



Consolidated Financial Statements

For the Years Ended December 31, 2024 and 2023

LAWYERS FOR GOOD GOVERNMENT, INC. AND AFFILIATE

Consolidated Financial Statements

For the Years Ended December 31, 2024 and 2023

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Independent Auditors' Report

To the Board of Directors
Lawyers for Good Government, Inc. and Affiliate
Washington, District of Columbia

Opinion

We have audited the accompanying consolidated financial statements of Lawyers for Good Government, Inc. and Affiliate (a nonprofit organization), which comprise the consolidated statements of financial position as of December 31, 2024 and 2023 and the related consolidated statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the consolidated financial statements.

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial positions of Layers for Good Government, Inc. and Affiliate as of December 31, 2024 and 2023, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Lawyers for Good Government, Inc. and Affiliate and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, which raise substantial doubt about the Lawyers for Good Government, Inc. and Affiliate's ability to continue as a going concern within one year after the date that the consolidated financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the consolidated financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Lawyers for Good Government, Inc. and Affiliate's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Lawyers for Good Government, Inc. and Affiliate's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The accompanying consolidated statements of financial position, statements of activities and functional expenses are presented for purposes of additional analysis and are not a required part of the consolidated financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the consolidated financial statements as a whole.

Kelly Vitale Raffol, LLC

Boston, Massachusetts
November 3, 2025

LAWYERS FOR GOOD GOVERNMENT, INC. AND AFFILIATE

Consolidated Statements of Financial Position

As of December 31, 2024 and 2023

	<u>2024</u>	<u>2023</u>
<i>Assets</i>		
Cash and cash equivalents	\$ 5,437,100	\$ 1,676,521
Accounts receivable, net	320,489	693,000
Prepaid expenses	23,743	12,484
Fixed assets, net	13,269	4,204
	<hr/>	<hr/>
<i>Total assets</i>	<u>\$ 5,794,601</u>	<u>\$ 2,386,209</u>
<i>Liabilities and Net Assets</i>		
<i>Liabilities:</i>		
Accounts payable	\$ 484,850	\$ 68,303
Accrued expenses	147,491	110,964
	<hr/>	<hr/>
<i>Total liabilities</i>	<u>632,341</u>	<u>179,267</u>
<i>Net Assets:</i>		
Without donor restrictions	1,277,579	875,590
With donor restrictions	3,884,681	1,331,352
	<hr/>	<hr/>
<i>Total net assets</i>	<u>5,162,260</u>	<u>2,206,942</u>
<i>Total liabilities and net assets</i>	<u>\$ 5,794,601</u>	<u>\$ 2,386,209</u>

See accompanying notes to financial statements.

LAWYERS FOR GOOD GOVERNMENT, INC. AND AFFILIATE

Consolidated Statement of Activities

For the Year Ended December 31, 2024

	<i>Without Donor Restrictions</i>	<i>With Donor Restrictions</i>	<i>Total</i>
<i>Revenue and Support</i>			
Grants and contributions	\$ 2,191,108	\$ 4,686,006	\$ 6,877,114
Service fees	219,100	-	219,100
Net investment income	115,138	-	115,138
Donated goods and services	23,276,998	-	23,276,998
Net assets released from restrictions	2,132,677	(2,132,677)	-
	<i>Total revenue and support</i>	<i>27,935,021</i>	<i>2,553,329</i>
<i>Expenses</i>			
Program services	26,069,109	-	26,069,109
General and administrative	878,661	-	878,661
Fundraising	585,262	-	585,262
	<i>Total expenses</i>	<i>27,533,032</i>	<i>-</i>
	<i>Change in net assets</i>	<i>401,989</i>	<i>2,553,329</i>
	<i>Net assets, beginning of year</i>	<i>875,590</i>	<i>1,331,352</i>
	<i>Net assets, end of year</i>	<i>\$ 1,277,579</i>	<i>\$ 3,884,681</i>
		<i>\$ 5,162,260</i>	

See accompanying notes to financial statements.

