



Financial Statements
December 31, 2018 and 2017
"and Justice for all"

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Independent Auditor's Report

The Board of Directors
"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, 2018 and 2017, 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 from 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, 2018 and 2017, 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.

Eide Bailly LLP

Salt Lake City, Utah
May 20, 2019

"and Justice for all"
Statements of Financial Position
December 31, 2018 and 2017

	2018	2017
Assets		
Current assets		
Cash and cash equivalents	\$ 709,177	\$ 697,902
Certificates of deposit	340,929	335,555
Operating investments	21,315	20,814
Current portion of contributions receivable, net	160,363	180,105
Other receivable - beneficiary organizations	19,626	3,662
Other receivable	2,325	3,219
Total current assets	1,253,735	1,241,257
Contributions receivable, less current portion	11,136	127,257
Property and equipment, net	1,433,157	1,526,626
Other assets	7,097	10,239
	\$ 2,705,125	\$ 2,905,379
Liabilities and Net Assets		
Current liabilities		
Accounts payable and accrued expenses	\$ 19,279	\$ 19,866
Tenant prepaid rent	5,969	4,184
Tenant security deposits	14,144	14,144
Campaign allocations payable - beneficiary organizations	225,289	365,016
Total current liabilities	264,681	403,210
Net assets		
Net assets without donor restrictions		
Board designated - Legal Assistance Programs operating fund	25,000	25,000
Board designated - capital / building	2,090,746	2,060,940
Board designated - Cy Pres	69,367	69,367
Total net assets without donor restrictions	2,185,113	2,155,307
Net assets with donor restrictions	255,331	346,862
Total net assets	2,440,444	2,502,169
	\$ 2,705,125	\$ 2,905,379

"and Justice for all"
 Statements of Activities
 Years Ended December 31, 2018 and 2017

	2018	2017
Net Assets without Donor Restrictions		
Support		
Contributions and grants	\$ 1,300,745	\$ 1,808,412
Special events, less direct cost of benefits to donors of \$31,907 and \$28,135 in 2018 and 2017, respectively	250,622	38,729
Net investment return	500	2,134
Interest income	5,858	2,093
Rental income	215,960	215,960
	1,773,685	2,067,328
Total support		
Net assets released from donor restrictions	166,930	153,005
	1,940,615	2,220,333
Expenses		
Program services		
Legal Assistance Programs	1,459,376	1,888,233
Community Legal Center	217,372	200,063
Southern Utah Community Legal Center	34,457	35,535
	1,711,205	2,123,831
Total program services		
Supporting services		
Management and general	93,898	89,762
Fundraising	105,706	105,124
	199,604	194,886
Total supporting services		
Total expenses	1,910,809	2,318,717
Change in net assets without donor restrictions	29,806	(98,384)
Net Assets with Donor Restrictions		
Contributions	75,399	429,409
Net assets released from restrictions	(166,930)	(153,005)
	(91,531)	276,404
Change in net assets with donor restrictions		
Change in Net Assets	(61,725)	178,020
Net Assets, Beginning of Year	2,502,169	2,324,149
Net Assets, End of Year	\$ 2,440,444	\$ 2,502,169

"and Justice for all"
Statement of Functional Expenses
Year Ended December 31, 2018

