

Form **990**
 Department of the Treasury
 Internal Revenue Service

Return of Organization Exempt From Income Tax
 Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)
 The organization may have to use a copy of this return to satisfy state reporting requirements

OMB No 1545-0047
2007
 Open to Public Inspection

A For the 2007 calendar year, or tax year beginning _____, **and ending** _____

B Check if applicable:
 Address change
 Name change
 Initial return
 Termination
 Amended return
 Application pending

C Name of organization
FLORIDA LEGAL SERVICES, INC.

D Employer identification number
59-1436126

E Telephone number
850-385-7900

F Accounting method. Cash
 Accrual Other (specify) _____

G Website: FLORIDALEGAL.ORG

J Organization type
 (check only one) 501(c) (**3**) (insert no) 4947(a)(1) or 527

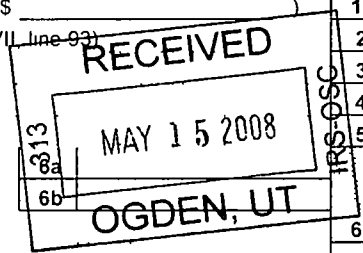
K Check here if the organization is not a 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000. A return is not required but if the organization chooses to file a return, be sure to file a complete return

L Gross receipts Add lines 6b, 8b, 9b, and 10b to line 12 **4,700,754**

H and I are not applicable to section 527 organizations
H(a) Is this a group return for affiliates? Yes No
H(b) If "Yes," enter number of affiliates Yes No
H(c) Are all affiliates included? Yes No (If "No," attach a list. See instructions.)
H(d) Is this a separate return filed by an organization covered by a group ruling? Yes No
I Group Exemption Number _____
M Check if the organization is not required to attach Sch. B (Form 990, 990-EZ, or 990-PF)

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See the instructions)

Revenue	1	Contributions, gifts, grants, and similar amounts received				
	a	Contributions to donor advised funds	1a			
	b	Direct public support (not included on line 1a)	1b	19,314		
	c	Indirect public support (not included on line 1a)	1c	4,271,425		
	d	Government contributions (grants) (not included on line 1a)	1d	237,384		
	e	Total (add lines 1a through 1d) (cash \$ 4,528,123 noncash \$ _____)	1e			4,528,123
	2	Program service revenue including government fees and contracts (from Part VII, line 93)	2			58,988
	3	Membership dues and assessments	3			
	4	Interest on savings and temporary cash investments	4			113,643
	5	Dividends and interest from securities	5			
	6a	Gross rents	6a			
	b	Less rental expenses	6b			
c	Net rental income or (loss) Subtract line 6b from line 6a	6c				
7	Other investment income (describe _____)	7				
8a	Gross amount from sales of assets other than inventory	(A) Securities	8a	(B) Other		
b	Less cost or other basis and sales expenses	8b				
c	Gain or (loss) (attach schedule)	8c				
d	Net gain or (loss) Combine line 8c, columns (A) and (B)	8d				
9	Special events and activities (attach schedule) If any amount is from gaming, check here <input type="checkbox"/>					
a	Gross revenue (not including \$ _____ of contributions reported on line 1b)	9a				
b	Less direct expenses other than fundraising expenses	9b				
c	Net income or (loss) from special events Subtract line 9b from line 9a	9c				
10a	Gross sales of inventory, less returns and allowances	10a				
b	Less cost of goods sold	10b				
c	Gross profit or (loss) from sales of inventory (attach schedule) Subtract line 10b from line 10a	10c				
11	Other revenue (from Part VII, line 103)	11				
12	Total revenue Add lines 1e, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11	12			4,700,754	
Expenses	13	Program services (from line 44, column (B))	13		3,828,380	
	14	Management and general (from line 44, column (C))	14		306,799	
	15	Fundraising (from line 44, column (D))	15		15,708	
	16	Payments to affiliates (attach schedule)	16			
	17	Total expenses Add lines 16 and 44, column (A)	17		4,150,887	
Net Assets	18	Excess or (deficit) for the year Subtract line 17 from line 12	18		549,867	
	19	Net assets or fund balances at beginning of year (from line 73, column (A))	19		1,700,732	
	20	Other changes in net assets or fund balances (attach explanation)	20			
	21	Net assets or fund balances at end of year Combine lines 18, 19, and 20	21		2,250,599	



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Part II Statement of Functional Expenses