LAWYERS FOR GOOD GOVERNMENT, INC. AND AFFILIATE

Consolidated Statement of Activities

For the Year Ended December 31, 2023

	<i>Without Donor Restrictions</i>	<i>With Donor Restrictions</i>	<i>Total</i>
<i>Revenue and Support</i>			
Grants and contributions	\$ 1,428,459	\$ 1,759,645	\$ 3,188,104
Service fees	8,271	-	8,271
Net investment income	234	-	234
Donated goods and services	26,241,178	-	26,241,178
Net assets released from restrictions	758,930	(758,930)	-
<i>Total revenue and support</i>	28,437,072	1,000,715	29,437,787
<i>Expenses</i>			
Program services	27,679,747	-	27,679,747
General and administrative	502,651	-	502,651
Fundraising	359,671	-	359,671
<i>Total expenses</i>	28,542,069	-	28,542,069
<i>Change in net assets</i>	(104,997)	1,000,715	895,718
<i>Net assets, beginning of year</i>	980,587	330,637	1,311,224
<i>Net assets, end of year</i>	\$ 875,590	\$ 1,331,352	\$ 2,206,942

See accompanying notes to financial statements.

LAWYERS FOR GOOD GOVERNMENT, INC. AND AFFILIATE

Consolidated Statement of Cash Flows

For the Years Ended December 31, 2024 and 2023

	<u>2024</u>	<u>2023</u>
<i>Cash Flows from Operating Activities</i>		
Change in net assets	\$ 2,955,318	\$ 895,718
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:		
Depreciation expense	4,695	3,243
Changes in:		
Accounts receivable, net	372,511	(573,953)
Prepaid expenses	(11,259)	1,084
Accounts payable	416,547	55,788
Accrued expenses	36,527	49,763
<i>Net cash provided by operating activities</i>	<u>3,774,339</u>	<u>431,643</u>
<i>Cash Flows from Investing Activities</i>		
Purchase of fixed assets	<u>(13,760)</u>	-
<i>Net cash used in investing activities</i>	<u>(13,760)</u>	-
<i>Net change in cash and cash equivalents</i>	3,760,579	431,643
<i>Cash and cash equivalents, beginning of year</i>	<u>1,676,521</u>	<u>1,244,878</u>
<i>Cash and cash equivalents, end of year</i>	<u>\$ 5,437,100</u>	<u>\$ 1,676,521</u>

See accompanying notes to financial statements.

LAWYERS FOR GOOD GOVERNMENT, INC. AND AFFILIATE

Consolidated Statement of Functional Expenses

For the Year Ended December 31, 2024

	<i>Program Services</i>	<i>General and Administrative</i>	<i>Fundraising</i>	<i>Total</i>
Salary and wages	\$ 1,350,933	\$ 414,787	\$ 327,302	\$ 2,093,022
Payroll taxes	100,482	30,649	23,973	155,104
Fringe benefits	138,771	62,863	34,108	235,742
Advertising	8,171	2,142	1,759	12,072
Consultants and contractors	990,223	287,431	152,683	1,430,337
Depreciation	-	4,695	-	4,695
Donated goods and services	23,276,998	-	-	23,276,998
Dues and subscriptions	7,139	2,299	1,324	10,762
Fees	15,821	9,094	3,949	28,864
Insurance	13,520	4,128	3,287	20,935
Meals	1,089	-	-	1,089
Miscellaneous	-	108	-	108
Printing and postage	4,264	1,331	934	6,529
Supplies	1,565	359	167	2,091
Technology expenses	94,401	37,825	22,195	154,421
Telephone and internet	16,472	5,374	3,895	25,741
Travel	49,260	15,576	9,686	74,522
<i>Total expenses</i>	<u>\$ 26,069,109</u>	<u>\$ 878,661</u>	<u>\$ 585,262</u>	<u>\$ 27,533,032</u>

See accompanying notes to financial statements.

LAWYERS FOR GOOD GOVERNMENT, INC. AND AFFILIATE

Consolidated Statement of Functional Expenses

For the Year Ended December 31, 2023

	<i>Program Services</i>	<i>General and Administrative</i>	<i>Fundraising</i>	<i>Total</i>
Salary and wages	\$ 968,921	\$ 266,732	\$ 245,286	\$ 1,480,939
Payroll taxes	69,409	18,672	16,744	104,825
Fringe benefits	114,055	60,833	27,017	201,905
Advertising	1,017	90	97	1,204
Consultants and contractors	179,115	96,388	24,651	300,154
Depreciation	-	3,243	-	3,243
Donated goods and services	26,241,178	-	-	26,241,178
Dues and subscriptions	4,467	360	432	5,259
Fees	4,660	9,126	4,326	18,112
Insurance	2,681	10,745	1,049	14,475
Meals	566	-	24	590
Miscellaneous	1,871	441	3,104	5,416
Printing and postage	2,857	2,189	770	5,816
Supplies	119	48	46	213
Technology expenses	67,950	29,129	33,115	130,194
Telephone and internet	14,125	3,678	2,629	20,432
Travel	6,756	977	381	8,114
<i>Total expenses</i>	<u>\$ 27,679,747</u>	<u>\$ 502,651</u>	<u>\$ 359,671</u>	<u>\$ 28,542,069</u>

See accompanying notes to financial statements.