	Program Services				Supporting Services		
	Legal Assistance Programs	Community Legal Center	Southern Utah Community Legal Center	Total Program Expenses	Management and General	Fundraising	Total
Grants and other assistance							
Annual campaign allocations							
Utah Legal Services	\$ 278,997	\$ -	\$ -	\$ 278,997	\$ -	\$ -	\$ 278,997
Legal Aid Society of Salt Lake	197,295	-	-	197,295	-	-	197,295
Disability Law Center	156,514	-	-	156,514	-	-	156,514
Other organizations	70,312	-	-	70,312	-	-	70,312
Other grants							
Utah Legal Services	432,995	-	32,000	464,995	-	-	464,995
Legal Aid Society of Salt Lake	319,166	-	-	319,166	-	-	319,166
Disability Law Center	-	-	-	-	-	-	-
Total grants and other assistance	1,455,279	-	32,000	1,487,279	-	-	1,487,279
Professional services	-	-	-	-	25,125	-	25,125
Bank charges	-	-	-	-	82	-	82
Depreciation	-	104,743	-	104,743	-	-	104,743
Insurance	-	5,729	-	5,729	1,322	-	7,051
Miscellaneous	-	-	-	-	467	11,541	12,008
Building costs	-	102,304	2,250	104,554	-	-	104,554
Office expense	-	-	-	-	6,834	-	6,834
Payroll and related	4,097	4,596	207	8,900	50,356	94,165	153,421
Printing	-	-	-	-	3,461	-	3,461
Special events	-	-	-	-	-	31,907	31,907
Supplies	-	-	-	-	6,251	-	6,251
	1,459,376	217,372	34,457	1,711,205	93,898	137,613	1,942,716
Less expenses included with revenues on the statement of activities							
Cost of direct benefits to donors	-	-	-	-	-	(31,907)	(31,907)
Total expenses included in the expense section of the statement of activities	\$ 1,459,376	\$ 217,372	\$ 34,457	\$ 1,711,205	\$ 93,898	\$ 105,706	\$ 1,910,809

See Notes to Financial Statements

"and Justice for all"
Statement of Functional Expenses
Year Ended December 31, 2017

	Program Services				Supporting Services		
	Legal Assistance Programs	Community Legal Center	Southern Utah Community Legal Center	Total Program Expenses	Management and General	Fundraising	Total
Grants and other assistance							
Annual campaign allocations							
Utah Legal Services	\$ 377,965	\$ -	\$ -	\$ 377,965	\$ -	\$ -	\$ 377,965
Legal Aid Society of Salt Lake	267,280	-	-	267,280	-	-	267,280
Disability Law Center	212,034	-	-	212,034	-	-	212,034
Other organizations	95,253	-	-	95,253	-	-	95,253
Other grants							
Utah Legal Services	516,246	-	32,000	548,246	-	-	548,246
Legal Aid Society of Salt Lake	399,817	-	-	399,817	-	-	399,817
Disability Law Center	15,000	-	-	15,000	-	-	15,000
Total grants and other assistance	1,883,595	-	32,000	1,915,595	-	-	1,915,595
Professional services	-	-	-	-	10,671	-	10,671
Bank charges	-	-	-	-	120	-	120
Depreciation	-	104,478	-	104,478	-	-	104,478
Insurance	-	5,729	-	5,729	1,653	-	7,382
Miscellaneous	-	-	-	-	-	13,728	13,728
Building costs	-	85,129	3,300	88,429	-	-	88,429
Office expense	-	-	-	-	12,223	-	12,223
Payroll and related	4,638	4,727	235	9,600	57,000	91,396	157,996
Printing	-	-	-	-	2,487	-	2,487
Special events	-	-	-	-	-	28,135	28,135
Supplies	-	-	-	-	5,608	-	5,608
	1,888,233	200,063	35,535	2,123,831	89,762	133,259	2,346,852
Less expenses included with revenues on the statement of activities							
Cost of direct benefits to donors	-	-	-	-	-	(28,135)	(28,135)
Total expenses included in the expense section of the statement of activities	\$ 1,888,233	\$ 200,063	\$ 35,535	\$ 2,123,831	\$ 89,762	\$ 105,124	\$ 2,318,717

See Notes to Financial Statements

"and Justice for all"
Statements of Cash Flows
Years Ended December 31, 2018 and 2017

