## Arkansas Access to Justice Foundation, Inc.
### Statement of Assets, Liabilities, and Net Assets - Modified Cash Basis
#### January 31, 2021

### ASSETS

#### Current Assets

<table>
<thead>
<tr>
<th>Asset</th>
<th>Amount ($)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash and Cash Equivalents</td>
<td>1,195,391</td>
</tr>
<tr>
<td>Investments</td>
<td>1,036,836</td>
</tr>
</tbody>
</table>

Total Current Assets: 2,232,227

#### Property and Equipment

<table>
<thead>
<tr>
<th>Asset</th>
<th>Amount ($)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Office Equipment</td>
<td>16,862</td>
</tr>
<tr>
<td>Accumulated Depreciation</td>
<td>(12,109)</td>
</tr>
</tbody>
</table>

Total Property and Equipment: 4,753

#### Other Assets

<table>
<thead>
<tr>
<th>Asset</th>
<th>Amount ($)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Assets Held by Arkansas Community Foundation</td>
<td>153,778</td>
</tr>
<tr>
<td>Security Deposit</td>
<td>2,229</td>
</tr>
</tbody>
</table>

Total Other Assets: 156,007

TOTAL ASSETS: 2,392,987

### LIABILITIES AND NET ASSETS

#### Liabilities

<table>
<thead>
<tr>
<th>Liability</th>
<th>Amount ($)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Credit Cards Payable</td>
<td>1,022</td>
</tr>
</tbody>
</table>

Total Liabilities: 1,022

#### Net Assets

<table>
<thead>
<tr>
<th>Restriction</th>
<th>Amount ($)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Without Donor Restrictions</td>
<td>1,280,518</td>
</tr>
<tr>
<td>With Donor Restrictions</td>
<td>1,111,447</td>
</tr>
</tbody>
</table>

Total Net Assets: 2,391,965

TOTAL LIABILITIES AND NET ASSETS: 2,392,987

No assurance is provided on these financial statements. Substantially all disclosures are omitted.
# Arkansas Access to Justice Foundation, Inc.