LAWYERS FOR GOOD GOVERNMENT, INC. AND AFFILIATE

Notes to Consolidated Financial Statements

For the Years Ended December 31, 2024 and 2023

Note 1. Nature of Activities

Lawyers for Good Government (L4GG) is a rapidly growing fully remote non-profit organization focused on mobilizing lawyers and advocates in large-scale pro bono programs and issue advocacy campaigns to establish and enforce human rights and equality under the law. We were founded in November 2016 to respond to anticipated threats to human rights and the rule of law, and since then, have brought more than 125,000 lawyers and concerned community members together to fight for human rights and equal justice.

When legal needs emerge, L4GG launches, scales, and manages rapid and effective response programs and policy advocacy to address both the causes and the impacts of inequity in our political and legal system. We show up where we're needed, when we're needed—and lately, we've been needed to defend the human rights of asylum seekers, protect communities impacted by climate change, fight for racial justice, and more.

Note 2. Summary of Significant Accounting Policies

Basis of Accounting and Presentation

The financial statements of the Organization have been prepared on the accrual basis of accounting and accordingly reflect all significant receivables, payables, and other liabilities. Revenues are recognized when the services are performed, and expenses are recorded as incurred.

As required by the FASB Accounting Standards Codification, the Organization's net assets, revenues, gains, and losses are classified based on the existence or absence of donor- or grantor-imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

Net assets without donor restrictions: Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions.

Net assets with donor restrictions: Net assets subject to donor- (or certain grantor-) imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates those resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

Use of Estimates and Assumptions

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

LAWYERS FOR GOOD GOVERNMENT, INC. AND AFFILIATE

Notes to Consolidated Financial Statements

For the Years Ended December 31, 2024 and 2023

Note 2. Summary of Significant Accounting Policies (Continued)

Cash and Cash Equivalents

The Organization considers cash and cash equivalents to be cash on hand, cash in operating bank accounts, sweep accounts and money market funds. The Organization considers all highly liquid investments with an initial maturity of three months or less to be cash equivalents.

Accounts Receivable

Accounts receivable is stated at the amount the Organization expects to collect from outstanding balances. The Organization considers accounts receivable to be fully collectible; accordingly, no allowance for doubtful accounts is required. If amounts become uncollectible, they will be recognized as an expense when management makes that determination.

Fixed Assets

Fixed assets are recorded at cost or if donated, at fair value on the date of receipt. Depreciation is provided for in amounts sufficient to relate the cost of depreciable assets to operations over their estimated service lives. The Organization's capitalization policy is any amount over \$2,500.

The Organization computes depreciation using the straight-line method over the following estimated lives:

Computer and technology	3 Years
Office equipment and furniture	3 Years

Income Tax Status

Lawyers for Good Government, Inc. (c3) qualifies as a tax-exempt organization under Section 501(c)(3) of the Internal Revenue Code. This code section enables the Organization to accept donations which qualifies as charitable contributions to the donor. Lawyers for Good Government Action Fund (c4) is exempt from federal income tax under Section 501(c)(4) of the Internal Revenue Code.

Revenue Recognition

Contributions: The Organization recognizes contributions when cash, securities, other assets, and unconditional promises to give, or notification of a beneficial interest are received. Conditional promises to give – that is, those with a measurable performance or other barrier and a right of return – are not recognized until the conditions on which they depend have been met.

LAWYERS FOR GOOD GOVERNMENT, INC. AND AFFILIATE

Notes to Consolidated Financial Statements

For the Years Ended December 31, 2024 and 2023

Note 2. Summary of Significant Accounting Policies (Continued)

Unconditional contributions may or may not be subject to donor-imposed restrictions. Donor-imposed restrictions limit the use of the donated assets but are less specific than donor-imposed conditions. Contributions received and unconditional promises to give are measured at their fair values and are reported as an increase in net assets. The Organization reports gifts of cash and other assets as restricted support if they are received with donor stipulations about the use of the donated assets, or if they are designated as support for future periods.