	2018	2017
Operating Activities		
Change in net assets	\$ (61,725)	\$ 178,020
Adjustments to reconcile change in net assets to net cash from operating activities		
Depreciation	104,743	104,478
Realized and unrealized (gain) loss on operating investments	380	(627)
Contributed operating investments	-	(13,153)
Change in assets and liabilities		
Contributions receivable	135,863	(254,016)
Other receivable - beneficiary organizations	(15,964)	(18)
Other receivable	894	(1,642)
Other assets	3,142	(3,438)
Accounts payable and accrued expenses	(587)	(9,684)
Tenant prepaid rent	1,785	(4)
Campaign allocations payable - beneficiary organizations	(139,727)	55,055
Net Cash from Operating Activities	28,804	54,971
Investing Activities		
Change in certificates of deposit	(5,374)	(1,643)
Purchases of operating investments	(1,155)	(13,756)
Proceeds from sales of operating investments	274	12,250
Purchase of property and equipment	(11,274)	-
Net Cash used for Investing Activities	(17,529)	(3,149)
Net Change in Cash and Cash Equivalents	11,275	51,822
Cash and Cash Equivalents, Beginning of Year	697,902	646,080
Cash and Cash Equivalents, End of Year	\$ 709,177	\$ 697,902
Supplemental Disclosure of Non-cash Investing and Financing Activity		
Contributed operating investments	\$ -	\$ 13,153

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 2018 and 2017, these percentages were 39.68%, 28.06%, 22.26%, and 10.00%, respectively. 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

Contributions receivable expected to be collected within one year are recorded at net realizable value. Contributions receivable 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 contributions receivable based on historical experience, an assessment of economic conditions, and a review of subsequent collections. Contributions receivable 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, 2018 and 2017.

Operating Investments

Investment purchases are recorded at cost, or if donated, at fair value on the date of donation. Thereafter, investments are reported at their fair values in the statements of financial position. Net investment return is reported in the statements of activities and consists of interest and dividend income, realized and unrealized capital gains and losses, less external and direct internal investment expenses.

Net Assets

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

Net Assets Without Donor Restrictions – Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions.

Net Assets With Donor Restrictions – Net assets subject to donor- (or certain grantor-) imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity.

AJFA reports contributions restricted by donors as increases in net assets without donor restrictions 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 net assets with donor restrictions, depending on the nature of the restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of activities as net assets released from restrictions. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

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, a contribution receivable, or notification of a beneficial interest is received. Conditional contributions receivable 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. No significant contributions of such goods or services were received during the years ending December 31, 2018 and 2017, respectively.

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. The financial statements report certain categories of expenses that are attributed to more than one program or supporting function. Therefore, expenses require allocation on a reasonable basis that is consistently applied. The expenses that are allocated include occupancy, depreciation, which are allocated on a square footage basis, as well as campaign allocations, salaries and wages, benefits, payroll taxes, professional services, office expenses, building costs, insurance, printing, special events, bank charges, supplies and other, which are allocated on the basis of estimates of time and effort.

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.

Investments are made by diversified investment managers whose performance is monitored by management and the Board of Directors. Although the fair values of investments are subject to fluctuation on a year-to-year basis, management and the Board of Directors believe that the investment policies and guidelines are prudent for the long-term welfare of the organization.

Reclassifications

Certain reclassifications of amounts previously reported have been made to the accompanying financial statements to maintain consistency between periods presented. The reclassifications had no impact on previously reported net assets.

Adoption of FASB Accounting Standards Update 2016-14

As of January 1, 2018, AJFA adopted the provisions of FASB Accounting Standards Update (ASU) 2016-14, *Presentation of Financial Statements of Not-For-Profit Entities*, because AJFA believe the standard improves the usefulness and understandability of AJFA's financial statement reporting. Accordingly, the accompanying financial statements and related notes follow the net asset classifications, presentation and disclosure requirements prescribed by the ASU.

Subsequent Events

Management has made an evaluation of subsequent events through May 20, 2019, the date on which the financial statements were available to be issued.

Note 2 - Liquidity and Availability

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the statement of financial position date, comprise the following:

Cash and cash equivalents	\$ 235,633
Contributions receivable	29,148
Other receivables	<u>21,951</u>
	<u>\$ 286,732</u>

As part of a liquidity management plan, cash in excess of daily requirements is invested in short-term investments, CDs, and money market funds.