## Statement of Revenues, Expenses, and Other Changes in Net Assets - Modified Cash Basis

**For the One Month Period Ended January 31, 2021**

<table>
<thead>
<tr>
<th>Current Month</th>
<th>Year to Date</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>REVENUE AND SUPPORT</strong></td>
<td><strong>Without Donor Restrictions</strong></td>
</tr>
<tr>
<td>Income/IOLTA Participants</td>
<td>$40,937</td>
</tr>
<tr>
<td>Donations</td>
<td>3,503</td>
</tr>
<tr>
<td>Designated Donations</td>
<td>-</td>
</tr>
<tr>
<td>Endowment Donations</td>
<td>25</td>
</tr>
<tr>
<td>Unidentifiable Funds</td>
<td>-</td>
</tr>
<tr>
<td>Interest Earned</td>
<td>486</td>
</tr>
<tr>
<td>Dividend Income</td>
<td>868</td>
</tr>
<tr>
<td>Stephens Change in Book Value</td>
<td>11,904</td>
</tr>
<tr>
<td>Net Assets Released from Restrictions</td>
<td>4,355</td>
</tr>
<tr>
<td><strong>Total Revenue and Support</strong></td>
<td>62,078</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th><strong>EXPENSES</strong></th>
<th><strong>Without Donor Restrictions</strong></th>
<th><strong>With Donor Restrictions</strong></th>
<th><strong>Total</strong></th>
<th><strong>Without Donor Restrictions</strong></th>
<th><strong>With Donor Restrictions</strong></th>
<th><strong>Total</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td>Contract Help</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Insurance (General Liability)</td>
<td>956</td>
<td>-</td>
<td>956.00</td>
<td>956</td>
<td>-</td>
<td>956</td>
</tr>
<tr>
<td>Depreciation</td>
<td>90</td>
<td>-</td>
<td>90.00</td>
<td>90</td>
<td>-</td>
<td>90</td>
</tr>
<tr>
<td>Office Supplies</td>
<td>77</td>
<td>-</td>
<td>77.00</td>
<td>77</td>
<td>-</td>
<td>77</td>
</tr>
<tr>
<td>Postage &amp; Copying</td>
<td>110</td>
<td>-</td>
<td>110.00</td>
<td>110</td>
<td>-</td>
<td>110</td>
</tr>
<tr>
<td>Telephone &amp; Internet</td>
<td>355</td>
<td>-</td>
<td>355.00</td>
<td>355</td>
<td>-</td>
<td>355</td>
</tr>
<tr>
<td>Rent</td>
<td>3,127</td>
<td>-</td>
<td>3,127.00</td>
<td>3,127</td>
<td>-</td>
<td>3,127</td>
</tr>
<tr>
<td>Bank Charges</td>
<td>60</td>
<td>-</td>
<td>60.00</td>
<td>60</td>
<td>-</td>
<td>60</td>
</tr>
<tr>
<td>Software Licensing</td>
<td>7,791</td>
<td>-</td>
<td>7,791.00</td>
<td>7,791</td>
<td>-</td>
<td>7,791</td>
</tr>
<tr>
<td>Credit Card Processing Fees</td>
<td>200</td>
<td>-</td>
<td>200.00</td>
<td>200</td>
<td>-</td>
<td>200</td>
</tr>
<tr>
<td>Resource Development Contract</td>
<td>2,000</td>
<td>-</td>
<td>2,000.00</td>
<td>2,000</td>
<td>-</td>
<td>2,000</td>
</tr>
<tr>
<td>Designated Donation Distribution</td>
<td>4,355</td>
<td>-</td>
<td>4,355.00</td>
<td>4,355</td>
<td>-</td>
<td>4,355</td>
</tr>
<tr>
<td>Pro Bono Outreach Clinics</td>
<td>498</td>
<td>-</td>
<td>498.00</td>
<td>498</td>
<td>-</td>
<td>498</td>
</tr>
<tr>
<td>Professional Services - Accounting</td>
<td>2,500</td>
<td>-</td>
<td>2,500.00</td>
<td>2,500</td>
<td>-</td>
<td>2,500</td>
</tr>
<tr>
<td><strong>Total Expenses</strong></td>
<td>32,179</td>
<td>-</td>
<td>32,179.00</td>
<td>32,179</td>
<td>-</td>
<td>32,179</td>
</tr>
<tr>
<td><strong>CHANGE IN NET ASSETS</strong></td>
<td>39,959</td>
<td>3,105</td>
<td>43,064</td>
<td>39,959</td>
<td>3,105</td>
<td>43,064</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th><strong>NET ASSETS</strong></th>
<th><strong>Beginning of Period</strong></th>
<th><strong>End of Period</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Without Donor Restrictions</strong></td>
<td>1,240,559</td>
<td>1,120,518</td>
</tr>
<tr>
<td><strong>With Donor Restrictions</strong></td>
<td>1,108,342</td>
<td>1,111,447</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>2,348,901</td>
<td>2,231,965</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th><strong>End of Period</strong></th>
<th><strong>Without Donor Restrictions</strong></th>
<th><strong>With Donor Restrictions</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td>$1,240,559</td>
<td>$1,120,518</td>
<td></td>
</tr>
<tr>
<td>$1,108,342</td>
<td>$1,111,447</td>
<td></td>
</tr>
<tr>
<td>$2,348,901</td>
<td>$2,231,965</td>
<td></td>
</tr>
</tbody>
</table>

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No assurance is provided on these financial statements. Substantially all disclosures are omitted.
Arkansas Access to Justice Foundation, Inc.
Supplementary Schedule of Cash, Investments, and Other Asset
January 31, 2021

