract line 2e from line 1		3	20,301,583
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
	a Investment expenses not included on Form 990, Part VIII, line 7b	4a		
	b Other (Describe in Part XIII.)	4b		
	c Add lines 4a and 4b		4c	
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)		5	20,301,583

**Part XIII Supplemental Information**

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

**Part X - FIN 48 Footnote**

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.

**Part XI, Line 2d - Revenue Amounts Included in Financials - Other**

THE FUND FOR LEGAL AID REVENUE \$ 1,429,005

**Part XIII Supplemental Information** *(continued)*

**Part XI, Line 4b - Revenue Amounts Included on Return - Other**

EQUITY TRANSFER FROM THE FUND FOR LEGAL AID \$ 1,650,000

**Part XII, Line 2d - Expense Amounts Included in Financials - Other**

THE FUND FOR LEGAL AID EXPENSES \$ 124,132

SCHEDULE J (Form 990)

Department of the Treasury Internal Revenue Service

Name of the organization

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

Complete if the organization answered "Yes" on Form 990, Part IV, line 23. Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2023

Open to Public Inspection

Employer identification number

41-1412710

Part I Questions Regarding Compensation

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

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

b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain

2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?

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

- Compensation committee
Independent compensation consultant
Form 990 of other organizations
Written employment contract
Compensation survey or study
Approval by the board or compensation committee

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

- a Receive a severance payment or change-of-control payment?
b Participate in or receive payment from a supplemental nonqualified retirement plan?
c Participate in or receive payment from an equity-based compensation arrangement?

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

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

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

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

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

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

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

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

Table with 3 columns: Question ID, Yes, No. Contains rows for questions 1b, 2, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, 8, 9.

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

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

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

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)–(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1 DANIELLE SHELTON WALCZAK EXEC DIR THRU 10/23	(i)	137,385	0	0	1,829	50,778	189,992	0
	(ii)	0	0	0	0	0	0	0
2 ANN COFELL DEPUTY DIRECTOR	(i)	127,569	0	0	5,730	43,113	176,412	0
	(ii)	0	0	0	0	0	0	0
3 RON ELWOOD SUPERVISING ATTORNEY	(i)	123,923	0	0	3,400	43,297	170,620	0
	(ii)	0	0	0	0	0	0	0
4 MARVIN GORDON DIRECTOR OF IT	(i)	116,516	0	0	5,447	38,548	160,511	0
	(ii)	0	0	0	0	0	0	0
5 KARLA KRUEGER SUPERVISING ATTORNEY	(i)	116,028	0	0	7,621	35,789	159,438	0
	(ii)	0	0	0	0	0	0	0
6 RALONDA MASON STAFF ATTORNEY	(i)	113,968	0	0	2,453	40,560	156,981	0
	(ii)	0	0	0	0	0	0	0
7	(i)							
	(ii)							
8	(i)							
	(ii)							
9	(i)							
	(ii)							
10	(i)							
	(ii)							
11	(i)							
	(ii)							
12	(i)							
	(ii)							
13	(i)							
	(ii)							
14	(i)							
	(ii)							
15	(i)							
	(ii)							
16	(i)							
	(ii)							



**SCHEDULE O  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

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

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

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

OMB No. 1545-0047

**2023**

**Open to Public  
Inspection**

Name of the organization <b>MID-MINNESOTA LEGAL ASSISTANCE</b>	Employer identification number <b>41-1412710</b>
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**Form 990, Part III, Line 4a - First Accomplishment**

**GENERAL CASE SERVICES: WE PROVIDED A WIDE RANGE OF FREE LEGAL SERVICES TO PEOPLE WITH LOW INCOMES IN MORE THAN TWENTY COUNTIES IN CENTRAL MINNESOTA THROUGH OFFICES IN MINNEAPOLIS, ST CLOUD, AND WILMAR, AND WE SERVED ADDITIONAL CLIENTS STATEWIDE. WE HELPED APPROXIMATELY 13,500 LOW-INCOME PEOPLE DEFEND THEIR LEGAL RIGHTS TO BASIC NEEDS LIKE FOOD, SHELTER, SAFETY, AND HEATH CARE THROUGH NEARLY SIX THOUSAND CLIENT MATTERS.**

**DISABILITY LAW SERVICES: WE PROVIDED FREE CIVIL LEGAL ASSISTANCE TO INDIVIDUALS WITH DISABILITIES STATEWIDE ON LEGAL ISSUES RELATED TO THEIR ISABILITIES. WE SERVED APPROXIMATELY EIGHT HUNDRED MINNESOTANS WITH DISABILITIES WITH REPRESENTATION AND INFORMATION REGARDING THEIR RIGHTS. WE ALSO PROTECTED DISABILITY RIGHTS BY MONITORING SIXTY-SIX FACILITIES THAT CARED FOR PEOPLE WITH DISABILITIES AND 129 POLLING PLACES.**

**Form 990, Part VI, Line 11b - Organization's Process to Review Form 990**  
**FORM 990 IS PREPARED BY THE ACCOUNTING FIRM THAT PERFORMS THE AUDIT. WHEN THE EXECUTIVE COMMITTEE AND THE BOARD APPROVE THE AUDIT, THEY ALSO APPROVE COMPLETION OF THE FORM 990, AND THE COMPLETED FORM 990 IS MADE AVAILABLE TO THEM BEFORE FILING.**

**Form 990, Part VI, Line 12c - Enforcement of Conflicts Policy**  
**EACH BOARD MEMBER IS RESPONSIBLE FOR REVIEWING AND SIGNING THE CONFLICT OF INTEREST POLICY ON AN ANNUAL BASIS.**

Name of the organization <b>MID-MINNESOTA LEGAL ASSISTANCE</b>	Employer identification number <b>41-1412710</b>
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Form 990, Part VI, Line 15a - Compensation Process for Top Official  
 THE EXECUTIVE DIRECTOR SALARY IS SET BY THE BOARD OF DIRECTORS. THE BOARD IS CHARGED WITH AN EVALUATION OF THE EXECUTIVE DIRECTOR ON AN ANNUAL BASIS.

Form 990, Part VI, Line 15b - Compensation Process for Officers  
 ALL OTHER EMPLOYEES PAY RATES ARE PRE-APPROVED BY THE EXECUTIVE DIRECTOR SUBJECT TO THE PUBLISHED SALARY SCHEDULE OF THE ORGANIZATION.

Form 990, Part VI, Line 19 - Governing Documents Disclosure Explanation  
 THE ORGANIZATION MAKES ITS GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY, AND FINANCIAL STATEMENTS AVAILABLE UPON REQUEST.

Form 990, Part XI, Line 9 - Other Changes in Net Assets Explanation

THE FUND FOR LEGAL AID REVENUE	\$ 1,429,005
EQUITY TRANSFER FROM THE FUND FOR LEGAL AID	\$ -1,650,000
THE FUND FOR LEGAL AID EXPENSES	\$ -124,132
Total	\$ -345,127



**SCHEDULE R  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

Name of the organization

**Related Organizations and Unrelated Partnerships**

Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.

Attach to Form 990.

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

OMB No. 1545-0047

**2023**

**Open to Public Inspection**

**MID-MINNESOTA LEGAL ASSISTANCE**

Employer identification number

**41-1412710**

**Part I Identification of Disregarded Entities.** Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
(1) .....					
(2) .....					
(3) .....					
(4) .....					
(5) .....					

**Part II Identification of Related Tax-Exempt Organizations.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
(1) <b>THE FUND FOR LEGAL AID</b> 111 N FIFTH STREET, SUITE 100 41-1413955 MINNEAPOLIS MN 55403	<b>LEGAL AID</b>	<b>MN</b>	<b>501c3</b>	<b>7</b>	<b>MID-MINNES</b>	<b>X</b>	
(2) .....							
(3) .....							
(4) .....							
(5) .....							

**Part III Identification of Related Organizations Taxable as a Partnership.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a partnership during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate alloc.?		(i) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	
(1) .....												
(2) .....												
(3) .....												
(4) .....												

**Part IV Identification of Related Organizations Taxable as a Corporation or Trust.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a corporation or trust during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity?	
								Yes	No
(1) .....									
(2) .....									
(3) .....									
(4) .....									

**Part V Transactions With Related Organizations.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

**Note:** Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

	Yes	No
<b>1</b> During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?		
<b>a</b> Receipt of <b>(i)</b> interest, <b>(ii)</b> annuities, <b>(iii)</b> royalties, or <b>(iv)</b> rent from a controlled entity		X
<b>b</b> Gift, grant, or capital contribution to related organization(s)		X
<b>c</b> Gift, grant, or capital contribution from related organization(s)	X	
<b>d</b> Loans or loan guarantees to or for related organization(s)		X
<b>e</b> Loans or loan guarantees by related organization(s)		X
<b>f</b> Dividends from related organization(s)		X
<b>g</b> Sale of assets to related organization(s)		X
<b>h</b> Purchase of assets from related organization(s)		X
<b>i</b> Exchange of assets with related organization(s)		X
<b>j</b> Lease of facilities, equipment, or other assets to related organization(s)		X
<b>k</b> Lease of facilities, equipment, or other assets from related organization(s)		X
<b>l</b> Performance of services or membership or fundraising solicitations for related organization(s)		X
<b>m</b> Performance of services or membership or fundraising solicitations by related organization(s)		X
<b>n</b> Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	X	
<b>o</b> Sharing of paid employees with related organization(s)	X	
<b>p</b> Reimbursement paid to related organization(s) for expenses		X
<b>q</b> Reimbursement paid by related organization(s) for expenses	X	
<b>r</b> Other transfer of cash or property to related organization(s)		X
<b>s</b> Other transfer of cash or property from related organization(s)		X

**2** If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1) THE FUND FOR LEGAL AID	o	61,580	AMOUNT PAID
(2) THE FUND FOR LEGAL AID	q	46,893	AMOUNT PAID
(3) THE FUND FOR LEGAL AID	c	1,650,000	AMOUNT PAID/AWARDED
(4)			
(5)			
(6)			

**Part VI Unrelated Organizations Taxable as a Partnership.** Complete if the organization answered "Yes" on Form 990, Part IV, line 37.

