

**GRANT AGREEMENT**

**BY AND BETWEEN**

**PINELLAS COMMUNITY FOUNDATION**

**AND**

**BAY AREA LEGAL SERVICES, INC.**

**THIS GRANT AGREEMENT** (hereinafter “**Agreement**”), effective upon the last date executed below, by and between **PINELLAS COMMUNITY FOUNDATION**, a public charitable foundation established by Trust Agreement Dated January 1, 1969, as may have been amended from time to time, whose address is 17755 US Highway 19 North, Suite 150, Clearwater Florida 33764, (hereinafter, “**AGENCY**”) and **BAY AREA LEGAL SERVICES, INC.**, whose address is 1302 N 19th St Suite 400 Tampa, FL 33605 (hereinafter “**GRANTEE**”).

WITNESSETH:

**WHEREAS**, in response to the emergence of a novel coronavirus and the respiratory disease it causes (hereinafter, “**COVID-19**”), the World Health Organization (hereinafter, “**WHO**”) has officially characterized COVID-19 as a pandemic that constitutes a Public Health Emergency of International Concern; and

**WHEREAS**, on March 1, 2020, Governor Ron DeSantis issued Executive Order Number 20-51, declaring that appropriate measures to control the spread of COVID-19 in the State of Florida are necessary, and accordingly the State Surgeon General and State Health Officer declared that a Public Health Emergency exists in the State of Florida; and

**WHEREAS**, on March 9, 2020, Governor Ron DeSantis issued Executive Order Number 20-52 declaring a State of Emergency for the state of Florida in furtherance of efforts to respond to and mitigate the effects of COVID-19 throughout the state; and

**WHEREAS**, the Pinellas County Board of County Commissioners (hereinafter, “**Board**”) passed Resolution 20-60 to define, expand, and add critical programs and services to mitigate the devastating impacts of COVID-19 on Pinellas County residents; and

**WHEREAS**, nonprofit community partners have seen an increased demand for many services and assistance in response to impacts from COVID-19, particularly in the areas of food programs, homelessness, behavioral health, and legal assistance for evictions; and

**WHEREAS**, as a direct result of the COVID-19 Public Health Emergency, many individuals and families find themselves in precarious financial situations within Pinellas County, without expanded access to critical services leading to food insecurity, housing insecurity, and behavioral health challenges; and

**WHEREAS**, the threat to these vulnerable individuals and families constitutes a significant threat to public safety and welfare requiring rapid expansion of vital services to meet local needs; and

**WHEREAS**, **AGENCY** is a subrecipient of pass-thru funds awarded by the U.S. Treasury Department (hereinafter, “Treasury”) to Pinellas County (hereinafter, “County”) made available under section 601(a) of the Social Security Act as added by section 5001 of the CARES Act (hereinafter, “Coronavirus Relief Fund” ); and

**WHEREAS**, the County in partnership with **AGENCY** wishes to quickly expand services in priority areas that mitigate COVID-19 related impacts within the community such as food insecurity, housing insecurity, and access to behavioral health service through the Pinellas CARES Critical Service Expansion Program; and

**WHEREAS, AGENCY** has determined that **GRANTEE** has the experience and capacity to quickly administer and deliver awarded funds to assist in the goal of expanding services in one or more of the priority areas that mitigate COVID-19 related impacts within the community;

**NOW THEREFORE**, the parties hereto, mutually agree as follows:

**1. Specific Grant Information:**

This project shall be undertaken and accomplished in accordance with the terms and conditions specified herein and the Appendices named below, which are attached hereto and by reference incorporated herein:

a) Grantee's Name: **Bay Area Legal Services, Inc.**

b) Grantee's Contact and Notice Information:

Primary Contact Name: **Richard C. Woltmann, President and CEO**

Address: **1302 N 19th St Suite 400 Tampa, FL 33605**

Phone Number: **813-232-1343**

Grantee's Data Universal Numbering System (DUNS) number: **084191683**

c) Federal Award Identification Number: **Direct payment from the Department of the Treasury ('Treasury') pursuant to section 601(b) of the Social Security Act, as amended by section 5001 of the Coronavirus Aid, Relief, and Economic Security Act, Pub. L. No. 116-136, div. A, Title V (Mar. 27, 2020).**

d) Federal Award Date: **March 27, 2020**

e) Period of Grant Performance, Start and End Date: **September 17, 2020 - December 30, 2020**

g) Amount of Funds Awarded: **\$13,829.28** (hereinafter, "Awarded Funds").

h) Name of Federal Awarding Agency, Pass-Through Entity, and Contact Information  
for Awarding Official of the Pass-Through Entity:

Federal Awarding Agency:

**United States Department of Treasury**

Pass-Through Entity:

**Pinellas Community Foundation**

Contact Information for Awarding Official of the Pass-Through Entity:

**Duggan Cooley, CEO, Pinellas Community Foundation**

**17755 US Highway 19 N, Suite 150**

**Clearwater, FL 33764**

i) CFDA Number and Name

CFDA Number (at time of disbursement): **21.019**

CFDA Name: **Coronavirus Relief Fund (CRF)**

j) Indirect Cost Rate for GRANTEE portion of the Federal Award: **0% - funds are  
to be used only for specified direct costs**

**2. Scope of Services:**

The **GRANTEE** shall administer the Pinellas CARES Critical Service expansion Program funds awarded from the **AGENCY** consistent with the purpose identified in the **GRANTEE's** application for award of funds (attached as Appendix 4) and which are consistent with the purpose of mitigating COVID-19 related impacts within the community, including food insecurity, housing insecurity and or behavioral health access for COVID-19 affected residents.

- a) **GRANTEE** shall administer funding in an amount up to **thirteen thousand eight hundred twenty-nine dollars and 28/100 cents** for expanded local services with up to 0% or \$0.00 allowed for indirect costs.
- b) **GRANTEE** agrees to monitor and deliver these funds pursuant to the following requirements:
  - i. Compliance with all rules and guidelines of the CARES Act including certifications and/or attestations of compliance where appropriate.
  - ii. Compliance with Appendix 1 - CARES Act Guidance and Requirements.
  - iii. Compliance with Appendix 2 – Attestation.
  - iv. Basic weekly reporting of service numbers by type of service and expanded monthly reporting of services, trends, expenditures, and other programmatic information.
  - v. Maintenance of service level information as appropriate for reporting upon request by the **AGENCY**, including services provided, outcomes and accounting of expenditures.
  - vi. **GRANTEE** understands and agrees that it may be required to adapt and/or respond during hurricane-related emergencies to help meet expanded needs and challenges of COVID-19.
  - vii. **GRANTEE** understands that priority service areas may be adjusted by written notice of the **AGENCY**.

**3. Term of Agreement.**

The services of the **GRANTEE** shall commence upon execution and the agreement shall expire on December 30, 2020. The expiration date of this Agreement may be extended, by mutual

agreement of the parties in writing. This option shall be exercised only if all terms and conditions remain the same.

**4. Compensation.**

a) The **AGENCY** agrees to provide **GRANTEE** an amount not to exceed thirteen thousand eight hundred twenty-nine dollars and 28/100 cents (\$13,829.28) as an award of the Pinellas CARES Nonprofit Partnership Fund for the services described in Section 2 of this Agreement. Up to zero dollars (\$0.00) equivalent to 0% of the funding may be allowed for approved indirect costs in association with this program. The remainder of the funding will be for competitively awarded expansion of services as defined.

b) **GRANTEE** shall maintain a Budget Plan (Appendix 4) for anticipated indirect and direct costs, as approved by **AGENCY**. Any changes that increase costs must be in writing and in an amendment to this Agreement.

c) The **AGENCY** shall determine which expenses in the Budget Plan (Appendix 4) may be paid as an advance to the **GRANTEE**, if any, and which expenses will be paid on a cost-reimbursement basis, with the **GRANTEE** to submit invoices with supporting documentation to justify the reimbursement of expenses. If any amount is paid as an advance payment to **GRANTEE**, the **GRANTEE** must provide sufficient documentation of usage of the funds for allowed purposes under this agreement in order to receive any future payments.

d) Any funds expended in violation of this Agreement or in violation of appropriate Federal, State, and **AGENCY** requirements shall be refunded in full to the **AGENCY**. If this Agreement is still in force, future payments shall be withheld by the **AGENCY**.

**5. Performance Measures.**

The **GRANTEE** agrees to submit weekly reports on awards to **AGENCY** including name of **GRANTEE**, purpose of award, amount of award, and service numbers, as well as monthly expanded reports that demonstrate services delivered and service trends, and outcomes to **AGENCY**. The **AGENCY** reserves the right to request additional data elements, performance measures, or reports as necessary to ensure that the overall programmatic purpose is demonstrated, quantified, and achieved. This report shall be submitted to the **AGENCY** weekly or monthly, as defined and never later than five (5) business days if specifically requested by **AGENCY**. The report formats shall be prescribed and provided by the **AGENCY**.

**6. Data Sharing.**

The **GRANTEE** agrees to share data with the **AGENCY** as necessary for service validation, trend review, and performance monitoring.

**7. Insurance.**

**GRANTEE** will be required to maintain appropriate insurance to cover the Services funded for this Agreement. Before providing any funds under this Agreement, **AGENCY** will require that **GRANTEE** provide it with proof of insurance covering the Services funded and with policy limits and deductible deemed appropriate by **AGENCY**. Whether **GRANTEE** has acceptable insurance coverage with appropriate limits and deductible is within the sole discretion of the **AGENCY**. Said insurance must remain in full force and effect during the term of this Agreement and may be not changed without written approval of **AGENCY**. Failure to maintain the insurance approved by **AGENCY** or any changes to the approved insurance without approval of **AGENCY** will result in termination of this Agreement.

**8. Monitoring.**

**GRANTEE** will work with **AGENCY** to meet the requirements of 2 C.F.R. § 200.328 (Monitoring and reporting program performance). This may include, but is not limited to, the following:

- a) The monitoring requirements set forth in Appendix 3 – Minimum Monitoring Requirements.
- b) **GRANTEE** will work with the **AGENCY** to establish policies and procedures as required.
- c) **GRANTEE** will cooperate in site visits including, but not limited to, review of staff, fiscal and client records, programmatic documents, and will provide related information at any reasonable time.
- d) **GRANTEE** will submit other reports and information in such formats and at such times as may be prescribed by the **AGENCY**.
- e) All monitoring reports will be as detailed as may be reasonably requested by the **GRANTEE** and will be deemed incomplete if not satisfactory to the **AGENCY** as determined in its sole reasonable discretion. Reports will contain the information or be in the format as may be requested by the **AGENCY**.

**9. Special Situations.**

**GRANTEE** agrees to inform **AGENCY** within one (1) business day of any circumstances or events which may reasonably be considered to jeopardize its capability to continue to meet its obligations under the terms of this Agreement. Incidents may include, but are not limited to, those resulting in injury, media coverage or public reaction that may have an impact on the **AGENCY'S** or **GRANTEE'S** ability to protect and serve its participants, or other significant effect on the



**AGENCY** or **GRANTEE**. Incidents shall be reported to the designated **AGENCY** contact below by phone or email only. Incident report information shall not include any identifying information of the participant.

**10. Amendment/Modification.**

In addition to applicable federal, state and local statutes and regulations, this Agreement expresses the entire understanding of the parties concerning all matters covered herein. No addition to, or alteration of, the terms of this Agreement, whether by written or verbal understanding of the parties, their officers, agents or employees, shall be valid unless made in the form of a written amendment to this Agreement and formally approved by the parties.

**11. Closeout**

a) Upon termination in whole or in part, the parties hereto remain responsible for compliance with the requirements in 2 C.F.R. Part 200.343 (Closeout) and 2 C.F.R. Part 200.344 (Post-closeout adjustments and continuing responsibilities).

b) This Agreement will not terminate, unless terminated as provided in Section 11, until Closeout is completed consistent with requirements detailed in the Appendices attached hereto, and to the satisfaction of the **AGENCY**. Such requirements shall include but are not limited to submitting final reports and providing program deliverables and closeout information as requested by **AGENCY**, and/or the US Treasury Department or its authorized representatives, and reconciliation of program funding.

c) All invoices and requests for reimbursement shall be submitted within 30 days following the end of the project and budget period.

d) All un-spent funds must be reimbursed to the **AGENCY** by the **GRANTEE** by January 31, 2021.

- e) This provision shall survive the expiration or termination of this Agreement.

**12. Termination.**

a) If the **GRANTEE** fails to fulfill or abide by any of the provisions of this Agreement, **GRANTEE** shall be considered in material breach of the Agreement. Where a material breach can be corrected, **GRANTEE** shall be given thirty (30) days to cure said breach. If **GRANTEE** fails to cure, or if the breach is of the nature that the harm caused cannot be undone, **AGENCY** may immediately terminate this Agreement, with cause, upon notice in writing to the **GRANTEE**.

b) In the event the **GRANTEE** uses any funds provided by this Agreement for any purpose or program other than authorized under this Agreement, the **GRANTEE** must repay such amount to the **AGENCY** and may in the **AGENCY'S** sole discretion, be deemed to have waived the right to additional funds under this Agreement.

c) In the event sufficient budgeted funds are not available for a new fiscal period or are otherwise encumbered, the **AGENCY** shall notify the **GRANTEE** of such occurrence and the Agreement shall terminate on the last day of the then current fiscal period without penalty or expense to the **AGENCY**.

d) The **AGENCY** or the United States Department of Treasury may terminate this agreement in accordance with 2 C.F.R. § 200.339 (Termination).

**13. Assignment/Subcontracting.**

a) This Agreement, and any rights or obligations hereunder, shall not be assigned, transferred or delegated to any other person or entity. Any purported assignment in violation of this section shall be null and void.

b) The **GRANTEE** is fully responsible for completion of the Services required by this

Agreement and for completion of all subcontractor work, if authorized as provided herein. The **GRANTEE** shall not subcontract any work under this Agreement to any subcontractor other than the subcontractors specified in the proposal and previously approved by the **AGENCY**, without the prior written consent of the **AGENCY**, which shall be determined by the **AGENCY** in its sole discretion.

**14. Indemnification.**

The **GRANTEE** agrees to indemnify, pay the cost of defense, including attorney's fees, and hold harmless the **AGENCY**, its officers, employees and agents from all damages, suits, actions or claims, including reasonable attorney's fees incurred by the **AGENCY**, of any character brought on account of any injuries or damages received or sustained by any person, persons, or property, or in any way relating to or arising from the Agreement; or on account of any act or omission, neglect or misconduct of **GRANTEE**; or by, or on account of, any claim or amounts recovered under the Workers' Compensation Law or of any other laws, regulations, ordinance, order or decree; or arising from or by reason of any actual or claimed trademark, patent or copyright infringement or litigation based thereon; except only such injury or damage as shall have been occasioned by the sole negligence of the **AGENCY**.

**15. Business Practices.**

- a) The **GRANTEE** must utilize financial procedures in accordance with generally accepted accounting procedures and Florida Statutes, including adequate supporting documents, to account for the use of the funds provided by the **AGENCY**.
- b) The **GRANTEE** must retain all records (programmatic, property, personnel, and financial) relating to this Agreement for five (5) years after final payment is made.

- c) All **GRANTEE** records relating to this Agreement are subject to audit by the federal government or its representatives, or the **AGENCY** and its representatives.

**16. Nondiscrimination.**

a) The **GRANTEE** shall not discriminate against any applicant for employment or employee with respect to hire, tenure, terms, conditions or privileges of employment or any matter directly or indirectly related to employment or against any client because of age, sex, race, ethnicity, color, religion, national origin, disability, marital status, or sexual orientation.

b) The **GRANTEE** shall not discriminate against any person on the basis of age, sex, race, ethnicity, color, religion, national origin, disability, marital status or sexual orientation in admission, treatment, or participation in its programs, services and activities.

c) The **GRANTEE** shall, during the performance of this Agreement, comply with all applicable provisions of federal, state and local laws and regulations pertaining to prohibited discrimination.

**17. Independent Contractor.**

It is expressly understood and agreed by the parties that **GRANTEE** is at all times hereunder acting and performing as an independent contractor and not as an agent, servant, or employee of the **AGENCY**. No agent, employee, or servant of the **GRANTEE** shall be, or shall be deemed to be, the agent or servant of the **AGENCY**. None of the benefits provided by the **AGENCY** to their employees including, but not limited to, Worker's Compensation Insurance and Unemployment Insurance are available from **AGENCY** to the employees, agents, or servants of the **GRANTEE**

**18. Additional Funding.**

Funds from this Agreement may not be used as the matching portion for any federal grant

except in the manner provided by Federal and State law and applicable Federal and State rules and regulations. The **GRANTEE** agrees to make all reasonable efforts to obtain funding from additional sources wherever said **GRANTEE** may qualify. Should this Agreement reflect a required match, documentation of said match is required to be provided to the **AGENCY**.

**19. Governing Law.**

The laws of the State of Florida shall govern this Agreement.

**20. Conformity to the Law.**

The **GRANTEE** shall comply with all federal, state and local laws and ordinances and any rules or regulations adopted thereunder, including but not limited to section 601(a) of the Social Security Act as added by section 5001 of the CARES Act and regulations applicable thereto.

**21. Prior Agreement, Waiver, and Severability.**

This Agreement supersedes any prior Agreements between the Parties and is the sole basis for agreement between the Parties. The waiver of either party of a violation or default of any provision of this Agreement shall not operate as, or be construed to be, a waiver of any subsequent violation or default hereof. If any provision, or any portion thereof, contained in this Agreement is held unconstitutional, invalid, or unenforceable, the remainder of this Agreement, or portion thereof, shall be deemed severable, shall not be affected, and shall remain in full force and effect.

**22. Agreement Management.**

Pinellas Community Foundation designates the following person(s) as the liaison for the **AGENCY**:

Duggan Cooley, CEO  
Pinellas Community Foundation  
17755 US Highway 19 North, Suite 150  
Clearwater FL 33764  
727-531-0058

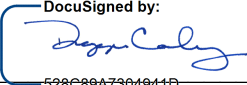
**GRANTEE** designates the following person(s) as the liaison for the **GRANTEE**:

Richard C. Woltmann, President and CEO  
130 North 19th Street/Suite 400  
Tampa, FL 33605  
813-232-1343

SIGNATURE PAGE FOLLOWS


**IN WITNESS WHEREOF**, the parties hereto have caused this instrument to be executed on the day and year written below.

Pinellas Community Foundation

By:   
528C89A7304941D...  
Duggan Cooley  
CEO

Date: 10/5/2020

GRANTEE: Bay Area Legal Services, Inc.

By:   
DE57C1BEC62D4E1...  
Richard C. Woltmann, President and CEO  
dwoltmann@bals.org

Date: 10/7/2020

GRANTEE: Bay Area Legal Services, Inc.

By:   
F55065BC3CD74E6...  
Leslie Schultz-Kin, Esq., Chairperson  
Leslie.Schultz-Kin@myfloridalegal.com

Date: 10/6/2020

## **Schedule of Appendices**

Appendix 1 – CARES Act Guidance and Requirements

Appendix 2 – Attestation

Appendix 3 – Minimum Monitoring Requirements

Appendix 4 – Application for Funding (including budget plan)



# Appendix 1 - CARES Act Guidance and Requirements

- Coronavirus Relief Fund, Guidance for State, Territorial, Local,  
and Tribal Governments
  - Coronavirus Relief Fund Frequently Asked Questions
  - Coronavirus Relief Fund Reporting and Record Retention  
Requirements

Coronavirus Relief Fund  
Guidance for State, Territorial, Local, and Tribal  
Governments  
Updated June 30, 2020

**Coronavirus Relief Fund**  
**Guidance for State, Territorial, Local, and Tribal Governments**  
**Updated June 30, 2020<sup>1</sup>**

The purpose of this document is to provide guidance to recipients of the funding available under section 601(a) of the Social Security Act, as added by section 5001 of the Coronavirus Aid, Relief, and Economic Security Act (“CARES Act”). The CARES Act established the Coronavirus Relief Fund (the “Fund”) and appropriated \$150 billion to the Fund. Under the CARES Act, the Fund is to be used to make payments for specified uses to States and certain local governments; the District of Columbia and U.S. Territories (consisting of the Commonwealth of Puerto Rico, the United States Virgin Islands, Guam, American Samoa, and the Commonwealth of the Northern Mariana Islands); and Tribal governments.

The CARES Act provides that payments from the Fund may only be used to cover costs that—

1. are necessary expenditures incurred due to the public health emergency with respect to the Coronavirus Disease 2019 (COVID-19);
2. were not accounted for in the budget most recently approved as of March 27, 2020 (the date of enactment of the CARES Act) for the State or government; and
3. were incurred during the period that begins on March 1, 2020, and ends on December 30, 2020.<sup>2</sup>

The guidance that follows sets forth the Department of the Treasury’s interpretation of these limitations on the permissible use of Fund payments.

***Necessary expenditures incurred due to the public health emergency***

The requirement that expenditures be incurred “due to” the public health emergency means that expenditures must be used for actions taken to respond to the public health emergency. These may include expenditures incurred to allow the State, territorial, local, or Tribal government to respond directly to the emergency, such as by addressing medical or public health needs, as well as expenditures incurred to respond to second-order effects of the emergency, such as by providing economic support to those suffering from employment or business interruptions due to COVID-19-related business closures.

Funds may not be used to fill shortfalls in government revenue to cover expenditures that would not otherwise qualify under the statute. Although a broad range of uses is allowed, revenue replacement is not a permissible use of Fund payments.

The statute also specifies that expenditures using Fund payments must be “necessary.” The Department of the Treasury understands this term broadly to mean that the expenditure is reasonably necessary for its intended use in the reasonable judgment of the government officials responsible for spending Fund payments.

***Costs not accounted for in the budget most recently approved as of March 27, 2020***

The CARES Act also requires that payments be used only to cover costs that were not accounted for in the budget most recently approved as of March 27, 2020. A cost meets this requirement if either (a) the

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<sup>1</sup> This version updates the guidance provided under “Costs incurred during the period that begins on March 1, 2020, and ends on December 30, 2020”.

<sup>2</sup> See Section 601(d) of the Social Security Act, as added by section 5001 of the CARES Act.

cost cannot lawfully be funded using a line item, allotment, or allocation within that budget *or* (b) the cost is for a substantially different use from any expected use of funds in such a line item, allotment, or allocation.

The “most recently approved” budget refers to the enacted budget for the relevant fiscal period for the particular government, without taking into account subsequent supplemental appropriations enacted or other budgetary adjustments made by that government in response to the COVID-19 public health emergency. A cost is not considered to have been accounted for in a budget merely because it could be met using a budgetary stabilization fund, rainy day fund, or similar reserve account.

***Costs incurred during the period that begins on March 1, 2020, and ends on December 30, 2020***

Finally, the CARES Act provides that payments from the Fund may only be used to cover costs that were incurred during the period that begins on March 1, 2020, and ends on December 30, 2020 (the “covered period”). Putting this requirement together with the other provisions discussed above, section 601(d) may be summarized as providing that a State, local, or tribal government may use payments from the Fund only to cover previously unbudgeted costs of necessary expenditures incurred due to the COVID-19 public health emergency during the covered period.

Initial guidance released on April 22, 2020, provided that the cost of an expenditure is incurred when the recipient has expended funds to cover the cost. Upon further consideration and informed by an understanding of State, local, and tribal government practices, Treasury is clarifying that for a cost to be considered to have been incurred, performance or delivery must occur during the covered period but payment of funds need not be made during that time (though it is generally expected that this will take place within 90 days of a cost being incurred). For instance, in the case of a lease of equipment or other property, irrespective of when payment occurs, the cost of a lease payment shall be considered to have been incurred for the period of the lease that is within the covered period, but not otherwise. Furthermore, in all cases it must be necessary that performance or delivery take place during the covered period. Thus the cost of a good or service received during the covered period will not be considered eligible under section 601(d) if there is no need for receipt until after the covered period has expired.

Goods delivered in the covered period need not be used during the covered period in all cases. For example, the cost of a good that must be delivered in December in order to be available for use in January could be covered using payments from the Fund. Additionally, the cost of goods purchased in bulk and delivered during the covered period may be covered using payments from the Fund if a portion of the goods is ordered for use in the covered period, the bulk purchase is consistent with the recipient’s usual procurement policies and practices, and it is impractical to track and record when the items were used. A recipient may use payments from the Fund to purchase a durable good that is to be used during the current period and in subsequent periods if the acquisition in the covered period was necessary due to the public health emergency.

Given that it is not always possible to estimate with precision when a good or service will be needed, the touchstone in assessing the determination of need for a good or service during the covered period will be reasonableness at the time delivery or performance was sought, *e.g.*, the time of entry into a procurement contract specifying a time for delivery. Similarly, in recognition of the likelihood of supply chain disruptions and increased demand for certain goods and services during the COVID-19 public health emergency, if a recipient enters into a contract requiring the delivery of goods or performance of services by December 30, 2020, the failure of a vendor to complete delivery or services by December 30, 2020, will not affect the ability of the recipient to use payments from the Fund to cover the cost of such goods or services if the delay is due to circumstances beyond the recipient’s control.

This guidance applies in a like manner to costs of subrecipients. Thus, a grant or loan, for example, provided by a recipient using payments from the Fund must be used by the subrecipient only to purchase (or reimburse a purchase of) goods or services for which receipt both is needed within the covered period and occurs within the covered period. The direct recipient of payments from the Fund is ultimately responsible for compliance with this limitation on use of payments from the Fund.

***Nonexclusive examples of eligible expenditures***

Eligible expenditures include, but are not limited to, payment for:

1. Medical expenses such as:
  - COVID-19-related expenses of public hospitals, clinics, and similar facilities.
  - Expenses of establishing temporary public medical facilities and other measures to increase COVID-19 treatment capacity, including related construction costs.
  - Costs of providing COVID-19 testing, including serological testing.
  - Emergency medical response expenses, including emergency medical transportation, related to COVID-19.
  - Expenses for establishing and operating public telemedicine capabilities for COVID-19-related treatment.
2. Public health expenses such as:
  - Expenses for communication and enforcement by State, territorial, local, and Tribal governments of public health orders related to COVID-19.
  - Expenses for acquisition and distribution of medical and protective supplies, including sanitizing products and personal protective equipment, for medical personnel, police officers, social workers, child protection services, and child welfare officers, direct service providers for older adults and individuals with disabilities in community settings, and other public health or safety workers in connection with the COVID-19 public health emergency.
  - Expenses for disinfection of public areas and other facilities, *e.g.*, nursing homes, in response to the COVID-19 public health emergency.
  - Expenses for technical assistance to local authorities or other entities on mitigation of COVID-19-related threats to public health and safety.
  - Expenses for public safety measures undertaken in response to COVID-19.
  - Expenses for quarantining individuals.
3. Payroll expenses for public safety, public health, health care, human services, and similar employees whose services are substantially dedicated to mitigating or responding to the COVID-19 public health emergency.
4. Expenses of actions to facilitate compliance with COVID-19-related public health measures, such as:
  - Expenses for food delivery to residents, including, for example, senior citizens and other vulnerable populations, to enable compliance with COVID-19 public health precautions.
  - Expenses to facilitate distance learning, including technological improvements, in connection with school closings to enable compliance with COVID-19 precautions.
  - Expenses to improve telework capabilities for public employees to enable compliance with COVID-19 public health precautions.

- Expenses of providing paid sick and paid family and medical leave to public employees to enable compliance with COVID-19 public health precautions.
  - COVID-19-related expenses of maintaining state prisons and county jails, including as relates to sanitation and improvement of social distancing measures, to enable compliance with COVID-19 public health precautions.
  - Expenses for care for homeless populations provided to mitigate COVID-19 effects and enable compliance with COVID-19 public health precautions.
5. Expenses associated with the provision of economic support in connection with the COVID-19 public health emergency, such as:
    - Expenditures related to the provision of grants to small businesses to reimburse the costs of business interruption caused by required closures.
    - Expenditures related to a State, territorial, local, or Tribal government payroll support program.
    - Unemployment insurance costs related to the COVID-19 public health emergency if such costs will not be reimbursed by the federal government pursuant to the CARES Act or otherwise.
  6. Any other COVID-19-related expenses reasonably necessary to the function of government that satisfy the Fund's eligibility criteria.

***Nonexclusive examples of ineligible expenditures<sup>3</sup>***

The following is a list of examples of costs that would *not* be eligible expenditures of payments from the Fund.

1. Expenses for the State share of Medicaid.<sup>4</sup>
2. Damages covered by insurance.
3. Payroll or benefits expenses for employees whose work duties are not substantially dedicated to mitigating or responding to the COVID-19 public health emergency.
4. Expenses that have been or will be reimbursed under any federal program, such as the reimbursement by the federal government pursuant to the CARES Act of contributions by States to State unemployment funds.
5. Reimbursement to donors for donated items or services.
6. Workforce bonuses other than hazard pay or overtime.
7. Severance pay.
8. Legal settlements.

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<sup>3</sup> In addition, pursuant to section 5001(b) of the CARES Act, payments from the Fund may not be expended for an elective abortion or on research in which a human embryo is destroyed, discarded, or knowingly subjected to risk of injury or death. The prohibition on payment for abortions does not apply to an abortion if the pregnancy is the result of an act of rape or incest; or in the case where a woman suffers from a physical disorder, physical injury, or physical illness, including a life-endangering physical condition caused by or arising from the pregnancy itself, that would, as certified by a physician, place the woman in danger of death unless an abortion is performed. Furthermore, no government which receives payments from the Fund may discriminate against a health care entity on the basis that the entity does not provide, pay for, provide coverage of, or refer for abortions.

