Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code).

▶ **Complete all entries in accordance with the instructions to the Form 5500.**

OMB Nos. 1210-0110
1210-0089

2025

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025

A This return/report is for:
- [ ] a multiemployer plan
- [ ] a multiple-employer plan (Filers checking this box must provide participating employer information in accordance with the form instructions.)
- [X] a single-employer plan
- [ ] a DFE (specify) _____

B This return/report is:
- [ ] the first return/report
- [ ] the final return/report
- [ ] an amended return/report
- [ ] a short plan year return/report (less than 12 months)

C If the plan is a collectively-bargained plan, check here. . . . . ▶ [ ]

D Check box if filing under:
- [X] Form 5558
- [ ] automatic extension
- [ ] the DFVC program
- [ ] special extension (enter description)

E If this is a retroactively adopted plan permitted by SECURE Act section 201, check here. . . . . ▶ [ ]

Part II Basic Plan Information—enter all requested information

1a Name of plan
SOUTH CAROLINA LEGAL SERVICES 401(K) PROFIT SHARING PLAN

1b Three-digit plan number (PN) ▶ 003

1c Effective date of plan 01/01/2002

2a Plan sponsor's name (employer, if for a single-employer plan)
Mailing address (include room, apt., suite no. and street, or P.O. Box)
City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions)
SOUTH CAROLINA LEGAL SERVICES

2109 BULL STREET
COLUMBIA, SC 29201

2b Employer Identification Number (EIN)
57-0485205

2c Plan Sponsor's telephone number
803-744-4181

2d Business code (see instructions)
541190

Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including accompanying schedules, statements and attachments, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

SIGN HERE	Filed with authorized/valid electronic signature.	10/05/2026	SHUNNA JETER
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a Plan administrator's name and address [X] Same as Plan Sponsor	**3b** Administrator's EIN	
	3c Administrator's telephone number	
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: **a** Sponsor's name **c** Plan Name	**4b** EIN **4d** PN	

5	Total number of participants at the beginning of the plan year	**5**	150
6	Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines **6a(1), 6a(2), 6b, 6c,** and **6d**).		
a(1)	Total number of active participants at the beginning of the plan year	**6a(1)**	119
a(2)	Total number of active participants at the end of the plan year	**6a(2)**	119
b	Retired or separated participants receiving benefits	**6b**	1
c	Other retired or separated participants entitled to future benefits	**6c**	35
d	Subtotal. Add lines **6a(2)**, **6b**, and **6c**.	**6d**	155
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	1
f	Total. Add lines **6d** and **6e**.	**6f**	156
g(1)	Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item)	**6g(1)**	139
g(2)	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g(2)**	138
h	Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.	**6h**	0
7	Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:

2E 2F 2G 2K 2S 2T 2J 3D

b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions:

9a Plan funding arrangement (check all that apply)		**9b** Plan benefit arrangement (check all that apply)	
(1)	[ ] Insurance	**(1)**	[ ] Insurance
(2)	[ ] Code section 412(e)(3) insurance contracts	**(2)**	[ ] Code section 412(e)(3) insurance contracts
(3)	[X] Trust	**(3)**	[X] Trust
(4)	[ ] General assets of the sponsor	**(4)**	[ ] General assets of the sponsor

10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

a Pension Schedules

- **(1)** [X] **R** (Retirement Plan Information)
- **(2)** [ ] **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary
- **(3)** [ ] **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary
- **(4)** [ ] **DCG** (Individual Plan Information) – Number Attached _____
- **(5)** [ ] **MEP** (Multiple-Employer Retirement Plan Information)

b General Schedules

- **(1)** [X] **H** (Financial Information)
- **(2)** [ ] **I** (Financial Information – Small Plan)
- **(3)** [ ] **A** (Insurance Information) – Number Attached 0
- **(4)** [X] **C** (Service Provider Information)
- **(5)** [X] **D** (DFE/Participating Plan Information)
- **(6)** [ ] **G** (Financial Transaction Schedules)

Part III Form M-1 Compliance Information (to be completed by welfare benefit plans)

11a If the plan provides welfare benefits, was the plan subject to the Form M-1 filing requirements during the plan year? (See instructions and 29 CFR 2520.101-2.) ..... ☐ Yes ☐ No

If "Yes" is checked, complete lines 11b and 11c.

11b Is the plan currently in compliance with the Form M-1 filing requirements? (See instructions and 29 CFR 2520.101-2.) ..... ☐ Yes ☐ No

11c Enter the Receipt Confirmation Code for the 2025 Form M-1 annual report. If the plan was not required to file the 2025 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code_____

SCHEDULE C (Form 5500)	Service Provider Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ **File as an attachment to Form 5500.**	**2025** **This Form is Open to Public Inspection.**

For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025

A Name of plan
SOUTH CAROLINA LEGAL SERVICES 401(K) PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 003

C Plan sponsor's name as shown on line 2a of Form 5500
SOUTH CAROLINA LEGAL SERVICES

D Employer Identification Number (EIN)
57-0485205

Part I Service Provider Information (see instructions)

You must complete this Part, in accordance with the instructions, to report the information required for **each person** who received, directly or indirectly, $5,000 or more in total compensation (i.e., money or anything else of monetary value) in connection with services rendered to the plan or the person's position with the plan during the plan year. If a person received **only** eligible indirect compensation for which the plan received the required disclosures, you are required to answer line 1 but are not required to include that person when completing the remainder of this Part.

1 Information on Persons Receiving Only Eligible Indirect Compensation

a Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions).. . . . . [X] Yes [ ] No

b If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

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(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

2. Information on Other Service Providers Receiving Direct or Indirect Compensation. Except for those persons for whom you answered "Yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, $5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

(a) Enter name and EIN or address (see instructions)

FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
37 60 64 65	RECORDKEEPER	1575	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [X] No [ ]

(a) Enter name and EIN or address (see instructions)

MORGAN STANLEY SMITH BARNEY

26-4310632

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
55	ADVISOR	0	Yes [X] No [ ]	Yes [ ] No [X]	42392	Yes [ ] No [X]

(a) Enter name and EIN or address (see instructions)

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
			Yes [ ] No [ ]	Yes [ ] No [ ]		Yes [ ] No [ ]

Part I Service Provider Information (continued)

3. If you reported on line 2 receipt of indirect compensation, other than eligible indirect compensation, by a service provider, and the service provider is a fiduciary or provides contract administrator, consulting, custodial, investment advisory, investment management, broker, or recordkeeping services, answer the following questions for (a) each source from whom the service provider received $1,000 or more in indirect compensation and (b) each source for whom the service provider gave you a formula used to determine the indirect compensation instead of an amount or estimated amount of the indirect compensation. Complete as many entries as needed to report the required information for each source.

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
BNYM S&P 500 INDEX - BNY MELLON TR DREYFUS TRANSFER INC 200 PARK AVENUE NEW YORK, NY 10166	0.15%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
CALVERT EQUITY A - SS&C GIDS, INC 2000 CROWN COLONY DRIVE QUINCY, MA 02169	0.25%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
COL SEL MID CP VL A - COLUMBIA MGT 430 W 7TH STREET STE 219104 KANSAS CITY, MO 64105	0.25%

Part I Service Provider Information (continued)

3. If you reported on line 2 receipt of indirect compensation, other than eligible indirect compensation, by a service provider, and the service provider is a fiduciary or provides contract administrator, consulting, custodial, investment advisory, investment management, broker, or recordkeeping services, answer the following questions for (a) each source from whom the service provider received $1,000 or more in indirect compensation and (b) each source for whom the service provider gave you a formula used to determine the indirect compensation instead of an amount or estimated amount of the indirect compensation. Complete as many entries as needed to report the required information for each source.

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation		**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
INVS EQL WT S&P500 A - INVESCO INV	11 GREENWAY PLAZA, SUITE 100 HOUSTON, TX 77046	0.25%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation		**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
INVS GRTH & INC A - INVESCO INVEST	11 GREENWAY PLAZA, SUITE 100 HOUSTON, TX 77046	0.35%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation		**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
IS R2000 SM-CAP A - BNY MELLON INV	500 ROSS STREET 15253-4426 PITTSBURGH, PA 53442	0.05%

Part I Service Provider Information (continued)

3. If you reported on line 2 receipt of indirect compensation, other than eligible indirect compensation, by a service provider, and the service provider is a fiduciary or provides contract administrator, consulting, custodial, investment advisory, investment management, broker, or recordkeeping services, answer the following questions for (a) each source from whom the service provider received $1,000 or more in indirect compensation and (b) each source for whom the service provider gave you a formula used to determine the indirect compensation instead of an amount or estimated amount of the indirect compensation. Complete as many entries as needed to report the required information for each source.

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
TCW MW LOW DUR BD M - U.S. BANK GL 801 PENNSYLVANIA AVE SUITE 219252 KANSAS CITY, MI 64105	0.16%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
MORGAN STANLEY SMITH BARNEY	55	42392

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
NATIONAL FINANCIAL SERVICES LLC 04-3523567	

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.

Part II Service Providers Who Fail or Refuse to Provide Information

4 Provide, to the extent possible, the following information for each service provider who failed or refused to provide the information necessary to complete this Schedule.

(a) Enter name and EIN or address of service provider (see instructions)	**(b)** Nature of Service Code(s)	**(c)** Describe the information that the service provider failed or refused to provide

(a) Enter name and EIN or address of service provider (see instructions)	**(b)** Nature of Service Code(s)	**(c)** Describe the information that the service provider failed or refused to provide

(a) Enter name and EIN or address of service provider (see instructions)	**(b)** Nature of Service Code(s)	**(c)** Describe the information that the service provider failed or refused to provide

(a) Enter name and EIN or address of service provider (see instructions)	**(b)** Nature of Service Code(s)	**(c)** Describe the information that the service provider failed or refused to provide

(a) Enter name and EIN or address of service provider (see instructions)	**(b)** Nature of Service Code(s)	**(c)** Describe the information that the service provider failed or refused to provide

(a) Enter name and EIN or address of service provider (see instructions)	**(b)** Nature of Service Code(s)	**(c)** Describe the information that the service provider failed or refused to provide

Part III Termination Information on Accountants and Enrolled Actuaries (see instructions)

(complete as many entries as needed)

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

SCHEDULE D (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

DFE/Participating Plan Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).

▶ **File as an attachment to Form 5500.**

OMB No. 1210-0110

2025

This Form is Open to Public Inspection.