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(e) Are all partners section 501(c)(3) organizations?		(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
				Yes	No			Yes	No		Yes	No	
(1) .....													
(2) .....													
(3) .....													
(4) .....													
(5) .....													
(6) .....													
(7) .....													
(8) .....													
(9) .....													
(10) .....													
(11) .....													



**MID-MINNESOTA  
LEGAL ASSISTANCE  
AUDITED CONSOLIDATED  
FINANCIAL STATEMENTS  
December 31, 2023**

**MID-MINNESOTA LEGAL ASSISTANCE**  
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## **INDEPENDENT AUDITOR'S REPORT**

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

### **Report on the Audit of the Financial Statements**

#### ***Opinion***

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, 2023, 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.

In our opinion, the consolidated financial statements present fairly, in all material respects, the consolidated financial position of Mid-Minnesota Legal Assistance as of December 31, 2023, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

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

We conducted our audit in accordance with auditing standards generally accepted in the United States of America 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 Mid-Minnesota Legal Assistance and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



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

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Mid-Minnesota Legal Assistance'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 for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

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

### ***Report on Summarized Comparative Information***

We have previously audited Mid-Minnesota Legal Assistance's 2022 consolidated financial statements, and we expressed an unmodified audit opinion on those audited consolidated financial statements in our report dated March 10, 2023. In our opinion, the summarized comparative information presented herein as of and for the year ended December 31, 2022, is consistent, in all material respects, with the audited consolidated financial statements from which it has been derived.

### ***Supplementary Information***

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the financial statements as a whole.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated March 12, 2024, 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 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 Mid-Minnesota Legal Assistance's 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.

*Hamington Langer & Associates*

March 12, 2024

**MID-MINNESOTA LEGAL ASSISTANCE**  
**CONSOLIDATED STATEMENT OF FINANCIAL POSITION**  
December 31, 2023  
(With Comparative Totals for 2022)

	2023	2022
<b>ASSETS</b>		
<b>CURRENT ASSETS</b>		
Cash and cash equivalents	\$ 5,776,907	\$ 4,773,839
Client escrow funds	48,493	104,683
Promises to give:		
Governmental support and other grants	2,165,217	2,429,223
Contributions	111,785	197,066
Prepaid expenses	142,163	56,741
<b>TOTAL CURRENT ASSETS</b>	<b>8,244,565</b>	<b>7,561,552</b>
<b>PROPERTY AND EQUIPMENT, at cost</b>	1,900,985	1,819,498
Less: accumulated depreciation	(1,062,062)	(840,043)
<b>TOTAL PROPERTY AND EQUIPMENT, net</b>	<b>838,923</b>	<b>979,455</b>
<b>OTHER ASSETS</b>		
Investments held at Community Foundation	4,104,605	3,803,477
Operating lease right-of-use assets	6,014,073	6,640,864
<b>TOTAL OTHER ASSETS</b>	<b>10,118,678</b>	<b>10,444,341</b>
<b>TOTAL ASSETS</b>	<b>\$ 19,202,166</b>	<b>\$ 18,985,348</b>

	<u>2023</u>	<u>2022</u>
<b>LIABILITIES AND NET ASSETS</b>		
<b>CURRENT LIABILITIES</b>		
Accounts payable	\$ 369,431	\$ 273,209
Client trust deposits	48,493	104,683
Accrued expenses	719,359	514,184
Deferred revenue	512,358	329,851
Operating lease liabilities, current portion	<u>506,431</u>	<u>585,954</u>
TOTAL CURRENT LIABILITIES	2,156,072	1,807,881
<b>LONG-TERM LIABILITIES</b>		
Operating lease liabilities, net of current portion	<u>6,077,756</u>	<u>6,584,187</u>
TOTAL LIABILITIES	<u>8,233,828</u>	<u>8,392,068</u>
<b>NET ASSETS</b>		
Net assets without donor restrictions	7,922,181	6,611,052
Net assets with donor restrictions	<u>3,046,157</u>	<u>3,982,228</u>
TOTAL NET ASSETS	<u>10,968,338</u>	<u>10,593,280</u>
TOTAL LIABILITIES AND NET ASSETS	<u><u>\$ 19,202,166</u></u>	<u><u>\$ 18,985,348</u></u>

**MID-MINNESOTA LEGAL ASSISTANCE**  
**CONSOLIDATED STATEMENT OF ACTIVITIES**  
For the Year Ended December 31, 2023  
(With Comparative Totals for 2022)

	Without Donor Restrictions	With Donor Restrictions	Total 2023	Total 2022
<b>SUPPORT AND REVENUE</b>				
Support:				
Governmental support	\$ 15,138,164	\$ -	\$ 15,138,164	\$ 12,038,324
Other grants	740,588	1,055,484	1,796,072	3,498,443
Contributions	1,810,099	7,000	1,817,099	2,047,153
In-kind contributions	2,256,282	-	2,256,282	488,004
Miscellaneous	61,027	-	61,027	-
Special events	330,366	-	330,366	400,312
Total Support	<u>20,336,526</u>	<u>1,062,484</u>	<u>21,399,010</u>	<u>18,472,236</u>
Revenue:				
Training and other revenue	12,238	-	12,238	61,054
Interest income	61,262	-	61,262	689
Attorney fees	1,193,066	-	1,193,066	112,573
Change in value of investments held at Community Foundation, net	194,330	197,149	391,479	(518,783)
Total Revenue	<u>1,460,896</u>	<u>197,149</u>	<u>1,658,045</u>	<u>(344,467)</u>
Net Assets Released from Restrictions	<u>2,195,704</u>	<u>(2,195,704)</u>	<u>-</u>	<u>-</u>
<b>TOTAL SUPPORT AND REVENUE</b>	<u>23,993,126</u>	<u>(936,071)</u>	<u>23,057,055</u>	<u>18,127,769</u>
<b>EXPENSES</b>				
Program Services	<u>19,997,405</u>	<u>-</u>	<u>19,997,405</u>	<u>16,449,825</u>
Supporting Services:				
Management and general	2,142,262	-	2,142,262	2,121,300
Fundraising	542,330	-	542,330	478,538
Total Supporting Services	<u>2,684,592</u>	<u>-</u>	<u>2,684,592</u>	<u>2,599,838</u>
<b>TOTAL EXPENSES</b>	<u>22,681,997</u>	<u>-</u>	<u>22,681,997</u>	<u>19,049,663</u>
<b>CHANGE IN NET ASSETS</b>	1,311,129	(936,071)	375,058	(921,894)
NET ASSETS, BEGINNING	<u>6,611,052</u>	<u>3,982,228</u>	<u>10,593,280</u>	<u>11,515,174</u>
<b>NET ASSETS, ENDING</b>	<u>\$ 7,922,181</u>	<u>\$ 3,046,157</u>	<u>\$ 10,968,338</u>	<u>\$ 10,593,280</u>

**MID-MINNESOTA LEGAL SERVICES**  
**CONSOLIDATED STATEMENT OF CASH FLOWS**  
For the Year Ended December 31, 2023  
(With Comparative Totals for 2022)

	2023	2022
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Change in net assets	\$ 375,058	\$ (921,894)
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:		
Depreciation	222,019	213,058
Change in value of Community Foundation investments, net	(391,479)	518,783
Donations of property and equipment	-	320,535
Change in value of interest in charitable trust	-	7,847
Change in:		
Promises to give	349,287	(300,710)
Prepaid expenses	(85,422)	6,734
Operating lease assets and liabilities	40,838	529,277
Accounts payable	96,222	(589,273)
Client trust deposits	(56,190)	(117,417)
Accrued expenses	205,175	(5,841)
Deferred revenue	182,507	329,851
	<b>938,015</b>	<b>(9,050)</b>
<b>NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES</b>		
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Contributions to Community Foundation	(7,000)	(724,988)
Distributions from Community Foundation	97,350	143,103
Proceeds from interest in charitable trust	-	97,654
Purchase of property and equipment	(81,487)	(17,016)
	<b>8,863</b>	<b>(501,247)</b>
<b>NET CASH PROVIDED BY (USED IN) INVESTING ACTIVITIES</b>		
<b>INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS, AND RESTRICTED CASH</b>	<b>946,878</b>	<b>(510,297)</b>
<b>CASH, CASH EQUIVALENTS, AND RESTRICTED CASH, BEGINNING</b>	<b>4,878,522</b>	<b>5,388,819</b>
<b>CASH, CASH EQUIVALENTS, AND RESTRICTED CASH, ENDING</b>	<b>\$ 5,825,400</b>	<b>\$ 4,878,522</b>
<b>RECONCILIATION OF CASH, CASH EQUIVALENTS AND RESTRICTED CASH</b>		
Cash and cash equivalents	\$ 5,776,907	\$ 4,773,839
Client escrow funds	48,493	104,683
	<b>\$ 5,825,400</b>	<b>\$ 4,878,522</b>
<b>CASH, CASH EQUIVALENTS, AND RESTRICTED CASH, ENDING</b>	<b>\$ 5,825,400</b>	<b>\$ 4,878,522</b>