<sup>4</sup> See 42 C.F.R. § 433.51 and 45 C.F.R. § 75.306.

Coronavirus Relief Fund  
Frequently Asked Questions  
Updated as of July 8, 2020

**Coronavirus Relief Fund  
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The following answers to frequently asked questions supplement Treasury’s Coronavirus Relief Fund (“Fund”) Guidance for State, Territorial, Local, and Tribal Governments, dated April 22, 2020, (“Guidance”).<sup>1</sup> Amounts paid from the Fund are subject to the restrictions outlined in the Guidance and set forth in section 601(d) of the Social Security Act, as added by section 5001 of the Coronavirus Aid, Relief, and Economic Security Act (“CARES Act”).

**Eligible Expenditures**

***Are governments required to submit proposed expenditures to Treasury for approval?***

No. Governments are responsible for making determinations as to what expenditures are necessary due to the public health emergency with respect to COVID-19 and do not need to submit any proposed expenditures to Treasury.

***The Guidance says that funding can be used to meet payroll expenses for public safety, public health, health care, human services, and similar employees whose services are substantially dedicated to mitigating or responding to the COVID-19 public health emergency. How does a government determine whether payroll expenses for a given employee satisfy the “substantially dedicated” condition?***

The Fund is designed to provide ready funding to address unforeseen financial needs and risks created by the COVID-19 public health emergency. For this reason, and as a matter of administrative convenience in light of the emergency nature of this program, a State, territorial, local, or Tribal government may presume that payroll costs for public health and public safety employees are payments for services substantially dedicated to mitigating or responding to the COVID-19 public health emergency, unless the chief executive (or equivalent) of the relevant government determines that specific circumstances indicate otherwise.

***The Guidance says that a cost was not accounted for in the most recently approved budget if the cost is for a substantially different use from any expected use of funds in such a line item, allotment, or allocation. What would qualify as a “substantially different use” for purposes of the Fund eligibility?***

Costs incurred for a “substantially different use” include, but are not necessarily limited to, costs of personnel and services that were budgeted for in the most recently approved budget but which, due entirely to the COVID-19 public health emergency, have been diverted to substantially different functions. This would include, for example, the costs of redeploying corrections facility staff to enable compliance with COVID-19 public health precautions through work such as enhanced sanitation or enforcing social distancing measures; the costs of redeploying police to support management and enforcement of stay-at-home orders; or the costs of diverting educational support staff or faculty to develop online learning capabilities, such as through providing information technology support that is not part of the staff or faculty’s ordinary responsibilities.

Note that a public function does not become a “substantially different use” merely because it is provided from a different location or through a different manner. For example, although developing online instruction capabilities may be a substantially different use of funds, online instruction itself is not a substantially different use of public funds than classroom instruction.

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<sup>1</sup> The Guidance is available at <https://home.treasury.gov/system/files/136/Coronavirus-Relief-Fund-Guidance-for-State-Territorial-Local-and-Tribal-Governments.pdf>.



***May a State receiving a payment transfer funds to a local government?***

Yes, provided that the transfer qualifies as a necessary expenditure incurred due to the public health emergency and meets the other criteria of section 601(d) of the Social Security Act. Such funds would be subject to recoupment by the Treasury Department if they have not been used in a manner consistent with section 601(d) of the Social Security Act.

***May a unit of local government receiving a Fund payment transfer funds to another unit of government?***

Yes. For example, a county may transfer funds to a city, town, or school district within the county and a county or city may transfer funds to its State, provided that the transfer qualifies as a necessary expenditure incurred due to the public health emergency and meets the other criteria of section 601(d) of the Social Security Act outlined in the Guidance. For example, a transfer from a county to a constituent city would not be permissible if the funds were intended to be used simply to fill shortfalls in government revenue to cover expenditures that would not otherwise qualify as an eligible expenditure.

***Is a Fund payment recipient required to transfer funds to a smaller, constituent unit of government within its borders?***

No. For example, a county recipient is not required to transfer funds to smaller cities within the county's borders.

***Are recipients required to use other federal funds or seek reimbursement under other federal programs before using Fund payments to satisfy eligible expenses?***

No. Recipients may use Fund payments for any expenses eligible under section 601(d) of the Social Security Act outlined in the Guidance. Fund payments are not required to be used as the source of funding of last resort. However, as noted below, recipients may not use payments from the Fund to cover expenditures for which they will receive reimbursement.

***Are there prohibitions on combining a transaction supported with Fund payments with other CARES Act funding or COVID-19 relief Federal funding?***

Recipients will need to consider the applicable restrictions and limitations of such other sources of funding. In addition, expenses that have been or will be reimbursed under any federal program, such as the reimbursement by the federal government pursuant to the CARES Act of contributions by States to State unemployment funds, are not eligible uses of Fund payments.

***Are States permitted to use Fund payments to support state unemployment insurance funds generally?***

To the extent that the costs incurred by a state unemployment insurance fund are incurred due to the COVID-19 public health emergency, a State may use Fund payments to make payments to its respective state unemployment insurance fund, separate and apart from such State's obligation to the unemployment insurance fund as an employer. This will permit States to use Fund payments to prevent expenses related to the public health emergency from causing their state unemployment insurance funds to become insolvent.

***Are recipients permitted to use Fund payments to pay for unemployment insurance costs incurred by the recipient as an employer?***

Yes, Fund payments may be used for unemployment insurance costs incurred by the recipient as an employer (for example, as a reimbursing employer) related to the COVID-19 public health emergency if such costs will not be reimbursed by the federal government pursuant to the CARES Act or otherwise.

***The Guidance states that the Fund may support a “broad range of uses” including payroll expenses for several classes of employees whose services are “substantially dedicated to mitigating or responding to the COVID-19 public health emergency.” What are some examples of types of covered employees?***

The Guidance provides examples of broad classes of employees whose payroll expenses would be eligible expenses under the Fund. These classes of employees include public safety, public health, health care, human services, and similar employees whose services are substantially dedicated to mitigating or responding to the COVID-19 public health emergency. Payroll and benefit costs associated with public employees who could have been furloughed or otherwise laid off but who were instead repurposed to perform previously unbudgeted functions substantially dedicated to mitigating or responding to the COVID-19 public health emergency are also covered. Other eligible expenditures include payroll and benefit costs of educational support staff or faculty responsible for developing online learning capabilities necessary to continue educational instruction in response to COVID-19-related school closures. Please see the Guidance for a discussion of what is meant by an expense that was not accounted for in the budget most recently approved as of March 27, 2020.

***In some cases, first responders and critical health care workers that contract COVID-19 are eligible for workers’ compensation coverage. Is the cost of this expanded workers compensation coverage eligible?***

Increased workers compensation cost to the government due to the COVID-19 public health emergency incurred during the period beginning March 1, 2020, and ending December 30, 2020, is an eligible expense.

***If a recipient would have decommissioned equipment or not renewed a lease on particular office space or equipment but decides to continue to use the equipment or to renew the lease in order to respond to the public health emergency, are the costs associated with continuing to operate the equipment or the ongoing lease payments eligible expenses?***

Yes. To the extent the expenses were previously unbudgeted and are otherwise consistent with section 601(d) of the Social Security Act outlined in the Guidance, such expenses would be eligible.

***May recipients provide stipends to employees for eligible expenses (for example, a stipend to employees to improve telework capabilities) rather than require employees to incur the eligible cost and submit for reimbursement?***

Expenditures paid for with payments from the Fund must be limited to those that are necessary due to the public health emergency. As such, unless the government were to determine that providing assistance in the form of a stipend is an administrative necessity, the government should provide such assistance on a reimbursement basis to ensure as much as possible that funds are used to cover only eligible expenses.

***May Fund payments be used for COVID-19 public health emergency recovery planning?***

Yes. Expenses associated with conducting a recovery planning project or operating a recovery coordination office would be eligible, if the expenses otherwise meet the criteria set forth in section 601(d) of the Social Security Act outlined in the Guidance.

***Are expenses associated with contact tracing eligible?***

Yes, expenses associated with contract tracing are eligible.

***To what extent may a government use Fund payments to support the operations of private hospitals?***

Governments may use Fund payments to support public or private hospitals to the extent that the costs are necessary expenditures incurred due to the COVID-19 public health emergency, but the form such assistance would take may differ. In particular, financial assistance to private hospitals could take the form of a grant or a short-term loan.

***May payments from the Fund be used to assist individuals with enrolling in a government benefit program for those who have been laid off due to COVID-19 and thereby lost health insurance?***

Yes. To the extent that the relevant government official determines that these expenses are necessary and they meet the other requirements set forth in section 601(d) of the Social Security Act outlined in the Guidance, these expenses are eligible.

***May recipients use Fund payments to facilitate livestock depopulation incurred by producers due to supply chain disruptions?***

Yes, to the extent these efforts are deemed necessary for public health reasons or as a form of economic support as a result of the COVID-19 health emergency.

***Would providing a consumer grant program to prevent eviction and assist in preventing homelessness be considered an eligible expense?***

Yes, assuming that the recipient considers the grants to be a necessary expense incurred due to the COVID-19 public health emergency and the grants meet the other requirements for the use of Fund payments under section 601(d) of the Social Security Act outlined in the Guidance. As a general matter, providing assistance to recipients to enable them to meet property tax requirements would not be an eligible use of funds, but exceptions may be made in the case of assistance designed to prevent foreclosures.

***May recipients create a “payroll support program” for public employees?***

Use of payments from the Fund to cover payroll or benefits expenses of public employees are limited to those employees whose work duties are substantially dedicated to mitigating or responding to the COVID-19 public health emergency.

***May recipients use Fund payments to cover employment and training programs for employees that have been furloughed due to the public health emergency?***

Yes, this would be an eligible expense if the government determined that the costs of such employment and training programs would be necessary due to the public health emergency.

***May recipients use Fund payments to provide emergency financial assistance to individuals and families directly impacted by a loss of income due to the COVID-19 public health emergency?***

Yes, if a government determines such assistance to be a necessary expenditure. Such assistance could include, for example, a program to assist individuals with payment of overdue rent or mortgage payments to avoid eviction or foreclosure or unforeseen financial costs for funerals and other emergency individual needs. Such assistance should be structured in a manner to ensure as much as possible, within the realm of what is administratively feasible, that such assistance is necessary.

***The Guidance provides that eligible expenditures may include expenditures related to the provision of grants to small businesses to reimburse the costs of business interruption caused by required closures. What is meant by a “small business,” and is the Guidance intended to refer only to expenditures to cover administrative expenses of such a grant program?***

Governments have discretion to determine what payments are necessary. A program that is aimed at assisting small businesses with the costs of business interruption caused by required closures should be tailored to assist those businesses in need of such assistance. The amount of a grant to a small business to reimburse the costs of business interruption caused by required closures would also be an eligible expenditure under section 601(d) of the Social Security Act, as outlined in the Guidance.

***The Guidance provides that expenses associated with the provision of economic support in connection with the public health emergency, such as expenditures related to the provision of grants to small businesses to reimburse the costs of business interruption caused by required closures, would constitute eligible expenditures of Fund payments. Would such expenditures be eligible in the absence of a stay-at-home order?***

Fund payments may be used for economic support in the absence of a stay-at-home order if such expenditures are determined by the government to be necessary. This may include, for example, a grant program to benefit small businesses that close voluntarily to promote social distancing measures or that are affected by decreased customer demand as a result of the COVID-19 public health emergency.

***May Fund payments be used to assist impacted property owners with the payment of their property taxes?***

Fund payments may not be used for government revenue replacement, including the provision of assistance to meet tax obligations.

***May Fund payments be used to replace foregone utility fees? If not, can Fund payments be used as a direct subsidy payment to all utility account holders?***

Fund payments may not be used for government revenue replacement, including the replacement of unpaid utility fees. Fund payments may be used for subsidy payments to electricity account holders to the extent that the subsidy payments are deemed by the recipient to be necessary expenditures incurred due to the COVID-19 public health emergency and meet the other criteria of section 601(d) of the Social Security Act outlined in the Guidance. For example, if determined to be a necessary expenditure, a government could provide grants to individuals facing economic hardship to allow them to pay their utility fees and thereby continue to receive essential services.

***Could Fund payments be used for capital improvement projects that broadly provide potential economic development in a community?***

In general, no. If capital improvement projects are not necessary expenditures incurred due to the COVID-19 public health emergency, then Fund payments may not be used for such projects.

However, Fund payments may be used for the expenses of, for example, establishing temporary public medical facilities and other measures to increase COVID-19 treatment capacity or improve mitigation measures, including related construction costs.

***The Guidance includes workforce bonuses as an example of ineligible expenses but provides that hazard pay would be eligible if otherwise determined to be a necessary expense. Is there a specific definition of “hazard pay”?***

Hazard pay means additional pay for performing hazardous duty or work involving physical hardship, in each case that is related to COVID-19.

***The Guidance provides that ineligible expenditures include “[p]ayroll or benefits expenses for employees whose work duties are not substantially dedicated to mitigating or responding to the COVID-19 public health emergency.” Is this intended to relate only to public employees?***

Yes. This particular nonexclusive example of an ineligible expenditure relates to public employees. A recipient would not be permitted to pay for payroll or benefit expenses of private employees and any financial assistance (such as grants or short-term loans) to private employers are not subject to the restriction that the private employers’ employees must be substantially dedicated to mitigating or responding to the COVID-19 public health emergency.

***May counties pre-pay with CARES Act funds for expenses such as a one or two-year facility lease, such as to house staff hired in response to COVID-19?***

A government should not make prepayments on contracts using payments from the Fund to the extent that doing so would not be consistent with its ordinary course policies and procedures.

***Must a stay-at-home order or other public health mandate be in effect in order for a government to provide assistance to small businesses using payments from the Fund?***

No. The Guidance provides, as an example of an eligible use of payments from the Fund, expenditures related to the provision of grants to small businesses to reimburse the costs of business interruption caused by required closures. Such assistance may be provided using amounts received from the Fund in the absence of a requirement to close businesses if the relevant government determines that such expenditures are necessary in response to the public health emergency.

***Should States receiving a payment transfer funds to local governments that did not receive payments directly from Treasury?***

Yes, provided that the transferred funds are used by the local government for eligible expenditures under the statute. To facilitate prompt distribution of Title V funds, the CARES Act authorized Treasury to make direct payments to local governments with populations in excess of 500,000, in amounts equal to 45% of the local government's per capita share of the statewide allocation. This statutory structure was based on a recognition that it is more administratively feasible to rely on States, rather than the federal government, to manage the transfer of funds to smaller local governments. Consistent with the needs of all local governments for funding to address the public health emergency, States should transfer funds to local governments with populations of 500,000 or less, using as a benchmark the per capita allocation formula that governs payments to larger local governments. This approach will ensure equitable treatment among local governments of all sizes.

For example, a State received the minimum \$1.25 billion allocation and had one county with a population over 500,000 that received \$250 million directly. The State should distribute 45 percent of the \$1 billion it received, or \$450 million, to local governments within the State with a population of 500,000 or less.

***May a State impose restrictions on transfers of funds to local governments?***

Yes, to the extent that the restrictions facilitate the State's compliance with the requirements set forth in section 601(d) of the Social Security Act outlined in the Guidance and other applicable requirements such as the Single Audit Act, discussed below. Other restrictions are not permissible.

***If a recipient must issue tax anticipation notes (TANs) to make up for tax due date deferrals or revenue shortfalls, are the expenses associated with the issuance eligible uses of Fund payments?***

If a government determines that the issuance of TANs is necessary due to the COVID-19 public health emergency, the government may expend payments from the Fund on the interest expense payable on TANs by the borrower and unbudgeted administrative and transactional costs, such as necessary payments to advisors and underwriters, associated with the issuance of the TANs.

***May recipients use Fund payments to expand rural broadband capacity to assist with distance learning and telework?***

Such expenditures would only be permissible if they are necessary for the public health emergency. The cost of projects that would not be expected to increase capacity to a significant extent until the need for distance learning and telework have passed due to this public health emergency would not be necessary due to the public health emergency and thus would not be eligible uses of Fund payments.

***Are costs associated with increased solid waste capacity an eligible use of payments from the Fund?***

Yes, costs to address increase in solid waste as a result of the public health emergency, such as relates to the disposal of used personal protective equipment, would be an eligible expenditure.

***May payments from the Fund be used to cover across-the-board hazard pay for employees working during a state of emergency?***

No. The Guidance says that funding may be used to meet payroll expenses for public safety, public health, health care, human services, and similar employees whose services are substantially dedicated to mitigating or responding to the COVID-19 public health emergency. Hazard pay is a form of payroll expense and is subject to this limitation, so Fund payments may only be used to cover hazard pay for such individuals.

***May Fund payments be used for expenditures related to the administration of Fund payments by a State, territorial, local, or Tribal government?***

Yes, if the administrative expenses represent an increase over previously budgeted amounts and are limited to what is necessary. For example, a State may expend Fund payments on necessary administrative expenses incurred with respect to a new grant program established to disburse amounts received from the Fund.

***May recipients use Fund payments to provide loans?***

Yes, if the loans otherwise qualify as eligible expenditures under section 601(d) of the Social Security Act as implemented by the Guidance. Any amounts repaid by the borrower before December 30, 2020, must be either returned to Treasury upon receipt by the unit of government providing the loan or used for another expense that qualifies as an eligible expenditure under section 601(d) of the Social Security Act. Any amounts not repaid by the borrower until after December 30, 2020, must be returned to Treasury upon receipt by the unit of government lending the funds.

***May Fund payments be used for expenditures necessary to prepare for a future COVID-19 outbreak?***

Fund payments may be used only for expenditures necessary to address the current COVID-19 public health emergency. For example, a State may spend Fund payments to create a reserve of personal protective equipment or develop increased intensive care unit capacity to support regions in its jurisdiction not yet affected, but likely to be impacted by the current COVID-19 pandemic.

***May funds be used to satisfy non-federal matching requirements under the Stafford Act?***

Yes, payments from the Fund may be used to meet the non-federal matching requirements for Stafford Act assistance to the extent such matching requirements entail COVID-19-related costs that otherwise satisfy the Fund's eligibility criteria and the Stafford Act. Regardless of the use of Fund payments for such purposes, FEMA funding is still dependent on FEMA's determination of eligibility under the Stafford Act.

***Must a State, local, or tribal government require applications to be submitted by businesses or individuals before providing assistance using payments from the Fund?***

Governments have discretion to determine how to tailor assistance programs they establish in response to the COVID-19 public health emergency. However, such a program should be structured in such a manner as will ensure that such assistance is determined to be necessary in response to the COVID-19 public health emergency and otherwise satisfies the requirements of the CARES Act and other applicable law. For example, a per capita payment to residents of a particular jurisdiction without an assessment of individual need would not be an appropriate use of payments from the Fund.

***May Fund payments be provided to non-profits for distribution to individuals in need of financial assistance, such as rent relief?***

Yes, non-profits may be used to distribute assistance. Regardless of how the assistance is structured, the financial assistance provided would have to be related to COVID-19.

***May recipients use Fund payments to remarket the recipient's convention facilities and tourism industry?***

Yes, if the costs of such remarketing satisfy the requirements of the CARES Act. Expenses incurred to publicize the resumption of activities and steps taken to ensure a safe experience may be needed due to

the public health emergency. Expenses related to developing a long-term plan to reposition a recipient's convention and tourism industry and infrastructure would not be incurred due to the public health emergency and therefore may not be covered using payments from the Fund.

***May a State provide assistance to farmers and meat processors to expand capacity, such to cover overtime for USDA meat inspectors?***

If a State determines that expanding meat processing capacity, including by paying overtime to USDA meat inspectors, is a necessary expense incurred due to the public health emergency, such as if increased capacity is necessary to allow farmers and processors to donate meat to food banks, then such expenses are eligible expenses, provided that the expenses satisfy the other requirements set forth in section 601(d) of the Social Security Act outlined in the Guidance.

***The guidance provides that funding may be used to meet payroll expenses for public safety, public health, health care, human services, and similar employees whose services are substantially dedicated to mitigating or responding to the COVID-19 public health emergency. May Fund payments be used to cover such an employee's entire payroll cost or just the portion of time spent on mitigating or responding to the COVID-19 public health emergency?***

As a matter of administrative convenience, the entire payroll cost of an employee whose time is substantially dedicated to mitigating or responding to the COVID-19 public health emergency is eligible, provided that such payroll costs are incurred by December 30, 2020. An employer may also track time spent by employees related to COVID-19 and apply Fund payments on that basis but would need to do so consistently within the relevant agency or department.

***May Fund payments be used to cover increased administrative leave costs of public employees who could not telework in the event of a stay at home order or a case of COVID-19 in the workplace?***

The statute requires that payments be used only to cover costs that were not accounted for in the budget most recently approved as of March 27, 2020. As stated in the Guidance, a cost meets this requirement if either (a) the cost cannot lawfully be funded using a line item, allotment, or allocation within that budget or (b) the cost is for a substantially different use from any expected use of funds in such a line item, allotment, or allocation. If the cost of an employee was allocated to administrative leave to a greater extent than was expected, the cost of such administrative leave may be covered using payments from the Fund.

**Questions Related to Administration of Fund Payments**

***Do governments have to return unspent funds to Treasury?***

Yes. Section 601(f)(2) of the Social Security Act, as added by section 5001(a) of the CARES Act, provides for recoupment by the Department of the Treasury of amounts received from the Fund that have not been used in a manner consistent with section 601(d) of the Social Security Act. If a government has not used funds it has received to cover costs that were incurred by December 30, 2020, as required by the statute, those funds must be returned to the Department of the Treasury.

***What records must be kept by governments receiving payment?***



A government should keep records sufficient to demonstrate that the amount of Fund payments to the government has been used in accordance with section 601(d) of the Social Security Act.

***May recipients deposit Fund payments into interest bearing accounts?***

Yes, provided that if recipients separately invest amounts received from the Fund, they must use the interest earned or other proceeds of these investments only to cover expenditures incurred in accordance with section 601(d) of the Social Security Act and the Guidance on eligible expenses. If a government deposits Fund payments in a government's general account, it may use those funds to meet immediate cash management needs provided that the full amount of the payment is used to cover necessary expenditures. Fund payments are not subject to the Cash Management Improvement Act of 1990, as amended.

***May governments retain assets purchased with payments from the Fund?***

Yes, if the purchase of the asset was consistent with the limitations on the eligible use of funds provided by section 601(d) of the Social Security Act.

***What rules apply to the proceeds of disposition or sale of assets acquired using payments from the Fund?***

If such assets are disposed of prior to December 30, 2020, the proceeds would be subject to the restrictions on the eligible use of payments from the Fund provided by section 601(d) of the Social Security Act.

***Are Fund payments to State, territorial, local, and tribal governments considered grants?***

No. Fund payments made by Treasury to State, territorial, local, and Tribal governments are not considered to be grants but are "other financial assistance" under 2 C.F.R. § 200.40.

***Are Fund payments considered federal financial assistance for purposes of the Single Audit Act?***

Yes, Fund payments are considered to be federal financial assistance subject to the Single Audit Act (31 U.S.C. §§ 7501-7507) and the related provisions of the Uniform Guidance, 2 C.F.R. § 200.303 regarding internal controls, §§ 200.330 through 200.332 regarding subrecipient monitoring and management, and subpart F regarding audit requirements.

***Are Fund payments subject to other requirements of the Uniform Guidance?***

Fund payments are subject to the following requirements in the Uniform Guidance (2 C.F.R. Part 200): 2 C.F.R. § 200.303 regarding internal controls, 2 C.F.R. §§ 200.330 through 200.332 regarding subrecipient monitoring and management, and subpart F regarding audit requirements.

***Is there a Catalog of Federal Domestic Assistance (CFDA) number assigned to the Fund?***

Yes. The CFDA number assigned to the Fund is 21.019.

***If a State transfers Fund payments to its political subdivisions, would the transferred funds count toward the subrecipients' total funding received from the federal government for purposes of the Single Audit Act?***

Yes. The Fund payments to subrecipients would count toward the threshold of the Single Audit Act and 2 C.F.R. part 200, subpart F re: audit requirements. Subrecipients are subject to a single audit or program-

specific audit pursuant to 2 C.F.R. § 200.501(a) when the subrecipients spend \$750,000 or more in federal awards during their fiscal year.

***Are recipients permitted to use payments from the Fund to cover the expenses of an audit conducted under the Single Audit Act?***

Yes, such expenses would be eligible expenditures, subject to the limitations set forth in 2 C.F.R. § 200.425.

***If a government has transferred funds to another entity, from which entity would the Treasury Department seek to recoup the funds if they have not been used in a manner consistent with section 601(d) of the Social Security Act?***

The Treasury Department would seek to recoup the funds from the government that received the payment directly from the Treasury Department. State, territorial, local, and Tribal governments receiving funds from Treasury should ensure that funds transferred to other entities, whether pursuant to a grant program or otherwise, are used in accordance with section 601(d) of the Social Security Act as implemented in the Guidance.

Coronavirus Relief Fund Reporting and Record  
Retention Requirements  
July 2, 2020

OFFICE OF  
INSPECTOR GENERALDEPARTMENT OF THE TREASURY  
WASHINGTON, D.C. 20220

July 2, 2020

OIG-CA-20-021

**MEMORANDUM FOR      CORONAVIRUS RELIEF FUND RECIPIENTS**

**FROM:** Richard K. Delmar /s/  
Deputy Inspector General

**SUBJECT:** Coronavirus Relief Fund Reporting and Record Retention Requirements

Title VI of the Social Security Act, as amended by Title V of Division A of the *Coronavirus Aid, Relief, and Economic Security Act* (Public Law 115-136), provides that the Department of the Treasury (Treasury) Office of Inspector General (OIG) is responsible for monitoring and oversight of the receipt, disbursement, and use of Coronavirus Relief Fund payments. Treasury OIG also has authority to recover funds in the event that it is determined a recipient of a Coronavirus Relief Fund payment failed to comply with requirements of subsection 601(d) of the Social Security Act, as amended, (42 U.S.C. 801(d)). Accordingly, we are providing recipient reporting and record retention requirements that are essential for the exercise of these responsibilities, including our conduct of audits and investigations.

**Reporting Requirements and Timelines**

Each prime recipient of Coronavirus Relief Fund payments<sup>1</sup> shall report Coronavirus Disease 2019 (COVID-19) related "costs incurred" during the "covered period"<sup>2</sup> (the period beginning on March 1, 2020 and ending on December 30, 2020), in the manner of and according to the timelines outlined in this memorandum. As described below, each prime recipient shall report interim and quarterly data and other recipient data according to these requirements. Treasury OIG is working on development of a portal with GrantSolutions<sup>3</sup> that is expected to be operational on

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<sup>1</sup> Prime recipients include all 50 States, Units of Local Governments, the District of Columbia, U.S. Territories, and Tribal Governments that received a direct payment from Treasury in accordance with Title V.

<sup>2</sup> Refer to Treasury's guidance dated June 30, 2020 for more information on costs incurred and the covered period.

<sup>3</sup> A grant management service provider under the U.S. Department of Health and Human Services.

September 1, 2020, for recipients to report data on a quarterly basis. Until the GrantSolutions portal is operational, each prime recipient shall follow the interim reporting requirements. Treasury OIG will notify each prime recipient when GrantSolutions is operational or of any changes to the expected September 1, 2020 start date.

Interim Reporting for the period March 1 through June 30, 2020

**By no later than July 17, 2020**, each prime recipient is responsible for reporting costs incurred during the period March 1 through June 30, 2020. For this interim report, prime recipients need only report totals by the following broad categories:

- a. Amount transferred to other governments;
- b. Amount spent on payroll for public health and safety employees;
- c. Amount spent on budgeted personnel and services diverted to a substantially different use;
- d. Amount spent to improve telework capabilities of public employees;
- e. Amount spent on medical expenses;
- f. Amount spent on public health expenses;
- g. Amount spent to facilitate distance learning;
- h. Amount spent providing economic support;
- i. Amount spent on expenses associated with the issuance of tax anticipation notes; and
- j. Amount spent on items not listed above.

Recipients should consult Treasury's guidance and Frequently Asked Questions in reporting costs incurred during the period March 1 through June 30, 2020. The total of all categories must equal the total of all costs incurred during that period. A spreadsheet is attached for your use in providing the data. As discussed below, the prime recipient will be required to report information for the period March 1 through June 30, 2020 into GrantSolutions once it is operational.

Quarterly Reporting

Each prime recipient of Coronavirus Relief Fund payments shall report COVID-19 related costs into the GrantSolutions portal. Data required to be reported includes, but is not limited to, the following:

1. the total amount of payments from the Coronavirus Relief Fund received from Treasury;
2. the amount of funds received that were expended or obligated for each project or activity;
3. a detailed list of all projects or activities for which funds were expended or obligated, including:
  - a. the name of the project or activity;
  - b. a description of the project or activity; and

4. detailed information on any loans issued; contracts and grants awarded; transfers made to other government entities; and direct payments made by the recipient that are greater than \$50,000.

The prime recipient is responsible for reporting into the GrantSolutions portal information on uses of Coronavirus Relief Fund payments.

**Recipient Portal Access:** For future quarterly reporting, each prime recipient will have GrantSolutions portal access for three (3) individuals: two (2) designees (preparers) to input quarterly data and one (1) official authorized to certify that the data is true, accurate, and complete.<sup>4</sup> **By no later than July 17, 2020**, please provide the name, title, email address, phone number, and postal address of these individuals so that portal access can be granted. After this information is received, guidance on the GrantSolutions portal access and data submission instructions will be issued separately.

