

ALASKA LEGAL SERVICES CORPORATION

Financial Statements, Supplementary Information,
and Compliance Reports
(With Independent Auditor's Report Thereon)

Year Ended December 31, 2025

LSC Grant Recipient Number 902000

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Independent Auditor's Report

Members of the Board of Directors
Alaska Legal Services Corporation
Anchorage, Alaska

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Alaska Legal Services Corporation (a nonprofit organization), which comprise the statement of financial position as of December 31, 2025, and the related statements of activities, expenses by function, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Alaska Legal Services Corporation as of December 31, 2025, 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 (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (Government Auditing Standards). 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 Alaska Legal Services Corporation 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 the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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 Alaska Legal Services Corporation's ability to continue as a going concern for one year after the date that the financial statements are 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 GAAS 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 GAAS 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 Alaska Legal Services Corporation'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 Alaska Legal Services Corporation'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 Alaska Legal Services Corporation's December 31, 2024 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated April 22, 2025. In our opinion, the summarized comparative information presented herein as of and for the year ended December 31, 2024 is consistent, in all material respects, with the audited 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 information listed in the table of contents as “Supplementary Information,” which includes the Combining Statement of Activities, Schedule of Grant and Contract Revenue by Funding Sources, Combining Schedule of Private Attorney Involvement (PAI) Expense, and the Schedule of Revenues and Expenses – Budget and Actual – Grants are presented for the purpose of additional analysis and are not a required part of the financial statements. The accompanying Schedule of Expenditures of Federal Awards and the related Notes to the Schedule, as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and the Schedule of State Financial Assistance and the related Notes to the Schedule, as required by the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits*, are also presented for purposes of additional analysis and are 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 GAAS. In our opinion, the accompanying supplementary information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated April 16, 2026 on our consideration of the Alaska Legal Services Corporation’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 control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Alaska Legal Services Corporation’s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the Alaska Legal Services Corporation’s internal control over financial reporting and compliance.



Anchorage, Alaska
April 16, 2026

FINANCIAL STATEMENTS

ALASKA LEGAL SERVICES CORPORATION

Statement of Financial Position

<i>December 31,</i>	2025	2024
Assets		
Current assets:		
Cash and cash equivalents:		
Restricted	\$ 296,796	156,308
Unrestricted	1,430,311	1,143,238
Total cash and cash equivalents	1,727,107	1,299,546
Cash in trust - clients	-	1,788
Grant receivables	1,394,970	1,120,603
Other receivables	5,922	3,827
Prepaid expenses	240,591	130,568
Total current assets	3,368,590	2,556,332
Investments	1,736,308	1,507,582
Equipment, net	-	-
Operating lease right to use asset	309,328	633,558
Other assets	20,773	214,462
Total assets	\$ 5,434,999	4,911,934
Liabilities and Net Assets		
Current liabilities:		
Accounts payable	\$ 233,194	313,895
Payroll related liabilities	215,855	238,131
Operating lease liabilities	276,859	348,545
Deferred revenue	954,324	748,317
Employee payables	(146)	1,038
Client payables	-	1,788
Total current liabilities	1,680,086	1,651,715
Operating lease liabilities	32,469	285,013
Total liabilities	1,712,555	1,936,728
Net assets:		
Without donor restrictions:		
Board designated endowment	1,769,184	1,533,178
Undesignated	1,656,464	985,888
With donor restrictions	296,796	456,140
Total net assets	3,722,444	2,975,206
Total liabilities and net assets	\$ 5,434,999	4,911,934

See accompanying notes to financial statements.

ALASKA LEGAL SERVICES CORPORATION

Statement of Activities

<i>Year Ended December 31,</i>	Without Donor Restrictions	With Donor Restrictions	Totals	
			2025	2024
Support and revenue:				
Grants and contracts	\$ 7,503,093	77,000	7,580,093	7,551,598
Litigation income	6,791	-	6,791	6,166
Investment income (loss)	27,955	6,731	34,686	97,748
Miscellaneous Income	12,263	-	12,263	50,100
Contributed nonfinancial assets -				
Donated services	257,475	-	257,475	329,185
Contributions	1,051,819	110,000	1,161,819	258,219
Other-Endowment gain/loss	214,904	-	214,904	131,693
Net assets released from restrictions - satisfaction of program restriction	353,075	(353,075)	-	-
Total support and revenue	9,427,375	(159,344)	9,268,031	8,424,709
Expenses:				
Program services	7,157,426	-	7,157,426	7,085,817
Management and general	1,315,352	-	1,315,352	1,142,531
Fundraising	48,015	-	48,015	160,424
Total expenses	8,520,793	-	8,520,793	8,388,772
Change in net assets	906,582	(159,344)	747,238	35,937
Net Assets, beginning of year	2,519,066	456,140	2,975,206	2,939,269
Net assets, end of year	\$ 3,425,648	296,796	3,722,444	2,975,206

See accompanying notes to financial statements.

ALASKA LEGAL SERVICES CORPORATION

Statement of Expenses by Function

<i>Year Ended December 31, 2025</i>	Program Services	Management and General	Fundraising	Totals	
				2025	2024
Salaries:					
Lawyers	\$ 2,410,389	216,518	9,534	2,636,441	2,821,608
Paralegals	278,382	-	-	278,382	309,114
Donated	4,812	-	-	4,812	1,300
Other	1,306,276	540,934	10,522	1,857,732	1,735,985
Total salaries	3,999,859	757,452	20,056	4,777,367	4,868,007
Fringe	1,338,963	247,099	4,716	1,590,778	1,484,333
Total personnel expenses	5,338,822	1,004,551	24,772	6,368,145	6,352,340
Travel	68,092	7,373	1,112	76,577	143,222
Office expense:					
Office lease expense	380,782	111,919	2,901	495,602	490,381
Donated office lease expense	30,723	-	-	30,723	30,723
Telephone	62,871	5,708	135	68,714	76,744
Postage	6,485	1,307	1,516	9,308	7,441
Total office expense	480,861	118,934	4,552	604,347	605,289
Supplies	23,615	6,043	55	29,713	45,374
Minor equipment	23,730	12,905	30	36,665	49,937
Other:					
Copying and printing	718	283	1,592	2,593	3,451
Training	31,375	2,330	75	33,780	40,579
Library	2,060	1,272	13	3,345	9,111
Insurance	41,656	11,128	139	52,923	49,891
Dues and fees	2,500	7,595	-	10,095	10,430
Audit	-	53,030	-	53,030	52,318
Litigation	81,181	88	250	81,519	106,690
Contract services	821,398	85,599	4,800	911,797	567,943
Donated property & services	221,940	-	-	221,940	297,162
Administrative costs	-	(9,875)	9,875	-	-
Other	19,478	14,096	750	34,324	37,414
Total other	1,222,306	165,546	17,494	1,405,346	1,174,989
Depreciation	-	-	-	-	17,621
Total expenses	\$ 7,157,426	1,315,352	48,015	8,520,793	8,388,772

See accompanying notes to financial statements.

ALASKA LEGAL SERVICES CORPORATION

Statement of Cash Flows

<i>Year Ended December 31,</i>	2025	2024
Cash Flows from Operating Activities		
Change in net assets	\$ 747,238	35,937
Adjustments to reconcile change in net assets to net cash provided (used) by operating activities:		
Depreciation	-	17,621
Realized (gain) loss on marketable securities	(28,441)	(17,640)
Unrealized (gain) loss on marketable securities	(158,579)	(83,108)
(Increase) decrease in current assets:		
Cash in trust - clients	1,788	-
Grant receivables	(274,367)	85,778
Other receivables	(2,095)	(2,713)
Prepaid expenses	(110,023)	(19,625)
Operating lease assets	324,230	266,177
Other Assets	193,689	(192,805)
Increase (decrease) in current liabilities:		
Accounts payable	(80,701)	295,911
Payroll related liabilities	(22,276)	59,737
Operating lease liabilities	(324,230)	(266,177)
Deferred revenue	206,007	(1,273,082)
Employee payables	(1,184)	(42)
Client payables	(1,788)	-
Net cash provided by (used in) operating activities	469,268	(1,094,031)
Cash Flows from Investing Activities		
Purchase of marketable securities	(203,274)	(251,757)
Sale of marketable securities	161,567	108,684
Net cash provided by (used in) investing activities	(41,707)	(143,073)
Net increase (decrease) in cash and cash equivalents	427,561	(1,237,104)
Cash and cash equivalents, beginning of year	1,299,546	2,536,650
Cash and cash equivalents, end of year	\$ 1,727,107	1,299,546

See accompanying notes to financial statements.

ALASKA LEGAL SERVICES CORPORATION

Notes to Financial Statements

December 31, 2025

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Organization

Alaska Legal Services Corporation (ALSC) is a nonprofit corporation organized for the purpose of providing legal assistance in non-criminal proceedings or matters to individuals financially unable to afford legal assistance in Alaska.

B. Basis of Accounting

The financial statements of ALSC have been prepared on the accrual basis of accounting and accordingly reflect all significant receivables, payables, and other liabilities.

C. Basis of Presentation

The financial statement presentation follows the recommendation of the Financial Accounting Standards Board, and is presented in accordance with accounting principles generally accepted in the United States of America (US GAAP).

ALSC is required to report information regarding its financial position and activities according to two classes of net assets: net asset without donor restrictions, and net assets with donor restrictions.

Net Assets Without Donor Restrictions - Net Assets available for use in general operations and not subject to donor (or certain grantor) restrictions. The governing board has designated, from net assets without donor restrictions, net assets for a board-designated endowment.

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. 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.

D. 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 the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates. Significant accounting estimates involve the estimated useful life of equipment and the related accumulated depreciation.

E. Cash and Cash Equivalents

ALSC considers all highly liquid investments purchased with original maturities of three months or less, which are neither held for nor restricted by donors for long term purposes, to be cash and cash equivalents.

F. Financial Instruments and Credit Risk

ALSC manages deposit concentration risk by placing cash, money market accounts, and certificates of deposit with financial institutions believed by ALSC to be creditworthy. At times, amounts on deposit may exceed insured limits or include uninsured investments in money market mutual funds. To date, ALSC has not experienced losses in any of these accounts. Investments are made by diversified investment managers whose performance is monitored by ALSC. Although the fair values of investments are subject to fluctuation on a year-to-year basis, ALSC believes that the investment policies and guidelines are prudent for the long-term welfare of the organizations.