**MID-MINNESOTA LEGAL ASSISTANCE**  
**CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES**  
For the Year Ended December 31, 2023  
(With Comparative Totals for 2022)

EXPENSES	Support Services							Total 2023	Total 2022
	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	\$ 5,954,433	\$ 496,986	\$ 107,923	\$ -	\$ 54,915	\$ 659,824	\$ 6,614,257	\$ 5,683,998	
Non-lawyers	4,171,338	660,903	129,422	-	-	790,325	4,961,663	4,530,426	
Total salaries	10,125,771	1,157,889	237,345	-	54,915	1,450,149	11,575,920	10,214,424	
Payroll taxes and employee benefits	3,786,063	364,196	87,343	-	15,655	467,194	4,253,257	3,986,674	
Contract services	1,743,353	360,621	70,047	6,500	-	437,168	2,180,521	2,215,858	
Contributed legal services	2,256,282	-	-	-	-	-	2,256,282	488,004	
Equipment purchase	98,360	-	-	-	-	-	98,360	-	
Travel	73,052	1,555	302	-	-	1,857	74,909	52,116	
Space and occupancy	941,539	95,690	18,587	-	-	114,277	1,055,816	1,069,290	
Office expenses	131,232	21,548	4,185	-	4,849	30,582	161,814	164,148	
Equipment rental	69,755	6,342	1,232	-	-	7,574	77,329	87,633	
Litigation costs	160,766	-	-	-	-	-	160,766	57,091	
Library maintenance	58,851	109	21	-	-	130	58,981	53,701	
Other direct expenses	352,640	93,089	18,081	16,068	26,145	153,383	506,023	447,666	
Total expenses before depreciation	19,797,664	2,101,039	437,143	22,568	101,564	2,662,314	22,459,978	18,836,605	
Depreciation	199,741	18,655	3,623	-	-	22,278	222,019	213,058	
TOTAL EXPENSES	<u>\$ 19,997,405</u>	<u>\$ 2,119,694</u>	<u>\$ 440,766</u>	<u>\$ 22,568</u>	<u>\$ 101,564</u>	<u>\$ 2,684,592</u>	<u>\$ 22,681,997</u>	<u>\$ 19,049,663</u>	

See notes to consolidated financial statements

**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.

**Recently Adopted Accounting Pronouncements:**

In June 2016, the FASB issued guidance (FASB ASC 326) which significantly changed how the Organization will measure credit losses for most financial assets and certain other instruments that aren't measured at fair value through change in net assets. The most significant change in this standard is a shift from the incurred loss model to the expected loss model. Under this standard, disclosures are required to provide users of the financial statements with useful information in analyzing an entity's exposure to credit risk and the measurement of credit losses. Financial assets held by the Organization that are subject to the guidance in FASB ASC 326 were trade accounts receivable.

MMLA adopted the standard effective January 1, 2023. The impact of the adoption was not considered material to the financial statements and primarily resulted in new/enhanced disclosures only.

**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.



**MID-MINNESOTA LEGAL ASSISTANCE**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**

**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**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.

**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, 2023, the Organization's uninsured cash balances totaled approximately \$4,180,000.

**Client Escrow Funds:**

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

**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.

**MID-MINNESOTA LEGAL ASSISTANCE**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**

**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**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 uncollectible promises to give was not considered necessary at December 31, 2023.

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

**Leases:**

The Organization accounts for leases in accordance with FASB ASC 842. The Organization is a lessee in several non-cancelable operating leases for office space. Leases for other equipment are evaluated using the criteria outlined in FASB ASC 842 to determine whether they will be classified as operating or finance leases. The Organization determines if an arrangement is a lease, or contains a lease, at inception of a contract and when terms of an existing contract are changed. The Organization determines if an arrangement conveys the right to use an identified asset and whether the Organization obtains substantially all of the economic benefits from and has the ability to direct the use of the asset. The Organization recognizes a lease liability and ROU asset at the commencement date of the lease. Operating lease ROU assets and related current and long-term portions of operating lease liabilities have been presented in the statement of financial position.

**MID-MINNESOTA LEGAL ASSISTANCE**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**

**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**Lease Liabilities:**

A lease liability is measured on the present value of its future lease payments. Variable payments are included in the future lease payments when those variable payments depend on an index or rate and are measured using the index or rate at the commencement date. Lease payments, including variable payments made based on an index rate, are remeasured when any of the following occur: (1) the lease is modified (and the modification is not accounted for as a separate contract), (2) certain contingencies related to variable lease payments are resolved, or (3) there is a reassessment of any of the following: the lease term, purchase options, or amounts that are probable of being owed under a residual value guarantee. The discount rate is the rate implicit in the lease if it is readily determinable. The implicit rates of the Organization's leases are not readily determinable; accordingly, the Organization has made the election to use a risk-free rate in lieu of its incremental borrowing rate using a period comparable with that of the individual lease term based on the information available at the commencement date for each lease. For existing leases at implementation date of ASC 842, the risk-free rate used is the rate comparable with the remaining lease term as of the implementation date.

**ROU Assets:**

A ROU asset is measured at the commencement date at the amount of the initially measured liability plus any lease payments made to the lessor before or after commencement date, minus any lease incentives received, plus any initial direct costs. Unless impaired, the ROU asset is subsequently measured throughout the lease term at the amount of the lease liability (that is the present value of the remaining lease payments), plus unamortized initial direct costs, plus (minus) any prepaid (accrued) lease payments, less the unamortized balance of lease incentives received. Lease cost for lease payments is recognized on a straight-line basis over the term of the lease. Finance lease ROU assets are amortized on a straight-line basis over the shorter of the lease term or the remaining useful life of the asset.

**Accounting Policy Election for Short-term Leases:**

The Organization has elected for all underlying classes of assets, to not recognize ROU assets and lease liabilities for short-term leases that have a lease term of 12 months or less, but greater than 1 month at lease commencement, and do not include an option to purchase the underlying asset the Organization is reasonably certain to exercise. The Organization recognizes lease cost associated with its short-term leases on a straight-line basis over the lease term.

**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.

**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 \$22,500,000 that have not been recognized at December 31, 2023 because qualifying expenditures have not yet been incurred.

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.

**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.

**MID-MINNESOTA LEGAL ASSISTANCE**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**

**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**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, 2022, 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 12, 2024, the date the consolidated financial statements were available to be issued.

**NOTE 2. AVAILABILITY AND LIQUIDITY**

The following represents MMLA’s financial assets available for general expenditure within one year of December 31, 2023:

	Amount
Financial assets at year-end	
Cash and cash equivalents	\$ 5,776,907
Promises to give	2,277,002
Investments held at Community Foundation	4,104,605
Total financial assets	12,158,514
Less amounts not available to be used within one year	
Net assets with donor restrictions	3,046,157
Less net assets with restrictions to be met in less than one year	(586,260)
Quasi endowment established by the Board	1,644,708
Financial assets available to meet general expenditures within one year	\$ 8,053,909

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.

**MID-MINNESOTA LEGAL ASSISTANCE**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**

**NOTE 3. PROPERTY AND EQUIPMENT**

At December 31, 2023, property and equipment consisted of the following:

	Amount
Furniture and equipment	\$ 1,492,079
Building and improvements	401,915
Law library	6,991
	1,900,985
Accumulated depreciation	(1,062,062)
	\$ 838,923

**NOTE 4. INVESTMENTS HELD AT COMMUNITY FOUNDATION**

The Organization’s agreement with the Community Foundation (the 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. 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 U.S. 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 5.

Endowment net asset composition by type of fund at December 31, 2023 was as follows:

	Without Donor Restrictions	With Donor Restrictions	Total
Donor restricted	\$ -	\$ 2,459,897	\$ 2,459,897
Board designated	1,644,708	-	1,644,708
	\$ 1,644,708	\$ 2,459,897	\$ 4,104,605

**MID-MINNESOTA LEGAL ASSISTANCE**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**

**NOTE 5. ENDOWMENT FUNDS (continued)**

Changes in endowment net assets for the year ended December 31, 2023 was as follows:

	Without Donor Restrictions	With Donor Restrictions	Total
Endowment, 1/1/23	\$ 1,450,378	\$ 2,353,099	\$ 3,803,477
Contributions	-	7,000	7,000
Investment return:			
Management fees	(10,727)	(24,680)	(35,407)
Realized and unrealized gains	205,057	221,828	426,885
Appropriation of endowment assets for expenditure	-	(97,350)	(97,350)
Endowment, 12/31/23	<u>\$ 1,644,708</u>	<u>\$ 2,459,897</u>	<u>\$ 4,104,605</u>

**NOTE 6. 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:
  - 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;
  - 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 6. FAIR VALUE MEASUREMENTS (continued)**

As of December 31, 2023, 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 5 for the change in value of these Level 3 investments.

**NOTE 7. IN-KIND CONTRIBUTIONS**

The Organization received donated legal services for program purposes. Donated services are recorded when there is an objective basis to measure the value of such services and the service involves specialized skills that would be purchased, if not provided by donation. Based on the current market rate for these services, the Organization would have paid \$2,256,282 for the services provided in the year ended December 31, 2023.

All gifts-in-kind received by the Organization for the year ended December 31, 2023 were considered without donor restrictions and able to be used by the Organization as determined by the Board of Directors and management.