All organizations must complete column (A) Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others (See the instructions)

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I	(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22a Grants paid from donor advised funds (attach schedule) (cash \$ _____ non-cash \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	22a			
22b Other grants and allocations (attach schedule) Stmt 1 (cash \$ 334,163 non-cash \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	22b	334,163	334,163	
23 Specific assistance to individuals (attach schedule)	23			
24 Benefits paid to or for members (attach schedule)	24			
25a Compensation of current officers, directors, key employees, etc listed in Part V-A See Statement 2	25a	109,197	47,098	62,099
b Compensation of former officers, directors, key employees, etc listed in Part V-B	25b			
c Compensation and other distributions, not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	25c			
26 Salaries and wages of employees not included on lines 25a, b, and c	26	2,061,447	1,918,297	143,150
27 Pension plan contributions not included on lines 25a, b, and c	27	99,026	91,622	7,404
28 Employee benefits not included on lines 25a - 27	28	314,036	290,557	23,479
29 Payroll taxes	29	161,438	149,368	12,070
30 Professional fundraising fees	30			
31 Accounting fees	31			
32 Legal fees	32			
33 Supplies	33	46,407	40,470	5,937
34 Telephone	34	52,928	48,308	4,620
35 Postage and shipping	35	4,858	4,858	
36 Occupancy	36	163,154	149,578	13,576
37 Equipment rental and maintenance	37	39,654	36,447	3,207
38 Printing and publications	38	62,413	58,073	4,340
39 Travel	39	70,706	67,330	3,376
40 Conferences, conventions, and meetings	40			
41 Interest	41			
42 Depreciation, depletion, etc (attach schedule)	42	36,334	33,122	3,212
43 Other expenses not covered above (itemize) a See Statement 3	43a	595,126	559,089	20,329
b	43b			
c	43c			
d	43d			
e	43e			
f	43f			
g	43g			
44 Total functional expenses. Add lines 22a through 43g (Organizations completing columns (B)-(D), carry these totals to lines 13-15)	44	4,150,887	3,828,380	306,799
				15,708

Joint Costs. Check if you are following SOP 98-2

Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services? Yes No

If "Yes," enter (i) the aggregate amount of these joint costs \$ _____, (ii) the amount allocated to Program services \$ _____,

(iii) the amount allocated to Management and general \$ _____, and (iv) the amount allocated to Fundraising \$ _____

Part III Statement of Program Service Accomplishments (See the instructions)

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.

What is the organization's primary exempt purpose?

▶ SUPPORT LEGAL SERVICES FOR THE POOR

All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)

Program Service Expenses
(Required for 501(c)(3) and (4) orgs. and 4947(a)(1) trusts, but optional for others.)

a PROVIDE ASSISTANCE, SUPPORT, AND TRAINING TO LEGAL SERVICE CORPORATIONS IN FLORIDA TO ENCOURGE THE PROVISION OF HIGH QUALITY LEGAL SERVICE TO THE POOR.

(Grants and allocations \$ **334,163**) If this amount includes foreign grants, check here **3,828,380**

b

(Grants and allocations \$) If this amount includes foreign grants, check here

c

(Grants and allocations \$) If this amount includes foreign grants, check here

d

(Grants and allocations \$) If this amount includes foreign grants, check here

e Other program services (attach schedule)

(Grants and allocations \$) If this amount includes foreign grants, check here

f Total of Program Service Expenses (should equal line 44, column (B), Program services) ▶ **3,828,380**

Part IV Balance Sheets (See the instructions)

