



CPAs & BUSINESS ADVISORS

Board of Directors
"and Justice for all"
Salt Lake City, Utah

We have audited the financial statements of "and Justice for all" for the year ended December 31, 2015, and have issued our report thereon dated June 16, 2016. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated April 26, 2016. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by "and Justice for all" are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2015. We noted no transactions entered into by the entity during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. There were no such sensitive estimates affecting the financial statements.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. Attached is the listing of all corrected misstatements.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

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Management Representations

We have requested certain representations from management that are included in the management representation letter dated June 16, 2016.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the entity's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the entity's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

This information is intended solely for the use of the Board of Directors and management of "and Justice for all" and is not intended to be, and should not be, used by anyone other than these specified parties.

Eide Bailly LLP

Salt Lake City, Utah
June 16, 2016

SCHEDULE A

Account	Description	Debit	Credit
Adjusting Journal Entries JE # 1			
3900	Retained Earnings	424.00	
7110	Fundraising Events		424.00
Total		424.00	424.00
Adjusting Journal Entries JE # 2			
6200	Pre-Distribution	10,000.00	
3900	Retained Earnings		10,000.00
Total		10,000.00	10,000.00
Adjusting Journal Entries JE # 3			
7200	Southern Utah CLC	6,911.00	
2035	CC - Accrued Payable - ULS		6,911.00
Total		6,911.00	6,911.00



Financial Statements
December 31, 2015 and 2014
"and Justice for all"

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CPAs & BUSINESS ADVISORS

Independent Auditor's Report

To the Board of Directors of
"and Justice for all"
Salt Lake City, Utah

Report on the Financial Statements

We have audited the accompanying financial statements of "and Justice for all", which comprise the statements of financial position as of December 31, 2015 and 2014, and the related statements of activities, functional expenses and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of "and Justice for all" as of December 31, 2015 and 2014, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

A handwritten signature in cursive script that reads "Eide Bailly LLP".

Salt Lake City, Utah
June 16, 2016

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"and Justice for all"
Statements of Financial Position
December 31, 2015 and 2014

	2015	2014
Assets		
Current assets		
Cash and cash equivalents	\$ 507,063	\$ 401,263
Certificates of deposit	332,826	329,765
Current portion of contributions receivable, net	47,489	51,469
Other receivable - beneficiary organizations	4,282	7,905
Other receivable	3,086	5,021
Total current assets	894,746	795,423
Contributions receivable, less current portion	11,777	12,048
Property and equipment, net	1,731,231	1,831,038
Other assets	2,301	12,307
	\$ 2,640,055	\$ 2,650,816
Liabilities and Net Assets		
Current liabilities		
Accounts payable and accrued expenses	\$ 15,493	\$ 16,316
Tenant prepaid rent	-	4,207
Tenant security deposits	14,144	14,144
Campaign allocations payable - beneficiary organizations	195,878	106,819
Total current liabilities	225,515	141,486
Net assets		
Unrestricted		
Board designated - Legal Assistance Programs operating fund	25,000	25,000
Board designated - capital / building	2,244,407	2,312,983
Board designated - "Cy Pres"	69,367	84,367
Total unrestricted net assets	2,338,774	2,422,350
Temporarily restricted	75,766	86,980
Total net assets	2,414,540	2,509,330
	\$ 2,640,055	\$ 2,650,816

"and Justice for all"
 Statements of Activities
 Years Ended December 31, 2015 and 2014

	2015	2014
Unrestricted Net Assets		
Support		
Contributions and grants	\$ 1,407,605	\$ 1,277,972
Special events, less direct cost of benefits to donors of \$24,708 and \$23,498 in 2015 and 2014	38,904	39,690
Interest income	3,689	3,710
Rental income	215,590	216,620
Total unrestricted support	1,665,788	1,537,992
Net assets released from donor restrictions	68,311	79,116
	1,734,099	1,617,108
Expenses		
Program services		
Legal Assistance Programs	1,409,592	1,273,831
Community Legal Center	199,898	202,323
Southern Utah Community Legal Center	37,556	47,180
Total program services	1,647,046	1,523,334
Supporting services		
General and administrative	59,272	60,154
Fundraising	111,357	99,079
Total supporting services	170,629	159,233
Total expenses	1,817,675	1,682,567
Change in unrestricted net assets	(83,576)	(65,459)
Temporarily Restricted Net Assets		
Contributions	57,097	82,508
Net assets released from restrictions	(68,311)	(79,116)
Change in temporarily restricted net assets	(11,214)	3,392
Change in Net Assets	(94,790)	(62,067)
Net Assets, Beginning of Year	2,509,330	2,571,397
Net Assets, End of Year	\$ 2,414,540	\$ 2,509,330

