

Form **990**

**Return of Organization Exempt From Income Tax**

OMB No. 1545-0047

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

**2023**

Department of the Treasury  
Internal Revenue Service

Do not enter social security numbers on this form as it may be made public.

**Open to Public Inspection**

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

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

<b>B</b> Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<b>C</b> Name of organization <b>LEGAL AID CENTER OF SOUTHERN NEVADA</b> Doing business as Number and street (or P.O. box if mail is not delivered to street address) <b>725 E. CHARLESTON BLVD.</b> Room/suite City or town, state or province, country, and ZIP or foreign postal code <b>LAS VEGAS NV 89104</b>		<b>D</b> Employer identification number <b>88-0072562</b>
	<b>F</b> Name and address of principal officer: <b>BARBARA BUCKLEY</b> <b>725 E. CHARLESTON BLVD.</b> <b>LAS VEGAS NV 89104</b>		<b>E</b> Telephone number <b>702-386-1070</b>
	<b>I</b> Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) ( ) (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		<b>G</b> Gross receipts \$ <b>35,689,481</b>
	<b>J</b> Website: <b>WWW.LACSN.ORG</b>		<b>H(c)</b> Group exemption number
<b>K</b> Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other		<b>L</b> Year of formation: <b>1958</b>	<b>M</b> State of legal domicile: <b>NV</b>

**Part I Summary**

<b>Activities &amp; Governance</b>	<b>1</b> Briefly describe the organization's mission or most significant activities: <b>LACSN'S MISSION IS THE PRESERVATION OF ACCESS TO JUSTICE AND THE PROVISION OF QUALITY LEGAL COUNSEL, ADVICE AND REPRESENTATION FOR INDIVIDUALS WHO ARE UNABLE TO PROTECT THEIR RIGHTS BECAUSE THEY CANNOT AFFORD AN ATTORNEY.</b>	
	<b>2</b> Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.	
	<b>3</b> Number of voting members of the governing body (Part VI, line 1a)	<b>16</b>
	<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b)	<b>14</b>
	<b>5</b> Total number of individuals employed in calendar year 2023 (Part V, line 2a)	<b>236</b>
	<b>6</b> Total number of volunteers (estimate if necessary)	<b>560</b>
	<b>7a</b> Total unrelated business revenue from Part VIII, column (C), line 12	<b>0</b>
<b>7b</b> Net unrelated business taxable income from Form 990-T, Part I, line 11	<b>0</b>	
<b>Revenue</b>	<b>8</b> Contributions and grants (Part VIII, line 1h)	Prior Year: <b>15,351,113</b> Current Year: <b>30,890,163</b>
	<b>9</b> Program service revenue (Part VIII, line 2g)	<b>3,577,072</b> <b>3,937,201</b>
	<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d)	<b>540,388</b> <b>747,263</b>
	<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	<b>0</b> <b>0</b>
	<b>12</b> Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	<b>19,468,573</b> <b>35,574,627</b>
<b>Expenses</b>	<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1-3)	<b>0</b>
	<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4)	<b>0</b>
	<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	<b>17,272,657</b> <b>20,279,979</b>
	<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e)	<b>0</b>
	<b>b</b> Total fundraising expenses (Part IX, column (D), line 25) <b>188,310</b>	
	<b>17</b> Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	<b>2,460,476</b> <b>3,009,133</b>
<b>18</b> Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	<b>19,733,133</b> <b>23,289,112</b>	
<b>19</b> Revenue less expenses. Subtract line 18 from line 12	<b>-264,560</b> <b>12,285,515</b>	
<b>Net Assets or Fund Balances</b>	<b>20</b> Total assets (Part X, line 16)	Beginning of Current Year: <b>63,638,482</b> End of Year: <b>90,054,801</b>
	<b>21</b> Total liabilities (Part X, line 26)	<b>1,234,359</b> <b>10,501,867</b>
	<b>22</b> Net assets or fund balances. Subtract line 21 from line 20	<b>62,404,123</b> <b>79,552,934</b>

**Part II Signature Block**

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

<b>Sign Here</b>	Signature of officer <b>BARBARA BUCKLEY</b> Type or print name and title	EXECUTIVE DIRECTOR	Date
	Print/Type preparer's name <b>JESSICA P SAYLES</b>	Preparer's signature <b>JESSICA P SAYLES</b>	Date: <b>10/31/24</b> Check <input type="checkbox"/> if self-employed PTIN: <b>P01530213</b>
<b>Paid Preparer Use Only</b>	Firm's name <b>HOULDSWORTH, RUSSO &amp; COMPANY, P.C</b>	Firm's EIN <b>88-0374623</b>	Phone no. <b>702-269-9992</b>

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

For Paperwork Reduction Act Notice, see the separate instructions.

**Part III Statement of Program Service Accomplishments**

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

1 Briefly describe the organization's mission:

**LACSN'S MISSION IS THE PRESERVATION OF ACCESS TO JUSTICE AND THE PROVISION OF QUALITY LEGAL COUNSEL, ADVICE AND REPRESENTATION FOR INDIVIDUALS WHO ARE UNABLE TO PROTECT THEIR RIGHTS BECAUSE THEY CANNOT AFFORD AN ATTORNEY.**

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?

Yes  No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services?

Yes  No

If "Yes," describe these changes on Schedule O.

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

4a (Code: ) (Expenses \$ **6,895,400** including grants of \$ ) (Revenue \$ )

**CHILDREN'S ATTORNEYS PROJECT PROVIDES FREE COUNSEL, ADVICE AND REPRESENTATION TO ABUSED AND NEGLECTED CHILDREN WHO HAVE BEEN REMOVED FROM THEIR HOMES. GENERALLY, ONCE A CHILD HAS BEEN REMOVED FROM PARENTAL CUSTODY, A COURT HEARING TO DETERMINE FAMILY REUNIFICATION, PERMANENCY PLANNING, OR TERMINATION OF PARENTAL RIGHTS IS NECESSARY. THE CHILDREN'S ATTORNEYS PROJECT PROVIDES SERVICES TO CHILDREN WHO HAVE NOT HAD THE BENEFIT OF ATTORNEY REPRESENTATION IN COURT.**

4b (Code: ) (Expenses \$ **3,777,574** including grants of \$ ) (Revenue \$ )

**SEE SCHEDULE O**

4c (Code: ) (Expenses \$ **2,902,850** including grants of \$ ) (Revenue \$ )

**THE FAMILY JUSTICE PROJECT PROVIDES DIRECT LEGAL ASSISTANCE TO VICTIMS OF DOMESTIC VIOLENCE WHO OTHERWISE COULD NOT AFFORD LEGAL REPRESENTATION. VICTIMS LEAVING ABUSIVE RELATIONSHIPS OFTEN REQUIRE EXTENDED PROTECTIVE ORDERS AGAINST DOMESTIC VIOLENCE OR STALKING AND HARASSMENT, CHILD CUSTODY/CHILD SUPPORT ORDERS AND/OR DIVORCES, INTERCESSION WITH LANDLORDS OR EMPLOYERS, AND OTHER ASSISTANCE IN ESTABLISHING AND MAINTAINING A SAFE HOUSEHOLD (I.E. IMMIGRATION ASSISTANCE, COUNSELING ON HOW TO ESTABLISH INDEPENDENT CREDIT, ETC.). THIS PROGRAM LEVELS THE PLAYING FIELD FOR A VICTIM WHO OTHERWISE SUFFERS INTIMIDATION FROM A BETTER FINANCED BATTERER.**

4d Other program services (Describe on Schedule O.)

(Expenses \$ **7,742,452** including grants of \$ ) (Revenue \$ **3,937,201** )

4e Total program service expenses **21,318,276**

**Part IV Checklist of Required Schedules**

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

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

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

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

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

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

1a	33
1b	0

<b>Part V Statements Regarding Other IRS Filings and Tax Compliance</b> <i>(continued)</i>		Yes	No		
<b>2a</b>	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	<b>2a</b>	<b>236</b>		
<b>b</b>	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	<b>2b</b>		<b>X</b>	
<b>3a</b>	Did the organization have unrelated business gross income of \$1,000 or more during the year?	<b>3a</b>			<b>X</b>
<b>b</b>	If "Yes," has it filed a Form 990-T for this year? <i>If "No" to line 3b, provide an explanation on Schedule O</i>	<b>3b</b>			
<b>4a</b>	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	<b>4a</b>			<b>X</b>
<b>b</b>	If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).				
<b>5a</b>	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	<b>5a</b>			<b>X</b>
<b>b</b>	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	<b>5b</b>			<b>X</b>
<b>c</b>	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	<b>5c</b>			
<b>6a</b>	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	<b>6a</b>			<b>X</b>
<b>b</b>	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	<b>6b</b>			
<b>7</b>	<b>Organizations that may receive deductible contributions under section 170(c).</b>				
<b>a</b>	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	<b>7a</b>			<b>X</b>
<b>b</b>	If "Yes," did the organization notify the donor of the value of the goods or services provided?	<b>7b</b>			
<b>c</b>	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	<b>7c</b>			<b>X</b>
<b>d</b>	If "Yes," indicate the number of Forms 8282 filed during the year	<b>7d</b>			
<b>e</b>	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	<b>7e</b>			<b>X</b>
<b>f</b>	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	<b>7f</b>			<b>X</b>
<b>g</b>	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	<b>7g</b>			
<b>h</b>	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	<b>7h</b>			
<b>8</b>	<b>Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	<b>8</b>			
<b>9</b>	<b>Sponsoring organizations maintaining donor advised funds.</b>				
<b>a</b>	Did the sponsoring organization make any taxable distributions under section 4966?	<b>9a</b>			
<b>b</b>	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	<b>9b</b>			
<b>10</b>	<b>Section 501(c)(7) organizations.</b> Enter:				
<b>a</b>	Initiation fees and capital contributions included on Part VIII, line 12	<b>10a</b>			
<b>b</b>	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	<b>10b</b>			
<b>11</b>	<b>Section 501(c)(12) organizations.</b> Enter:				
<b>a</b>	Gross income from members or shareholders	<b>11a</b>			
<b>b</b>	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	<b>11b</b>			
<b>12a</b>	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?	<b>12a</b>			
<b>b</b>	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	<b>12b</b>			
<b>13</b>	<b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b>				
<b>a</b>	Is the organization licensed to issue qualified health plans in more than one state? <b>Note:</b> See the instructions for additional information the organization must report on Schedule O.	<b>13a</b>			
<b>b</b>	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	<b>13b</b>			
<b>c</b>	Enter the amount of reserves on hand	<b>13c</b>			
<b>14a</b>	Did the organization receive any payments for indoor tanning services during the tax year?	<b>14a</b>			<b>X</b>
<b>b</b>	If "Yes," has it filed a Form 720 to report these payments? <i>If "No," provide an explanation on Schedule O</i>	<b>14b</b>			
<b>15</b>	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N.	<b>15</b>			<b>X</b>
<b>16</b>	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	<b>16</b>			<b>X</b>
<b>17</b>	<b>Section 501(c)(21) organizations.</b> Did the trust, any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.	<b>17</b>			

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

Section A. Governing Body and Management

Table with 5 columns: Question, 1a, 1b, Yes, No. Rows include questions about voting members, family relationships, management delegation, and document retention.

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

Table with 5 columns: Question, Yes, No. Rows include questions about local chapters, conflict of interest policies, whistleblower policies, and compensation review processes.

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed NONE
18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection.
19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
20 State the name, address, and telephone number of the person who possesses the organization's books and records.