G. Fair Value Measurements

ALSC reports certain assets and liabilities 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* – Values are unadjusted quoted prices for identical assets and liabilities in active markets accessible at the measurement date.
- *Level 2* – Level 2 inputs are inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly. Inputs include quoted prices for similar assets or liabilities in active markets, quoted prices from those willing to trade in markets that are not active, or other inputs that are observable or can be corroborated by market data for the term of the instrument. Such inputs include market interest rates and volatilities, spreads and yield curves.
- *Level 3* – Level 3 inputs are unobservable inputs for the asset or liability. 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 developed based on 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 judgement, 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 our assessment of the quality, risk, or liquidity profile of the asset or liability.

H. Investments

ALSC carries investments in marketable securities with readily determinable fair values at their fair value in the Statement of Financial Position. Unrealized gains and losses and investment fees are included in the Change in Net Assets in the accompanying Statement of Activities, as net investment income (loss).

I. Property and Equipment

Equipment purchases are recorded at cost. Equipment in excess of \$5,000 purchase price is capitalized and depreciated over its estimated useful life. Depreciation is computed on the straight-line basis over the estimated useful lives of the related assets. Purchases of equipment made with grant or contract monies are recorded at cost. Generally, title to equipment acquired with the proceeds of grant or contract moneys vests with ALSC, subject to specific conditions related to the use and disposition of such equipment. Depreciation is computed on the straight-line method over the estimated useful lives of the related assets which range from 3 to 5 years.

Donations of property and equipment are reported as unrestricted support unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as restricted support. Absent donor stipulations regarding how long those donated assets must be maintained, ALSC reports expirations of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor. ALSC reclassifies net assets with donor restrictions to net assets without donor restrictions at that time.

J. Deferred Revenue

ALSC has received grants and conditional contributions in advance of the provision of services. The grants and contracts and other conditional contributions are for actual costs incurred; the revenue is not earned until expenses are incurred and services provided. In many instances, grants and contracts and other conditional contributions funds lapse at the end of the fiscal year in which they were awarded. Deferred revenue relating to grants and contracts and other conditional contributions that have lapse dates beyond the fiscal year end are available until the designated lapse date occurs. At that time, any balance in the grant, contract, or other conditional contributions would be payable to the funding agency, organization or donor.

K. Contributions

ALSC accounts for contributions in accordance with the recommendations of the Financial Accounting Standards Board in ASC No. 958, *Financial Statements of Not-for-Profit Organizations*. In accordance with ASC 958, unconditional contributions received are recognized as revenue immediately and are recorded as without donor restrictions, or with donor restrictions, depending on the existence or nature of any donor restrictions. Conditional contributions are recognized as liabilities if assets are transferred in advance or not recognized at all until the conditions have been substantially met or explicitly waived by donor, at which point the contributions are recognized as unconditional and classified as net assets with or without donor restrictions.

All donor-restricted support is reported as an increase in net assets with donor restrictions. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), restricted net assets are reclassified to net assets without donor restrictions and reported in the Statement of Activities as net assets released from restrictions.

L. Grant Revenues, Contract Support, and Revenue Recognition

ALSC receives a significant portion of its funding from the Legal Services Corporation (LSC), a nonprofit corporation organized by Congress to administer the Federal government's legal assistance program. ALSC recognizes support from LSC grants when performance or other barriers noted in the Grant Award are satisfied. Support from cost reimbursable grants and contracts are conditional upon certain performance requirements and/or the incurrence of allowable qualifying expenses. Amounts received are recognized as revenue when the ALSC has incurred expenses in compliance with specific grant provisions. At December 31, 2025, the Organization received \$554,081 in cost-reimbursable grants and \$400,243 in contracts that have not been recognized as revenues because qualifying expenditures have not been incurred and is recognized on the Statement of Financial Position as a deferred revenue that is, those with measurable performance or other barrier or a right of return. Funds from cost reimbursable grants and contracts remaining unused at the end of an accounting period are reported as deferred revenue. A granting agency or other contributor may, at its discretion, request return of monies as a result of noncompliance by ALSC with the terms of the grant or contract. In addition, if ALSC terminates its legal assistance activities, all unused monies are to be returned to the granting agency or other contributor. Grant and contract receivables are recorded on the accrual basis. Expenses in excess of cash receipts are reflected as grant and contract receivables in the financial statements. Based on the nature of grant or contract revenue management estimates the balance is fully collectible and accordingly has not established an allowance.

M. Litigation Income

Litigation income is derived from unexpected settlement revenues. The revenues are recognized when received.

N. Allocation of Expenses

Expenses are allocated to various grants based upon the nature of the expense item and the terms of the grant. In certain instances, grant budgets specify the expenditures allowed and as these expenses are incurred, they are charged to the grant (specific identification). In the absence of an agreement, common expenses incurred are charged to the grants, principally based on a labor-basis allocation process.

O. Fund Accounting

The accounts of ALSC are maintained in accordance with the principles of fund accounting. Under fund accounting, resources for various purposes are classified for accounting and reporting purposes into funds established according to their nature and purpose. Separate accounts are maintained for each fund.

P. Income Taxes

ALSC qualifies for exemption from federal income taxes under Section 501(c)(3) of the Internal Revenue Code. ALSC also qualifies for exemption from Alaska income taxes, and therefore, has made no provision in its financial statements for federal and state income taxes. In addition, ALSC has been determined by the Internal Revenue Service not to be a "Private Foundation" within the meaning of Section 509(a) of the Internal Revenue Code. ALSC is annually required to file a Return of Organization Exempt from Income Tax (Form 990) with the IRS.

ALSC applies the provisions of Topic 740 of the FASB Accounting Standards Codification relating to accounting for uncertainty in income taxes and annually reviews its tax positions taken in accordance with the recognition standards. ALSC believes that it has no uncertain tax positions which would require disclosure or adjustment in these financial statements. With few exceptions, ALSC is no longer subject to income tax examinations by the U.S. federal, foreign, state or local tax authorities for years before 2023.

Q. Summary Financial Information for 2024

The 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 accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with ALSC's financial statements for the year ended December 31, 2024, from which the summarized information was derived.

R. 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 expenses that are allocated include facility and rent expenses, which are allocated on a square footage basis. Other type of expenses are allocated on a basis of estimates of time and effort. The Organization's functional expenses are allocated to the following:

Program services:

Program Services – Alaska Legal Services Corporation's primary function which provides legal assistance in non-criminal proceedings or matters to individuals financially unable to afford legal assistance in Alaska.

Support services:

Management and General – Includes ALCS's functions necessary to maintain an adequate working environment; provide coordination of the programs; secure proper administrative functioning of the Board of Directors; and manage the financial and budgetary responsibilities of the Organization.

Fundraising – Provides the structure necessary to encourage and secure private financial support from individuals, foundations, and corporations.

2. CASH AND CASH EQUIVALENTS

The book and bank amounts at December 31, 2025, were \$1,727,107 and \$1,980,944 respectively. ALSC maintains cash balances at four financial institutions. Accounts are insured by Federal Deposit Insurance Corporation (FDIC) up to \$250,000. ALSC maintained uninsured cash balances of \$1,339,411 at December 31, 2025. Of this amount, \$1,338,675 was held in short term low-risk Federal Treasury mutual funds.

Certain cash and cash equivalents are reported as restricted until donor restrictions are satisfied.

ALASKA LEGAL SERVICES CORPORATION

Notes to Financial Statements, Continued

3. CASH IN TRUST

A. Client Deposits

Client deposits represent funds received by ALSC on behalf of various clients and held in trust until such time as the funds are released to or expended on behalf of those clients. Accordingly, these funds, totaling \$0 at December 31, 2025, are restricted. All funds are insured by FDIC as of December 31, 2025.

4. FAIR VALUE MEASUREMENTS

The following table provides information as of December 31, 2025 about ALSC's financial assets and liabilities measured at fair value on a recurring basis.

	Level 1	Level 2	Level 3	Total
Assets at fair value:				
Endowment Mutual Funds – Closed-end UIT	\$ -	1,736,308	-	\$ 1,736,308

Given the narrow definition of Level 2 and ALSC's investment asset strategy, all of ALSC's investment assets are classified in Level 2. These assets include actively-traded exchange-listed equity securities and some short-term money market mutual funds. Unadjusted quoted prices for these securities are provided to ALSC by independent pricing services. Separate account assets in Level 2 primarily include actively-traded institutional and retail mutual fund investments valued by the respective mutual fund companies.

5. EQUIPMENT

The following is a summary of changes to equipment for the year ended December 31, 2025:

Non LSC:	January 1, 2025	Additions	Deletions	December 31, 2025
Equipment	\$ 109,366	-	-	109,366
Accumulated depreciation	(109,366)	-	-	(109,366)
	\$ -	-	-	-

LSC:	January 1, 2025	Additions	Deletions	December 31, 2025
Equipment	\$ 43,000	-	-	43,000
Accumulated depreciation	(43,000)	-	-	(43,000)
	\$ -	-	-	-

Non LSC and LSC Combined:	January 1, 2025	Additions	Deletions	December 31, 2025
Equipment	\$ 152,366	-	-	152,366
Accumulated depreciation	(152,366)	-	-	(152,366)
	\$ -	-	-	-

6. CONTRIBUTED NONFINANCIAL ASSETS - DONATED SERVICES

Donated property and services represent the value of property and services contributed to ALSC. The value of these items is based upon management's best estimate of the salary or cost which would normally be paid for equivalent items at the time of donation. Donated property, rent, and services of \$257,475 in 2025 are recognized as donated office rent of \$30,723 and donated property and services of \$221,940, and \$4,812 in donated time under program services in the accompanying financial statements. Donated service ("pro bono") revenues and expenses are recorded at the time they are reported by the volunteer.

7. MANAGEMENT AND FUNDRAISING COSTS

ALSC management costs were \$1,315,352, and its fundraising costs were \$48,015 in 2025. Management costs include overall direction, accounting, budgeting, general board activities and related items.