For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025

A Name of plan
SOUTH CAROLINA LEGAL SERVICES 401(K) PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 003

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
SOUTH CAROLINA LEGAL SERVICES

D Employer Identification Number (EIN)
57-0485205

Part I **Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs)**
(Complete as many entries as needed to report all interests in DFEs)

a Name of MTIA, CCT, PSA, or 103-12 IE: FA STABLE VALUE II

b Name of sponsor of entity listed in (a): FIDELITY MANAGEMENT TRUST COMPANY

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
04-3022712-026	C	698558

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

Part II **Information on Participating Plans (to be completed by DFEs, other than DCGs)**
(Complete as many entries as needed to report all participating plans. DCGs must report each participating plan using Schedule DCG.)

a Plan name

b Name of plan sponsor | **c** EIN-PN

a Plan name

b Name of plan sponsor | **c** EIN-PN

a Plan name

b Name of plan sponsor | **c** EIN-PN

a Plan name

b Name of plan sponsor | **c** EIN-PN

a Plan name

b Name of plan sponsor | **c** EIN-PN

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b Name of plan sponsor | **c** EIN-PN

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b Name of plan sponsor | **c** EIN-PN

a Plan name

b Name of plan sponsor | **c** EIN-PN

a Plan name

b Name of plan sponsor | **c** EIN-PN

a Plan name

b Name of plan sponsor | **c** EIN-PN

SCHEDULE H (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Financial Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500.**

OMB No. 1210-0110

2025

This Form is Open to Public Inspection

For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025

A Name of plan
SOUTH CAROLINA LEGAL SERVICES 401(K) PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 003

C Plan sponsor's name as shown on line 2a of Form 5500
SOUTH CAROLINA LEGAL SERVICES

D Employer Identification Number (EIN)
57-0485205

Part I Asset and Liability Statement

1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. **Round off amounts to the nearest dollar.** MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a	0	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	0	0
(2) Participant contributions	1b(2)	0	0
(3) Other	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	0	0
(2) U.S. Government securities	1c(2)	0	0
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)	0	0
(B) All other	1c(3)(B)	0	0
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)	0	0
(B) Common	1c(4)(B)	0	0
(5) Partnership/joint venture interests	1c(5)	0	0
(6) Real estate (other than employer real property)	1c(6)	0	0
(7) Loans (other than to participants)	1c(7)	0	0
(8) Participant loans	1c(8)	196323	246776
(9) Value of interest in common/collective trusts	1c(9)	683161	698558
(10) Value of interest in pooled separate accounts	1c(10)	0	0
(11) Value of interest in master trust investment accounts	1c(11)	0	0
(12) Value of interest in 103-12 investment entities	1c(12)	0	0
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	16641510	17357308
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	0	0
(15) Other	1c(15)	0	0

		(a) Beginning of Year	(b) End of Year
1d Employer-related investments:			
(1) Employer securities	1d(1)	0	0
(2) Employer real property	1d(2)	0	0
1e Buildings and other property used in plan operation	1e	0	0
1f Total assets (add all amounts in lines 1a through 1e)	1f	17520994	18302642
Liabilities			
1g Benefit claims payable	1g	0	0
1h Operating payables	1h	0	0
1i Acquisition indebtedness	1i	0	0
1j Other liabilities	1j	0	0
1k Total liabilities (add all amounts in lines 1g through1j)	1k	0	0
Net Assets			
1l Net assets (subtract line 1k from line 1f)	1l	17520994	18302642

Part II Income and Expense Statement

2 Plan income, expenses, and changes in net assets for the year. Include all income and expenses of the plan, including any trust(s) or separately maintained fund(s) and any payments/receipts to/from insurance carriers. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 2a, 2b(1)(E), 2e, 2f, and 2g.

Income		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: **(A)** Employers	2a(1)(A)	424840	
(B) Participants	2a(1)(B)	571395	
(C) Others (including rollovers)	2a(1)(C)	0	
(2) Noncash contributions	2a(2)	0	
(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		996235
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	0	
(B) U.S. Government securities	2b(1)(B)	0	
(C) Corporate debt instruments	2b(1)(C)	0	
(D) Loans (other than to participants)	2b(1)(D)	0	
(E) Participant loans	2b(1)(E)	7859	
(F) Other	2b(1)(F)	0	
(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		7859
(2) Dividends: **(A)** Preferred stock	2b(2)(A)	0	
(B) Common stock	2b(2)(B)	0	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	1438637	
(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		1438637
(3) Rents	2b(3)		0
(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)	0	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	0	
(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		0
(5) Unrealized appreciation (depreciation) of assets: **(A)** Real estate	2b(5)(A)	0	
(B) Other	2b(5)(B)	0	
(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		33747
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		0
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		0
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		0
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		998089
c Other income	2c		0
d Total income. Add all **income** amounts in column (b) and enter total	2d		3474567
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	2691344	
(2) To insurance carriers for the provision of benefits	2e(2)	0	
(3) Other	2e(3)	0	
(4) Total benefit payments. Add lines **2e(1)** through **(3)**	2e(4)		2691344
f Corrective distributions (see instructions)	2f		0
g Certain deemed distributions of participant loans (see instructions)	2g		0
h Interest expense	2h		0
i Administrative expenses:			
(1) Salaries and allowances	2i(1)	0	
(2) Contract administrator fees	2i(2)	0	
(3) Recordkeeping fees	2i(3)	1575	
(4) IQPA audit fees	2i(4)	0	
(5) Investment advisory and investment management fees	2i(5)	0	
(6) Bank or trust company trustee/custodial fees	2i(6)	0	
(7) Actuarial fees	2i(7)	0	
(8) Legal fees	2i(8)	0	
(9) Valuation/appraisal fees	2i(9)	0	
(10) Other trustee fees and expenses	2i(10)	0	
(11) Other expenses	2i(11)	0	
(12) Total administrative expenses. Add lines **2i(1)** through **(11)**	2i(12)		1575
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		2692919
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		781648
l Transfers of assets:			
(1) To this plan	2l(1)		0
(2) From this plan	2l(2)		0

Part III Accountant's Opinion

3 Complete lines 3a through 3c if the opinion of an independent qualified public accountant is attached to this Form 5500. Complete line 3d if an opinion is not attached.

a The attached opinion of an independent qualified public accountant for this plan is (see instructions):

(1) [X] Unmodified **(2)** [ ] Qualified **(3)** [ ] Disclaimer **(4)** [ ] Adverse

b Check the appropriate box(es) to indicate whether the IQPA performed an ERISA section 103(a)(3)(C) audit. Check both boxes (1) and (2) if the audit was performed pursuant to both 29 CFR 2520.103-8 and 29 CFR 2520.103-12(d). Check box (3) if pursuant to neither.

(1) [X] DOL Regulation 2520.103-8 **(2)** [ ] DOL Regulation 2520.103-12(d) **(3)** [ ] neither DOL Regulation 2520.103-8 nor DOL Regulation 2520.103-12(d).

c Enter the name and EIN of the accountant (or accounting firm) below:

(1) Name: FORVIS MAZARS, LLP **(2)** EIN: 44-0160260

d The opinion of an independent qualified public accountant is **not attached** as part of Schedule H because:

(1) [ ] This form is filed for a CCT, PSA, DCG or MTIA. **(2)** [ ] It will be attached to the next Form 5500 pursuant to 29 CFR 2520.104-50.

Part IV Compliance Questions

4 CCTs and PSAs do not complete Part IV. MTIAs, 103-12 IEs, and GIAs do not complete lines 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete lines 4j and 4l. MTIAs also do not complete line 4l. DCGs do not complete lines 4e, 4f, 4k, 4l, and 5, and DCGs generally complete the rest of Part IV collectively for all plans in the DCG, except as otherwise provided (see instructions).

During the plan year:

		Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)	**4a**	X		353
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)	**4b**		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)	**4c**		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)	**4d**		X	
e Was this plan covered by a fidelity bond?	**4e**	X		500000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	**4f**		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	**4g**		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	**4h**		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	**4i**	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)	**4j**		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	**4k**		X	
l Has the plan failed to provide any benefit when due under the plan?	**4l**		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	**4m**		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	**4n**			

5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year? [ ] Yes [X] No

If "Yes," enter the amount of any plan assets that reverted to the employer this year _____.

5b If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)

5b(1) Name of plan(s)	**5b(2)** EIN(s)	**5b(3)** PN(s)

5c Was the plan a defined benefit plan covered under the PBGC insurance program at any time during this plan year? (See ERISA section 4021 and instructions.) ..... ☐ Yes ☐ No ☐ Not determined

If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year _____.

SCHEDULE R (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Retirement Plan Information

This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500.**

OMB No. 1210-0110

2025

This Form is Open to Public Inspection.

For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025

A Name of plan
SOUTH CAROLINA LEGAL SERVICES 401(K) PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 003

C Plan sponsor's name as shown on line 2a of Form 5500
SOUTH CAROLINA LEGAL SERVICES

D Employer Identification Number (EIN)
57-0485205

Part I Distributions

All references to distributions relate only to payments of benefits during the plan year.

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions ..... | **1** |

2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits):

EIN(s): 04-6568107

Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.

3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year ..... | **3** |

Part II Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

If the plan is a defined benefit plan, go to line 8.

5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. **Date:** Month _____ Day _____ Year _____

If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.

6	**a** Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived)	**6a**	
	b Enter the amount contributed by the employer to the plan for this plan year	**6b**	
	c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount)	**6c**	

If you completed line 6c, skip lines 8 and 9.

7 Will the minimum funding amount reported on line 6c be met by the funding deadline? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

Part III Amendments

9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box. ..... ☐ **Increase** ☐ **Decrease** ☐ **Both** ☐ **No**

Part IV ESOPs (see instructions). If this is not a plan described under section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.

10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? ..... ☐ **Yes** ☐ **No**

11 **a** Does the ESOP hold any preferred stock? ..... ☐ **Yes** ☐ **No**

b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.) ..... ☐ **Yes** ☐ **No**

12 Does the ESOP hold any stock that is not readily tradable on an established securities market? ..... ☐ **Yes** ☐ **No**

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

13 Enter the following information for each employer that (1) contributed more than 5% of total contributions to the plan during the plan year or (2) was one of the top-ten highest contributors (measured in dollars). See instructions. *Complete as many entries as needed to report all applicable employers.*

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box* ☐ *and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box* ☐ *and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box* ☐ *and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box* ☐ *and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box* ☐ *and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box* ☐ *and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

14 Enter the number of deferred vested and retired participants (inactive participants), as of the beginning of the plan year, whose contributing employer is no longer making contributions to the plan for:

a The current plan year. Check the box to indicate the counting method used to determine the number of inactive participants: ☐ last contributing employer ☐ alternative ☐ reasonable approximation (see instructions for required attachment)	**14a**	
b The plan year immediately preceding the current plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment)	**14b**	
c The second preceding plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment)	**14c**	

15 Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:

a The corresponding number for the plan year immediately preceding the current plan year	**15a**	
b The corresponding number for the second preceding plan year	**15b**	

16 Information with respect to any employers who withdrew from the plan during the preceding plan year:

a Enter the number of employers who withdrew during the preceding plan year	**16a**	
b If line 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers	**16b**	

17 If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment ☐

Part VI Additional Information for Single-Employer and Multiemployer Defined Benefit Pension Plans

18 If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment ☐

19 If the total number of participants is 1,000 or more, complete lines (a) and (b):

a Enter the percentage of plan assets held as:
Public Equity: _____% Private Equity: _____% Investment-Grade Debt and Interest Rate Hedging Assets: _____%
High-Yield Debt: _____% Real Assets: _____% Cash or Cash Equivalents: _____% Other: _____%

b Provide the average duration of the Investment-Grade Debt and Interest Rate Hedging Assets:
☐ 0-5 years ☐ 5-10 years ☐ 10-15 years ☐ 15 years or more

20 **PBGC missed contribution reporting requirements.** If this is a multiemployer plan or a single-employer plan that is not covered by PBGC, skip line 20.

a Is the amount of unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40 greater than zero? ☐ Yes ☐ No

b If line 20a is "Yes," has PBGC been notified as required by ERISA sections 4043(c)(5) and/or 303(k)(4)? Check the applicable box:

☐ Yes.