#### Reporting timeline

**By no later than September 21, 2020**, recipients shall submit via the portal the first detailed quarterly report, which shall cover the period March 1 through June 30, 2020. Thereafter, quarterly reporting will be due no later than 10 days after each calendar quarter. For example, the period July 1 through September 30, 2020, must be reported no later than October 13, 2020 (Tuesday after the 10<sup>th</sup> day of October and the Columbus Day Holiday). Reporting shall end with either the calendar quarter after the COVID-19 related costs and expenditures have been liquidated and paid or the calendar quarter ending September 30, 2021, whichever comes first.

#### Record Retention Requirements

Recipients of Coronavirus Relief Fund payments shall maintain and make available to the Treasury OIG upon request all documents and financial records sufficient to establish compliance with subsection 601(d) of the Social Security Act, as amended, (42 U.S.C. 801(d)), which provides:

(d) USE OF FUNDS.—A State, Tribal government, and unit of local government shall use the funds provided under a payment made under this section to cover only those costs of the State, Tribal government, or unit of local government that—

1. are necessary expenditures incurred due to the public health emergency with respect to COVID-19;
2. were not accounted for in the budget most recently approved as of the date of enactment of this section for the State or government; and

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<sup>4</sup> The certifying official is an authorized representative of the recipient organization with the legal authority to give assurances, make commitments, enter into contracts, and execute such documents on behalf of the recipient.

3. were incurred<sup>5</sup> during the period that begins on March 1, 2020, and ends on December 30, 2020.

Records to support compliance with subsection 601(d) may include, but are not limited to, copies of the following:

1. general ledger and subsidiary ledgers used to account for (a) the receipt of Coronavirus Relief Fund payments and (b) the disbursements from such payments to meet eligible expenses related to the public health emergency due to COVID-19;
2. budget records for 2019 and 2020;
3. payroll, time records, human resource records to support costs incurred for payroll expenses related to addressing the public health emergency due to COVID-19;
4. receipts of purchases made related to addressing the public health emergency due to COVID-19;
5. contracts and subcontracts entered into using Coronavirus Relief Fund payments and all documents related to such contracts;
6. grant agreements and grant subaward agreements entered into using Coronavirus Relief Fund payments and all documents related to such awards;
7. all documentation of reports, audits, and other monitoring of contractors, including subcontractors, and grant recipient and subrecipients;
8. all documentation supporting the performance outcomes of contracts, subcontracts, grant awards, and grant recipient subawards;
9. all internal and external email/electronic communications related to use of Coronavirus Relief Fund payments; and
10. all investigative files and inquiry reports involving Coronavirus Relief Fund payments.

Records shall be maintained for a period of five (5) years after final payment is made using Coronavirus Relief Fund monies. These record retention requirements are applicable to all prime recipients and their grantees and subgrant recipients, contractors, and other levels of government that received transfers of Coronavirus Relief Fund payments from prime recipients.

Thank you and we appreciate your assistance.

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<sup>5</sup> Refer to Treasury's guidance dated June 30, 2020 for more information on the definition of costs incurred.

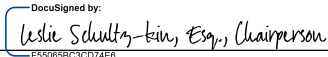
## Appendix 2 - Attestation

### ATTESTATION

I, Leslie Schultz-Kin, Esq., Chairperson, am the Title: Chairperson of Name of Organization: Bay Area Legal Services, and I certify that:

1. I have the authority on behalf of Bay Area Legal Services (Organization) to sign this Attestation.
2. I understand that the Pinellas Community Foundation will rely on this attestation as a material representation in making a direct payment to this Organization.
3. Bay Area Legal Services (Organization) attests that proposed expenditures of this grant are appropriate and aligned with the awarded proposal, are for services related COVID-19 impacts to residents and/or the community on or after March 1, 2020, do not supplant existing services or budgets, and are not reimbursable by alternate means.
4. Bay Area Legal Services (Organization) attests it will only expend funds from this grant which are appropriate and aligned with the awarded proposal, are for services related COVID-19 impacts to residents and/or the community on or after March 1, 2020, and do not supplant existing services or budgets, and are not reimbursable by alternate means.

By: Leslie Schultz-Kin, Esq., Chairperson (Printed Name)

Signature: 

Title: Chairperson

Date: 10/6/2020



### **APPENDIX 3 – Minimum Monitoring Requirements**

1. Mandatory training provided by PCF at onset of grant re: fiscal and accountability
2. Advanced funds or reimbursement-based payments
3. Monthly report showing all invoice support, including detail timesheets and paystub with allocation between payroll supporting this grant and others
4. For advanced funds, current balance remaining
5. Obtain close-out report from grantee and reconcile to internal records

**Appendix 4 – Application for Funding (including budget plan)**

## Bay Area Legal Services - Eviction Mitigation for Low-Income residents of Pinellas County

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*Pinellas CARES Nonprofit Partnership Fund*

### ***Bay Area Legal Services Inc.***

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Mr. Richard C. Woltmann Esq.  
1302 N 19th St  
Suite 400  
Tampa, FL 33605

admin@bals.org  
O: 813-232-1343

### ***Ms Kay Rorer***

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1302 North 19th Street  
Suite 400  
Tampa, FL 33605

krorer@bals.org  
O: 813-232-1343 x111

# Application Form

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## *Introduction*

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**NOTE: If your organization is awarded a grant, it is likely to be issued on a cost-reimbursement basis. Please consider this when developing your request and project start date.**

Submission of an application is not a guarantee or commitment of funding. This application will be made public, in its entirety, including any attachments or uploads.

To see the rubric by which your organization's application will be scored, [click here](#).

**Please answer these questions FIRST**, as the application will show you the required sections and fields to complete based on your answers.

### **Priority Funding Areas\***

Please select the priority area(s) most relevant to your request (see the PCF website for examples).

Eviction Mitigation through Legal Aid

### **Reimbursement\***

The Pinellas CARES Nonprofit Partnership Fund allows requests to ask for reimbursement of expenditures related to COVID-19 programming within the Priority Funding Areas that took place between March 1, 2020 and the time of application.

Will your organization be applying for this cost reimbursement?

No

### **Future Programming\***

Will your organization be applying for funding for services to be delivered between the grant award decision and December 30, 2020?

Yes

### **Project Name\***

Bay Area Legal Services - Eviction Mitigation for Low-Income residents of Pinellas County

**EIN\***

591171886

**DUNS Number\***

Please provide your organization's DUNS number. This is the Data Universal Numbering System.

You can search for your DUNS number here: <https://www.dnb.com/duns-number/lookup.html>

If you do not have a DUNS number, you can apply for one here (it is free and may take 3-4 days for approval): <https://www.dnb.com/duns-number/get-a-duns.html>

**This field is optional as to not stop a qualifying organization from applying. HOWEVER, a DUNS number *will* be required if your organization is approved for a grant. Your organization should apply for a DUNS number now if it does not yet have one.**

084191683

**Mission Statement\***

Bay Area Legal Services is a regional, nonprofit public interest law firm providing the highest-quality legal counsel as we:

- Assist individuals and nonprofit groups with limited access to legal services.
- Resolve the legal problems of our clients.
- Preserve the independence, hope, and dignity of those we serve.

Public outreach, legal education, and partnerships across our 5-county service area and in Florida are key elements as we seek to create pathways to justice for those we serve.

**Total Operating Expenditure\***

What are your total annual operating expenses?

\$10,819,519.87

**Amount Requested\***

Please review the entire application and its fiscal requirements before determining the total amount your organization will be requesting. This amount should include any reimbursements your organization is seeking for past COVID-19 programming.

Typical funding requests will range between \$25,000 and \$250,000. Amounts above and below are accepted, provided the request can be justified by community need.

**Requests at the higher end, or above this range must have a significant and sustained impact on the vulnerable community being served. Your organization's capacity for spending a large amount of funds must also be justified.**

\$13,829.28

If you are requesting more than \$250,000 or a large capital expenditure, please speak with PCF program staff to discuss the feasibility of your request **PRIOR TO submission.**

**Priority Populations\***

Please select the priority populations your programming will serve:

Note: Examples of "high-risk pandemic response jobs" include front-line workers, nurses, medical housekeeping staff, nonprofit employees, law-enforcement and medical first responders.

- Communities of color
- Children and/or the elderly
- People experiencing homelessness
- Persons employed in high-risk pandemic response jobs
- Residents with language barriers
- Persons with disabilities
- Low-income families

**Guiding Principles\***

One of the guiding principles of this fund is that it will apply a lens of equity to ensure the needs of specified priority populations are met.

**From the priority populations you have indicated above, please explain to what extent one or more these populations are involved in the creation, design, and impact of your organization (or this specific project).**

Our St. Petersburg team has long served and is in daily contact with the low- and very-low income populations of Pinellas County, including our communities of color. As each case ends, clients complete a survey recording their feedback - proactively used for program performance improvements and to inform policy. Our Board of Directors, team leadership, and general staff (and our St. Pete staff) embody a gender, race/ethnicity, age, and socio-economic diversity which reflects our mission and infuses our firm's culture: diversity, equity, and inclusion are values when hiring. Bay Area's Board consists not only of leaders from the legal communities we serve, but also of representatives of community-based organizations with deep experience in serving mutual client populations. Our Board has long included at least one client BOD member. Managing Attorney Lisa Brody is a longtime local resident dedicated to racial and socioeconomic equity in services to the County's challenged populations.

**Length of time operating program/project\***

Please briefly explain how long you have been operating the program or project for which you are requesting funds. **This funding is for expansion of existing programming or sustaining an existing expansion to meet community needs.**

Bay Area Legal Services has provided high-quality legal assistance at no cost to low-income residents of the Tampa Bay area since 1967; since opening in 2003, our St. Petersburg office has provided eviction prevention aid to Pinellas County clients.

## Service Area\*

In which areas of the county do you physically provide services?

North County (locations such as Tarpon Springs, Crystal Beach, Palm Harbor)

Mid-County (locations such as Clearwater, Largo, Safety Harbor)

South County (locations such as St. Petersburg, Lealman, Kenneth City)

## Impact on Organization\*

What has been the impact of the coronavirus/COVID-19 on the services of your organization? (Example: inability to provide enough food, unable to provide behavioral health sessions, lack of volunteerism, etc.)

Our firm pivoted quickly to respond to C-19. Most staff had to suddenly shift to working remotely, not only with one another and our clients, but also with the courts, partnering community-based organizations and public agencies, sub-grantee legal aids, volunteer attorneys and the legal community, donors and supporting grantmakers -- all with an important role in our ability to elevate equal justice effectively.

We operate incoming office lines plus three helplines (general legal aid/regional; Senior Legal Helpline/statewide; Veterans Legal Helpline/statewide); all have seen non-stop demand. At first, many administrative staff and our Centralized Telephone Intake team (screen all potential applicants) had to use personal equipment, which created temporary software and general security challenges, especially to secure client confidentiality. COVID-related funds purchased laptops and licensing to enable all Team Leaders/Managing Attorneys with the best compatible remote-work capabilities to ensure team operations and service delivery, which continue uninterrupted; we continue to upgrade remote capabilities for all. Demand has been steady, despite fewer housing calls (eviction moratorium); we await an anticipated avalanche of landlord/tenant cases once the moratorium ends and we hope against a rise in domestic violence or child welfare cases.

Development had to suspend its bi-monthly meet-up of supporters, cancel fundraising and award events, shift stewardship to virtual platforms, postpone its Major Gifts initiative and the annual appeal to 10,000 Florida Bar members. They have, however, arranged for staff experts to provide legal information on COVID-relevant topics via numerous TV/media interviews and a groundbreaking series of weekly Facebook Live sessions on specific topics to educate the public, law community, and policymakers (ex: with Tampa mayor on evictions, 9/2/20); a new Zoom license allows us to broaden this platform up to 1000 participants.

## *Fiscal Accountability*

### Federal Fund Disclosure\*

**If your organization is awarded this grant, you may be considered a subrecipient of federal funding. THEREFORE, if you are deemed a subrecipient and your organization reaches a threshold of having spent more than \$750,000 in federal funding this fiscal year (this INCLUDES other federally funded programs), it will be subject to requirements of the Federal Single Audit Act. This will require your organization to comply with Federal Compliance Requirements and may necessitate additional expenses for your organization and you should prepare for this.**

**It is advisable that you contact a certified public accountant (CPA) or other professional for guidance.**

Yes, my organization understands and assumes all liabilities/costs in regards to federal funding.

## Audited Financial Statements\*

Does your organization routinely contract to have an audit conducted of its financial statements?

Yes

## Most Recently Filed IRS Form 990\*

Please upload a copy of the organization's most recently filed IRS Form 990. **This is absolutely required.**

BALS - Form - IRS 990 - PUBLIC DISCLOSURE COPY.as of 12-31-19..pdf

## Board-Approved Budget\*

Please upload your most recently board-approved budget for this fiscal year in PDF format.

BALS - BUDGET - 2020 - (BOD Approved 12-3-2019) -10.8Mpdf.pdf

## *Audited Financial Statements*

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### Most Recent Audited Financial Statements\*

If your organization routinely contracts for an independent audit of its financial statements, including audits in accordance with Uniform Guidance and/or Chapter 10.650, Rules of the Auditor General, upload the most recent audit. The document should not be more than a year old.

BALS - 2020 - AUDIT - Audited Financial Statements 12-31-19.pdf

N/A

### Management Letter\*

Please provide a management letter indicating any findings from your organization's most recent independent audit.

**If there is no management letter, please explain why.**

N/A - The management letter is found at the beginning of the attached pdf of Bay Area's audit.



## *Expansion or Sustaining of Exact Programming Funded by Another Source*

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### Existing Contract

If you are applying for funding to expand and/or sustain COVID-19 response programming that has already been funded by another source, please upload that contract here and provide a brief description of the funding source and relationship with the funder. Please note that any costs funded by another source are not allowed to be included in this application. Only the costs that are required to expand or sustain programs in excess of that funding will be considered for the purposes of this application.

St. Pete - 2020 - Hancock Whitney 2020 MOU with signatures.COVID.evictions.pdf

Hancock Whitney (bank) - \$50,000 for COVID-19 related evictions in Pinellas County -- specifically targets tenants with dependent children and whose income was <80% of AMI (Area Median Income) as of 9 March 2020 (or otherwise prior to the COVID-19 pandemic); must demonstrate residence within a Hancock Whitney "footprint" area.

These CARES Act funds will heighten Bay Area's legal aid mitigation efforts and ensure our capacity to serve the rising number of Pinellas residents under threat of eviction related to the COVID pandemic.

## *Funding and Usage*

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### Client Service Delivery\*

Briefly describe the services to be delivered under the programming for which you are requesting funding. Please include when and where the services will occur, how the target population will access the services, and the length of time the services will be provided. **Please specify the zip codes of participants. If not available, specify the zip codes of service delivery points.**

9/2020 through 12/30/20, we will provide legal aid to low-income Pinellas County clients facing eviction or other potential loss of their private tenancy or federally-subsidized housing in zip codes 33711, 33712, 33713, 33707, 33755, 33760, 33771, 33781, and 34689. Cases will address private landlord eviction of a tenant, prevent evictions from federally-subsidized housing, and retain/preserve federal housing vouchers; each will result in a court decision, a negotiated settlement, or a Section 8 federally-subsidized housing termination hearing decision. We will achieve one of these outcomes in at least 50% of the project's eviction cases. Our Legal Server (LS) case management system captures all case activities and outcomes for real-time case details required in weekly, monthly, and summary project reports.

Clients can easily call one of our public helplines or apply online. We respond fast, because landlord/tenant (LL/T) eviction cases often face 5 days' notice for payment resolution; a tenant must file proper papers or a default judgement ensues (eviction in 48 hours). Tenant often owe some payment (rent, or reimbursement for damages or shared-cost improvements); sometimes non-payment has a reason -- no LL action on rats, or mold, or a leaky roof. Negotiated settlements vary, most usually securing additional time to pay and/or a change to amount owed. Negotiations can allow tenants to remain in the home, but SOME crucially create a negotiated "move-out," allowing a tenant to settle with the LL and then vacate the housing with no record of an eviction issue, avoiding any lasting damage on one's ability to secure future housing, employment, and credit. This option is key, especially for those who during the ongoing pandemic have lost their job, have a greatly-reduced income, or do not feel they have the predictable income to sign a required lease: these tenants may well want to move in with family, share costs with friends, find lower rent or a safer home - a win.

## Communication/Outreach and Community Engagement Efforts\*

In what ways is your organization marketing and communicating its available programming to the community it serves? How will you ensure that your target population is aware of your services and utilizes them?

With many years of serving unmet civil legal needs of those most vulnerable in our Pinellas communities, our St. Pete office and its advocates have built relationships with key Social Service Providers and other stakeholders with whom we work continuously to ensure that our mutual clients receive the legal information and assistance they need - please see below our LPOs and their roles.

Our website (www.bals.org) has regular updates, and our teams produce hard copy and online resources, to inform clients on legal issues and their legal rights, especially in C-19 specific legal issues. We widely distribute these materials through our community partners and their own communications platforms; provide related public outreach and client education through online meetings and presentations; and -- as soon as feasible will resume on-site in-person free legal clinics at familiar neighborhood sites (ex: Campbell Park and expanding to North Greenwood).

COVID-19 has required innovation: BALS now produces broadly-publicized WEEKLY Facebook Live sessions specifically to provide expert legal assistance (accessible as layperson information) open to the public, legal community, and policymakers; advance posters with details + links are sent to LPOs among many others, to invite a wide audience including our shared target communities.

Many of these resources -- online, printed, in presentations -- are also produced in Spanish.

## Hurricane Preparedness\*

If a hurricane-related emergency were to strike Pinellas County this year and cause an interruption in your organization's normal programming, how would you return to offering the programming, and continue to spend awarded funds from this grant?

**There is an expectation that your programming will be able to continue in the event of a hurricane-related emergency.**

*If your organization has a COOP (Continuity of Operations Plan), you may upload it here instead of providing a text answer. You may redact sensitive information from your organization's COOP.*

BALS - 2020 - Continuity of Operations Plan - Disaster Preparedness and Recovery Plan 2020.pdf  
Please see attached.

## Evidence of Insurance Coverage\*

Grantees of the Pinellas CARES Nonprofit Partnership Fund will be required to maintain appropriate insurance to cover the services proposed in this application. PCF will determine whether this coverage is appropriate.

Please upload evidence of insurance policies that cover the programming for which your organization is requesting funds.

**If there is no insurance coverage for this programming, please provide an explanation as to why.**

BALS - Insurance - Certificate of CGL Insurance 2020 AAAPP.pdf  
Bay Area secures several types of insurance. We can only upload one document below, and have chosen the CGL/commercial general liability insurance certificate.

We can also provide, for example, our current Professional Liability Insurance certificate upon request.

## Insurance Requirement\*

If you are awarded a contract for the Pinellas CARES Nonprofit Partnership Fund, you will be required to list Pinellas Community Foundation as an additional insured through your general liability insurance. If you would like to begin this process now, please contact your general liability insurance carrier.

### Here is the information for your carrier:

Pinellas Community Foundation  
17755 US Highway 19 N  
Suite 150  
Clearwater, FL 33764  
727-531-0058

Please check the box below to indicate that you understand and will be able to comply with this requirement.

The Budget Summary and Budget Narrative sections are absolutely critical to a successful application. Improperly completed forms will be returned to you to fix, and will delay a funding decision being made on your application. Please see the examples in each section. To avoid rejection of your organization's application, PCF HIGHLY recommends you watch this short, instructional video as well: [Budget Narrative/Summary Instructions](#)

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**Update as of 9/25/2020:** Due to new U.S. Department of the Treasury guidance, the CARES Act does not cover *any* administrative or indirect costs. The Budget Narrative and Summary have been updated. CFO, CEO, and other types of "administrative" time must be documented as a **direct cost on an hourly basis** under Personnel or Contracted Services. The above webinar will be updated shortly.

If your organization is awarded a grant, it is likely to be issued on a cost-reimbursement basis. Please consider this when developing your budget narrative and summary.

**Note about Hazard Pay:** Hazard pay will not automatically be approved as a budget item. Hazard pay is only for hazardous duty or work involving physical hardship, in each case that is related to COVID-19. Much of the immediate hazards of COVID-19 can be mitigated by appropriate use of PPE and/or regular sanitizing of spaces. The threshold for approval of hazard pay is high. It is best that you inquire in advance of adding this to a budget in your grant application.

If you would like to use a unit of service cost as a basis for your budget, you **MUST** contact Pinellas Community Foundation program staff **FIRST** to discuss this possibility.

## Budget Summary\*

Please download the budget summary template **HERE** and complete it. **If you have selected multiple Priority Fund Areas, you should include ALL costs in this summary.**

**Capital includes buildings, vehicles, equipment at \$3,000 or more per item. The purchase of capital must represent the lower cost option for the period during which the purchased asset would be used for COVID-response activities. Outright purchase must be less than the cost of renting or leasing OR if renting or leasing is not available.**

**CLICK HERE TO SEE AN EXAMPLE OF A PROPERLY COMPLETED BUDGET SUMMARY.**

Please export as a PDF and upload it.

BALS - PCF - 2020 - CARES Act Grant - BUDGET Summary.final.M.xlsx

## Budget Narrative\*

Please download the budget narrative template **HERE** and complete it.

**The budget narrative needs to do more than define the expenses. It should clearly state what is going to be paid using CARES funds and then justify the expenses as a program expansion (or sustaining an already expanded program) as a result of COVID-19. Do not bold, underline, or italicize. Use dollar amounts that match your Budget Summary.**

**If you have selected multiple Priority Fund Areas, you should include ALL costs in this narrative.**

**CLICK HERE TO SEE AN EXAMPLE OF A PROPERLY COMPLETED BUDGET NARRATIVE.**

**Capital includes buildings, vehicles, equipment at \$3,000 or more per item. The purchase of capital must represent the lower cost option for the period during which the purchased asset would be used for COVID-response activities. Outright purchase must be less than the cost of renting or leasing OR if renting or leasing is not available.**

Please export as a PDF and upload it.

PCF - 2020 - CARES Act - BUDGET - Budget Narrative - final.docx

## Capital Requests

If you are requesting funding for capital expenses, please upload bids/estimates/rental agreements to match the expenses described in your budget summary and narrative.

Please upload in PDF format.

Logistical partner organizations (LPOs) are considered to be a critical part of service delivery strategy for this grant program, and using them is highly encouraged. Typical LPOs are:

- Grassroots organizations with small annual operating budgets (under \$50,000)
- Churches and other faith-based organizations

- Neighborhood associations
- Social organizations/collaboratives
- Resident councils in low-income house communities
- Neighborhood family centers
- Senior centers

Their essential role is to serve as outreach, information, referral and service delivery sites for food distribution, legal aid counseling to prevent evictions and behavioral health services, consistent with the three priority need areas in the grant specifications.

## Are you going to use LPOs in this programming?\*

Yes

## *Logistical Partner Organizations (LPOs)*

---

### LPO List\*

Please upload a list with entity names and primary contact information for each LPO. If there is additional information to provide, do so in the text box below.

PCF - 2020 - CARES Act - LPO - Pinellas County CARES Act Grant Logistical Partner Organization Contacts. finalK.pdf

Please see attached list for current LPOs; we will continue to add to the list of cooperating organizations and reciprocal referral partners for this project.

### Role in Programming\*

Please describe the role(s) of specified LPOs in the programming proposed in this application.

COVID 19 has enhanced and fortified the importance and need for social service and community organizations to work together collaboratively during COVID-19 to ensure that the needs of those most vulnerable in our community are being addressed. The LPOs will play a critical role in providing outreach, community education dissemination, and referrals to BALS for eviction mitigation and legal assistance. Each LPO identified here serves the same population as BALS and has interaction with individuals and families on a daily basis.

The LPOs will be provided with weekly updates and flyers from BALS with current information and updates on the Eviction Moratorium and legal education as it pertains to the summary nature of eviction actions. BALS will also provide a Zoom Training to all of the identified LPOs to provide an overview of the services that BALS can provide and a general overview of key eviction information and BALS ability to provide Eviction Mitigation. Recognizing that non-lawyers cannot provide legal advice, BALS will work closely to ensure that the information the LPOs are sharing is legal education and not legal advice. BALS will also provide virtual eviction education forums for individuals and families served by the participating LPOs.

The LPOs will refer individuals and families in need of legal assistance to BALS for intake and necessary follow-up and eviction mitigation. BALS already has established referral program in place with the following LPOs: Bay Pines VA Health Center MLP, Community Health Centers of Pinellas – Johnnie Ruth Clarke Health Center MLP and the United Way Campbell Park Resource Center. United Way Campbell Park Resource clients

will also be able to access technology and virtual appointments with BALS Attorneys at the United Way Campbell Park Resource Center. All other clients will be able to access BALS Attorneys through our telephone intake process. BALS will develop a Referral System for the remaining identified LPOs.

## *Eviction Mitigation through Legal Aid*

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This grant will require weekly reporting on the following measures:

- **Percentage of target met** of the projected **monthly number of households** receiving eviction mitigation services from legal aid
- **Number and percentage of eviction actions that were resolved** to allow residents to remain in their homes

### **Affirmation of Reporting\***

I affirm that my organization is capable of providing weekly reports on the above measures.

Yes

### **Number of Clients Served During Grant Period - Eviction Mitigation\***

This grant period ends on December 30, 2020. Please estimate the number of clients that will be served for **eviction mitigation through legal aid** by the end of the grant period.

600

### **September Projections - Eviction Mitigation\***

Please estimate the number of individuals to be served by this funding for **eviction mitigation through legal aid** in **September 2020**.

200

### **September Projections - Percentage of Eviction Actions Resolved\***

Please estimate the percentage of evictions actions resolved by this funding in **September 2020**.

50

### October Projections - Individuals Served - Eviction Mitigation\*

Please estimate the number of individuals to be served by this funding for **eviction mitigation through legal aid** in **October 2020**.

200

### October Projections - Percentage of Eviction Actions Resolved

Please estimate the percentage of evictions actions resolved by this funding in **October 2020**.

50

### November Projections - Eviction Mitigation\*

Please estimate the number of individuals to be served by this funding for **eviction mitigation through legal aid** in **November 2020**.

100

### November Projections - Percentage of Eviction Actions Resolved\*

Please estimate the percentage of evictions actions resolved by this funding in **November 2020**.

50

### December Projections - Eviction Mitigation\*

Please estimate the number of individuals to be served by this funding for **eviction mitigation through legal aid** in **December 2020**.

100

### December - Percentage of Eviction Actions Resolved\*

Please estimate the percentage of evictions actions resolved by this funding in **December 2020**.

50

## *Funder Involvement*

---

**Which of the funders have provided a grant to your organization within the last three years?\***

Foundation for a Healthy St. Petersburg

Funding from a Pinellas County Municipality  
Pinellas Community Foundation  
Pinellas County Government  
Tampa Bay Resiliency Fund  
United Way Suncoast

### Other Funding Sources

If your organization has submitted applications to other funders or has received funding in response to coronavirus/COVID-19 from another funder, please briefly describe below:

COVID-19 funding to date:

- a) Tampa Bay Resiliency Fund/C-Suite grant: \$125K/recruit pro bono attorneys for eviction prevention across counties (This CARES Act grant will fund BALS staff.)
- b) Hancock Whitney (bank) - \$50K for COVID-19 related evictions in Pinellas County (MOU uploaded above)
- c) Payroll Protection Program, allowing Bay Area to continue uninterrupted general legal assistance operations to low-income clients throughout service area
- d) Legal Services Corporation (grants support legal aid firms nationally) for fast COVID-crisis disbursement to ensure general legal aid during the pandemic (not eviction-specific), allocation based on a standing state-specific formula - \$245.1K; LSC Telework Capacity-Building Grant (provide//coordinate general services remotely) \$17.8K
- e) Title III CARES Act Additional Funding – Hillsborough County/\$160,964 and Pasco County/\$27,975
- f) Hillsborough County Children’s Board- Lawyers Helping Kids - \$80K - add a Housing Attorney/evictions

### Corrective Action\*

Is your organization currently under a corrective action agreement with any funder (including but not limited to those listed above)? If yes, please explain in detail, including the status of the corrective action. If no, state **No**.

NO

### Confirmation

#### Signature and Affirmation\*

By submitting this application, I hereby swear that executive leadership is aware of this request for funding, and if this funding is approved, my organization will be able to use these funds in the manner described in the application.

**Please type your name as an electronic signature and the date on which you are submitting this application.**

Richard C. Woltmann, President and CEO



Kay Rorer

Bay Area Legal Services Inc.