8. PENSION PLAN

ALSC employees may elect to contribute up to the lesser of \$23,500 or 20% of their annual compensation to a 403(b)(7) defined contribution plan. Contributions are deposited at the discretion of the employee. ALSC matches these employee contributions with the lesser of 50% of employee contributions or 100% of compensation received in plan year, in addition to a fixed amount based on years of service. ALSC's contribution to the plan was \$67,085 in 2025.

9. PRIVATE ATTORNEY INVOLVEMENT

ALSC expended funds supporting the Private Attorney Involvement (PAI) program totaling \$337,983 which represents 29.02% of the Legal Services Corporation - Basic Field Grant amount during 2025. The required level of PAI under the grant is 12.5%.

The portion funded by Alaska Bar Foundation was \$63,371 in 2025.

10. LEGAL SERVICES CORPORATION (LSC) 10% LIMIT

At December 31, 2025, ALSC had no Basic Field funds on hand contributed by LSC in advance of qualifying expenses to record as deferred revenue in the Statement of Financial Position. LSC allows the funded corporations to carryover funds into the next fiscal year in an amount of up to 10% of their LSC annualized income. In order to carry over amounts over 10% of LSC's annualized funding, ALSC must get approval from LSC. The Corporation has 30 days after audit submission to apply for the waiver.

ALASKA LEGAL SERVICES CORPORATION

Notes to Financial Statements, Continued

11. NET ASSETS RELEASED FROM DONOR RESTRICTIONS

For the year ended December 31, 2025, net assets were released from donor restrictions when expenses were incurred to satisfy the restricted purposes as follows:

Satisfaction of Restricted Purpose:		
Restricted corporation:		
Bristol Bay Industrial, LLC	\$	129,987
<hr/>		
Nancy Schafer Women's Fund – Serving Women	\$	30,582
Native American Contributions		128
Bob Woodruff Foundation		99,486
Alaska Community Foundation		105
<hr/>		
Restricted Location:		
<hr/>		
Bristol Bay Native Association		80,857
Dillingham Contributions		11,930
<hr/>		
Total	\$	353,075

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ALASKA LEGAL SERVICES CORPORATION

Notes to Financial Statements, Continued

12. NET ASSETS WITH DONOR RESTRICTIONS

At December 31, 2025, ALSC had net assets with donor restrictions for the following purposes and from the following sources:

Restricted Purpose:		
Nancy Schafer Women's Fund – Serving Women	\$	21,223
Bristol Bay Industrial, LLC		102,702
Native American Contributions		2,543
Bob Woodruff Foundation		13,343
Alaska Community Foundation		146,958
Carr Foundation		10,027
Total	\$	296,796

13. BOARD DESIGNATED ENDOWMENT

Board designated net assets at December 31, 2025 were \$1,769,184. These net assets are designated for the Alaska Legal Services Corporation Endowment Fund. Per ALSC's investment policy, unless stated otherwise by the donor 10% of all donations received through fundraising efforts are allocated to the endowment fund each year. ALSC's investment policy attempts to provide a predictable stream of income to grow and maintain endowment assets. The investment portfolio is structured over long-term to provide both capital appreciation (realized and unrealized) and current in-kind (interest and dividends). Income and gains from the endowment fund will not be disbursed until the total amount of the fund reaches one million dollars, unless at the sole discretion of the members of the ALSC Board of Directors, disbursements are necessary to the achievement of the goals and objectives of ALSC. Such a determination shall require a 2/3 majority vote of the ALSC Board. Once the fund revenues reach the one million dollar threshold, withdrawals of excess income and gains from the fund are subject to a majority vote of the ALSC board.

Changes in Board Designated Endowment net assets are as follows:

Balance December 31, 2024	\$	1,533,178
Net investment activity		236,006
Total December 31, 2025	\$	1,769,184

The Board Designated Endowment Fund includes \$32,876 of investments which are classified as cash and cash equivalents on the Statement of Financial Position.

14. LEASES

ALSC leases certain office facilities at various terms under long-term non-cancelable operating lease and finance lease agreements. The leases expire at various dates through 2027 and provide for renewal options ranging from one year to three years. ALSC includes in the determination of the right-of-use assets and lease liabilities any renewal options when the options are reasonably certain to be exercised. ALSC operating lease provides for increases in future minimum annual rental payments. Additionally, one of the operating leases requires ALSC to pay for air conditioning. The weighted-average discount rate is based on the discount rate implicit in the lease. If the implicit rate is not readily determinable from the lease, we estimate an applicable incremental borrowing rate. The incremental borrowing rate is estimated using our applicable borrowing rates and the contractual lease term.

ALASKA LEGAL SERVICES CORPORATION

Notes to Financial Statements, Continued

ALSC has elected the short-term lease exemption for all leases with a term of 12 months or less for both existing and ongoing operating leases to not recognize the asset and liability for these leases. Lease payments for short-term leases are recognized on straight-line basis.

ALSC has elected the practical expedient to not separate lease and non-lease components for office equipment leases.

Total lease costs for the year ended December 31, 2025 as follows:

Operating lease costs	\$	348,545
Variable costs		23,981
Short-term leases		153,799
Total	\$	<u>526,325</u>

The following table summarizes the supplemental cash flow information for the years ended December 31, 2025:

Cash paid for amounts included in the measurement of lease assets and liabilities -		
Operating cash flows from operating leases	\$	324,230

The following summarizes the weighted-average remaining average lease term and weighted-average discount rate:

Weighted-average remaining lease term in years:		
Operating leases		1.08
Weighted average discount rate:		
Operating leases		5%

The future minimum lease payments under noncancelable operating leases with terms greater than one year are listed below as of December 31, 2025:

2026	\$	276,859
2027		41,650
Total lease payments		<u>318,509</u>
Less interest		<u>(9,181)</u>
Present value of lease liabilities	\$	<u>309,328</u>

15. RELATED PARTY TRANSACTION

There were no significant related party transactions during 2025.

ALASKA LEGAL SERVICES CORPORATION

Notes to Financial Statements, Continued

16. LIQUIDITY AND AVAILABILITY

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

Cash and Cash Equivalents	\$	1,694,232
Grant and Other Income Receivable		1,400,892
Endowment Fund Appropriation		1,769,184
	\$	<u>4,864,308</u>

As part of our liquidity management plan, ALSC invests cash in excess of daily requirements from its general account in short-term money-market mutual funds.

Net assets from LSC Corporation are considered restricted until used, but these funds are available to fund program operations and so are included for the purposes of this section as unrestricted.

ALSC's endowment fund consists of cash and investments. Although the intent is not to spend these endowment funds (other than as part of a board approved plan), these funds are accessible by management with a 2/3 majority vote by the ALSC Board of Directors, and could be made available if necessary.

17. CONTRACT LIABILITES

Changes in contract liabilities are as follows:

Beginning balance	\$	317,022
Change		<u>83,221</u>
Ending balance	\$	<u>400,243</u>

18. SUBSEQUENT EVENTS

Management has evaluated subsequent events though April 16, 2026, the date which the financial statements were available for issue. No items were deemed necessary for disclosure.

SUPPLEMENTARY INFORMATION

ALASKA LEGAL SERVICES CORPORATION

**Combining Statement of Activities
Program Funds - All Sources**

<i>Year Ended December 31, 2025</i>	Federal	State	Other	Total
Support and revenue:				
Grants and contracts	\$ 4,709,925	1,629,074	1,241,094	7,580,093
Litigation income	300	-	6,491	6,791
Investment income	1,531	2,174	30,981	34,686
Miscellaneous income	-	-	12,263	12,263
Donated services	-	-	257,475	257,475
Contributed nonfinancial assets:				
Contributions	-	-	1,161,819	1,161,819
Other-Endowment gain/loss	-	-	214,904	214,904
Total support and revenue	4,711,756	1,631,248	2,925,027	9,268,031
Expenses:				
Salaries	2,456,064	980,331	1,340,972	4,777,367
Fringe	841,215	285,829	463,734	1,590,778
Travel	56,359	4,480	15,738	76,577
Office expense	249,889	147,971	206,487	604,347
Supplies	15,741	5,493	8,479	29,713
Minor equipment	23,779	3,824	9,062	36,665
Other	956,180	51,121	398,045	1,405,346
Administrative costs	115,617	156,562	(272,179)	-
Depreciation	-	-	-	-
Total expenses	4,714,844	1,635,611	2,170,338	8,520,793
Change in net assets	(3,088)	(4,363)	754,689	747,238
Transfers from (to) other funds	3,401	1,252	(4,653)	-
Net assets, beginning of year	3,274	9,224	2,962,708	2,975,206
Net assets, end of year	\$ 3,587	6,113	3,712,744	3,722,444

ALASKA LEGAL SERVICES CORPORATION

Combining Statement of Activities

Federal Sources

Year Ended December 31, 2025	Legal Services Corporation					Total
	Basic Field Grant	Native American	PBIF Grant	Pro Bono Innovation Fund	Disaster Supplemental Grant	
Support and revenue:						
Grants and contracts	\$ 1,164,808	906,088	77	92,392	1,374,184	3,537,549
Litigation income	-	-	-	-	-	-
Investment income	-	816	-	-	-	816
Miscellaneous income	-	-	-	-	-	-
Donated services	-	-	-	-	-	-
Total support and revenue	1,164,808	906,904	77	92,392	1,374,184	3,538,365
Expenses:						
Salaries	699,217	579,974	73	55,097	525,787	1,860,148
Fringe	234,199	201,076	2	25,887	189,264	650,428
Travel	10,082	3,940	-	1,634	23,833	39,489
Office expense	108,015	83,234	1	6,536	16,295	214,081
Supplies	7,729	2,399	-	168	4,243	14,539
Minor equipment	13,723	4,442	-	198	2,908	21,271
Other	91,843	31,839	1	2,872	611,854	738,409
Administrative costs	-	-	-	-	-	-
Total expenses	1,164,808	906,904	77	92,392	1,374,184	3,538,365
Change in net assets	-	-	-	-	-	-
Transfers (to) from other funds	-	-	-	-	-	-
Net assets, beginning of year	-	-	-	-	-	-
Net assets, end of year	\$ -	-	-	-	-	-