☐ No. Reporting was waived under 29 CFR 4043.25(c)(2) because contributions equal to or exceeding the unpaid minimum required contribution were made by the 30th day after the due date.

☐ No. The 30-day period referenced in 29 CFR 4043.25(c)(2) has not yet ended, and the sponsor intends to make a contribution equal to or exceeding the unpaid minimum required contribution by the 30th day after the due date.

☐ No. Other. Provide explanation._____

Part VII IRS Compliance Questions

21a Does the plan satisfy the coverage and nondiscrimination tests of Code sections 410(b) and 401(a)(4) by combining this plan with any other plans under the permissive aggregation rules? ☐ Yes ☒ No

21b If this is a Code section 401(k) plan, check all boxes that apply to indicate how the plan is intended to satisfy the nondiscrimination requirements for employee deferrals and employer matching contributions (as applicable) under Code sections 401(k)(3) and 401(m)(2).

☒ Design-based safe harbor method

☐ "Prior year" ADP test

☒ "Current year" ADP test

☐ N/A

22 If the plan sponsor is an adopter of a pre-approved plan that received a favorable IRS Opinion Letter, enter the date of the Opinion Letter 06 / 30 / 2020 (MM/DD/YYYY) and the Opinion Letter serial number Q702438A .

South Carolina Legal Services

Independent Auditor's Report, Financial Statements, Supplementary Information, and Compliance Reports

December 31, 2025

South Carolina Legal Services
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December 31, 2025

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Independent Auditor's Report

Board of Directors
South Carolina Legal Services
Greenville, South Carolina

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of South Carolina Legal Services (the "Agency"), which comprise the statement of financial position as of December 31, 2025, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Agency as of December 31, 2025, and the results of its operations, changes in its net assets, and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*). Our responsibilities under those standards are further described in the "Auditor's Responsibilities for the Audit of the Financial Statements" section of our report. We are required to be independent of the Agency and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Agency's ability to continue as a going concern for one year after the date that the 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 financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Agency'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 the Agency's ability to continue as a going concern for a reasonable period of time.

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

Report on Summarized Comparative Information

We have previously audited the Agency's financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated April 30, 2025. In our opinion, the summarized comparative information presented herein as of and for the year ended December 31, 2024, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of revenues, expenses, and changes in net assets for LSC funds and Non-LSC funds is presented for purposes of additional analysis and is not a required part of the financial statements. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (the "Uniform Guidance"), is presented for the purpose of additional analysis and is not a required part of the financial statements.

Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of revenues, expenses, and changes in net assets for LSC funds and Non-LSC funds and schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated April 28, 2026, on our consideration of the Agency's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Agency's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Agency's internal control over financial reporting and compliance.

Forvis Mazars, LLP

Greenville, South Carolina
April 28, 2026

South Carolina Legal Services
Statement of Financial Position
December 31, 2025
(with comparative totals for 2024)

	2025	2024
ASSETS		
Cash and cash equivalents	$ 11,875,276	$ 9,543,039
Client escrow funds	21,401	30,979
Grants receivable	410,870	331,497
Accounts receivable	9,821	9,396
Prepaid expenses	123,218	158,386
Certificates of deposit	3,356,995	4,388,995
Right-of-use assets	48,298	53,305
Property and equipment, net	1,358,505	1,556,458
Total Assets	$ 17,204,384	$ 16,072,055
LIABILITIES AND NET ASSETS		
Accounts payable	$ 193,368	$ 195,414
Accrued expenses	1,333,074	1,214,212
Client trust deposits	21,401	30,979
Note payable	60,144	109,737
Operating lease liabilities	47,432	52,712
Refundable advances	4,796,805	3,921,911
Total Liabilities	6,452,224	5,524,965
Net Assets		
Without donor restrictions	10,691,946	10,290,383
With donor restrictions	60,214	256,707
Total Net Assets	10,752,160	10,547,090
Total Liabilities and Net Assets	$ 17,204,384	$ 16,072,055

South Carolina Legal Services
Statement of Activities
Year Ended December 31, 2025
(with comparative totals for 2024)

	Without Donor Restrictions	With Donor Restrictions			Totals	
		LSC	Non-LSC	Total	2025	2024
Support and Revenue						
Grants and contracts	$ 4,659,161	$ 7,924,859	$ 49,593	$ 7,974,452	$ 12,633,613	$ 13,075,020
United Way	12,724	-	2,844	2,844	15,568	15,416
Attorney fees	-	19,296	-	19,296	19,296	1,700
Other income	326,331	100	9,374	9,474	335,805	297,779
Interest income	199,651	136,333	-	136,333	335,984	386,764
Total Revenue	5,197,867	8,080,588	61,811	8,142,399	13,340,266	13,776,679
Net Assets Released From Restrictions						
Satisfaction of program restrictions	8,338,892	(8,080,588)	(258,304)	(8,338,892)	-	-
Total Support and Revenue	13,536,759	-	(196,493)	(196,493)	13,340,266	13,776,679
Expenses						
Program services	10,942,611	-	-	-	10,942,611	11,354,975
Supporting services	2,192,585	-	-	-	2,192,585	2,251,052
Total Expenses	13,135,196	-	-	-	13,135,196	13,606,027
Change in Net Assets	401,563	-	(196,493)	(196,493)	205,070	170,652
Net Assets, Beginning of Year	10,290,383	-	256,707	256,707	10,547,090	10,376,438
Net Assets, End of Year	$ 10,691,946	$ -	$ 60,214	$ 60,214	$ 10,752,160	$ 10,547,090

South Carolina Legal Services
Statement of Functional Expenses
Year Ended December 31, 2025
(with comparative totals for 2024)

	Program Services	Supporting Services	Totals 2025	Totals 2024
Salaries and Employee Benefits				
Salaries and Wages				
Lawyers	$ 3,654,927	$ 116,292	$ 3,771,219	$ 4,492,322
Paralegals	1,344,314	-	1,344,314	1,391,422
Support staff	2,503,278	228,664	2,731,942	2,568,770
Payroll taxes	496,105	101,316	597,421	643,561
Employee benefits	474,034	1,232,809	1,706,843	1,637,415
Total Salaries and Employee Benefits	8,472,658	1,679,081	10,151,739	10,733,490
Other Operating Expenses				
Advertising	41,254	3,649	44,903	16,987
Audit and accounting	121,553	13,507	135,060	138,327
Consultant	182,295	17,990	200,285	207,399
Contract labor	751,500	363	751,863	521,824
Contract services	4,761	8,630	13,391	16,749
Depreciation	3,190	243,716	246,906	243,716
Dues and fees	36,855	25,210	62,065	67,972
Equipment maintenance and rental	200,802	12,668	213,470	264,557
Insurance	123,742	11,347	135,089	123,435
Interest	5,528	-	5,528	8,591
Janitorial maintenance	90,510	-	90,510	90,554
Law library	65,781	-	65,781	64,305
Office expense	263,832	63,946	327,778	319,134
Office rent	106,219	-	106,219	130,788
Postage and printing	84,136	11,194	95,330	107,457
Recruiting	317	-	317	6,822
Telephone and internet	181,492	21,183	202,675	215,929
Training	112,505	75,935	188,440	220,664
Travel	25,365	4,166	29,531	34,953
Utilities	68,316	-	68,316	72,374
Total Expenses	$ 10,942,611	$ 2,192,585	$ 13,135,196	$ 13,606,027

South Carolina Legal Services
Statement of Cash Flows
Year Ended December 31, 2025
(with comparative totals for 2024)

	2025	2024
Operating Activities		
Change in net assets	$ 205,070	$ 170,652
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	246,906	243,716
Non-cash operating lease expense	5,007	38,637
Loss (gain) on disposal of property and equipment	3,058	(13,551)
Net changes in operating assets and liabilities:		
Grants and accounts receivable	(79,798)	76,336
Prepaid expenses	35,168	97,408
Accounts payable	(2,046)	(101,672)
Accrued expenses	118,862	(177,604)
Operating lease liabilities	(5,280)	(38,972)
Client trust deposits	(9,578)	6,280
Refundable advances	874,894	259,529
Net Cash Provided by Operating Activities	1,392,263	560,759
Investing Activities		
Maturity of certificates of deposit	1,032,000	118,021
Purchase of property and equipment	(52,011)	(199,298)
Proceeds from disposal of property and equipment	-	34,472
Net Cash Provided by (Used in) Investing Activities	979,989	(46,805)
Financing Activities		
Principal repayments of note payable	(49,593)	(46,529)
Net Cash Used in Financing Activities	(49,593)	(46,529)
Net Change in Cash, Cash Equivalents, and Client Escrow Funds	2,322,659	467,425
Cash, Cash Equivalents, and Client Escrow Funds, Beginning of Year	9,574,018	9,106,593
Cash, Cash Equivalents, and Client Escrow Funds, End of Year	$ 11,896,677	$ 9,574,018
Reconciliation to Statements of Financial Position		
Right-of-use assets obtained in exchange for new operating lease liabilities	$ -	$ 26,481
Reconciliation of Cash, Cash Equivalents, and Client Escrow Funds Reported Within the Statement of Financial Position That Sum to the Total of the Same Such Amounts in the Statement of Cash Flows		
Cash and cash equivalents	$ 11,875,276	$ 9,543,039
Client escrow funds	21,401	30,979
Cash, Cash Equivalents, and Client Escrow Funds, End of Year	$ 11,896,677	$ 9,574,018

1. Nature of Operations and Summary of Significant Accounting Policies

Nature of Operations

South Carolina Legal Services (the "Agency") is a nonprofit corporation organized for the purpose of providing legal assistance to persons, involved in noncriminal proceedings and similar matters, who are financially unable to afford legal assistance. Such assistance is generally provided to the entire state of South Carolina through offices in the following cities: Greenville, Spartanburg, Rock Hill, Columbia, Orangeburg, Pee Dee, Charleston, and Conway and leases office space in all counties without an office. The Agency also provides legal assistance and referral through Legal Assistance Telephone Intake Service ("LATIS") via a toll-free statewide telephone service. The Agency is funded principally through grants and contracts from Legal Services Corporation ("LSC"), a nonprofit corporation established by the United States Congress to administer a federal government legal assistance program.