Note				(A) Beginning of year		(B) End of year	
					45		
45	Cash—non-interest-bearing				45		
46	Savings and temporary cash investments			1,721,840	46	2,329,069	
47a	Accounts receivable	47a	2,638				
b	Less allowance for doubtful accounts	47b		4,652	47c	2,638	
48a	Pledges receivable	48a					
b	Less allowance for doubtful accounts	48b			48c		
49	Grants receivable			40,674	49	20,337	
50a	Receivables from current and former officers, directors, trustees, and key employees (attach schedule)				50a		
b	Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) (att schedule)				50b		
51a	Other notes and loans receivable (attach schedule)	51a					
b	Less allowance for doubtful accounts	51b			51c		
52	Inventories for sale or use				52		
53	Prepaid expenses and deferred charges			29,519	53	96,423	
54a	Investments—publicly-traded securities	▶	□ Cost □ FMV		54a		
b	Investments—other securities (attach schedule)	▶	□ Cost □ FMV		54b		
55a	Investments—land, buildings, and equipment basis	55a					
b	Less accumulated depreciation (attach schedule)	55b			55c		
56	Investments—other (attach schedule)				56		
57a	Land, buildings, and equipment basis	57a	1,067,610				
b	Less accumulated depreciation (attach schedule) See Statement 4	57b	236,856	840,681	57c	830,754	
58	Other assets, including program-related investments (describe ▶ See Statement 5)			348,803	58	348,853	
59	Total assets (must equal line 74) Add lines 45 through 58			2,986,169	59	3,628,074	
Liabilities	60	Accounts payable and accrued expenses		198,613	60	232,875	
	61	Grants payable			61		
	62	Deferred revenue			62		
	63	Loans from officers, directors, trustees, and key employees (attach schedule)			63		
	64a	Tax-exempt bond liabilities (attach schedule)			64a		
	b	Mortgages and other notes payable (attach schedule) See Worksheet			726,071	64b	706,554
	65	Other liabilities (describe ▶ See Statement 6)			360,753	65	438,046
66	Total liabilities. Add lines 60 through 65			1,285,437	66	1,377,475	
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here ▶ <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74						
	67	Unrestricted		1,700,732	67	2,250,599	
	68	Temporarily restricted			68		
	69	Permanently restricted			69		
	Organizations that do not follow SFAS 117, check here ▶ <input type="checkbox"/> and complete lines 70 through 74						
	70	Capital stock, trust principal, or current funds			70		
	71	Paid-in or capital surplus, or land, building, and equipment fund			71		
	72	Retained earnings, endowment, accumulated income, or other funds			72		
	73	Total net assets or fund balances. Add lines 67 through 69 or lines 70 through 72 (Column (A) must equal line 19 and column (B) must equal line 21)			1,700,732	73	2,250,599
74	Total liabilities and net assets/fund balances. Add lines 66 and 73			2,986,169	74	3,628,074	

Part VI Other Information (continued)

		Yes	No
82a	Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?		X
b	If "Yes," you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II (See instructions in Part III)		
82b			
83a	Did the organization comply with the public inspection requirements for returns and exemption applications?	X	
b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	N/A	
84a	Did the organization solicit any contributions or gifts that were not tax deductible?		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	N/A	
85a	501(c)(4), (5), or (6) Were substantially all dues nondeductible by members?	N/A	
b	Did the organization make only in-house lobbying expenditures of \$2,000 or less? If "Yes" was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year	N/A	
c	Dues, assessments, and similar amounts from members	85c	
d	Section 162(e) lobbying and political expenditures	85d	
e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices	85e	
f	Taxable amount of lobbying and political expenditures (line 85d less 85e)	85f	
g	Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?	N/A	85g
h	If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?	N/A	85h
86	501(c)(7) orgs Enter a Initiation fees and capital contributions included on line 12	86a	
b	Gross receipts, included on line 12, for public use of club facilities	86b	
87	501(c)(12) orgs Enter a Gross income from members or shareholders	87a	
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)	87b	
88a	At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Part IX	88a	X
b	At any time during the year, did the organization, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Part XI	88b	X
89a	501(c)(3) organizations Enter Amount of tax imposed on the organization during the year under section 4911 ▶ 0 , section 4912 ▶ 0 , section 4955 ▶ 0		
b	501(c)(3) and 501(c)(4) orgs Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach a statement explaining each transaction	89b	X
c	Enter Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶ 0		
d	Enter Amount of tax on line 89c, above, reimbursed by the organization ▶ 0		
e	All organizations At any time during the tax year, was the organization a party to a prohibited tax shelter transaction?	89e	X
f	All organizations Did the organization acquire a direct or indirect interest in any applicable insurance contract?	89f	X
g	For supporting organizations and sponsoring organizations maintaining donor advised funds Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year?	89g	X
90a	List the states with which a copy of this return is filed ▶ None		
b	Number of employees employed in the pay period that includes March 12, 2007 (See instructions)	90b	34
91a	The books are in care of ▶ BONI GREGORY 2425 TORREYA DRIVE Located at ▶ TALLAHASSEE, FL	Telephone no ▶ 850-385-7900 ZIP + 4 ▶ 32303	
b	At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country ▶ See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts	91b	X

