

GRANT AGREEMENT

BY AND BETWEEN

PINELLAS COMMUNITY FOUNDATION

AND

COMMUNITY LAW PROGRAM, 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 **COMMUNITY LAW PROGRAM, INC.**, whose address is 501 1st Ave N Ste 519 Saint Petersburg, FL 33701-3715 (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: **Community Law Program, Inc.**

b) Grantee's Contact and Notice Information:

Primary Contact Name: **Kimberly Rodgers, Executive Director**

Address: **501 1st Ave N Ste 519 Saint Petersburg, FL 33701-3715**

Phone Number: **727-582-7480**

Grantee's Data Universal Numbering System (DUNS) number: **791389828**

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: **\$240,000** (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% - all costs
must be 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 **two hundred and forty thousand dollars and no 00/100** 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 two hundred and forty thousand dollars and no 00/100 (\$240,000) 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

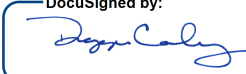
GRANTEE designates the following person(s) as the liaison for the **GRANTEE**:

Kimberly Rodgers, Executive Director
727-582-7480
501 1st Ave N Ste 519
Saint Petersburg, FL 33701-3715

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: DocuSigned by:

528C89A7304041D...
Duggan Cooley
CEO


Date: 10/13/2020

GRANTEE: Community Law Program, Inc.

By: DocuSigned by:

BE5529061C5841B...
Kimberly Rodgers, Executive Director
krodgers@lawprogram.org

Date: 10/13/2020

GRANTEE: Community Law Program, Inc.

By: DocuSigned by:

183462503B1B463...
V. James Dickson, President
james.dickson@arlaw.com

Date: 10/14/2020

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, 2020¹

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, 2020.²

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

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

² 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 expenditures³

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.⁴
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.

³ 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.

⁴ 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
Frequently Asked Questions
Updated as of July 8, 2020**

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”).¹ 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.

¹ 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 payments¹ shall report Coronavirus Disease 2019 (COVID-19) related "costs incurred" during the "covered period"² (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 GrantSolutions³ that is expected to be operational on

¹ 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.

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

³ 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.⁴ **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 10th 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

⁴ 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 incurred⁵ 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.

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

Appendix 2 - Attestation

ATTESTATION

I, Kimberly Rodgers, Esq., Executive Director, am the Title: Executive Director of Name of Organization: Community Law Program, Inc., and I certify that:

1. I have the authority on behalf of Community Law Program, Inc.
_____ (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. Community Law Program, Inc. (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. Community Law Program, Inc. (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: Kimberly Rodgers, Esq., Executive Director (Printed Name)

Signature:  _____
BE5529061C5841B

Title: Executive Director

Date: 10/13/2020

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)

Pinellas Eviction Diversion Program

Pinellas CARES Nonprofit Partnership Fund

Community Law Program

Mrs. Kimberly Lorraine Rodgers
501 1st Ave N Ste 519
Saint Petersburg, FL 33701-3715

clp@lawprogram.org
O: 727-582-7480

Mrs. Kimberly Lorraine Rodgers

501 1st Ave N Ste 519
Saint Petersburg, FL 33701-3715

krodgers@lawprogram.org
O: 727-582-7295

Application Form

Introduction

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*

Pinellas Eviction Diversion Program

EIN*

59-2970727

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.

791389828

Mission Statement*

Community Law Program exists to empower the most vulnerable in our community through the provision of free civil legal assistance and representation, education about legal rights and responsibilities, and community outreach.

Total Operating Expenditure*

What are your total annual operating expenses?

\$899,865.86

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.

\$694,014.00

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
- 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 organization is led by a dynamic, African-American woman with a disability, whose vision and consensus building led to the start of the eviction mediation pilot program within our local court. In the course of our work helping tenants navigate the eviction process in general and Black tenants in particular in south St. Petersburg, we have asked them whether they were accessing 211 dollars to avoid eviction. The theme from these conversations is that they don't trust systems, and as a result, they end up not getting the help they need. When these same people find their way to legal aid, however, they typically quickly realize that we are a system they can trust. With a robust outreach strategy, our eviction mediation program can be a bridge that links tenants who need CARES dollars to pay their past due rent and landlords willing to accept these dollars so that the most vulnerable in our community can avoid becoming homeless at such a critical time.