## File Attachment Summary

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### *Applicant File Uploads*

- BALS - Form - IRS 990 - PUBLIC DISCLOSURE COPY.as of 12-31-19..pdf
- BALS - BUDGET - 2020 - (BOD Approved 12-3-2019) -10.8Mpdf.pdf
- BALS - 2020 - AUDIT - Audited Financial Statements 12-31-19.pdf
- St. Pete - 2020 - Hancock Whitney 2020 MOU with signatures.COVID.evictions.pdf
- BALS - 2020 - Continuity of Operations Plan - Disaster Preparedness and Recovery Plan 2020.pdf
- BALS - Insurance - Certificate of CGL Insurance 2020 AAAPP.pdf
- BALS - PCF - 2020 - CARES Act Grant - BUDGET Summary.final.M.xlsx
- PCF - 2020 - CARES Act - BUDGET - Budget Narrative - final.docx
- PCF - 2020 - CARES Act - LPO - Pinellas County CARES Act Grant Logistical Partner Organization Contacts. finalK.pdf

Form **990**  
(Rev. January 2020)  
Department of the Treasury  
Internal Revenue Service

# Return of Organization Exempt From Income Tax

OMB No. 1545-0047

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

**2019**

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

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

**Open to Public Inspection**

<b>A</b> For the 2019 calendar year, or tax year beginning <b>2019</b> , and ending <b>2020</b>																											
<b>B</b> Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td colspan="2"><b>C</b> Name of organization <b>BAY AREA LEGAL SERVICES, INC.</b></td> <td><b>D</b> Employer identification number 59-1171886</td> </tr> <tr> <td colspan="2">Doing business as</td> <td><b>E</b> Telephone number (813) 232-1222</td> </tr> <tr> <td>Number and street (or P.O. box if mail is not delivered to street address)</td> <td>Room/suite</td> <td rowspan="2"><b>G</b> Gross receipts \$10,210,344.</td> </tr> <tr> <td>1302 N 19th St</td> <td>400</td> </tr> <tr> <td colspan="2">City or town, state or province, country, and ZIP or foreign postal code Tampa, FL 33605</td> <td><b>H(a)</b> Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</td> </tr> <tr> <td colspan="2"><b>F</b> Name and address of principal officer: Richard Woltmann, 1302 N 19th St Ste 400, Tampa, FL 33605</td> <td><b>H(b)</b> Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions)</td> </tr> <tr> <td colspan="2"><b>I</b> Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) ( ) ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527</td> <td><b>H(c)</b> Group exemption number ▶</td> </tr> <tr> <td colspan="2"><b>J</b> Website: ▶ <a href="http://www.BALS.org">www.BALS.org</a></td> <td><b>L</b> Year of formation: 1967</td> </tr> <tr> <td colspan="2"><b>K</b> Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶</td> <td><b>M</b> State of legal domicile: FL</td> </tr> </table>	<b>C</b> Name of organization <b>BAY AREA LEGAL SERVICES, INC.</b>		<b>D</b> Employer identification number 59-1171886	Doing business as		<b>E</b> Telephone number (813) 232-1222	Number and street (or P.O. box if mail is not delivered to street address)	Room/suite	<b>G</b> Gross receipts \$10,210,344.	1302 N 19th St	400	City or town, state or province, country, and ZIP or foreign postal code Tampa, FL 33605		<b>H(a)</b> Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<b>F</b> Name and address of principal officer: Richard Woltmann, 1302 N 19th St Ste 400, Tampa, FL 33605		<b>H(b)</b> Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions)	<b>I</b> Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) ( ) ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		<b>H(c)</b> Group exemption number ▶	<b>J</b> Website: ▶ <a href="http://www.BALS.org">www.BALS.org</a>		<b>L</b> Year of formation: 1967	<b>K</b> Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶		<b>M</b> State of legal domicile: FL
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**Part I Summary**

<b>Activities &amp; Governance</b>	<b>1</b>	Briefly describe the organization's mission or most significant activities: <u>Bay Area Legal Services is a regional, non-profit public interest law firm providing the highest quality legal counsel to individuals and non-profit groups.</u>		
	<b>2</b>	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	<b>3</b>	Number of voting members of the governing body (Part VI, line 1a)	<b>3</b>	21
	<b>4</b>	Number of independent voting members of the governing body (Part VI, line 1b)	<b>4</b>	21
	<b>5</b>	Total number of individuals employed in calendar year 2019 (Part V, line 2a)	<b>5</b>	160
	<b>6</b>	Total number of volunteers (estimate if necessary)	<b>6</b>	514
	<b>7a</b>	Total unrelated business revenue from Part VIII, column (C), line 12	<b>7a</b>	0.
<b>b</b>	Net unrelated business taxable income from Form 990-T, line 39	<b>7b</b>	0.	
<b>Revenue</b>	<b>8</b>	Contributions and grants (Part VIII, line 1h)	<b>Prior Year</b> 9,514,074.	<b>Current Year</b> 10,164,502.
	<b>9</b>	Program service revenue (Part VIII, line 2g)		
	<b>10</b>	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	13,581.	12,292.
	<b>11</b>	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	28,546.	33,550.
	<b>12</b>	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	9,556,201.	10,210,344.
<b>Expenses</b>	<b>13</b>	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	140,552.	254,356.
	<b>14</b>	Benefits paid to or for members (Part IX, column (A), line 4)		
	<b>15</b>	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	7,268,947.	8,616,573.
	<b>16a</b>	Professional fundraising fees (Part IX, column (A), line 11e)		
	<b>b</b>	Total fundraising expenses (Part IX, column (D), line 25) ▶ 249,216.		
	<b>17</b>	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	1,500,765.	1,974,079.
	<b>18</b>	Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	8,910,264.	10,845,008.
<b>19</b>	Revenue less expenses. Subtract line 18 from line 12	645,937.	-634,664.	
<b>Net Assets or Fund Balances</b>	<b>20</b>	Total assets (Part X, line 16)	<b>Beginning of Current Year</b> 6,189,317.	<b>End of Year</b> 6,119,312.
	<b>21</b>	Total liabilities (Part X, line 26)	675,081.	890,978.
	<b>22</b>	Net assets or fund balances. Subtract line 21 from line 20	5,514,236.	5,228,334.

**Part II Signature Block**

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

<b>Sign Here</b>		07/16/2020			
	Signature of officer	Date			
	Richard Woltmann, President and CEO				
	Type or print name and title				
<b>Paid Preparer Use Only</b>	Print/Type preparer's name Rick Reeder, CPA	Preparer's signature 	Date 07/16/2020	Check <input type="checkbox"/> if self-employed	PTIN P00063034
	Firm's name ▶ Reeder & Associates, PA	Firm's EIN ▶ 59-3478492			
	Firm's address ▶ 3339 W. Bearss Avenue, Tampa, FL 33618	Phone no. (813) 908-5310			

May the IRS discuss this return with the preparer shown above? (see instructions)  Yes  No

**Part III Statement of Program Service Accomplishments**

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

**1** Briefly describe the organization's mission:

Bay Area Legal Services is a regional,  
non-profit public interest law firm providing the highest quality  
legal counsel to individuals and non-profit groups.

**2** Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?  Yes  No  
If "Yes," describe these new services on Schedule O.

**3** Did the organization cease conducting, or make significant changes in how it conducts, any program services?  Yes  No  
If "Yes," describe these changes on Schedule O.

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

**4a** (Code: \_\_\_\_\_) (Expenses \$ 9,858,094. including grants of \$ 254,356.) (Revenue \$ 0.)  
BALS strives to provide a safe, stable, and secure environment to low-  
income and vulnerable clients by proactively responding to community  
needs as they arise. Some of our most significant achievements over the past  
years include the creation of innovative projects such as:  
-The Judge Don Castor Community Law Center: providing legal  
assistance to local non-profits  
-Senior Home Ownership Protection Project: saving homes of elders  
and preserving equity  
-The Legal Information Center: providing legal information to individuals  
representing themselves in family matters in Hillsborough County  
See Part III, Ln 4a statement

**4b** (Code: \_\_\_\_\_) (Expenses \$ \_\_\_\_\_ including grants of \$ \_\_\_\_\_) (Revenue \$ \_\_\_\_\_)  
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**4c** (Code: \_\_\_\_\_) (Expenses \$ \_\_\_\_\_ including grants of \$ \_\_\_\_\_) (Revenue \$ \_\_\_\_\_)  
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**4d** Other program services (Describe on Schedule O.)  
(Expenses \$ \_\_\_\_\_ including grants of \$ \_\_\_\_\_) (Revenue \$ \_\_\_\_\_)

**4e** Total program service expenses **▶** 9,858,094.

**Part IV Checklist of Required Schedules**

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

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

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

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

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

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

**Part V** Statements Regarding Other IRS Filings and Tax Compliance (continued)

		Yes	No
<b>2a</b>	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return <span style="float:right">2a 160</span>		
<b>b</b>	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <b>Note:</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	x	
<b>3a</b>	Did the organization have unrelated business gross income of \$1,000 or more during the year?		x
<b>b</b>	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O		
<b>4a</b>	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		x
<b>b</b>	If "Yes," enter the name of the foreign country ▶ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
<b>5a</b>	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		x
<b>b</b>	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		x
<b>c</b>	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?		
<b>6a</b>	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		x
<b>b</b>	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
<b>7</b>	<b>Organizations that may receive deductible contributions under section 170(c).</b>		
<b>a</b>	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	x	
<b>b</b>	If "Yes," did the organization notify the donor of the value of the goods or services provided?	x	
<b>c</b>	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		x
<b>d</b>	If "Yes," indicate the number of Forms 8282 filed during the year <span style="float:right">7d</span>		
<b>e</b>	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		x
<b>f</b>	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		x
<b>g</b>	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
<b>h</b>	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
<b>8</b>	<b>Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		x
<b>9</b>	<b>Sponsoring organizations maintaining donor advised funds.</b>		
<b>a</b>	Did the sponsoring organization make any taxable distributions under section 4966?		x
<b>b</b>	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		x
<b>10</b>	<b>Section 501(c)(7) organizations.</b> Enter:		
<b>a</b>	Initiation fees and capital contributions included on Part VIII, line 12 <span style="float:right">10a</span>		
<b>b</b>	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities <span style="float:right">10b</span>		
<b>11</b>	<b>Section 501(c)(12) organizations.</b> Enter:		
<b>a</b>	Gross income from members or shareholders <span style="float:right">11a</span>		
<b>b</b>	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.) <span style="float:right">11b</span>		
<b>12a</b>	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?		
<b>b</b>	If "Yes," enter the amount of tax-exempt interest received or accrued during the year <span style="float:right">12b</span>		
<b>13</b>	<b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b>		
<b>a</b>	Is the organization licensed to issue qualified health plans in more than one state? <b>Note:</b> See the instructions for additional information the organization must report on Schedule O.		
<b>b</b>	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans <span style="float:right">13b</span>		
<b>c</b>	Enter the amount of reserves on hand <span style="float:right">13c</span>		
<b>14a</b>	Did the organization receive any payments for indoor tanning services during the tax year?		x
<b>b</b>	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O		
<b>15</b>	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N.		x
<b>16</b>	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.		x

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

**Section A. Governing Body and Management**

		Yes	No
<b>1a</b>	Enter the number of voting members of the governing body at the end of the tax year . . . . .		
	If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.		
<b>1b</b>	Enter the number of voting members included on line 1a, above, who are independent . . . . .		
<b>2</b>	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? . . . . .		X
<b>3</b>	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person? . . . . .		X
<b>4</b>	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? . . . . .		X
<b>5</b>	Did the organization become aware during the year of a significant diversion of the organization's assets? . . . . .		X
<b>6</b>	Did the organization have members or stockholders? . . . . .		X
<b>7a</b>	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? . . . . .		X
<b>7b</b>	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? . . . . .		X
<b>8</b>	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
<b>8a</b>	The governing body? . . . . .	X	
<b>8b</b>	Each committee with authority to act on behalf of the governing body? . . . . .	X	
<b>9</b>	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O . . . . .		X

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

		Yes	No
<b>10a</b>	Did the organization have local chapters, branches, or affiliates? . . . . .		X
<b>10b</b>	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes? . . . . .		
<b>11a</b>	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? . . . . .	X	
<b>11b</b>	Describe in Schedule O the process, if any, used by the organization to review this Form 990. . . . .		
<b>12a</b>	Did the organization have a written conflict of interest policy? If "No," go to line 13 . . . . .	X	
<b>12b</b>	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? . . . . .	X	
<b>12c</b>	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done . . . . .	X	
<b>13</b>	Did the organization have a written whistleblower policy? . . . . .	X	
<b>14</b>	Did the organization have a written document retention and destruction policy? . . . . .	X	
<b>15</b>	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
<b>15a</b>	The organization's CEO, Executive Director, or top management official . . . . .	X	
<b>15b</b>	Other officers or key employees of the organization . . . . .	X	
	If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).		
<b>16a</b>	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? . . . . .		X
<b>16b</b>	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements? . . . . .		

**Section C. Disclosure**

- 17** List the states with which a copy of this Form 990 is required to be filed ► FL
- 18** Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.  
 Own website     Another's website     Upon request     Other (explain on Schedule O)
- 19** Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20** State the name, address, and telephone number of the person who possesses the organization's books and records ►  
 Lynn Abbott, 1302 N 19th St, Ste 400, Tampa, FL 33605 (813)232-1222



**Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**Check if Schedule O contains a response or note to any line in this Part VII **Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees****1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.

- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."

- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.

- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.

- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

See instructions for the order in which to list the persons above.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) Richard Woltmann President and CEO	37.50			X			182,932.	0.	20,684.	
(2) Joan Boles Deputy Director	37.50			X			130,971.	0.	13,014.	
(3) J.P. LaCasse COO	37.50			X			121,463.	0.	5,931.	
(4) Lynn Abbott CFO	37.50			X			78,077.	0.	10,645.	
(5) Sonia Gamache Former CFO	37.50			X			45,242.	0.	2,372.	
(6) Gwynne Young, Esq. Chairperson	2.00	X		X			0.	0.	0.	
(7) Leslie Schultz-Kin, Esq. Chairperson-Elect	2.00	X		X			0.	0.	0.	
(8) Kathleen Kloiber Koch, Esq. Secretary	2.00	X		X			0.	0.	0.	
(9) Yohance Pettis, Esq. Treasurer	2.00	X		X			0.	0.	0.	
(10) Cynthia Davis-Gryce Director	2.00	X					0.	0.	0.	
(11) Dionne Blaesing, Esq. Director	2.00	X					0.	0.	0.	
(12) Yolanda V Lee Director	2.00	X					0.	0.	0.	
(13) Adriana Huapilla Director	2.00	X					0.	0.	0.	
(14) Sarah E Williams, Esq. Director	2.00	X					0.	0.	0.	

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15) Valorie Hoppenworth Director	2.00	X					0.	0.	0.	
(16) Michael Bedke, Esq. Director	2.00	X					0.	0.	0.	
(17) Andrew O'Malley, Esq. Director	2.00	X					0.	0.	0.	
(18) Barbara Williams Director	2.00	X					0.	0.	0.	
(19) Vivian Cortes Hodz, Esq. Director	2.00	X					0.	0.	0.	
(20) Wendy DePaul, CPA, Esq. Director	2.00	X					0.	0.	0.	
(21) Paul Martinez Director	2.00	X					0.	0.	0.	
(22) David T Knight, Esq. Director	2.00	X					0.	0.	0.	
(23) Morgan R Bentley, Esq. Director	2.00	X					0.	0.	0.	
(24) Lee Hoffman Director	2.00	X					0.	0.	0.	
(25) Sarah Lahlou-Amine Director	2.00	X					0.	0.	0.	
<b>1b Subtotal</b>							558,685.	0.	52,646.	
<b>c Total from continuation sheets to Part VII, Section A</b>							322,971.	0.	32,911.	
<b>d Total (add lines 1b and 1c)</b>							881,656.	0.	85,557.	

**2** Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **▶** 6

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

**Section B. Independent Contractors**

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

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

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

**Part VIII Statement of Revenue**

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

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	<b>1a</b>	Federated campaigns . . . . .	<b>1a</b> 180,750.					
	<b>b</b>	Membership dues . . . . .	<b>1b</b>					
	<b>c</b>	Fundraising events . . . . .	<b>1c</b>					
	<b>d</b>	Related organizations . . . . .	<b>1d</b>					
	<b>e</b>	Government grants (contributions)	<b>1e</b> 8,947,071.					
	<b>f</b>	All other contributions, gifts, grants, and similar amounts not included above	<b>1f</b> 1,036,681.					
	<b>g</b>	Noncash contributions included in lines 1a-1f . . . . .	<b>1g</b> \$ 6,742.					
	<b>h</b>	<b>Total.</b> Add lines 1a-1f . . . . .						10,164,502.
	<b>Program Service Revenue</b>	<b>2a</b>	Business Code					
<b>b</b>								
<b>c</b>								
<b>d</b>								
<b>e</b>								
<b>f</b>		All other program service revenue . .						
<b>g</b>		<b>Total.</b> Add lines 2a-2f . . . . .						
<b>Other Revenue</b>	<b>3</b>	Investment income (including dividends, interest, and other similar amounts) . . . . .		12,292.	0.	0.	12,292.	
	<b>4</b>	Income from investment of tax-exempt bond proceeds						
	<b>5</b>	Royalties . . . . .						
	<b>6a</b>	Gross rents . . . . .	(i) Real	(ii) Personal				
			<b>6a</b>					
			<b>6b</b>					
	<b>c</b>	Rental income or (loss)	<b>6c</b>					
	<b>d</b>	Net rental income or (loss) . . . . .						
	<b>7a</b>	Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other				
			<b>7a</b>					
			<b>7b</b>					
	<b>c</b>	Gain or (loss) . . . . .	<b>7c</b>					
	<b>d</b>	Net gain or (loss) . . . . .						
	<b>8a</b>	Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18 . . . . .						
			<b>8a</b>					
			<b>8b</b>					
	<b>c</b>	Net income or (loss) from fundraising events . .						
<b>9a</b>	Gross income from gaming activities. See Part IV, line 19 . . . . .							
		<b>9a</b>						
		<b>9b</b>						
<b>c</b>	Net income or (loss) from gaming activities . . .							
<b>10a</b>	Gross sales of inventory, less returns and allowances . . . . .							
		<b>10a</b>						
		<b>10b</b>						
<b>c</b>	Net income or (loss) from sales of inventory . . .							
<b>Miscellaneous Revenue</b>	<b>11a</b>	Other Income	Business Code 900099	33,550.	33,550.	0.	0.	
	<b>b</b>							
	<b>c</b>							
	<b>d</b>	All other revenue . . . . .						
	<b>e</b>	<b>Total.</b> Add lines 11a-11d . . . . .			33,550.			
<b>12</b>	<b>Total revenue.</b> See instructions . . . . .			10,210,344.	33,550.	0.	12,292.	

**Part IX Statement of Functional Expenses**

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

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

<b>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</b>		<b>(A)</b> Total expenses	<b>(B)</b> Program service expenses	<b>(C)</b> Management and general expenses	<b>(D)</b> Fundraising expenses
<b>1</b>	Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 . . . . .	254,356.	254,356.		
<b>2</b>	Grants and other assistance to domestic individuals. See Part IV, line 22 . . . . .				
<b>3</b>	Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
<b>4</b>	Benefits paid to or for members . . . . .				
<b>5</b>	Compensation of current officers, directors, trustees, and key employees . . . . .	558,685.	196,868.	361,817.	0.
<b>6</b>	Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) . . . . .				
<b>7</b>	Other salaries and wages . . . . .	6,557,148.	6,257,847.	163,565.	135,736.
<b>8</b>	Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	225,084.	205,248.	15,059.	4,777.
<b>9</b>	Other employee benefits . . . . .	732,842.	668,261.	49,029.	15,552.
<b>10</b>	Payroll taxes . . . . .	542,814.	494,979.	36,316.	11,519.
<b>11</b>	Fees for services (nonemployees):				
<b>a</b>	Management . . . . .				
<b>b</b>	Legal . . . . .				
<b>c</b>	Accounting . . . . .	28,000.	28,000.	0.	0.
<b>d</b>	Lobbying . . . . .				
<b>e</b>	Professional fundraising services. See Part IV, line 17				
<b>f</b>	Investment management fees . . . . .				
<b>g</b>	Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.) . . . . .	353,688.	309,912.	27,630.	16,146.
<b>12</b>	Advertising and promotion . . . . .				
<b>13</b>	Office expenses . . . . .	254,809.	240,194.	2,207.	12,408.
<b>14</b>	Information technology . . . . .	109,588.	89,906.	8,581.	11,101.
<b>15</b>	Royalties . . . . .				
<b>16</b>	Occupancy . . . . .	697,012.	621,599.	68,116.	7,297.
<b>17</b>	Travel . . . . .	109,995.	103,735.	3,946.	2,314.
<b>18</b>	Payments of travel or entertainment expenses for any federal, state, or local public officials				
<b>19</b>	Conferences, conventions, and meetings . . . . .				
<b>20</b>	Interest . . . . .				
<b>21</b>	Payments to affiliates . . . . .				
<b>22</b>	Depreciation, depletion, and amortization . . . . .	14,396.	14,396.	0.	0.
<b>23</b>	Insurance . . . . .				
<b>24</b>	Other expenses. Itemize expenses not covered above (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
<b>a</b>	<u>Repair and Maint.</u> . . . . .	50,020.	50,020.	0.	0.
<b>b</b>	<u>Other</u> . . . . .	303,905.	270,107.	1,432.	32,366.
<b>c</b>	<u>Library expense</u> . . . . .	52,666.	52,666.	0.	0.
<b>d</b>	_____ . . . . .				
<b>e</b>	All other expenses _____ . . . . .				
<b>25</b>	<b>Total functional expenses.</b> Add lines 1 through 24e	10,845,008.	9,858,094.	737,698.	249,216.
<b>26</b>	<b>Joint costs.</b> Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720) . . . . .				

**Part X Balance Sheet**

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

		(A) Beginning of year		(B) End of year
<b>Assets</b>	<b>1</b> Cash—non-interest-bearing . . . . .	340,521.	<b>1</b>	540,918.
	<b>2</b> Savings and temporary cash investments . . . . .	2,565,339.	<b>2</b>	2,065,607.
	<b>3</b> Pledges and grants receivable, net . . . . .	651,783.	<b>3</b>	777,409.
	<b>4</b> Accounts receivable, net . . . . .		<b>4</b>	
	<b>5</b> Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons . . . . .		<b>5</b>	
	<b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B) . . . . .		<b>6</b>	
	<b>7</b> Notes and loans receivable, net . . . . .		<b>7</b>	
	<b>8</b> Inventories for sale or use . . . . .		<b>8</b>	
	<b>9</b> Prepaid expenses and deferred charges . . . . .	125,326.	<b>9</b>	126,757.
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D . . . . .	<b>10a</b> 544,427.		
	<b>b</b> Less: accumulated depreciation . . . . .	<b>10b</b> 329,139.	229,684.	<b>10c</b> 215,288.
	<b>11</b> Investments—publicly traded securities . . . . .		<b>11</b>	
	<b>12</b> Investments—other securities. See Part IV, line 11 . . . . .	2,275,291.	<b>12</b>	2,374,161.
	<b>13</b> Investments—program-related. See Part IV, line 11 . . . . .		<b>13</b>	
	<b>14</b> Intangible assets . . . . .		<b>14</b>	
	<b>15</b> Other assets. See Part IV, line 11 . . . . .	1,373.	<b>15</b>	19,172.
<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 33) . . . . .	6,189,317.	<b>16</b>	6,119,312.	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses . . . . .	563,992.	<b>17</b>	720,281.
	<b>18</b> Grants payable . . . . .		<b>18</b>	
	<b>19</b> Deferred revenue . . . . .	109,716.	<b>19</b>	151,525.
	<b>20</b> Tax-exempt bond liabilities . . . . .		<b>20</b>	
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D . . . . .	1,373.	<b>21</b>	19,172.
	<b>22</b> Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons . . . . .		<b>22</b>	
	<b>23</b> Secured mortgages and notes payable to unrelated third parties . . . . .		<b>23</b>	
	<b>24</b> Unsecured notes and loans payable to unrelated third parties . . . . .		<b>24</b>	
	<b>25</b> Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17–24). Complete Part X of Schedule D . . . . .		<b>25</b>	
	<b>26 Total liabilities.</b> Add lines 17 through 25 . . . . .	675,081.	<b>26</b>	890,978.
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.</b>			
	<b>27</b> Net assets without donor restrictions . . . . .	5,182,032.	<b>27</b>	4,800,186.
	<b>28</b> Net assets with donor restrictions . . . . .	332,204.	<b>28</b>	428,148.
	<b>Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.</b>			
	<b>29</b> Capital stock or trust principal, or current funds . . . . .		<b>29</b>	
	<b>30</b> Paid-in or capital surplus, or land, building, or equipment fund . . . . .		<b>30</b>	
	<b>31</b> Retained earnings, endowment, accumulated income, or other funds . . . . .		<b>31</b>	
<b>32</b> Total net assets or fund balances . . . . .	5,514,236.	<b>32</b>	5,228,334.	
<b>33</b> Total liabilities and net assets/fund balances . . . . .	6,189,317.	<b>33</b>	6,119,312.	

**Part XI Reconciliation of Net Assets**

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

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12)	<b>1</b>	10,210,344.
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	10,845,008.
<b>3</b>	Revenue less expenses. Subtract line 2 from line 1	<b>3</b>	-634,664.
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	<b>4</b>	5,514,236.
<b>5</b>	Net unrealized gains (losses) on investments	<b>5</b>	348,762.
<b>6</b>	Donated services and use of facilities	<b>6</b>	
<b>7</b>	Investment expenses	<b>7</b>	
<b>8</b>	Prior period adjustments	<b>8</b>	
<b>9</b>	Other changes in net assets or fund balances (explain on Schedule O)	<b>9</b>	
<b>10</b>	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	<b>10</b>	5,228,334.

**Part XII Financial Statements and Reporting**

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

	Yes	No
<b>1</b> Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.		
<b>2a</b> Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
<b>b</b> Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
<b>c</b> If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	X	
<b>3a</b> As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	X	
<b>b</b> If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits.	X	

BAY AREA LEGAL SERVICES, INC.

59-1171886

**Form 990: Return of Organization Exempt from Income Tax****Part VII: Section A (continued)****Continuation Statement**

Name and title	Average hours per week (list any hours for related organizations on the right)		Position						Reportable compensation from the organization (W-2/1099-MISC)	Reportable compensation from related organizations (W-2/1099-MISC)	Estimated amount of other compensation from the organization and related organizations
			C1 - Individual trustee or director C2 - Institutional trustee C3 - Officer C4 - Key employee C5 - Highest compensated employee C6 - Former								
			C1	C2	C3	C4	C5	C6			
Tori Simmons, Esq. Director	2.00		X						0.	0.	0.
Clarence Martin Lawyer III Attorney	37.50						X		111,343.	0.	5,506.
Mary E Haberland Attorney-Team Leader	37.50						X		108,751.	0.	12,066.
James W Hengelbrok Jr Attorney-Team Leader	37.50						X		102,877.	0.	15,339.
									<b>322,971.</b>	<b>0.</b>	<b>32,911.</b>

**Additional information from your Form 990: Return of Organization Exempt from Income Tax****Form 990: Return of Organization Exempt from Income Tax  
Form 990, Page 2, Part III, Line 4a (continued)****Continuation Statement**

Description
-L. David Shear Children's Law Center: representing children
in foster care achieve a permanent and loving family
-Fair Housing: fighting against housing discrimination and for
reasonable accommodations
-Relative Caregiver Program: representing relative caregivers who
provide safety and stability to kin children or adult family members
-Sulphur Springs: providing outreach services in a low-
income community. These services have helped community
members gain financial, family and economic stability in
their progress towards self-sufficiency
-Foreclosure prevention and eviction defense: providing
prevention through mediation and modifications and eviction
defense for tenants of Section 8 and public housing
-Low-Income Taxpayer Clinic: resolving IRS issues and
educating low-income taxpayers
-Independence Preservation: providing education and representation
regarding advance planning documents so that individuals are not
placed under guardianships
-Medical/Legal projects: serving clients in a medical setting in
partnership with medical personnel
-Veteran's projects: serving homeless veterans and veterans at
local veteran's hospitals
-Lawyers Helping Kids: legal services to support and sustain
families with young children by expanding legal assistance in
areas of housing, employment, relative caregiver, and family law -
thereby increasing the odds that these children will have stable
housing and care, and remain healthy, safe, developmentally on
track, and ready to learn and succeed
Bay Area's attorney and paralegal volunteers provided free legal services
in 2019 valued at \$859,766.



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

Department of the Treasury  
Internal Revenue Service

**Public Charity Status and Public Support**

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.  
▶ **Attach to Form 990 or Form 990-EZ.**

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

OMB No. 1545-0047

**2019**

**Open to Public Inspection**

<b>Name of the organization</b> BAY AREA LEGAL SERVICES, INC.	<b>Employer identification number</b> 59-1171886
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**Part I Reason for Public Charity Status** (All organizations must complete this part.) See instructions.

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

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

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

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

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

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ►	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") . . . . .	7,476,158.	7,960,177.	8,546,222.	9,514,074.	10,164,502.	43,661,133.
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . . . .						
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge . . . . .						
<b>4 Total.</b> Add lines 1 through 3 . . . . .	7,476,158.	7,960,177.	8,546,222.	9,514,074.	10,164,502.	43,661,133.
<b>5</b> The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) . . . . .						
<b>6 Public support.</b> Subtract line 5 from line 4						43,661,133.

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
<b>7</b> Amounts from line 4 . . . . .	7,476,158.	7,960,177.	8,546,222.	9,514,074.	10,164,502.	43,661,133.
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources . . . . .	4,547.	6,907.	6,486.	13,581.	12,292.	43,813.
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on . . . . .						
<b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) . . . . .						
<b>11 Total support.</b> Add lines 7 through 10						43,704,946.
<b>12</b> Gross receipts from related activities, etc. (see instructions) . . . . .					<b>12</b>	
<b>13 First five years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> . . . . .						<input type="checkbox"/>

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

<b>14</b> Public support percentage for 2019 (line 6, column (f) divided by line 11, column (f)) . . . . .	<b>14</b>	99.9 %
<b>15</b> Public support percentage from 2018 Schedule A, Part II, line 14 . . . . .	<b>15</b>	99.91 %
<b>16a 33 1/3% support test—2019.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization . . . . .		<input checked="" type="checkbox"/>
<b>b 33 1/3% support test—2018.</b> If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization . . . . .		<input type="checkbox"/>
<b>17a 10%-facts-and-circumstances test—2019.</b> If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and <b>stop here.</b> Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization . . . . .		<input type="checkbox"/>
<b>b 10%-facts-and-circumstances test—2018.</b> If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and <b>stop here.</b> Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization . . . . .		<input type="checkbox"/>
<b>18 Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions . . . . .		<input type="checkbox"/>

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

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

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ►	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
<b>2</b> Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose . . . .						
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . . . .						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge . . . . .						
<b>6 Total.</b> Add lines 1 through 5 . . . . .						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons . . . . .						
<b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year . . . . .						
<b>c</b> Add lines 7a and 7b . . . . .						
<b>8 Public support.</b> (Subtract line 7c from line 6.) . . . . .						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
<b>9</b> Amounts from line 6 . . . . .						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources . . . . .						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 . . . . .						
<b>c</b> Add lines 10a and 10b . . . . .						
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on . . . . .						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) . . . . .						
<b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.) . . . . .						