**NOTE 8. NET ASSETS WITH DONOR RESTRICTIONS**

Net assets with donor restrictions as of December 31, 2023, consisted of the following:

	Amount
Purpose Restricted	
Affordable Rental Housing	\$ 182,875
Housing Services	21,508
Immigration	108,533
Medical Legal Partnership	53,645
MN Asset Building Coalition	165,436
Navigator Coalition	34,763
Seniors	19,500
Investments to be held in perpetuity	2,459,897
Total Net Assets With Donor Restrictions	\$ 3,046,157



**MID-MINNESOTA LEGAL ASSISTANCE**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**

**NOTE 8. NET ASSETS WITH DONOR RESTRICTIONS (continued)**

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, 2023:

	Amount
Purpose Restricted	
Affordable Rental Housing	\$ 409,147
Community Partnership	366,438
Fellowships	204,773
Housing Services	134,884
Immigration	450,237
Law Fellows	21,166
Medical Legal Partnership	297,625
MN Asset Building Coalition	45,114
Navigator Coalition	162,470
Seniors	6,500
Appropriation of endowment assets for expenditure	97,350
Total Released from Restrictions	\$ 2,195,704

**NOTE 9. LEASES**

The Organization leases office facilities and equipment under various long-term non-cancelable operating lease arrangements that expire through February 2035. Most leases include renewal options which can extend the lease term. The exercise of these renewal options is at the sole discretion of the Organization, and only lease options that the Organization believes are reasonably certain to exercise are included in the measurement of the lease assets and liabilities. The Organization subleases various leases to an unrelated entity under an annual lease agreement.

For the year ended December 31, 2023, the components of operating lease expenses, all of which is included in space and occupancy in the consolidated statement of functional expenses except for \$52,224 which is included in equipment rental, were as follow:

Operating lease cost	\$ 779,499
Short-term lease cost	\$ 173,167
Sublease income	\$ (205,931)

Supplemental cash flow information for the year ended December 31, 2023:

Operating cash flows from operating leases	\$ 689,133
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Weighted average lease term and discount rate as of December 31, 2023 were as follows:

Weighted average remaining lease terms	11.09 Years
Weighted average discount rate	1.52%

**MID-MINNESOTA LEGAL ASSISTANCE**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**

**NOTE 9. LEASES (continued)**

The maturities of operating lease liabilities as of December 31, 2023 were as follows:

Year Ending December 31,	Amount
2024	\$ 601,987
2025	569,505
2026	586,421
2027	603,337
2028	620,253
Thereafter	4,197,989
Total lease payments	7,179,492
Less: interest	(595,305)
Present value of lease liability	\$ 6,584,187

**NOTE 10. 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 2023 were \$379,799.

**NOTE 11. RECLASSIFICATIONS**

Certain prior period amounts have been reclassified to conform with the current year presentation. These reclassifications had no effect on previously reported net assets.



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**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, 2023, and our report thereon dated March 12, 2024, which expressed an unmodified opinion on those consolidated financial statements, appears on pages 1-3. 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 21-30, 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 do not express an opinion or provide any assurance on it.

*Harrington Langer & Associates*

March 12, 2024

**MID-MINNESOTA LEGAL ASSISTANCE**  
**CONSOLIDATING STATEMENT OF FINANCIAL POSITION**  
December 31, 2023  
(With Comparative Totals for 2022)

	Mid-Minnesota Legal Assistance	The Fund for Legal Aid	Eliminations	Total 2023	Total 2022
<b>ASSETS</b>					
<b>CURRENT ASSETS</b>					
Cash and cash equivalents	\$ 4,703,644	\$ 1,073,263	\$ -	\$ 5,776,907	\$ 4,773,839
Client escrow funds	48,493	-	-	48,493	104,683
Promises to give:					
Government support and other grants	2,964,714	-	(799,497)	2,165,217	2,429,223
Contributions	1,508	110,277	-	111,785	197,066
Net assets of The Fund for Legal Aid	384,043	-	(384,043)	-	-
Prepaid expenses	142,163	-	-	142,163	56,741
<b>TOTAL CURRENT ASSETS</b>	<b>8,244,565</b>	<b>1,183,540</b>	<b>(1,183,540)</b>	<b>8,244,565</b>	<b>7,561,552</b>
<b>PROPERTY AND EQUIPMENT, at cost</b>	<b>1,900,985</b>	<b>-</b>	<b>-</b>	<b>1,900,985</b>	<b>1,819,498</b>
Less: accumulated depreciation	(1,062,062)	-	-	(1,062,062)	(840,043)
<b>TOTAL PROPERTY AND EQUIPMENT, net</b>	<b>838,923</b>	<b>-</b>	<b>-</b>	<b>838,923</b>	<b>979,455</b>
<b>OTHER LONG-TERM ASSETS</b>					
Investments held at Community Foundation	4,104,605	-	-	4,104,605	3,803,477
Operating lease right-of-use assets	6,014,073	-	-	6,014,073	6,640,864
<b>TOTAL OTHER LONG-TERM ASSETS</b>	<b>10,118,678</b>	<b>-</b>	<b>-</b>	<b>10,118,678</b>	<b>10,444,341</b>
<b>TOTAL ASSETS</b>	<b>\$ 19,202,166</b>	<b>\$ 1,183,540</b>	<b>\$ (1,183,540)</b>	<b>\$ 19,202,166</b>	<b>\$ 18,985,348</b>
<b>LIABILITIES AND NET ASSETS</b>					
<b>CURRENT LIABILITIES</b>					
Accounts payable	\$ 369,431	\$ 799,497	\$ (799,497)	\$ 369,431	\$ 273,209
Client trust deposits	48,493	-	-	48,493	104,683
Accrued expenses	719,359	-	-	719,359	514,184
Deferred revenue	512,358	-	-	512,358	329,851
Operating lease liabilities, current portion	506,431	-	-	506,431	585,954
<b>TOTAL CURRENT LIABILITIES</b>	<b>2,156,072</b>	<b>799,497</b>	<b>(799,497)</b>	<b>2,156,072</b>	<b>1,807,881</b>
<b>LONG-TERM LIABILITIES</b>					
Operating lease liabilities, net of current portion	6,077,756	-	-	6,077,756	6,584,187
<b>TOTAL LIABILITIES</b>	<b>8,233,828</b>	<b>799,497</b>	<b>(799,497)</b>	<b>8,233,828</b>	<b>8,392,068</b>
<b>NET ASSETS</b>					
Net assets without donor restrictions	7,922,181	384,043	(384,043)	7,922,181	6,611,052
Net assets with donor restrictions	3,046,157	-	-	3,046,157	3,982,228
<b>TOTAL NET ASSETS</b>	<b>10,968,338</b>	<b>384,043</b>	<b>(384,043)</b>	<b>10,968,338</b>	<b>10,593,280</b>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$ 19,202,166</b>	<b>\$ 1,183,540</b>	<b>\$ (1,183,540)</b>	<b>\$ 19,202,166</b>	<b>\$ 18,985,348</b>

See independent auditor's report  
on supplementary information

**MID-MINNESOTA LEGAL ASSISTANCE**  
**CONSOLIDATING STATEMENT OF ACTIVITIES**  
For the Year Ended December 31, 2023  
(With Comparative Totals for 2022)

	Mid-Minnesota Legal Assistance	The Fund for Legal Aid	Eliminations	Total 2023	Total 2022
<b>SUPPORT AND REVENUE</b>					
Support:					
Governmental support	\$ 15,138,164	\$ -	\$ -	\$ 15,138,164	\$ 12,038,324
Other grants	3,446,072	-	(1,650,000)	1,796,072	3,498,443
Contributions	722,217	1,094,882	-	1,817,099	2,047,153
In-kind contributions	2,256,282	-	-	2,256,282	488,004
Miscellaneous	61,027	-	-	61,027	-
Special events	-	330,366	-	330,366	400,312
Total Support	<u>21,623,762</u>	<u>1,425,248</u>	<u>(1,650,000)</u>	<u>21,399,010</u>	<u>18,472,236</u>
Revenue:					
Training and other revenue	12,238	-	-	12,238	61,054
Interest income	57,505	3,757	-	61,262	689
Attorney fees	1,193,066	-	-	1,193,066	112,573
Change in value of investments held at Community Foundation, net	391,479	-	-	391,479	(518,783)
Total Revenue	<u>1,654,288</u>	<u>3,757</u>	<u>-</u>	<u>1,658,045</u>	<u>(344,467)</u>
<b>TOTAL SUPPORT AND REVENUE</b>	<u>23,278,050</u>	<u>1,429,005</u>	<u>(1,650,000)</u>	<u>23,057,055</u>	<u>18,127,769</u>
<b>EXPENSES</b>					
Program Services	<u>19,997,405</u>	<u>-</u>	<u>-</u>	<u>19,997,405</u>	<u>16,449,825</u>
Supporting Services:					
Management and general	2,119,694	22,568	-	2,142,262	2,121,300
Fundraising	440,766	101,564	-	542,330	478,538
Total Supporting Services	<u>2,560,460</u>	<u>124,132</u>	<u>-</u>	<u>2,684,592</u>	<u>2,599,838</u>
<b>TOTAL EXPENSES</b>	<u>22,557,865</u>	<u>124,132</u>	<u>-</u>	<u>22,681,997</u>	<u>19,049,663</u>
<b>CHANGE IN NET ASSETS</b>	720,185	1,304,873	(1,650,000)	375,058	(921,894)
<b>NET ASSETS, BEGINNING</b>	10,593,280	729,170	(729,170)	10,593,280	11,515,174
<b>OTHER CHANGES IN NET ASSETS</b>					
Increase in net assets of The Fund for Legal Aid	(345,127)	-	345,127	-	-
Equity transfer to Mid-Minnesota Legal Assistance	-	(1,650,000)	1,650,000	-	-
<b>NET ASSETS, ENDING</b>	<u>\$ 10,968,338</u>	<u>\$ 384,043</u>	<u>\$ (384,043)</u>	<u>\$ 10,968,338</u>	<u>\$ 10,593,280</u>