TERRY R. BRATTON
LAS VEGAS

725 E. CHARLESTON BLVD.

NV 89104

702-386-1070

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

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

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

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

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

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) <b>BARBARA BUCKLEY</b> ..... <b>EXECUTIVE DIRECTOR</b>	40.00 ..... 0.00			X				219,180	0	39,316
(2) <b>TERRY BRATTON</b> ..... <b>CHIEF FINANCIAL DIR.</b>	40.00 ..... 0.00			X				181,975	0	37,456
(3) <b>JANICE WOLF</b> ..... <b>ATTORNEY</b>	40.00 ..... 0.00					X		153,833	0	27,683
(4) <b>APRIL S GREEN</b> ..... <b>ATTORNEY</b>	40.00 ..... 0.00					X		152,167	0	34,547
(5) <b>ROBERT FLEMMING</b> ..... <b>ATTORNEY</b>	40.00 ..... 0.00					X		150,063	0	16,877
(6) <b>SUSAN NOYCE</b> ..... <b>ATTORNEY</b>	40.00 ..... 0.00					X		142,145	0	27,128
(7) <b>CANDACE BARR</b> ..... <b>ATTORNEY</b>	40.00 ..... 0.00					X		139,267	0	26,959
(8) <b>MAX COUVILLIER</b> ..... <b>PRESIDENT</b>	2.00 ..... 0.00	X		X				0	0	0
(9) <b>ELIZABETH NELSON</b> ..... <b>SECRETARY</b>	2.00 ..... 0.00	X		X				0	0	0
(10) <b>SHELBY KEEFER</b> ..... <b>TREASURER</b>	2.00 ..... 0.00	X		X				0	0	0
(11) <b>OGONNA BROWN</b> ..... <b>DIRECTOR</b>	2.00 ..... 0.00	X						0	0	0

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(12) <b>KAREN HALLER</b>										
(12) DIRECTOR	2.00 0.00						0	0	0	
(13) <b>GABRIELLE HOUSTON</b>										
(13) DIRECTOR	2.00 0.00	X					0	0	0	
(14) <b>MONA KAVEH</b>										
(14) DIRECTOR	2.00 0.00	X					0	0	0	
(15) <b>ROBIN RATCLIFFE MANZINI</b>										
(15) DIRECTOR	2.00 0.00	X					0	0	0	
(16) <b>MICHON MARTIN</b>										
(16) DIRECTOR	2.00 0.00	X					0	0	0	
(17) <b>PAUL MARTIN</b>										
(17) DIRECTOR	2.00 0.00	X					0	0	0	
(18) <b>STEPHEN MARTINO</b>										
(18) DIRECTOR	2.00 0.00	X					0	0	0	
(19) <b>RICHARD MORGAN</b>										
(19) DIRECTOR	2.00 0.00	X					0	0	0	
<b>1b Subtotal</b>							<b>1,138,630</b>		<b>209,966</b>	
<b>c Total from continuation sheets to Part VII, Section A</b>										
<b>d Total (add lines 1b and 1c)</b>							<b>1,138,630</b>		<b>209,966</b>	

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **42**

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

**Section B. Independent Contractors**

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

(A) Name and business address	(B) Description of services	(C) Compensation
<b>CHETU, INC</b> <b>SUNRISE</b> <b>FL 33323</b>	<b>1500 CONCORD TERRACE, STE 100</b> <b>CASE MGMT</b>	<b>226,720</b>
<b>WILICK INVESTMENTS, INC.</b> <b>LAS VEGAS</b> <b>NV 89110</b>	<b>3591 E. BONANZA ROAD, SUITE 200</b> <b>RENT</b>	<b>216,746</b>
<b>T.M.C. SECURITY</b> <b>LAS VEGAS</b> <b>NV 89117</b>	<b>8020 W SAHARA AVE STE 235</b> <b>SECURITY</b>	<b>191,990</b>
<b>SANDIA TECH PARK</b> <b>LAS VEGAS</b> <b>NV 89104</b>	<b>1129 S. CASINO CENTER BLVD</b> <b>RENT</b>	<b>157,926</b>
<b>CLASSIC CONTRACTORS JANITORIAL LLC</b> <b>LAS VEGAS</b> <b>NV 89130</b>	<b>5005 AUSSIE COURT</b> <b>JANITORIAL</b>	<b>127,470</b>

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

6



**Part VIII Statement of Revenue**

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

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	<b>1a</b> Federated campaigns	<b>1a</b>						
	<b>b</b> Membership dues	<b>1b</b>						
	<b>c</b> Fundraising events	<b>1c</b>						
	<b>d</b> Related organizations	<b>1d</b>						
	<b>e</b> Government grants (contributions)	<b>1e</b>		12,834,338				
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above	<b>1f</b>		18,055,825				
	<b>g</b> Noncash contributions included in lines 1a-1f	<b>1g</b>	\$					
	<b>h Total.</b> Add lines 1a-1f			30,890,163				
	<b>Program Service Revenue</b>	<b>2a</b> ATTORNEY FEES		Business Code 541100	3,937,201	3,937,201		
<b>b</b>								
<b>c</b>								
<b>d</b>								
<b>e</b>								
<b>f</b> All other program service revenue								
<b>g Total.</b> Add lines 2a-2f					3,937,201			
<b>Other Revenue</b>	<b>3</b> Investment income (including dividends, interest, and other similar amounts)			822,878			822,878	
	<b>4</b> Income from investment of tax-exempt bond proceeds							
	<b>5</b> Royalties							
	<b>6a</b> Gross rents	<b>6a</b>	(i) Real	(ii) Personal				
			<b>b</b> Less: rental expenses	<b>6b</b>				
			<b>c</b> Rental inc. or (loss)	<b>6c</b>				
	<b>d</b> Net rental income or (loss)							
	<b>7a</b> Gross amount from sales of assets other than inventory	<b>7a</b>	(i) Securities	(ii) Other				
			<b>b</b> Less: cost or other basis and sales exps.	<b>7b</b>	75,615	39,239		
			<b>c</b> Gain or (loss)	<b>7c</b>	-75,615			
	<b>d</b> Net gain or (loss)				-75,615	-75,615		
	<b>8a</b> Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18	<b>8a</b>						
			<b>b</b> Less: direct expenses	<b>8b</b>				
			<b>c</b> Net income or (loss) from fundraising events					
<b>9a</b> Gross income from gaming activities. See Part IV, line 19	<b>9a</b>							
		<b>b</b> Less: direct expenses	<b>9b</b>					
		<b>c</b> Net income or (loss) from gaming activities						
<b>10a</b> Gross sales of inventory, less returns and allowances	<b>10a</b>							
		<b>b</b> Less: cost of goods sold	<b>10b</b>					
		<b>c</b> Net income or (loss) from sales of inventory						
<b>Miscellaneous Revenue</b>	<b>11a</b>		Business Code					
	<b>b</b>							
	<b>c</b>							
	<b>d</b> All other revenue							
	<b>e Total.</b> Add lines 11a-11d							
<b>12 Total revenue.</b> See instructions				35,574,627	3,861,586	0	822,878	

**Part IX Statement of Functional Expenses**

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
<b>1</b> Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
<b>2</b> Grants and other assistance to domestic individuals. See Part IV, line 22				
<b>3</b> Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
<b>4</b> Benefits paid to or for members				
<b>5</b> Compensation of current officers, directors, trustees, and key employees	<b>477,927</b>	<b>142,172</b>	<b>245,281</b>	<b>90,474</b>
<b>6</b> Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
<b>7</b> Other salaries and wages	<b>14,678,826</b>	<b>13,731,921</b>	<b>893,930</b>	<b>52,975</b>
<b>8</b> Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	<b>530,423</b>	<b>499,645</b>	<b>29,880</b>	<b>898</b>
<b>9</b> Other employee benefits	<b>3,305,358</b>	<b>3,072,806</b>	<b>213,563</b>	<b>18,989</b>
<b>10</b> Payroll taxes	<b>1,287,445</b>	<b>1,182,645</b>	<b>93,728</b>	<b>11,072</b>
<b>11</b> Fees for services (nonemployees):				
<b>a</b> Management				
<b>b</b> Legal				
<b>c</b> Accounting	<b>44,550</b>		<b>44,550</b>	
<b>d</b> Lobbying				
<b>e</b> Professional fundraising services. See Part IV, line 17				
<b>f</b> Investment management fees	<b>74,844</b>		<b>74,844</b>	
<b>g</b> Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)	<b>156,045</b>	<b>156,045</b>		
<b>12</b> Advertising and promotion				
<b>13</b> Office expenses	<b>482,170</b>	<b>402,058</b>	<b>76,930</b>	<b>3,182</b>
<b>14</b> Information technology	<b>308,641</b>	<b>283,518</b>	<b>22,469</b>	<b>2,654</b>
<b>15</b> Royalties				
<b>16</b> Occupancy	<b>727,208</b>	<b>705,195</b>	<b>21,130</b>	<b>883</b>
<b>17</b> Travel	<b>276,273</b>	<b>271,537</b>	<b>4,736</b>	
<b>18</b> Payments of travel or entertainment expenses for any federal, state, or local public officials				
<b>19</b> Conferences, conventions, and meetings	<b>104,176</b>	<b>103,492</b>	<b>684</b>	
<b>20</b> Interest	<b>49,496</b>	<b>45,470</b>	<b>3,600</b>	<b>426</b>
<b>21</b> Payments to affiliates				
<b>22</b> Depreciation, depletion, and amortization	<b>612,157</b>	<b>562,329</b>	<b>44,563</b>	<b>5,265</b>
<b>23</b> Insurance	<b>122,246</b>	<b>112,294</b>	<b>8,901</b>	<b>1,051</b>
<b>24</b> Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
<b>a MISCELLANEOUS</b>	<b>51,327</b>	<b>47,149</b>	<b>3,737</b>	<b>441</b>
<b>b</b>				
<b>c</b>				
<b>d</b>				
<b>e</b> All other expenses				
<b>25</b> Total functional expenses. Add lines 1 through 24e	<b>23,289,112</b>	<b>21,318,276</b>	<b>1,782,526</b>	<b>188,310</b>
<b>26</b> Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

**Part X Balance Sheet**

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

		(A) Beginning of year		(B) End of year	
<b>Assets</b>	1	Cash—non-interest-bearing	19,771,383	1	25,163,845
	2	Savings and temporary cash investments	5,426,151	2	8,573,878
	3	Pledges and grants receivable, net	2,666,602	3	16,323,858
	4	Accounts receivable, net	2,368,877	4	1,953,302
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use		8	
	9	Prepaid expenses and deferred charges	471,357	9	483,763
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 21,146,903		
	b	Less: accumulated depreciation	10b 5,000,540	10c	16,146,363
	11	Investments—publicly traded securities	16,639,131	11	17,017,513
	12	Investments—other securities. See Part IV, line 11		12	
	13	Investments—program-related. See Part IV, line 11		13	
	14	Intangible assets		14	
	15	Other assets. See Part IV, line 11		15	4,392,279
16	<b>Total assets.</b> Add lines 1 through 15 (must equal line 33)	63,638,482	16	90,054,801	
<b>Liabilities</b>	17	Accounts payable and accrued expenses	987,723	17	1,393,103
	18	Grants payable		18	
	19	Deferred revenue	131,023	19	
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D	115,613	21	205,329
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23	Secured mortgages and notes payable to unrelated third parties		23	
	24	Unsecured notes and loans payable to unrelated third parties		24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25	8,903,435
	26	<b>Total liabilities.</b> Add lines 17 through 25	1,234,359	26	10,501,867
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.</b>				
	27	Net assets without donor restrictions	62,404,123	27	79,552,934
	28	Net assets with donor restrictions		28	
	<b>Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.</b>				
	29	Capital stock or trust principal, or current funds		29	
	30	Paid-in or capital surplus, or land, building, or equipment fund		30	
	31	Retained earnings, endowment, accumulated income, or other funds		31	
	32	<b>Total net assets or fund balances</b>	62,404,123	32	79,552,934
33	<b>Total liabilities and net assets/fund balances</b>	63,638,482	33	90,054,801	

**Part XI Reconciliation of Net Assets**

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

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12)	<b>1</b>	<b>35,574,627</b>
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	<b>23,289,112</b>
<b>3</b>	Revenue less expenses. Subtract line 2 from line 1	<b>3</b>	<b>12,285,515</b>
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	<b>4</b>	<b>62,404,123</b>
<b>5</b>	Net unrealized gains (losses) on investments	<b>5</b>	<b>1,524,983</b>
<b>6</b>	Donated services and use of facilities	<b>6</b>	
<b>7</b>	Investment expenses	<b>7</b>	
<b>8</b>	Prior period adjustments	<b>8</b>	<b>3,338,313</b>
<b>9</b>	Other changes in net assets or fund balances (explain on Schedule O)	<b>9</b>	
<b>10</b>	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	<b>10</b>	<b>79,552,934</b>

**Part XII Financial Statements and Reporting**

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

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

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(20) <b>MARISA RODRIGUEZ</b>										
(12) ..... <b>DIRECTOR</b>	<b>2.00</b> <b>0.00</b>	<input checked="" type="checkbox"/>						<b>0</b>	<b>0</b>	<b>0</b>
(21) <b>BETSY WARD</b>										
(13) ..... <b>DIRECTOR</b>	<b>2.00</b> <b>0.00</b>	<input checked="" type="checkbox"/>						<b>0</b>	<b>0</b>	<b>0</b>
(22) <b>JOHN VALERY WHITE</b>										
(14) ..... <b>DIRECTOR</b>	<b>2.00</b> <b>0.00</b>	<input checked="" type="checkbox"/>						<b>0</b>	<b>0</b>	<b>0</b>
(23) <b>MARSHAL WILLICK</b>										
(15) ..... <b>DIRECTOR</b>	<b>2.00</b> <b>0.00</b>	<input checked="" type="checkbox"/>						<b>0</b>	<b>0</b>	<b>0</b>
(16) .....										
(17) .....										
(18) .....										
(19) .....										
<b>1b Subtotal</b> .....										
<b>c Total from continuation sheets to Part VII, Section A</b> .....										
<b>d Total (add lines 1b and 1c)</b> .....										

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

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

**Section B. Independent Contractors**

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

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

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

**SCHEDULE A**  
(Form 990)

**Public Charity Status and Public Support**

OMB No. 1545-0047

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

**2023**

Department of the Treasury  
Internal Revenue Service

**Attach to Form 990 or Form 990-EZ.**

**Open to Public Inspection**

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

Name of the organization <b>LEGAL AID CENTER OF SOUTHERN NEVADA</b>	Employer identification number <b>88-0072562</b>
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**Part I Reason for Public Charity Status.** (All organizations must complete this part.) See instructions.