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

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

<b>15</b> Public support percentage for 2019 (line 8, column (f), divided by line 13, column (f)) . . . . .	<b>15</b>	%
<b>16</b> Public support percentage from 2018 Schedule A, Part III, line 15 . . . . .	<b>16</b>	%

**Section D. Computation of Investment Income Percentage**

<b>17</b> Investment income percentage for <b>2019</b> (line 10c, column (f), divided by line 13, column (f)) . . . . .	<b>17</b>	%
<b>18</b> Investment income percentage from <b>2018</b> Schedule A, Part III, line 17 . . . . .	<b>18</b>	%

**19a 33 1/3% support tests—2019.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization . . . . .

**b 33 1/3% support tests—2018.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization . . . . .

**20 Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions . . . . .

**Part IV Supporting Organizations**

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

**Section A. All Supporting Organizations**

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

**Part IV Supporting Organizations** *(continued)*

	Yes	No
<b>11</b> Has the organization accepted a gift or contribution from any of the following persons?		
<b>a</b> A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?		
<b>b</b> A family member of a person described in (a) above?		
<b>c</b> A 35% controlled entity of a person described in (a) or (b) above? <i>If "Yes" to a, b, or c, provide detail in Part VI.</i>		

**Section B. Type I Supporting Organizations**

	Yes	No
<b>1</b> Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? <i>If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.</i>		
<b>2</b> Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? <i>If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.</i>		

**Section C. Type II Supporting Organizations**

	Yes	No
<b>1</b> Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? <i>If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).</i>		

**Section D. All Type III Supporting Organizations**

	Yes	No
<b>1</b> Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
<b>2</b> Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>		
<b>3</b> By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>		

**Section E. Type III Functionally Integrated Supporting Organizations**

<b>1</b> Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).		
<b>a</b> <input type="checkbox"/> The organization satisfied the Activities Test. Complete <b>line 2</b> below.		
<b>b</b> <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete <b>line 3</b> below.		
<b>c</b> <input type="checkbox"/> The organization supported a governmental entity. Describe in <b>Part VI</b> how you supported a government entity (see instructions).		
<b>2</b> Activities Test. <b>Answer (a) and (b) below.</b>		
<b>a</b> Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <i>If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.</i>		
<b>b</b> Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <i>If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.</i>		
<b>3</b> Parent of Supported Organizations. <b>Answer (a) and (b) below.</b>		
<b>a</b> Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? <i>Provide details in Part VI.</i>		
<b>b</b> Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>		

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

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

<b>Section A—Adjusted Net Income</b>		(A) Prior Year	(B) Current Year (optional)
<b>1</b> Net short-term capital gain	<b>1</b>		
<b>2</b> Recoveries of prior-year distributions	<b>2</b>		
<b>3</b> Other gross income (see instructions)	<b>3</b>		
<b>4</b> Add lines 1 through 3.	<b>4</b>		
<b>5</b> Depreciation and depletion	<b>5</b>		
<b>6</b> Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	<b>6</b>		
<b>7</b> Other expenses (see instructions)	<b>7</b>		
<b>8 Adjusted Net Income</b> (subtract lines 5, 6, and 7 from line 4)	<b>8</b>		
<b>Section B—Minimum Asset Amount</b>		(A) Prior Year	(B) Current Year (optional)
<b>1</b> Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):			
<b>a</b> Average monthly value of securities	<b>1a</b>		
<b>b</b> Average monthly cash balances	<b>1b</b>		
<b>c</b> Fair market value of other non-exempt-use assets	<b>1c</b>		
<b>d Total</b> (add lines 1a, 1b, and 1c)	<b>1d</b>		
<b>e Discount</b> claimed for blockage or other factors (explain in detail in <b>Part VI</b> ):			
<b>2</b> Acquisition indebtedness applicable to non-exempt-use assets	<b>2</b>		
<b>3</b> Subtract line 2 from line 1d.	<b>3</b>		
<b>4</b> Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions).	<b>4</b>		
<b>5</b> Net value of non-exempt-use assets (subtract line 4 from line 3)	<b>5</b>		
<b>6</b> Multiply line 5 by .035.	<b>6</b>		
<b>7</b> Recoveries of prior-year distributions	<b>7</b>		
<b>8 Minimum Asset Amount</b> (add line 7 to line 6)	<b>8</b>		
<b>Section C—Distributable Amount</b>			Current Year
<b>1</b> Adjusted net income for prior year (from Section A, line 8, Column A)	<b>1</b>		
<b>2</b> Enter 85% of line 1.	<b>2</b>		
<b>3</b> Minimum asset amount for prior year (from Section B, line 8, Column A)	<b>3</b>		
<b>4</b> Enter greater of line 2 or line 3.	<b>4</b>		
<b>5</b> Income tax imposed in prior year	<b>5</b>		
<b>6 Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	<b>6</b>		
<b>7</b> <input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).			







SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

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

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

OMB No. 1545-0047

2019

Open to Public Inspection

Name of the organization: BAY AREA LEGAL SERVICES, INC. Employer identification number: 59-1171886

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

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

Table with 3 columns: Question number, (a) Donor advised funds, (b) Funds and other accounts. Includes questions 1-6 regarding donor advised funds.

Part II Conservation Easements.

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

Form for Part II Conservation Easements, including questions 1-9 and a table for 'Held at the End of the Tax Year'.

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

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

Form for Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets, including questions 1a-2.

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)**

- 3** Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):
- a**  Public exhibition
  - b**  Scholarly research
  - c**  Preservation for future generations
  - d**  Loan or exchange program
  - e**  Other .....
- 4** Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5** During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?  Yes  No

**Part IV Escrow and Custodial Arrangements.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1a** Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?  Yes  No
- b** If "Yes," explain the arrangement in Part XIII and complete the following table:
- |   | Amount  |
|---|---------|
| <b>1c</b> Beginning balance             | 1,373.  |
| <b>1d</b> Additions during the year     | 57,076. |
| <b>1e</b> Distributions during the year | 39,277. |
| <b>1f</b> Ending balance                | 19,172. |
- 2a** Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability?  Yes  No
- b** If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII

**Part V Endowment Funds.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
<b>1a</b> Beginning of year balance	2,045,175.	2,172,297.	1,584,487.	1,471,580.	1,584,732.
<b>b</b> Contributions	36,270.	36,500.	339,341.	957.	1,350.
<b>c</b> Net investment earnings, gains, and losses	348,762.	-163,622.	248,469.	111,950.	-64,502.
<b>d</b> Grants or scholarships					
<b>e</b> Other expenditures for facilities and programs	5,292.				50,000.
<b>f</b> Administrative expenses					
<b>g</b> End of year balance	2,424,915.	2,045,175.	2,172,297.	1,584,487.	1,471,580.

**2** Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

- a** Board designated or quasi-endowment ▶ 82.3%
- b** Permanent endowment ▶ 13.4%
- c** Term endowment ▶ 4.3%

The percentages on lines 2a, 2b, and 2c should equal 100%.

**3a** Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

- (i)** Unrelated organizations
- (ii)** Related organizations

	Yes	No
<b>3a(i)</b>	X	
<b>3a(ii)</b>		X
<b>3b</b>		

**b** If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?

**4** Describe in Part XIII the intended uses of the organization's endowment funds.

**Part VI Land, Buildings, and Equipment.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
<b>1a</b> Land	0.	60,000.		60,000.
<b>b</b> Buildings		240,000.	94,400.	145,600.
<b>c</b> Leasehold improvements		39,207.	29,519.	9,688.
<b>d</b> Equipment		205,220.	205,220.	0.
<b>e</b> Other				
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				215,288.

**Part VII Investments—Other Securities.**

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

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives . . . . .		
(2) Closely held equity interests . . . . .		
(3) Other Funds held in trust by the Community Foundation	2,374,161.	FMV
(A) . . . . .		
(B) . . . . .		
(C) . . . . .		
(D) . . . . .		
(E) . . . . .		
(F) . . . . .		
(G) . . . . .		
(H) . . . . .		
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 12.) . ▶	2,374,161.	

**Part VIII Investments—Program Related.**

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

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

**Part IX Other Assets.**

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

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

**Part X Other Liabilities.**

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 25.) . . . . . ▶	

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

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

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

<b>1</b>	Total revenue, gains, and other support per audited financial statements . . . . .	<b>1</b>	11,440,584.
<b>2</b>	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
<b>a</b>	Net unrealized gains (losses) on investments . . . . .	<b>2a</b>	348,762.
<b>b</b>	Donated services and use of facilities . . . . .	<b>2b</b>	881,478.
<b>c</b>	Recoveries of prior year grants . . . . .	<b>2c</b>	
<b>d</b>	Other (Describe in Part XIII.) . . . . .	<b>2d</b>	
<b>e</b>	Add lines <b>2a</b> through <b>2d</b> . . . . .	<b>2e</b>	1,230,240.
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b> . . . . .	<b>3</b>	10,210,344.
<b>4</b>	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b . . . . .	<b>4a</b>	
<b>b</b>	Other (Describe in Part XIII.) . . . . .	<b>4b</b>	
<b>c</b>	Add lines <b>4a</b> and <b>4b</b> . . . . .	<b>4c</b>	
<b>5</b>	Total revenue. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 12.) . . . . .	<b>5</b>	10,210,344.

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

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

<b>1</b>	Total expenses and losses per audited financial statements . . . . .	<b>1</b>	11,726,486.
<b>2</b>	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
<b>a</b>	Donated services and use of facilities . . . . .	<b>2a</b>	881,478.
<b>b</b>	Prior year adjustments . . . . .	<b>2b</b>	
<b>c</b>	Other losses . . . . .	<b>2c</b>	
<b>d</b>	Other (Describe in Part XIII.) . . . . .	<b>2d</b>	
<b>e</b>	Add lines <b>2a</b> through <b>2d</b> . . . . .	<b>2e</b>	881,478.
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b> . . . . .	<b>3</b>	10,845,008.
<b>4</b>	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b . . . . .	<b>4a</b>	
<b>b</b>	Other (Describe in Part XIII.) . . . . .	<b>4b</b>	
<b>c</b>	Add lines <b>4a</b> and <b>4b</b> . . . . .	<b>4c</b>	
<b>5</b>	Total expenses. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 18.) . . . . .	<b>5</b>	10,845,008.

**Part XIII Supplemental Information.**

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

Pt IV, Line 2b: The Organization holds funds for clients and reports them on the statement of financial position as an asset and liability.

Pt V, Line 4: The spending policies of the individual funds are as follows: William Reece Smith, Jr./Bay Area Legal Services Fund - The Foundation can make yearly grants to the Organization up to 4% of the fund's fair value upon written request from the Organization. If the Organization chooses to request the grant funds, the funds must be used in the operations of the Organization. Capital Improvement Fund - The Organization has a spending policy of appropriating for distribution each year 7% of its capital improvement fund's fair value. In establishing this policy, the Organization considered the long-term expected investment return on its funds. The Organization adopted the investment policy of the Foundation

**Part XIII** Supplemental Information (continued)

with respect to these funds. Judge Robert J. Simms Memorial Fund - The Foundation can make yearly grants to the Organization based on a "5/7 3 year look back" spending policy. Upon written request from the Organization, the yearly grant is based on the average return for the past three years with a minimum distribution of 5% of the fund's fair value and a maximum of 7%. If the Organization chooses to request the grant funds, the funds must be used in the operations of the Organization.

L. David Shear Family Endowment for Bay Area Legal Services - The Foundation can make yearly grants to the Organization up to 4% of the fund's fair value upon written request from the Organization. If the Organization chooses to request the grant funds, the funds must be used in the operations of the David Shear

Children's Law Center. Veteran's Legal Initiative Endowment Fund - The Foundation can make yearly grants to the Organization up to 4% of the fund's fair value upon written request from the Organization. If the Organization chooses to request the grant funds, the funds must be used in support of providing legal services to veterans. Don M. Stichter Fellow Endowment - The net earnings of the fund are reserved for use by the Organization in support of providing legal services to preserve home ownership for low-income senior citizens in Tampa Bay.

**SCHEDULE I  
(Form 990)**

**Grants and Other Assistance to Organizations,  
Governments, and Individuals in the United States**

Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.

▶ Attach to Form 990.

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

OMB No. 1545-0047

**2019**

**Open to Public  
Inspection**

Department of the Treasury  
Internal Revenue Service

Name of the organization

BAY AREA LEGAL SERVICES, INC.

Employer identification number

59-1171886

**Part I General Information on Grants and Assistance**

- 1** Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance?  Yes  No
- 2** Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

**Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments.** Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

(a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
(1) Community Law Program, Inc 501 1st Ave N Ste 519 St. Petersburg FL 33701	59-2970727	501(c)(3)	52,845.				legal services
(2) Legal Aid of Manasota, Inc. 1900 Main St, Ste 302 Sarasota FL 34236	65-0265426	501(c)(3)	48,207.				legal services
(3) Legal Aid Society of Palm Beach County, Inc 423 Fern St, Ste 200 West Palm Beach FL 33461	59-6046994	501(c)(3)	9,000.				legal services
(4) Legal Aid Service of Broward County, Inc. 491 N State Rd 7 Plantation FL 33317	59-1547191	501(c)(3)	9,000.				legal services
(5) Legal Services of North Florida, Inc. 2119 Delta Blvd Tallahassee FL 32303	51-0197090	501(c)(3)	49,000.				legal services
(6) Jacksonville Area Legal Aid, Inc. 126 W Adams St Jacksonville FL 32202	59-0696291	501(c)(3)	40,000.				legal services
(7) The Spring of Tampa Bay PO Box 5147 Tampa FL 33675	59-1777135	501(c)(3)	9,033.				victim advocate services
(8) Sunrise of Pasco County 12724 Smith Rd Dade City FL 33525	59-2284119	501(c)(3)	15,640.				victim advocate services
(9) Wheels of Success 4100 W Kennedy Blvd, Ste 130 Tampa FL 33609	56-2372792	501(c)(3)	21,631.				family services
(10)							
(11)							
(12)							

**2** Enter total number of section 501(c)(3) and government organizations listed in the line 1 table ▶ 9

**3** Enter total number of other organizations listed in the line 1 table ▶ 0

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

Schedule I (Form 990) (2019)

**Part III Grants and Other Assistance to Domestic Individuals.** Complete if the organization answered "Yes" on Form 990, Part IV, line 22.  
Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of noncash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
1					
2					
3					
4					
5					
6					
7					

**Part IV Supplemental Information.** Provide the information required in Part I, line 2; Part III, column (b); and any other additional information.

Pt I Line 2: The Organization requires the grantees to submit budgets demonstrating how the funds will be spent.

**SCHEDULE J  
(Form 990)**

**Compensation Information**

OMB No. 1545-0047

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

**2019**

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

▶ Attach to Form 990.

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

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

Name of the organization

Employer identification number

BAY AREA LEGAL SERVICES, INC.

59-1171886

**Part I Questions Regarding Compensation**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)–(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1	(i)	182,932.	0.	0.	7,746.	12,938.	203,616.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
2	(i)							
	(ii)							
3	(i)							
	(ii)							
4	(i)							
	(ii)							
5	(i)							
	(ii)							
6	(i)							
	(ii)							
7	(i)							
	(ii)							
8	(i)							
	(ii)							
9	(i)							
	(ii)							
10	(i)							
	(ii)							
11	(i)							
	(ii)							
12	(i)							
	(ii)							
13	(i)							
	(ii)							
14	(i)							
	(ii)							
15	(i)							
	(ii)							
16	(i)							
	(ii)							



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

**Transactions With Interested Persons**

OMB No. 1545-0047

**2019**

**Open To Public Inspection**

Department of the Treasury  
Internal Revenue Service

▶ **Complete if the organization answered "Yes" on Form 990, Part IV, line 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V, line 38a or 40b.**  
▶ **Attach to Form 990 or Form 990-EZ.**  
▶ **Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.**

Name of the organization

BAY AREA LEGAL SERVICES, INC.

Employer identification number

59-1171886

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

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

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

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

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

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

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

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

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

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

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

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

Schedule L (Form 990 or 990-EZ) 2019

BAA

REV 06/02/20 PRO



**SCHEDULE O**  
**(Form 990 or 990-EZ)**Department of the Treasury  
Internal Revenue Service**Supplemental Information to Form 990 or 990-EZ**Complete to provide information for responses to specific questions on  
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

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

OMB No. 1545-0047

**2019****Open to Public  
Inspection**

Name of the organization

BAY AREA LEGAL SERVICES, INC.

Employer identification number

59-1171886

Pt VI, Line 11b: The Form 990 will be posted on the Board of Directors' section of the Organization's electronic office manual for review before it is filed with the IRS. The Board of Directors will be required to reply in the affirmative that they have reviewed the 990.

Pt VI, Line 12c: The Organization has a conflict of interest policy that the Board of Directors reviews annually.

Pt VI, Line 15a: The Board of Directors completes an annual written evaluation of the President and CEO. The evaluation consists of a review of major accomplishments of the prior year, a review of goals set the prior year, the creation of goals for the upcoming year, and a conclusion. A draft evaluation is prepared by the Board Chairperson, shared with all Board members, modified if necessary, signed by the Board Chairperson, and presented to the President and CEO. The evaluation is used as the base for consideration of an annual raise. The Board of Directors as a whole must approve the President and CEO's annual raise in advance of the adjustment. Periodically the Board Chairperson examines comparative salary data by reviewing the salaries of the Executive Directors/CEO's of other legal service programs in Florida of similar size, the salaries of Executive Directors/CEO's of non-profit organizations of similar size, and the salaries of managing partners of law firms in the private sector to determine the reasonableness of the President/CEO's salary.

Pt VI, Line 15b: An employee shall be paid in accordance with their formal training and experience. Merit or COLA increases shall not be granted unless the President/CEO or his designee shall have first certified on a performance evaluation that the job performance for that employee has been found to be satisfactory or above.

All salary increases shall be contingent upon the availability of funds as determined





## Statement of Activity

### 2020 Budget - BOD Approved 12-3-2019

	Approved Budget 2019	Budget 2020	Diff
<b>Revenues</b>			
<b>Grants and Contracts</b>			
Legal Services Corporation	3,791,294.00	3,836,668.00	45,374.00
LSC - No Place Like Home	121,460.00	-	(121,460.00)
LSC - Technology Innovation Grant (TIG)	51,660.00	-	(51,660.00)
LSC - Hurricane/Wildfire Relief	350,174.24	301,446.50	(48,727.73)
Florida Bar Foundation	197,496.00	392,933.04	195,437.04
Senior Connection Center	328,042.00	324,816.00	(3,226.00)
Area Agency on Aging of Pasco-Pinellas	111,516.00	111,516.00	-
Hillsborough County	1,099,904.00	1,100,000.00	96.00
Pasco County	218,940.00	218,942.00	2.00
Pinellas County	45,354.00	47,428.75	2,074.75
United Way Suncoast	166,000.00	121,155.00	(44,845.00)
United Way of Pasco County	15,000.00	15,000.00	-
Fair Housing	-	300,000.00	300,000.00
Childrens Board	393,007.00	554,797.00	161,790.00
VOCA Pasco County	401,900.00	442,000.00	40,100.00
VOCA Hillsborough	714,700.00	796,460.00	81,760.00
Community Foundation	15,000.00	15,000.00	-
IRS	75,000.00	90,000.00	15,000.00
Dept. of Elder Affairs	468,000.00	428,000.00	(40,000.00)
Childrens Home Pinellas	7,000.00	3,660.00	(3,340.00)
St Vincent de Paul	50,000.00	50,000.00	-
Safenet	199,999.67	199,968.67	(31.00)
Pinellas County Fair Housing Grant	-	10,000.00	10,000.00
Healthy St Pete	119,000.00	112,100.00	(6,900.00)
CDBG Hillsborough	24,221.00	-	(24,221.00)
Florida Dept of Veterans' Affairs	-	500,000.00	500,000.00
DOJ Elder Net	-	200,474.25	200,474.25
Other Grants	-	75,042.22	75,042.22
<b>Total Grants and Contracts</b>	<b>8,964,667.90</b>	<b>10,247,407.43</b>	<b>1,282,739.53</b>
<b>Other Funds</b>			
Annual Giving	350,000.00	375,000.00	25,000.00
United Way Designation	70,000.00	60,000.00	(10,000.00)
Project Income - Hillsborough County	250.00	300.00	50.00
Project Income - Pasco County	250.00	100.00	(150.00)
Interest Income	4,000.00	15,000.00	11,000.00
Other Income	100,000.00	100,000.00	-
Donated Goods and Services	21,708.00	21,712.44	4.44
<b>Total Other Funds</b>	<b>546,208.00</b>	<b>572,112.44</b>	<b>25,904.44</b>
<b>Total Revenues</b>	<b>9,510,875.90</b>	<b>10,819,519.87</b>	<b>1,308,643.97</b>



## Statement of Activity

### 2020 Budget - BOD Approved 12-3-2019

	Approved Budget 2019	Budget 2020	Diff
<b>Expenses</b>			
<b>Personnel Expense</b>			
Salaries	7,050,547.00	8,281,874.10	(1,231,327.10)
Fringe Benefits	1,426,149.00	1,702,262.20	(276,113.20)
Temporary Services	40,000.00	50,000.00	(10,000.00)
<b>Total Personnel Expense</b>	<b>8,516,696.00</b>	<b>10,034,136.30</b>	<b>(1,517,440.30)</b>
<b>Non-Personnel Expense</b>			
Audit	25,500.00	27,500.00	(2,000.00)
Contract Services	150,000.00	382,511.67	(232,511.67)
Travel	70,000.00	100,000.00	(30,000.00)
Office Rent	602,036.00	748,881.29	(146,845.29)
Other Space Costs	37,000.00	33,872.00	3,128.00
Telephone	80,000.00	90,000.00	(10,000.00)
Information Technology Expenses	105,000.00	149,380.46	(44,380.46)
Web Design	75,000.00	75,000.00	-
Office Supplies	45,000.00	50,000.00	(5,000.00)
Postage	20,000.00	18,000.00	2,000.00
Insurance	50,000.00	50,000.00	-
Equipment Rental	10,000.00	13,000.00	(3,000.00)
Repairs and Maintenance	46,000.00	50,000.00	(4,000.00)
Litigation	40,000.00	50,000.00	(10,000.00)
Miscellaneous Expense	55,000.00	50,000.00	5,000.00
Fund Raising Expense	15,000.00	-	15,000.00
Courier Services	8,000.00	9,000.00	(1,000.00)
Employee Development	15,000.00	45,000.00	(30,000.00)
Fees	30,000.00	35,000.00	(5,000.00)
Dues	38,000.00	46,000.00	(8,000.00)
Library Expenses	36,000.00	45,000.00	(9,000.00)
Depreciation Expense	15,000.00	12,580.68	2,419.32
<b>Total Non-Personnel Expense</b>	<b>1,567,536.00</b>	<b>2,080,726.10</b>	<b>(513,190.10)</b>
<b>Total Expenses</b>	<b>10,084,232.00</b>	<b>12,114,862.39</b>	<b>(2,030,630.39)</b>
<b>Operating Surplus (Deficit)</b>	<b>(573,356.10)</b>	<b>(1,295,342.52)</b>	<b>(721,986.42)</b>





**BAY AREA LEGAL SERVICES, INC.**

**FINANCIAL STATEMENTS**

**FOR THE YEARS ENDED DECEMBER 31, 2019 AND 2018**

**BAY AREA LEGAL SERVICES, INC.**

## FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2019 AND 2018

**TABLE OF CONTENTS**

	<u>PAGE</u>
Report of Independent Certified Public Accountants	1
<b>FINANCIAL STATEMENTS</b>	
Statements of Financial Position	3
Statements of Activities and Changes in Net Assets	4
Statements of Functional Expenses	5
Statements of Cash Flows	7
Notes To Financial Statements	8
<b>SUPPLEMENTARY INFORMATION AND OTHER REPORTS</b>	
Schedule of Activities by Grant	22
Schedule of Activity-Legal Services Corporation	23
Schedule of Activity-The Florida Bar Foundation	24
Schedule of Activity-Senior Advocacy	25
Schedule of Activity-County Funding	26
Schedule of Activity-United Way Programs	27
Schedule of Activity-Other Grants	28
Schedule of Functional Expenses-Subgrantee Format	29
Schedule of Expenditures of Financial Awards	30
Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	33
Report on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance Required by the Uniform Guidance	35
Schedule of Findings and Questioned Costs	37



## REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS

The Board of Directors of  
Bay Area Legal Services, Inc.  
Tampa, Florida

### **Report on the Financial Statements**

We have audited the accompanying financial statements of Bay Area Legal Services, Inc. (the Organization), which comprise the statements of financial position as of December 31, 2019 and 2018, and the related statements of activities and changes in net assets, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

### ***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

### ***Auditor's Responsibility***

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 Organization's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### ***Opinion***

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Organization as of December 31, 2019 and 2018, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

3339 W. Bearss Ave. ■ Tampa, FL 33618 ■ Phone: (813) 908-5310 ■ Fax: (813) 908-5402

Member: American Institute of Certified Public Accountants ■ Florida Institute of Certified Public Accountants

[www.reeder-cpa.com](http://www.reeder-cpa.com)

## **Other Matters**

### *Other Information*

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The schedules of activities on pages 22-29 are presented for purposes of additional analysis and are 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 information is 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 17, 2020 on our consideration of the Organization'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 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 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 Organization's internal control over financial reporting and compliance.

### **Report on Schedule of Expenditures of Financial Awards Required by the Uniform Guidance**

We have audited the financial statements of Bay Area Legal Services, Inc. as of and for the year ended December 31, 2019, and have issued our report thereon dated April 17, 2020, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of financial awards is presented for purposes of additional analysis as required by the Uniform Guidance 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 expenditure of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.

*Reeder & Associates, PA*

Certified Public Accountants  
April 17, 2020

**BAY AREA LEGAL SERVICES, INC.**  
**STATEMENTS OF FINANCIAL POSITION**  
**DECEMBER 31, 2019 AND 2018**

	<b>2019</b>	<b>2018</b>
<b>Assets</b>		
<b>Current Assets</b>		
Cash and cash equivalents	\$ 2,359,983	\$ 2,905,860
Certificates of deposit	246,542	-
Clients' trust deposits	19,172	1,373
Grants and contracts receivable	777,409	645,117
Pledges receivable	-	6,666
Prepaid expenses and deposits	126,757	125,326
<b>Total Current Assets</b>	3,529,863	3,684,342
Certificates of deposit	-	244,700
Beneficial interest in Community Foundation	2,374,161	2,030,591
Property and equipment, net of accumulated depreciation	215,288	229,684
<b>Total Assets</b>	\$ 6,119,312	\$ 6,189,317
<b>Liabilities and Net Assets</b>		
<b>Current Liabilities</b>		
Accounts payable	\$ 63,738	\$ 24,831
Accrued expenses	452,132	358,653
Accrued vacation	204,411	180,508
Deferred revenue	151,525	109,716
Clients' trust deposits	19,172	1,373
<b>Total Liabilities</b>	890,978	675,081
<b>Net Assets</b>		
Without donor restrictions:		
Undesignated	2,588,131	3,239,377
Designated for endowment	1,996,767	1,712,971
Invested in property and equipment	215,288	229,684
<b>Total Net Assets Without Donor Restrictions</b>	4,800,186	5,182,032
With donor restrictions:		
Restricted for endowment	428,148	332,204
<b>Total Net Assets With Donor Restrictions</b>	428,148	332,204
<b>Total Net Assets</b>	5,228,334	5,514,236
<b>Total Liabilities and Net Assets</b>	\$ 6,119,312	\$ 6,189,317

Read Report of Independent Certified Public Accountants.  
The accompanying notes are an integral part  
of these financial statements.