See independent auditor's report  
on supplementary information

**MID-MINNESOTA LEGAL ASSISTANCE**  
**SUPPLEMENTARY SCHEDULE OF GRANT SOURCES**  
For the Year Ended December 31, 2023  
(With Comparative Totals for 2022)

	Federal Assistance	State, County, and Cities	Pro Bono Services	Other	Total Without Restrictions	Total With Restrictions	Total 2023	Total 2022
<b>SUPPORT AND REVENUE</b>								
Governmental support and other grants	\$ 4,533,480	\$ 10,604,684	\$ -	\$ 2,390,588	\$ 17,528,752	\$ 1,055,484	\$ 18,584,236	\$ 17,186,767
Contributions	660	-	-	714,557	715,217	7,000	722,217	1,375,146
In-kind contributions	-	-	2,256,282	-	2,256,282	-	2,256,282	-
Training and other events	-	-	-	12,238	12,238	-	12,238	61,054
Attorney fees	582,859	-	-	610,207	1,193,066	-	1,193,066	112,573
Miscellaneous	-	-	-	61,027	61,027	-	61,027	-
Interest	-	-	-	57,505	57,505	-	57,505	193
Change in value of investments held at Community Foundation	-	-	-	194,330	194,330	197,149	391,479	(518,783)
<b>TOTAL SUPPORT AND REVENUE</b>	<b>5,116,999</b>	<b>10,604,684</b>	<b>2,256,282</b>	<b>4,040,452</b>	<b>22,018,417</b>	<b>1,259,633</b>	<b>23,278,050</b>	<b>18,216,950</b>
<b>EXPENSES</b>								
Personnel salaries								
Lawyers	2,084,766	4,070,495	-	(560,130)	5,595,131	964,211	6,559,342	5,635,990
Non-lawyers	993,868	2,740,362	-	1,020,176	4,754,406	207,257	4,961,663	4,530,426
Total salaries	3,078,634	6,810,857	-	460,046	10,349,537	1,171,468	11,521,005	10,166,416
Payroll taxes and employee benefits	1,040,236	1,980,511	-	841,559	3,862,306	375,296	4,237,602	3,973,102
Contract services	594,538	346,074	-	958,960	1,899,572	274,449	2,174,021	2,697,362
Contributed legal services	-	-	2,256,282	-	2,256,282	-	2,256,282	-
Equipment purchase	-	98,360	-	-	98,360	-	98,360	-
Travel	17,127	34,625	-	5,172	56,924	17,985	74,909	52,116
Space and occupancy	255,095	578,494	-	153,680	987,269	68,547	1,055,816	1,069,290
Office expenses	27,706	67,495	-	49,245	144,446	12,519	156,965	153,007
Equipment rental	15,388	33,915	-	22,222	71,525	5,804	77,329	87,633
Depreciation	-	-	-	222,019	222,019	-	222,019	213,058
Litigation costs	7,611	128,023	-	(708)	134,926	25,840	160,766	57,091
Library maintenance	12,890	35,167	-	5,878	53,935	5,046	58,981	53,701
Other direct expenses	67,774	107,901	-	146,735	322,410	141,400	463,810	418,414
<b>TOTAL EXPENSES</b>	<b>5,116,999</b>	<b>10,221,422</b>	<b>2,256,282</b>	<b>2,864,808</b>	<b>20,459,511</b>	<b>2,098,354</b>	<b>22,557,865</b>	<b>18,941,190</b>
<b>CHANGE IN NET ASSETS</b>	<b>-</b>	<b>383,262</b>	<b>-</b>	<b>1,175,644</b>	<b>1,558,906</b>	<b>(838,721)</b>	<b>720,185</b>	<b>(724,240)</b>
<b>NET ASSETS, BEGINNING</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,611,052</b>	<b>6,611,052</b>	<b>3,982,228</b>	<b>10,593,280</b>	<b>11,515,174</b>
Other Changes in Net Assets:								
Transfers to General Fund	-	17,907	-	79,443	97,350	(97,350)	-	-
Decrease in net assets of The Fund for Legal Aid	-	-	-	(345,127)	(345,127)	-	(345,127)	(197,654)
<b>NET ASSETS, ENDING</b>	<b>\$ -</b>	<b>\$ 401,169</b>	<b>\$ -</b>	<b>\$ 7,521,012</b>	<b>\$ 7,922,181</b>	<b>\$ 3,046,157</b>	<b>\$ 10,968,338</b>	<b>\$ 10,593,280</b>

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**MID-MINNESOTA LEGAL ASSISTANCE**  
**SUPPLEMENTARY SCHEDULE OF FEDERAL ASSISTANCE**  
For the Year Ended December 31, 2023  
(With Comparative Totals for 2022)

	Department of Health and Human Services											Social Security Administration		
	Protection and Advocacy Voting Act	TBI Program	Developmental Disability Protection & Advocacy	Public Health	Mental Health Protection & Advocacy	Metropolitan Council Older Americans	CMCOA Older Americans Act	Region 9 Older Americans Act	MN Council of Churches	LSS Refugee Services	DHS	Assistive Technology Program	PABSS	Rep Payee
<b>SUPPORT AND REVENUE</b>														
Governmental support	\$ 112,681	\$ 73,176	\$ 499,053	\$ 96,249	\$ 392,771	\$ 148,422	\$ 152,200	\$ 29,006	\$ 38,973	\$ 40,638	\$ 84,335	\$ 79,137	\$ 164,918	\$ 404,004
Contributions	-	-	-	-	-	60	600	-	-	-	-	-	-	-
Attorney fees	-	-	-	-	150,940	-	-	-	-	-	-	-	-	-
<b>TOTAL SUPPORT AND REVENUE</b>	<b>112,681</b>	<b>73,176</b>	<b>499,053</b>	<b>96,249</b>	<b>543,711</b>	<b>148,482</b>	<b>152,800</b>	<b>29,006</b>	<b>38,973</b>	<b>40,638</b>	<b>84,335</b>	<b>79,137</b>	<b>164,918</b>	<b>404,004</b>
<b>EXPENSES</b>														
Personnel salaries														
Lawyers	40,982	26,733	219,374	10,589	243,386	100,568	73,297	16,071	24,589	14,596	-	50,690	71,811	44,719
Non-lawyers	30,653	22,816	124,618	37,937	127,436	2,384	40,812	5,564	4,446	15,389	54,572	4,746	40,343	211,681
Total salaries	71,635	49,549	343,992	48,526	370,822	102,952	114,109	21,635	29,035	29,985	54,572	55,436	112,154	256,400
Payroll taxes and employee benefits	23,724	16,621	115,413	15,467	124,358	40,856	38,676	7,371	9,938	10,149	21,833	18,660	37,516	84,576
Contract services	1,939	710	-	13,052	160	-	-	-	-	-	422	-	1,090	148
Travel	657	429	745	277	3,438	-	-	-	-	-	1,508	24	823	7,916
Space and occupancy	6,339	3,880	29,106	5,316	30,947	4,674	-	-	-	435	3,991	3,612	8,626	42,257
Office expenses	374	246	2,416	9,179	2,454	-	-	-	-	69	761	223	538	2,097
Equipment rental	414	302	2,269	424	2,306	-	-	-	-	-	158	283	678	2,034
Litigation costs	3	192	21	-	(28)	-	-	-	-	-	-	-	25	-
Library maintenance	304	216	1,490	344	1,558	-	-	-	-	-	262	194	450	1,533
Other direct expenses	7,292	1,031	3,601	3,664	7,696	-	15	-	-	-	828	705	3,018	7,043
<b>TOTAL EXPENSES</b>	<b>112,681</b>	<b>73,176</b>	<b>499,053</b>	<b>96,249</b>	<b>543,711</b>	<b>148,482</b>	<b>152,800</b>	<b>29,006</b>	<b>38,973</b>	<b>40,638</b>	<b>84,335</b>	<b>79,137</b>	<b>164,918</b>	<b>404,004</b>
<b>CHANGE IN NET ASSETS</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>NET ASSETS, BEGINNING</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Changes in Net Assets: Transfers to General Fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>NET ASSETS, ENDING</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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**MID-MINNESOTA LEGAL ASSISTANCE**  
**SUPPLEMENTARY SCHEDULE OF FEDERAL ASSISTANCE (continued)**  
For the Year Ended December 31, 2023  
(With Comparative Totals for 2022)