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

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

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
(A)						
(B)						
(C)						
(D)						
(E)						
<b>Total</b>						

**Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	19,214,726	16,929,887	17,647,562	15,351,113	30,890,163	100,033,451
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge						
<b>4 Total.</b> Add lines 1 through 3	19,214,726	16,929,887	17,647,562	15,351,113	30,890,163	100,033,451
<b>5</b> The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						7,672,454
<b>6</b> Public support. Subtract line 5 from line 4						92,360,997

**Section B. Total Support**

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
<b>7</b> Amounts from line 4	19,214,726	16,929,887	17,647,562	15,351,113	30,890,163	100,033,451
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	317,203	323,622	658,914	479,616	822,878	2,602,233
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on						
<b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	8,741	2,691	1,847,900			1,859,332
<b>11 Total support.</b> Add lines 7 through 10						104,495,016

**12** Gross receipts from related activities, etc. (see instructions) 12 17,424,835

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

**Section C. Computation of Public Support Percentage**

<b>14</b> Public support percentage for 2023 (line 6, column (f) divided by line 11, column (f))	<b>14</b>	88.39 %
<b>15</b> Public support percentage from 2022 Schedule A, Part II, line 14	<b>15</b>	90.94 %
<b>16a 33 1/3% support test — 2023.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here</b> . The organization qualifies as a publicly supported organization <input checked="" type="checkbox"/>		
<b>b 33 1/3% support test — 2022.</b> If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and <b>stop here</b> . The organization qualifies as a publicly supported organization <input type="checkbox"/>		
<b>17a 10%-facts-and-circumstances test — 2023.</b> If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and <b>stop here</b> . Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
<b>b 10%-facts-and-circumstances test — 2022.</b> If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and <b>stop here</b> . Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
<b>18 Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions <input type="checkbox"/>		

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

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

Section A. Public Support

Table with 7 columns: (a) 2019, (b) 2020, (c) 2021, (d) 2022, (e) 2023, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Gross receipts from admissions, merchandise sold or services performed; 3 Gross receipts from activities that are not an unrelated trade or business under section 513; 4 Tax revenues levied for the organization's benefit; 5 The value of services or facilities furnished by a governmental unit; 6 Total; 7a Amounts included on lines 1, 2, and 3 received from disqualified persons; 7b Amounts included on lines 2 and 3 received from other than disqualified persons; 7c Add lines 7a and 7b; 8 Public support.

Section B. Total Support

Table with 7 columns: (a) 2019, (b) 2020, (c) 2021, (d) 2022, (e) 2023, (f) Total. Rows include: 9 Amounts from line 6; 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources; 10b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975; 10c Add lines 10a and 10b; 11 Net income from unrelated business activities not included on line 10b; 12 Other income. Do not include gain or loss from the sale of capital assets; 13 Total support; 14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here.

Section C. Computation of Public Support Percentage

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

Section D. Computation of Investment Income Percentage

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

- 19a 33 1/3% support tests — 2023. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization.
b 33 1/3% support tests — 2022. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization.
20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions.



**Part IV Supporting Organizations**

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

**Section A. All Supporting Organizations**

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



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

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

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

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

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

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

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

Section D – Distributions	Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	1
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4 Amounts paid to acquire exempt-use assets	4
5 Qualified set-aside amounts (prior IRS approval required—provide details in Part VI)	5
6 Other distributions (describe in Part VI). See instructions.	6
7 <b>Total annual distributions.</b> Add lines 1 through 6.	7
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	8
9 Distributable amount for 2022 from Section C, line 6	9
10 Line 8 amount divided by line 9 amount	10

Section E – Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2023	(iii) Distributable Amount for 2023
1 Distributable amount for 2023 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2023 (reasonable cause required—explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2023			
a From 2018 .....			
b From 2019 .....			
c From 2020 .....			
d From 2021 .....			
e From 2022 .....			
f <b>Total</b> of lines 3a through 3e			
g Applied to underdistributions of prior years			
h Applied to 2023 distributable amount			
i Carryover from 2018 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2023 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2023 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2023, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions.			
6 Remaining underdistributions for 2023. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.			
7 <b>Excess distributions carryover to 2024.</b> Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2019 .....			
b Excess from 2020 .....			
c Excess from 2021 .....			
d Excess from 2022 .....			
e Excess from 2023 .....			

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

**PART II, LINE 10 - OTHER INCOME DETAIL**

**OTHER INCOME** **\$ 1,859,332**

**Schedule B  
(Form 990)**

**Schedule of Contributors**

OMB No. 1545-0047

**2023**

Department of the Treasury  
Internal Revenue Service

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

Name of the organization

**LEGAL AID CENTER OF SOUTHERN  
NEVADA**

Employer identification number

**88-0072562**

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

501(c)( 3 ) (enter number) organization

4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

**Note:** Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

**General Rule**

For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

**Special Rules**

For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33<sup>1</sup>/<sub>3</sub>% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** \$5,000; or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year ..... \$ .....

**Caution:** An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

Name of organization

**LEGAL AID CENTER OF SOUTHERN**

Employer identification number

**88-0072562**

**Part I Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	NEVADA BAR FOUNDATION 500 SOUTH SEVENTH STREET LAS VEGAS NV 89101	\$ 6,506,600	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	CLARK COUNTY 500 S GRAND CENTRAL PKWY, 5TH FLOOR LAS VEGAS NV 89155-1212	\$ 1,513,864	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$ .....	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	STATE OF NEVADA DCFS 4126 TECHNOLOGY WAY, 3RD FLOOR CARSON CITY NV 89706	\$ 2,061,958	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5	STATE OF NEVADA OFFICE OF THE ATTORNEY GENERAL 555 W WASHINGTON AVE #3900 LAS VEGAS NV 89101	\$ 618,902	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$ .....	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

**SCHEDULE C  
(Form 990)**

**Political Campaign and Lobbying Activities**

OMB No. 1545-0047

**2023**

**Open to Public  
Inspection**

**For Organizations Exempt From Income Tax Under Section 501(c) and Section 527**

Complete if the organization is described below. Attach to Form 990 or Form 990-EZ.

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

Department of the Treasury  
Internal Revenue Service

**If the organization answered "Yes" on Form 990, Part IV, line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then:**

- Section 501(c)(3) organizations: Complete Parts I-A and B. Do not complete Part I-C.
- Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and C below. Do not complete Part I-B.
- Section 527 organizations: Complete Part I-A only.

**If the organization answered "Yes" on Form 990, Part IV, line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then:**

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)): Complete Part II-A. Do not complete Part II-B.
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): Complete Part II-B. Do not complete Part II-A.

**If the organization answered "Yes" on Form 990, Part IV, line 5 (Proxy Tax) (see separate instructions) or Form 990-EZ, Part V, line 35c (Proxy Tax) (see separate instructions), then:**

- Section 501(c)(4), (5), or (6) organizations: Complete Part III.

Name of organization **LEGAL AID CENTER OF SOUTHERN NEVADA** Employer identification number **88-0072562**

**Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.**

- 1 Provide a description of the organization's direct and indirect political campaign activities in Part IV. See instructions for definition of "political campaign activities."
- 2 Political campaign activity expenditures. See instructions \$
- 3 Volunteer hours for political campaign activities. See instructions

**Part I-B Complete if the organization is exempt under section 501(c)(3).**

- 1 Enter the amount of any excise tax incurred by the organization under section 4955 \$
- 2 Enter the amount of any excise tax incurred by organization managers under section 4955 \$
- 3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year?  Yes  No
- 4a Was a correction made?  Yes  No
- b If "Yes," describe in Part IV.

**Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).**

- 1 Enter the amount directly expended by the filing organization for section 527 exempt function activities \$
- 2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities \$
- 3 Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b \$
- 4 Did the filing organization file Form 1120-POL for this year?  Yes  No
- 5 Enter the names, addresses, and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds. If none, enter -0-	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0-
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				

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

Schedule C (Form 990) 2023



**Part II-A Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).**

- A** Check  if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).
- B** Check  if the filing organization checked box A and "limited control" provisions apply.

<b>Limits on Lobbying Expenditures</b> (The term "expenditures" means amounts paid or incurred.)		(a) Filing organization's totals	(b) Affiliated group totals												
<b>1a</b> Total lobbying expenditures to influence public opinion (grassroots lobbying) .....		0													
<b>b</b> Total lobbying expenditures to influence a legislative body (direct lobbying) .....		173,963													
<b>c</b> Total lobbying expenditures (add lines 1a and 1b) .....		173,963													
<b>d</b> Other exempt purpose expenditures .....		21,318,276													
<b>e</b> Total exempt purpose expenditures (add lines 1c and 1d) .....		21,492,239													
<b>f</b> Lobbying nontaxable amount. Enter the amount from the following table in both columns.		1,000,000													
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 50%;">If the amount on line 1e, column (a) or (b) is:</th> <th style="width: 50%;">The lobbying nontaxable amount is:</th> </tr> </thead> <tbody> <tr> <td>not over \$500,000,</td> <td>20% of the amount on line 1e.</td> </tr> <tr> <td>over \$500,000 but not over \$1,000,000,</td> <td>\$100,000 plus 15% of the excess over \$500,000.</td> </tr> <tr> <td>over \$1,000,000 but not over \$1,500,000,</td> <td>\$175,000 plus 10% of the excess over \$1,000,000.</td> </tr> <tr> <td>over \$1,500,000 but not over \$17,000,000,</td> <td>\$225,000 plus 5% of the excess over \$1,500,000.</td> </tr> <tr> <td>over \$17,000,000,</td> <td>\$1,000,000.</td> </tr> </tbody> </table>		If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:	not over \$500,000,	20% of the amount on line 1e.	over \$500,000 but not over \$1,000,000,	\$100,000 plus 15% of the excess over \$500,000.	over \$1,000,000 but not over \$1,500,000,	\$175,000 plus 10% of the excess over \$1,000,000.	over \$1,500,000 but not over \$17,000,000,	\$225,000 plus 5% of the excess over \$1,500,000.	over \$17,000,000,	\$1,000,000.		
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:														
not over \$500,000,	20% of the amount on line 1e.														
over \$500,000 but not over \$1,000,000,	\$100,000 plus 15% of the excess over \$500,000.														
over \$1,000,000 but not over \$1,500,000,	\$175,000 plus 10% of the excess over \$1,000,000.														
over \$1,500,000 but not over \$17,000,000,	\$225,000 plus 5% of the excess over \$1,500,000.														
over \$17,000,000,	\$1,000,000.														
<b>g</b> Grassroots nontaxable amount (enter 25% of line 1f) .....		250,000													
<b>h</b> Subtract line 1g from line 1a. If zero or less, enter -0- .....		0													
<b>i</b> Subtract line 1f from line 1c. If zero or less, enter -0- .....		0													
<b>j</b> If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year? .....			<input type="checkbox"/> Yes <input type="checkbox"/> No												

**4-Year Averaging Period Under Section 501(h)**  
(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the separate instructions for lines 2a through 2f.)

<b>Lobbying Expenditures During 4-Year Averaging Period</b>					
Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) Total
<b>2a</b> Lobbying nontaxable amount	911,863	959,476	1,000,000	1,000,000	3,871,339
<b>b</b> Lobbying ceiling amount (150% of line 2a, column (e))					5,807,009
<b>c</b> Total lobbying expenditures	599	68,605	130,695	173,963	373,862
<b>d</b> Grassroots nontaxable amount	227,966	239,869	250,000	250,000	967,835
<b>e</b> Grassroots ceiling amount (150% of line 2d, column (e))					1,451,753
<b>f</b> Grassroots lobbying expenditures				0	

Part II-B Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).

For each "Yes" response on lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.

Table with 3 main columns: (a) Yes/No, (b) Amount. Rows include: 1 During the year, did the filing organization attempt to influence foreign, national, state, or local legislation...; a Volunteers?; b Paid staff or management...; c Media advertisements?; d Mailings to members, legislators, or the public?; e Publications, or published or broadcast statements?; f Grants to other organizations for lobbying purposes?; g Direct contact with legislators, their staffs, government officials, or a legislative body?; h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?; i Other activities?; j Total. Add lines 1c through 1i; 2a Did the activities in line 1 cause the organization to not be described in section 501(c)(3)?; b If "Yes," enter the amount of any tax incurred under section 4912; c If "Yes," enter the amount of any tax incurred by organization managers under section 4912; d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?

Part III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).

Table with 3 columns: Question, Yes, No. Rows include: 1 Were substantially all (90% or more) dues received nondeductible by members?; 2 Did the organization make only in-house lobbying expenditures of \$2,000 or less?; 3 Did the organization agree to carry over lobbying and political campaign activity expenditures from the prior year?

Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "No" OR (b) Part III-A, line 3, is answered "Yes."

Table with 3 columns: Question, 1, 2a, 2b, 2c, 3, 4, 5. Rows include: 1 Dues, assessments and similar amounts from members; 2 Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid); a Current year; b Carryover from last year; c Total; 3 Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues; 4 If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditures next year?; 5 Taxable amount of lobbying and political expenditures. See instructions.

Part IV Supplemental Information

Provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; Part II-A (affiliated group list); Part II-A, lines 1 and 2 (see instructions); and Part II-B, line 1. Also, complete this part for any additional information.

SCHEDULE C, PART II-B, LINE 1

LOBBYING IS PERFORMED TO ADVOCATE FOR LEGAL AID CENTER OF SOUTHERN NEVADA PROGRAMS AND SYSTEMATIC REFORM BENEFITTING CLIENTS OF LEGAL AID OF SOUTHERN NEVADA.



SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

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

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

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization

LEGAL AID CENTER OF SOUTHERN NEVADA

Employer identification number

88-0072562

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

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

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include total number at end of year, aggregate values, and yes/no questions about donor advisement.

Part II Conservation Easements

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

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include purpose of easements, total number, acreage, and monitoring details.

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

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

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include reporting requirements for art and historical treasures.