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.**

In 2018, we worked with our judiciary to start a post-suit mediation program for eviction cases filed in the St. Petersburg courthouse, which launched in Jan. 2019. For > 20 years, we have helped tenants facing eviction throughout Pinellas County.

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.)

Since COVID-19, the post-suit eviction mediation program that we helped our local judiciary implement, which was proceeding in-person at the St. Petersburg courthouse, has been on hold. The program was halted, primarily because an Administrative Order of the Florida Supreme Court suspended all non-essential in-person court-proceedings and because of Governor DeSantis' Executive Orders temporarily suspending eviction proceedings.

In addition to these challenges, we have had an increase in demand for free legal services since COVID-19, and we anticipate an even greater increase with regard to evictions once the moratorium is lifted. Further, because of the pandemic, our the majority of our operations have been virtual. Most of the agencies we routinely partner with in terms of outreach are also operating virtually. As a consequence, it been challenging for us to engage in outreach activities. Finally, nearly 90% of the free legal services of our organization are provided by private attorneys who volunteer their time and talents to serving our clients. Since COVID-19, our volunteer hours have decreased by 54% over the same period in 2019.

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.**

Comm Law 990 12.31.19.pdf

Board-Approved Budget*

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

2020 Budget as modified at July'20 mtg..pdf

Audited Financial Statements

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.

Comm Law Final fs 12.31.19.pdf

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.

SAS 114 12.31.19.pdf

The attached letter from our CPA indicates that no management letter was required to be issued.

Expansion or Sustaining of Exact Programming Funded by Another Source

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.

FACE project MOU.pdf

We received a \$15,000.00 grant from the Tampa Bay Resiliency Fund to overhaul our computer system and purchase new hardware for our organization's normal operations. That funding does not relate costs associated with expanding our operations for this program.

In addition, we are partnering with Bay Area Legal Services (BALS) in a Tampa Bay regionwide pro bono project to recruit and involve more private attorneys in assisting tenants impacted by COVID-19 with

responding to eviction complaints. BALS is the lead on this project and has received funding from the Tampa Bay Resiliency Fund for this project. CLP will receive \$6,000 over the course of the next twelve (12) months for helping to recruit and involve attorneys in southern Pinellas County. A copy of the unsigned MOU is attached.

We do not have any other funding specifically designated to expand or sustain COVID-19 response.

Funding and Usage

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.**

We plan to assist eligible tenants impacted by COVID-19 who are facing eviction by re-launching our eviction mediation program with a much broader focus than the halted court-provided process and with an aim to deliver services in a holistic setting. We will provide the following services:

- (1) Identification through robust outreach of potential clients at risk of eviction & getting to them and their landlords in time;
- (2) Providing regular and recurring opportunities to participate in mediation with a Florida Supreme Court certified mediator;
- (3) Helping with applying for & obtaining expedited approval for rental assistance through the Pinellas CARES Program or other related program;
- (4) Representing tenants at mediation;
- (5) Providing legal assistance to help tenants resolve eviction actions in situations where the landlord does not agree to participate in mediation, where time does not permit a mediation to occur and/or when the landlord cannot be reached; and
- (5) Assisting with finding alternate housing & financial assistance associated therewith from trained housing specialists.

The mediation services will be offered M-F between the hours of 9:00 a.m. – 5:00 p.m. Each mediation session will run for two hours. The sessions will occur virtually using Zoom so that they can be accessed anywhere by anyone with a link and by anyone who has the technology to effectively participate. For tenants who lack access to the technology, they can come to our office and use our computer with assistance from program staff to participate in the mediation.

We intend to offer these services for as long as they are needed, because the eviction crisis caused by COVID-19 is not likely to end at the end of the year. It is our hope to secure additional funding either through the extension of CARES dollars or from another source to maintain these expanded services through 2021.

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?

We plan to engage in a robust street outreach effort enlisting Dab Community Services and CDAT as trusted members in the Black community to reach and engage tenants in the Black community.

We also plan to monitor eviction court filings and to reach out to tenants & landlords once an eviction action is filed to notify them about the availability of our services. We will also work with our local judiciary and/or Clerk of Court to get a flyer about our program included when the Clerk of Court issues a summons in a residential eviction case.

We will launch a new website dedicated to this program, which will have a 24/7 online registration portal. We will also engage in a robust social media campaign throughout the duration of the program and will encourage our partners agencies to share our posts. We will also prepare & distribute flyers about this project both electronically & in print to organizations that serve underserved populations & at places throughout the county where food & other basic needs are being distributed and/or made available to the general public. Our street outreach partners will use these flyers as they engage with members of the community to promote our program's services.