Part VI Other Information (continued)

c At any time during the calendar year, did the organization maintain an office outside of the United States? 91c Yes No

If "Yes," enter the name of the foreign country ▶

92 Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041—Check here ▶

and enter the amount of tax-exempt interest received or accrued during the tax year ▶ | 92 |

Part VII Analysis of Income-Producing Activities (See the instructions)

Note: Enter gross amounts unless otherwise indicated

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	
93 Program service revenue					
a ATTORNEY FEES					58,988
b					
c					
d					
e					
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					
94 Membership dues and assessments					
95 Interest on savings and temporary cash investments			14	113,643	
96 Dividends and interest from securities					
97 Net rental income or (loss) from real estate					
a debt-financed property					
b not debt-financed property					
98 Net rental income or (loss) from personal property					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory					
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory					
103 Other revenue					
a					
b					
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))		0		113,643	58,988
105 Total (add line 104, columns (B), (D), and (E))					172,631

Note: Line 105 plus line 1e, Part I, should equal the amount on line 12, Part I

Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes (See the instructions)

Line No.	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes)
93a	LITIGATION AWARDS OFFSETTING LITIGATION EXPENSES ON MIGRANT WORKERS AND OTHER ISSUES

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See the instructions)

(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End-of-year assets
N/A	%			
	%			
	%			
	%			

Part X Information Regarding Transfers Associated with Personal Benefit Contracts (See the instructions)

- (a) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? Yes No
- (b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? Yes No

Note: If "Yes" to (b), file Form 8870 and Form 4720 (see instructions)

Part XI Information Regarding Transfers To and From Controlled Entities. Complete only if the organization is a controlling organization as defined in section 512(b)(13)

106 Did the reporting organization make any transfers to a controlled entity as defined in section 512(b)(13) of the Code? If "Yes," complete the schedule below for each controlled entity

Yes	No
	X

	(A) Name, address, of each controlled entity	(B) Employer ID Number	(C) Description of transfer	(D) Amount of transfer
a				
b				
c				
Totals				

107 Did the reporting organization receive any transfers from a controlled entity as defined in section 512(b)(13) of the Code? If "Yes," complete the schedule below for each controlled entity

Yes	No
	X

	(A) Name, address, of each controlled entity	(B) Employer ID Number	(C) Description of transfer	(D) Amount of transfer
a				
b				
c				
Totals				

108 Did the organization have a binding written contract in effect on August 17, 2006, covering the interest, rents, royalties, and annuities described in question 107 above?

Yes	No

Please Sign Here

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

Signature of officer: *Howard A. Caplan* Date: **5-4-08**

Type or print name and title: **HOWARD A. CAPLAN, PRESIDENT**

Paid Preparer's Use Only

Preparer's signature: *Christina E. Gibson* Date: **3/31/08** Check if self-employed:

Firm's name (or yours if self-employed), address, and ZIP + 4: **James Knutzen & Assoc., C.P.A.'s, P.A. 3100 University Boulevard S., Suite 230 Jacksonville, FL 32216**

EIN: **59-2026532** Phone no: **904-725-5832**

**SCHEDULE A
(Form 990 or 990-EZ)**

Organization Exempt Under Section 501(c)(3)

(Except Private Foundation) and Section 501(e), 501(f), 501(k), 501(n),
or 4947(a)(1) Nonexempt Charitable Trust

OMB No 1545-0047

2007

Department of the Treasury
Internal Revenue Service

Supplementary Information-(See separate instructions.)
▶ **MUST be completed by the above organizations and attached to their Form 990 or 990-EZ**

Name of the organization

FLORIDA LEGAL SERVICES, INC.

Employer identification number

59-1436126

Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees
(See page 1 of the instructions List each one If there are none, enter "None ")

(a) Name and address of each employee paid more than \$50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to empl benefit plans & deferred comp	(e) Expense account and other allowances
ROBERT WILLIAMS 2121 DELTA WAY TALLAHASSEE, FL	TALLAHASSEE FL ATTORNEY 40+	98,900	21,579	0
CHARLES ELSESSER 2121 DELTA WAY TALLAHASSEE, FL	TALLAHASSEE FL ATTORNEY 40+	102,100	12,642	0
ARTHUR ROSENBERG 2121 DELTA WAY TALLAHASSEE, FL	TALLAHASSEE FL ATTORNEY 40+	95,700	17,752	0
ANNE SWERLICK 2121 DELTA WAY TALLAHASSEE, FL	TALLAHASSEE FL ATTORNEY 40+	93,500	17,642	0
VALORY GREENFIELD 2121 DELTA WAY TALLAHASSEE, FL	TALLAHASSEE FL ATTORNEY 40+	93,500	12,212	0
Total number of other employees paid over \$50,000 ▶		15		