**Part VII Investments – Other Securities**

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

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

**Part VIII Investments – Program Related**

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

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

**Part IX Other Assets**

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

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, line 15, col. (B))	

**Part X Other Liabilities**

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) <b>REFUNDABLE ADVANCE</b>	<b>4,512,000</b>
(3) <b>FINANCE LEASE ROU</b>	<b>3,887,725</b>
(4) <b>OPERATING LEASE ROU</b>	<b>503,710</b>
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, line 25, col. (B))	<b>8,903,435</b>

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

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

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

1	Total revenue, gains, and other support per audited financial statements		1	42,494,810
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2a	1,524,983	
b	Donated services and use of facilities	2b	5,470,044	
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d		2e	6,995,027
3	Subtract line 2e from line 1		3	35,499,783
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	74,844	
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b		4c	74,844
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)		5	35,574,627

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

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

1	Total expenses and losses per audited financial statements		1	28,684,312
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a	Donated services and use of facilities	2a	5,470,044	
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d		2e	5,470,044
3	Subtract line 2e from line 1		3	23,214,268
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	74,844	
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b		4c	74,844
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)		5	23,289,112

**Part XIII Supplemental Information**

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

**PART IV, LINE 2B - ESCROW LIABILITY ARRANGEMENT EXPLANATION**

THE LEGAL AID CENTER OF SOUTHERN NEVADA HOLDS SETTLEMENT PROCEEDS RECEIVED ON BEHALF OF CLIENTS IN TRUST UNTIL SUCH A TIME THAT DISBURSEMENT IS MADE TO THE CLIENTS.

**PART V, LINE 4 - INTENDED USES FOR ENDOWMENT FUNDS**

THE BOARD OF DIRECTORS PASSED A RESOLUTION AUTHORIZING THE ESTABLISHMENT OF THE LEGAL AID CENTER OF SOUTHERN NEVADA ENDOWMENT (THE ENDOWMENT). THE ENDOWMENT IS INTENDED TO PROVIDE AN ONGOING SOURCE OF FINANCIAL SUPPORT FOR THE MISSION OF THE ORGANIZATION AND TO ENHANCE ITS STABILITY AND PRESTIGE, FUND ITS PROGRAM EXPANSION, PROVIDE FINANCIAL INDEPENDENCE FROM OUTSIDE SOURCES, AND OFFER FLEXIBILITY FOR ITS MANAGEMENT. IT WILL BE INVESTED

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

**WITH THE LONG-TERM GOAL OF GENERATING INCOME TO SUPPORT THE ORGANIZATION'S  
PROGRAMS.**



**SCHEDULE J**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

Name of the organization

**Compensation Information**

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

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

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

OMB No. 1545-0047

**2023**

Open to Public  
Inspection

**LEGAL AID CENTER OF SOUTHERN  
NEVADA**

Employer identification number

**88-0072562**

**Part I Questions Regarding Compensation**

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

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

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

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

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

- |   |   |
|---|---|
| <input type="checkbox"/> Compensation committee                     | <input type="checkbox"/> Written employment contract                                |
| <input type="checkbox"/> Independent compensation consultant        | <input type="checkbox"/> Compensation survey or study                               |
| <input checked="" type="checkbox"/> Form 990 of other organizations | <input checked="" type="checkbox"/> Approval by the board or compensation committee |

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

- |  |           |  |          |
|--|-----------|--|----------|
| <b>a</b> Receive a severance payment or change-of-control payment? .....                           | <b>4a</b> |  | <b>X</b> |
| <b>b</b> Participate in or receive payment from a supplemental nonqualified retirement plan? ..... | <b>4b</b> |  | <b>X</b> |
| <b>c</b> Participate in or receive payment from an equity-based compensation arrangement? .....    | <b>4c</b> |  | <b>X</b> |
- If "Yes" to any of lines 4a–c, list the persons and provide the applicable amounts for each item in Part III.

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

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

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

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

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

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

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

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

	Yes	No
<b>1a</b>		
<b>1b</b>		
<b>2</b>		
<b>3</b>		
<b>4a</b>		<b>X</b>
<b>4b</b>		<b>X</b>
<b>4c</b>		<b>X</b>
<b>5a</b>		<b>X</b>
<b>5b</b>		<b>X</b>
<b>6a</b>		<b>X</b>
<b>6b</b>		<b>X</b>
<b>7</b>		<b>X</b>
<b>8</b>		<b>X</b>
<b>9</b>		

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

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

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

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1 BARBARA BUCKLEY EXECUTIVE DIRECTOR	(i)	219,180	0	0	10,959	28,357	258,496	0
	(ii)	0	0	0	0	0	0	0
2 TERRY BRATTON CHIEF FINANCIAL DIR.	(i)	181,975	0	0	9,099	28,357	219,431	0
	(ii)	0	0	0	0	0	0	0
3 JANICE WOLF ATTORNEY	(i)	153,833	0	0	7,692	19,991	181,516	0
	(ii)	0	0	0	0	0	0	0
4 APRIL S GREEN ATTORNEY	(i)	152,167	0	0	7,608	26,939	186,714	0
	(ii)	0	0	0	0	0	0	0
5 ROBERT FLEMMING ATTORNEY	(i)	150,063	0	0	7,503	9,374	166,940	0
	(ii)	0	0	0	0	0	0	0
6 SUSAN NOYCE ATTORNEY	(i)	142,145	0	0	7,107	20,021	169,273	0
	(ii)	0	0	0	0	0	0	0
7 CANDACE BARR ATTORNEY	(i)	139,267	0	0	6,963	19,996	166,226	0
	(ii)	0	0	0	0	0	0	0
8	(i)							
	(ii)							
9	(i)							
	(ii)							
10	(i)							
	(ii)							
11	(i)							
	(ii)							
12	(i)							
	(ii)							
13	(i)							
	(ii)							
14	(i)							
	(ii)							
15	(i)							
	(ii)							
16	(i)							
	(ii)							



**SCHEDULE L**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Transactions With Interested Persons**

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a, 25b, 26, 27,  
28a, 28b, or 28c; or Form 990-EZ, Part V, line 38a or 40b.

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

**2023**

Open to Public  
Inspection

Name of the organization <b>LEGAL AID CENTER OF SOUTHERN NEVADA</b>	Employer identification number <b>88-0072562</b>
--	---

**Part I Excess Benefit Transactions** (section 501(c)(3), section 501(c)(4), and section 501(c)(29) organizations only)

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b; or Form 990-EZ, Part V, line 40b.

1	(a) Name of disqualified person	(b) Relationship between disqualified person and organization	(c) Description of transaction	(d) Corrected?	
				Yes	No
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					

2 Enter the amount of tax incurred by the organization managers or disqualified persons during the year under section 4958 ..... \$ \_\_\_\_\_

3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization ..... \$ \_\_\_\_\_

**Part II Loans to and/or From Interested Persons**

Complete if the organization answered "Yes" on Form 990-EZ, Part V, line 38a, or Form 990, Part IV, line 26; or if the organization reported an amount on Form 990, Part X, line 5, 6, or 22.

1	(a) Name of interested person	(b) Relationship with organization	(c) Purpose of loan	(d) Loan to or from the org.?		(e) Original principal amount	(f) Balance due	(g) In default?		(h) Approved by board or committee?		(i) Written agreement?	
				To	From			Yes	No	Yes	No	Yes	No
(1)													
(2)													
(3)													
(4)													
(5)													
(6)													
(7)													
(8)													
(9)													
(10)													

**Total** ..... \$ \_\_\_\_\_

**Part III Grants or Assistance Benefiting Interested Persons**

Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

1	(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of assistance	(d) Type of assistance	(e) Purpose of assistance
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					
(7)					
(8)					
(9)					
(10)					



**SCHEDULE O  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

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

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

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

**2023**

**Open to Public  
Inspection**

Name of the organization <b>LEGAL AID CENTER OF SOUTHERN NEVADA</b>	Employer identification number <b>88-0072562</b>
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**FORM 990, PART III, LINE 4B - SECOND ACCOMPLISHMENT**

ITS GUARDIANSHIP ADVOCACY PROJECT PROVIDES REPRESENTATION TO VULNERABLE SENIOR CITIZENS AND INDIVIDUALS WITH DISABILITIES WHOSE CIVIL RIGHTS AND PROPERTY ARE AT SIGNIFICANT RISK OF EXPLOITATION AND LOSS. THE PROJECT PROVIDES A VOICE IN COURT PROCEEDINGS FOR SENIORS AND INDIVIDUALS WITH DISABILITIES. LEGAL AID CENTER'S CONSUMER RIGHTS PROJECT HELP FAMILIES REACH SELF-SUFFICIENCY BY RESOLVING CONSUMER-RELATED PROBLEMS SUCH AS FORECLOSURE, PREDATORY LENDING, AND CAR REPOSSESSIONS. THE ORGANIZATION ALSO ASSISTS INDIVIDUALS WITH SERIOUS ILLNESSES WHO HAVE BEEN DENIED SOCIAL SECURITY BENEFITS. THOSE EXPENSES ARE ALLOCATED UNDER CONSUMER RIGHTS PROJECT IN THE STATEMENT OF FUNCTIONAL EXPENSES.

LEGAL AID CENTER'S GUARDIANSHIP ADVOCACY PROGRAM PROVIDES REPRESENTATION TO INDIVIDUALS AND ADULTS WITH DISABILITIES WHO ARE FACING OR UNDER GUARDIANSHIP TO ENSURE THE PERSON'S LEGAL RIGHTS ARE PROTECTED. CASES ARE REFERRED TO THE GUARDIANSHIP ADVOCACY PROGRAM FROM THE COURT.

**FORM 990, PART III, LINE 4D - ALL OTHER ACCOMPLISHMENTS**

LEGAL AID CENTER OF SOUTHERN NEVADA PROVIDES FREE LEGAL COUNSEL, ADVICE AND REPRESENTATION TO LOW INCOME INDIVIDUALS WHO CANNOT AFFORD AN ATTORNEY. THE PRO BONO PROJECT PROVIDES PLACEMENT SERVICES FOR LOW-INCOME INDIVIDUALS NEEDING LEGAL REPRESENTATION WITH AN ISSUE NOT REGULARLY HANDLED BY THE ORGANIZATION'S STAFF ATTORNEYS, OR WITH MATTERS THAT CANNOT BE HANDLED BY THE ATTORNEYS DUE TO LIMITED AVAILABILITY OF RESOURCES. THE PRO BONO PROJECT RECRUITS PRIVATE ATTORNEYS TO VOLUNTEER THEIR TIME TO PROVIDE FREE LEGAL REPRESENTATION TO LOW-INCOME RESIDENTS IN ALL OF OUR PROGRAM AREAS

Name of the organization

Employer identification number

LEGAL AID CENTER OF SOUTHERN

88-0072562

INCLUDING FAMILY LAW, DOMESTIC VIOLENCE, ABUSED/NEGLECTED CHILDREN, BANKRUPTCY, REAL ESTATE FRAUD, GUARDIANSHIP, AND CONSUMER FRAUD. THE PRO BONO PROJECT ALSO RUNS A VARIETY OF ASK-A-LAWYER PROGRAMS WHERE UNREPRESENTED PEOPLE CAN MEET ONE-ON-ONE WITH AN ATTORNEY TO DISCUSS THEIR CASE.

THE CIVIL LAW SELF-HELP CENTER PROVIDES LEGAL INFORMATION AND FORMS TO THOSE WISHING TO REPRESENT THEMSELVES IN CIVIL MATTERS IN THE CLARK COUNTY COURT SYSTEM. TYPES OF MATTERS INCLUDE SMALL CLAIMS, EVICTIONS, HOUSING, HARASSMENT, AND LAWSUITS AND JUDGMENTS FOR MONEY. THE MISSION OF THE CIVIL LAW SELF-HELP CENTER IS TO INCREASE INFORMED ACCESS TO THE COURT BY PROVIDING EDUCATION, INFORMATION, LEGAL FORMS, COMMUNITY REFERRALS, AND SUPPORT SERVICES TO SELF-REPRESENTED CIVIL LITIGANTS, REGARDLESS OF THEIR INCOME. THE ORGANIZATION OPERATES AND STAFFS THE CIVIL LAW SELF-HELP CENTER UNDER A CONTRACT WITH THE COURTS. THE CIVIL LAW SELF-HELP CENTER ALSO HOUSES A NEIGHBORHOOD JUSTICE CENTER MEDIATOR ON SITE AS AN ALTERNATIVE TO LITIGATION.

THE FAMILY LAW SELF-HELP CENTER PROVIDES LEGAL INFORMATION AND FORMS TO THOSE WISHING TO REPRESENT THEMSELVES IN DOMESTIC MATTERS IN THE CLARK COUNTY COURT SYSTEM. TYPES OF MATTERS INCLUDE DIVORCE, CUSTODY AND PATERNITY, SEPARATION, ANNULMENT, PROTECTION ORDERS, CHILD SUPPORT, GUARDIANSHIP, PROBATE, AND JUVENILE MATTERS. THE MISSION OF THE FAMILY LAW SELF-HELP CENTER IS TO INCREASE INFORMED ACCESS TO THE COURT BY PROVIDING EDUCATION, INFORMATION, LEGAL FORMS, COMMUNITY REFERRALS, AND SUPPORT SERVICES TO SELF-REPRESENTED CIVIL LITIGANTS, REGARDLESS OF THEIR INCOME. THE ORGANIZATION OPERATES AND STAFFS THE FAMILY LAW SELF-HELP CENTER UNDER A CONTRACT WITH THE EIGHTH JUDICIAL DISTRICT COURT.