ALASKA LEGAL SERVICES CORPORATION

Combining Statement of Activities

Federal Sources, continued

Year Ended December 31, 2025	Department of Health and Human Services			Department of Justice		Department of Housing and Urban Development			Total
	Nutrition, Transportation, & Support Grants	National Family Caregiver Grant	ANDVSA Victims of Crime Grant	MLSA Civil and Criminal Legal Grant Fund	Office on Violence Against Women Grants	Fair Housing Grants	Municipality of Anchorage Children At-Risk Project	Other Federal Grants	All Federal Sources
Support and revenue:									
Grants and contracts	\$ 28,152	34,111	107,251	104,526	104,982	158,430	72,255	562,669	4,709,925
Litigation income	-	-	-	-	300	-	-	-	300
Investment income	1	10	-	-	-	704	-	-	1,531
Miscellaneous income	-	-	-	-	-	-	-	-	-
Donated services	-	-	-	-	-	-	-	-	-
Total support and revenue	28,153	34,121	107,251	104,526	105,282	159,134	72,255	562,669	4,711,756
Expenses:									
Salaries	16,357	22,992	76,514	75,425	65,381	75,738	47,494	216,015	2,456,064
Fringe	5,627	6,895	30,737	9,032	24,000	30,228	16,858	67,410	841,215
Travel	-	-	-	577	-	-	-	16,293	56,359
Office expense	1,867	2,308	-	4,896	1,526	10,213	7,325	7,673	249,889
Supplies	30	131	-	294	136	366	-	245	15,741
Minor equipment	43	39	-	85	379	1,596	-	366	23,779
Other	557	354	-	951	3,721	15,803	578	195,807	956,180
Administrative costs	3,671	4,803	-	13,266	9,839	25,178	-	58,860	115,617
Total expenses	28,152	37,522	107,251	104,526	104,982	159,122	72,255	562,669	4,714,844
Change in net assets	1	(3,401)	-	-	300	12	-	-	(3,088)
Transfers (to) from other funds	-	3,401	-	-	-	-	-	-	3,401
Net assets, beginning of year	(1)	(1)	-	-	-	3,276	-	-	3,274
Net assets, end of year	\$ -	(1)	-	-	300	3,288	-	-	3,587

ALASKA LEGAL SERVICES CORPORATION

Combining Statement of Activities

State Sources

Year Ended December 31, 2025	Department of Health and Social Services						Department of Commerce, Community and Economic Development			Alaska Court System	Alaska Housing Finance Corporation	Alaska Mental Health Trust Authority	Total	
	Municipality of Anchorage	Fairbanks North Star Borough Individual and Family Crisis Project	Matanuska-Susitna Borough Grants	Nutrition, Transportation, & Support Grants	National Family Caregiver Grants	Community Initiative Grants	Civil Legal Services Fund	CJW Training Hub	Program Operations	Early Resolution Project	Housing Assistance Program	Disability Justice Holistic Defense	Housing Legal Resources	All State Sources
Support and revenue:														
Grants and contracts	\$ 115,118	36,878	41,718	24,659	12,557	250,195	312,600	209,106	400,000	(43)	-	176,025	50,261	1,629,074
Litigation income	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Investment income	-	-	227	-	4	684	-	-	-	43	94	938	184	2,174
Miscellaneous income	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Donated services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total support and revenue	115,118	36,878	41,945	24,659	12,561	250,879	312,600	209,106	400,000	-	94	176,963	50,445	1,631,248
Expenses:														
Salaries	73,085	19,209	26,767	14,331	8,461	150,228	198,921	90,681	254,759	-	-	112,426	31,463	980,331
Fringe	31,239	9,782	10,931	4,930	2,537	49,594	61,719	19,673	46,076	-	-	37,834	11,514	285,829
Travel	-	-	-	-	-	-	200	3,809	200	-	-	263	8	4,480
Office expense	8,483	5,500	1,150	1,636	850	14,707	18,009	41,190	44,967	-	-	8,743	2,736	147,971
Supplies	133	140	130	26	48	1,047	220	1,064	2,000	-	-	633	52	5,493
Minor equipment	81	40	15	38	14	292	656	873	1,391	-	-	387	37	3,824
Other	2,097	451	801	482	135	2,406	1,615	30,905	10,607	-	-	1,230	392	51,121
Administrative costs	-	1,756	1,990	3,216	1,768	32,605	31,260	20,911	40,000	-	-	18,813	4,243	156,562
Total expenses	115,118	36,878	41,784	24,659	13,813	250,879	312,600	209,106	400,000	-	-	180,329	50,445	1,635,611
Change in net assets	-	-	161	-	(1,252)	-	-	-	-	-	94	(3,366)	-	(4,363)
Transfers (to) from other funds	-	-	-	-	1,252	-	-	-	-	-	-	-	-	1,252
Net assets, beginning of year	-	-	-	-	-	-	-	-	-	-	5,858	3,366	-	9,224
Net assets, end of year	\$ -	-	161	-	-	-	-	-	-	-	5,952	-	-	6,113

ALASKA LEGAL SERVICES CORPORATION

Combining Statement of Activities

Other Sources

<i>Year Ended December 31, 2025</i>	Mat-Su Health Foundation	North Slope Borough	Matanuska- Susitna Borough Grants	Alaska Bar Foundation	Bristol Bay Native Association	Association of Village Council Presidents	Juneau Community Foundation	Tanana Chiefs Conference	Manilaq Association	Partners in Justice Campaign	Other	Total All Other Sources
Support and revenue:												
Grants and contracts	\$ 79,939	88,273	17,879	63,371	177,000	248,274	108,265	104,909	30,885	-	322,299	1,241,094
Litigation income	-	-	-	1,914	-	-	-	-	-	-	4,577	6,491
Investment income (loss)	636	1,492	97	31	2,469	2,284	912	-	-	14,161	8,899	30,981
Miscellaneous income	-	-	-	-	-	-	-	-	-	-	12,263	12,263
Donated services	-	-	-	-	-	-	-	-	-	-	257,475	257,475
Contributed nonfinancial assets:												
Contributions	-	-	-	-	-	-	-	-	-	1,151,819	10,000	1,161,819
Other-Endowment Gain/Loss	-	-	-	-	-	-	-	-	-	214,904	-	214,904
Total support and revenue	80,575	89,765	17,976	65,316	179,469	250,558	109,177	104,909	30,885	1,380,884	615,513	2,925,027
Expenses:												
Salaries	46,361	38,166	11,471	25,533	131,368	140,581	69,858	57,088	22,350	1,529	796,667	1,340,972
Fringe	17,575	5,932	4,685	22,907	42,457	50,975	21,448	22,580	2,278	600	272,297	463,734
Travel	17	3,432	-	-	2,756	1,718	-	511	-	-	7,304	15,738
Office expense	4,219	27,471	493	7,283	2,664	25,261	4,664	8,221	1,920	1,729	122,562	206,487
Supplies	282	234	56	97	1,222	423	493	369	39	5	5,259	8,479
Minor equipment	302	108	6	60	870	282	72	434	-	2	6,926	9,062
Other	1,237	248	343	410	1,627	6,027	5,122	2,022	326	7,285	373,398	398,045
Administrative costs	10,582	14,174	853	7,082	27,880	25,291	12,885	13,684	3,972	1,965	(390,547)	(272,179)
Depreciation and amortization	-	-	-	-	-	-	-	-	-	-	-	-
Total expenses	80,575	89,765	17,907	63,372	210,844	250,558	114,542	104,909	30,885	13,115	1,193,866	2,170,338
Change in net assets	-	-	69	1,944	(31,375)	-	(5,365)	-	-	1,367,769	(578,353)	754,689
Transfers to (from) other funds	-	-	-	-	-	-	-	-	-	(458,024)	453,371	(4,653)
Net assets, beginning of year	-	-	-	-	134,077	-	5,384	-	-	2,250,797	572,450	2,962,708
Net assets, end of year	\$ -	-	69	1,944	102,702	-	19	-	-	3,160,542	447,468	3,712,744