Part II-A Compensation of the Five Highest Paid Independent Contractors for Professional Services
(See page 2 of the instructions List each one (whether individuals or firms) If there are none, enter "None ")

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		
Total number of others receiving over \$50,000 for professional services ▶		

Part II-B Compensation of the Five Highest Paid Independent Contractors for Other Services
(List each contractor who performed services other than professional services, whether individuals or firms If there are none, enter "None " See page 2 of the instructions)

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		
Total number of other contractors receiving over \$50,000 for other services ▶		

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

Schedule A (Form 990 or 990-EZ) 2007

Part III Statements About Activities (See page 2 of the instructions)

Yes No

<p>1 During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities ► \$ <u>28,156</u> (Must equal amounts on line 38, Part VI-A, or line i of Part VI-B)</p>	<p>1</p>	<p>X</p>	
<p>Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A Other organizations checking "Yes" must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities</p>			
<p>2 During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary? (If the answer to any question is "Yes," attach a detailed statement explaining the transactions)</p>			
<p>a Sale, exchange, or leasing of property?</p>	<p>2a</p>		<p>X</p>
<p>b Lending of money or other extension of credit?</p>	<p>2b</p>		<p>X</p>
<p>c Furnishing of goods, services, or facilities?</p>	<p>2c</p>		<p>X</p>
<p>d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?</p>	<p>2d</p>	<p>X</p>	<p>See Part V-A, Form 990</p>
<p>e Transfer of any part of its income or assets?</p>	<p>2e</p>		<p>X</p>
<p>3a Did the organization make grants for scholarships, fellowships, student loans, etc ? (If "Yes," attach an explanation of how the organization determines that recipients qualify to receive payments)</p>	<p>3a</p>		<p>X</p>
<p>b Did the organization have a section 403(b) annuity plan for its employees?</p>	<p>3b</p>		<p>X</p>
<p>c Did the organization receive or hold an easement for conservation purposes, including easements to preserve open space, the environment, historic land areas or historic structures? If "Yes," attach a detailed statement</p>	<p>3c</p>		<p>X</p>
<p>d Did the organization provide credit counseling, debt management, credit repair, or debt negotiation services?</p>	<p>3d</p>		<p>X</p>
<p>4a Did the organization maintain any donor advised funds? If "Yes," complete lines 4b through 4g If "No," complete lines 4f and 4g</p>	<p>4a</p>		<p>X</p>
<p>b Did the organization make any taxable distributions under section 4966?</p>	<p>4b</p>		
<p>c Did the organization make a distribution to a donor, donor advisor, or related person?</p>	<p>4c</p>		
<p>d Enter the total number of donor advised funds owned at the end of the tax year</p>			<p>► _____</p>
<p>e Enter the aggregate value of assets held in all donor advised funds owned at the end of the tax year</p>			<p>► _____</p>
<p>f Enter the total number of separate funds or accounts owned at the end of the tax year (excluding donor advised funds included on line 4d) where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts</p>			<p>► _____ 0</p>
<p>g Enter the aggregate value of assets held in all funds or accounts included on line 4f at the end of the tax year</p>			<p>► _____ 0</p>

Part IV Reason for Non-Private Foundation Status (See pages 4 through 8 of the instructions)

I certify that the organization is not a private foundation because it is (Please check only ONE applicable box)