A portion of the Organization's revenue is derived from government contracts and grants, which are conditional based upon certain performance requirements and/ or the incurrence of allowable qualifying expenses. Revenue earned from these grants are subject to certain regulations. Amounts received are recognized as revenue when the Organization has incurred expenditures in compliance with specific contract or grant provisions. Amounts received prior to incurring qualifying expenditures are reported as refundable advances in the statement of financial position. At December 31, 2024, unrecognized grant awards were approximately \$3,750,000 because qualifying expenditures have not yet been incurred.

Exchange transactions: Reciprocal transfers in which each party receives and sacrifices goods or services with approximate commensurate value are recognized as exchange transactions. The Organization adopted Accounting Standards Codification (ASC) Topic 606, Revenue from Contracts with Customers (Topic 606) using the modified retrospective method applied to all contracts not completed as of the date of the adoption. The core principle is that an entity should recognize revenue to depict the transfer of promised goods or services to customers in an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods or services. To achieve that core principle, an entity should apply the following steps: (i) identify the contract(s) with a customer, (ii) identify the performance obligations in the contract, (iii) determine the transaction price, (iv) allocate the transaction price to the performance obligations in the contract and (v) recognize revenue when (or as) the entity satisfies a performance obligation.

The Organization applies Topic 606 to exchange transactions in which it receives consideration for products or services offered. Under U.S. GAAP, these arrangements are exchange transactions between the Organization and the customers participating in the Organization's programs or using their services. The Organization's revenue is derived from grants and contributions from individuals and corporations. All revenue is recorded at estimated net realizable amounts.

Contributed Services and Gifts in Kind

Presentation and Disclosures by Not-for-Profit Entities for Contributed Non-Financial Assets (Topic 958), required entities to present contributed non-financial assets as a separate line item in the statement of activities. These services are reported as contributions in the consolidated financial statements at their estimated fair values at the time of receipt. Donated services are similarly reported when services are performed which would otherwise have been purchased or performed by Organization personnel.

Many individuals volunteer their time and perform a variety of tasks that assist the Organization with specific educational programs, administrative and clerical functions as well as various committee assignments, the consolidated financial statements reflect the estimated value of these contributed services.

LAWYERS FOR GOOD GOVERNMENT, INC. AND AFFILIATE

Notes to Consolidated Financial Statements

For the Years Ended December 31, 2024 and 2023

Note 2. Summary of Significant Accounting Policies (Continued)

Functional Allocation of Expenses

The costs of providing programs and other activities have been summarized on a functional basis in the statement of functional expenses. Accordingly, certain costs have been allocated among program services and supporting services benefited. Such allocations are determined by management on an equitable basis. Professional fees, salaries, payroll taxes and benefits are allocated depending on time and effort. Rent is allocated in accordance with square footage used by full-time equivalents.

The following functional expenses are directly allocated to the programs, projects and departments as they are utilized:

- Travel
- Insurance
- Information technology
- Office expenses

The following functional expenses are allocated depending on time and effort:

- Payroll taxes and benefits
- Professional fees
- Salaries

Adopted Accounting Pronouncements

In June 2016, the FASB issued ASU No. 2016-13, *Financial Instruments – Credit Losses (Topic 326)*. The ASU introduces a new credit loss methodology, Current Expected Credit Losses (CECL), which requires earlier recognition of credit losses, while also providing additional transparency about credit risk. The FASB has issued several updates to the ASU since its original issuance in 2016. The CECL methodology utilizes a lifetime “expected credit loss” measurement objective for the recognition of credit losses at the time the financial asset is originated or acquired. The expected credit losses are adjusted each period for changes in expected lifetime credit losses. The CECL methodology replaces the multiple impairment methods permitted to be utilized in prior years, which generally require that a loss be incurred before it is recognized. On January 1, 2024, the Organization adopted the ASU prospectively. The impact of the adoption of this ASU was immaterial to the financial statements. Accordingly, there was no adjustment to net assets upon adoption. The Organization has not restated comparative information for the prior year and, therefore, the comparative information for the prior year is reported in accordance with previously applicable GAAP.