ALASKA LEGAL SERVICES CORPORATION

Schedule of Grant and Contract Revenues by Funding Sources

Grantor	Period	Amount of Award	Revenue recognized in FY 2025	Support	
				Expended During 2025	Unexpended at December 31, 2025
<u>Legal Services Corporation</u>					
Basic Field	01/01/25-12/31/25	1,164,808	1,164,808	1,164,808	-
Native American	01/01/25-12/31/25	815,380	815,380	815,380	-
Native American	01/01/24-12/31/24	815,380	90,708	90,708	-
Technology Initiative	10/01/25-09/30/27	371,593	77	77	371,516
Pro Bono Innovation Fund	10/01/22-09/30/25	350,206	92,392	92,392	27,422
Disaster Supplemental	07/01/23-06/30/26	4,726,333	1,374,184	1,374,184	2,290,849
<u>State of Alaska - Dept of Health</u>					
167-307-26002	07/01/25-06/30/26	61,325	30,724	30,724	30,601
167-309-25001	07/01/24-06/30/25	165,400	52,811	52,811	-
167-307-25002	07/01/24-06/30/25	61,325	15,944	15,944	-
165-230-26002	07/01/25-06/30/26	50,000	24,866	24,866	-
165-230-26013	07/01/25-06/30/26	50,000	24,856	24,856	25,000
165-230-26014	07/01/25-06/30/26	50,000	24,866	24,866	25,000
165-230-26018	07/01/25-06/30/26	50,000	24,866	24,866	25,000
165-230-26008	07/01/25-06/30/26	50,000	24,866	24,866	25,000
165-230-25002	07/01/24-06/30/25	50,000	25,175	25,175	-
165-230-25013	07/01/24-06/30/25	50,000	25,175	25,175	-
165-230-25014	07/01/24-06/30/25	50,000	25,175	25,175	-
165-230-25018	07/01/24-06/30/25	50,000	25,175	25,175	-
165-230-25008	07/01/24-06/30/25	50,000	25,175	25,175	-
<u>State of Alaska-Dept of Commerce, Community, and Economic Development</u>					
26-DO-002	07/01/25-06/30/26	400,000	400,000	400,000	-
26-DO-001	07/01/25-06/30/26	312,600	312,600	312,600	-
24-RR-005	4/16/23-6/30/28	500,000	209,106	209,106	203,098
<u>Montana Legal Services Association</u>					
Tribal Civil Legal Assistance	10/01/21-09/30/25	67,252	2,791	2,791	-
Tribal Criminal Legal Assistance	10/01/21-09/30/25	79,120	39,525	39,525	5,000
Tribal Civil Legal Assistance	10/01/23-09/30/26	31,720	31,376	31,376	344
Tribal Criminal Legal Assistance	10/01/23-09/30/26	37,318	30,834	30,834	6,484
<u>Department of Justice</u>					
15JOVW-21-GG-00400-LEGA	05/09/22-03/31/26	599,926	7,476	7,476	477,537
15JOVW-23-GG-02778-RURA	07/1/24-09/30/26	352,328	97,506	97,506	201,306
<u>Housing & Urban Development</u>					
FH800G14002	01/01/15-12/31/15	250,001	8,451	8,451	4,547
FPEI220087 YR 2	12/01/24-3/31/26	425,000	146,982	146,982	252,030
FH800G14040	01/01/16-06/30/17	125,000	3,313	3,313	3,391
FEOI120031	02/01/21-07/31/22	125,000	(317)	(317)	32,795
<u>Department of Labor</u>					
25A60CP000408-01-00	3/1/25-2/29/28	500,000	43,310	43,310	456,690
<u>Association of Village Council Presidents</u>					
2025 Contract	01/01/25-12/31/25	246,000	246,000	246,000	-
2023 Wills Contract	01/01/23-12/31/23	50,000	2,274	2,274	41,928
<u>Bristol Bay Native Association</u>					
Contract for Professional Services	01/01/25-12/31/25	77,000	77,000	77,000	-
Contract for Professional Estate Services	01/01/25-12/31/25	100,000	100,000	100,000	-
<u>Matanuska-Susitna Borough</u>					
20406-5501	07/01/24-06/30/25	47,500	43,735	43,735	3,765
20407-5500-5501	07/01/25-06/30/26	50,000	15,863	15,863	34,137
<u>Municipality of Anchorage</u>					
PSG-21-ALSC-001 amendment	07/01/24-06/30/25	72,255	72,255	72,255	-

(continued)

ALASKA LEGAL SERVICES CORPORATION

Schedule of Grant and Contract Revenues by Funding Sources, continued

Grantor	Period	Amount of Award	Revenue recognized in FY 2025	Support	
				Expended During 2025	Unexpended at December 31, 2025
<u>Municipality of Anchorage</u>					
HSCMG25	11/01/24-06/30/25	100,000	31,930	31,930	68,070
HSCMG26	7/01/25-06/30/26	100,000	83,188	83,188	16,812
<u>Fairbanks North Star Borough</u>					
HSS25A	07/01/24-06/30/25	36,798	18,399	18,399	-
HSS26A	07/01/25-06/30/26	36,958	18,479	18,479	18,479
<u>Alaska Network on Domestic Violence & Sexual Assault</u>					
ALSC-FY25-01	07/01/24-06/30/25	98,482	52,649	52,649	3,512
ALSC-FY26-01	07/01/25-06/30/26	98,482	54,602	54,602	43,880
<u>City of Ketchikan</u>					
2025 Agreement	01/01/25-12/31/25	35,115	35,115	35,115	-
<u>Ketchikan Gateway Borough</u>					
SFY 2025	07/01/24-06/30/25	25,000	15,079	15,079	-
SFY 2026	07/01/25-06/30/26	25,000	8,824	8,824	16,176
<u>Alaska Bar Foundation</u>					
IOLTA-Fiscal Year 2025	07/01/24-06/30/25	41,250	14,621	14,621	-
IOLTA-Fiscal Year 2026	07/01/25-06/30/26	48,750	48,750	48,750	-
<u>Alaska Mental Health Trust Authority</u>					
Housing: Legal Resources for Trust Beneficiaries	07/01/24-06/30/25	50,000	50,261	50,261	-
Disability Justice: Holistic Defense Model	07/01/24-06/30/25	277,000	84,373	84,373	-
Disability Justice: Holistic Defense Model	07/01/25-06/30/26	277,000	91,652	91,652	185,348
<u>North Slope Borough</u>					
2025	07/01/24-06/30/25	127,393	5,010	5,010	82,984
2024-030	07/01/23-06/30/24	127,393	17,013	17,013	16,458
2023-006	07/01/22-06/30/23	127,393	12,887	12,887	-
Prior Years'	N/A	N/A	53,364	53,364	41,039
<u>Maniilaq Association</u>					
Contract for Professional Services	10/01/24-09/30/25	90,000	30,885	30,885	-
<u>Tanana Chiefs Conference</u>					
Contract for Professional Services	10/1/24-09/30/25	106,000	67,396	67,396	-
Contract for Professional Services	10/1/25-09/30/26	125,000	37,513	37,513	87,487
<u>Alaska Native Tribal Health Consortium</u>					
Contract for Medical/Legal Partnership	01/01/23-12/31/23	82,000	21,533	21,533	-
Contract for Medical/Legal Partnership	01/01/25-12/31/25	100,000	100,000	100,000	-
<u>Alaska Court System</u>					
Early Resolution Project	07/01/17-09/30/18	6,000	(43)	(43)	2,594
<u>Juneau Community Foundation</u>					
Hope Endowment-Equitable Access to Justice	04/01/24-06/30/25	186,055	11,104	11,104	-
Hope Endowment-Equitable Access to Justice	07/01/25-06/30/26	180,000	74,480	74,480	105,520
Community Assistance Fund-COVID-19	None	50,000	22,681	22,681	-
<u>Kodiak Area Native Association</u>					
Partnering for Native Health Contract	01/01/24-12/31/24	50,000	1,548	1,548	-
Partnering for Native Health Contract	01/01/25-12/31/25	50,000	50,000	50,000	-
<u>National Science Foundation</u>					
Bridging the Justice Gap Contract	10/01/23-09/30/25	796,344	512,946	512,946	1,291
<u>Americorps Program</u>					
MLP Fellowship	11/01/24-10/31/25	20,520	6,412	6,412	10,902
<u>Bob Woodruff Foundation</u>					
Veterans Grant	06/17/24-08/31/25	110,000	-	98,375	11,625

(continued)

ALASKA LEGAL SERVICES CORPORATION

Schedule of Grant and Contract Revenues by Funding Sources, continued

Grantor	Period	Amount of Award	Revenue recognized in FY 2025	Support	
				Expended During 2025	Unexpended at December 31, 2025
<u>Alaska Community Foundation</u>					
Merbok Disaster grants	None	141,386	-	-	141,386
<u>Providence Alaska Medical Center</u>					
Medical/Legal Partnership Contract	01/0/25-12/31/25	90,200	90,200	90,200	-
<u>Mat-Su Health Foundation</u>					
Connect Mat-Su contract	09/13/24-09/12/25	100,000	45,049	45,049	26,733
Connect Mat-Su contract	09/13/25-09/12/26	100,000	34,890	34,890	65,110
		\$	7,580,093	7,678,468	5,488,846

Note: ALSC is funded through a grant from LSC plus various other grants and cost-reimbursement contracts. In accordance with LSC disclosure requirements, funds not earned or expended during the year must be disclosed as unrecognized or unexpended support. Unrecognized support does not represent receivables or grant advances. The availability of these funds for future use is dependent upon terms of the individual grants.

- (1) These amounts represent grant funds received but not expended as of December 31, 2025.
- (2) These amounts represent the unexpended grant amount available and not receivables or grant advances.
- (3) These amounts represent the unexpended grant amount available and grant advances.

ALASKA LEGAL SERVICES CORPORATION

Combining Schedule of Private Attorney Involvement (PAI) Expense

615 616 101 102 450/801/901

Year Ended December 31, 2025

Sources	IOLTA 25	IOLTA 26	LSC Basic Field	LSC Native American	Other Funds	Subtotal	Donated Services	Total
Revenue	\$ 14,621	48,750	184,590	9,858	80,164	337,983	221,940	559,923
Expenses:								
Salaries	7,124	18,409	109,921	-	-	135,454	-	135,454
Employee benefits	5,513	17,393	41,741	-	-	64,647	-	64,647
Office and premises	1,197	6,086	15,518	-	-	22,801	-	22,801
Travel	-	-	523	-	-	523	-	523
Supplies	8	88	712	-	-	808	-	808
Equipment and furniture	15	45	1,431	-	-	1,491	-	1,491
Other	764	6,729	14,744	9,858	80,164	112,259	221,940	334,199
Total expenses	\$ 14,621	48,750	184,590	9,858	80,164	337,983	221,940	559,923
Excess of revenue over expenses	-	-	-	-	-	-	-	-

ALASKA LEGAL SERVICES CORPORATION

**Schedule of Revenue and Expenses - Budget and Actual
Nutrition, Transportation, & Support
Grant 167-309-25001**

Year Ended December 31, 2025

<i>For the Grant Period Ended June 30, 2025</i>			Actual		Variance
	Budget	Prior Year	Current	Total	
Revenue:					
Federal sources	\$ 88,169	60,017	28,152	88,169	-
State sources	77,231	52,572	24,659	77,231	-
Total revenue	165,400	112,589	52,811	165,400	-
Expenses:					
Personal services	126,804	87,350	41,246	128,596	(1,792)
Facility expense	12,963	8,021	3,505	11,526	1,437
Supplies	500	256	56	312	188
Equipment	400	70	81	151	249
Other expense	3,160	2,206	1,036	3,242	(82)
Administrative expense	21,573	14,686	6,887	21,573	-
Total expenses	165,400	112,589	52,811	165,400	-
Excess of revenue over expenses	\$ -	-	-	-	-

ALASKA LEGAL SERVICES CORPORATION

**Schedule of Revenue and Expenses - Budget and Actual
National Family Caregiver Program
Grant 167-307-25002**

Year Ended December 31, 2025

<i>For the Grant Period Ended June 30, 2025</i>	Budget	Actual		Total	Variance
		Prior Year	Current		
Revenue:					
Federal sources	\$ 44,826	33,174	11,652	44,826	-
State sources	16,499	12,207	4,292	16,499	-
Total revenue	61,325	45,381	15,944	61,325	-
Expenses:					
Personal services	46,654	36,808	12,612	49,420	(2,766)
Facility expense	4,934	2,126	1,080	3,206	1,728
Supplies	387	123	91	214	173
Equipment	364	39	25	64	300
Other expense	988	366	57	423	565
Administrative expense	7,998	5,919	2,079	7,998	-
Total expenses	61,325	45,381	15,944	61,325	-
Excess of revenue over expenses	\$ -	-	-	-	-