We will prepare and circulate press releases & PSAs to the Weekly Challenger, the Power Broker, and popular radio programs within the Black community & others.

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.

2020 Disaster Preparedness Recovery and Business Continuity Plan.pdf

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.

Evidence of Insurance.pdf

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**

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.

CARES-Partnership-Fund-Budget-Summary-Grant#1 (JM Edit) (003).xlsx

***Comment:** Final Approved Budget Summary attached administratively to replace outdated first draft. Original submission can be viewed in Organizational Documents Tab.*

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.

CARES-Partnership-Fund-Budget-Narrative-Grant[1].docx

***Comment:** Final Approved Budget Narrative attached administratively to replace outdated first draft. Original submission can be viewed in Organizational Documents Tab.*

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.

Pinellas CARES LPO list.pdf

Role in Programming*

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

Bay Area Legal Services (BALS) and Gulfcoast Legal Services (GLS) will participate in weekly meetings during the planning & implementation of the program. They will help spread awareness about the program through social media and through dissemination of flyers among their community constituents and clients. They will also refer potential clients to the program, and they will represent their clients who participate in mediation.

Stetson University College of Law will assist us by helping us find qualified graduates and/or law students to assist with outreach & intake efforts.

St. Petersburg & Clearwater Bar Associations will help encourage local attorneys to enlist as mediators and contract attorneys to represent tenants.

211 Tampa Bay will employ 2 reviewers who will be dedicated to this project and will have authority at mediation to approve a renter to receive rental assistance through the Pinellas CARES Program.

Homeless Leadership Alliance, Inc. (HLA) will employ 2 housing specialists dedicated to this project who can assist tenants served through this project with finding alternate housing to avoid homelessness should

their landlords move forward with evicting them. HLA will also administer providing relocation financial assistance for this purpose. (See explanation in budget summary for why this additional assistance is necessary.)

Dab Community Services, Inc. (Dab) will use its Stop the Spread outreach strategies to connect with and engage beauty salons and barber shops and the customers who utilize these services within the Black community to help the project identify potential clients. Dab will also help us identify and connect with potential multi-unit landlords to participate in this project.

Community Development and Training Center, Inc. (CDAT) will coordinate and employ a street outreach team that will make door-to-door, peer-to-peer contact with potential clients for our project.

Eviction Mitigation through Legal Aid

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.

275

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**.

13

September Projections - Percentage of Eviction Actions Resolved*

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

5

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**.

100

October Projections - Percentage of Eviction Actions Resolved

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

40

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**.

81

November Projections - Percentage of Eviction Actions Resolved*

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

32

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**.

81

December - Percentage of Eviction Actions Resolved*

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

33

Funder Involvement

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

Foundation for a Healthy St. Petersburg
Pinellas Community Foundation
Pinellas County Government
Regions Bank
Tampa Bay Resiliency Fund

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:

We received funding of \$15,000 from the Tampa Bay Resiliency Fund in order to update our computer system so that it is more compatible with working virtually. We also received a PPP loan in the amount of \$58,000.00 in May of 2020. The PPP loan funds have been completely exhausted prior to submitting this grant proposal.

In addition, we will be receiving funding of \$6,000 passed through Bay Area Legal Services, Inc., who received a grant from the Tampa Bay Resiliency Fund to help recruit and coordinate private attorneys to provide assistance to tenants facing eviction. The term of this project is from Sept. 1, 2020 – Aug. 31, 2021.

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.

Kimberly Rodgers

File Attachment Summary

Applicant File Uploads

- Comm Law 990 12.31.19.pdf
- 2020 Budget as modified at July'20 mtg..pdf
- Comm Law Final fs 12.31.19.pdf
- SAS 114 12.31.19.pdf
- FACE project MOU.pdf
- 2020 Disaster Preparedness Recovery and Business Continuity Plan.pdf
- Evidence of Insurance.pdf
- CARES-Partnership-Fund-Budget-Summary-Grant#1 (JM Edit) (003).xlsx
- CARES-Partnership-Fund-Budget-Narrative-Grant[1].docx
- Pinellas CARES LPO list.pdf

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

Return of Organization Exempt From Income Tax

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

▶ Do not enter social security numbers on this form as it may be made public.
 ▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2019

Open to Public Inspection

A For the 2019 calendar year, or tax year beginning **2019**, and ending **2020**

B Check if applicable:
 Address change
 Name change
 Initial return
 Final return/terminated
 Amended return
 Application pending

C Name of organization Community Law Program, Inc.
 Doing business as _____
 Number and street (or P.O. box if mail is not delivered to street address) Room/suite
501 First Avenue N. 519
 City or town, state or province, country, and ZIP or foreign postal code
Saint Petersburg, FL 33701

D Employer identification number 59-2970727
E Telephone number (727) 582-7480
G Gross receipts \$ 450,086.