LAWYERS FOR GOOD GOVERNMENT, INC. AND AFFILIATE

Notes to Consolidated Financial Statements

For the Years Ended December 31, 2024 and 2023

Note 3. Concentration of Credit Risk

The Organization maintains its cash and cash equivalents at a major bank. The Federal Deposit Insurance Corporation (FDIC) insures balances in non-interest bearing and other deposit accounts as an aggregate balance at each financial institution up to \$250,000. The risk is managed by maintaining all cash accounts in high-quality financial institutions insured by the FDIC up to \$250,000. At December 31, 2024 and 2023 the Organization had \$4,611,974 and \$954,185, respectively, in excess of FDIC insurance.

Note 4. Liquidity and Availability of Financial Assets

The table below presents the Organization's financial assets available within one year to meet its general expenditures at December 31, 2024 and 2023:

	<i>2024</i>	<i>2023</i>
Financial assets at year-end:		
Cash and cash equivalents	\$ 5,437,100	\$ 1,676,521
Accounts receivable, net	320,489	693,000
	<i>Total financial assets</i>	5,757,589
	5,757,589	2,369,521
Less: net assets with donor restrictions	3,884,681	1,331,352
	<i>Financial assets available to meet general expenditures over the next 12 months</i>	\$ 1,872,908
	\$ 1,872,908	\$ 1,038,169

Note 5. Fixed Assets

Fixed assets consist of the following as of December 31, 2024 and 2023:

	<i>2024</i>	<i>2023</i>
Computer and technology	32,687	33,529
Office equipment and furniture	210	210
	32,897	33,739
Less: accumulated depreciation	(19,628)	(29,535)
	<i>Fixed assets, net</i>	\$ 13,269
	\$ 13,269	\$ 4,204

Depreciation amounted to \$4,695 and \$3,243 for the years ended December 31, 2024 and 2023, respectively.

LAWYERS FOR GOOD GOVERNMENT, INC. AND AFFILIATE

Notes to Consolidated Financial Statements

For the Years Ended December 31, 2024 and 2023

Note 6. Subsequent Events

The Organization evaluated events that occurred after December 31, 2024, the date of the consolidated statement of financial position, but before the date the consolidated financial statements were available to be issued, November 3, 2025, for potential recognition or disclosure in the consolidated financial statements. There were no material subsequent events noted that would require disclosure.

Supplementary Information

LAWYERS FOR GOOD GOVERNMENT, INC. AND AFFILIATE

Consolidating Statement of Financial Position

For the Year Ended December 31, 2024

<i>Assets</i>	<u><i>LAGG (c3)</i></u>	<u><i>LAGG (c4)</i></u>	<u><i>Eliminations</i></u>	<u><i>Total</i></u>
Cash and cash equivalents	\$ 5,268,724	\$ 168,376	\$ -	\$ 5,437,100
Accounts receivable, net	320,489	-	-	320,489
Prepaid expenses	23,743	-	-	23,743
Fixed assets, net	13,269	-	-	13,269
Due from affiliate	61,064	-	(61,064)	-
<i>Total assets</i>	<u><u>\$ 5,687,289</u></u>	<u><u>\$ 168,376</u></u>	<u><u>\$ (61,064)</u></u>	<u><u>\$ 5,794,601</u></u>
<i>Liabilities and Net Assets</i>				
Accounts payable	\$ 484,850	\$ -	\$ -	\$ 484,850
Accrued expenses	147,491	-	-	147,491
Due to affiliate	-	61,064	(61,064)	-
<i>Total liabilities</i>	<u>632,341</u>	<u>61,064</u>	<u>(61,064)</u>	<u>632,341</u>
<i>Net Assets</i>				
Without donor restrictions	1,170,267	107,312	-	1,277,579
With donor restrictions	3,884,681	-	-	3,884,681
<i>Total net assets</i>	<u>5,054,948</u>	<u>107,312</u>	<u>-</u>	<u>5,162,260</u>
<i>Total liabilities and net assets</i>	<u><u>\$ 5,687,289</u></u>	<u><u>\$ 168,376</u></u>	<u><u>\$ (61,064)</u></u>	<u><u>\$ 5,794,601</u></u>