Note 3 - Fair Value Measurements and Disclosures

AJFA reports certain assets at fair value in the financial statements. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction in the principal, or most advantageous, market at the measurement date under current market conditions regardless of whether that price is directly observable or estimated using another valuation technique. Inputs used to determine fair value refer broadly to the assumptions that market participants would use in pricing the asset or liability, including assumptions about risk. Inputs may be observable or unobservable. Observable inputs are inputs that reflect the assumptions market participants would use in pricing the asset or liability based on market data obtained from sources independent of the reporting entity. Unobservable inputs are inputs that reflect the reporting entity's own assumptions about the assumptions market participants would use in pricing the asset or liability based on the best information available. A three-tier hierarchy categorizes the inputs as follows:

Level 1 – Quoted prices (unadjusted) in active markets for identical assets or liabilities that can be accessed at the measurement date.

Level 2 – Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly. These include quoted prices for similar assets or liabilities in active markets, quoted prices for identical or similar assets or liabilities in markets that are not active, inputs other than quoted prices that are observable for the asset or liability, and market-corroborated inputs.

Level 3 – Unobservable inputs for the asset or liability. In these situations, the AJFA develops inputs using the best information available in the circumstances.

In some cases, the inputs used to measure the fair value of an asset or a liability might be categorized within different levels of the fair value hierarchy. In those cases, the fair value measurement is categorized in its entirety in the same level of the fair value hierarchy as the lowest level input that is significant to the entire measurement.

Assessing the significance of a particular input to entire measurement requires judgment, taking into account factors specific to the asset or liability. The categorization of an asset within the hierarchy is based upon the pricing transparency of the asset and does not necessarily correspond to the AJFA's assessment of the quality, risk or liquidity profile of the asset or liability.

All of AJFA's investment assets are classified within Level 1 because they are comprised of open-end mutual funds with readily determinable fair values based on daily redemption values.

The following table presents assets measured at fair value on a recurring basis at December 31, 2018:

Assets	Total	Fair Value Measurements at Report Date Using		
		Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Operating Investments Mutual funds	\$ 21,315	\$ 21,315	\$ -	\$ -
	<u>\$ 21,315</u>	<u>\$ 21,315</u>	<u>\$ -</u>	<u>\$ -</u>

The following table presents assets measured at fair value on a recurring basis at December 31, 2017:

Assets	Total	Fair Value Measurements at Report Date Using		
		Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Operating Investments Mutual funds	\$ 20,814	\$ 20,814	\$ -	\$ -
	<u>\$ 20,814</u>	<u>\$ 20,814</u>	<u>\$ -</u>	<u>\$ -</u>

Note 4 - Net Investment Return

Net investment return consists of the following for the years ended December 31, 2018 and 2017:

	2018	2017
Operating Investments		
Interest and dividends	\$ 880	\$ 1,507
Net realized and unrealized gain (loss)	(380)	627
	\$ 500	\$ 2,134

Note 5 - Certificates of Deposit

At December 31, 2018 and 2017, certificates of deposit not considered cash or cash equivalents totaled \$340,929 and \$335,555, respectively. These investments were purchased as a method of diversification and to obtain improved interest earnings on deposits.

Note 6 - Contributions Receivable

Contributions receivable are estimated to be collected as follows at December 31, 2018 and 2017:

	2018	2017
Within one year	\$ 161,719	\$ 181,426
In one to five years	11,600	127,961
	173,319	309,387
Less allowance for bad debt	(1,356)	(1,321)
Less discount to net present value (4%)	(464)	(704)
	\$ 171,499	\$ 307,362

Note 7 - Property and Equipment

Property and equipment consists of the following at December 31, 2018 and 2017:

	2018	2017
Land	\$ 150,000	\$ 150,000
Building and improvements	2,768,285	2,757,011
Furniture and equipment	209,698	209,698
	3,127,983	3,116,709
Less accumulated depreciation	(1,694,826)	(1,590,083)
	\$ 1,433,157	\$ 1,526,626

Note 8 - Campaign Allocations Payable – Beneficiary Organizations

Campaign allocations payable to beneficiary organizations consist of the following at December 31, 2018 and 2017:

	2018	2017
ULS (annual campaign)	\$ 73,380	\$ 127,048
ULS (Southern Utah Community Legal Center)	21,253	19,405
LAS (annual campaign)	53,140	96,652
DLC (annual campaign)	41,166	86,272
Other	36,350	35,639
	\$ 225,289	\$ 365,016

Note 9 - Future Minimum Rents

AJFA currently leases its building to four tenants, three of which are beneficiary organizations. The leases with these four tenants expired during 2012. These leases have not been renewed but are continuing under the same terms on a month-to-month basis.