ALASKA LEGAL SERVICES CORPORATION

**Schedule of Revenue and Expenses - Budget and Actual
National Family Caregiver Support Program
Grant 167-307-26002**

Year Ended December 31, 2025

<i>Six Months Ended December 31, 2025</i>	Budget	Actual	Variance
Revenue:			
Federal sources	\$ 44,826	22,459	(22,367)
State sources	16,499	8,265	(8,234)
Total revenue	61,325	30,724	(30,601)
Expenses:			
Personal services	46,654	24,329	22,325
Facility expense	4,934	1,890	3,044
Supplies	387	140	247
Equipment	364	26	338
Other expense	988	332	656
Administrative expense	7,998	4,007	3,991
Total expenses	61,325	30,724	30,601
Excess of revenue over expenses	\$ -	-	-

ALASKA LEGAL SERVICES CORPORATION

**Schedule of Revenue and Expenses - Budget and Actual
State of Alaska CIG Grant
Bethel Region
Grant 165-230-25002**

Year Ended December 31, 2025

<i>For the Grant Period Ended June 30, 2025</i>	Budget	Actual		Total	Variance
		Prior Year	Current		
Revenues - state sources	\$ 50,000	24,825	25,175	50,000	-
Expenses:					
Personal services	36,343	17,996	18,321	36,317	26
Facility expense	6,324	3,162	3,162	6,324	-
Supplies	200	(1)	186	185	15
Equipment	80	80	28	108	(28)
Other expense	532	327	217	544	(12)
Administrative expense	6,521	3,261	3,261	6,522	(1)
Total expenses	50,000	24,825	25,175	50,000	-
Excess of revenue over expenses	\$ -	-	-	-	-

ALASKA LEGAL SERVICES CORPORATION

**Schedule of Revenue and Expenses - Budget and Actual
State of Alaska CIG Grant
Bethel Region
Grant 165-230-26002**

Year Ended December 31, 2025

<i>Six Months Ended December 31, 2025</i>	Budget	Actual	Variance
Revenues - state sources	\$ 50,000	24,866	(25,134)
Expenses:			
Personal services	36,343	18,246	18,097
Facility expense	6,324	3,162	3,162
Supplies	200	40	160
Equipment	80	43	37
Other expense	532	114	418
Administrative expense	6,521	3,261	3,260
Total expenses	50,000	24,866	25,134
Excess of revenue over expenses	\$ -	-	-

ALASKA LEGAL SERVICES CORPORATION

**Schedule of Revenue and Expenses - Budget and Actual
State of Alaska CIG Grant
Kenai Region
Grant 165-230-25013**

Year Ended December 31, 2025

<i>For the Grant Period Ended June 30, 2025</i>	Budget	Actual		Total	Variance
		Prior Year	Current		
Revenues - state sources	\$ 50,000	24,825	25,175	50,000	-
Expenses:					
Personal services	39,501	19,576	20,079	39,655	(154)
Facility expense	3,124	1,573	1,551	3,124	-
Supplies	200	103	62	165	35
Equipment	80	77	3	80	-
Other expense	574	236	219	455	119
Administrative expense	6,521	3,260	3,261	6,521	-
Total expenses	50,000	24,825	25,175	50,000	-
Excess of revenue over expenses	\$ -	-	-	-	-

ALASKA LEGAL SERVICES CORPORATION

Schedule of Revenue and Expenses - Budget and Actual
State of Alaska CIG Grant
Kenai Region
Grant 165-230-26013

Year Ended December 31, 2025

<i>Six Months Ended December 31, 2025</i>	Budget	Actual	Variance
Revenues - state sources	\$ 50,000	24,856	(25,144)
Expenses:			
Personal services	39,501	19,649	19,852
Facility expense	3,124	1,562	1,562
Supplies	200	200	-
Equipment	80	54	26
Other expense	574	130	444
Administrative expense	6,521	3,261	3,260
Total expenses	50,000	24,856	25,144
Excess of revenue over expenses	\$ -	-	-

ALASKA LEGAL SERVICES CORPORATION

**Schedule of Revenue and Expenses - Budget and Actual
State of Alaska CIG Grant
Bristol Bay Region
Grant 165-230-25014**

Year Ended December 31, 2025

<i>For the Grant Period Ended June 30, 2025</i>	Actual			Total	Variance
	Budget	Prior Year	Current		
Revenues - state sources	\$ 50,000	24,825	25,175	50,000	-
Expenses:					
Personal services	41,566	20,608	21,119	41,727	(161)
Facility expense	778	344	599	943	(165)
Supplies	300	300	30	330	(30)
Equipment	100	17	12	29	71
Other expense	735	295	155	450	285
Administrative expense	6,521	3,261	3,260	6,521	-
Total expenses	50,000	24,825	25,175	50,000	-
Excess of revenue over expenses	\$ -	-	-	-	-

ALASKA LEGAL SERVICES CORPORATION

Schedule of Revenue and Expenses - Budget and Actual
State of Alaska CIG Grant
Bristol Bay Region
Grant 165-230-26014

Year Ended December 31, 2025

<i>Six Months Ended December 31, 2025</i>	Budget	Actual	Variance
Revenues - state sources	\$ 50,000	24,866	(25,134)
Expenses:			
Personal services	41,566	20,253	21,313
Facility expense	778	778	-
Supplies	300	300	-
Equipment	100	20	80
Other expense	735	255	480
Administrative expense	6,521	3,260	3,261
Total expenses	50,000	24,866	25,134
Excess of revenue over expenses	\$ -	-	-

ALASKA LEGAL SERVICES CORPORATION
Schedule of Revenue and Expenses - Budget and Actual
State of Alaska CIG Grant
Southeast Region
Grant 165-230-25018

Year Ended December 31, 2025

<i>For the Grant Period Ended June 30, 2025</i>	Budget	Actual		Total	Variance
		Prior Year	Current		
Revenues - state sources	\$ 50,000	24,825	25,175	50,000	-
Expenses:					
Personal services	38,454	19,148	20,900	40,048	(1,594)
Facility expense	4,024	1,906	790	2,696	1,328
Supplies	300	59	10	69	231
Equipment	100	11	13	24	76
Other expense	601	441	201	642	(41)
Administrative expense	6,521	3,260	3,261	6,521	-
Total expenses	50,000	24,825	25,175	50,000	-
Excess of revenue over expenses	\$ -	-	-	-	-

ALASKA LEGAL SERVICES CORPORATION

Schedule of Revenue and Expenses - Budget and Actual
State of Alaska CIG Grant
Southeast Region
Grant 165-230-26018

Year Ended December 31, 2025

<i>Six Months Ended December 31, 2025</i>	Budget	Actual	Variance
Revenues - state sources	\$ 50,000	24,866	(25,134)
Expenses:			
Personal services	38,454	20,378	18,076
Facility expense	4,024	1,095	2,929
Supplies	300	-	300
Equipment	100	8	92
Other expense	601	125	476
Administrative expense	6,521	3,260	3,261
Total expenses	50,000	24,866	25,134
Excess of revenue over expenses	\$ -	-	-

ALASKA LEGAL SERVICES CORPORATION

**Schedule of Revenue and Expenses - Budget and Actual
State of Alaska CIG Grant
Northwest Region
Grant 165-230-25008**

Year Ended December 31, 2025

<i>For the Grant Period Ended June 30, 2025</i>	Budget	Actual		Total	Variance
		Prior Year	Current		
Revenues - state sources	\$ 50,000	24,825	25,175	50,000	-
Expenses:					
Personal services	40,581	20,187	20,933	41,120	(539)
Facility expense	2,024	1,019	751	1,770	254
Supplies	200	183	17	200	-
Equipment	50	31	19	50	-
Other expense	624	144	195	339	285
Administrative expense	6,521	3,261	3,260	6,521	-
Total expenses	50,000	24,825	25,175	50,000	-
Excess of revenue over expenses	\$ -	-	-	-	-

ALASKA LEGAL SERVICES CORPORATION

Schedule of Revenue and Expenses - Budget and Actual
State of Alaska CIG Grant
Northwest Region
Grant 165-230-26008

Year Ended December 31, 2025

<i>Six Months Ended December 31, 2025</i>	Budget	Actual	Variance
Revenues - state sources	\$ 50,000	24,866	(25,134)
Expenses:			
Personal services	40,581	20,120	20,461
Facility expense	2,024	1,120	904
Supplies	200	200	-
Equipment	50	50	-
Other expense	624	115	509
Administrative expense	6,521	3,261	3,260
Total expenses	50,000	24,866	25,134
Excess of revenue over expenses	\$ -	-	-

ALASKA LEGAL SERVICES CORPORATION

**Schedule of Revenue and Expenses - Budget and Actual
Fairbanks North Star Borough -
Individual and Family Legal Crisis Project
Grant HSS25A**

Year Ended December 31, 2025

<i>For the Grant Period Ended June 30, 2025</i>	Budget	Actual		Total	Variance
		Prior Year	Current		
Revenues - state sources	\$ 36,798	18,399	18,399	36,798	-
Expenses:					
Professional services	28,840	14,420	14,557	28,977	(137)
Facility expenses	5,300	2,650	2,650	5,300	-
Supplies	300	150	50	200	100
Equipment	80	40	40	80	-
Other expenses	526	263	226	489	37
Administrative expenses	1,752	876	876	1,752	-
Total expenses	36,798	18,399	18,399	36,798	-
Excess of revenue over expenses	\$ -	-	-	-	-

ALASKA LEGAL SERVICES CORPORATION

Schedule of Revenue and Expenses - Budget and Actual
Fairbanks North Star Borough -
Individual and Family Legal Crisis Project
Grant HSS26A