Prior Year Comparative Totals

The financial statements include certain prior year summarized comparative information in total, but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the Agency's 2024 financial statements from which the information was derived.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and support and expenses during the reported period. Actual results could differ from those estimates.

Reporting

Net assets and support and revenues are classified based on the existence or absence of donor (or grantor) restrictions.

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

Net assets with donor restrictions are subject to donor (or certain grantor) restrictions. Some 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 restrictions are perpetual in nature, where the donor (or grantor) stipulates that resources be maintained in perpetuity.

Cash and Cash Equivalents

The Agency considers all highly liquid investments with an original maturity of three months or less on the date of purchase to be cash equivalents. At times throughout the year, the Agency may maintain bank balances in excess of Federal Deposit Insurance Corporation ("FDIC") insured limits. At December 31, 2025, the Agency's cash accounts exceeded federally insured limits by approximately $196,000.

Client Escrow Funds

Client escrow funds are funds held in separate designated accounts for each office. Funds are disbursed to cover the normal costs of litigation for the client's case. When a case is closed, any funds remaining in the client's account are refunded to them. The office manager is responsible for their office's client trust bank account including documentation of receipts, disbursements, and monthly reconciliations.

Grants and Accounts Receivable

Grants and accounts receivable consist of unsecured balances from grantor agencies for reimbursement of allowable grant expenditures and do not bear interest. The Agency considers accounts receivable to be fully collectible; accordingly, no expected credit losses are required as of December 31, 2025. The Agency does not believe there are significant credit risks associated with these receivables. The Agency does not believe there are any other significant concentrations of revenues from any particular grantor that would subject it to any significant credit risks in the collection of accounts receivable. In estimating its expected credit losses, the Agency may consider changes in the length of time its receivables have been outstanding, changes in credit ratings for its grantors, requests from grantors to alter payment terms due to financial difficulty, and notices of grantor bankruptcies or grantors entering receivership. Amounts recognized for allowances for expected credit losses are immaterial to the financial statements. If amounts become uncollectible, they will be charged to operations when that determination is made; however, management does not expect these amounts to be material.

Prepaid Expenses

Prepaid expenditures for insurance, rent, and other contract services paid in the current or prior fiscal year and benefiting more than one accounting period are allocated among accounting periods.

Certificates of Deposit

Certificates of deposit ("CDs") at December 31, 2025 have varying interest rates and maturity dates from 2026 to 2028 and are carried at cost. The Agency considers the CDs to be fully realizable; accordingly, no expected credit losses are recorded as of December 31, 2025. The Agency does not believe there are significant credit risks associated with these CDs.

Leases

Right-of-use ("ROU") assets represent the Agency's right to use an underlying asset for the lease term and operating lease liabilities represent the Agency's obligation to make lease payments arising from the lease. Lease obligations are recognized at the commencement date based on the present value of lease payments over the lease term.

As most of the Agency's leases do not provide an implicit rate, the Agency has elected to use the option under ASC 842-20-30-3 which allows private companies to make an accounting policy election to use a risk-free discount rate in lieu of its incremental borrowing rate in determining the present value of lease payments. Additionally, the Agency elected the practical expedient to combine lease and non-lease components in the contract as well as the portfolio approach to classify and measure leases. Expense is recognized on a straight-line basis over the lease term for the Agency's operating leases. Leases with a term of less than 12 months will not record an operating lease ROU asset and lease liability and the payments will be recognized into income or loss on a straight-line basis over the lease term.

Property and Equipment

Property and equipment acquired with LSC funds are considered to be owned by the Agency while used in the program or future authorized programs. However, LSC maintains reversionary interest in the assets as well as the right to determine the use of any proceeds from the sale of these assets. The net book value of property and equipment acquired with LSC funds is approximately $816,000 as of December 31, 2025.

The Agency follows the practice of capitalizing all expenditures for property and equipment in excess of $10,000. Property and equipment is stated at cost, less accumulated depreciation and amortization. Depreciation and amortization is charged to expense on the straight-line basis over the estimated useful life of each asset. Leasehold improvements are amortized over the shorter of the lease term or respective estimated useful lives.

Land improvements	10 years
Building and leasehold improvements	10 to 40 years
Office furniture and equipment	5 to 10 years
Vehicles	5 years

Compensated Absences

The Agency grants paid time off to employees based on the length of employment. Employees accrue paid time off but are only paid out a maximum of 45 days. As of December 31, 2025, employees accumulated paid time off of $810,034. This obligation is included in accrued expenses on the statement of financial position.

Refundable Advances

During the year ended December 31, 2025, the Agency received grants from LSC and other grantors, but the conditions for recognition were not met. As such, a refundable advance is recorded for these carryover funds and is recognized over the periods to which the expenses relate. The amount per each grant type is as follows:

LSC Basic Field Grant	$ 3,755,944
LSC Other Grants	890,850
Central Carolina Community Foundation	37,915
American Red Cross	110,741
SCORF	1,355
Total	$ 4,796,805

Support and Revenue

Contributions are provided to the Agency either with or without restrictions placed on the gift by the donor. Revenues and net assets are separately reported to reflect the nature of those gifts – with or without donor restrictions. Unconditional gifts are recorded at its fair value at the time of receipt. Property donated to the Agency is recorded at its estimated fair value at the time of receipt.

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

Functional Allocation of Expenses

The costs of supporting the various programs and other activities have been summarized on a functional basis on the statement of activities. The statement of functional expenses presents the natural classification detail of expense by function. Certain costs have been allocated based on estimates of time and effort and other methods.

Income Tax Status

The Agency is a tax-exempt organization under Internal Revenue Code Section 501(c)(3), and, accordingly, no provision for income tax is recorded in the accompanying financial statements. By reference, the state of South Carolina adopted this code; hence, the Agency is also exempt from South Carolina income taxes. The Agency has determined that it does not have any material unrecognized tax benefits or obligations as of December 31, 2025.

2. Liquidity and Availability

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

Cash and cash equivalents	$ 11,875,276
Accounts receivable	9,821
Grants receivable	410,870
Certificates of deposit that mature on December 31, 2026 or earlier	2,092,000
	$ 14,387,967

As part of the Agency's liquidity management plan, cash in excess of daily requirements are invested in certificates of deposit.

3. Property and Equipment

Property and equipment at December 31, 2025 consists of the following:

	Non-LSC	LSC	Total
Land and land improvements	$ 80,436	$ 247,394	$ 327,830
Building and leasehold improvements	1,061,444	1,550,900	2,612,344
Office furniture and equipment	1,119,690	2,017,240	3,136,930
Vehicles	485,952	287,402	773,354
Construction in progress	-	34,755	34,755
Total property and equipment	2,747,522	4,137,691	6,885,213
Less: accumulated depreciation	(2,204,654)	(3,322,054)	(5,526,708)
Property and equipment, net	$ 542,868	$ 815,637	$ 1,358,505

4. Summary of Federal and State Funding

The Agency's operations are funded primarily through Federal and State grants. The following details the Agency's Federal and State grants for the year ended December 31, 2025.

	2025 Revenue	2025 Expense
Legal Services Corporation – LSC	$ 8,080,588	$ 8,080,588
State of South Carolina Office of the Attorney General – VOCA (Victims of Crime Act)	922,832	922,832
Department of the Treasury – Low-Income Taxpayer Clinics	116,233	116,233
Department of Health and Human Services – Adoption Assistance	9,000	9,000
Department of Veterans Affairs – Legal Services for Homeless Veterans and Veterans at-risk for Homelessness	21,883	21,883
	$ 9,150,536	$ 9,150,536

5. Retirement Benefit Plan

The Agency sponsors a defined contribution safe-harbor retirement plan (the "Plan") that covers all regular employees who have completed six months of continuous service. Participating employees contribute to the Plan, and the Agency matches up to 6%. Employees are immediately vested in the employer contribution. Contributions by the Agency and associated administrative fees charged to operations for the year ended December 31, 2025 were $436,655.

6. Lease Commitments

The Agency leases several office facilities, automobiles, and office equipment under lease agreements with various terms expiring from 2025 through 2031. For leases with terms greater than 12 months, the related right-of-use assets and operating lease liabilities are recorded at the present value of lease payments over the term.

The components of lease expense and related classification in the accompanying statement of activities were as follows during the year ended December 31, 2025:

Operating lease cost (other expense)	$ 46,536
Short-term lease cost (other expense)	76,135
Total lease cost	$ 122,671

Cash paid for amounts included in the measurement of lease liabilities for the year ended December 31, 2025, is as follows:

Operating cash flows from operating leases	$ 46,536

The following table presents operating lease-related assets and liabilities at December 31, 2025:

Operating right-of-use assets	$ 48,298
Operating lease liability	$ 47,432

Other information:

Weighted-average remaining lease term	2.10 years
Weighted-average discount rate	3.98%

Minimum future payments under these non-cancelable operating leases are as follows:

2026	$ 36,819
2027	4,623
2028	2,361
2029	1,831
2030	1,830
Thereafter	1,829
Total	49,293
Less: interest	(1,861)
Total expected payments	$ 47,432

7. Note Payable

A summary of note payable at December 31, 2025 follows:

Note payable to a financial institution with monthly payments of $4,593 including interest at 6.25% through December 2026; collateralized by real property of the Agency.	$ 60,144

The annual maturities of note payable for the years subsequent to December 31, 2025 follow:

2026	$ 60,144

Total interest paid on the note payable during 2025 was $5,528.

8. Net Assets With Donor Restrictions

Net assets with donor restrictions are available for the following programs:

University of South Carolina	$ 3,178
United Way allocations	2,844
AARP – Disaster Relief	52,644
South Carolina Fathers and Families	1,548
Total	$ 60,214

In 2025, $8,338,892 of net assets with donor restrictions were released from program restrictions and used to support operating expenses for the following programs:

Legal Services Corporation:	
Basic grant	$ 6,877,202
Private attorney involvement	1,025,037
Migrant	124,686
Disaster relief	53,663
	8,080,588
Private attorney involvement (non-LSC)	6,615
Bank of America	94,347
United Way allocations	2,824
South Carolina Bar Foundation	96,532
Violence Against Women	22,595
University of South Carolina	8,654
Prisma Health	24,287
AARP – Disaster Relief	2,450
Total	$ 8,338,892

9. Contingencies

Federally and State funded grant programs are subject to special audits. Such audits could result in claims against the resources of the Agency. No provision has been made for any liabilities that may arise from such audits.

10. Private Attorney Involvement

A recipient of LSC funding is required to devote an amount of LSC and/or non-LSC funds equal to at least 12.5% of the recipient's LSC annualized basic field award for the involvement of private attorneys in the delivery of legal assistance to eligible clients. The Agency received a partial waiver from LSC reducing the requirement to $974,385 for the fiscal year ending December 31, 2025. Actual expenses for private attorney involvement were $1,025,037 for LSC and $6,615 for non-LSC for a total of $1,031,652 as of December 31, 2025.