THE RESILIENCY AND JUSTICE CENTER, FORMERLY KNOWN AS, THE VEGAS STRONG

Name of the organization

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RESILIENCY CENTER (VSRC) IS A PLACE OF HEALING AND SUPPORT DEDICATED TO SERVING AS A MULTI-AGENCY RESOURCE AND REFERRAL CENTER FOR RESIDENTS, VISITORS AND RESPONDERS AFFECTED BY THE SHOOTING AT THE ROUTE 91 HARVEST FESTIVAL. THE CENTER IS MANAGED BY LEGAL AID CENTER OF SOUTHERN NEVADA, AND IS STAFFED BY KNOWLEDGEABLE AND CARING PROFESSIONALS TO HELP PEOPLE ACCESS RESOURCES TO HELP THEM BUILD STRENGTH AND RESILIENCY IN THE AFTERMATH OF THIS INCIDENT. ANYONE IMPACTED BY 1 OCTOBER OR OTHER VIOLENT CRIME IS WELCOME TO CALL, EMAIL OR VISIT THE RESILIENCY CENTER. SERVICES THAT ARE AVAILABLE INCLUDE VICTIM ADVOCACY AND SUPPORT, CASE MANAGEMENT, COUNSELING AND SPIRITUAL CARE REFERRALS, AND TECHNICAL ASSISTANCE WITH APPLYING FOR ONLINE SERVICES INCLUDING FBI VICTIM ASSISTANCE SERVICES. FREE CIVIL LEGAL SERVICES ARE AVAILABLE INCLUDING LEGAL CONSULTATIONS AND POSSIBLE LEGAL REPRESENTATION FOR ISSUES INVOLVING INSURANCE MATTERS, MEDICAL BILLING PROBLEMS, DEBT COLLECTION, HOUSING AND EVICTIONS, FAMILY LAW MATTERS AND MORE.

THE CULINARY & BARTENDERS UNIONS LEGAL SERVICES FUND WAS DEVELOPED THROUGH A PARTNERSHIP BETWEEN THE CULINARY WORKERS UNION LOCAL 226, UNITE HERE BARTENDERS UNION LOCAL 165, PARTICIPATING EMPLOYERS, AND LEGAL AID CENTER OF SOUTHERN NEVADA TO HELP SAFEGUARD THE LEGAL AND ECONOMIC WELLBEING OF ELIGIBLE EMPLOYEES AND THEIR FAMILIES. FOR HOTEL, CASINO, AND OTHER EMPLOYEES ELIGIBLE UNDER THE LEGAL SERVICE FUND, LEGAL AID CENTER OF SOUTHERN NEVADA HAS A TEAM OF ATTORNEYS AND ADVOCATES THAT HELP WITH LEGAL MATTERS INCLUDING IMMIGRATION, BANKRUPTCY, HOUSING, TENANT'S RIGHTS, POWERS OF ATTORNEY AND HEALTHCARE DIRECTIVES, AND FAMILY LAW INFORMATION.

FORM 990, PART VI, LINE 11B - ORGANIZATION'S PROCESS TO REVIEW FORM 990 THE FORM 990 IS REVIEWED INTERNALLY BY LEGAL AID CENTER MANAGEMENT, THEN



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LEGAL AID CENTER OF SOUTHERN

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REVIEWED BY ALL THE BOARD MEMBERS, PRIOR TO SIGNATURE AND SUBMISSION TO THE IRS.

FORM 990, PART VI, LINE 12C - ENFORCEMENT OF CONFLICTS POLICY

THE CONFLICT OF INTEREST POLICY IS REVIEWED, DISCUSSED AND ADOPTED ANNUALLY BY THE BOARD. EACH VOLUNTEER BOARD MEMBER IS REQUIRED TO SIGN THE POLICY.

ALL BOARD MEMBERS DISCUSS AT EACH BOARD MEETING ANY ACTIVITY BY ANY BOARD MEMBER WITH THE ORGANIZATION AND DISCUSS THE POTENTIAL FOR CONFLICT.

FORM 990, PART VI, LINE 15A - COMPENSATION PROCESS FOR TOP OFFICIAL

COMPENSATION IS REVIEWED BY VOLUNTEER BOARD MEMBERS AND CONSIDERED IN TERMS OF PERSONS IN SIMILAR SITUATIONS. IT IS ALSO COMPARED TO EXISTING STAFF AND COST OF LIVING.

FORM 990, PART VI, LINE 15B - COMPENSATION PROCESS FOR OFFICERS

COMPENSATION IS REVIEWED BY EXECUTIVE DIRECTOR AND CONSIDERED IN TERMS OF PERSONS IN SIMILAR SITUATIONS. IT IS ALSO COMPARED TO EXISTING STAFF AND COST OF LIVING.

FORM 990, PART VI, LINE 19 - GOVERNING DOCUMENTS DISCLOSURE EXPLANATION

DOCUMENTS ARE PROVIDED UPON REQUEST, ON OUR WEBSITE, AND ON GUIDESTAR.

Form **4562**

Department of the Treasury  
Internal Revenue Service

**Depreciation and Amortization**  
**(Including Information on Listed Property)**

Attach to your tax return.

Go to [www.irs.gov/Form4562](http://www.irs.gov/Form4562) for instructions and the latest information.

OMB No. 1545-0172

**2023**

Attachment Sequence No. **179**

Name(s) shown on return **LEGAL AID CENTER OF SOUTHERN NEVADA**

Identifying number  
**88-0072562**

Business or activity to which this form relates

**INDIRECT DEPRECIATION**

**Part I Election To Expense Certain Property Under Section 179**

**Note:** If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	<b>1,160,000</b>
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	<b>2,890,000</b>
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2022 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2024. Add lines 9 and 10, less line 12	13	

**Note:** Don't use Part II or Part III below for listed property. Instead, use Part V.

**Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)**

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	<b>506,936</b>

**Part III MACRS Depreciation (Don't include listed property. See instructions.)**

**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2023	17	<b>0</b>
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

**Section B—Assets Placed in Service During 2023 Tax Year Using the General Depreciation System**

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a	3-year property					
b	5-year property					
c	7-year property					
d	10-year property					
e	15-year property					
f	20-year property					
g	25-year property		25 yrs.		S/L	
h	Residential rental property		27.5 yrs.	MM	S/L	
i	Nonresidential real property		39 yrs.	MM	S/L	

**Section C—Assets Placed in Service During 2023 Tax Year Using the Alternative Depreciation System**

20a	Class life				S/L	
b	12-year		12 yrs.		S/L	
c	30-year		30 yrs.	MM	S/L	
d	40-year		40 yrs.	MM	S/L	

**Part IV Summary (See instructions.)**

21	Listed property. Enter amount from line 28	21	
22	<b>Total.</b> Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	<b>506,936</b>
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

DAA

## Federal Asset Report

## Form 990, Page 1

Asset	Description	Date In Service	Cost	Bus %	Sec 179	Bonus	Basis for Depr	PerConv	Meth	Prior	Current
<b>Other Depreciation:</b>											
19	Land	12/31/99	51,450				51,450	0	-- Land	0	0
26	Furniture	2/01/00	11,110				11,110	10	MO S/L	11,110	0
27	Furniture	3/16/00	2,459				2,459	10	MO S/L	2,459	0
28	Desk and file cabinet	5/08/00	828				828	10	MO S/L	828	0
	Sold/Scrapped:	6/30/23									
29	Furniture	7/24/00	901				901	10	MO S/L	901	0
	Sold/Scrapped:	6/30/23									
31	Desk	8/16/00	958				958	10	MO S/L	958	0
	Sold/Scrapped:	6/30/23									
55	Office Furniture	11/08/01	13,646				13,646	10	MO S/L	13,646	0
59	Video Camera	5/24/02	765				765	5	MO S/L	765	0
64	Desk and Bookcase	1/07/02	1,367				1,367	10	MO S/L	1,367	0
	Sold/Scrapped:	6/30/23									
65	File Cabinet	2/27/01	677				677	10	MO S/L	677	0
	Sold/Scrapped:	6/30/23									
66	Bookcase	10/17/02	1,077				1,077	10	MO S/L	1,077	0
	Sold/Scrapped:	6/30/23									
67	3 Vertical File Cabinets	1/01/02	987				987	10	MO S/L	987	0
	Sold/Scrapped:	6/30/23									
68	Lateral File Cabinet	5/28/02	1,074				1,074	10	MO S/L	1,074	0
	Sold/Scrapped:	6/30/23									
70	Desk and Bookcase	11/19/02	1,393				1,393	10	MO S/L	1,393	0
	Sold/Scrapped:	6/30/23									
71	Desk, Chair, Bookcase	12/18/02	542				542	10	MO S/L	542	0
	Sold/Scrapped:	6/30/23									
95	2 Book Cases	4/14/03	718				718	10	MO S/L	718	0
	Sold/Scrapped:	6/30/23									
96	3 File Cabinets	7/11/03	2,097				2,097	10	MO S/L	2,097	0
98	2 Desks	10/22/03	1,526				1,526	10	MO S/L	1,526	0
	Sold/Scrapped:	6/30/23									
99	Desk	11/12/03	719				719	10	MO S/L	719	0
	Sold/Scrapped:	6/30/23									
100	3 Drawer File Cabinet	10/30/03	656				656	10	MO S/L	656	0
	Sold/Scrapped:	6/30/23									
101	DV Executive Desk	3/10/03	1,414				1,414	10	MO S/L	1,414	0
	Sold/Scrapped:	6/30/23									
103	2 Guest Chairs	5/22/03	528				528	10	MO S/L	528	0
	Sold/Scrapped:	6/30/23									
110	Lateral file cabinet	1/10/03	573				573	7	MO S/L	573	0
	Sold/Scrapped:	6/30/23									
111	Cabinet, chairs book shelf	4/27/04	1,882				1,882	7	MO S/L	1,882	0
	Sold/Scrapped:	6/30/23									
130	Toyota Matrix 2005	8/19/05	15,728				15,728	5	MO S/L	15,728	0
141	Legal Files	10/13/05	1,047				1,047	7	MO S/L	1,047	0
142	Drawers Lateral Files	10/13/05	1,411				1,411	7	MO S/L	1,411	0
143	Chairs	9/21/05	835				835	7	MO S/L	835	0
	Sold/Scrapped:	6/30/23									
144	Bookcase & Lateral files	9/21/05	605				605	7	MO S/L	605	0
	Sold/Scrapped:	6/30/23									
145	Drawer Lat File	2/17/05	729				729	7	MO S/L	729	0
	Sold/Scrapped:	6/30/23									
146	R Return Desk	8/19/05	665				665	7	MO S/L	665	0
	Sold/Scrapped:	6/30/23									
149	Guest Chairs	9/12/05	1,506				1,506	7	MO S/L	1,506	0
	Sold/Scrapped:	6/30/23									
155	4 Drawer Lateral File	3/07/06	832				832	7	MO S/L	832	0
	Sold/Scrapped:	6/30/23									
157	Furnituere for Shiltz	4/05/06	1,664				1,664	7	MO S/L	1,664	0
158	Bookcase	4/27/06	518				518	7	MO S/L	518	0
	Sold/Scrapped:	6/30/23									
161	Drawer Files & Chairs	10/24/06	2,682				2,682	7	MO S/L	2,682	0
166	Office Furniture	3/01/06	3,437				3,437	7	MO S/L	3,437	0
168	Office Furniture	10/11/06	839				839	7	MO S/L	839	0
175	Appraisal Fees	12/31/06	4,500				4,500	0	-- Land	0	0
176	Escrow Deposit	10/31/06	50,000				50,000	0	-- Land	0	0
179	Lateral File	10/03/07	1,018				1,018	7	MO S/L	1,018	0
180	Furniture	2/08/07	1,267				1,267	7	MO S/L	1,267	0
181	Conference Table & Chairs	9/17/07	1,667				1,667	7	MO S/L	1,667	0