	Department of Treasury			Department of Education		Department of Housing and Urban Development				Department of Homeland Security	Department of Justice		Total 2023	Total 2022
	Low Income Tax Clinic	City of Minneapolis CARES Act	MHFA Emergency Rental Assistance Program	PAIR Program	Client Assistance Program	CDBG Minneapolis	CDBG City Fair Housing	FHIP Fair Housing	ARP HUD	USCIS	VAWA	OJP NQRP		
<b>SUPPORT AND REVENUE</b>														
Governmental support	\$ 116,000	\$ 699,142	\$ 335,842	\$ 117,754	\$ 202,011	\$ 25,334	\$ 52,982	\$ 277,544	\$ 223,279	\$ 139,965	\$ 27,723	\$ 341	\$ 4,533,480	\$ 4,165,385
Contributions	-	-	-	-	-	-	-	-	-	-	-	-	660	175
Attorney Fees	-	-	-	431,919	-	-	-	-	-	-	-	-	582,859	52,317
<b>TOTAL SUPPORT AND REVENUE</b>	<b>116,000</b>	<b>699,142</b>	<b>335,842</b>	<b>549,673</b>	<b>202,011</b>	<b>25,334</b>	<b>52,982</b>	<b>277,544</b>	<b>223,279</b>	<b>139,965</b>	<b>27,723</b>	<b>341</b>	<b>5,116,999</b>	<b>4,217,877</b>
<b>EXPENSES</b>														
Personnel salaries														
Lawyers	71,219	299,436	191,137	304,624	74,300	18,138	36,656	69,210	11,561	54,936	15,894	250	2,084,766	1,648,516
Non-lawyers	15,281	55,087	10,532	65,454	62,593	-	-	267	34,450	26,782	25	-	993,868	930,037
Total salaries	86,500	354,523	201,669	370,078	136,893	18,138	36,656	69,477	46,011	81,718	15,919	250	3,078,634	2,578,553
Payroll taxes and employee benefits	29,500	118,200	67,567	123,937	45,851	7,196	12,387	21,738	15,251	28,214	5,146	91	1,040,236	845,759
Contract services	-	168,850	40,898	6,406	-	-	-	179,388	151,773	29,579	123	-	594,538	415,369
Travel	-	-	-	1,241	69	-	-	-	-	-	-	-	17,127	6,505
Space and occupancy	-	38,622	19,687	24,366	13,284	-	3,127	5,171	9,584	454	1,617	-	255,095	239,740
Office expenses	-	2,901	2,124	1,841	1,252	-	269	-	660	-	302	-	27,706	28,023
Equipment rental	-	2,135	1,297	1,906	937	-	182	-	-	-	63	-	15,388	16,041
Litigation costs	-	7,166	-	205	-	-	-	(25)	-	-	52	-	7,611	17,212
Library maintenance	-	2,893	1,381	1,408	628	-	180	-	-	-	49	-	12,890	11,772
Other direct expenses	-	3,852	1,219	18,285	3,097	-	181	1,795	-	-	4,452	-	67,774	58,903
<b>TOTAL EXPENSES</b>	<b>116,000</b>	<b>699,142</b>	<b>335,842</b>	<b>549,673</b>	<b>202,011</b>	<b>25,334</b>	<b>52,982</b>	<b>277,544</b>	<b>223,279</b>	<b>139,965</b>	<b>27,723</b>	<b>341</b>	<b>5,116,999</b>	<b>4,217,877</b>
<b>CHANGE IN NET ASSETS</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NET ASSETS, BEGINNING	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Changes in Net Assets: Transfers to General Fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>NET ASSETS, ENDING</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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**MID-MINNESOTA LEGAL ASSISTANCE**  
**SUPPLEMENTARY SCHEDULE OF STATE AND COUNTY FUNDING**  
For the Year Ended December 31, 2023  
(With Comparative Totals for 2022)

	LRD State Support	MLSC-LSAC	Supreme Court Filing Fees	Lawyers Trust Account Board (LTAB)	Supreme Court-MN Disability Center	Supreme Court Family Law	Talent LMS	MNSure
<b>SUPPORT AND REVENUE</b>								
Grants and contracts	\$ 106,000	\$ 792,317	\$ 7,708,799	\$ 375,000	\$ 351,560	\$ 373,287	\$ 8,285	\$ 387,221
<b>TOTAL SUPPORT AND REVENUE</b>	<b>106,000</b>	<b>792,317</b>	<b>7,708,799</b>	<b>375,000</b>	<b>351,560</b>	<b>373,287</b>	<b>8,285</b>	<b>387,221</b>
<b>EXPENSES</b>								
Personnel salaries								
Lawyers	-	402,318	2,939,788	136,049	75,373	230,353	-	49,043
Non-lawyers	-	178,640	2,037,722	129,916	155,137	23,317	-	193,504
<b>Total salaries</b>	<b>-</b>	<b>580,958</b>	<b>4,977,510</b>	<b>265,965</b>	<b>230,510</b>	<b>253,670</b>	<b>-</b>	<b>242,547</b>
Payroll taxes and employee benefits	-	197,440	1,356,608	89,200	76,958	84,616	-	81,590
Contract services	-	9,801	149,976	57	11,650	2,167	8,285	27,266
Equipment purchase	98,360	-	-	-	-	-	-	-
Travel	-	-	26,531	97	488	77	-	7,331
Space and occupancy	-	4,118	485,539	14,923	19,957	23,084	-	20,392
Office expenses	250	-	53,933	1,218	4,441	2,570	-	4,714
Equipment rental	-	-	28,439	1,008	1,554	1,562	-	1,053
Litigation costs	-	-	126,027	21	29	1,909	-	-
Library maintenance	-	-	30,942	1,245	879	1,635	-	-
Other direct expenses	-	-	96,674	1,266	5,094	1,997	-	2,328
<b>TOTAL EXPENSES</b>	<b>98,610</b>	<b>792,317</b>	<b>7,332,179</b>	<b>375,000</b>	<b>351,560</b>	<b>373,287</b>	<b>8,285</b>	<b>387,221</b>
<b>CHANGE IN NET ASSETS</b>	<b>7,390</b>	<b>-</b>	<b>376,620</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET ASSETS, BEGINNING</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Other Changes in Net Assets:								
Furniture and equipment:								
Acquisitions	-	-	-	-	-	-	-	-
Transfers to General Fund	-	-	-	-	-	-	-	-
<b>NET ASSETS, ENDING</b>	<b>\$ 7,390</b>	<b>\$ -</b>	<b>\$ 376,620</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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**MID-MINNESOTA LEGAL ASSISTANCE**  
**SUPPLEMENTARY SCHEDULE OF STATE AND COUNTY FUNDING (continued)**  
For the Year Ended December 31, 2023  
(With Comparative Totals for 2022)

	Hennepin County Welfare Advocacy	State of Minnesota SSI G/A	Hennepin County Defending Immigrants	VERA Ramsey County	City of Minneapolis Immigration	State of Minnesota Emergency Man. Asst.	State Safe Harbor	State Minor Youth Act	Total 2023	Total 2022
<b>SUPPORT AND REVENUE</b>										
Grants and contracts	\$ 17,500	\$ 19,400	\$ 144,000	\$ 31,133	\$ 3,496	\$ 86,184	\$ 101,962	\$ 98,540	\$ 10,604,684	\$ 7,600,523
<b>TOTAL SUPPORT AND REVENUE</b>	<b>17,500</b>	<b>19,400</b>	<b>144,000</b>	<b>31,133</b>	<b>3,496</b>	<b>86,184</b>	<b>101,962</b>	<b>98,540</b>	<b>10,604,684</b>	<b>7,600,523</b>
<b>EXPENSES</b>										
Personnel salaries										
Lawyers	12,526	7,752	32,674	9,107	2,498	28,100	74,988	69,926	4,070,495	2,422,954
Non-lawyers	-	6,078	474	78	-	13,969	974	553	2,740,362	2,306,340
Total salaries	12,526	13,830	33,148	9,185	2,498	42,069	75,962	70,479	6,810,857	4,729,294
Payroll taxes and employee benefits	4,974	5,533	12,100	3,328	998	13,206	25,899	28,061	1,980,511	1,627,408
Contract services	-	-	110,572	89	-	26,211	-	-	346,074	426,148
Equipment purchase	-	-	-	-	-	-	-	-	98,360	-
Travel	-	-	-	-	-	-	101	-	34,625	15,478
Space and occupancy	-	-	4,744	1,039	-	4,698	-	-	578,494	428,294
Office expenses	-	-	290	79	-	-	-	-	67,495	55,499
Equipment rental	-	-	241	58	-	-	-	-	33,915	34,854
Litigation costs	-	37	-	-	-	-	-	-	128,023	30,559
Library maintenance	-	-	400	66	-	-	-	-	35,167	29,036
Other direct expenses	-	-	412	130	-	-	-	-	107,901	123,899
<b>TOTAL EXPENSES</b>	<b>17,500</b>	<b>19,400</b>	<b>161,907</b>	<b>13,974</b>	<b>3,496</b>	<b>86,184</b>	<b>101,962</b>	<b>98,540</b>	<b>10,221,422</b>	<b>7,500,469</b>
<b>CHANGE IN NET ASSETS</b>	<b>-</b>	<b>-</b>	<b>(17,907)</b>	<b>17,159</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>383,262</b>	<b>100,054</b>
<b>NET ASSETS, BEGINNING</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Other Changes in Net Assets:										
Furniture and equipment:										
Acquisitions	-	-	-	-	-	-	-	-	-	(2,042)
Transfers to General Fund	-	-	17,907	-	-	-	-	-	17,907	(98,012)
<b>NET ASSETS, ENDING</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 17,159</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 401,169</b>	<b>\$ -</b>

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**MID-MINNESOTA LEGAL ASSISTANCE**  
**SUPPLEMENTARY SCHEDULE OF OTHER FUNDING**  
For the Year Ended December 31, 2023