"and Justice for all"
Statement of Functional Expenses
Year Ended December 31, 2015

	Program Services			Total Program Expenses	Supporting Services		Total
	Legal Assistance Programs	Community Legal Center	Southern Utah Community Legal Center		Management and General	Fundraising	
Grants and other assistance							
Annual campaign allocations							
Utah Legal Services	\$ 275,915	\$ -	\$ -	\$ 275,915	\$ -	\$ -	\$ 275,915
Legal Aid Society of Salt Lake	195,116	-	-	195,116	-	-	195,116
Disability Law Center	154,785	-	-	154,785	-	-	154,785
Other organizations	69,535	-	-	69,535	-	-	69,535
Other grants							
Utah Legal Services	417,711	-	22,800	440,511	-	-	440,511
Legal Aid Society of Salt Lake	260,623	-	-	260,623	-	-	260,623
Disability Law Center	21,866	-	-	21,866	-	-	21,866
Total grants and other assistance	1,395,551	-	22,800	1,418,351	-	-	1,418,351
Professional services	-	-	-	-	13,421	-	13,421
Bank charges	-	-	-	-	4,441	-	4,441
Depreciation	-	104,189	-	104,189	-	-	104,189
Insurance	-	5,662	-	5,662	1,653	-	7,315
Miscellaneous	-	-	-	-	-	22,180	22,180
Building costs	-	85,436	14,503	99,939	-	-	99,939
Office expense	-	-	-	-	5,528	-	5,528
Payroll and related	14,041	4,611	253	18,905	27,463	89,177	135,545
Printing	-	-	-	-	2,391	-	2,391
Special events	-	-	-	-	-	24,708	24,708
Supplies	-	-	-	-	4,375	-	4,375
	1,409,592	199,898	37,556	1,647,046	59,272	136,065	1,842,383
Less expenses included with revenues on the statement of activities							
Cost of direct benefits to donors	-	-	-	-	-	(24,708)	(24,708)
Total expenses included in the expense section of the statement of activities	\$ 1,409,592	\$ 199,898	\$ 37,556	\$ 1,647,046	\$ 59,272	\$ 111,357	\$ 1,817,675

See Notes to Financial Statements

"and Justice for all"
Statement of Functional Expenses
Year Ended December 31, 2014

	Program Services			Total Program Expenses	Supporting Services		Total
	Legal Assistance Programs	Community Legal Center	Southern Utah Community Legal Center		Management and General	Fundraising	
Grants and other assistance							
Annual campaign allocations							
Utah Legal Services	\$ 259,150	\$ -	\$ -	\$ 259,150	\$ -	\$ -	\$ 259,150
Legal Aid Society of Salt Lake	183,260	-	-	183,260	-	-	183,260
Disability Law Center	145,380	-	-	145,380	-	-	145,380
Other organizations	65,310	-	-	65,310	-	-	65,310
Other grants							
Utah Legal Services	373,791	-	28,667	402,458	-	-	402,458
Legal Aid Society of Salt Lake	226,549	-	-	226,549	-	-	226,549
Disability Law Center	10,150	-	-	10,150	-	-	10,150
Total grants and other assistance	1,263,590	-	28,667	1,292,257	-	-	1,292,257
Professional services	-	-	-	-	15,972	-	15,972
Bank charges	-	-	-	-	3,068	-	3,068
Depreciation	-	105,375	-	105,375	-	-	105,375
Insurance	-	9,430	-	9,430	-	-	9,430
Miscellaneous	-	-	-	-	296	10,515	10,811
Building costs	-	83,008	18,285	101,293	-	-	101,293
Office expense	-	-	-	-	6,768	-	6,768
Payroll and related	10,241	4,510	228	14,979	22,244	88,564	125,787
Printing	-	-	-	-	7,248	-	7,248
Special events	-	-	-	-	-	23,498	23,498
Supplies	-	-	-	-	4,558	-	4,558
	1,273,831	202,323	47,180	1,523,334	60,154	122,577	1,706,065
Less expenses included with revenues on the statement of activities							
Cost of direct benefits to donors	-	-	-	-	-	(23,498)	(23,498)
Total expenses included in the expense section of the statement of activities	\$ 1,273,831	\$ 202,323	\$ 47,180	\$ 1,523,334	\$ 60,154	\$ 99,079	\$ 1,682,567