Year Ended December 31, 2025

<i>Six Months Ended December 31, 2025</i>	Budget	Actual	Variance
Revenues - state sources	\$ 36,958	18,479	(18,479)
Expenses:			
Professional services	28,560	14,434	14,126
Facility expenses	5,700	2,850	2,850
Supplies	180	90	90
Equipment	50	-	50
Other operating expenses	708	225	483
Administrative expenses	1,760	880	880
Total expenses	36,958	18,479	18,479
Excess of revenue over expenses	\$ -	-	-

ALASKA LEGAL SERVICES CORPORATION

**Schedule of Revenue and Expenses - Budget and Actual
Matanuska-Susitna Borough Children At Risk Program
Grant 20406-5501**

Year Ended December 31, 2025

<i>For the Grant Period Ended June 30, 2025</i>	Budget	Prior Year	Actual Current	Total	Variance
Revenue:					
State sources	\$ 33,250	-	30,614	30,614	(2,636)
Local sources	14,250	-	13,121	13,121	(1,129)
Total revenue	47,500	-	43,735	43,735	(3,765)
Expenses:					
Program services	45,238	-	41,652	41,652	3,586
Administrative expense	2,262	-	2,083	2,083	179
Total expenses	47,500	-	43,735	43,735	3,765
Excess of revenue over expenses	\$ -	-	-	-	-

ALASKA LEGAL SERVICES CORPORATION

**Schedule of Revenue and Expenses - Budget and Actual
Matanuska-Susitna Borough Children At Risk Program
Grant 20407-5501**

Year Ended December 31, 2025

<i>Six Months Ended December 31, 2025</i>	Budget	Actual	Variance
Revenue:			
State sources	\$ 35,000	11,104	(23,896)
Local sources	15,000	4,852	(10,148)
Total revenue	50,000	15,956	(34,044)
Expenses:			
Program services	47,620	15,196	32,424
Administrative expense	2,380	760	1,620
Total expenses	50,000	15,956	34,044
Excess of revenue over expenses	\$ -	-	-

ALASKA LEGAL SERVICES CORPORATION

**Schedule of Revenue and Expenses - Budget and Actual
Municipality of Anchorage -
Families At Risk Project
Grant HSCMG25**

Year Ended December 31, 2025

<i>For the Grant Period Ended June 30, 2025</i>	Budget	Prior Year	Actual Current	Total	Variance
Revenue:					
State sources	\$ 100,000	-	31,930	31,930	(68,070)
Expenses:					
Salaries	68,700	-	19,734	19,734	48,966
Fringe Benefits	24,400	-	8,045	8,045	16,355
Rent	5,030	-	3,183	3,183	1,847
Phone	150	-	120	120	30
Supplies	100	-	38	38	62
Equipment	50	-	31	31	19
Insurance	500	-	222	222	278
Library	70	-	31	31	39
Litigation	1,000	-	526	526	474
Total expenses	100,000	-	31,930	31,930	68,070
Excess of revenue over expenses	\$ 100,000	-	31,930	31,930	68,070

ALASKA LEGAL SERVICES CORPORATION

Schedule of Revenue and Expenses - Budget and Actual

Municipality of Anchorage -

Families At Risk Project

Grant HSCMG26

Year Ended December 31, 2025

<i>Six Months Ended December 31, 2025</i>	Budget	Actual	Variance
Revenues - state sources	\$ 100,000	83,188	(16,812)
Expenses:			
Salaries	68,700	53,352	15,348
Fringe Benefits	24,400	23,194	1,206
Rent	5,030	5,030	-
Phone	150	150	-
Supplies	100	94	6
Equipment	50	50	-
Insurance	500	500	-
Library	70	-	70
Litigation	1,000	818	182
Total expenses	100,000	83,188	16,812
Excess of revenue over expenses	\$ -	-	-

ALASKA LEGAL SERVICES CORPORATION

Schedule of Expenditures of Federal Awards

Year Ended December 31, 2025

Granting Agency/Grant Title	Grant Pass-through Number	Grant Period	Assistance Listing Number	Award Amount	Expenditures	Passed through to Subrecipients
Legal Services Corporation - direct:						
FY 25 Basic Field	902000	01/01/25-12/31/25	09.902000	\$ 1,164,808	1,164,808	-
FY 25 Native American	902001	01/01/25-12/31/25	09.902000	815,380	815,380	-
FY 24 Native American	902001	01/01/24-12/31/24	09.902000	815,380	90,708	-
Pro Bono Innovation Fund	GT-P-00022	10/01/25-9/30/27	09.902000	371,593	77	-
Pro Bono Innovation Fund	GT-PB22T-00001	10/1/22-9/30/25	09.902000	350,206	92,392	-
Disaster Supplemental	GT-22DPG-00007	07/1/23-6/30/26	09.902000	4,726,333	1,374,184	428,468
Total Legal Services Corporation					<u>3,537,549</u>	<u>428,468</u>
Department of Health and Human Services: Aging Cluster-Special Programs for the Aging Title III, Part B Grants for Supportive Services and Senior Centers - passed through the State of Alaska Department of Health: Nutrition, Transportation & Support SFY 25	167-309-25001	07/01/24-06/30/25	93.044	88,169	28,152	-
Total Aging Cluster					<u>28,152</u>	<u>-</u>
National Family Caregiver Support, Title III, Part E - passed through the State of Alaska Department of Health: National Family Caregiver Program SFY 25	167-307-25002	07/01/24-06/30/25	93.052	44,826	11,652	-
National Family Caregiver Program SFY 24	167-307-26002	07/01/25-06/30/26	93.052	44,826	22,459	-
Total National Family Caregiver Support, Title III, Part E, and ALN 93.052					<u>34,111</u>	<u>-</u>
Total Department of Health and Human Services					<u>62,263</u>	<u>-</u>
Corporation for National and Community Service Americorps MLP Fellowships passed through Alaska Pacific University	22TNIAK001	12/16/24-08/31/25	94.006	20,520	6,412	-

(continued)

ALASKA LEGAL SERVICES CORPORATION

Schedule of Expenditures of Federal Awards, continued

Granting Agency/Grant Title	Grant Pass-through Number	Grant Period	Assistance Listing Number	Award Amount	Expenditures	Passed through to Subrecipients
Department of Housing and Urban Development - direct:						
Fair Housing Organization Initiatives:						
Fair Housing Grant FY 15	FH800G14002	01/01/15-12/31/15	14.417	\$ 250,001	8,451	-
Fair Housing Grant FY 24	FPEI220087 YR2	12/01/24-11/30/25	14.418	425,000	146,982	-
Education and Outreach Initiatives - direct:						
Fair Housing Enforcement Education and Outreach	FH800G14040	01/01/16-06/30/17	14.416	125,000	3,314	-
Fair Housing Enforcement Education and Outreach	FEO120031	02/01/21-07/31/22	14.416	125,000	(317)	-
Total ALN 14.416					2,997	-
Passed through the Municipality of Anchorage						
Community Development Block Grant	ALSC-001 amend	07/01/24-06/30/25	14.218	72,255	72,255	-
Total Department Housing and Urban Development					230,685	-
Department of Justice:						
Tribal Civil and Criminal Legal Assistance						
Grant, Training and Technical Assistance-						
passed through the Native American Rights						
Fund						
Civil Legal Assistance	15PBJA-23-GG-05500-TRIB	10/01/23-09/30/26	16.815	31,720	31,376	-
Criminal Legal Assistance	15PBJA-23-GG-05498-TRIB	10/01/23-09/30/26	16.815	37,318	30,834	-
Civil Legal Assistance	15PBJA-21-GG-02598-TRIB	10/01/21-09/30/25	16.815	67,252	2,791	-
Criminal Legal Assistance	15PBJA-21-GG-02599-TRIB	10/01/21-09/30/25	16.815	79,120	39,525	-
Total Tribal Civil and Criminal Legal Assistance and ALN 16.815					104,526	-
Office on Violence Against Women - passed						
through Aiding Women in Abuse and Rape						
Emergencies						
Southeast Rural Domestic Violence	15JOVW-23-GG-02778-RURA	07/01/24-09/30/26	16.589	352,328	97,506	-
Office on Violence Against Women - passed						
through Kenaitze Indian Tribe						
Rural Domestic Violence	15JOVW-21-GG-00400-LEGA	05/02/22-03/31/26	16.524	599,926	7,476	-
Total Office on Violence Against Women					104,982	-
Enhanced Services for Victims of Crime-passed						
through Alaska Network on Domestic Violence &						
Sexual Assault						
15-POVC-23-GG-00236-BRND	15-POVC-23-GG-00236-BRND	07/01/24-06/30/25	16.753	98,482	52,649	-
15-POVC-23-GG-00236-BRND	15-POVC-23-GG-00236-BRND	07/01/25-06/30/26	16.753	98,482	54,602	-
Total ALN 16.753					107,251	-
Total Department of Justice					316,759	-

(continued)

ALASKA LEGAL SERVICES CORPORATION

Schedule of Expenditures of Federal Awards, continued

Granting Agency/Grant Title	Grant Pass-through Number	Grant Period	Assistance Listing Number	Award Amount	Expenditures	Passed through to Subrecipient
Department of Labor: Employment & Training Administration	25A60CP000408-01-00	3/1/25-2/29/28	17.289	500,000	43,310	-
National Science Foundation passed through University of Minnesota	D010701102	10/01/23-09/30/25	47.070	796,344	<u>512,947</u>	<u>-</u>
Total Expenditures of Federal Awards					\$ <u><u>4,709,925</u></u>	<u><u>428,468</u></u>

See accompanying notes to schedule.

ALASKA LEGAL SERVICES CORPORATION

Notes to Schedule of Expenditures of Federal Awards

Year Ended December 31, 2025

Note 1. Basis of Presentation

The accompanying schedule of federal awards (the "Schedule") includes the federal grant activity of Alaska Legal Services Corporation under programs of the federal government for the year ended December 31, 2025. 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 Alaska Legal Services Corporation, it is not intended to and does not present the financial position, changes in net assets, functional expenses or cash flows of Alaska Legal Services Corporation.

Note 2. Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the full accrual basis of accounting. Such expenditures are recognized following the cost principles in Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

Note 3. Indirect Cost Rate

Alaska Legal Services Corporation has elected to use the 15-percent de minimus indirect cost rate allowed under Uniform Guidance, with an effective date of October 1, 2024.