### Cash and Cash Equivalents

<table>
<thead>
<tr>
<th>Account</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Simmons Operating</td>
<td>$284,175</td>
</tr>
<tr>
<td>Simmons Campaign</td>
<td>71,671</td>
</tr>
<tr>
<td>Equity Bank</td>
<td>68,482</td>
</tr>
<tr>
<td>Centennial Bank</td>
<td>261,328</td>
</tr>
<tr>
<td>Simmons Insured Cash Sweep</td>
<td>99,481</td>
</tr>
<tr>
<td>Stephens Money Market</td>
<td>179,240</td>
</tr>
<tr>
<td>Southern Bancorp Certificate of Deposit</td>
<td>25,884</td>
</tr>
<tr>
<td>Bank of England Certificate of Deposit - Maturity March 2021</td>
<td>102,216</td>
</tr>
<tr>
<td>Bank of England Certificate of Deposit - Maturity March 2021</td>
<td>102,914</td>
</tr>
</tbody>
</table>

**Total Cash and Cash Equivalents** 1,195,391

### Investments

<table>
<thead>
<tr>
<th>Account</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Stephens Equity</td>
<td>1,036,836</td>
</tr>
</tbody>
</table>

**Total Investments** 1,036,836

### Other Asset

<table>
<thead>
<tr>
<th>Account</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Assets Held by Arkansas Community Foundation</td>
<td>153,778</td>
</tr>
</tbody>
</table>

**Total Other Asset** 153,778

**Total Cash, Investments, and Other Asset** $2,386,005

No assurance is provided on these financial statements.
Arkansas Access to Justice Foundation, Inc.  
Supplementary Schedule of Restricted Cash Balances  
January 31, 2021

<table>
<thead>
<tr>
<th></th>
<th>Without Donor Restrictions</th>
<th>Board-Designated Reserve</th>
<th>With Donor Restrictions</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Simmons Operating</td>
<td>$284,175</td>
<td>$</td>
<td></td>
<td>$284,175</td>
</tr>
<tr>
<td>Simmons Campaign</td>
<td>63,409</td>
<td>-</td>
<td>8,262</td>
<td>71,671</td>
</tr>
<tr>
<td>Assets Held by Arkansas Community Foundation</td>
<td>153,778</td>
<td>-</td>
<td>-</td>
<td>153,778</td>
</tr>
<tr>
<td>Centennial Bank</td>
<td>31,453</td>
<td>-</td>
<td>229,875</td>
<td>261,328</td>
</tr>
<tr>
<td>Southern Bancorp Certificate of Deposit</td>
<td></td>
<td>25,884</td>
<td>-</td>
<td>25,884</td>
</tr>
<tr>
<td>Bank of England Certificate of Deposit - Maturity March 2021</td>
<td></td>
<td>102,216</td>
<td>-</td>
<td>102,216</td>
</tr>
<tr>
<td>Bank of England Certificate of Deposit - Maturity March 2021</td>
<td></td>
<td>102,914</td>
<td>-</td>
<td>102,914</td>
</tr>
<tr>
<td>Equity Bank</td>
<td>68,482</td>
<td>-</td>
<td>-</td>
<td>68,482</td>
</tr>
<tr>
<td>Simmons Insured Cash Sweep</td>
<td>33,528</td>
<td>65,953</td>
<td>-</td>
<td>99,481</td>
</tr>
<tr>
<td>Stephens, Inc</td>
<td>342,766</td>
<td>-</td>
<td>873,310</td>
<td>1,216,076</td>
</tr>
<tr>
<td></td>
<td>$977,591</td>
<td>$296,967</td>
<td>$1,111,447</td>
<td>$2,386,005</td>
</tr>
</tbody>
</table>