See Notes to Financial Statements

"and Justice for all"
 Statements of Cash Flows
 Years Ended December 31, 2015 and 2014

	2015	2014
Operating Activities		
Change in net assets	\$ (94,790)	\$ (62,067)
Adjustments to reconcile change in net assets to net cash used for operating activities		
Depreciation	104,189	105,375
Change in assets and liabilities		
Contributions receivable	4,251	571
Other receivable - beneficiary organizations	3,623	(3,762)
Other receivable	1,935	(266)
Other assets	10,006	(5,506)
Accounts payable and accrued expenses	(823)	(2,265)
Tenant prepaid rent	(4,207)	-
Campaign allocations payable	89,059	(114,704)
Net Cash from (used for) Operating Activities	113,243	(82,624)
Investing Activities		
Increase in certificates of deposit	(3,061)	(103,085)
Purchase of property and equipment	(4,382)	(3,200)
Net Cash used for Investing Activities	(7,443)	(106,285)
Net Change in Cash and Cash Equivalents	105,800	(188,909)
Cash and Cash Equivalents, Beginning of Year	401,263	590,172
Cash and Cash Equivalents, End of Year	\$ 507,063	\$ 401,263

Note 1 - Principal Activity and Significant Accounting Policies

"and Justice for all" (AJFA) is a nonprofit corporation organized under the laws of the State of Utah in 1999 by the Disability Law Center (DLC), Legal Aid Society of Salt Lake (LAS), and Utah Legal Services (ULS), (the beneficiary organizations), to increase access to civil legal services for the disadvantaged and those with disabilities throughout Utah.

AJFA is intended to achieve their mission by creating and sustaining resources to support civil legal services; sharing and consolidating resources so that services are delivered in a more efficient manner, thereby enabling the agencies to serve additional clients; and strengthening the individual agencies and the distinct role they play in the delivery of civil legal services.

Consistent with AJFA's operational purpose, funds raised through the Legal Assistance Programs "Annual Campaign" are to be transferred to the beneficiary organizations as governed by a "Distribution Policy" unless otherwise specified by a donor. Allocations are to be distributed to the beneficiary organizations, ULS, LAS, DLC, and to other organizations as determined by the Board of Directors using agreed upon percentages. During 2015 and 2014, these percentages were 39.68, 28.06, 22.26, and 10.00 percent. The Board of Directors has designated that unrestricted Legal Assistance Programs operating fund net assets in excess of \$50,000 be distributed to the beneficiary organizations.

Cash and Cash Equivalents

For purposes of reporting cash flows, cash and cash equivalents are defined as cash on hand and highly liquid investments with original maturities of three months or less.

Contributions Receivable

Unconditional promises to give expected to be collected within one year are recorded 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. In subsequent years, amortization of the discounts is included in contribution revenue in the statement of activities. Management determines 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.

Property and Equipment

Property and equipment additions are recorded at cost, or if donated, at fair value on the date of donation. Depreciation and amortization are computed using the straight-line method over the estimated useful lives of the assets ranging from 5 to 30 years, or in the case of capitalized leased assets or leasehold improvements, the lesser of the useful life of the asset or the lease term. When assets are sold or otherwise disposed of, the cost and related depreciation or amortization are removed from the accounts, and any remaining gain or loss is included in the statement of activities. Costs of maintenance and repairs that do not improve or extend the useful lives of the respective assets are expensed currently.