## Federal Asset Report

## Form 990, Page 1

Asset	Description	Date In Service	Cost	Bus %	Sec 179 Bonus	Basis for Depr	PerConv Meth	Prior	Current
182	Desks Sold/Scrapped: 6/30/23	6/17/07	2,018			2,018	7 MO S/L	2,018	0
183	Furniture	9/03/07	2,151			2,151	7 MO S/L	2,151	0
184	Lateral File	4/10/07	3,843			3,843	7 MO S/L	3,843	0
211	Land	11/15/07	3,106,232			3,106,232	0 -- Land	0	0
231	4 drawer lateral file	10/20/08	1,314			1,314	7 MO S/L	1,314	0
232	2CAP desks	10/20/08	2,603			2,603	7 MO S/L	2,603	0
233	2 desks for CAP	11/07/08	1,998			1,998	7 MO S/L	1,998	0
240	Printer/Fax	3/09/09	3,305			3,305	5 MO S/L	3,305	0
241	MS Office Upgrade Sold/Scrapped: 6/30/23	3/09/09	1,565			1,565	3 MO S/L	1,565	0
242	Computers Sold/Scrapped: 6/30/23	4/13/09	7,457			7,457	5 MO S/L	7,457	0
244	Computers for New Office Sold/Scrapped: 6/30/23	9/11/09	15,031			15,031	5 MO S/L	15,031	0
245	Computer Equipment Sold/Scrapped: 6/30/23	11/19/09	6,138			6,138	5 MO S/L	6,138	0
247	Computer Equipment Sold/Scrapped: 6/30/23	12/09/09	4,635			4,635	5 MO S/L	4,635	0
254	Desks for Forclosure Attorneys	1/29/09	2,278			2,278	7 MO S/L	2,278	0
255	Right Rerturn Desks for CAP Attorneys	2/12/09	1,180			1,180	7 MO S/L	1,180	0
256	4 Drawer File Cabinet	3/02/09	1,155			1,155	7 MO S/L	1,155	0
258	3 TV	5/19/09	1,217			1,217	5 MO S/L	1,217	0
259	Right Return Desk CAP Attorney	7/15/09	1,179			1,179	7 MO S/L	1,179	0
260	4 Right Return Desks for 610	9/17/09	4,346			4,346	7 MO S/L	4,346	0
261	6 Sec Desks for 610	9/18/09	3,480			3,480	7 MO S/L	3,480	0
262	Sign for 610	9/29/09	1,400			1,400	7 MO S/L	1,400	0
263	4 Bookcases	9/29/09	1,000			1,000	7 MO S/L	1,000	0
265	27 Guest Chairs	9/29/09	2,942			2,942	7 MO S/L	2,942	0
266	Desk for Anne	10/23/09	1,038			1,038	7 MO S/L	1,038	0
276	Computers and Monitors Sold/Scrapped: 6/30/23	2/22/10	5,872			5,872	5 MO S/L	5,872	0
277	Computer Equipment for Upgrade Sold/Scrapped: 6/30/23	3/11/10	25,052			25,052	5 MO S/L	25,052	0
278	Computer Equipment Sold/Scrapped: 6/30/23	3/12/10	881			881	5 MO S/L	881	0
279	Printers and CPU's Sold/Scrapped: 6/30/23	4/12/10	2,258			2,258	5 MO S/L	2,258	0
280	Computer Equipment Sold/Scrapped: 6/30/23	5/13/10	567			567	5 MO S/L	567	0
281	Computer Equipment Sold/Scrapped: 6/30/23	7/16/10	2,440			2,440	5 MO S/L	2,440	0
283	Computers Sold/Scrapped: 6/30/23	8/05/10	2,721			2,721	5 MO S/L	2,721	0
284	Printers Sold/Scrapped: 6/30/23	9/10/10	1,258			1,258	5 MO S/L	1,258	0
285	Scanner, Cables, Printers CPU's Sold/Scrapped: 6/30/23	12/21/10	7,370			7,370	5 MO S/L	7,370	0
287	Bookcases	1/10/10	679			679	7 MO S/L	679	0
288	8 Guest Chairs and 1 Bookcase	2/12/10	1,237			1,237	7 MO S/L	1,237	0
292	Computer Equip; PC Mall, Office Depot Sold/Scrapped: 6/30/23	5/15/11	3,978			3,978	5 MO S/L	3,978	0
293	5 Computers Sold/Scrapped: 6/30/23	6/09/11	3,200			3,200	5 MO S/L	3,200	0
295	Adobe Systems	9/16/11	1,212			1,212	3 MO S/L	1,212	0
296	CPU's and Monitors Sold/Scrapped: 6/30/23	11/03/11	5,586			5,586	5 MO S/L	5,586	0
302	Capitalized Interest	3/15/13	659,082			659,082	40 MO S/L	162,024	16,477
303	2 Printers and ports Sold/Scrapped: 6/30/23	2/14/12	2,346			2,346	5 MO S/L	2,346	0
304	Computers and Sccanner Sold/Scrapped: 6/30/23	3/13/12	9,045			9,045	5 MO S/L	9,045	0
305	Computers IT Sold/Scrapped: 6/30/23	4/12/12	797			797	5 MO S/L	797	0
306	CPU and Printers Sold/Scrapped: 6/30/23	8/09/12	4,393			4,393	5 MO S/L	4,393	0
307	Amicus Attorney 2012 Premium Addition	8/31/12	50,553			50,553	3 MO S/L	50,553	0
308	In-kind software -Microsoft Office & Symantec Sold/Scrapped: 6/30/23	12/31/12	4,246			4,246	3 MO S/L	4,246	0
310	Printers & equipment	9/18/12	2,290			2,290	5 MO S/L	2,290	0
311	Building	3/15/13	7,082,932			7,082,932	40 MO S/L	1,741,221	177,073

## Federal Asset Report

## Form 990, Page 1

Asset	Description	Date In Service	Cost	Bus %	Sec 179	Bonus	Basis for Depr	PerConv Meth	Prior	Current
313	File Storage for new building	12/31/12	919				919	7 MO S/L	919	0
314	Network cables	3/21/13	576				576	5 MO S/L	576	0
	Sold/Scrapped: 6/30/23									
315	CPU upgrade	4/12/13	8,829				8,829	5 MO S/L	8,829	0
	Sold/Scrapped: 6/30/23									
316	Computer Equipment	6/11/13	8,639				8,639	5 MO S/L	8,639	0
	Sold/Scrapped: 6/30/23									
317	Shoretel telephone system	6/14/13	111,330				111,330	7 MO S/L	111,330	0
318	Copier	6/17/13	7,804				7,804	5 MO S/L	7,804	0
319	Computer equipment	7/09/13	4,414				4,414	5 MO S/L	4,414	0
	Sold/Scrapped: 6/30/23									
320	Computer equipment	8/09/13	5,264				5,264	5 MO S/L	5,264	0
	Sold/Scrapped: 6/30/23									
321	Computer equipment	9/11/13	3,142				3,142	5 MO S/L	3,142	0
	Sold/Scrapped: 6/30/23									
323	Furniture for new building	3/15/13	200,796				200,796	10 MO S/L	197,449	3,347
324	Filing system for new building	3/15/13	48,683				48,683	10 MO S/L	47,872	811
325	Filtered water system and installation	3/15/13	1,600				1,600	7 MO S/L	1,600	0
326	Cat 6 wiring	3/15/13	46,467				46,467	10 MO S/L	45,693	774
327	COR 167	5/08/13	20,750				20,750	10 MO S/L	20,058	692
328	Furniture	5/13/13	10,827				10,827	10 MO S/L	10,466	361
329	Electrical outlets	6/04/13	1,173				1,173	7 MO S/L	1,173	0
330	Lobby table	6/04/13	1,350				1,350	7 MO S/L	1,350	0
331	Furniture	6/11/13	2,732				2,732	7 MO S/L	2,732	0
332	Side flair chair	7/15/13	11,267				11,267	10 MO S/L	10,703	564
333	Interior lobby signage	6/25/13	4,497				4,497	10 MO S/L	4,272	225
334	Round conference table	7/29/13	1,217				1,217	7 MO S/L	1,217	0
335	PB workspace	10/29/13	741				741	10 MO S/L	679	62
336	Building	3/15/13	1,969,991				1,969,991	40 MO S/L	484,289	49,250
337	Parking Garage CIP	1/20/14	3,560,000				3,560,000	39 MO S/L	813,932	91,282
338	Parking garage CIP on AP	1/20/14	162,162				162,162	39 MO S/L	37,076	4,158
339	Donated Art Collection	1/01/14	35,050				35,050	0 -- Memo	0	0
340	Donor Wall	4/03/14	14,481				14,481	15 MO S/L	8,447	966
341	Garage directional signage	4/21/14	2,741				2,741	10 MO S/L	2,376	274
342	Photo-cell addition to stairwells	3/31/14	2,359				2,359	10 MO S/L	2,064	236
343	Macho Shade channel install	4/03/14	2,012				2,012	10 MO S/L	1,760	202
344	Building improvements	7/10/14	3,900				3,900	15 MO S/L	2,210	260
345	Classroom Wall design	7/22/14	1,900				1,900	10 MO S/L	1,599	190
346	Additional mirrors - Garage	8/08/14	966				966	10 MO S/L	813	97
347	Angle iron gutter for garage	9/21/14	1,662				1,662	10 MO S/L	1,371	166
348	Spam Firewall	2/07/14	2,511				2,511	3 MO S/L	2,511	0
	Sold/Scrapped: 6/30/23									
349	Computer equipment	4/10/14	18,828				18,828	5 MO S/L	18,828	0
	Sold/Scrapped: 6/30/23									
350	Computer equipment	5/16/14	12,475				12,475	5 MO S/L	12,475	0
	Sold/Scrapped: 6/30/23									
351	UTM Total Protect	12/31/14	1,924				1,924	3 MO S/L	1,924	0
352	Copier	3/07/14	94,523				94,523	5 MO S/L	94,523	0
353	Furniture & Fixture	6/18/14	2,225				2,225	7 MO S/L	2,225	0
354	Furniture & Fixture	12/23/14	962				962	7 MO S/L	962	0
355	Parking Garage	1/20/14	37,058				37,058	39 MO S/L	8,473	950
356	Software	4/10/14	1,527				1,527	3 MO S/L	1,527	0
357	Parking Garage	1/01/15	31,585				31,585	39 MO S/L	6,479	810
358	Desks	1/16/15	4,095				4,095	7 MO S/L	4,095	0
359	Computers and Printers	9/09/15	28,299				28,299	5 MO S/L	28,299	0
	Sold/Scrapped: 6/30/23									
360	Desks	5/21/15	6,885				6,885	7 MO S/L	6,885	0
361	Sophos SG310 UIM	11/01/17	2,193				2,193	5 MO S/L	2,193	0
362	15" Apple Macbook Pro	11/07/17	1,858				1,858	5 MO S/L	1,858	0
363	Access Control Locks	4/19/17	3,666				3,666	10 MO S/L	2,077	367
364	Endowment wall signage	9/08/17	12,366				12,366	10 MO S/L	6,595	1,237
365	Boyd wall signage	9/08/17	9,192				9,192	10 MO S/L	4,902	920
366	Plaques - wall	9/08/17	4,130				4,130	10 MO S/L	2,203	413
368	Garage gate	5/18/18	28,883				28,883	10 MO S/L	13,238	2,888
369	New blower motor	5/30/18	2,035				2,035	10 MO S/L	933	203
370	Two fan motors and compressor	6/29/18	4,390				4,390	10 MO S/L	1,976	439
371	CAP Building - General Construction	5/01/19	345,450				345,450	39 MO S/L	32,478	8,858
372	CAP Office Construction - DIRTT	5/01/19	507,472				507,472	10 MO S/L	186,073	50,747
373	CAP Alarm	5/01/19	3,300				3,300	10 MO S/L	1,210	330
374	Alarm	11/07/19	14,457				14,457	10 MO S/L	4,578	1,446
375	Endowment Wall Signage	11/07/19	20,800				20,800	10 MO S/L	6,587	2,080