LAWYERS FOR GOOD GOVERNMENT, INC. AND AFFILIATE

Consolidating Statement of Financial Position

For the Year Ended December 31, 2023

<i>Assets</i>	<u><i>LAGG (c3)</i></u>	<u><i>LAGG (c4)</i></u>	<u><i>Eliminations</i></u>	<u><i>Total</i></u>
Cash and cash equivalents	\$ 1,540,102	\$ 136,419	\$ -	\$ 1,676,521
Accounts receivable, net	693,000	-	-	693,000
Prepaid expenses	12,484	-	-	12,484
Fixed assets, net	4,204	-	-	4,204
Due from affiliate	32,895	-	(32,895)	-
	<hr/>			
<i>Total assets</i>	<u>\$ 2,282,685</u>	<u>\$ 136,419</u>	<u>\$ (32,895)</u>	<u>\$ 2,386,209</u>
<i>Liabilities and Net Assets</i>				
Accounts payable	\$ 68,303	\$ -	\$ -	\$ 68,303
Accrued expenses	110,964	-	-	110,964
Due to affiliate	-	32,895	(32,895)	-
	<hr/>			
<i>Total liabilities</i>	<u>179,267</u>	<u>32,895</u>	<u>(32,895)</u>	<u>179,267</u>
<i>Net Assets</i>				
Without donor restrictions	772,066	103,524	-	875,590
With donor restrictions	1,331,352	-	-	1,331,352
	<hr/>			
<i>Total net assets</i>	<u>2,103,418</u>	<u>103,524</u>	<u>-</u>	<u>2,206,942</u>
	<hr/>			
<i>Total liabilities and net assets</i>	<u>\$ 2,282,685</u>	<u>\$ 136,419</u>	<u>\$ (32,895)</u>	<u>\$ 2,386,209</u>

LAWYERS FOR GOOD GOVERNMENT, INC. AND AFFILIATE

Consolidating Statement of Activities

For the Year Ended December 31, 2024

	<i>L4GG (c3)</i> <i>Without Donor</i> <i>Restrictions</i>	<i>L4GG (c3)</i> <i>With Donor</i> <i>Restrictions</i>	<i>L4GG (c4)</i> <i>Without Donor</i> <i>Restrictions</i>	<i>Total</i>
<i>Revenue and Support</i>				
Grants and contributions	\$ 2,137,465	\$ 4,686,006	\$ 53,643	\$ 6,877,114
Service fees	219,100	-	-	219,100
Net investment income	115,138	-	-	115,138
Donated goods and services	23,276,998	-	-	23,276,998
Net assets released from restrictions	2,132,677	(2,132,677)	-	-
<i>Total revenue and support</i>	27,881,378	2,553,329	53,643	30,488,350
<i>Expenses</i>				
Program services	26,067,069	-	2,040	26,069,109
General and administrative	830,846	-	47,815	878,661
Fundraising	585,262	-	-	585,262
<i>Total expenses</i>	27,483,177	-	49,855	27,533,032
<i>Change in net assets</i>	398,201	2,553,329	3,788	2,955,318
<i>Net assets, beginning of year</i>	772,066	1,331,352	103,524	2,206,942
<i>Net assets, end of year</i>	\$ 1,170,267	\$ 3,884,681	\$ 107,312	\$ 5,162,260

LAWYERS FOR GOOD GOVERNMENT, INC. AND AFFILIATE

Consolidating Statement of Activities

For the Year Ended December 31, 2023

	<i>L4GG (c3)</i> <i>Without Donor</i> <i>Restrictions</i>	<i>L4GG (c3)</i> <i>With Donor</i> <i>Restrictions</i>	<i>L4GG (c4)</i> <i>Without Donor</i> <i>Restrictions</i>	<i>Total</i>
<i>Revenue and Support</i>				
Grants and contributions	\$ 1,386,658	\$ 1,759,645	\$ 41,801	\$ 3,188,104
Service fees	8,271	-	-	8,271
Net investment income	234	-	-	234
Donated goods and services	26,241,178	-	-	26,241,178
Net assets released from restrictions	758,930	(758,930)	-	-
<i>Total revenue and support</i>	28,395,271	1,000,715	41,801	29,437,787
<i>Expenses</i>				
Program services	27,676,560	-	3,187	27,679,747
General and administrative	487,523	-	15,128	502,651
Fundraising	359,671	-	-	359,671
<i>Total expenses</i>	28,523,754	-	18,315	28,542,069
<i>Change in net assets</i>	(128,483)	1,000,715	23,486	895,718
<i>Net assets, beginning of year</i>	900,549	330,637	80,038	1,311,224
<i>Net assets, end of year</i>	\$ 772,066	\$ 1,331,352	\$ 103,524	\$ 2,206,942