- 5 A church, convention of churches, or association of churches Section 170(b)(1)(A)(i)
- 6 A school Section 170(b)(1)(A)(ii) (Also complete Part V)
- 7 A hospital or a cooperative hospital service organization Section 170(b)(1)(A)(iii)
- 8 A federal, state, or local government or governmental unit Section 170(b)(1)(A)(v)
- 9 A medical research organization operated in conjunction with a hospital Section 170(b)(1)(A)(iii) Enter the hospital's name, city, and state ►
- 10 An organization operated for the benefit of a college or university owned or operated by a governmental unit Section 170(b)(1)(A)(iv) (Also complete the **Support Schedule** in Part IV-A)
- 11a An organization that normally receives a substantial part of its support from a governmental unit or from the general public Section 170(b)(1)(A)(vi) (Also complete the **Support Schedule** in Part IV-A)
- 11b A community trust Section 170(b)(1)(A)(vi) (Also complete the **Support Schedule** in Part IV-A)
- 12 An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its charitable, etc , functions-subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See section 509(a)(2) (Also complete the **Support Schedule** in Part IV-A)
- 13 An organization that is not controlled by any disqualified persons (other than foundation managers) and otherwise meets the requirements of section 509(a)(3) Check the box that describes the type of supporting organization
 - Type I
 - Type II
 - Type III-Functionally Integrated
 - Type III-Other

Provide the following information about the supported organizations. (See page 8 of the instructions)

(a) Name(s) of supported organization(s)	(b) Employer identification number (EIN)	(c) Type of organization (described in lines 5 through 12 above or IRC section)	(d) Is the supported organization listed in the supporting organization's governing documents?		(e) Amount of support
			Yes	No	
Total					►

- 14 An organization organized and operated to test for public safety Section 509(a)(4) (See page 8 of the instructions)

Part IV-A Support Schedule (Complete only if you checked a box on line 10, 11, or 12) Use cash method of accounting

Note: You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting

Calendar year (or fiscal year beginning in) ▶	(a) 2006	(b) 2005	(c) 2004	(d) 2003	(e) Total
15 Gifts, grants, and contributions received (Do not include unusual grants See line 28)	3,406,825	3,076,183	2,600,978	2,833,380	11,917,366
16 Membership fees received					0
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to the organization's charitable, etc., purpose	636,138	260,242	317,861	40,310	1,254,551
18 Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, income from similar sources, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975	77,693	7,477	3,939	5,140	94,249
19 Net income from unrelated business activities not included in line 18					0
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					0
21 The value of services or facilities furnished to the organization by a governmental unit without charge Do not include the value of services or facilities generally furnished to the public without charge					0
22 Other income Attach a schedule Do not include gain or (loss) from sale of capital assets					0
23 Total of lines 15 through 22	4,120,656	3,343,902	2,922,778	2,878,830	13,266,166
24 Line 23 minus line 17	3,484,518	3,083,660	2,604,917	2,838,520	12,011,615
25 Enter 1% of line 23	41,207	33,439	29,228	28,788	

26 Organizations described on lines 10 or 11: a Enter 2% of amount in column (e), line 24	▶	26a	240,232
b Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 2003 through 2006 exceeded the amount shown in line 26a Do not file this list with your return. Enter the total of all these excess amounts	▶	26b	
c Total support for section 509(a)(1) test Enter line 24, column (e)	▶	26c	12,011,615
d Add Amounts from column (e) for lines 18 <u>94,249</u> 19 _____ 22 _____ 26b _____	▶	26d	94,249
e Public support (line 26c minus line 26d total)	▶	26e	11,917,366
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))	▶	26f	99.2154%

27 Organizations described on line 12: a For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," prepare a list for your records to show the name of, and total amounts received in each year from, each "disqualified person" Do not file this list with your return. Enter the sum of such amounts for each year		(2006)	(2005)	(2004)	(2003)	N/A
b For any amount included in line 17 that was received from each person (other than "disqualified persons"), prepare a list for your records to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000 (Include in the list organizations described in lines 5 through 11b, as well as individuals) Do not file this list with your return After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year		(2006)	(2005)	(2004)	(2003)	N/A
c Add Amounts from column (e) for lines 15 _____ 16 _____ 17 _____ 20 _____ 21 _____	▶	27c				
d Add Line 27a total _____ and line 27b total _____	▶	27d				
e Public support (line 27c total minus line 27d total)	▶	27e				
f Total support for section 509(a)(2) test Enter amount from line 23, column (e)	▶	27f				
g Public support percentage (line 27e (numerator) divided by line 27f (denominator))	▶	27g				%
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))	▶	27h				%

28 Unusual Grants For an organization described in line 10, 11, or 12 that received any unusual grants during 2003 through 2006, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant Do not file this list with your return. Do not include these grants in line 15

Part V Private School Questionnaire (See page 9 of the instructions)
(To be completed ONLY by schools that checked the box on line 6 in Part IV)