## Federal Asset Report

## Form 990, Page 1

Asset	Description	Date In Service	Cost	Bus %	Sec 179 Bonus	Basis for Depr	PerConv Meth	Prior	Current
376	CAP Copier	5/01/19	28,340			28,340	5 MO S/L	20,783	5,668
377	CAP Mitel Telephone System	5/01/19	34,245			34,245	5 MO S/L	25,113	6,849
378	Postage Machine	7/01/19	6,915			6,915	5 MO S/L	4,840	1,383
379	CAP Furniture & Fixtures	5/01/19	186,006			186,006	7 MO S/L	97,432	26,572
380	CAP Lutron Shades	5/01/19	5,315			5,315	7 MO S/L	2,784	759
381	CAP Ice Maker	5/01/19	2,482			2,482	7 MO S/L	1,300	355
382	VSRC Office Furniture	12/31/19	16,983			16,983	7 MO S/L	7,278	2,426
383	VSRC Tables and Chairs	12/31/19	7,111			7,111	7 MO S/L	3,048	1,015
384	Land - 801 E. Charleston Blvd.	7/31/20	441,975			441,975	0 -- Land	0	0
385	Building - 801 E. Charleston Blvd.	7/31/20	662,962			662,962	0 -- Memo	0	0
386	VSRC -Wiring, surveillance and access con	1/03/20	20,677			20,677	10 MO S/L	6,203	2,068
387	VSRC Alarm	1/16/20	2,200			2,200	10 MO S/L	642	220
388	Water heater	11/30/20	2,350			2,350	10 MO S/L	490	235
389	FLSHC HP Printer	2/15/20	2,745			2,745	5 MO S/L	1,601	549
390	Thinkpad	6/25/20	2,212			2,212	5 MO S/L	1,106	443
391	APC (battery backup system) for network	10/15/20	5,447			5,447	5 MO S/L	2,451	1,090
392	VSRC Mitel Telephone System	1/03/20	22,207			22,207	5 MO S/L	13,324	4,442
393	Mitel Voice Switch	3/27/20	6,413			6,413	5 MO S/L	3,527	1,282
394	VSRC Copier	1/10/20	7,863			7,863	5 MO S/L	4,718	1,572
395	Copier - Reception	2/06/20	7,563			7,563	5 MO S/L	4,412	1,512
396	Copier - Admin	8/06/20	7,563			7,563	5 MO S/L	3,655	1,513
397	SHC Acrylic Partitions	11/19/20	1,546			1,546	7 MO S/L	460	221
398	801 E Charleston Architecture	12/31/20	23,400			23,400	0 -- Memo	0	0
399	CAP - Security Screens	5/11/21	13,695			13,695	10 MO S/L	2,282	1,370
400	VSRC - Hydroxyl Generator	4/01/21	2,037			2,037	5 MO S/L	713	408
401	CAP - Hydroxyl Generator	4/01/21	2,037			2,037	5 MO S/L	713	408
402	Admin - Hydroxyl Generator	4/01/21	2,037			2,037	5 MO S/L	713	408
403	CAP - Copier	10/04/21	7,300			7,300	5 MO S/L	1,825	1,460
404	CAP - Desks and bookcases for upstairs offi	11/04/21	14,294			14,294	7 MO S/L	2,382	2,042
405	Architect fees	12/31/21	900			900	0 -- Land	0	0
406	New Servers	1/01/22	17,516			17,516	5 MO S/L	3,503	3,504
425	CAP Guest Chairs	3/28/22	4,191			4,191	7 MO S/L	449	599
426	Surface Laptop	2/27/22	1,600			1,600	5 MO S/L	267	320
427	Wasp Barcode System	7/29/22	6,995			6,995	5 MO S/L	2,104	1,399
428	New Servers - Zones HV01 & HV02	7/15/22	29,456			29,456	7 MO S/L	583	4,208
429	New server - Itsavvy HV03	9/27/22	13,611			13,611	7 MO S/L	486	1,944
430	Ductless Mini Split System	2/02/22	7,529			7,529	10 MO S/L	690	752
431	Classroom hybrid conference system	12/31/22	39,239			39,239	0 -- Memo	0	0
	Sold/Scrapped: 12/31/23								
432	Case Management Software	12/31/22	184,064			184,064	0 -- Memo	0	0
433	Conceptual Design for 801 E. Charleston	12/31/22	121,900			121,900	0 -- Memo	0	0
434	Replace A/C unit #13	8/04/23	9,179			9,179	10 MO S/L	0	382
435	A/C #2 - new OEM blower motor, pulley, et	12/27/23	2,988			2,988	10 MO S/L	0	0
436	Classroom AV Equipment	9/25/23	81,033			81,033	7 MO S/L	0	2,894
437	Copier - CAP at VSRC	4/17/23	7,670			7,670	5 MO S/L	0	1,023
438	CAP at VSRC - Desks, bookcases, and chai	4/12/23	17,578			17,578	7 MO S/L	0	1,883
439	2023 Toyota Corolla Cross LE	10/19/23	32,139			32,139	5 MO S/L	0	1,071
440	Card Access Upgrade	10/17/23	65,961			65,961	10 MO S/L	0	1,099
441	TPO Overlay Roof System	12/29/23	99,195			99,195	15 MO S/L	0	0
442	Classroom A/C - replace TXV	5/26/23	3,844			3,844	10 MO S/L	0	224
443	A/C unit #6 - Compressor, Drier, & Contrac	7/25/23	5,007			5,007	10 MO S/L	0	209
444	City of LV 801 E. Charleston	12/31/23	6,365			6,365	0 -- Memo	0	0
445	LGA Archeitecture - 801 E. Charleston	12/31/23	157,702			157,702	0 -- Memo	0	0
446	Case Management Software	12/31/23	246,776			246,776	0 -- Memo	0	0
	<b>Total Other Depreciation</b>		<u>21,421,485</u>			<u>21,421,485</u>		<u>4,728,948</u>	<u>506,936</u>
	<b>Total ACRS and Other Depreciation</b>		<u>21,421,485</u>			<u>21,421,485</u>		<u>4,728,948</u>	<u>506,936</u>
	<b>Grand Totals</b>		21,421,485			21,421,485		4,728,948	506,936
	<b>Less: Dispositions and Transfers</b>		274,580			274,580		235,341	0
	<b>Less: Start-up/Org Expense</b>		0			0		0	0
	<b>Net Grand Totals</b>		<u>21,146,905</u>			<u>21,146,905</u>		<u>4,493,607</u>	<u>506,936</u>

**Bonus Depreciation Report**

**Form 990, Page 1**

Asset	Property Description	Date In Service	Tax Cost	Bus Pct	Tax Sec 179 Exp	Current Bonus	Prior Bonus	Tax - Basis for Depr
440	Card Access Upgrade	10/17/23	65,961		0	0	0	65,961
<b>Grand Total</b>			<u>65,961</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>65,961</u>

# Depreciation Adjustment Report

## All Business Activities

<u>Form</u>	<u>Unit</u>	<u>Asset</u>	<u>Description</u>	<u>Tax</u>	<u>AMT</u>	<u>AMT Adjustments/ Preferences</u>
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There are no assets that meet the criteria of this report



Asset	Description	Date In Service	Cost	Tax	AMT
<b>Other Depreciation:</b>					
19	Land	12/31/99	51,450	0	0
26	Furniture	2/01/00	11,110	0	0
27	Furniture	3/16/00	2,459	0	0
55	Office Furniture	11/08/01	13,646	0	0
59	Video Camera	5/24/02	765	0	0
96	3 File Cabinets	7/11/03	2,097	0	0
130	Toyota Matrix 2005	8/19/05	15,728	0	0
141	Legal Files	10/13/05	1,047	0	0
142	Drawers Lateral Files	10/13/05	1,411	0	0
157	Furnituer for Shiltz	4/05/06	1,664	0	0
161	Drawer Files & Chairs	10/24/06	2,682	0	0
166	Office Furniture	3/01/06	3,437	0	0
168	Office Furniture	10/11/06	839	0	0
175	Appraisal Fees	12/31/06	4,500	0	0
176	Escrow Deposit	10/31/06	50,000	0	0
179	Lateral File	10/03/07	1,018	0	0
180	Furniture	2/08/07	1,267	0	0
181	Conference Table & Chairs	9/17/07	1,667	0	0
183	Furniture	9/03/07	2,151	0	0
184	Lateral File	4/10/07	3,843	0	0
211	Land	11/15/07	3,106,232	0	0
231	4 drawer lateral file	10/20/08	1,314	0	0
232	2CAP desks	10/20/08	2,603	0	0
233	2 desks for CAP	11/07/08	1,998	0	0
240	Printer/Fax	3/09/09	3,305	0	0
254	Desks for Forclosure Attorneys	1/29/09	2,278	0	0
255	Right Rerturn Desks for CAP Attorneys	2/12/09	1,180	0	0
256	4 Drawer File Cabinet	3/02/09	1,155	0	0
258	3 TV	5/19/09	1,217	0	0
259	Right Return Desk CAP Attorney	7/15/09	1,179	0	0
260	4 Right Return Desks for 610	9/17/09	4,346	0	0
261	6 Sec Desks for 610	9/18/09	3,480	0	0
262	Sign for 610	9/29/09	1,400	0	0
263	4 Bookcases	9/29/09	1,000	0	0
265	27 Guest Chairs	9/29/09	2,942	0	0
266	Desk for Anne	10/23/09	1,038	0	0
287	Bookcases	1/10/10	679	0	0
288	8 Guest Chairs and 1 Bookcase	2/12/10	1,237	0	0
295	Adobe Systems	9/16/11	1,212	0	0
302	Capitalized Interest	3/15/13	659,082	16,478	0
307	Amicus Attorney 2012 Premium Addition	8/31/12	50,553	0	0
310	Printers & equipment	9/18/12	2,290	0	0
311	Building	3/15/13	7,082,932	177,073	0
313	File Storage for new building	12/31/12	919	0	0
317	Shoretel telephone system	6/14/13	111,330	0	0
318	Copier	6/17/13	7,804	0	0
323	Furniture for new building	3/15/13	200,796	0	0
324	Filing system for new building	3/15/13	48,683	0	0
325	Filtered water system and installation	3/15/13	1,600	0	0
326	Cat 6 wiring	3/15/13	46,467	0	0
327	COR 167	5/08/13	20,750	0	0
328	Furniture	5/13/13	10,827	0	0
329	Electrical outlets	6/04/13	1,173	0	0
330	Lobby table	6/04/13	1,350	0	0
331	Furniture	6/11/13	2,732	0	0
332	Side flair chair	7/15/13	11,267	0	0
333	Interior lobby signage	6/25/13	4,497	0	0
334	Round conference table	7/29/13	1,217	0	0
335	PB workspace	10/29/13	741	0	0
336	Building	3/15/13	1,969,991	49,250	0
337	Parking Garage CIP	1/20/14	3,560,000	91,282	0
338	Parking garage CIP on AP	1/20/14	162,162	4,158	0
339	Donated Art Collection	1/01/14	35,050	0	0
340	Donor Wall	4/03/14	14,481	965	0
341	Garage directional signage	4/21/14	2,741	91	0
342	Photo-cell addition to stairwells	3/31/14	2,359	59	0
343	Macho Shade channel install	4/03/14	2,012	50	0

Asset	Description	Date In Service	Cost	Tax	AMT
344	Building improvements	7/10/14	3,900	260	0
345	Classroom Wall design	7/22/14	1,900	111	0
346	Additional mirrors - Garage	8/08/14	966	56	0
347	Angle iron gutter for garage	9/21/14	1,662	125	0
351	UTM Total Protect	12/31/14	1,924	0	0
352	Copier	3/07/14	94,523	0	0
353	Furniture & Fixture	6/18/14	2,225	0	0
354	Furniture & Fixture	12/23/14	962	0	0
355	Parking Garage	1/20/14	37,058	950	0
356	Software	4/10/14	1,527	0	0
357	Parking Garage	1/01/15	31,585	810	0
358	Desks	1/16/15	4,095	0	0
360	Desks	5/21/15	6,885	0	0
361	Sophos SG310 UIM	11/01/17	2,193	0	0
362	15" Apple Macbook Pro	11/07/17	1,858	0	0
363	Access Control Locks	4/19/17	3,666	367	0
364	Endowment wall signage	9/08/17	12,366	1,236	0
365	Boyd wall signage	9/08/17	9,192	919	0
366	Plaques - wall	9/08/17	4,130	413	0
368	Garage gate	5/18/18	28,883	2,889	0
369	New blower motor	5/30/18	2,035	204	0
370	Two fan motors and compressor	6/29/18	4,390	439	0
371	CAP Building - General Construction	5/01/19	345,450	8,858	0
372	CAP Office Construction - DIRT	5/01/19	507,472	50,747	0
373	CAP Alarm	5/01/19	3,300	330	0
374	Alarm	11/07/19	14,457	1,446	0
375	Endowment Wall Signage	11/07/19	20,800	2,080	0
376	CAP Copier	5/01/19	28,340	1,889	0
377	CAP Mitel Telephone System	5/01/19	34,245	2,283	0
378	Postage Machine	7/01/19	6,915	692	0
379	CAP Furniture & Fixtures	5/01/19	186,006	26,572	0
380	CAP Lutron Shades	5/01/19	5,315	760	0
381	CAP Ice Maker	5/01/19	2,482	354	0
382	VSRC Office Furniture	12/31/19	16,983	2,427	0
383	VSRC Tables and Chairs	12/31/19	7,111	1,016	0
384	Land - 801 E. Charleston Blvd.	7/31/20	441,975	0	0
385	Building - 801 E. Charleston Blvd.	7/31/20	662,962	0	0
386	VSRC -Wiring, surveillance and access control	1/03/20	20,677	2,067	0
387	VSRC Alarm	1/16/20	2,200	220	0
388	Water heater	11/30/20	2,350	235	0
389	FLSHC HP Printer	2/15/20	2,745	549	0
390	Thinkpad	6/25/20	2,212	442	0
391	APC (battery backup system) for network	10/15/20	5,447	1,089	0
392	VSRC Mitel Telephone System	1/03/20	22,207	4,441	0
393	Mitel Voice Switch	3/27/20	6,413	1,283	0
394	VSRC Copier	1/10/20	7,863	1,573	0
395	Copier - Reception	2/06/20	7,563	1,513	0
396	Copier - Admin	8/06/20	7,563	1,513	0
397	SHC Acrylic Partitions	11/19/20	1,546	221	0
398	801 E Charleston Architecture	12/31/20	23,400	0	0
399	CAP - Security Screens	5/11/21	13,695	1,369	0
400	VSRC - Hydroxyl Generator	4/01/21	2,037	407	0
401	CAP - Hydroxyl Generator	4/01/21	2,037	407	0
402	Admin - Hydroxyl Generator	4/01/21	2,037	407	0
403	CAP - Copier	10/04/21	7,300	1,460	0
404	CAP - Desks and bookcases for upstairs office	11/04/21	14,294	2,042	0
405	Architect fees	12/31/21	900	0	0
406	New Servers	1/01/22	17,516	3,503	0
425	CAP Guest Chairs	3/28/22	4,191	598	0
426	Surface Laptop	2/27/22	1,600	320	0
427	Wasp Barcode System	7/29/22	6,995	1,399	0
428	New Servers - Zones HV01 & HV02	7/15/22	29,456	4,208	0
429	New server - Itsavvy HV03	9/27/22	13,611	1,945	0
430	Ductless Mini Split System	2/02/22	7,529	753	0
432	Case Management Software	12/31/22	184,064	0	0
433	Conceptual Design for 801 E. Charleston	12/31/22	121,900	0	0
434	Replace A/C unit #13	8/04/23	9,179	918	0
435	A/C #2 - new OEM blower motor, pulley, etc.	12/27/23	2,988	299	0
436	Classroom AV Equipment	9/25/23	81,033	11,576	0
437	Copier - CAP at VSRC	4/17/23	7,670	1,534	0
438	CAP at VSRC - Desks, bookcases, and chairs	4/12/23	17,578	2,511	0