**BAY AREA LEGAL SERVICES, INC.**  
**STATEMENTS OF ACTIVITIES AND CHANGES IN NET ASSETS**  
**FOR THE YEARS ENDED DECEMBER 31, 2019 AND 2018**

	<u>2019</u>	<u>2018</u>
<b>Changes in Net Assets Without Donor Restrictions:</b>		
<b>Revenues</b>		
Federal and state grants and contracts	\$ 6,837,994	\$ 6,168,370
Grants and contracts	2,462,818	2,297,640
Contributions	445,840	462,315
United Way	180,750	223,190
Cy Pres awards	194,088	348,559
Donated services, materials, and facilities	888,220	871,825
Unrealized gain (loss) on beneficial interest in Community Foundation	289,088	(136,355)
Other income	45,842	42,127
	<u>11,344,640</u>	<u>10,277,671</u>
Net assets released from restrictions	<u>-</u>	<u>45,046</u>
<b>Total Revenues</b>	<u>11,344,640</u>	<u>10,322,717</u>
<b>Expenses</b>		
Program services	<u>10,739,572</u>	<u>8,930,743</u>
<b>Support Services</b>		
Management and general	737,698	609,635
Fundraising	249,216	241,711
Total support services	<u>986,914</u>	<u>851,346</u>
<b>Total expenses</b>	<u>11,726,486</u>	<u>9,782,089</u>
Increase (decrease) in net assets without donor restrictions	<u>(381,846)</u>	<u>540,628</u>
<b>Changes in Net Assets With Donor Restrictions:</b>		
Contributions	36,270	14,000
Unrealized gain (loss) on beneficial interest in Community Foundation	59,674	(27,267)
Net assets released from restrictions	<u>-</u>	<u>(45,046)</u>
Increase (decrease) in net assets with donor restrictions	<u>95,944</u>	<u>(58,313)</u>
Increase (decrease) in net assets	(285,902)	482,315
<b>Net assets, beginning of year</b>	<u>5,514,236</u>	<u>5,031,921</u>
<b>Net assets, end of year</b>	<u>\$ 5,228,334</u>	<u>\$ 5,514,236</u>

Read Report of Independent Certified Public Accountants.  
The accompanying notes are an integral part  
of these financial statements.

**BAY AREA LEGAL SERVICES, INC.**  
**STATEMENT OF FUNCTIONAL EXPENSES**  
**FOR THE YEAR ENDED DECEMBER 31, 2019**

	<u>Support Services</u>			<u>Total Support Services</u>	<u>Total</u>
	<u>Program Services</u>	<u>Management and General</u>	<u>Fund- raising</u>		
<b>Personnel expenses:</b>					
Salaries and wages	\$ 6,454,715	\$ 525,382	\$ 135,736	\$ 661,118	\$ 7,115,833
Payroll taxes and employee benefits	1,368,488	100,404	31,848	132,252	1,500,740
Donated services	859,766	-	-	-	859,766
Temporary secretarial services	152,999	26,090	12,905	38,995	191,994
Total personnel expenses	<u>8,835,968</u>	<u>651,876</u>	<u>180,489</u>	<u>832,365</u>	<u>9,668,333</u>
<b>Operating expenses:</b>					
Office rent	560,998	68,116	6,555	74,671	635,669
Office supplies and expenses	240,194	2,207	12,408	14,615	254,809
Telephone	82,313	-	742	742	83,055
Travel, conferences, and meetings	103,735	3,946	2,314	6,260	109,995
Professional fees	231,217	1,540	3,241	4,781	235,998
Payments to subgrantees	208,052	-	-	-	208,052
Repairs and maintenance	50,020	-	-	-	50,020
Library expense	52,666	-	-	-	52,666
Other	360,013	10,013	43,467	53,480	413,493
Depreciation expense	14,396	-	-	-	14,396
Total operating expenses	<u>1,903,604</u>	<u>85,822</u>	<u>68,727</u>	<u>154,549</u>	<u>2,058,153</u>
<b>Total expenses</b>	<b>10,739,572</b>	<b>737,698</b>	<b>249,216</b>	<b>986,914</b>	<b>11,726,486</b>
Less: Donated services and facilities	<u>(881,478)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(881,478)</u>
<b>Total expenses less donated services</b>	<b><u>\$ 9,858,094</u></b>	<b><u>\$ 737,698</u></b>	<b><u>\$ 249,216</u></b>	<b><u>\$ 986,914</u></b>	<b><u>\$ 10,845,008</u></b>

Read Report of Independent Certified Public Accountants.  
The accompanying notes are an integral part  
of these financial statements.

**BAY AREA LEGAL SERVICES, INC.**  
**STATEMENT OF FUNCTIONAL EXPENSES**  
**FOR THE YEAR ENDED DECEMBER 31, 2018**

	<u>Support Services</u>			<b>Total Support Services</b>	<b>Total</b>
	<b>Program Services</b>	<b>Management and General</b>	<b>Fund- raising</b>		
<b>Personnel expenses:</b>					
Salaries and wages	\$ 5,445,892	\$ 470,918	\$ 151,370	\$ 622,288	\$ 6,068,180
Payroll taxes and employee benefits	1,123,124	57,162	20,481	77,643	1,200,767
Donated services	845,862	-	-	-	845,862
Temporary secretarial services	39,407	-	-	-	39,407
<b>Total personnel expenses</b>	<b>7,454,285</b>	<b>528,080</b>	<b>171,851</b>	<b>699,931</b>	<b>8,154,216</b>
<b>Operating expenses:</b>					
Office rent	472,902	66,232	6,299	72,531	545,433
Office supplies and expenses	140,976	2,647	10,067	12,714	153,690
Telephone	84,486	-	-	-	84,486
Travel, conferences, and meetings	65,033	3,550	2,851	6,401	71,434
Professional fees	201,914	-	-	-	201,914
Payments to subgrantees	140,552	-	-	-	140,552
Repairs and maintenance	49,233	-	-	-	49,233
Library expense	45,016	-	-	-	45,016
Bad debt	11,820	-	-	-	11,820
Other	249,233	9,126	50,643	59,769	309,002
Depreciation expense	15,293	-	-	-	15,293
<b>Total operating expenses</b>	<b>1,476,458</b>	<b>81,555</b>	<b>69,860</b>	<b>151,415</b>	<b>1,627,873</b>
<b>Total expenses</b>	<b>8,930,743</b>	<b>609,635</b>	<b>241,711</b>	<b>851,346</b>	<b>9,782,089</b>
Less: Donated services and facilities	(871,825)	-	-	-	(871,825)
<b>Total expenses less donated services</b>	<b>\$ 8,058,918</b>	<b>\$ 609,635</b>	<b>\$ 241,711</b>	<b>\$ 851,346</b>	<b>\$ 8,910,264</b>

Read Report of Independent Certified Public Accountants.  
The accompanying notes are an integral part  
of these financial statements.



**BAY AREA LEGAL SERVICES, INC.**  
**STATEMENTS OF CASH FLOWS**  
**FOR THE YEARS ENDED DECEMBER 31, 2019 AND 2018**

	<u>2019</u>	<u>2018</u>
<b>Cash flows from operating activities:</b>		
Increase (decrease) in net assets	\$ (285,902)	\$ 482,315
<i>Adjustments to reconcile increase (decrease) in net assets to net cash provided (used) by operating activities:</i>		
Depreciation expense	14,396	15,293
Unrealized (gain) loss on beneficial interest in funds held in trust by others	(348,762)	163,622
Bad debt expense	-	11,820
(Increase) decrease in grants and contracts receivable	(132,292)	(35,356)
(Increase) decrease in pledge receivable	6,666	6,934
(Increase) decrease in prepaid expenses and deposits	(1,431)	(32,390)
(Increase) decrease in long term pledge receivable	-	4,000
Increase (decrease) in accounts payable	38,907	(20,799)
Increase (decrease) in accrued expenses	93,479	136,006
Increase (decrease) in accrued vacation	23,903	6,982
Increase (decrease) in deferred revenue	41,809	43,890
Total adjustments	<u>(263,325)</u>	<u>300,002</u>
<b>Net cash provided (used) by operating activities</b>	<u>(549,227)</u>	<u>782,317</u>
<b>Cash flows from investing activities:</b>		
Cash contributions to endowment funds	(100)	(209,281)
Distribution from endowment	5,292	-
Cash proceeds from redemption of certificates of deposit	-	800,000
Cash payments for the purchases of certificates of deposit	-	(400,000)
Reinvestment of interest earned on certificates of deposit	(1,842)	(1,821)
<b>Net cash provided (used) by investing activities</b>	<u>3,350</u>	<u>188,898</u>
<b>Net increase (decrease) in cash</b>	(545,877)	971,215
<b>Cash and cash equivalents, beginning of year</b>	<u>2,905,860</u>	<u>1,934,645</u>
<b>Cash and cash equivalents, end of year</b>	<u>\$ 2,359,983</u>	<u>\$ 2,905,860</u>

Read Report of Independent Certified Public Accountants.  
The accompanying notes are an integral part  
of these financial statements.

**BAY AREA LEGAL SERVICES, INC.  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2019 AND 2018**

**NOTE A – DESCRIPTION OF ORGANIZATION**

Bay Area Legal Services, Inc. (the Organization) is a tax-exempt, non-profit corporation organized for the purpose of providing legal assistance in non-criminal proceedings or matters to low-income or other eligible persons in Hillsborough, Pinellas, Pasco, Manatee, and Sarasota Counties.

The Organization is funded primarily by grants from Legal Services Corporation (LSC), a non-profit corporation established and funded by Congress to administer a nationwide legal assistance program. The Organization also receives funding from various federal, state, and local sources.

**NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Basis of Presentation and Recent Accounting Pronouncement**

The Organization has adopted Accounting Standards Update (ASU) No. 2014-09 – Revenue from Contracts with Customers (Topic 606), as amended as management believes the standard improves the usefulness and understandability of the Organization’s financial reporting.

Analysis of various provisions of this standard resulted in no significant changes in the way the Organization recognizes revenue, and therefore no changes to the previously issued audited financial statements were required on a retrospective basis. The presentation and disclosures of revenue have been enhanced in accordance with the standard.

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with generally accepted accounting principles. Net assets and revenues, expenses, gains, and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets of the Organization and changes therein are classified and reported as follows:

Net assets without donor restrictions - Net assets that are not subject to donor-imposed stipulations, including restricted contributions whose restrictions are met in the same reporting period.

Net assets with donor restrictions - Net assets subject to donor-imposed stipulations that:

- may or will be met, either by actions of the Organization and/or the passage of time. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions.
- are maintained permanently by the Organization. Generally, the donors of these assets permit the Organization to use all or part of the income earned on any related investments for general or specific purposes.

**Estimates**

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

Read Report of Independent Certified Public Accountants.

**BAY AREA LEGAL SERVICES, INC.  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2019 AND 2018**

**NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**Grants and Contracts Receivable**

Grants and contracts receivable result from services which have been provided pursuant to various grants and contracts, but for which reimbursement has not yet been received at December 31, 2019 and 2018. The Organization does not maintain an allowance for estimated uncollectible accounts as any amounts determined unallowable by the grantor are deducted from revenue upon notification of the disallowance. No material amounts were subsequently disallowed with respect to the amounts recorded at December 31, 2019 and 2018.

**Grant and Contract Revenues**

The Organization receives grants and contracts which can be characterized as either “continuous period” or “cost reimbursable.” Support from continuous period grants or contracts is recognized on a straight-line basis over the grant or contract period. Funding received from cost-reimbursable grants or contracts are recognized as support to the extent that eligible costs are incurred during the grant or contract period.

The Organization recognizes grant funds from LSC as support revenue on a straight-line basis over the grant period. In accordance with normal policies of LSC, the Organization may retain unexpended funds for use in future periods provided expenses incurred are in compliance with the specified terms of the grant. This retainage of unexpended funds is limited to 10% of the annualized support from LSC. LSC, at its discretion, may request reimbursement for expenses or return of funds, or both, as a result of noncompliance with the terms of the grant by the Organization. Additionally, if the Organization terminates its legal assistance activities, all unexpended LSC funds are to be returned to LSC. Restrictions on LSC funds are contained within the Legal Services Corporation Act (P.L. 93-355) and federal regulations at 45 C.F.R. Part 1600 et seq.

Revenues are subject to audit by the grantor and, if the examination results in a disallowance of any expenditure, repayment could be required. Management believes that all monies, recorded as revenue, have been earned as of December 31, 2019 and 2018.

**Cy Pres Awards**

The Organization receives cy pres awards which are distributions of money remaining from class action settlements. This revenue is recorded when received and is without donor restrictions.

**Donated Services, Materials, and Facilities**

Donated services represent those services rendered by various local attorneys and paralegals at no charge to the Organization in support of the Private Attorney Involvement program. The fair value of donated services is based upon an estimated average fee normally charged by the professionals rendering the services. These services are recognized both as support and expenses and, therefore, do not affect the Organization’s net assets.

During the years ended December 31, 2019 and 2018, the Organization received for use in programs \$21,712 and \$25,212, respectively, of donated facilities expensed as part of office rent. During the years ended December 31, 2019 and 2018, the Organization received \$6,742 of office supplies and \$750 of other services, respectively, for use in programs.

**Statement of Cash Flows**

For purposes of the statement of cash flows, cash and equivalents is defined as unrestricted cash on hand, U.S. treasuries and amounts in depository accounts at the bank. Such amounts do not include the client trust deposits.

Read Report of Independent Certified Public Accountants.

**BAY AREA LEGAL SERVICES, INC.  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2019 AND 2018**

**NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**Property and Equipment**

Property and equipment includes furniture, fixtures and equipment, and law library which are stated at historical cost and depreciated using the straight-line method over the estimated useful lives of approximately 5-25 years. Acquisitions of property and equipment in excess of \$5,000 are capitalized.

During the year ended December 31, 2010 the Organization purchased a building to be used in operations with funds from LSC. The Organization paid \$300,000 for the building and LSC funds account for 100% of the purchase price. Property acquired with LSC funds are considered to be owned by the Organization while used in current and future authorized programs. LSC, however, has a reversionary interest in these assets and has the right to determine the use of any proceeds from the sale of assets purchased with its funds up to its interest in the property.

**Concentration of Credit Risk**

The Organization maintains its deposits at various financial institutions. Accounts at the institutions are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. During the year the Organization may exceed these limits at various times. The Organization had no amounts in excess of the FDIC limit at December 31, 2019 and 2018. The Organization has not experienced any losses on its deposits.

Financial instruments which potentially subject the Organization to concentrations of credit risk consist principally of grant and contract receivables from Federal, State, and County agencies and pledges receivable. Concentration of credit risk with respect to grants and contracts receivable is minimized due to the amounts being backed by the government. The Organization has not experienced any losses with respect to its receivables. The Organization's contract and grant revenues are subject to annual appropriation by Federal, State, and County legislature.

For the year ended December 31, 2019, approximately 38% of the Organization's unrestricted revenues are from the LSC funding agency (38% for the year ended December 31, 2018).

At December 31, 2019, 38% of the grant and contract receivables were from three grantors (15%, 13% and 10%). At December 31, 2018, 47% of the grant and contract receivables were from two grantors (20% and 27%).

**Functional Allocation of Expenses**

Expenses are shown by natural expense classification and function in the accompanying statement of functional expenses for each year presented. Expenses that are attributable to more than one program or supporting function are allocated on a reasonable basis that is consistently applied. Allocations are based on direct usage or management's estimate of the benefit derived by each activity. Management's estimates may be based on factors such as time and effort, square footage, clients served, or any other reasonable basis. The expenses that are allocated on the basis of estimates of time and effort are salaries and wages, payroll taxes and employee benefits. Office rent is allocated on a square footage basis.

**BAY AREA LEGAL SERVICES, INC.  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2019 AND 2018**

**NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**Fair Value of Financial Instruments**

Professional standards require disclosure of an estimate of fair value of certain financial instruments. The Organization's significant financial instruments are cash, governmental grants receivable, pledge receivable, and other short-term assets and liabilities. For these financial instruments, carrying values approximate fair value.

**Income Tax Status**

The Organization is exempt from federal income taxes under Section 501 (c)(3) of the Internal Revenue Code and similar state provisions. The Organization is treated as a public supported organization, and not as a private foundation. Accordingly, no provision for income taxes has been reflected in the accompanying financial statements. The Organization accounts for uncertain tax positions, if any, in accordance with ASC Section 740.

Management is not aware of any activities that would jeopardize the organization's tax-exempt status. The Organization is not aware of any tax positions that it has taken that are subject to a significant degree of uncertainty. The Organization believes it is no longer subject to income tax examinations for fiscal years ending prior to December 31, 2016.

**Reclassifications**

Certain 2018 amounts have been reclassified to conform to the 2019 presentation.

**NOTE C – LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS**

The following reflects the Organization's financial assets as of the statement of financial position date. These financial assets are required to be reduced by those not available for general use within one year of the statement of financial position date.

	<u>2019</u>	<u>2018</u>
Financial assets:		
Cash and cash equivalents	\$ 2,359,983	\$ 2,905,860
Certificates of deposit	246,542	244,700
Grants and contracts receivable	777,409	645,117
Pledges receivable	-	6,666
Beneficial interest in Community Foundation	2,374,161	2,030,591
	<u>5,758,095</u>	<u>5,832,934</u>
Less those unavailable for general expenditure within one year due to:		
Certificates of deposit being held to maturity	-	(244,700)
Donor imposed restrictions	(428,148)	(332,204)
Management designated for endowment	(1,996,767)	(1,712,971)
	<u>(2,424,915)</u>	<u>(2,289,875)</u>
Total amounts unavailable for general expenditures within one year		
	<u>(2,424,915)</u>	<u>(2,289,875)</u>
Financial assets available to meet cash needs for general expenditures within one year	<u>\$ 3,333,180</u>	<u>\$ 3,543,059</u>

Read Report of Independent Certified Public Accountants.

**BAY AREA LEGAL SERVICES, INC.  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2019 AND 2018**

**NOTE C – LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS (continued)**

The Organization structures its financial assets to be available as its general expenditures, liabilities, and other obligations come due and strives to operate within a prudent range of financial soundness and stability, maintain adequate liquid assets to fund near-term operating needs, and maintain sufficient reserves to provide reasonable assurance that any long-term obligations will be discharged. Financial assets in excess of daily cash requirements may be invested in certificates of deposit, money market funds or other short-term investments.

The Organization receives grants and contributions restricted by funders and donors. The Organization considers grants and contributions restricted for programs which are ongoing, major, and central to its annual operations to be available to meet cash needs for general expenditures.

**NOTE D – PROPERTY AND EQUIPMENT**

	<u>2019</u>	<u>2018</u>
Furniture, fixtures and equipment	\$ 205,220	\$ 205,220
Land	60,000	60,000
Building	240,000	240,000
Leasehold improvements	<u>39,207</u>	<u>39,207</u>
Total property and equipment	544,427	544,427
Less accumulated depreciation	<u>(329,139)</u>	<u>(314,743)</u>
	<u>\$ 215,288</u>	<u>\$ 229,684</u>

**NOTE E – LEASES**

The Organization leases certain facilities and equipment for the operation of its programs under long-term operating leases. The following is a schedule by year of future minimum lease payments required under such operating leases which have initial or remaining non-cancelable lease terms as of December 31, 2019:

<u>Year ended December 31,</u>	<u>Amount</u>
2020	\$ 726,805
2021	798,424
2022	811,243
2023	815,533
2024 and beyond	4,779,048

Rent expense (not including donated facilities) incurred for such facilities and equipment totaled \$613,957 in 2019 and \$520,221 in 2018.

Read Report of Independent Certified Public Accountants.

**BAY AREA LEGAL SERVICES, INC.  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2019 AND 2018**

**NOTE F – INVESTMENT IN ENDOWMENT**

The Organization's investment in endowment (endowment) consists of individual funds established to provide future support for the Organization. The endowment also includes funds designated by the Board of Directors to function as endowments. As required by generally accepted accounting principles, net assets associated with endowment funds, including funds designated by the Board of Directors to function as endowments, are classified and reported based on the existence or absence of donor-imposed restrictions.

The Community Foundation of Tampa Bay (the Foundation) holds endowment funds for which the earnings have been restricted for the benefit of the Organization. Assets contributed to the Foundation for the benefit of the Organization are recorded as assets of the Organization in accordance with professional standards. These "agency restricted funds" are pooled with the other assets of the Foundation for investment purposes.

These funds are recorded by the Organization as follows:

*Endowment Composition by Type of Fund as of December 31, 2019:*

	Without Donor Restrictions	With Donor Restrictions	Total
<u>Beneficial interest in Community Foundation:</u>			
William Reece Smith, Jr./ Bay Area Legal Services Fund	\$ 1,740,935	\$ -	\$ 1,740,935
Capital Improvement Fund	48,962	-	48,962
L. David Shear Family Endowment for Bay Area Legal Services-agency fund	8,596	68,916	77,512
Judge Robert J. Simms Memorial – agency fund	180,216	-	180,216
Veteran's Legal Initiative Endowment Fund-agency fund	18,058	308,478	326,536
Total Beneficial Interest in Community Foundation	1,996,767	377,394	2,374,161
<u>Cash:</u>			
L. David Shear Family Endowment for Bay Area Legal Services-agency fund	-	325	325
Veteran's Legal Initiative Endowment Fund	-	16,754	16,754
Don M. Stichter Fellow Endowment Fund	-	33,675	33,675
	<u>\$ 1,996,767</u>	<u>\$ 428,148</u>	<u>\$ 2,424,915</u>

Read Report of Independent Certified Public Accountants.

**BAY AREA LEGAL SERVICES, INC.  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2019 AND 2018**

**NOTE F – INVESTMENT IN ENDOWMENT (continued)**

*Endowment Composition by Type of Fund as of December 31, 2018:*

	Without Donor Restrictions	With Donor Restrictions	Total
William Reece Smith, Jr./ Bay Area Legal Services Fund	\$ 1,485,475	\$ -	\$ 1,485,475
Capital Improvement Fund	41,778	-	41,778
L. David Shear Family Endowment for Bay Area Legal Services-agency fund	8,596	57,543	66,139
Judge Robert J. Simms Memorial – agency fund	153,772	-	153,772
Veteran’s Legal Initiative Endowment Fund-agency fund	23,350	260,077	283,427
Total Beneficial Interest in Community Foundation	1,712,971	317,620	2,030,591
Veteran’s Legal Initiative Endowment Fund-cash and pledges receivable	-	14,584	14,584
	<u>\$ 1,712,971</u>	<u>\$ 332,204</u>	<u>\$ 2,045,175</u>

Changes in Investment in Endowment for the Fiscal Year Ended December 31, 2019:

	Without Donor Restrictions	With Donor Restrictions	Total
Endowment net assets, beginning of year	\$ 1,712,971	\$ 332,204	\$ 2,045,175
Contributions	-	36,270	36,270
Funds used for programs	(5,292)	-	(5,292)
Earnings (loss) on endowment funds	289,088	59,674	348,762
Endowment net assets, end of year	<u>\$ 1,996,767</u>	<u>\$ 428,148</u>	<u>\$ 2,424,915</u>

Read Report of Independent Certified Public Accountants.



**BAY AREA LEGAL SERVICES, INC.  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2019 AND 2018**

**NOTE F – INVESTMENT IN ENDOWMENT (continued)**

Changes in Investment in Endowment for the Fiscal Year Ended December 31, 2018:

	Without Donor Restrictions	With Donor Restrictions	Total
Endowment net assets, beginning of year	\$ 1,825,976	\$ 346,321	\$ 2,172,297
Contributions	23,350	13,150	36,500
Earnings (loss) on endowment funds	(136,355)	(27,267)	(163,622)
Endowment net assets, end of year	<u>\$ 1,712,971</u>	<u>\$ 332,204</u>	<u>\$ 2,045,175</u>

**Interpretation of Relevant Law**

The Board of Directors has interpreted the law as requiring donor restricted net assets in an endowment fund to remain restricted until appropriated for expenditure by the Organization for the donor's intended purpose. In accordance with the Florida Uniform Prudent Management of Institutional Funds Act (FUPMIFA), the Organization considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds:

- 1) The purposes of the Organization and the donor-restricted endowment fund
- 2) General economic conditions
- 3) The possible effect of inflation and deflation
- 4) The expected total return from income and the appreciation of investments
- 5) Other resources of the Organization
- 6) The investment policies of the Organization

**Return Objectives and Risk Parameters**

Assets contributed to the Foundation for the benefit of the Organization are recorded as assets of the Organization in accordance with professional standards. These "agency restricted funds" are pooled with the other assets of the Foundation for investment purposes.

**Spending Policy**

The spending policies of the individual funds are as follows:

William Reece Smith, Jr./Bay Area Legal Services Fund - The Foundation can make yearly grants to the Organization up to 4% of the fund's fair value upon written request from the Organization. If the Organization chooses to request the grant funds, the funds must be used in the operations of the Organization.

Capital Improvement Fund - The Organization has a spending policy of appropriating for distribution each year 7% of its capital improvement fund's fair value. In establishing this policy, the Organization considered the long-term expected investment return on its funds. The Organization adopted the investment policy of the Foundation with respect to these funds.

Read Report of Independent Certified Public Accountants.

**BAY AREA LEGAL SERVICES, INC.  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2019 AND 2018**

**NOTE F – INVESTMENT IN ENDOWMENT (continued)**

**Spending Policy (continued)**

Judge Robert J. Simms Memorial Fund - The Foundation can make yearly grants to the Organization based on a “5/7 3 year look back” spending policy. Upon written request from the Organization, the yearly grant is based on the average return for the past three years with a minimum distribution of 5% of the fund’s fair value and a maximum of 7%. If the Organization chooses to request the grant funds, the funds must be used in the operations of the Organization.

L. David Shear Family Endowment for Bay Area Legal Services - The Foundation can make yearly grants to the Organization up to 4% of the fund’s fair value upon written request from the Organization. If the Organization chooses to request the grant funds, the funds must be used in the operations of the David Shear Children’s Law Center.

Veteran’s Legal Initiative Endowment Fund - The Foundation can make yearly grants to the Organization up to 4% of the fund’s fair value upon written request from the Organization. If the Organization chooses to request the grant funds, the funds must be used in support of providing legal services to veterans.

Don M. Stichter Fellow Endowment – The net earnings of the fund are reserved for use by the Organization in support of providing legal services to preserve home ownership for low-income senior citizens in Tampa Bay.

**NOTE G – FAIR VALUE MEASUREMENTS**

Professional standards, establishes a framework for measuring fair value. The framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy are described below:

**Level 1**

- Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Organization has the ability to access.

**Level 2**

- Inputs to the valuation methodology include:
  - Quoted prices for similar assets or liabilities in active markets;
  - Quoted prices for identical or similar assets or liabilities in inactive markets;
  - Inputs other than quoted prices that are observable for the asset or liability;
  - Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability.

Read Report of Independent Certified Public Accountants.

**BAY AREA LEGAL SERVICES, INC.  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2019 AND 2018**

**NOTE G – FAIR VALUE MEASUREMENTS (continued)**

**Level 3**

- Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable input and minimize the use of unobservable input.

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the Organization believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

Following is a description of the valuation methodologies used for the assets measured at fair value:

Beneficial interest in Community Foundation - fair value of the investments of the related trust.

The following table sets forth by level, within the fair value hierarchy, the Organization's assets at fair value at December 31, 2019:

	Fair Value	Level 1 Inputs	Level 2 Inputs	Level 3 Inputs
Beneficial interest in Community Foundation	\$ 2,374,161	\$ -	\$ -	\$ 2,374,161

The following table sets forth by level, within the fair value hierarchy, the Organization's assets at fair value at December 31, 2018:

	Fair Value	Level 1 Inputs	Level 2 Inputs	Level 3 Inputs
Beneficial interest in Community Foundation	\$ 2,030,591	\$ -	\$ -	\$ 2,030,591

Read Report of Independent Certified Public Accountants.

**BAY AREA LEGAL SERVICES, INC.  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2019 AND 2018**

**NOTE G – FAIR VALUE MEASUREMENTS (continued)**

Fair Value Measurements Using Significant Unobservable Inputs (Level 3):

	<u>Beneficial interest in Community Foundation</u>
January 1, 2018	\$ 1,984,933
Contributions	209,280
Gains and losses	<u>(163,622)</u>
December 31, 2018	\$ 2,030,591
Contributions	100
Funds used for programs	(5,292)
Gains and losses	<u>348,762</u>
December 31, 2019	<u>\$ 2,374,161</u>

**NOTE H – NET ASSETS WITH DONOR RESTRICTIONS**

Net assets with donor restrictions consist of the following endowments (see Note F) at December 31:

	<u>2019</u>	<u>2018</u>
L. David Shear Family Endowment	\$ 69,241	\$ 57,543
Veteran's Legal Initiative Endowment	325,232	274,661
Don M. Stichter Fellow Endowment	<u>33,675</u>	<u>-</u>
	<u>\$ 428,148</u>	<u>\$ 332,204</u>

Net assets of \$0 and \$45,046 were released in satisfaction of restrictions during the years ended December 31, 2019 and 2018, respectively.

**NOTE I – RETIREMENT PLAN**

The Organization sponsors a defined contribution plan for the benefit of eligible employees. Upon hire, employees are deemed to have directed the Organization to make salary reduction contributions of 2% of compensation unless elected otherwise. The automatic salary reduction contribution increases by 1% each year until it reaches 5%. Effective January 1, 2019, the plan was amended to include safe harbor employer matching contributions equal to 100% of the salary reduction contribution up to 3% of compensation plus 50% of salary reduction contributions that exceed 3% but do not exceed 5% of compensation. During the year ended December 31, 2018, employer matching contributions were made on behalf of eligible employees equal to 100% of the salary reduction contributions up to 2% of compensation. For the year ended December 31, 2019 and 2018, the Organization contributed to the plan \$225,084 and \$154,234, respectively. The amount contributed for the year ended December 31, 2018 included a 1% Discretionary Employer Contribution to eligible employees totaling \$53,403.

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**BAY AREA LEGAL SERVICES, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2019 AND 2018**

**NOTE J – MATCHING REQUIREMENTS OF GRANTS**

The Organization has complied with all matching requirements provided by its grants. Accordingly, no match liability exists at December 31, 2019 and 2018.

**NOTE K – COMMITMENTS AND CONTINGENCIES**

The Organization is the recipient of grants and other third party reimbursement funds that are subject to special compliance audits by the granting agency and other third party agencies that provide these reimbursements. The results of these audits may result in disallowed expense amounts. Disallowed amounts, if any, would constitute a contingent liability of the Organization. The Organization does not believe contingent liabilities, if any, to be material. Currently, no such liabilities are reflected in the financial statements.