No assurance is provided on these financial statements.
### REVENUE AND SUPPORT

<table>
<thead>
<tr>
<th>Current Month</th>
<th>Year to Date</th>
<th>Year to Date Budget</th>
<th>Last Year to Date Actual</th>
<th>Total Budget</th>
<th>YTD Active vs. Total Budget Ratio</th>
</tr>
</thead>
<tbody>
<tr>
<td>Income / IOLTA Participants</td>
<td>$40,937</td>
<td>$40,937</td>
<td>$26,350</td>
<td>$14,587</td>
<td>$64,291</td>
</tr>
<tr>
<td>Special Event Sponsorships</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Discontinued Donations</td>
<td>5,987</td>
<td>5,987</td>
<td>1,500</td>
<td>4,487</td>
<td>5,505</td>
</tr>
<tr>
<td>Endowment Donations</td>
<td>25</td>
<td>25</td>
<td>417</td>
<td>392</td>
<td>75</td>
</tr>
<tr>
<td>Special Event Revenue - Ticket Sales</td>
<td>-</td>
<td>-</td>
<td>167</td>
<td>167</td>
<td>-</td>
</tr>
<tr>
<td>Project Grants</td>
<td>-</td>
<td>-</td>
<td>676</td>
<td>676</td>
<td>-</td>
</tr>
<tr>
<td>Unclaimed Funds</td>
<td>-</td>
<td>-</td>
<td>3,333</td>
<td>(3,333)</td>
<td>40,149</td>
</tr>
<tr>
<td>Unidentified Funds</td>
<td>1,473</td>
<td>1,473</td>
<td>3,333</td>
<td>(1,860)</td>
<td>5,505</td>
</tr>
<tr>
<td>Interest Earned</td>
<td>486</td>
<td>486</td>
<td>594</td>
<td>594</td>
<td>719</td>
</tr>
<tr>
<td>Dividend Income</td>
<td>868</td>
<td>868</td>
<td>1,250</td>
<td>(382)</td>
<td>2,375</td>
</tr>
<tr>
<td><strong>Arkansas Community Foundation Realized (Loss)</strong></td>
<td>11,904</td>
<td>11,904</td>
<td>(53,083)</td>
<td>64,291</td>
<td>(644,191)</td>
</tr>
<tr>
<td><strong>Total Revenue and Support</strong></td>
<td>65,183</td>
<td>65,183</td>
<td>(9,790)</td>
<td>74,973</td>
<td>138,853</td>
</tr>
</tbody>
</table>