Asset	Description	Date In Service	Cost	Tax	AMT
439	2023 Toyota Corolla Cross LE	10/19/23	32,139	6,428	0
440	Card Access Upgrade	10/17/23	65,961	6,596	0
441	TPO Overlay Roof System	12/29/23	99,195	6,613	0
442	Classroom A/C - replace TXV	5/26/23	3,844	385	0
443	A/C unit #6 - Compressor, Drier, & Contractor	7/25/23	5,007	500	0
444	City of LV 801 E. Charleston	12/31/23	6,365	0	0
445	LGA Archeitecture - 801 E. Charleston	12/31/23	157,702	0	0
446	Case Management Software	12/31/23	246,776	0	0
	<b>Total Other Depreciation</b>		<u>21,146,905</u>	<u>518,963</u>	<u>0</u>
	<b>Total ACRS and Other Depreciation</b>		<u>21,146,905</u>	<u>518,963</u>	<u>0</u>
	<b>Grand Totals</b>		<u>21,146,905</u>	<u>518,963</u>	<u>0</u>

Form <b>990</b>	<b>Two Year Comparison Report</b>	<b>2022 &amp; 2023</b>
For calendar year 2023, or tax year beginning _____, ending _____		

Name **LEGAL AID CENTER OF SOUTHERN NEVADA** Taxpayer Identification Number **88-0072562**

		2022	2023	Differences
<b>R e v e n u e</b>	1. Contributions, gifts, grants	2,973,361	18,055,825	15,082,464
	2. Membership dues and assessments			
	3. Government contributions and grants	12,377,752	12,834,338	456,586
	4. Program service revenue	3,577,072	3,937,201	360,129
	5. Investment income	479,616	822,878	343,262
	6. Proceeds from tax exempt bonds			
	7. Net gain or (loss) from sale of assets other than inventory	60,772	-75,615	-136,387
	8. Net income or (loss) from fundraising events			
	9. Net income or (loss) from gaming			
	10. Net gain or (loss) on sales of inventory			
	11. Other revenue			
	<b>12. Total revenue.</b> Add lines 1 through 11	<b>19,468,573</b>	<b>35,574,627</b>	<b>16,106,054</b>
<b>E x p e n s e s</b>	13. Grants and similar amounts paid			
	14. Benefits paid to or for members			
	15. Compensation of officers, directors, trustees, etc.	438,747	477,927	39,180
	16. Salaries, other compensation, and employee benefits	16,833,910	19,802,052	2,968,142
	17. Professional fundraising fees			
	18. Other professional fees	154,060	275,439	121,379
	19. Occupancy, rent, utilities, and maintenance	719,732	727,208	7,476
	20. Depreciation and Depletion		612,157	612,157
	21. Other expenses	1,586,684	1,394,329	-192,355
	<b>22. Total expenses.</b> Add lines 13 through 21	<b>19,733,133</b>	<b>23,289,112</b>	<b>3,555,979</b>
	<b>23. Excess or (Deficit).</b> Subtract line 22 from line 12	<b>-264,560</b>	<b>12,285,515</b>	<b>12,550,075</b>
<b>O t h e r I n f o r m a t i o n</b>	<b>24. Total exempt revenue</b>	<b>19,468,573</b>	<b>35,574,627</b>	<b>16,106,054</b>
	25. Total unrelated revenue			
	26. Total excludable revenue	4,117,460	4,684,464	567,004
	27. Total assets	63,638,482	90,054,801	26,416,319
	28. Total liabilities	1,234,359	10,501,867	9,267,508
	29. Retained earnings	62,404,123	79,552,934	17,148,811
	30. Number of voting members of governing body	16	16	
31. Number of independent voting members of governing body	16	14		
32. Number of employees	232	236		
33. Number of volunteers	625	560		

Form <b>990T</b>	<b>Two Year Comparison Report</b>	<b>2022 &amp; 2023</b>
For calendar year 2023, or tax year beginning _____, ending _____		

Name **LEGAL AID CENTER OF SOUTHERN NEVADA** Taxpayer Identification Number **88-0072562**

		2022	2023	Differences
<b>Business Taxable Income</b>	1. Number of unrelated business activities for this return	1		-1
	2. Unrelated business taxable income from all trades			
	3. Charitable contributions			
	4. Section 199A deduction (trusts only)			
	5. <b>Taxable income before NOL loss</b>			
	6. Net operating loss (pre-2018)			
	7. Specific deduction	1,000	1,000	
	8. <b>Unrelated business taxable income.</b>			
<b>Tax &amp; Credits</b>	9. Income tax (corporate or trust)			
	10. Proxy tax			
	11. Other taxes			
	12. <b>Total taxes</b>			
	13. Other credits			
	14. General business credit			
	15. Credit for prior year minimum tax			
	16. <b>Total credits</b>			
	17. <b>Net tax after credits</b>			
	18. Recapture taxes and 965 tax			
	19. <b>Total Taxes</b>			
<b>Due/Refund</b>	20. Prior year overpayment and estimated tax payments	15,531		-15,531
	21. Payment made with extension			
	22. Backup withholding and foreign withholding			
	23. Other payments			
	24. <b>Total payments</b>	15,531		-15,531
	25. <b>Balance due/(Overpayment)</b>	-15,531		15,531
	26. Overpayment applied to next year			
	27. Penalties			
	28. <b>Total due/(Refund)</b>	-15,531		15,531
29. Activity Losses NOL (Post-2017)				

Form <b>990</b>	<b>Tax Return History</b>	<b>2023</b>
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Name <b>LEGAL AID CENTER OF SOUTHERN NEVADA</b>	Employer Identification Number <b>88-0072562</b>
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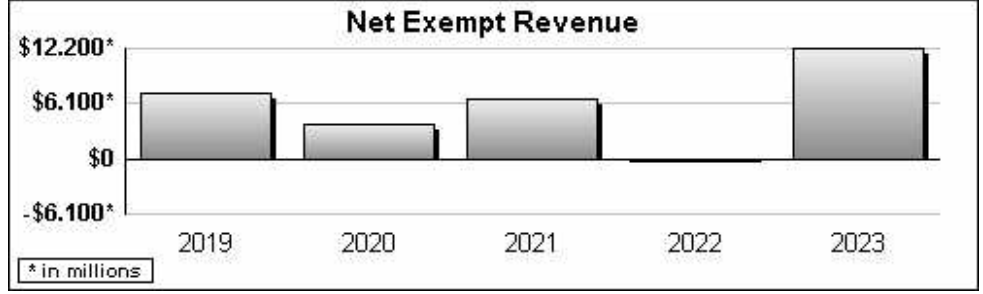
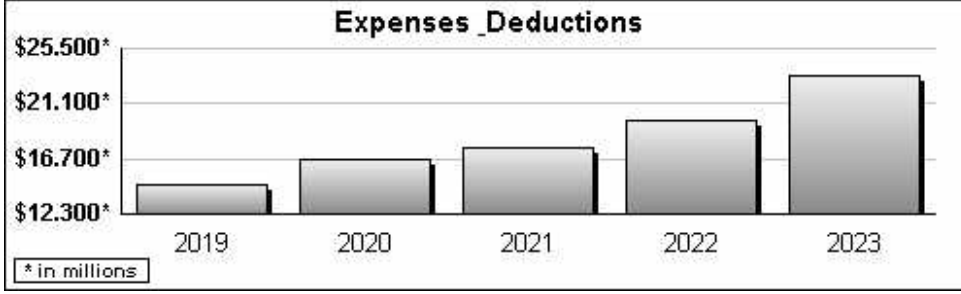
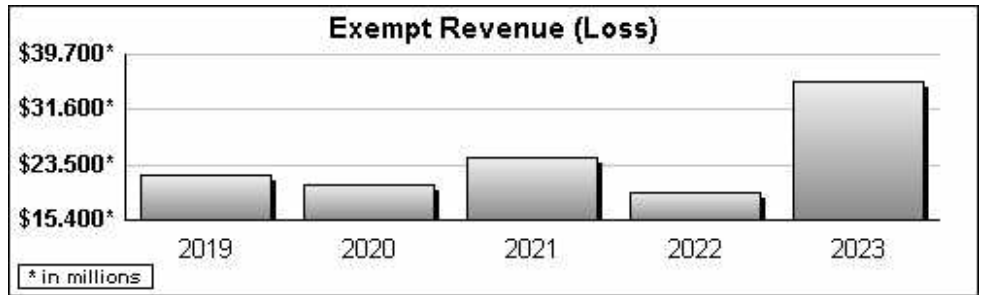
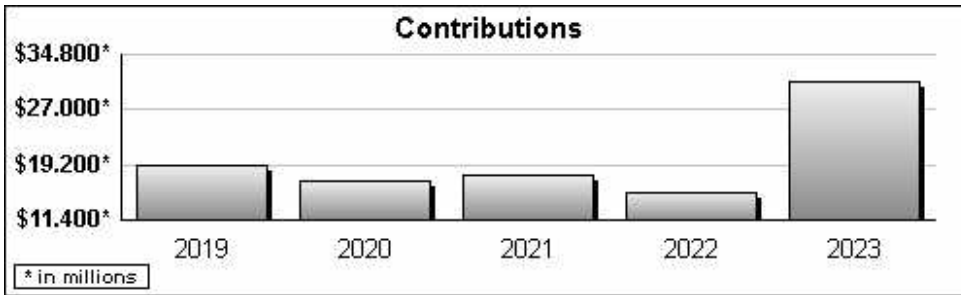
	2019	2020	2021	2022	2023	2024
Contributions, gifts, grants .....	19,214,726	16,929,887	17,647,562	15,351,113	30,890,163	
Membership dues .....						
Program service revenue .....	2,320,963	3,309,086	4,280,513	3,577,072	3,937,201	
Capital gain or loss .....	14,998	-78,674		60,772	-75,615	
Investment income .....	317,203	323,622	658,914	479,616	822,878	
Fundraising revenue (income/loss) .....						
Gaming revenue (income/loss) .....						
Other revenue .....	8,741	2,691	1,847,900			
<b>Total revenue</b> .....	<b>21,876,631</b>	<b>20,486,612</b>	<b>24,434,889</b>	<b>19,468,573</b>	<b>35,574,627</b>	
Grants and similar amounts paid .....						
Benefits paid to or for members .....						
Compensation of officers, etc. ....	411,277	405,994	410,436	438,747	477,927	
Other compensation .....	11,919,474	14,055,059	14,846,377	16,833,910	19,802,052	
Professional fees .....	367,226	202,490	259,979	154,060	275,439	
Occupancy costs .....	530,716	676,484	767,825	719,732	727,208	
Depreciation and depletion .....	482,111	517,730	512,103		612,157	
Other expenses .....	855,707	745,533	857,692	1,586,684	1,394,329	
<b>Total expenses</b> .....	<b>14,566,511</b>	<b>16,603,290</b>	<b>17,654,412</b>	<b>19,733,133</b>	<b>23,289,112</b>	
<b>Excess or (Deficit)</b> .....	<b>7,310,120</b>	<b>3,883,322</b>	<b>6,780,477</b>	<b>-264,560</b>	<b>12,285,515</b>	
<b>Total exempt revenue</b> .....	<b>21,876,631</b>	<b>20,486,612</b>	<b>24,434,889</b>	<b>19,468,573</b>	<b>35,574,627</b>	
Total unrelated revenue .....						
Total excludable revenue .....	2,661,905	3,556,725	6,787,327	4,117,460	4,684,464	
Total Assets .....	53,473,445	60,274,886	66,332,477	63,638,482	90,054,801	
Total Liabilities .....	736,029	2,883,242	1,020,742	1,234,359	10,501,867	
Net Fund Balances .....	52,737,416	57,391,644	65,311,735	62,404,123	79,552,934	

Form <b>990T</b>	<b>Tax Return History</b>	<b>2023</b>
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Name <b>LEGAL AID CENTER OF SOUTHERN NEVADA</b>	Employer Identification Number <b>88-0072562</b>
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\* Income shown net of expenses

	2019	2020	2021	2022	2023	2024
Business activity profit/loss						
Capital gains/losses						
Partner and S Corp gain/loss						
Rental income*						
Debt-financed income*						
Controlled organizations income/interest*						
Investment income, specific organizations*						
Exploited exempt activity income*						
Other income						
<b>Total trade or business income.</b>						
Compensation of officers, ect.						
Other salaries and wages						
Repairs and maintenance						
Bad debts						
Interest						
Taxes and licenses						
Depreciation and Depletion						
Deferred compensation plans						
Employee benefit programs						



Form <b>990T</b>	<b>Tax Return History</b>	<b>2023</b>
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Name <b>LEGAL AID CENTER OF SOUTHERN NEVADA</b>	Employer Identification Number <b>88-0072562</b>
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	2019	2020	2021	2022	2023	2024
Other deductions .....						
Net income (first activity, year 2019 & prior)						
UBTI from all trades .....	0	0	0	0	0	
Charitable contributions .....						
Net operating loss deduction .....						
Specific deduction .....				1,000	1,000	
Section 199A deduction (trusts) .....						
Income after deductions .....						
Income tax (corporate or trust) .....						
Other taxes .....						
<b>Total taxes</b> .....						
General business credit .....						
Other credits .....						
<b>Net tax after credits</b> .....						
Estimated tax payments .....				15,531		
Other payments .....						
<b>Balance due /-Overpayment</b> .....				-15,531		