AJFA reviews the carrying values of property and equipment for impairment whenever events or circumstances indicate that the carrying value of an asset may not be recoverable from the estimated future cash flows expected to result from its use and eventual disposition. When considered impaired, an impairment loss is recognized to the extent carrying value exceeds the fair value of the asset. There were no indicators of asset impairment during the years ended December 31, 2015 and 2014.

Net Assets

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

Unrestricted Net Assets – Net assets available for use in general operations including unrestricted board-designated net assets.

Temporarily Restricted Net Assets – Net assets subject to donor restrictions that may or will be met by expenditures or actions of AJFA and/or the passage of time.

AJFA reports contributions restricted by donors as increases in unrestricted net assets if the restrictions expire (that is, when a stipulated time restriction ends or purpose restriction is accomplished) in the reporting period in which the revenue is recognized. All other donor-restricted contributions are reported as increases in temporarily or permanently restricted net assets, depending on the nature of the restrictions. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

Permanently Restricted Net Assets – Net assets whose use is limited by donor-imposed restrictions that neither expire by the passage of time nor can be fulfilled or otherwise removed by action of AJFA. The restrictions stipulate that resources be maintained permanently but permit AJFA to expend the income generated in accordance with the provisions of the agreements.

Revenue and Revenue Recognition

Revenue is recognized when earned. Program service fees and payments under cost-reimbursable contracts received in advance are deferred to the applicable period in which the related services are performed or expenditures are incurred, respectively. Contributions are recognized when cash, securities or other assets, an unconditional promise to give, or notification of a beneficial interest is received. Conditional promises to give are not recognized until the conditions on which they depend have been substantially met. AJFA recognizes rental revenue on a straight-line basis over the terms of the respective leases.

Donated Services and In-Kind Contributions

Volunteers contribute significant amounts of time to AJFA's program services, administration, and fundraising and development activities; however, the financial statements do not reflect the value of these contributed services because they do not meet recognition criteria prescribed by generally accepted accounting principles. Contributed goods are recorded at fair value at the date of donation. AJFA records donated professional services at the respective fair values of the services received.

Functional Allocation of Expenses

The costs of program and supporting services activities have been summarized on a functional basis in the statements of activities. The statements of functional expenses present the natural classification detail of expenses by function. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

Income Taxes

AJFA is organized as a Utah nonprofit corporation and has been recognized by the Internal Revenue Service (IRS) as exempt from federal income taxes under Section 501(a) of the Internal Revenue Code as an organization described in Section 501(c)(3), qualifying for the charitable contribution deduction under Section 170(b)(1)(A)(vi), and has been determined not to be a private foundation under Section 509(a)(1). AJFA is annually required to file a Return of Organization Exempt from Income Tax (Form 990) with the IRS. In addition, AJFA is subject to income tax on net income that is derived from business activities that are unrelated to its exempt purpose. AJFA has determined it is not subject to unrelated business income tax and has not filed an Exempt Organization Business Income Tax Return (Form 990-T) with the IRS.

AJFA believes that it has appropriate support for any tax positions taken affecting its annual filing requirements, and as such, does not have any uncertain tax positions that are material to the financial statements. AJFA would recognize future accrued interest and penalties related to unrecognized tax benefits and liabilities in income tax expense if such interest and penalties are incurred.

Estimates

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

Financial Instruments and Credit Risk

AJFA manages deposit concentration risk by placing cash, money market accounts, and certificates of deposit with financial institutions believed by management to be creditworthy. At times, amounts on deposit may exceed insured limits or include uninsured investments in money market mutual funds. To date, AJFA has not experienced losses in any of these accounts. Credit risk associated with accounts receivable and promises to give is considered to be limited due to high historical collection rates and because substantial portions of the outstanding amounts are due from board members, governmental agencies, and foundations supportive of AJFA's mission.

Subsequent Events

Management has made an evaluation of subsequent events through June 16, 2016, the date on which the financial statements were available to be issued.