Note 4. Subrecipients

Amounts passed through to subrecipients:

Anishinable Legal Services	\$	57,957
Oklahoma Indian Legal Services		114,284
Montana Legal Services Association		106,612
DNA People's Legal Services		149,615
	\$	<u>428,468</u>

ALASKA LEGAL SERVICES CORPORATION

Schedule of State Financial Assistance

Year Ended December 31, 2025

Name of Award	Grant - Passed-through	Grant Award	State Share of Expenditures
Department of Health:			
Nutrition, Transportation & Support Services	167-309-25001	\$ 77,231	24,659
National Family Caregiver Support Program	167-307-26002	16,499	8,265
National Family Caregiver Support Program	167-307-25002	16,499	4,292
Community Initiative Grant	165-230-25002	50,000	25,175
Community Initiative Grant	165-230-25008	50,000	25,175
Community Initiative Grant	165-230-25013	50,000	25,175
Community Initiative Grant	165-230-25014	50,000	25,175
Community Initiative Grant	165-230-25018	50,000	25,175
Community Initiative Grant	165-230-26002	50,000	24,866
Community Initiative Grant	165-230-26013	50,000	24,856
Community Initiative Grant	165-230-26014	50,000	24,866
Community Initiative Grant	165-230-26018	50,000	24,866
Community Initiative Grant	165-230-26008	50,000	24,866
Passed through the Fairbanks North Star Borough:			
Individual and Family Legal Crisis Project	HSS25A	36,798	18,399
Individual and Family Legal Crisis Project	HSS26A	36,958	18,479
Passed through Matanuska-Susitna Borough:			
Mat-Su Children at Risk	20406-5501	33,250	30,614
Mat-Su Children at Risk	20407-5500-5501	35,000	11,104
Passed through Municipality of Anchorage:			
Families at Risk	HSCMG25	100,000	31,930
Families at Risk	HSCMG26	100,000	<u>83,188</u>
Total Department of Health			<u>481,125</u>
Alaska Mental Health Trust Authority:			
Housing: Legal Resources for Trust Beneficiaries	4119.13	50,000	50,261
Disability Justice: Holistic Defense Model	6732.1	277,000	91,652
Disability Justice: Holistic Defense Model	6732.09	277,000	<u>84,373</u>
Total Alaska Mental Health Trust Authority			<u>226,286</u>
Department of Commerce, Community and Economic Development:			
* Program Operations	26-DO-002	400,000	400,000
* Civil Legal Services Fund	26-DO-001	312,600	312,600
CJW Training Hub	24-RR-005	500,000	209,106
Total Department of Commerce, Community and Economic Development			<u>921,706</u>
Alaska Court System:			
Early Resolution Program	None	6,000	<u>(43)</u>
Total State Financial Assistance			<u>\$ 1,629,074</u>

See accompanying notes to Schedule.

ALASKA LEGAL SERVICES CORPORATION

Notes to Schedule of State Financial Assistance

Year Ended December 31, 2025

Note 1. Basis of Presentation

The accompanying schedule of state financial assistance (the "Schedule") includes the state grant activity of Alaska Legal Services Corporation under programs of the State of Alaska for the year ended December 31, 2025. The information in this Schedule is presented in accordance with the requirements of the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits*. Because the Schedule presents only a selected portion of the operations of Alaska Legal Services Corporation, it is not intended to and does not present the financial position, changes in net assets, functional expenses or cash flows of Alaska Legal Services Corporation.

Note 2. Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the full accrual basis of accounting, which are described in Note I to the Corporation's financial statements. Negative amounts shown on the Schedule represents adjustments or credits made in the normal course of business to amounts reported as expenditures in the prior years.

Note 3. Subrecipients

No state awards were passed through to subrecipients.

Note 4. Major Programs

* Denotes a major program for compliance purposes.

COMPLIANCE REPORTS

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

Independent Auditor's Report

Members of the Board of Directors
Alaska Legal Services Corporation
Anchorage, Alaska

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 (Government Auditing Standards), the financial statements of Alaska Legal Services Corporation, which comprise the statement of financial position as of December 31, 2025, and the related statements of activities, expenses by function, and cash flows for the year then ended, and the related notes to the financial statements and have issued our report thereon dated April 16, 2026.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Alaska Legal Services Corporation's internal control over financial reporting (internal control) as a basis for designing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Alaska Legal Services Corporation's internal control. Accordingly, we do not express an opinion on the effectiveness of Alaska Legal Services Corporation's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Alaska Legal Services Corporation's 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 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 entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Altman, Rogers & Co.

Anchorage, Alaska
April 16, 2026

Report on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance as Required by the Uniform Guidance and the Compliance Supplement for Audits of LSC Recipients

Independent Auditor's Report

Members of the Board of Directors
Alaska Legal Services Corporation
Anchorage, Alaska

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Alaska Legal Services Corporation's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* and the *Compliance Supplement for Audits of LSC Recipients* that could have a direct and material effect on each of Alaska Legal Services Corporation's major federal programs for the year ended December 31, 2025. Alaska Legal Services Corporation's major federal programs are identified in the summary of auditor's results section of the accompanying federal schedule of findings and questioned costs.

In our opinion, Alaska Legal Services Corporation complied, in all material respects, with the 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, 2025.

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 (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (Government Auditing Standards); 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); and the *Compliance Supplement for Audits of LSC Recipients*. Our responsibilities under those standards, the Uniform Guidance, and the *Compliance Supplement for Audits of LSC Recipients* are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Alaska Legal Services Corporation and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Alaska Legal Services Corporation'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 Alaska Legal Services Corporation 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 Alaska Legal Services Corporation'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 GAAS, Government Auditing Standards, the Uniform Guidance, and the *Compliance Supplement for Audits of LSC Recipients* 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 Alaska Legal Services Corporation's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, Government Auditing Standards, the Uniform Guidance, and the *Compliance Supplement for Audits of LSC Recipients* 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 Alaska Legal Services Corporation'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 Alaska Legal Services Corporation'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 and the *Compliance Supplement for Audits of LSC Recipients*, but not for the purpose of expressing an opinion on the effectiveness of Alaska Legal Services Corporation'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 and the *Compliance Supplement for Audits of LSC Recipients*. Accordingly, this report is not suitable for any other purpose.

Altman, Rogers & Co.

Anchorage, Alaska
April 16, 2026

ALASKA LEGAL SERVICES CORPORATION

Federal Schedule of Findings and Questioned Costs

Year Ended December 31, 2025

Section I – Summary of Auditor’s Results

Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP: Unmodified

Is going concern emphasis-of-matter paragraph included in the audit report? Yes X No

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 (2 CFR 200.516 (a)(1)):
 Material weakness(es) identified? Yes X No
 Significant deficiency(ies) identified? Yes X None reported

Any material noncompliance with the provisions of laws, regulations, contracts, or grant agreements related to a major program (2 CFR 200.516 (a)(2))? Yes X No

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 2 CFR 200.516 (a) (3) or (4)? Yes X No

Identification of Major Programs:

<u>Assistance Listing Number(s)</u>	<u>Name of Federal Program or Cluster</u>
09.90200	Basic Field, Native American, Pro Bono Innovation Fund and Disaster Supplemental
47.070	Computer and Information Science and Engineering

Dollar threshold used to distinguish Between Type A and Type B programs: \$ 1,000,000

Auditee qualified as low-risk auditee? X Yes No

ALASKA LEGAL SERVICES CORPORATION

Federal Schedule of Findings and Questioned Costs, Continued

Financial Statement Findings

Alaska Legal Services Corporation did not have any findings related to the financial statements.

Federal Award Findings

Alaska Legal Services Corporation did not have any findings related to the Federal Awards.

Report on Compliance for Each Major State Program and Report on Internal Control over Compliance as Required by the State of Alaska Audit Guide and Compliance Supplement for State Single Audits

Independent Auditor's Report

Members of the Board of Directors
Alaska Legal Services Corporation
Anchorage, Alaska

Report on Compliance for Each Major State Program

Opinion on Each Major State Program

We have audited Alaska Legal Services Corporation's compliance with the types of compliance requirements identified as subject to audit in the State of Alaska Audit Guide and Compliance Supplements that could have a direct and material effect on each of Alaska Legal Services Corporation's major state programs for the year ended December 31, 2025. Alaska Legal Services Corporation's major state programs are identified on the Schedule of State Financial Assistance.

In our opinion, Alaska Legal Services Corporation complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major state programs for the year ended December 31, 2025.

Basis for Opinion on Each Major State Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (Government Auditing Standards); and the audit requirements of the State of Alaska Audit Guide. Our responsibilities under those standards and the State of Alaska Audit Guide are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Alaska Legal Services Corporation and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major state program. Our audit does not provide a legal determination of Alaska Legal Services Corporation'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 Alaska Legal Services Corporation state programs.

Auditors 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 Alaska Legal Services Corporation'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 GAAS, Government Auditing Standards, and the State of Alaska Audit Guide requirements 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 Alaska Legal Services Corporation's compliance with the requirements of each major state program as a whole.

In performing an audit in accordance with GAAS, Government Auditing Standards, and the State of Alaska Audit Guide, 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 Alaska Legal Services Corporation'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 Alaska Legal Services Corporation'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 State of Alaska requirements, but not for the purpose of expressing an opinion on the effectiveness of Alaska Legal Services Corporation'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 state 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 state 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 state 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 State of Alaska. Accordingly, this report is not suitable for any other purpose.

Altman, Rogers & Co.

Anchorage, Alaska
April 16, 2026

ALASKA LEGAL SERVICES CORPORATION

State Schedule of Findings and Questioned Costs

Year Ended December 31, 2025

Section I – Summary of Auditor’s Results

Financial Statements

Type of report the auditor 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

State Financial Assistance

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

Dollar threshold used to distinguish

Between major programs:

\$ 750,000

Auditee qualified as a Low-risk auditee?

 X Yes No

Financial Statement Findings

Alaska Legal Services Corporation did not have any findings related to the financial statements.

State Awards Findings and Questioned Costs

Alaska Legal Services Corporation did not have any findings related to State Awards.