	MN Legal Services Coalition	MLSC LSC	Bremer WM	McKnight Promise Neighborhood	Opportunities Endowment #65483	Bowen Scholarship	Minneapolis Foundation	General Operations	Total
<b>SUPPORT AND REVENUE</b>									
Grants and contracts	\$ 278,031	\$18,526	\$75,000	\$ 16,000	\$ -	\$ -	\$ 50,000	\$ 1,953,031	\$ 2,390,588
Contributions	-	-	-	-	-	17,327	-	697,230	714,557
In-kind contributions	-	-	-	-	-	-	-	2,256,282	2,256,282
Training & other events	11,088	-	-	-	-	-	-	1,150	12,238
Attorney fees	-	-	-	-	-	-	-	610,207	610,207
Miscellaneous	-	-	-	-	-	-	-	61,027	61,027
Interest	-	-	-	-	-	-	-	57,505	57,505
Other income	-	-	-	-	194,330	-	-	-	194,330
<b>TOTAL SUPPORT AND REVENUE</b>	<b>289,119</b>	<b>18,526</b>	<b>75,000</b>	<b>16,000</b>	<b>194,330</b>	<b>17,327</b>	<b>50,000</b>	<b>5,636,432</b>	<b>6,296,734</b>
<b>EXPENSES</b>									
Personnel salaries									
Lawyers	67,397	-	36,516	10,317	-	-	28,522	(702,882)	(560,130)
Non-lawyers	3,566	13,264	16,347	-	-	-	6,510	980,489	1,020,176
Total salaries	70,963	13,264	52,863	10,317	-	-	35,032	277,607	460,046
Payroll taxes and employee benefits	14,967	5,262	19,162	3,579	-	-	12,075	786,514	841,559
Contract services	53,937	-	183	143	-	16,667	199	887,831	958,960
Contributed legal services	-	-	-	-	-	-	-	2,256,282	2,256,282
Travel	468	-	-	-	-	-	-	4,704	5,172
Space and occupancy	4,720	-	1,053	1,350	-	-	2,032	144,525	153,680
Office expenses	14,692	-	529	281	-	-	185	33,558	49,245
Equipment rental	4,751	-	502	44	-	-	128	16,797	22,222
Litigation costs	8	-	-	-	-	-	-	(716)	(708)
Library maintenance	-	-	169	61	-	-	110	5,538	5,878
Depreciation	8,843	-	-	-	-	-	-	213,176	222,019
Other direct expenses	17,376	-	539	225	-	-	239	128,356	146,735
<b>TOTAL EXPENSES</b>	<b>190,725</b>	<b>18,526</b>	<b>75,000</b>	<b>16,000</b>	<b>-</b>	<b>16,667</b>	<b>50,000</b>	<b>4,754,172</b>	<b>5,121,090</b>
<b>CHANGE IN NET ASSETS</b>	<b>98,394</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>194,330</b>	<b>660</b>	<b>-</b>	<b>882,260</b>	<b>1,175,644</b>
<b>NET ASSETS, BEGINNING</b>	<b>(91,605)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,450,378</b>	<b>-</b>	<b>-</b>	<b>4,523,109</b>	<b>5,881,882</b>
Other Changes in Net Assets:									
Transfers to General Fund	-	-	-	-	-	100,000	-	(20,557)	79,443
<b>NET ASSETS, ENDING</b>	<b>\$ 6,789</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,644,708</b>	<b>\$ 100,660</b>	<b>\$ -</b>	<b>\$ 5,384,812</b>	<b>\$ 7,136,969</b>

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**MID-MINNESOTA LEGAL ASSISTANCE**  
**SUPPLEMENTARY SCHEDULE OF RESTRICTED FUNDS**  
For the Year Ended December 31, 2023

	Pew Charitable Trust	Mayo Clinic	Endowment Acct #11167 Grant 101	Endowment Acct #11167 Grant 102	FHF - Tenant Outreach	Stevens Square Foundation	Morgan Family Foundation	Bremer	OVW SC	Law Students	Equal Justice Foundation Fellows	Wells Fargo Foundation	Pholad Family Foundation	Impact Fund
<b>SUPPORT AND REVENUE</b>														
Grants	\$ 169,450	\$ -	\$ -	\$ -	\$ -	\$ 26,000	\$ -	\$110,000	\$ -	\$ 13,500	\$ 28,709	\$ -	\$ -	\$ -
Contributions	-	-	7,000	-	-	-	-	-	-	-	-	-	-	-
Other income	-	-	181,193	15,956	-	-	-	-	-	-	-	-	-	-
<b>TOTAL SUPPORT AND REVENUE</b>	<b>169,450</b>	<b>-</b>	<b>188,193</b>	<b>15,956</b>	<b>-</b>	<b>26,000</b>	<b>-</b>	<b>110,000</b>	<b>-</b>	<b>13,500</b>	<b>28,709</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXPENSES</b>														
Personnel salaries														
Lawyers	36,481	49,079	-	-	64,834	1,424	13,584	107,815	23,587	-	35,479	192,323	69,705	-
Non-lawyers	-	-	-	-	-	-	23	48,489	-	25,500	-	9,611	5,011	-
Total salaries	36,481	49,079	-	-	64,834	1,424	13,607	156,304	23,587	25,500	35,479	201,934	74,716	-
Payroll taxes and employee benefits	21,873	16,510	-	-	21,526	476	4,880	55,418	8,568	-	2,397	67,680	24,741	-
Contract services	183,134	-	-	-	776	4,600	-	1,706	175	-	-	1,694	20,629	-
Travel	-	-	-	-	-	-	-	10	-	-	-	45	908	-
Space and occupancy	-	772	-	-	8,904	-	-	12,408	1,625	-	-	15,713	7,957	-
Office expenses	291	1,632	-	-	724	-	-	1,396	255	-	-	1,784	640	-
Equipment rental	-	453	-	-	479	-	-	1,111	117	-	-	996	435	-
Litigation costs	-	-	-	-	1,500	-	-	2,707	-	-	-	2,769	2,982	11,631
Library maintenance	-	-	-	-	641	-	-	680	80	-	-	1,046	590	-
Other direct expenses	1,539	1,416	-	-	528	-	-	1,514	364	-	-	3,943	1,286	-
<b>TOTAL EXPENSES</b>	<b>243,318</b>	<b>69,862</b>	<b>-</b>	<b>-</b>	<b>99,912</b>	<b>6,500</b>	<b>18,487</b>	<b>233,254</b>	<b>34,771</b>	<b>25,500</b>	<b>37,876</b>	<b>297,604</b>	<b>134,884</b>	<b>11,631</b>
<b>CHANGE IN NET ASSETS</b>	<b>(73,868)</b>	<b>(69,862)</b>	<b>188,193</b>	<b>15,956</b>	<b>(99,912)</b>	<b>19,500</b>	<b>(18,487)</b>	<b>(123,254)</b>	<b>(34,771)</b>	<b>(12,000)</b>	<b>(9,167)</b>	<b>(297,604)</b>	<b>(134,884)</b>	<b>(11,631)</b>
NET ASSETS, BEGINNING	73,868	69,862	2,194,996	158,103	122,558	-	18,487	123,254	34,771	12,000	9,166	456,964	156,392	12,500
Other Changes in Net Assets: Transfers to General Fund	-	-	(91,090)	(6,261)	-	-	-	-	-	-	1	-	-	-
<b>NET ASSETS, ENDING</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,292,099</b>	<b>\$ 167,798</b>	<b>\$ 22,646</b>	<b>\$ 19,500</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 159,360</b>	<b>\$ 21,508</b>	<b>\$ 869</b>

See independent auditor's report  
on supplementary information

**MID-MINNESOTA LEGAL ASSISTANCE**  
**SUPPLEMENTARY SCHEDULE OF RESTRICTED FUNDS (continued)**  
For the Year Ended December 31, 2023

	BCBS of MN	CentraCare MLP	Cargill Philanthropy	James Binger Center for New Americans	MN Freedom Fund	The Minneapolis Foundation	BCBS Nav. Coalition	Children's MLP	Asset Bldg Coalition	Blue Cross Blue Shield	Arnold Ventures MABC	Total
<b>SUPPORT AND REVENUE</b>												
Grants	\$ 80,000	\$ 220,000	\$ -	\$ 50,000	\$ 25,000	\$ 96,000	\$ -	\$ 81,825	\$ -	\$ 70,000	\$ 85,000	\$ 1,055,484
Contributions	-	-	-	-	-	-	-	-	-	-	-	7,000
Other income	-	-	-	-	-	-	-	-	-	-	-	197,149
<b>TOTAL SUPPORT AND REVENUE</b>	<b>80,000</b>	<b>220,000</b>	<b>-</b>	<b>50,000</b>	<b>25,000</b>	<b>96,000</b>	<b>-</b>	<b>81,825</b>	<b>-</b>	<b>70,000</b>	<b>85,000</b>	<b>1,259,633</b>
<b>EXPENSES</b>												
Personnel salaries												
Lawyers	9,457	148,852	24,396	30,088	58,592	-	30,786	59,219	-	2,959	5,551	964,211
Non-lawyers	43,318	494	-	876	529	-	35,808	-	-	21,411	16,187	207,257
Total salaries	52,775	149,346	24,396	30,964	59,121	-	66,594	59,219	-	24,370	21,738	1,171,468
Payroll taxes and employee benefits	17,710	50,175	7,836	10,332	19,447	-	9,548	20,201	-	8,566	7,412	375,296
Contract services	-	510	334	315	665	-	46,413	486	190	156	12,666	274,449
Travel	6,169	10,060	-	42	197	-	44	170	340	-	-	17,985
Space and occupancy	-	3,874	3,866	3,708	7,810	-	-	-	-	1,460	450	68,547
Office expenses	-	707	236	263	590	-	1,959	555	956	326	205	12,519
Equipment rental	-	222	183	199	421	-	482	318	-	59	329	5,804
Litigation costs	-	-	-	77	4,174	-	-	-	-	-	-	25,840
Library maintenance	-	235	443	302	686	-	-	277	-	66	-	5,046
Other direct expenses	-	671	125,270	481	535	-	2,192	599	684	234	144	141,400
<b>TOTAL EXPENSES</b>	<b>76,654</b>	<b>215,800</b>	<b>162,564</b>	<b>46,683</b>	<b>93,646</b>	<b>-</b>	<b>127,232</b>	<b>81,825</b>	<b>2,170</b>	<b>35,237</b>	<b>42,944</b>	<b>2,098,354</b>
<b>CHANGE IN NET ASSETS</b>	<b>3,346</b>	<b>4,200</b>	<b>(162,564)</b>	<b>3,317</b>	<b>(68,646)</b>	<b>96,000</b>	<b>(127,232)</b>	<b>-</b>	<b>(2,170)</b>	<b>34,763</b>	<b>42,056</b>	<b>(838,721)</b>
NET ASSETS, BEGINNING	55,719	49,445	162,564	24,651	90,146	-	127,232	-	29,550	-	-	3,982,228
Other Changes in Net Assets: Transfers to General Fund	-	-	-	-	-	-	-	-	-	-	-	(97,350)
<b>NET ASSETS, ENDING</b>	<b>\$ 59,065</b>	<b>\$ 53,645</b>	<b>\$ -</b>	<b>\$ 27,968</b>	<b>\$ 21,500</b>	<b>\$ 96,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 27,380</b>	<b>\$ 34,763</b>	<b>\$ 42,056</b>	<b>\$ 3,046,157</b>