		N/A	Yes	No
29	Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?			
30	Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?			
31	Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe, if "No," please explain (If you need more space, attach a separate statement)			
32	Does the organization maintain the following			
a	Records indicating the racial composition of the student body, faculty, and administrative staff?	32a		
b	Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	32b		
c	Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	32c		
d	Copies of all material used by the organization or on its behalf to solicit contributions? If you answered "No" to any of the above, please explain (If you need more space, attach a separate statement)	32d		
33	Does the organization discriminate by race in any way with respect to			
a	Students' rights or privileges?	33a		
b	Admissions policies?	33b		
c	Employment of faculty or administrative staff?	33c		
d	Scholarships or other financial assistance?	33d		
e	Educational policies?	33e		
f	Use of facilities?	33f		
g	Athletic programs?	33g		
h	Other extracurricular activities? If you answered "Yes" to any of the above, please explain (If you need more space, attach a separate statement)	33h		
34a	Does the organization receive any financial aid or assistance from a governmental agency?	34a		
b	Has the organization's right to such aid ever been revoked or suspended? If you answered "Yes" to either 34a or b, please explain using an attached statement	34b		
35	Does the organization certify that it has complied with the applicable requirements of sections 4 01 through 4 05 of Rev Proc 75-50, 1975-2 C B 587, covering racial nondiscrimination? If "No," attach an explanation	35		

Part VI-A Lobbying Expenditures by Electing Public Charities (See page 11 of the instructions)
 (To be completed **ONLY** by an eligible organization that filed Form 5768)

Check <input type="checkbox"/> a	if the organization belongs to an affiliated group	Check <input type="checkbox"/> b	if you checked "a" and "limited control" provisions apply	(a) Affiliated group totals	(b) To be completed for all electing organizations
Limits on Lobbying Expenditures					
(The term "expenditures" means amounts paid or incurred)					
36	Total lobbying expenditures to influence public opinion (grassroots lobbying)	36			
37	Total lobbying expenditures to influence a legislative body (direct lobbying)	37			28,156
38	Total lobbying expenditures (add lines 36 and 37)	38			28,156
39	Other exempt purpose expenditures	39			4,122,731
40	Total exempt purpose expenditures (add lines 38 and 39)	40			4,150,887
41	Lobbying nontaxable amount Enter the amount from the following table-				
	If the amount on line 40 is-		The lobbying nontaxable amount is-		
	Not over \$500,000		20% of the amount on line 40		
	Over \$500,000 but not over \$1,000,000		\$100,000 plus 15% of the excess over \$500,000		
	Over \$1,000,000 but not over \$1,500,000		\$175,000 plus 10% of the excess over \$1,000,000		
	Over \$1,500,000 but not over \$17,000,000		\$225,000 plus 5% of the excess over \$1,500,000		
	Over \$17,000,000		\$1,000,000		
41		41			357,544
42	Grassroots nontaxable amount (enter 25% of line 41)	42			89,386
43	Subtract line 42 from line 36 Enter -0- if line 42 is more than line 36	43			0
44	Subtract line 41 from line 38 Enter -0- if line 41 is more than line 38	44			0

Caution: If there is an amount on either line 43 or line 44, you must file Form 4720

4-Year Averaging Period Under Section 501(h)

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below
 See the instructions for lines 45 through 50 on page 13 of the instructions)

Calendar year (or fiscal year beginning in) ▶	Lobbying Expenditures During 4-Year Averaging Period					
	(a) 2007	(b) 2006	(c) 2005	(d) 2004	(e) Total	
45	Lobbying nontaxable amount	357,544	308,885	284,203	299,658	1,250,290
46	Lobbying ceiling amount (150% of line 45(e))					1,875,435
47	Total lobbying expenditures	28,156	33,618	33,651	27,574	122,999
48	Grassroots nontaxable amount	89,386	77,221	71,051	74,915	312,573
49	Grassroots ceiling amount (150% of line 48(e))					468,860
50	Grassroots lobbying expenditures					

Part VI-B Lobbying Activity by Nonelecting Public Charities

(For reporting only by organizations that did not complete Part VI-A) (See page 14 of the instructions) **N/A**

During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of

- a Volunteers
- b Paid staff or management (Include compensation in expenses reported on lines c through h.)
- c Media advertisements
- d Mailings to members, legislators, or the public
- e Publications, or published or broadcast statements
- f Grants to other organizations for lobbying purposes
- g Direct contact with legislators, their staffs, government officials, or a legislative body
- h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means
- i Total lobbying expenditures (Add lines c through h)