11. Net Asset Carryover

LSC granted a net asset waiver to retain and carryover LSC funds in excess of 10% of its 2024 fiscal year LSC support. During 2025, carryover expenditures were as follows:

Personnel	$	176,204
Occupancy		284
Professional fees		38
Travel & training		1,620
Office expenses		508
Library		193
Equipment		22
Telephone		2,897
Other expenses		32,330
	$	214,096

The Agency will submit a waiver request for approval to retain the excess funds for the year ended December 31, 2025.

12. Subsequent Events

The Agency evaluated the effect subsequent events would have on the financial statements through April 28, 2026, which is the date the financial statements were available to be issued.

Supplementary Information

South Carolina Legal Services
Schedule of Revenues, Expenses, and Changes in Net Assets for LSC Funds and Non-LSC Funds
Year Ended December 31, 2025
(with comparative totals for 2024)

	With Donor Restrictions						Without Donor Restrictions		
	LSC Basic Grant	Migrant LSC Grant	LSC Disaster Relief	Private Attorney Involvement	Total LSC	Non-LSC	Other Funds	2025 Total Funds	2024 Total Funds
Revenues									
Legal Services Corporation	$ 6,721,573	$ 124,586	$ 53,663	$ 1,025,037	$ 7,924,859	$ -	$ -	$ 7,924,859	$ 8,199,019
Department of Treasury - Low-Income Taxpayer Clinics	-	-	-	-	-	-	116,233	116,233	114,000
State of South Carolina - filing fees	-	-	-	-	-	-	1,385,577	1,385,577	1,345,840
City of Spartanburg	-	-	-	-	-	-	6,196	6,196	8,687
South Carolina Bar Foundation	-	-	-	-	-	49,593	1,623,553	1,673,146	1,375,174
State of South Carolina Office of the Attorney General - VOCA	-	-	-	-	-	-	922,832	922,832	1,035,659
Title III-B	-	-	-	-	-	-	518,920	518,920	892,779
United Way	-	-	-	-	-	2,844	12,724	15,568	15,416
Prisma - Medical Legal Partnership	-	-	-	-	-	-	3,350	3,350	28,862
Hollingsworth Fund, Inc.	-	-	-	-	-	-	82,500	82,500	75,000
Interest income	136,333	-	-	-	136,333	-	199,651	335,984	386,764
Attorney fees	19,296	-	-	-	19,296	-	-	19,296	1,700
Other income received	-	100	-	-	100	9,374	326,331	335,805	297,779
Total Revenues	6,877,202	124,686	53,663	1,025,037	8,080,588	61,811	5,197,867	13,340,266	13,776,679
Salaries and Employee Benefits									
Salaries and Wages									
Lawyers	1,893,804	1,986	-	74,303	1,970,093	-	1,801,126	3,771,219	4,492,322
Paralegals	761,023	60,495	-	2,944	824,462	-	519,852	1,344,314	1,391,422
Support staff	1,742,909	13,052	-	93,864	1,849,825	-	882,117	2,731,942	2,568,770
Payroll taxes	403,812	4,832	-	-	408,644	-	188,777	597,421	643,561
Employee benefits	1,104,195	16,902	-	59,889	1,180,986	-	525,857	1,706,843	1,637,415
Total Salaries and Employee Benefits	$ 5,905,743	$ 97,267	$ -	$ 231,000	$ 6,234,010	$ -	$ 3,917,729	$ 10,151,739	$ 10,733,490

(continued)

South Carolina Legal Services
Schedule of Revenues, Expenses, and Changes in Net Assets for LSC Funds and Non-LSC Funds
Year Ended December 31, 2025
(with comparative totals for 2024)

(continued)

	With Donor Restrictions						Without Donor Restrictions		
	LSC Basic Grant	Migrant LSC Grant	LSC Disaster Relief	Private Attorney Involvement	Total LSC	Non-LSC	Other Funds	2025 Total Funds	2024 Total Funds
Other Operating Expenses									
Advertising	$ 34,153	$ 783	$ -	$ -	$ 34,936	$ -	$ 9,967	$ 44,903	$ 16,987
Audit and accounting	79,707	1,189	-	-	80,896	-	54,164	135,060	138,327
Consultant	140,215	1,811	-	29,160	171,186	-	29,099	200,285	207,399
Contract labor	14,162	2,568	-	656,209	672,939	-	78,924	751,863	521,824
Contract services	8,343	134	-	-	8,477	-	4,914	13,391	16,749
Depreciation	-	-	-	-	-	-	246,906	246,906	243,716
Dues and fees	30,503	336	-	-	30,839	-	31,226	62,065	67,972
Equipment maintenance and rental	86,750	2,933	7,402	20,374	117,459	-	96,011	213,470	264,557
Insurance	65,322	2,914	-	6,569	74,805	-	60,284	135,089	123,435
Interest	-	-	-	-	-	-	5,528	5,528	8,591
Janitorial maintenance	52,802	879	-	-	53,681	-	36,829	90,510	90,554
Law library	30,155	172	-	6,325	36,652	-	29,129	65,781	64,305
Office expense	147,141	1,593	-	32,694	181,428	5,641	140,709	327,778	319,134
Office rent	53,309	564	-	3,571	57,444	-	48,775	106,219	130,788
Postage and printing	37,465	5,232	-	-	42,697	-	52,633	95,330	107,457
Recruiting	-	-	-	-	-	-	317	317	6,822
Telephone and internet	88,614	3,493	-	15,511	107,618	-	95,057	202,675	215,929
Training	74,499	1,447	-	-	75,946	-	112,494	188,440	220,664
Travel	(694)	1,126	-	16,436	16,868	974	11,689	29,531	34,953
Utilities	29,013	245	-	7,188	36,446	-	31,870	68,316	72,374
Total Expenses	6,877,202	124,686	7,402	1,025,037	8,034,327	6,615	5,094,254	13,135,196	13,606,027
Change in Net Assets	-	-	46,261	-	46,261	55,196	103,613	205,070	170,652
Net Assets, Beginning of Year	-	-	-	-	-	256,707	10,290,383	10,547,090	10,376,438
Transfers in (Out)									
Acquisition of equipment	-	-	(46,261)	-	(46,261)	-	46,261	-	-
Restriction releases	-	-	-	-	-	(251,689)	251,689	-	-
Net Assets, End of Year	$ -	$ -	$ -	$ -	$ -	$ 60,214	$ 10,691,946	$ 10,752,160	$ 10,547,090

Compliance Reports

South Carolina Legal Services
Schedule of Expenditures of Federal Awards
Year Ended December 31, 2025

Federal Grantor/Pass-Through Grantor/Program - Title	Pass-Through Number	Federal Assistance Listing/Grant Number	Total Federal Expenditures
Direct programs:			
Legal Services Corporation:			
Basic Field Grant	N/A	9.641030	$ 7,902,239
Disaster Relief Grant	N/A	9.641030	53,663
Migrant Grant	N/A	9.641030	124,686
U. S. Department of the Treasury:			
Low Income Taxpayer Clinics	N/A	21.008	116,233
U.S. Department of Health and Human Services:			
Adoption Assistance	N/A	93.659	9,000
U.S. Department of Veterans Affairs:			
Legal Services for Homeless Veterans and Veterans At-Risk of Homelessness	N/A	64.056	21,883
Pass-through programs:			
U. S. Department of Justice:			
Passed through State of South Carolina Office of the Attorney General:			
Crime Victim Assistance	1V21023 1V20038	16.575	922,832
Total Expenditures of Federal Awards			$ 9,150,536

See accompanying notes to Schedule of Expenditures of Federal Awards

1. Basis of Presentation

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal award activity of the Agency under programs of the federal government for the year ended December 31, 2025. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Agency, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Agency.

2. Summary of Significant Accounting Policies and Basis of Accounting

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Pass-through entity identifying numbers are presented where available.

3. Indirect Cost Rate

The Agency has elected to use the de minimis indirect cost rate allowed under Uniform Guidance.

4. Subrecipients

The Agency did not pass through any Federal funding to subrecipients.

5. Contingencies

The Agency's federal programs are subject to financial and compliance audits by grantor agencies which, if instances of material noncompliance are found, may result in disallowed expenditures and affect the Agency's continued participation in specific programs. The amount, if any, of expenditures, which may be disallowed by the grantor agencies, cannot be determined at this time, although the Agency expects such amounts, if any, to be immaterial.

6. Categorization of Expenditures

The categorization of expenditures by program included in the schedule of expenditures of federal awards is based upon the grant documents. Changes in the categorization of expenditures occur based upon revisions to the Assistance Listing, which is typically issued in June and December of each year. The schedule of expenditures of federal awards for the year ended December 31, 2025 reflects Assistance Listing changes issued through November 2025.

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Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

Independent Auditor's Report

Board of Directors
South Carolina Legal Services
Greenville, South Carolina

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of South Carolina Legal Services (the "Agency"), which comprise the statement of financial position as of December 31, 2025, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated April 28, 2026.

Report on Internal Control Over Financial Reporting

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

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

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Agency's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Agency's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Agency's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Forvis Mazars, LLP

Greenville, South Carolina
April 28, 2026

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Report on Compliance for the Major Federal Program and Report on Internal Control Over Compliance

Independent Auditor's Report

Board of Directors
South Carolina Legal Services
Greenville, South Carolina

Report on Compliance for the Major Federal Program

Opinion on the Major Federal Program

We have audited South Carolina Legal Services' (the "Agency") compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on the Agency's major federal program for the year ended December 31, 2025. The Agency's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Agency complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended December 31, 2025.

Basis for Opinion on the Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the "Auditor's Responsibilities for the Audit of Compliance" section of our report.

We are required to be independent of the Agency and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for the major federal program. Our audit does not provide a legal determination of the Agency's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Agency's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Agency's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Agency's compliance with the requirements of the major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Agency's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.

- Obtain an understanding of the Agency's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Agency's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the "Auditor's Responsibilities for the Audit of Compliance" section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Forvis Mazars, LLP

Greenville, South Carolina
April 28, 2026

South Carolina Legal Services
Schedule of Findings and Questioned Costs
Year Ended December 31, 2025

Section I – Summary of Auditor's Results

Financial Statements

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

   ☒ Unmodified ☐ Qualified ☐ Adverse ☐ Disclaimer

2. Internal control over financial reporting:

   Material weakness(es) identified? ☐ Yes ☒ No

   Significant deficiency(ies) identified? ☐ Yes ☒ None Reported

3. Noncompliance material to the financial statements noted? ☐ Yes ☒ No

Federal Awards

4. Internal control over major federal programs:

   Material weakness(es) identified? ☐ Yes ☒ No

   Significant deficiency(ies) identified? ☐ Yes ☒ None Reported

5. Type of auditor's report issued on compliance for major federal program(s):

   ☒ Unmodified ☐ Qualified ☐ Adverse ☐ Disclaimer

6. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? ☐ Yes ☒ No

7. Identification of major federal programs:

Assistance Listing Number(s)	Name of Federal Program or Cluster
9.641030	Legal Services Corporation

8. Dollar threshold used to distinguish between Type A and Type B programs: $1,000,000.

9. Auditee qualified as a low-risk auditee? ☒ Yes ☐ No

Section II – Financial Statement Findings

Reference Number	Finding

No matters are reportable.