Note 10 - Net Assets without Donor Restrictions

Net assets without donor restrictions - board designated – Legal Assistance Programs of \$25,000 and \$25,000 at December 31, 2018 and 2017, respectively, represents an amount maintained for AJFA general operations.

Net assets without donor restrictions - board designated - capital / building totaling \$2,090,746 and \$2,060,940 at December 31, 2018 and 2017, respectively, represents the net assets of the building capital program.

Net assets without donor restrictions - board designated - Cy Pres totaling \$69,367 and \$69,367 at December 31, 2018 and 2017, respectively, represents an amount that is board designated pending board action as to its ultimate use and disposition.

Note 11 - Net Assets with Donor Restrictions

Net assets with donor restrictions consist of the following:

	2018	2017
Contributions receivable that are not restricted by donors, but which are unavailable for expenditure until due	\$ 29,148	\$ 34,455
Consulting	18,082	-
Southern Utah Community Legal Center	46,500	46,500
Assisted Pro Se Calendars	76,783	149,220
Family Law Clinic	11,298	21,957
Enhanced services for victims of domestic violence	22,270	43,480
Enhanced data tracking and outcomes	51,250	51,250
	\$ 255,331	\$ 346,862

Note 12 - Related Party Transactions

As prescribed in AJFA’s by-laws, certain members of AJFA’s board are required to also be board members or directors of the beneficiary organizations, ULS, LAS and DLC. AJFA engages in significant related party transactions with these three beneficiary organizations by performing fundraising on behalf of and making distributions to the beneficiary organizations (Note 1). During the years ended December 31, 2018 and 2017, AJFA distributed Legal Assistance Programs annual campaign allocations to these entities as described in the statements of functional expenses. AJFA is leasing its building to the beneficiary organizations as further described in Note 8. Rent revenue recorded from the beneficiary organizations totaled \$203,879 for both years ended December 31, 2018 and 2017, respectively.

During the years ended December 31, 2018 and 2017, AJFA recorded expenses of \$34,250 and \$35,300, respectively, to ULS in connection with the Southern Utah Community Legal Center.

During the years ended December 31, 2018 and 2017, AJFA made grants to ULS of \$432,995 and \$516,246, respectively, principally under grant agreements with the State of Utah as well as other specific donations. During the years ended December 31, 2018 and 2017, AJFA made grants to LAS of \$319,166 and \$399,817, respectively, principally under grant agreements with the State of Utah as well as other specific donations. During the years ended December 31, 2018 and 2017, AJFA made grants to DLC of \$0 and \$15,000, respectively, under agreements with donors other than annual campaign allocations.

During the years ended December 31, 2018 and 2017, AJFA had contributions receivable of \$32,000 from the Utah Bar Foundation for payment to Southern Utah Community Legal Center (SUCLC). These funds will be disbursed to ULS and ULS will provide these funds to SUCLC.

AJFA shares various expenses, including most notably payroll costs of certain management and staff, with LAS. The sharing of these expenses requires the allocation of costs between AJFA and LAS based on management's estimates.

Note 13 - Commitments

During 2007, AJFA entered into a lease agreement for office space to support the Southern Utah Community Legal Center in St. George, Utah. The lease required monthly lease payments of \$1,250 plus expenses for common area maintenance, utilities and property taxes through July 2014, at which time AJFA had the option to extend the lease for an additional year under the same terms. AJFA did not renew this lease, but continues to make monthly payments of \$1,250 plus additional expenses on a month-to-month basis.