During the years ended December 31, 2019 and 2018, the Organization had a line of credit in the amount of \$250,000. Interest rates on the line of credit are prime rate with a floor of 4% (prime rate at December 31, 2019 was 4.75% and 2018 was 5.50%). The line of credit is secured by grants receivable. At December 31, 2019 and 2018 there were no amounts outstanding on the line of credit.

**NOTE L – LSC FUNDS – PAYMENTS TO SUBGRANTEES**

During the year ended December 31, 2019, the Organization paid LSC funds to the following subgrantees:

	Community Law Program	Legal Aid of Manasota	Legal Aid Society of Palm Beach County	Legal Aid Service of Broward County	Legal Services of North Florida	Total
Salaries and wages	\$ 38,763	\$ 36,118	\$ 7,900	\$ 9,000	\$ 9,000	\$ 100,781
Payroll taxes and benefits	2,955	2,089	1,100	-	-	6,144
Travel, conferences and meetings	287	-	-	-	-	287
Professional fees	840	-	-	-	-	840
<b>Total</b>	<b>\$ 42,845</b>	<b>\$ 38,207</b>	<b>\$ 9,000</b>	<b>\$ 9,000</b>	<b>\$ 9,000</b>	<b>\$ 108,052</b>

During the year ended December 31, 2018, the Organization paid LSC funds to the following subgrantees:

	Community Law Program	Legal Aid of Manasota	Legal Aid Society of Palm Beach County	Legal Aid Service of Broward County	Legal Services of North Florida	Total
Salaries and wages	\$ 38,439	\$ 36,118	\$ 10,550	\$ 12,000	\$ 12,000	\$ 109,107
Payroll taxes and benefits	3,356	1,589	1,450	-	-	6,395
Professional fees	1,050	-	-	-	-	1,050
<b>Total</b>	<b>\$ 42,845</b>	<b>\$ 37,707</b>	<b>\$ 12,000</b>	<b>\$ 12,000</b>	<b>\$ 12,000</b>	<b>\$ 116,552</b>

Read Report of Independent Certified Public Accountants.

**BAY AREA LEGAL SERVICES, INC.  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2019 AND 2018**

**NOTE M – SUBSEQUENT EVENTS**

As a result of the spread of the COVID-19 Coronavirus, economic uncertainties have arisen which may negatively impact revenue and support. The Organization has been responsive to the COVID-19 crisis including the implementation of additional virtual and telephonic intake and advice. As the Organization continues to evaluate the response to COVID-19, there could be additional impact which is unknown at this time.

Subsequent to December 31, 2019 the Organization obtained a Payroll Protection Program loan under the CARES Act of approximately \$1.6 million to help keep their workforce employed during the COVID-19 crisis. The loan has a maturity of 2 years, an interest rate of 1% and initial loan payments are deferred for six months. The loan can be fully forgiven if the funds are used for payroll costs, interest on mortgages, rent, and utilities. At least 75% of the forgiven amount must have been used for payroll. Management intends to comply with the forgiveness provisions and thoroughly evaluate its expenditures to meet the Payroll Protection Program loan requirements.

Management has evaluated subsequent events through April 17, 2020, the date the financial statements were available to be issued.

## **SUPPLEMENTARY INFORMATION AND OTHER REPORTS**

**BAY AREA LEGAL SERVICES, INC.**  
**SCHEDULE OF ACTIVITIES BY GRANT**  
**FOR THE YEAR ENDED DECEMBER 31, 2019**

	Legal Services Corporation	Florida Bar Foundation	Senior Advocacy	County Funding	United Way Programs	Other Grants	Other Unrestricted	Unrestricted Designated for Endowment	Property	Net Assets With Donor Restrictions	Total
<b>Changes in net assets:</b>											
<b>Revenues</b>											
Grants and contracts	\$ 4,264,501	\$ 249,902	\$ 439,825	\$ 1,256,958	\$ -	\$ 2,900,892	\$ 188,734	\$ -	\$ -	\$ -	\$ 9,300,812
Donated services, materials, and facilities	1,742	-	-	-	-	-	886,478	-	-	-	888,220
Contributions	-	-	-	-	-	-	445,840	-	-	36,270	482,110
United Way	-	-	-	-	180,750	-	-	-	-	-	180,750
Cy Pres	-	-	-	-	-	-	194,088	-	-	-	194,088
Unrealized gain (loss) on beneficial interest in funds held in trust by others	-	-	-	-	-	-	-	289,088	-	59,674	348,762
Other income	16,217	-	370	-	-	1,785	27,470	-	-	-	45,842
<b>Total revenues</b>	<b>4,282,460</b>	<b>249,902</b>	<b>440,195</b>	<b>1,256,958</b>	<b>180,750</b>	<b>2,902,677</b>	<b>1,742,610</b>	<b>289,088</b>	<b>-</b>	<b>95,944</b>	<b>11,440,584</b>
Net assets released from restrictions	-	-	-	-	-	-	-	-	-	-	-
<b>Total support and revenue</b>	<b>4,282,460</b>	<b>249,902</b>	<b>440,195</b>	<b>1,256,958</b>	<b>180,750</b>	<b>2,902,677</b>	<b>1,742,610</b>	<b>289,088</b>	<b>-</b>	<b>95,944</b>	<b>11,440,584</b>
<b>Expenses</b>											
<b>Personnel expenses:</b>											
Salaries and wages	2,745,221	185,755	290,176	823,091	131,485	2,146,397	793,708	-	-	-	7,115,833
Payroll taxes and employee benefits	569,409	29,427	60,743	173,591	27,730	325,973	313,867	-	-	-	1,500,740
Temporary secretarial services	117,049	-	-	4,366	-	1,896	68,683	-	-	-	191,994
Donated services	-	-	-	-	-	-	859,766	-	-	-	859,766
Total personnel expenses	3,431,679	215,182	350,919	1,001,048	159,215	2,474,266	2,036,024	-	-	-	9,668,333
<b>Operating expenses:</b>											
Office rent	229,622	5,502	35,636	97,690	-	154,112	113,107	-	-	-	635,669
Office supplies and expenses	107,094	-	8,794	43,912	7,144	22,436	65,429	-	-	-	254,809
Telephone	20,521	1,903	14,351	6,063	5,010	30,106	5,101	-	-	-	83,055
Travel, conferences, and meetings	62,958	3,176	77	9,432	436	17,401	16,515	-	-	-	109,995
Professional fees	110,583	-	6,297	28,270	-	53,536	37,312	-	-	-	235,998
Payments to subgrantees	108,052	20,000	-	-	-	80,000	-	-	-	-	208,052
Repairs and maintenance	15,740	-	8,570	7,387	3,644	7,464	7,215	-	-	-	50,020
Library expense	21,441	183	5,779	15,038	-	2,260	7,965	-	-	-	52,666
Other	174,862	3,956	9,772	48,118	5,301	61,096	110,388	-	-	-	413,493
Depreciation expense	-	-	-	-	-	-	-	-	14,396	-	14,396
Total operating expenses	850,873	34,720	89,276	255,910	21,535	428,411	363,032	-	14,396	-	2,058,153
<b>Total expenses</b>	<b>4,282,552</b>	<b>249,902</b>	<b>440,195</b>	<b>1,256,958</b>	<b>180,750</b>	<b>2,902,677</b>	<b>2,399,056</b>	<b>-</b>	<b>14,396</b>	<b>-</b>	<b>11,726,486</b>
<b>Increase (decrease) in net assets</b>	<b>(92)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(656,446)</b>	<b>289,088</b>	<b>(14,396)</b>	<b>95,944</b>	<b>(285,902)</b>
<b>Other changes in net assets:</b>											
Transfer between net assets	-	-	-	-	-	-	5,292	(5,292)	-	-	-
<b>Increase (decrease) in net assets</b>	<b>(92)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(651,154)</b>	<b>283,796</b>	<b>(14,396)</b>	<b>95,944</b>	<b>(285,902)</b>
<b>Net assets, beginning of year</b>	<b>92</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,340</b>	<b>3,235,945</b>	<b>1,712,971</b>	<b>229,684</b>	<b>332,204</b>	<b>5,514,236</b>
<b>Net assets, end of year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,340</b>	<b>\$ 2,584,791</b>	<b>\$ 1,996,767</b>	<b>\$ 215,288</b>	<b>\$ 428,148</b>	<b>\$ 5,228,334</b>

Read Report of Independent Certified Public Accountants.



**BAY AREA LEGAL SERVICES, INC.**  
**SCHEDULE OF ACTIVITY-LEGAL SERVICES CORPORATION**  
**FOR THE YEAR ENDED DECEMBER 31, 2019**

	<u>Basic</u>	<u>Private Attorney Involvement</u>	<u>No Place Like Home</u>	<u>Technology Innovation</u>	<u>Community Legal Services of Mid-Florida TIG Grant</u>	<u>Hurricane/ Wildfire Relief</u>	<u>Total</u>
<b>Changes in net assets without donor restrictions:</b>							
<b>Revenues</b>							
Grants and contracts	\$ 3,345,629	\$ 491,039	\$ 107,846	\$ 30,385	\$ 4,800	\$ 284,802	\$ 4,264,501
Donated services, materials, and facilities	-	-	1,742	-	-	-	1,742
Other income	15,412	563	242	-	-	-	16,217
Total revenues	<u>3,361,041</u>	<u>491,602</u>	<u>109,830</u>	<u>30,385</u>	<u>4,800</u>	<u>284,802</u>	<u>4,282,460</u>
<b>Personnel expenses:</b>							
Salaries and wages	2,200,903	302,369	51,115	4,861	3,143	182,830	2,745,221
Payroll taxes and employee benefits	464,174	61,162	10,223	954	663	32,233	569,409
Temporary secretarial services	107,948	9,101	-	-	-	-	117,049
Total personnel expenses	<u>2,773,025</u>	<u>372,632</u>	<u>61,338</u>	<u>5,815</u>	<u>3,806</u>	<u>215,063</u>	<u>3,431,679</u>
<b>Operating expenses:</b>							
Office rent	223,324	6,000	-	-	298	-	229,622
Office supplies and expenses	97,591	8,308	364	-	149	682	107,094
Telephone	14,003	6,220	-	-	298	-	20,521
Travel, conferences, and meetings	33,816	9,900	8,869	2,898	-	7,475	62,958
Professional fees	77,145	11,674	-	21,764	-	-	110,583
Payments to subgrantees	-	68,552	36,000	-	-	3,500	108,052
Repairs and maintenance	15,740	-	-	-	-	-	15,740
Library expense	19,982	1,459	-	-	-	-	21,441
Other	106,415	6,857	3,259	-	249	58,082	174,862
Total expenses	<u>3,361,041</u>	<u>491,602</u>	<u>109,830</u>	<u>30,477</u>	<u>4,800</u>	<u>284,802</u>	<u>4,282,552</u>
<b>Increase in net assets without donor restrictions</b>	-	-	-	(92)	-	-	(92)
<b>Net assets, beginning of year</b>	<u>55,243</u>	<u>(55,243)</u>	<u>-</u>	<u>92</u>	<u>-</u>	<u>-</u>	<u>92</u>
<b>Net assets, end of year</b>	<u>\$ 55,243</u>	<u>\$ (55,243)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**BAY AREA LEGAL SERVICES, INC.**  
**SCHEDULE OF ACTIVITY- THE FLORIDA BAR FOUNDATION**  
**FOR THE YEAR ENDED DECEMBER 31, 2019**

	<u>Community Economic Development</u>	<u>Pro Bono Innovation</u>	<u>Engle</u>	<u>Legal Services Greater Miami FBF - CED Subgrant</u>	<u>Total</u>
<b>Changes in net assets without donor restrictions:</b>					
Grants and contracts	\$ 191,692	\$ 24,510	\$ 23,700	\$ 10,000	\$ 249,902
Total changes in unrestricted support and revenue	<u>191,692</u>	<u>24,510</u>	<u>23,700</u>	<u>10,000</u>	<u>249,902</u>
<b>Personnel expenses:</b>					
Salaries and wages	138,910	17,396	19,449	10,000	185,755
Payroll taxes and employee benefits	<u>23,278</u>	<u>2,211</u>	<u>3,938</u>	<u>-</u>	<u>29,427</u>
Total personal expenses	162,188	19,607	23,387	10,000	215,182
<b>Operating expenses:</b>					
Office rent	5,189	-	313	-	5,502
Telephone	-	1,903	-	-	1,903
Travel, conferences, and meetings	2,312	864	-	-	3,176
Payments to subgrantees	20,000	-	-	-	20,000
Library expense	-	183	-	-	183
Other	<u>2,003</u>	<u>1,953</u>	<u>-</u>	<u>-</u>	<u>3,956</u>
Total operating and personnel expenses	<u>191,692</u>	<u>24,510</u>	<u>23,700</u>	<u>10,000</u>	<u>249,902</u>
<b>Increase in net assets without donor restrictions</b>	-	-	-	-	-
<b>Net assets, beginning of year</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net assets, end of year</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Read Report of Independent Certified Public Accountants.

**BAY AREA LEGAL SERVICES, INC.**  
**SCHEDULE OF ACTIVITY-SENIOR ADVOCACY**  
**FOR THE YEAR ENDED DECEMBER 31, 2019**

	State of FL Dept of Elder Affairs Title III B Senior Connection Center	State of FL Dept of Elder Affairs Title III E Senior Connection Center	State of FL Dept of Elder Affairs Title III B Pasco/Pinellas Area Agency on Aging	State of FL Dept of Elder Affairs Title III E Pasco/Pinellas Area Agency on Aging	Total
<b>Changes in net assets without donor restrictions:</b>					
<b>Revenues</b>					
Grants and contracts	200,181	123,419	100,225	16,000	\$ 439,825
Other income	245	35	40	50	370
<b>Total Revenues</b>	<b>200,426</b>	<b>123,454</b>	<b>100,265</b>	<b>16,050</b>	<b>440,195</b>
<b>Personnel expenses:</b>					
Salaries and wages	133,126	80,853	65,670	10,527	290,176
Payroll taxes and employee benefits	27,646	17,045	13,842	2,210	60,743
Total personal expenses	160,772	97,898	79,512	12,737	350,919
<b>Operating expenses:</b>					
Office rent	18,119	11,657	5,040	820	35,636
Office supplies and expenses	3,586	2,307	2,495	406	8,794
Telephone	5,851	3,764	4,073	663	14,351
Travel, conferences, and meetings	20	57	-	-	77
Professional fees	1,887	1,214	2,749	447	6,297
Repairs and maintenance	3,775	2,428	2,036	331	8,570
Library expense	2,076	1,336	2,036	331	5,779
Other	4,340	2,793	2,324	315	9,772
Total operating and personnel expenses	200,426	123,454	100,265	16,050	440,195
<b>Increase in net assets without donor restrictions</b>	-	-	-	-	-
<b>Net assets, beginning of year</b>	-	-	-	-	-
<b>Net assets, end of year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Read Report of Independent Certified Public Accountants.

**BAY AREA LEGAL SERVICES, INC.**  
**SCHEDULE OF ACTIVITY - COUNTY FUNDING**  
**FOR THE YEAR ENDED DECEMBER 31, 2019**

	<u>Hillsborough County</u>	<u>Pasco County</u>	<u>Total</u>
<b>Changes in net assets without donor restrictions:</b>			
<b>Revenues</b>			
Grants and contracts	\$ 1,038,016	\$ 218,942	\$ 1,256,958
<b>Personnel expenses:</b>			
Salaries and wages	679,722	143,369	823,091
Payroll taxes and employee benefits	143,354	30,237	173,591
Temporary secretarial services	-	4,366	4,366
Total personnel expenses	823,076	177,972	1,001,048
<b>Operating expenses:</b>			
Office rent	86,346	11,344	97,690
Office supplies and expenses	30,703	13,209	43,912
Telephone	5,619	444	6,063
Travel, conferences, and meetings	8,457	975	9,432
Professional fees	28,270	-	28,270
Repairs and maintenance	7,317	70	7,387
Library expense	9,836	5,202	15,038
Other	38,392	9,726	48,118
Total expenses	1,038,016	218,942	1,256,958
<b>Increase in net assets without donor restrictions</b>	-	-	-
<b>Net assets, beginning of year</b>	-	-	-
<b>Net assets, end of year</b>	\$ -	\$ -	\$ -

**BAY AREA LEGAL SERVICES, INC.**  
**SCHEDULE OF ACTIVITY-UNITED WAY PROGRAMS**  
**FOR THE YEAR ENDED DECEMBER 31, 2019**

	<u>Hillsborough County</u>	<u>Pasco County</u>	<u>Sulphur Springs</u>	<u>Campbell Park</u>	<u>Total</u>
<b>Changes in net assets without donor restrictions:</b>					
<b>Revenues</b>					
United Way	\$ 65,500	\$ 11,250	\$ 34,000	\$ 70,000	\$ 180,750
Total revenue	<u>65,500</u>	<u>11,250</u>	<u>34,000</u>	<u>70,000</u>	<u>180,750</u>
<b>Personnel expenses:</b>					
Salaries and wages	54,092	9,291	22,264	45,838	131,485
Payroll taxes and employee benefits	<u>11,408</u>	<u>1,959</u>	<u>4,696</u>	<u>9,667</u>	<u>27,730</u>
Total personnel expenses	65,500	11,250	26,960	55,505	159,215
<b>Operating expenses:</b>					
Office supplies and expenses	-	-	1,056	6,088	7,144
Telephone	-	-	2,111	2,899	5,010
Travel, conferences, and meetings	-	-	1	435	436
Repairs and maintenance	-	-	1,760	1,884	3,644
Other	<u>-</u>	<u>-</u>	<u>2,112</u>	<u>3,189</u>	<u>5,301</u>
Total expenses	<u>65,500</u>	<u>11,250</u>	<u>34,000</u>	<u>70,000</u>	<u>180,750</u>
<b>Increase in net assets without donor restrictions</b>	-	-	-	-	-
<b>Net assets, beginning of year</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net assets, end of year</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Read Report of Independent Certified Public Accountants.

**BAY AREA LEGAL SERVICES, INC.**  
**SCHEDULE OF ACTIVITY-OTHER GRANTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2019**

	SAFENET Department of Justice Violence Against Woman Act G.O.	Florida Office of Attorney General Victims of Crime Act	HUD Fair Housing	Internal Revenue Service	Department of Elder Affairs	Elder Net (DOJ/OVC)	Childrens' Home Network Pinellas County	Children's Board	St. Vincent de Paul	Florida Department of Veterans Affairs	Healthy St Pete	CDBG	Total
<b>Changes in net assets without donor restrictions:</b>													
<b>Revenue</b>													
Grants and contracts	\$ 141,671	\$ 1,180,210	\$ 139,708	\$ 80,000	\$ 492,552	\$ 35,808	\$ 3,940	\$ 420,262	\$ 35,175	\$ 225,022	\$ 118,000	\$ 28,544	\$ 2,900,892
Other income	1	-	-	-	-	-	-	-	-	1,784	-	-	1,785
Total Revenues	141,672	1,180,210	139,708	80,000	492,552	35,808	3,940	420,262	35,175	226,806	118,000	28,544	2,902,677
<b>Personnel expenses:</b>													
Salaries and wages	120,484	825,162	100,063	62,132	399,049	29,169	2,580	340,925	23,033	137,986	77,270	28,544	2,146,397
Payroll taxes and employee benefits	17,780	166,910	20,413	15,625	48,972	5,976	544	19,779	4,858	8,820	16,296	-	325,973
Temporary secretarial services	-	-	-	-	-	-	-	1,896	-	-	-	-	1,896
Total personnel expenses	138,264	992,072	120,476	77,757	448,021	35,145	3,124	362,600	27,891	146,806	93,566	28,544	2,474,266
<b>Operating expenses:</b>													
Office rent	-	143,957	7,356	-	630	663	-	-	1,506	-	-	-	154,112
Office supplies and expenses	72	-	-	-	198	-	580	6,290	363	-	14,933	-	22,436
Telephone	-	19,129	2,943	-	3,130	-	236	-	935	-	3,733	-	30,106
Travel, conferences, and meetings	3,336	-	-	2,116	6,650	-	-	1,083	1,694	-	2,522	-	17,401
Professional fees	-	-	4,519	-	25,000	-	-	23,757	260	-	-	-	53,536
Payments to subgrantees	-	-	-	-	-	-	-	-	-	80,000	-	-	80,000
Repairs and maintenance	-	-	-	-	631	-	-	4,014	623	-	2,196	-	7,464
Library expense	-	-	-	-	-	-	-	1,896	364	-	-	-	2,260
Other	-	25,052	4,414	127	8,292	-	-	20,622	1,539	-	1,050	-	61,096
Total expenses	141,672	1,180,210	139,708	80,000	492,552	35,808	3,940	420,262	35,175	226,806	118,000	28,544	2,902,677
<b>Increase in net assets without donor restrictions</b>	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net assets, beginning of year</b>	-	-	-	-	3,340	-	-	-	-	-	-	-	3,340
<b>Net assets, end of year</b>	\$ -	\$ -	\$ -	\$ -	\$ 3,340	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,340

Read Report of Independent Certified Public Accountants.

**BAY AREA LEGAL SERVICES, INC.**  
**SCHEDULE OF FUNCTIONAL EXPENSES-SUBGRANTEE FORMAT**  
**FOR THE YEAR ENDED DECEMBER 31, 2019**

	<b>Support Services</b>				<b>Total</b>
	<b>Program Services</b>	<b>Management &amp; General</b>	<b>Fund- raising</b>	<b>Total Supporting Services</b>	
Salaries and wages	\$ 6,454,715	\$ 525,382	\$ 135,736	\$ 661,118	\$ 7,115,833
Payroll taxes and employee benefits	1,368,488	100,404	31,848	132,252	1,500,740
Temporary secretarial services	153,000	26,090	12,904	38,994	191,994
Office rent	539,286	68,116	6,555	74,671	613,957
Office supplies and expenses	235,194	2,207	12,408	14,615	249,809
Telephone	82,314	-	741	741	83,055
Travel, conferences, and meetings	103,735	3,946	2,314	6,260	109,995
Professional fees	231,217	1,540	3,241	4,781	235,998
Payments to subgrantees	208,052	-	-	-	208,052
Repairs and maintenance	50,020	-	-	-	50,020
Library expense	52,666	-	-	-	52,666
Other	358,271	10,013	43,467	53,480	411,751
Depreciation expense	14,396	-	-	-	14,396
<b>Total expense</b>	<b>9,851,354</b>	<b>737,698</b>	<b>249,214</b>	<b>986,912</b>	<b>10,838,266</b>
Allocation of Management and General	737,698	(737,698)	-	(737,698)	-
<b>Total expenses after allocation</b>	<b>\$ 10,589,052</b>	<b>\$ -</b>	<b>\$ 249,214</b>	<b>\$ 249,214</b>	<b>\$ 10,838,266</b>
Direct units of service	55,914				55,914
Cost per unit	<u>\$ 189.38</u>				<u>\$ 193.84</u>

Read Report of Independent Certified Public Accountants.

**BAY AREA LEGAL SERVICES, INC.**  
**SCHEDULE OF EXPENDITURES OF FINANCIAL AWARDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2019**

Description GRANTOR/PASS-THROUGH GRANTOR/ PROGRAM TITLE	Federal CFDA #	Contract or Recipient Number	Expenditures	Amounts Provided to Subgrantees
<b>FEDERAL ASSISTANCE</b>				
<b>Legal Services Corporation</b>				
Legal Services Corporation - Basic Field	9-610050	610050	\$ 3,836,668	\$ 68,552
Legal Services Corporation - No Place Like Home	9-610050	PBI17022	107,846	36,000
Legal Services Corporation - Technology Innovation - TIG	9-610050	TIG17055	30,385	-
Legal Services Corporation - Hurricane/Wildfire Relief <i>Passed through Community Legal Services of Mid-Florida</i>	9-610050	610050	284,802	3,500
Legal Services Corporation - Technology Innovation - TIG	9-610050		<u>4,800</u>	<u>-</u>
<b>Total Legal Services Corporation</b>			<u>4,264,501</u>	<u>108,052</u>
<b>Department of Housing and Urban Development:</b>				
<i>Passed Through County of Hillsborough Florida</i>				
Community Development Block Grant -- Entitlement Grants Cluster	14.218	B-18-UC-12-0002	28,544	-
Fair Housing Initiatives Program	14.408	841916830000	<u>139,708</u>	<u>-</u>
<b>Total Department of Housing and Urban Development</b>			<u>168,252</u>	<u>-</u>
<b>Department of Treasury:</b>				
Internal Revenue Service Low Income Taxpayer Clinic	21.008	19-LITC0283-03-01	<u>80,000</u>	<u>-</u>
<b>Department of Justice:</b>				
Legal Assistance for Victims	16.524	2018-WL-AX-0016	<u>141,671</u>	<u>-</u>
<b>Crime Victim Assistance</b>				
<i>Passed Through State of Florida - Office of Attorney General</i>				
Victims of Crime Act - Pasco County	16.575	2018-BALS-00203/2019-BALS-00137	749,141	-
Victims of Crime Act - Hillsborough County	16.575	2018-BALS-00210/2019-BALS-00067	<u>431,069</u>	<u>-</u>
<b>Total Crime Victim Assistance</b>			<u>1,180,210</u>	<u>-</u>
<b>Crime Victim Assistance /Discretionary Grants</b>				
Building State Technology & Elder Abuse Hotlines	16.582	2019-V3-GX-K045	<u>35,808</u>	<u>-</u>
<b>Total Department of Justice</b>			<u>1,357,689</u>	<u>-</u>
<b>Department of Health and Human Services:</b>				
<b>Aging Cluster</b>				
<i>Passed Through State of Florida Department on Elder Affairs</i>				
OAA Administrative Funding - Statewide Legal Services	93.044	XQ759, XQ959	25,000	-
<i>Passed Through State of Florida Department on Elder Affairs and the Senior Connection Center</i>				
OAA III-B Hillsborough County	93.044	OAA-2019-BAL	200,181	-
<i>Passed Through State of Florida Department on Elder Affairs and the Area Agency on Aging of Pasco-Pinellas</i>				
OAA III-B Pasco County	93.044	EA019-BALS	<u>79,953</u>	<u>-</u>
<b>Total Aging Cluster</b>			<u>305,134</u>	<u>-</u>
<i>Passed Through State of Florida Department on Elder Affairs and the Senior Connection Center</i>				
Senior Legal Helpline	93.048	XQ759, XQ959	80,000	-
<i>Passed Through State of Florida Department on Elder Affairs and the Senior Connection Center</i>				
OAA III-E Hillsborough County	93.052	OAA-2019-BAL	123,419	-
<i>Passed Through State of Florida Department on Elder Affairs and the Area Agency on Aging of Pasco-Pinellas</i>				
OAA III-E Pasco County	93.052	EA019-BALS	<u>16,000</u>	<u>-</u>
<b>Total Department of Health and Human Services</b>			<u>219,419</u>	<u>-</u>
<b>Total Department of Health and Human Services</b>			<u>524,553</u>	<u>-</u>
<b>Department of Veterans Affairs:</b>				
<b>Supportive Services for Veteran Families</b>				
<i>Passed Through St. Vincent de Paul South Pinellas</i>	64.033	2019-BALS	<u>35,175</u>	<u>-</u>
<b>Total Federal Assistance</b>			<u>\$ 6,430,170</u>	<u>\$ 108,052</u>

Read Report of Independent Certified Public Accountants.



**BAY AREA LEGAL SERVICES, INC.**  
**SCHEDULE OF EXPENDITURES OF FINANCIAL AWARDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2019**

Description GRANTOR/PASS-THROUGH GRANTOR/ PROGRAM TITLE	State CSFA #	Contract or Recipient Number	Expenditures	Amounts Provided to Subgrantees
<b>STATE ASSISTANCE</b>				
<b>State of Florida Department of Elder Affairs:</b>				
Community Care for the Elderly - Statewide Legal Services	65.010	XQ759, XQ959	\$ 387,552	-
<i>Passed through the Area Agency on Aging of Pasco-Pinellas</i> Local Services Program - Legal	65.009	EL018-BALS-2019	<u>20,272</u>	<u>-</u>
Total State Assistance			<u>\$ 407,824</u>	<u>-</u>
<b>Total Federal and State Assistance</b>			<u>\$ 6,837,994</u>	<u>\$ 108,052</u>

Read Report of Independent Certified Public Accountants.

**BAY AREA LEGAL SERVICES, INC.  
NOTE TO SCHEDULE OF EXPENDITURES OF FINANCIAL AWARDS  
DECEMBER 31, 2019**

**NOTE 1. Basis of Presentation**

The accompanying schedule of expenditures of financial awards (the Schedule) includes the federal and state award activity of Bay Area Legal Services, Inc. (the Organization) under programs of the federal government and state of Florida for the year ended December 31, 2019. The information in this schedule is presented in accordance with 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). Because the Schedule presents only a selected portion of the operations of the Organization, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Organization.

Pursuant to the Uniform Guidance, the Organization, as a sub-recipient of federal awards, has provided the name of the pass-through entity and the identifying description and number assigned by the pass-through entity when available from the pass-through entity. The Organization has provided the total federal awards expended for each individual federal program and the CFDA number or other identifying information when the CFDA information is not available. The Uniform Guidance does not require the Organization to provide this information, nor a breakdown of amounts awarded by CFDA number if that information is not available from the awarding agency.