Section III – Federal Award Findings and Questioned Costs

Reference Number	Finding

No matters are reportable.

South Carolina Legal Services
Prior Year Findings
Year Ended December 31, 2025

Reference Number	Summary of Finding	Status

No matters are reportable.

South Carolina Legal Services

Independent Auditor's Report, Financial Statements, Supplementary Information, and Compliance Reports

December 31, 2025

South Carolina Legal Services
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December 31, 2025

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Independent Auditor's Report

Board of Directors
South Carolina Legal Services
Greenville, South Carolina

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of South Carolina Legal Services (the "Agency"), which comprise the statement of financial position as of December 31, 2025, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Agency as of December 31, 2025, and the results of its operations, changes in its net assets, and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*). Our responsibilities under those standards are further described in the "Auditor's Responsibilities for the Audit of the Financial Statements" section of our report. We are required to be independent of the Agency and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Agency's ability to continue as a going concern for one year after the date that the 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 financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Agency'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 the Agency's ability to continue as a going concern for a reasonable period of time.

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

Report on Summarized Comparative Information

We have previously audited the Agency's financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated April 30, 2025. In our opinion, the summarized comparative information presented herein as of and for the year ended December 31, 2024, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of revenues, expenses, and changes in net assets for LSC funds and Non-LSC funds is presented for purposes of additional analysis and is not a required part of the financial statements. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (the "Uniform Guidance"), is presented for the purpose of additional analysis and is not a required part of the financial statements.

Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of revenues, expenses, and changes in net assets for LSC funds and Non-LSC funds and schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated April 28, 2026, on our consideration of the Agency's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Agency's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Agency's internal control over financial reporting and compliance.

Forvis Mazars, LLP

Greenville, South Carolina
April 28, 2026

South Carolina Legal Services
Statement of Financial Position
December 31, 2025
(with comparative totals for 2024)

	2025	2024
ASSETS		
Cash and cash equivalents	$ 11,875,276	$ 9,543,039
Client escrow funds	21,401	30,979
Grants receivable	410,870	331,497
Accounts receivable	9,821	9,396
Prepaid expenses	123,218	158,386
Certificates of deposit	3,356,995	4,388,995
Right-of-use assets	48,298	53,305
Property and equipment, net	1,358,505	1,556,458
Total Assets	$ 17,204,384	$ 16,072,055
LIABILITIES AND NET ASSETS		
Accounts payable	$ 193,368	$ 195,414
Accrued expenses	1,333,074	1,214,212
Client trust deposits	21,401	30,979
Note payable	60,144	109,737
Operating lease liabilities	47,432	52,712
Refundable advances	4,796,805	3,921,911
Total Liabilities	6,452,224	5,524,965
Net Assets		
Without donor restrictions	10,691,946	10,290,383
With donor restrictions	60,214	256,707
Total Net Assets	10,752,160	10,547,090
Total Liabilities and Net Assets	$ 17,204,384	$ 16,072,055

South Carolina Legal Services
Statement of Activities
Year Ended December 31, 2025
(with comparative totals for 2024)

	Without Donor Restrictions	With Donor Restrictions			Totals	
		LSC	Non-LSC	Total	2025	2024
Support and Revenue						
Grants and contracts	$ 4,659,161	$ 7,924,859	$ 49,593	$ 7,974,452	$ 12,633,613	$ 13,075,020
United Way	12,724	-	2,844	2,844	15,568	15,416
Attorney fees	-	19,296	-	19,296	19,296	1,700
Other income	326,331	100	9,374	9,474	335,805	297,779
Interest income	199,651	136,333	-	136,333	335,984	386,764
Total Revenue	5,197,867	8,080,588	61,811	8,142,399	13,340,266	13,776,679
Net Assets Released From Restrictions						
Satisfaction of program restrictions	8,338,892	(8,080,588)	(258,304)	(8,338,892)	-	-
Total Support and Revenue	13,536,759	-	(196,493)	(196,493)	13,340,266	13,776,679
Expenses						
Program services	10,942,611	-	-	-	10,942,611	11,354,975
Supporting services	2,192,585	-	-	-	2,192,585	2,251,052
Total Expenses	13,135,196	-	-	-	13,135,196	13,606,027
Change in Net Assets	401,563	-	(196,493)	(196,493)	205,070	170,652
Net Assets, Beginning of Year	10,290,383	-	256,707	256,707	10,547,090	10,376,438
Net Assets, End of Year	$ 10,691,946	$ -	$ 60,214	$ 60,214	$ 10,752,160	$ 10,547,090

South Carolina Legal Services
Statement of Functional Expenses
Year Ended December 31, 2025
(with comparative totals for 2024)

	Program Services	Supporting Services	Totals 2025	Totals 2024
Salaries and Employee Benefits				
Salaries and Wages				
Lawyers	$ 3,654,927	$ 116,292	$ 3,771,219	$ 4,492,322
Paralegals	1,344,314	-	1,344,314	1,391,422
Support staff	2,503,278	228,664	2,731,942	2,568,770
Payroll taxes	496,105	101,316	597,421	643,561
Employee benefits	474,034	1,232,809	1,706,843	1,637,415
Total Salaries and Employee Benefits	8,472,658	1,679,081	10,151,739	10,733,490
Other Operating Expenses				
Advertising	41,254	3,649	44,903	16,987
Audit and accounting	121,553	13,507	135,060	138,327
Consultant	182,295	17,990	200,285	207,399
Contract labor	751,500	363	751,863	521,824
Contract services	4,761	8,630	13,391	16,749
Depreciation	3,190	243,716	246,906	243,716
Dues and fees	36,855	25,210	62,065	67,972
Equipment maintenance and rental	200,802	12,668	213,470	264,557
Insurance	123,742	11,347	135,089	123,435
Interest	5,528	-	5,528	8,591
Janitorial maintenance	90,510	-	90,510	90,554
Law library	65,781	-	65,781	64,305
Office expense	263,832	63,946	327,778	319,134
Office rent	106,219	-	106,219	130,788
Postage and printing	84,136	11,194	95,330	107,457
Recruiting	317	-	317	6,822
Telephone and internet	181,492	21,183	202,675	215,929
Training	112,505	75,935	188,440	220,664
Travel	25,365	4,166	29,531	34,953
Utilities	68,316	-	68,316	72,374
Total Expenses	$ 10,942,611	$ 2,192,585	$ 13,135,196	$ 13,606,027

South Carolina Legal Services
Statement of Cash Flows
Year Ended December 31, 2025
(with comparative totals for 2024)

	2025	2024
Operating Activities		
Change in net assets	$ 205,070	$ 170,652
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	246,906	243,716
Non-cash operating lease expense	5,007	38,637
Loss (gain) on disposal of property and equipment	3,058	(13,551)
Net changes in operating assets and liabilities:		
Grants and accounts receivable	(79,798)	76,336
Prepaid expenses	35,168	97,408
Accounts payable	(2,046)	(101,672)
Accrued expenses	118,862	(177,604)
Operating lease liabilities	(5,280)	(38,972)
Client trust deposits	(9,578)	6,280
Refundable advances	874,894	259,529
Net Cash Provided by Operating Activities	1,392,263	560,759
Investing Activities		
Maturity of certificates of deposit	1,032,000	118,021
Purchase of property and equipment	(52,011)	(199,298)
Proceeds from disposal of property and equipment	-	34,472
Net Cash Provided by (Used in) Investing Activities	979,989	(46,805)
Financing Activities		
Principal repayments of note payable	(49,593)	(46,529)
Net Cash Used in Financing Activities	(49,593)	(46,529)
Net Change in Cash, Cash Equivalents, and Client Escrow Funds	2,322,659	467,425
Cash, Cash Equivalents, and Client Escrow Funds, Beginning of Year	9,574,018	9,106,593
Cash, Cash Equivalents, and Client Escrow Funds, End of Year	$ 11,896,677	$ 9,574,018
Reconciliation to Statements of Financial Position		
Right-of-use assets obtained in exchange for new operating lease liabilities	$ -	$ 26,481
Reconciliation of Cash, Cash Equivalents, and Client Escrow Funds Reported Within the Statement of Financial Position That Sum to the Total of the Same Such Amounts in the Statement of Cash Flows		
Cash and cash equivalents	$ 11,875,276	$ 9,543,039
Client escrow funds	21,401	30,979
Cash, Cash Equivalents, and Client Escrow Funds, End of Year	$ 11,896,677	$ 9,574,018

1. Nature of Operations and Summary of Significant Accounting Policies

Nature of Operations

South Carolina Legal Services (the "Agency") is a nonprofit corporation organized for the purpose of providing legal assistance to persons, involved in noncriminal proceedings and similar matters, who are financially unable to afford legal assistance. Such assistance is generally provided to the entire state of South Carolina through offices in the following cities: Greenville, Spartanburg, Rock Hill, Columbia, Orangeburg, Pee Dee, Charleston, and Conway and leases office space in all counties without an office. The Agency also provides legal assistance and referral through Legal Assistance Telephone Intake Service ("LATIS") via a toll-free statewide telephone service. The Agency is funded principally through grants and contracts from Legal Services Corporation ("LSC"), a nonprofit corporation established by the United States Congress to administer a federal government legal assistance program.

Prior Year Comparative Totals

The financial statements include certain prior year summarized comparative information in total, but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the Agency's 2024 financial statements from which the information was derived.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and support and expenses during the reported period. Actual results could differ from those estimates.

Reporting

Net assets and support and revenues are classified based on the existence or absence of donor (or grantor) restrictions.

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

Net assets with donor restrictions are subject to donor (or certain grantor) restrictions. Some 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 restrictions are perpetual in nature, where the donor (or grantor) stipulates that resources be maintained in perpetuity.

Cash and Cash Equivalents

The Agency considers all highly liquid investments with an original maturity of three months or less on the date of purchase to be cash equivalents. At times throughout the year, the Agency may maintain bank balances in excess of Federal Deposit Insurance Corporation ("FDIC") insured limits. At December 31, 2025, the Agency's cash accounts exceeded federally insured limits by approximately $196,000.

Client Escrow Funds

Client escrow funds are funds held in separate designated accounts for each office. Funds are disbursed to cover the normal costs of litigation for the client's case. When a case is closed, any funds remaining in the client's account are refunded to them. The office manager is responsible for their office's client trust bank account including documentation of receipts, disbursements, and monthly reconciliations.