LAWYERS FOR GOOD GOVERNMENT, INC. AND AFFILIATE

Consolidating Statement of Functional Expenses

For the Year Ended December 31, 2024

Lawyers for Good Government, Inc. (c3)

	<i>Program Services</i>	<i>General and Administrative</i>	<i>Fundraising</i>	<i>Total</i>
Salary and wages	\$ 1,349,442	\$ 389,721	\$ 327,302	\$ 2,066,465
Payroll taxes	100,362	28,909	23,973	153,244
Fringe benefits	138,618	60,422	34,108	233,148
Advertising	8,170	2,066	1,759	11,995
Consultants and contractors	990,044	275,599	152,683	1,418,326
Depreciation	-	4,695	-	4,695
Donated goods and services	23,276,998	-	-	23,276,998
Dues and subscriptions	7,139	2,299	1,324	10,762
Fees	15,805	4,832	3,949	24,586
Insurance	13,519	3,858	3,287	20,664
Meals	1,089	-	-	1,089
Miscellaneous	-	108	-	108
Printing and postage	4,257	1,284	934	6,475
Supplies	1,565	359	167	2,091
Technology expenses	94,345	36,133	22,195	152,673
Telephone and internet	16,458	5,089	3,895	25,442
Travel	49,258	15,472	9,686	74,416
<i>Total expenses</i>	<u>\$ 26,067,069</u>	<u>\$ 830,846</u>	<u>\$ 585,262</u>	<u>\$ 27,483,177</u>

Lawyers for Good Government Action Fund (c4)

	<i>Program Services</i>	<i>General and Administrative</i>	<i>Fundraising</i>	<i>Total</i>
Salary and wages	\$ 1,491	\$ 25,066	\$ -	\$ 26,557
Payroll taxes	120	1,740	-	1,860
Fringe benefits	153	2,441	-	2,594
Advertising	1	76	-	77
Consultants and contractors	179	11,832	-	12,011
Insurance	1	270	-	271
Travel	2	104	-	106
Fees	16	4,262	-	4,278
Printing and postage	7	47	-	54
Technology expenses	56	1,692	-	1,748
Telephone and internet	14	285	-	299
<i>Total expenses</i>	<u>\$ 2,040</u>	<u>\$ 47,815</u>	<u>\$ -</u>	<u>\$ 49,855</u>

LAWYERS FOR GOOD GOVERNMENT, INC. AND AFFILIATE

Consolidating Statement of Functional Expenses

For the Year Ended December 31, 2023

Lawyers for Good Government, Inc. (c3)

	<i>Program Services</i>	<i>General and Administrative</i>	<i>Fundraising</i>	<i>Total</i>
Salary and wages	\$ 966,526	\$ 262,230	\$ 245,286	\$ 1,474,042
Payroll taxes	69,202	18,365	16,744	104,311
Fringe benefits	113,637	60,332	27,017	200,986
Advertising	1,017	90	97	1,204
Consultants and contractors	179,094	90,207	24,651	293,952
Depreciation	-	3,243	-	3,243
Donated goods and services	26,241,178	-	-	26,241,178
Dues and subscriptions	4,467	360	432	5,259
Fees	4,645	5,886	4,326	14,857
Insurance	2,681	10,745	1,049	14,475
Meals	566	-	24	590
Miscellaneous	1,871	441	3,104	5,416
Printing and postage	2,857	2,189	770	5,816
Supplies	119	48	46	213
Technology expenses	67,846	28,791	33,115	129,752
Telephone and internet	14,098	3,619	2,629	20,346
Travel	6,756	977	381	8,114
Total expenses	\$ 27,676,560	\$ 487,523	\$ 359,671	\$ 28,523,754

Lawyers for Good Government Action Fund (c4)

	<i>Program Services</i>	<i>General and Administrative</i>	<i>Fundraising</i>	<i>Total</i>
Salary and wages	\$ 2,395	\$ 4,502	\$ -	\$ 6,897
Payroll taxes	207	307	-	514
Fringe benefits	418	501	-	919
Consultants and contractors	21	6,181	-	6,202
Fees	15	3,240	-	3,255
Technology expenses	104	338	-	442
Telephone and internet	27	59	-	86
Total expenses	\$ 3,187	\$ 15,128	\$ -	\$ 18,315