### EXPENSES

| Temporary Help (Database Asst.) | - | - | - | 1,200 | - | - |
| Advertising | - | - | 167 | (167) | - | 2,000 |
| Insurance (Directors & Officers) | - | - | 233 | (233) | - | 2,000 |
| Insurance (General Liability) | 916 | 916 | 79 | 877 | 947 | 950 |
| Office Equipment | - | - | 250 | (250) | - | 3,000 |
| Depreciation | 90 | 90 | 124 | 124 | 1,499 | 1,499 |
| Donations & Subscriptions | - | - | 208 | (208) | - | 2,500 |
| Office Supplies | 71 | 71 | 375 | (375) | 2,377 | 4,500 |
| Postage & Copying | 110 | 110 | 729 | (729) | 220 | 8,750 |
| Telephone & Internet | 355 | 355 | 453 | (453) | 392 | 5,200 |
| Rent | 3,127 | 3,127 | 3,171 | (44) | 38,047 | 8,22 |
| Travel Board | - | - | 42 | (42) | - | 500 |
| Travel Staff | - | - | 42 | (42) | 355 | 500 |
| Travel Other | - | - | 42 | (42) | - | 500 |
| Board Meeting Expenses | - | - | 42 | (42) | 74 | 500 |
| Audit & CPA | - | - | 792 | (792) | - | 9,500 |
| Miscellaneous Expenses | - | - | 458 | (458) | - | 5,500 |
| Fendler Fellowship | - | - | 333 | (333) | - | 4,000 |
| Rose Law Firm Anniversary Fellowship | - | - | 509 | (509) | - | 6,111 |
| Bank Charges | 60 | 60 | 64 | (6) | 50 | 7,80 |
| Software Licensing | 7,791 | 7,791 | 1,542 | 6,249 | 11,027 | 18,500 |
| Website Hosting | 58 | 58 | 100 | (100) | 700 | 700 |
| Credit Card Processing Fees | 200 | 200 | 208 | (8) | 200 | 2,000 |
| Direct Mail Campaigns | - | - | 417 | (417) | 1,402 | 5,000 |
| Direct and Volunteer Recognition | - | - | 208 | (208) | 200 | 2,500 |
| Email Marketing | - | - | 167 | (167) | - | 2,000 |
| Resource Development Contract | 2,000 | 2,000 | 2,000 | - | - | 24,000 |
| Annual Report | - | - | 85 | (85) | - | 1,000 |
| Outreach/Fundraising | 125 | 125 | 125 | 125 | 428 | 2,000 |
| Campaign for Legal Aid Distributions | 4,355 | 4,355 | 2,813 | 1,542 | 10,000 | 24,19 |
| Endowment Fees | - | - | 167 | (167) | 428 | 2,000 |
| Per State Outreach Clinics | 406 | 406 | 167 | 331 | 402 | 2,000 |
| Campaign for Legal Aid Distributions | - | - | 5,000 | (5,000) | - | 60,000 |
| Prof. Services - IOLTA Compliance | - | - | 417 | (417) | - | 5,000 |
| Prof. Services - Accounting | 2,500 | 2,500 | 2,500 | 2,500 | 2,300 | 30,000 |
| Commissions on Donated Stock | - | - | 42 | (42) | - | 500 |
| Janitorial | - | - | 125 | (125) | 273 | 3,000 |
| Hope for Justice Prize | - | - | 167 | (167) | - | 2,000 |
| Meals - Fundraising | - | - | 83 | (83) | 70 | 1,000 |
| Event Expenses | - | - | 333 | (333) | - | 4,000 |
| Sponsorships | 125 | 125 | 125 | 125 | 1,500 | 1,500 |
| **Total Expenses** | 26,159 | 26,159 | 17,357 | 36,337 | 36,337 | 7,85 |

### NET EXCESS (DEFICIT)

| $45,064 | $45,064 | $33,319 | $76,183 | $112,634 | $399,828 |

*The ($644,191) budgeted for Stephens Change in Book Value consists entirely of 2021 Bank of America grants. Actual grants paid during 2021 will be reported in the expenses section as "Bank of America Settlement Grant Payments."*
### Arkansas Access to Justice Foundation, Inc.
**Supplementary Schedule of Fund Balances**
**For the One Month Period Ended January 31, 2021**

<table>
<thead>
<tr>
<th>Without Donor Restrictions</th>
<th>With Donor Restrictions</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>REVENUE AND SUPPORT</strong></td>
<td></td>
</tr>
<tr>
<td>Donations</td>
<td>$3,528</td>
</tr>
<tr>
<td>Interest Earned</td>
<td></td>
</tr>
<tr>
<td>Realized Gain (Loss)</td>
<td></td>
</tr>
<tr>
<td>IOLTA Income</td>
<td></td>
</tr>
<tr>
<td>Total Revenue and Support</td>
<td>$61,717</td>
</tr>
</tbody>
</table>

| **EXPENSES**               |                         |
| General                    | $14,922                 |
| Fundraising                | $2,200                  |
| Program                    | $4,355                  |
| Total Expenses             | $21,477                 |

<table>
<thead>
<tr>
<th><strong>CHANGE IN FUND BALANCE</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td>40,240</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th><strong>CLOSING ENTRY</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td>(642)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th><strong>CASH RESERVES TRANSFERS</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td>-</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th><strong>FUND BALANCE END OF PERIOD</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td>983,551</td>
</tr>
</tbody>
</table>

No assurance is provided on these financial statements.