Grants and Accounts Receivable

Grants and accounts receivable consist of unsecured balances from grantor agencies for reimbursement of allowable grant expenditures and do not bear interest. The Agency considers accounts receivable to be fully collectible; accordingly, no expected credit losses are required as of December 31, 2025. The Agency does not believe there are significant credit risks associated with these receivables. The Agency does not believe there are any other significant concentrations of revenues from any particular grantor that would subject it to any significant credit risks in the collection of accounts receivable. In estimating its expected credit losses, the Agency may consider changes in the length of time its receivables have been outstanding, changes in credit ratings for its grantors, requests from grantors to alter payment terms due to financial difficulty, and notices of grantor bankruptcies or grantors entering receivership. Amounts recognized for allowances for expected credit losses are immaterial to the financial statements. If amounts become uncollectible, they will be charged to operations when that determination is made; however, management does not expect these amounts to be material.

Prepaid Expenses

Prepaid expenditures for insurance, rent, and other contract services paid in the current or prior fiscal year and benefiting more than one accounting period are allocated among accounting periods.

Certificates of Deposit

Certificates of deposit ("CDs") at December 31, 2025 have varying interest rates and maturity dates from 2026 to 2028 and are carried at cost. The Agency considers the CDs to be fully realizable; accordingly, no expected credit losses are recorded as of December 31, 2025. The Agency does not believe there are significant credit risks associated with these CDs.

Leases

Right-of-use ("ROU") assets represent the Agency's right to use an underlying asset for the lease term and operating lease liabilities represent the Agency's obligation to make lease payments arising from the lease. Lease obligations are recognized at the commencement date based on the present value of lease payments over the lease term.

As most of the Agency's leases do not provide an implicit rate, the Agency has elected to use the option under ASC 842-20-30-3 which allows private companies to make an accounting policy election to use a risk-free discount rate in lieu of its incremental borrowing rate in determining the present value of lease payments. Additionally, the Agency elected the practical expedient to combine lease and non-lease components in the contract as well as the portfolio approach to classify and measure leases. Expense is recognized on a straight-line basis over the lease term for the Agency's operating leases. Leases with a term of less than 12 months will not record an operating lease ROU asset and lease liability and the payments will be recognized into income or loss on a straight-line basis over the lease term.

Property and Equipment

Property and equipment acquired with LSC funds are considered to be owned by the Agency while used in the program or future authorized programs. However, LSC maintains reversionary interest in the assets as well as the right to determine the use of any proceeds from the sale of these assets. The net book value of property and equipment acquired with LSC funds is approximately $816,000 as of December 31, 2025.

The Agency follows the practice of capitalizing all expenditures for property and equipment in excess of $10,000. Property and equipment is stated at cost, less accumulated depreciation and amortization. Depreciation and amortization is charged to expense on the straight-line basis over the estimated useful life of each asset. Leasehold improvements are amortized over the shorter of the lease term or respective estimated useful lives.

Land improvements	10 years
Building and leasehold improvements	10 to 40 years
Office furniture and equipment	5 to 10 years
Vehicles	5 years

Compensated Absences

The Agency grants paid time off to employees based on the length of employment. Employees accrue paid time off but are only paid out a maximum of 45 days. As of December 31, 2025, employees accumulated paid time off of $810,034. This obligation is included in accrued expenses on the statement of financial position.

Refundable Advances

During the year ended December 31, 2025, the Agency received grants from LSC and other grantors, but the conditions for recognition were not met. As such, a refundable advance is recorded for these carryover funds and is recognized over the periods to which the expenses relate. The amount per each grant type is as follows:

LSC Basic Field Grant	$ 3,755,944
LSC Other Grants	890,850
Central Carolina Community Foundation	37,915
American Red Cross	110,741
SCORF	1,355
Total	$ 4,796,805

Support and Revenue

Contributions are provided to the Agency either with or without restrictions placed on the gift by the donor. Revenues and net assets are separately reported to reflect the nature of those gifts – with or without donor restrictions. Unconditional gifts are recorded at its fair value at the time of receipt. Property donated to the Agency is recorded at its estimated fair value at the time of receipt.

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

Functional Allocation of Expenses

The costs of supporting the various programs and other activities have been summarized on a functional basis on the statement of activities. The statement of functional expenses presents the natural classification detail of expense by function. Certain costs have been allocated based on estimates of time and effort and other methods.

Income Tax Status

The Agency is a tax-exempt organization under Internal Revenue Code Section 501(c)(3), and, accordingly, no provision for income tax is recorded in the accompanying financial statements. By reference, the state of South Carolina adopted this code; hence, the Agency is also exempt from South Carolina income taxes. The Agency has determined that it does not have any material unrecognized tax benefits or obligations as of December 31, 2025.

2. Liquidity and Availability

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

Cash and cash equivalents	$ 11,875,276
Accounts receivable	9,821
Grants receivable	410,870
Certificates of deposit that mature on December 31, 2026 or earlier	2,092,000
	$ 14,387,967

As part of the Agency's liquidity management plan, cash in excess of daily requirements are invested in certificates of deposit.

3. Property and Equipment

Property and equipment at December 31, 2025 consists of the following:

	Non-LSC	LSC	Total
Land and land improvements	$ 80,436	$ 247,394	$ 327,830
Building and leasehold improvements	1,061,444	1,550,900	2,612,344
Office furniture and equipment	1,119,690	2,017,240	3,136,930
Vehicles	485,952	287,402	773,354
Construction in progress	-	34,755	34,755
Total property and equipment	2,747,522	4,137,691	6,885,213
Less: accumulated depreciation	(2,204,654)	(3,322,054)	(5,526,708)
Property and equipment, net	$ 542,868	$ 815,637	$ 1,358,505

4. Summary of Federal and State Funding

The Agency's operations are funded primarily through Federal and State grants. The following details the Agency's Federal and State grants for the year ended December 31, 2025.

	2025 Revenue	2025 Expense
Legal Services Corporation – LSC	$ 8,080,588	$ 8,080,588
State of South Carolina Office of the Attorney General – VOCA (Victims of Crime Act)	922,832	922,832
Department of the Treasury – Low-Income Taxpayer Clinics	116,233	116,233
Department of Health and Human Services – Adoption Assistance	9,000	9,000
Department of Veterans Affairs – Legal Services for Homeless Veterans and Veterans at-risk for Homelessness	21,883	21,883
	$ 9,150,536	$ 9,150,536

5. Retirement Benefit Plan

The Agency sponsors a defined contribution safe-harbor retirement plan (the "Plan") that covers all regular employees who have completed six months of continuous service. Participating employees contribute to the Plan, and the Agency matches up to 6%. Employees are immediately vested in the employer contribution. Contributions by the Agency and associated administrative fees charged to operations for the year ended December 31, 2025 were $436,655.

6. Lease Commitments

The Agency leases several office facilities, automobiles, and office equipment under lease agreements with various terms expiring from 2025 through 2031. For leases with terms greater than 12 months, the related right-of-use assets and operating lease liabilities are recorded at the present value of lease payments over the term.

The components of lease expense and related classification in the accompanying statement of activities were as follows during the year ended December 31, 2025:

Operating lease cost (other expense)	$ 46,536
Short-term lease cost (other expense)	76,135
Total lease cost	$ 122,671

Cash paid for amounts included in the measurement of lease liabilities for the year ended December 31, 2025, is as follows:

Operating cash flows from operating leases	$ 46,536

The following table presents operating lease-related assets and liabilities at December 31, 2025:

Operating right-of-use assets	$ 48,298
Operating lease liability	$ 47,432

Other information:

Weighted-average remaining lease term	2.10 years
Weighted-average discount rate	3.98%

Minimum future payments under these non-cancelable operating leases are as follows:

2026	$ 36,819
2027	4,623
2028	2,361
2029	1,831
2030	1,830
Thereafter	1,829
Total	49,293
Less: interest	(1,861)
Total expected payments	$ 47,432

7. Note Payable

A summary of note payable at December 31, 2025 follows:

Note payable to a financial institution with monthly payments of $4,593 including interest at 6.25% through December 2026; collateralized by real property of the Agency.	$ 60,144

The annual maturities of note payable for the years subsequent to December 31, 2025 follow:

2026	$ 60,144

Total interest paid on the note payable during 2025 was $5,528.

8. Net Assets With Donor Restrictions

Net assets with donor restrictions are available for the following programs:

University of South Carolina	$ 3,178
United Way allocations	2,844
AARP – Disaster Relief	52,644
South Carolina Fathers and Families	1,548
Total	$ 60,214

In 2025, $8,338,892 of net assets with donor restrictions were released from program restrictions and used to support operating expenses for the following programs:

Legal Services Corporation:	
Basic grant	$ 6,877,202
Private attorney involvement	1,025,037
Migrant	124,686
Disaster relief	53,663
	8,080,588
Private attorney involvement (non-LSC)	6,615
Bank of America	94,347
United Way allocations	2,824
South Carolina Bar Foundation	96,532
Violence Against Women	22,595
University of South Carolina	8,654
Prisma Health	24,287
AARP – Disaster Relief	2,450
Total	$ 8,338,892

9. Contingencies

Federally and State funded grant programs are subject to special audits. Such audits could result in claims against the resources of the Agency. No provision has been made for any liabilities that may arise from such audits.

10. Private Attorney Involvement

A recipient of LSC funding is required to devote an amount of LSC and/or non-LSC funds equal to at least 12.5% of the recipient's LSC annualized basic field award for the involvement of private attorneys in the delivery of legal assistance to eligible clients. The Agency received a partial waiver from LSC reducing the requirement to $974,385 for the fiscal year ending December 31, 2025. Actual expenses for private attorney involvement were $1,025,037 for LSC and $6,615 for non-LSC for a total of $1,031,652 as of December 31, 2025.

11. Net Asset Carryover

LSC granted a net asset waiver to retain and carryover LSC funds in excess of 10% of its 2024 fiscal year LSC support. During 2025, carryover expenditures were as follows:

Personnel	$	176,204
Occupancy		284
Professional fees		38
Travel & training		1,620
Office expenses		508
Library		193
Equipment		22
Telephone		2,897
Other expenses		32,330
	$	214,096

The Agency will submit a waiver request for approval to retain the excess funds for the year ended December 31, 2025.

12. Subsequent Events

The Agency evaluated the effect subsequent events would have on the financial statements through April 28, 2026, which is the date the financial statements were available to be issued.