**NOTE 2. Summary of Significant Accounting Policies**

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. The Organization has elected to use the 10-percent de minimus indirect cost rate as allowed under the Uniform Guidance.



**REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS  
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**

Board of Directors  
Bay Area Legal Services, Inc.  
Tampa, Florida

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 Bay Area Legal Services, Inc. (the Organization), which comprise the statement of financial position as of December 31, 2019, and the related statements of activities and change in net assets, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated April 17, 2020.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Organization's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization'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 Organization'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 or significant deficiency. However, material weaknesses or significant deficiency may exist that have not been identified.

## **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Organization'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 determination of financial statement amounts. 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 Organization'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 Organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Reeder & Associates, PA*

Certified Public Accountants  
April 17, 2020



**Report on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance Required by the Uniform Guidance**

Board of Directors  
Bay Area Legal Services, Inc.  
Tampa, Florida

***Report on Compliance for Each Major Federal Program***

We have audited Bay Area Legal Services, Inc.'s (the Organization) compliance with the types of compliance requirements described in the OMB Compliance Supplement that could have a direct and material effect on each of the Organization's major federal programs for the year ended December 31, 2019. The Organization's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

***Management's Responsibility***

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of the Organization's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; 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). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Organization's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the Organization's compliance.

***Opinion on Each Major Federal Program***

In our opinion, the Organization complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2019.

## ***Report on Internal Control Over Compliance***

Management of the Organization is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Organization's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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 internal control over compliance.

Accordingly, we do not express an opinion on the effectiveness of the Organization's 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 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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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.

*Reeder & Associates, PA*

Certified Public Accountants  
April 17, 2020

**BAY AREA LEGAL SERVICES, INC.  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED DECEMBER 31, 2019**

**A. SUMMARY OF AUDIT RESULTS**

1. The auditor's report expresses an unmodified opinion on whether the financial statements of Bay Area Legal Services, Inc. (the Organization) were prepared in accordance with accounting principles generally accepted in the U.S.
2. There were no significant deficiencies disclosed during the audit of the basic financial statements and no material weaknesses were reported.
3. No instances of noncompliance material to the financial statements of the Organization were disclosed during the audit of the financial statements.
4. There were no significant deficiencies disclosed during the audit of the major federal award programs and no material weaknesses were reported.
5. The auditor's report on compliance for the major federal award programs for the Organization expresses an unmodified opinion on all major programs.
6. There were no audit findings relative to the major federal awards programs of the Organization that are required to be reported in accordance with 2 CFR section 200.516(a).
7. The programs tested as major programs included:

<b>Federal:</b>		
<b>Legal Services Corporation</b>	<b>CFDA# 09-610050</b>	<b>\$ 4,264,501</b>

The threshold for distinguishing Type A and Type B programs was \$750,000 for major federal award programs.

8. The Organization qualifies as a low-risk auditee pursuant to the Uniform Guidance, however, Legal Services Corporation indicates Organizations receiving its funding are not low risk auditees.

**B. FINDINGS – FINANCIAL STATEMENTS AUDIT**

NONE

**C. FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAMS AUDIT**

NONE

**D. OTHER ISSUES**

NONE

**E. PRIOR YEAR FINDINGS**

NONE

**Memorandum of Understanding  
COVID- 19 Eviction Initiative**

This Memorandum of Understanding (“MOU”) between Hancock Whitney Bank (“Hancock Whitney”) and Bay Area Legal Services is made and entered into as of this 18th day of May, 2020, and details a cooperative partnership related to the COVID-19 response.

WHEREAS, Hancock Whitney wishes to establish an arrangement with Bay Area Legal Services, whereby Bay Area Legal Services clients and related parties receive assistance for Eviction avoidance for eligible tenants within the Hancock Whitney footprint (see Exhibit A); and

NOW, THEREFORE, in consideration of the foregoing premises and the covenants and conditions provided herein, the parties hereto agree as follows:

I. General Project Description

- A. The intent of this program donation is to benefit low to moderate income households impacted by COVID-19.
- B. The parties shall conform to the roles and responsibilities described below, each notifying the other party immediately should any delays in performance be seen.

II. Services to be Provided by Hancock Whitney

- A. Hancock Whitney agrees to donate to Bay Area Legal Services the amount of \$50,000.00 for the purpose of assisting eligible low and moderate-income clients with Eviction avoidance assistance.

III. Services to be Provided by Bay Area Legal Services

- A. Bay Area Legal Services, Inc will provide eviction defense for low to moderate- income clients in the Hancock Whitney service area as defined in Exhibit A.
- B. Bay Area Legal Services, Inc will provide monitoring information to Hancock Whitney regarding the number of clients served and dollars expended on a monthly basis and upon request.
- C. Bay Area Legal Services, Inc will endeavor to thank Hancock Whitney for its support of the program goals via social media posts, websites, media outreach/interviews including broadcast TV and/or Radio where applicable. Hancock Whitney understands that privacy considerations may limit sharing information about specific cases.

IV. Client Eligibility Requirements

**To qualify individuals applying must:**

- *Have earned less than 80% of the Area Median Income (AMI) prior to the COVID-19 pandemic or March 9, 2020*
- *Have submitted a complete application under which Bay Area will perform its normal due diligence as it relates to income verification.*
- *Have COVID 19 related eviction.*
- *The rental unit must be located in a county/parish in Hancock Whitney’s footprint. (see Exhibit A)*
- *Priority will be given to families with dependent children. Consideration may be given to other vulnerable populations*



**COVID-19 Impact is defined as:**


1. Job loss, furlough or layoff
2. Reduction in hours of work or pay

**V. Termination and Default**


- A. This Memorandum of Understanding (MOU) shall be in effect from the above effective date provided by the MOU which has been signed by both parties. Changes can be made only by mutual written consent of the parties.
- B. Any party may terminate its participation in the Initiative and this MOU upon thirty (30) days prior written notice to the other party. Such termination shall terminate the terminating party's obligation for any future involvement in the Initiative but shall not terminate that party's obligation, as described herein, for any customers who are current participants.
- C. Each party (the "Indemnifying Party") or its subcontractors shall defend, indemnify and hold harmless any other party (the "Indemnified Party"), from any claims, demands, liabilities, actions, and causes of action (including reasonable attorney's fees) alleged against an Indemnified Party arising out of or resulting from the Indemnifying Party's negligence or failure to perform any provision of this MOU.

IN WITNESS WHEREOF the parties hereto have entered into this MOU effective the day and year first above written.

HANCOCK WHITNEY BANK

By:   
 Sunada Pool Brookins  
 SVP, Director of CRA & Fair Lending

Bay Area Legal Services

By:   
 Name: Richard C. Woltmann  
 Title: CEO/President

# **BAY AREA LEGAL SERVICES DISASTER PREPAREDNESS & RECOVERY PLAN 2020**

## **TABLE OF CONTENTS**

Chief Executive Officer/President Statement

Disaster Point Persons' Contact Information

Primary Staff Members' Contact Information

Authority to Close Offices & Triggering Mechanism

Notification of Staff of Office Closure

Telephone Tree Protocol

Disaster Email Mailbox Protocol

Office Preparation – Roles and Responsibilities

Administrator

Technology Manager

CFO

Branch Office Team Leaders

Ybor Team Leaders

Individual Staff All Offices

Disaster Recovery

Administrative Plan Summary

BALS Disaster Planning Legal Issues Information Sheet

Appendix: Federal, State & Local Disaster Assistance Contact Information

## **CHIEF EXECUTIVE OFFICER/PRESIDENT STATEMENT**

The primary purpose of the Bay Area Legal Services' Disaster Plan is to assure the safety of all staff, to protect the organization's and our clients' critical information & assets, and to assist our clients with their critical legal needs in the wake of a disaster. As Chief Executive Officer/President of Bay Area Legal Services, I fully endorse all policies and procedures contained in this Disaster Plan and expect all staff to fulfill their responsibilities as described within. The ability to protect the safety of our staff and the vital organizational and client information depends solely on the proper execution of this Disaster Plan. Please make sure that you are fully aware of your roles and responsibilities prior to, during, and after a disaster has occurred.

Richard C. Woltmann, Chief Executive Officer/President

## DISASTER POINT PERSONS' CONTACT INFORMATION

Administrative                      Russell Harrison, Administrator  
Bay Area Legal Services, Inc.  
1302 N. 19<sup>th</sup> Street, Suite 400  
Tampa, FL 33605  
813-232-1343 ext. 252  
[rharrison@bals.org](mailto:rharrison@bals.org)

Delivery of Client Services      Joan Boles, Deputy Director  
Bay Area Legal Services, Inc.  
1302 N. 19<sup>th</sup> Street, Suite 400  
Tampa, FL 33605  
813-232-1343 ext. 144  
[jboles@bals.org](mailto:jboles@bals.org)

## PRIMARY STAFF MEMBERS' CONTACT INFORMATION

Administration                      Richard (Dick) Woltmann, Chief Executive  
Officer/President  
Bay Area Legal Services, Inc.  
1302 N. 19<sup>th</sup> Street, Suite 400  
Tampa, FL 33605  
813-232-1343 ext. 137  
[dwoltmann@bals.org](mailto:dwoltmann@bals.org)

Operations                              JP LaCasse, COO  
Bay Area Legal Services, Inc.  
1302 N. 19<sup>th</sup> Street, Suite 400  
Tampa, FL 33605  
813-232-1343 ext. 251  
[jplacasse@bals.org](mailto:jplacasse@bals.org)

Lynn Abbott, CFO  
Bay Area Legal Services, Inc.  
1302 N. 19<sup>th</sup> Street, Suite 400  
Tampa, FL 33605  
813-232-1343 ext. 255  
[labbott@bals.org](mailto:labbott@bals.org)

Technology                              Bill Hussey, Director of Infrastructure & Technology  
Bay Area Legal Services, Inc.  
1302 N. 19<sup>th</sup> Street, Suite 400  
Tampa, FL 33605  
813-232-1343 ext. 135  
[bhussey@bals.org](mailto:bhussey@bals.org)

Branch/Remote Offices Lisa Brody/St. Pete, Guilene Theodore/New Port Richey, Jeff Grabel/Dade City, Gale Pinkston/Plant City, Linda Mann/Ruskin, Jena Hudson/VLP, Heather Tager/CLC.

### **AUTHORITY TO CLOSE OFFICES & TRIGGERING MECHANISM**

#### Authority to Open and Close Business

Organization Dick Woltmann, Chief Executive Officer/President; or JP LaCasse, COO in his absence

Branch Offices Dick Woltmann and/or JP LaCasse; Branch Office Team Leaders

#### Triggering mechanism for Business Closure

A decision to close Bay Area offices due to an impending disaster/emergency will be primarily based on whether the courts will be closed in the county in which the office is located. In most cases, we will only close Bay Area offices in the county(ies) in which the courts will be closed. Special arrangements for time off will be extended to staff with special preparation needs such as childcare, elderly care, those with transportation issues, and those staff living in early evacuation zones.

In cases of public health related emergencies, the decision to close BALS offices and/or to provide alternate working arrangements for exempt and non-exempt staff will be expanded to respond to the specific nature of the public health related emergency. In addition to court closure, these office closure and alternate work arrangement decisions may include the extended closure of the school system, recommendations and mandates issued by the County, State or Federal Government, and other public health directives issued to protect the general public including BALS staff and employees.

### **NOTIFICATION OF STAFF OF OFFICE CLOSURE AND REOPENING**

If an office closure occurs during a weekday, then the Chief Executive Officer/President and/or the Chief Operating Officer will send out an official notice via email to affected staff. The Administrator will record a message on the BALS Disaster Information Line that the office will close (see BALS Disaster Information Line Number below).

If a disaster strikes over a weekend or if we experience an extended period of office closure due to severe damage, then the Chief Executive Officer/President and/or the Chief Operating Officer will send out an official notice via email to appropriate staff. The Administrator will record a message on the BALS Disaster Information Line that the office will or will not continue to be closed (see BALS Disaster Information Line Number below).

Branch Office Team Leaders will also be required to coordinate office closures with the Chief Executive Office and/or the Chief Operating Officer, and will send out emails to appropriate staff as to their offices' closure status. The Branch Office Team Leaders will then email the Administrator with the message that they would like included on the BALS Disaster Information Line and the Administrator will create that message.

In cases of public health related emergencies, the notification of office closure and reopening will continue to follow the procedures above, but these notifications may be expanded to include informing exempt and non-exempt staff of alternate working arrangements due to the specific nature of the public health related emergency.

## **BALS DISASTER INFORMATION LINE TOLL FREE NUMBER**

**813-337-7990**

## **OFFICE PREPARATION – ROLES AND RESPONSIBILITIES**

### **Administrator:**

The Administrator has the following responsibilities in regard to overseeing the office closure and re-opening procedures in times of emergency (note: if/when the Administrator is unavailable due to annual leave, then the Technology Manager will assume these responsibilities):

Notify staff of potential office closings due to impending disasters and send out instructions as to office preparation.

Record the appropriate office closure or re-opening messages on the internal BALS Disaster Information Line.

Make sure that the CEO/President, COO and/or branch office team leaders send out the appropriate office closure and re-opening emails or send out those messages when requested by the CEO/President or COO.

Make sure that the Website Manager has created the appropriate office closure or re-opening messages on the BALS website.

Make sure that the Technology Team has recorded the appropriate office closure or re-opening messages on the main BALS phone system.

Make sure that the Technology Team has sent out instructions to staff as to how to prepare the technology in their offices.

Make sure that the Technology Team has provided the appropriate and adequate Technology to staff who will be working in alternate work locations due to office closure and/or mandated alternate work arrangements.

Make sure that the Executive Assistant to the CEO/President and/or Branch Office Team Leaders are instructed to post office closure signs if applicable.

The Administrator is also responsible for keeping current throughout the year hard copies and/or scanned copies of all of the following items that comprise our disaster plan:

Disaster Preparedness and Recovery Plan including Disaster Mailbox instructions

Updated Federal, State and Local disaster assistance information

Emergency contact information for all staff

Pertinent administrative, financial and insurance documents.

**Technology Team:**

Secure servers and other BALS technology and take any backups off-site if applicable.

Assist branch office team leaders with any technical assistance needed in preparation for an impending disaster.

Record appropriate office closure or re-opening messages on the main BALS phone system.

Create appropriate office closure or re-openings messages on the BALS website. Website Manager to be primarily responsible with back-up by other Tech Team members if/when needed.

Make sure that instructions are sent to staff as to how to prepare the technology in their offices.

Make sure that the appropriate and adequate Technology are provided to staff who will be working in alternate work locations due to office closure and/or mandated alternate work arrangements.

The Technology Manager will assume the Administrator's role if/when the Administrator is unable to perform his responsibilities.

**Chief Financial Officer:**

Secure accounting and financial computer systems.

Secure all hard copy financial information and make copies of all pertinent payroll information, vendor listings, bank account information, etc. and take off site if applicable.



Institute procedures to make sure that the primary accounting functions (payroll, processing of revenues and expenses continue during times of office closure and/or alternate work arrangements.

**Branch Office Team Leaders & Chief Executive Officer/President's Assistant:**

Secure all common area windows and doors in office space as applicable.

Secure all common area office equipment such as fax machines, copiers & postage equipment.

Make sure team emergency contact information is updated each year and taken home with them.

Make sure team members have secured their offices as appropriate and they have contacted appropriate clients about any possible office closure that may affect their case.

Identify those staff members who can and should work at home during times of public health emergencies. Notify the Operations team of which employees will be working at home, in the office, and/or may be required to take personal leave during times of public health emergencies.

**Ybor Office Team Leaders:**

Make sure team leader and individual team emergency contact information is updated each year and taken home with them.

Make sure team members have secured their offices as appropriate and they have contacted appropriate clients about any possible office closure that may affect their case.

**Individual Staff Members:**

Secure individual offices as follows:

Make sure all paper and fragile items are stored in a metal filing cabinets or desk drawers (note: BALS will not be responsible for the damage to any personal property left in our office spaces).

Secure all windows and doors as appropriate.

Prepare their office technology following the instructions provided by the Technology Team.

Make sure personal disaster plan and evacuation plan and supplies are in place.

Contact clients with looming court dates or hearings as to possible postponement due to disaster, and inform clients with critical needs of our possible office closure.

Take home all food items from refrigerators prior to disaster.

### **DISASTER RECOVERY**

A decision to reopen Bay Area offices will be based on the severity of the disaster.

If a non-disaster then the decision to return to the offices will be based on whether the courts have reopened. If the courts are open then BALS will be open.

If a minor to moderate disaster and the courthouse(s) remain closed, then the Chief Executive Officer/President, the Chief Operating Officer and/or the Team Leader of the Branch Offices will assess the situation and determine if the office(s) can be reopened. Only after a physical inspection of the premises & confirmation that the office is safe, then the Chief Executive Officer/President, the Chief Operating Officer and/or the Branch Office Team Leader will send out an official notice via email to affected staff. The Administrator will also record a message on the BALS Disaster Information Line that the office will be reopening.

If a major catastrophe, then BALS will communicate office closure status through continued email messages from the Chief Executive Officer/President, the Chief Operating Officer and/or the Branch Office Team Leaders. The Administrator will also record a message on the BALS Disaster Information Line as to the office status. No staff should attempt to return to the office until proper notification has been made. If one or more of our offices are completely destroyed, then alternate work arrangements/locations will be made until a permanent solution can be achieved. In cases of relocation, then Staff will be paid for mileage and extra time needed to travel to/from a temporary facility.

During public health emergencies, the decision to reopen BALS offices will be based on the above procedures, but may also expanded to address the specific threats that the public health emergency continues to present.

Per LSC Grant Assurances, the Administrator will notify LSC of a “*force majeure*” event including specifics as to the duration of any BALS office closures including our recovery plan and resumption of normal working operations.

### **ADMINISTRATIVE PLAN SUMMARY**

Although this plan is primarily focused on responding to a hurricane, our most notable potential disaster threat here in Florida, but it can also be used to respond in general to other types of potential disasters or threats to our offices. Thank you for helping to make us more prepared and secured.

## **BALS DISASTER PLANNING LEGAL INFORMATION SHEET**

### Team Leaders Agreements as to Post Disaster Delivery of Legal Services

Date of Completion July 11, 2007 and thereafter.

- A. *Team Leaders will become an Acting Disaster Legal Team as regards to legal issues throughout Region IV.*
- B. *The Admin. Core Team will notify the Acting Disaster Legal Team when it is safe to resume legal work to the community. All available members of the Acting Disaster Legal Team will meet as soon as possible to assess the legal needs and delivery of services as appropriate. The Acting Disaster Legal Team will continue to meet as necessary.*
- C. *Acting Disaster Legal Team will consider BALS in its entirety as well as Region IV when making decisions regarding temporary reallocation of staff and resources.*
- D. *The Acting Disaster Legal Team may make decisions for all teams as it relates to the provision of legal services even in the absence of the respective Team Leaders.*

Team Leader Agenda item: August 21, 2019.

**FEDERAL, STATE AND LOCAL EMERGENCY CONTACT INFO**

FEMA	<a href="http://www.fema.gov">www.fema.gov</a>	1-800-525-0321
Dept. Of Homeland Security	<a href="http://www.dhs.gov">www.dhs.gov</a>	
American Red Cross	<a href="http://www.redcross.org">www.redcross.org</a>	1-866-438-4636
Salvation Army		1-800-725-2769
National Flood Insurance Program		1-888-356-6329

**FLORIDA DISASTER ASSISTANCE CONTACT INFORMATION**

Florida Emergency Information Line	1-800-342-3557
Florida Disaster Assistance Helpline	1-800-22-STORM
Florida Division of Emergency Management	1-850-413-9900
Florida Price Gouging Hotline	1-866-966-7226

**COUNTY DISASTER ASSISTANCE CONTACT INFORMATION**

Hillsborough Cty Emergency Management	<a href="http://www.hillsboroughcounty.org/emergency">www.hillsboroughcounty.org/emergency</a>
Pasco Cty Emergency Management:	<a href="http://www.pascoemergencymanagement.com">www.pascoemergencymanagement.com</a>
Pinellas Cty Emergency Management:	<a href="http://www.pinellascounty.org/emergency">www.pinellascounty.org/emergency</a>
Manatee Cty Emergency Management:	<a href="http://www.mymanatee.org/emergency">www.mymanatee.org/emergency</a>
Sarasota Cty Emergency Management:	<a href="http://www.scgov.net/emergencyservices">www.scgov.net/emergencyservices</a>



# CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)  
12/26/2019

**THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.**

**IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).**

<b>PRODUCER</b> Baldwin Krystyn Sherman 4010 W Boy Scout Blvd Suite 200 Tampa FL 33607	<b>CONTACT NAME:</b> PHONE (A/C. No. Ext): 813-984-3200      FAX (A/C. No): 813-984-3201 E-MAIL ADDRESS: certificates@bks-partners.com														
<b>INSURED</b> Bay Area Legal Services, Inc. 1302 N. 19th Street Suite 400 Tampa FL 33605	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="text-align: center;">INSURER(S) AFFORDING COVERAGE</th> <th style="text-align: center;">NAIC #</th> </tr> <tr> <td>INSURER A : Auto-Owners Insurance Company</td> <td style="text-align: center;">18988</td> </tr> <tr> <td>INSURER B : Ohio Security Insurance Co.</td> <td style="text-align: center;">24082</td> </tr> <tr> <td>INSURER C : Zenith Insurance Company</td> <td style="text-align: center;">13269</td> </tr> <tr> <td>INSURER D : AXIS Insurance Company</td> <td style="text-align: center;">37273</td> </tr> <tr> <td>INSURER E :</td> <td></td> </tr> <tr> <td>INSURER F :</td> <td></td> </tr> </table>	INSURER(S) AFFORDING COVERAGE	NAIC #	INSURER A : Auto-Owners Insurance Company	18988	INSURER B : Ohio Security Insurance Co.	24082	INSURER C : Zenith Insurance Company	13269	INSURER D : AXIS Insurance Company	37273	INSURER E :		INSURER F :	
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INSURER E :															
INSURER F :															

**COVERAGES** **CERTIFICATE NUMBER: 1340520517** **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
B	<input checked="" type="checkbox"/> <b>COMMERCIAL GENERAL LIABILITY</b> <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR  GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:			BZS2158237821	1/1/2020	1/1/2021	EACH OCCURRENCE \$ 2,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 2,000,000 MED EXP (Any one person) \$ 15,000 PERSONAL & ADV INJURY \$ Excluded GENERAL AGGREGATE \$ 4,000,000 PRODUCTS - COMP/OP AGG \$ 4,000,000 \$
B	<input type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> HIRED AUTOS ONLY <input checked="" type="checkbox"/> NON-OWNED AUTOS ONLY		N	BZS2158237821	1/1/2020	1/1/2021	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
A	<input checked="" type="checkbox"/> <b>UMBRELLA LIAB</b> <input type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED <input checked="" type="checkbox"/> RETENTION \$ 10,000		N	4318955800	1/1/2020	1/1/2021	EACH OCCURRENCE \$ 1,000,000 AGGREGATE \$ \$
C	<b>WORKERS COMPENSATION AND EMPLOYERS' LIABILITY</b> ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below		N/A	Z831709828	1/1/2020	1/1/2021	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER E.L. EACH ACCIDENT \$ 1,000,000 E.L. DISEASE - EA EMPLOYEE \$ 1,000,000 E.L. DISEASE - POLICY LIMIT \$ 1,000,000
A D	Crime Cyber		N	20091999 WM4194	1/1/2020 1/1/2020	1/1/2021 1/1/2021	Employee Dishonesty 500,000 Cyber Liability 1,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

<b>CERTIFICATE HOLDER</b>  Area Agency on Aging of Pasco-Pinellas Inc Attn: Hubert Ayers 9887 4th St, Ste 100 St Petersburg FL 33702	<b>CANCELLATION</b>  SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.  AUTHORIZED REPRESENTATIVE 
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**Pinellas Community Foundation**  
**Pinellas CARES Nonprofit Partnership Fund Grant Application**

BAY AREA LEGAL SERVICES, INC.

Project Name: Bay Area Legal Services - Eviction Mitigation for Low-Income residents of Pinellas County

1 SEPTEMBER 2020 - 30 DECEMBER 2020

Budget Category/Line Item	Program Budget - Total	Pinellas CARES Grant
Personnel <i>(salaries, wages, benefits, payroll taxes, time allocation on the project for all personnel involved in program)</i>	12,572.07	12,572.07
Equipment <i>(computers, furniture, etc., less than \$3,000 per item)</i>		
Supplies <i>(office materials, program related purchases, program necessities to deliver services, etc.)</i>		
Occupancy <i>(property rent, mortgage, utilities, telephone, internet, etc. assigned as program expenses)</i>		
Local Travel <i>(mileage, tolls, parking for regular local travel, rental/leasing cost of transportation)</i>		
Training <i>(staff development, conferences, long distance travel)</i>		
Design, Printing, Marketing & Postage <i>(for direct program related services only)</i>		
Capital <i>(Buildings, vehicles, equipment \$3,000 or more per item. The purchase of capital must represent the lower cost option for the period during which the purchased asset would be used for COVID-response activities)</i>		
Purchased Services <i>(consultants, legal, accounting services, logistical partner costs, technology enhancements, computer software licensing/agreements)</i>		
Indirect Costs <i>(pre-negotiated federal rate, de minimus rate of 10%, or none)</i>	1,257.21	1,257.21
<b>TOTAL</b>	<b>13,829.28</b>	<b>13,829.28</b>

Pinellas Community Foundation  
PCF CARES Application  
**BUDGET NARRATIVE FORM**

If you are applying under multiple funding areas, please indicate which funding area (food, behavioral health, and/or eviction mitigation through legal aid) each cost belongs to.

**Organization Name:** Bay Area Legal Services, Inc.

**Project Name:**

**Bay Area Legal Services - Eviction Mitigation for Low-Income residents of Pinellas County**

**FROM (month/year):** September 2020

**TO (month/year):** December 2020

**Personnel** (salaries, wages, benefits, payroll taxes, time allocation, and a brief description of the responsibilities on the project for all personnel involved in program)

**Staff Attorney** = Salary \$3,527.33 9 (0.2 FTE for 4 months) + fringe \$725.01 = **\$4,252.34**

Will provide tenant eviction mitigation services, including project-related outreach and education for public, partnering organizations, and prospective clients; brief legal counsel and advice, and extended services as necessary, for project clients. Will assign and oversee activities of temporary, part-time law school graduate as clerk assisting project as needed (see below).

**2020 Law School Graduate/Clerk** = Salary \$7,728.50 (29 hours/week for 13 weeks) + fringe \$591.23 =

**\$8,319.73**

Reports to project's Staff Attorney; will assist with project-related outreach, education, and legal assistance to clients, and other duties as assigned. (This position is part of a nation-wide effort to temporarily hire and train otherwise qualified recent law school graduates whose state bar associations have postponed bar exams (COVID-19 pandemic); all will be expected to take and pass their state's bar exam as soon as possible. Bay Area looks to steward one or more, as we address pressing client needs.)

**Total personnel costs = \$12,572.07**

Equipment (computers, phone, furniture, etc., less than \$3,000 per item)

**\$0.00**

Supplies (office materials, program related purchases, program necessities to deliver services, etc.)

**\$0.00**

Occupancy (property rent, mortgage, utilities, telephone, internet, etc. assigned as program expenses)

**\$0.00**

Local Travel (mileage, tolls, parking for regular local travel, rental/leasing cost of transportation)

**\$0.00**

Design, Printing, Marketing & Postage (for direct program related services only)

**\$0.00**

Capital (buildings, vehicles, equipment \$3,000 or more per item. The purchase of capital must represent the lower cost option for the period during which the purchased asset would be used for COVID-response activities)

**\$0.00**

Purchased Services (consultants, legal, accounting services, logistical partner costs, technology enhancements, computer software licensing/agreements)

**\$0.00**

**Indirect Costs** (Administrative Fee, Overhead Costs, etc.). We do not have, and never have had an established percentage rate for Indirect Costs, so we use 10% as the de minimus rate.

**Indirect Costs: \$1,257.21**

**TOTAL REQUEST: \$13,829.28**

Bay Area Legal Services  
Pinellas County 2020 CARES Act Grant – Evictions Mitigation  
Logistical Partner Organizations

United Way Campbell Park Resource Center

- Dr. Jeffrey Johnson (727) 280-6703

Bay Pines VA Medical Center

- Jodi Vosburgh (727) 398-6661

Community Health Centers of Pinellas – Johnnie Ruth Clarke Health Center

- Emily Violette (727) 824-8181 Ext. 1028

Pinellas County Urban League

- Watson Haynes (727) 327-3568

Interdenominational Ministerial Alliance of St. Petersburg

- Rev. J.C. Pritchett (727) 337-8738

UNITE Pinellas

- Tim Dutton [tdutton@unitepinellas.org](mailto:tdutton@unitepinellas.org)

St. Petersburg Housing Authority

- Larry Butler (727) 323-3171 ext. 254

Daystar Life Center, St. Petersburg

- Executive Director: Jane Walker  
(727) 894.5323 [jane.walker@daystarlife.com](mailto:jane.walker@daystarlife.com)

St. Petersburg Free Clinic

- Jennifer Yeagley/Shaina Bent  
(727) 823-7866

Pinellas Opportunity Council

- Pattye Sawyer (727) 823-4101 Ext. 116

The Children's Home/Pinellas Kinship Services

- Larry Cooper [lcooper@childrenshomenetwork.org](mailto:lcooper@childrenshomenetwork.org).  
(813) 901-3423