Yes	No	Amount

If "Yes" to any of the above, also attach a statement giving a detailed description of the lobbying activities

Mortgages and Other Notes Payable

Forms
990 / 990-PF

2007

For calendar year 2007, or tax year beginning , and ending

Name **FLORIDA LEGAL SERVICES, INC.** Employer Identification Number **59-1436126**

Form 990, Part IV, Line 64b - Additional Information

Name of lender	Relationship to disqualified person
(1) WACHOVIA	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	

Original amount borrowed	Date of loan	Maturity date	Repayment terms	Interest rate
(1) 750,000			MONTHLY PAYMENTS OF \$5,878	6.950
(2)				
(3)				
(4)				
(5)				
(6)				
(7)				
(8)				
(9)				
(10)				

Security provided by borrower	Purpose of loan
(1) REAL ESTATE	PURCHASE OF OFFICE BUILDING
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	

Consideration furnished by lender	Balance due at beginning of year	Balance due at end of year
(1)	726,071	706,554
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
Totals	726,071	706,554

Federal Statements

Statement 1 - Form 990, Part II, Line 22b - Other Grants and Allocations

Name Address	Date of Gift	Description of Property	Relationship to Org	Cash Contrib	NonCash Contrib	Book Value	BV Expl	FMV Expl
1000 FRIENDS OF FLORIDA			\$	100,000	\$			
NORTH FLORIDA CENTER FOR EQUAL JUST				93,750				
CENTRO DE LOS DERECHOS				6,000				
WINDLAW				46,080				
ENVIRONMENTAL LAW INSTITUTE				25,000				
FL INSTITUTIONAL LEGAL SERVICES				63,333				
Total			\$	<u>334,163</u>	\$	<u>0</u>		<u>0</u>

Statement 2 - Form 990, Part II, Line 25a - Compensation of Current Officers

Name	Program Services	Management & General	Fundraising
Expenses	\$	\$	\$
KENT SPUHLER Compensation	47,098	62,099	
Total	<u>\$ 47,098</u>	<u>\$ 62,099</u>	<u>\$ 0</u>

Federal Statements**Statement 3 - Form 990, Part II, Line 43 - Other Functional Expenses**

Description	Total Expenses	Program Service	Mgt & General	Fund- Raising
Expenses	\$	\$	\$	\$
INSURANCE	19,579	17,445	2,134	
DUES AND FEES	40,826	34,693	6,133	
PROGRAM SUPPORT	63,325	45,886	1,731	15,708
LITIGATION COSTS	204,740	204,740		
CONTRACT SERVICES	207,677	207,677		
PROFESSIONAL FEES	16,324	12,406	3,918	
OTHER	1,788	1,788		
TRAINING	40,867	34,454	6,413	
Total	\$ 595,126	\$ 559,089	\$ 20,329	\$ 15,708

Federal Statements

Statement 4 - Form 990, Part IV, Line 57 - Land, Buildings, and Equipment

Description	Beginning of Year	Accum Depr	End of Year	Accum Depr
FURNITURE & EQUIPMENT	\$ 261,474	\$ 180,490	\$ 259,757	\$ 194,850
LEASEHOLD IMPROVEMENTS	3,774	1,736	8,707	2,880
LAW LIBRARY	2,270	1,703	2,270	1,703
BUILDING AND BUILDING IMPROVEMENTS	590,499	20,907	609,376	37,423
LAND	187,500		187,500	
Total	<u>\$ 1,045,517</u>	<u>\$ 204,836</u>	<u>\$ 1,067,610</u>	<u>\$ 236,856</u>

Statement 5 - Form 990, Part IV, Line 58 - Other Assets

Description	Beginning of Year	End of Year
TRUST FUNDS	\$ 345,753	\$ 345,803
DEPOSITS	3,050	3,050
Total	<u>\$ 348,803</u>	<u>\$ 348,853</u>

Statement 6 - Form 990, Part IV, Line 65 - Other Liabilities

Description	Beginning of Year	End of Year
TRUST FUNDS	\$ 345,753	\$ 345,803
CONTRACT ADVANCES	15,000	92,243
Total	<u>\$ 360,753</u>	<u>\$ 438,046</u>