See independent auditor's report  
on supplementary information



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

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, 2023, 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 12, 2024.

**Report on 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 our 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 or significant deficiencies may exist that have not been identified.

### **Report on 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 consolidated 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 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 Langer & Associates*

March 12, 2024



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**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**

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

We have audited Mid-Minnesota Legal Assistance’s compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of Mid-Minnesota Legal Assistance’s major federal programs for the year ended December 31, 2023. 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.

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, 2023.

***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 Mid-Minnesota Legal Assistance 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 qualified and unmodified opinions on compliance for each major federal program. Our audit does not provide a legal determination of Mid-Minnesota Legal Assistance’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 Mid-Minnesota Legal Assistance's federal programs.

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

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Mid-Minnesota Legal Assistance'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 noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Mid-Minnesota Legal Assistance'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 noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Mid-Minnesota Legal Assistance's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Mid-Minnesota Legal Assistance'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 Mid-Minnesota Legal Assistance's internal control over compliance. Accordingly, no such opinion is expressed.

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

## ***Report on Internal Control over Compliance***

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

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

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

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

*Hamington Langer & Associates*

March 12, 2024

**MID-MINNESOTA LEGAL ASSISTANCE**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
For the Year Ended December 31, 2023

Federal Grantor/Pass-Through Grantor/Program Title	Assistance Listing Number	Pass-Through Entity Identifying Number	Subrecipients	Expenditures
<b>U.S. Department of Health and Human Services</b>				
Mental Health - Protection and Advocacy	93.138	6X98SM085956-01	\$ -	\$ 43,130
		6X98SM087424-01		349,641
		Attorney Fees		150,940
Subtotal Mental Health - Protection and Advocacy				<u>543,711</u>
Developmental Disabilities - Protection and Advocacy	93.630	2301MNPADD		499,053
COVID-19-Expanding P&As Access to Covid 19 Vaccines		2201MNPAPH-00		96,249
Subtotal Developmental Disabilities - Protection and Advocacy				<u>595,302</u>
Voting Act - Protection and Advocacy	93.618	2201MNPAVA-00		77,742
		2301MNPAVA-00		34,939
Subtotal Voting Act - Protection and Advocacy				<u>112,681</u>
<b>Aging Cluster</b>				
Special Programs for the Aging - Title IIIB	93.044			
State Board on Aging passed through from:				
Metropolitan Area Agency on Aging		311-23-003B-36		148,482
Central MN Council on Aging		315-23-003B-001		152,200
		Contributions		600
Region 9-passed through from Southern Minnesota Regional				
Legal Services		Unknown		29,006
Subtotal Aging Cluster				<u>330,288</u>
Refugee and Entrant Assistance-State Administered Programs	93.566			
Passed through from:				
Minnesota Department of Human Services		21/2021MNRSSS		22,214
Minnesota Department of Human Services		21/2021MNRSSS		16,759
MN Department of Human Services-Health Insurance Assistance		Unknown		84,335
Lutheran Social Services		Unknown		26,666
Lutheran Social Services		Unknown		13,972
Subtotal Refugee and Entrant Assistance Programs				<u>163,946</u>
Assistive Technology Protection and Advocacy	93.843	2301MNPAAT-00		53,614
		2401MNPAAT-00		25,523
Subtotal Assistive Technology Protection and Advocacy				<u>79,137</u>
Traumatic Brain Injury - Protection and Advocacy	93.873	2201MNPATB-00		44,395
		2301MNPATB-00		28,781
Subtotal Traumatic Brain Injury - Protection and Advocacy				<u>73,176</u>
Total U.S. Department of Health and Human Services				<u>1,898,241</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, 2023**

Federal Grantor/Pass-Through Grantor/Program Title	Assistance Listing Number	Pass-Through Entity Identifying Number	Subrecipients	Expenditures
<b>U.S. Department of Education</b>				
Client Assistance Program	84.161A	H161A230024		172,929
		H161A240024		29,082
Subtotal Client Assistance Program				<u>202,011</u>
Protection & Advocacy of Individual Rights	84.240A	H240A220024		117,754
		Attorney Fees		431,919
Subtotal Protection & Advocacy of Individual Rights				<u>549,673</u>
Total U.S. Department of Education				<u>751,684</u>
<b>U.S. Social Security Administration</b>				
Social Security State Grants for Work Incentives Assistance to Disabled Beneficiaries	96.009			
Protection and Advocacy for Beneficiaries of Social Security		6 PAB1902033805		114,707
Protection and Advocacy for Beneficiaries of Social Security		6 PAB1902033805		50,211
Strengthening Protections for Social Security Beneficiaries		SPS18000029-05-00		224,998
Strengthening Protections for Social Security Beneficiaries		SPS23000100-01-00		179,006
Subtotal Social Security State Grants for Work Incentives Assistance to Disabled Beneficiaries				<u>568,922</u>
Total U.S. Social Security Administration				<u>568,922</u>
<b>U.S. Department of Housing and Urban Development</b>				
CDBG - Entitlement Grants Cluster				
Community Development Block Grants	14.218			
Pass-through from City of Minneapolis		COM0003896		25,334
Pass-through from City of Minneapolis		COM0003042-3		18,228
Pass-through from City of Minneapolis		COM0003042-2		34,754
Subtotal CDBG - Entitlement Grants Cluster				<u>78,316</u>
Private Enforcement Initiatives	14.418			
Fair Housing Initiative Program		FPEI190055 #2	78,375	117,554
Fair Housing Initiative Program		FPEI220116	100,963	159,990
COVID-19 Private Enforcement Initiatives American Rescue Plan		FPE2122026	151,773	223,279
Subtotal Private Enforcement Initiatives			<u>331,111</u>	<u>500,823</u>
Total U.S. Department of Housing and Urban Development			<u>331,111</u>	<u>579,139</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, 2023**

Federal Grantor/Pass-Through Grantor/Program Title	Assistance Listing Number	Pass-Through Entity Identifying Number	Subrecipients	Expenditures
<b>U.S. Department of Justice</b>				
Legal Assistance for Victims Program	16.524	15JOVW-23-GG-00528-LEGA		27,723
NQRP pass-through from Vera Institute of Justice	16.U01	DJJ-17-PSS-S-2757		341
Total U.S. Department of Justice				<u>28,064</u>
<b>U.S. Department of Treasury</b>				
Low Income Tax Clinic	21.008	20-LITC0407-03-00		116,000
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027			
Pass-through from City of Minneapolis		COM0005488	165,459	699,142
COVID-19 Emergency Rental Assistance Program	21.023			
Pass-through from Minnesota Housing Finance Agency		Unknown	40,898	196,395
Pass-through from Minnesota Housing Finance Agency		Unknown		139,447
Total U.S. Department of Treasury			<u>206,357</u>	<u>1,150,984</u>
<b>U.S. Department of Homeland Security</b>				
Citizenship Education and Training	97.010			
Pass-through from Pearl Crisis Center		21CICET00181-01-00	29,579	93,468
Pass-through from Pearl Crisis Center		23CICET00297		46,497
Total U.S. Department of Homeland Security			<u>29,579</u>	<u>139,965</u>
Total Expenditures of Federal Awards			<u>\$ 567,047</u>	<u>\$ 5,116,999</u>

**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, 2023. 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 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.

**NOTE 3. INDIRECT COST RATE**

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, 2023

**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

Major programs:

<u>Assistance Listing Number(s):</u>	<u>Name of Federal Program or Cluster:</u>
COVID-19 21.027 93.044/93.045/93.053	Coronavirus State & Local Fiscal Recovery Funds Aging Cluster

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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, 2023

**Section II—Financial Statement Audit Findings**

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**

**2022-001 COVID-19 21.027 Coronavirus State & Local Fiscal Recovery Funds  
Program Subrecipient Monitoring**

Status: The corrective action was completed during 2023.