Supplementary Information

South Carolina Legal Services
Schedule of Revenues, Expenses, and Changes in Net Assets for LSC Funds and Non-LSC Funds
Year Ended December 31, 2025
(with comparative totals for 2024)

	With Donor Restrictions						Without Donor Restrictions		
	LSC Basic Grant	Migrant LSC Grant	LSC Disaster Relief	Private Attorney Involvement	Total LSC	Non-LSC	Other Funds	2025 Total Funds	2024 Total Funds
Revenues									
Legal Services Corporation	$ 6,721,573	$ 124,586	$ 53,663	$ 1,025,037	$ 7,924,859	$ -	$ -	$ 7,924,859	$ 8,199,019
Department of Treasury - Low-Income Taxpayer Clinics	-	-	-	-	-	-	116,233	116,233	114,000
State of South Carolina - filing fees	-	-	-	-	-	-	1,385,577	1,385,577	1,345,840
City of Spartanburg	-	-	-	-	-	-	6,196	6,196	8,687
South Carolina Bar Foundation	-	-	-	-	-	49,593	1,623,553	1,673,146	1,375,174
State of South Carolina Office of the Attorney General - VOCA	-	-	-	-	-	-	922,832	922,832	1,035,659
Title III-B	-	-	-	-	-	-	518,920	518,920	892,779
United Way	-	-	-	-	-	2,844	12,724	15,568	15,416
Prisma - Medical Legal Partnership	-	-	-	-	-	-	3,350	3,350	28,862
Hollingsworth Fund, Inc.	-	-	-	-	-	-	82,500	82,500	75,000
Interest income	136,333	-	-	-	136,333	-	199,651	335,984	386,764
Attorney fees	19,296	-	-	-	19,296	-	-	19,296	1,700
Other income received	-	100	-	-	100	9,374	326,331	335,805	297,779
Total Revenues	6,877,202	124,686	53,663	1,025,037	8,080,588	61,811	5,197,867	13,340,266	13,776,679
Salaries and Employee Benefits									
Salaries and Wages									
Lawyers	1,893,804	1,986	-	74,303	1,970,093	-	1,801,126	3,771,219	4,492,322
Paralegals	761,023	60,495	-	2,944	824,462	-	519,852	1,344,314	1,391,422
Support staff	1,742,909	13,052	-	93,864	1,849,825	-	882,117	2,731,942	2,568,770
Payroll taxes	403,812	4,832	-	-	408,644	-	188,777	597,421	643,561
Employee benefits	1,104,195	16,902	-	59,889	1,180,986	-	525,857	1,706,843	1,637,415
Total Salaries and Employee Benefits	$ 5,905,743	$ 97,267	$ -	$ 231,000	$ 6,234,010	$ -	$ 3,917,729	$ 10,151,739	$ 10,733,490

(continued)

South Carolina Legal Services
Schedule of Revenues, Expenses, and Changes in Net Assets for LSC Funds and Non-LSC Funds
Year Ended December 31, 2025
(with comparative totals for 2024)

(continued)

	With Donor Restrictions						Without Donor Restrictions		
	LSC Basic Grant	Migrant LSC Grant	LSC Disaster Relief	Private Attorney Involvement	Total LSC	Non-LSC	Other Funds	2025 Total Funds	2024 Total Funds
Other Operating Expenses									
Advertising	$ 34,153	$ 783	$ -	$ -	$ 34,936	$ -	$ 9,967	$ 44,903	$ 16,987
Audit and accounting	79,707	1,189	-	-	80,896	-	54,164	135,060	138,327
Consultant	140,215	1,811	-	29,160	171,186	-	29,099	200,285	207,399
Contract labor	14,162	2,568	-	656,209	672,939	-	78,924	751,863	521,824
Contract services	8,343	134	-	-	8,477	-	4,914	13,391	16,749
Depreciation	-	-	-	-	-	-	246,906	246,906	243,716
Dues and fees	30,503	336	-	-	30,839	-	31,226	62,065	67,972
Equipment maintenance and rental	86,750	2,933	7,402	20,374	117,459	-	96,011	213,470	264,557
Insurance	65,322	2,914	-	6,569	74,805	-	60,284	135,089	123,435
Interest	-	-	-	-	-	-	5,528	5,528	8,591
Janitorial maintenance	52,802	879	-	-	53,681	-	36,829	90,510	90,554
Law library	30,155	172	-	6,325	36,652	-	29,129	65,781	64,305
Office expense	147,141	1,593	-	32,694	181,428	5,641	140,709	327,778	319,134
Office rent	53,309	564	-	3,571	57,444	-	48,775	106,219	130,788
Postage and printing	37,465	5,232	-	-	42,697	-	52,633	95,330	107,457
Recruiting	-	-	-	-	-	-	317	317	6,822
Telephone and internet	88,614	3,493	-	15,511	107,618	-	95,057	202,675	215,929
Training	74,499	1,447	-	-	75,946	-	112,494	188,440	220,664
Travel	(694)	1,126	-	16,436	16,868	974	11,689	29,531	34,953
Utilities	29,013	245	-	7,188	36,446	-	31,870	68,316	72,374
Total Expenses	6,877,202	124,686	7,402	1,025,037	8,034,327	6,615	5,094,254	13,135,196	13,606,027
Change in Net Assets	-	-	46,261	-	46,261	55,196	103,613	205,070	170,652
Net Assets, Beginning of Year	-	-	-	-	-	256,707	10,290,383	10,547,090	10,376,438
Transfers in (Out)									
Acquisition of equipment	-	-	(46,261)	-	(46,261)	-	46,261	-	-
Restriction releases	-	-	-	-	-	(251,689)	251,689	-	-
Net Assets, End of Year	$ -	$ -	$ -	$ -	$ -	$ 60,214	$ 10,691,946	$ 10,752,160	$ 10,547,090

Compliance Reports

South Carolina Legal Services
Schedule of Expenditures of Federal Awards
Year Ended December 31, 2025

Federal Grantor/Pass-Through Grantor/Program - Title	Pass-Through Number	Federal Assistance Listing/Grant Number	Total Federal Expenditures
Direct programs:			
Legal Services Corporation:			
Basic Field Grant	N/A	9.641030	$ 7,902,239
Disaster Relief Grant	N/A	9.641030	53,663
Migrant Grant	N/A	9.641030	124,686
U. S. Department of the Treasury:			
Low Income Taxpayer Clinics	N/A	21.008	116,233
U.S. Department of Health and Human Services:			
Adoption Assistance	N/A	93.659	9,000
U.S. Department of Veterans Affairs:			
Legal Services for Homeless Veterans and Veterans At-Risk of Homelessness	N/A	64.056	21,883
Pass-through programs:			
U. S. Department of Justice:			
Passed through State of South Carolina Office of the Attorney General:			
Crime Victim Assistance	1V21023 1V20038	16.575	922,832
Total Expenditures of Federal Awards			$ 9,150,536

See accompanying notes to Schedule of Expenditures of Federal Awards

1. Basis of Presentation

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal award activity of the Agency under programs of the federal government for the year ended December 31, 2025. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Agency, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Agency.

2. Summary of Significant Accounting Policies and Basis of Accounting

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Pass-through entity identifying numbers are presented where available.

3. Indirect Cost Rate

The Agency has elected to use the de minimis indirect cost rate allowed under Uniform Guidance.

4. Subrecipients

The Agency did not pass through any Federal funding to subrecipients.

5. Contingencies

The Agency's federal programs are subject to financial and compliance audits by grantor agencies which, if instances of material noncompliance are found, may result in disallowed expenditures and affect the Agency's continued participation in specific programs. The amount, if any, of expenditures, which may be disallowed by the grantor agencies, cannot be determined at this time, although the Agency expects such amounts, if any, to be immaterial.

6. Categorization of Expenditures

The categorization of expenditures by program included in the schedule of expenditures of federal awards is based upon the grant documents. Changes in the categorization of expenditures occur based upon revisions to the Assistance Listing, which is typically issued in June and December of each year. The schedule of expenditures of federal awards for the year ended December 31, 2025 reflects Assistance Listing changes issued through November 2025.

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Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

Independent Auditor's Report

Board of Directors
South Carolina Legal Services
Greenville, South Carolina

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of South Carolina Legal Services (the "Agency"), which comprise the statement of financial position as of December 31, 2025, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated April 28, 2026.

Report on Internal Control Over Financial Reporting

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

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

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Agency's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Agency's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Agency's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Forvis Mazars, LLP

Greenville, South Carolina
April 28, 2026

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Report on Compliance for the Major Federal Program and Report on Internal Control Over Compliance

Independent Auditor's Report

Board of Directors
South Carolina Legal Services
Greenville, South Carolina

Report on Compliance for the Major Federal Program

Opinion on the Major Federal Program

We have audited South Carolina Legal Services' (the "Agency") compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on the Agency's major federal program for the year ended December 31, 2025. The Agency's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Agency complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended December 31, 2025.

Basis for Opinion on the Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the "Auditor's Responsibilities for the Audit of Compliance" section of our report.

We are required to be independent of the Agency and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for the major federal program. Our audit does not provide a legal determination of the Agency's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Agency's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Agency's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Agency's compliance with the requirements of the major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Agency's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.

- Obtain an understanding of the Agency's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Agency's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the "Auditor's Responsibilities for the Audit of Compliance" section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Forvis Mazars, LLP

Greenville, South Carolina
April 28, 2026

South Carolina Legal Services
Schedule of Findings and Questioned Costs
Year Ended December 31, 2025

Section I – Summary of Auditor's Results

Financial Statements

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

   ☒ Unmodified ☐ Qualified ☐ Adverse ☐ Disclaimer

2. Internal control over financial reporting:

   Material weakness(es) identified? ☐ Yes ☒ No

   Significant deficiency(ies) identified? ☐ Yes ☒ None Reported

3. Noncompliance material to the financial statements noted? ☐ Yes ☒ No

Federal Awards

4. Internal control over major federal programs:

   Material weakness(es) identified? ☐ Yes ☒ No

   Significant deficiency(ies) identified? ☐ Yes ☒ None Reported

5. Type of auditor's report issued on compliance for major federal program(s):

   ☒ Unmodified ☐ Qualified ☐ Adverse ☐ Disclaimer

6. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? ☐ Yes ☒ No

7. Identification of major federal programs:

Assistance Listing Number(s)	Name of Federal Program or Cluster
9.641030	Legal Services Corporation

8. Dollar threshold used to distinguish between Type A and Type B programs: $1,000,000.

9. Auditee qualified as a low-risk auditee? ☒ Yes ☐ No

Section II – Financial Statement Findings

Reference Number	Finding

No matters are reportable.

Section III – Federal Award Findings and Questioned Costs

Reference Number	Finding

No matters are reportable.

South Carolina Legal Services
Prior Year Findings
Year Ended December 31, 2025

Reference Number	Summary of Finding	Status

No matters are reportable.

South Carolina Legal Services 401(k) Profit Sharing Plan
EIN 57-0485205 PN 003
Schedule H, Line 4a - Schedule of Delinquent Participant Contributions
Year Ended December 31, 2025

		Totals that Constitute Nonexempt Prohibited Transactions			
Pay Date	Participant Contributions Transferred Late to the Plan	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	Total Fully Corrected under VFCP and PTE 2002-51
1/30/2025	$ 351	$ 351 *	$ -	$ -	$ -
12/15/2025	$ 2	$ 2 *	$ -	$ -	$ -

* *These late contributions were remitted to the Plan during 2025, and lost earnings were remitted during 2026.*