F Name and address of principal officer:
Kimberly Rodgers, 501 First Ave N #519, St. Petersburg, FL 33701

H(a) Is this a group return for subordinates? Yes No
H(b) Are all subordinates included? Yes No
 If "No," attach a list. (see instructions)

I Tax-exempt status: 501(c)(3) 501(c) () (insert no.) 4947(a)(1) or 527

J Website: ▶ www.lawprogram.org **H(c)** Group exemption number ▶ _____

K Form of organization: Corporation Trust Association Other ▶ _____ **L** Year of formation: 1989 **M** State of legal domicile: FL

Part I Summary

Activities & Governance	1	Briefly describe the organization's mission or most significant activities: <u>The Organization's mission is to empower the most vulnerable in our community through pro bono legal assistance and representation, education, and outreach.</u>	
	2	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.	
	3	Number of voting members of the governing body (Part VI, line 1a)	3 13
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4 13
	5	Total number of individuals employed in calendar year 2019 (Part V, line 2a)	5 9
	6	Total number of volunteers (estimate if necessary)	6 410
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a 0.
b	Net unrelated business taxable income from Form 990-T, line 39	7b 0.	
Revenue	8	Contributions and grants (Part VIII, line 1h)	Prior Year: 333,363. Current Year: 434,388.
	9	Program service revenue (Part VIII, line 2g)	395. 688.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	313. 1,646.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	3,539. -3,937.
	12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	337,610. 432,785.
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	
	14	Benefits paid to or for members (Part IX, column (A), line 4)	
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	200,809. 291,113.
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	
	b	Total fundraising expenses (Part IX, column (D), line 25) ▶ <u>13,045.</u>	
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	129,639. 113,176.
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	330,448. 404,289.
19	Revenue less expenses. Subtract line 18 from line 12	7,162. 28,496.	
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	Beginning of Current Year: 157,496. End of Year: 256,019.
	21	Total liabilities (Part X, line 26)	50,333. 120,360.
	22	Net assets or fund balances. Subtract line 21 from line 20	107,163. 135,659.

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.

Sign Here

Signature of officer: _____ Date: 07/31/2020
Kimberly Rodgers, Executive Director
 Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name: Ellen Fontana Preparer's signature: [Signature] Date: 7/31/20 Check if self-employed PTIN: P01327163
 Firm's name ▶ Ellen Fontana CPA LLC Firm's EIN ▶ 45-3841539
 Firm's address ▶ 2451 McMullen Booth Road #309, Clearwater, FL 33759 Phone no. (727) 431-0354

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:

The Organization's mission is to empower the most vulnerable in our community through pro bono legal assistance and representation, education, and outreach.

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 \$ 352,747. including grants of \$ 0.) (Revenue \$ 688.)
Relying primarily on volunteer attorneys to provide free legal services to the poor in our community, CLP presently enrolls a panel of approximately 315 volunteer attorneys in the St. Petersburg area. In 2019, 126 attorneys who actively participated donated \$526,925. worth of legal services to our community.
CLP's services/programs include: (1) the operation of 15+ free legal advice clinics each month on various legal issues where clients can meet with volunteer attorneys one-on-one or in a classroom setting to receive legal advice and information and/or assistance with preparing court forms; (2) direct representation to clients based
See Part III, Ln 4a statement

4b (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4c (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4d Other program services (Describe on Schedule O.)
(Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses ▶ 352,747.

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> (see instructions)?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
3 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>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4 Section 501(c)(3) organizations. 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>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
7 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>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
10 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>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
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>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
c Did the organization report an amount for investments—program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
d Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
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>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
14a Did the organization maintain an office, employees, or agents outside of the United States?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV.</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I (see instructions)</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
18 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>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
19 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>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	<input type="checkbox"/>	<input type="checkbox"/>
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Part IV Checklist of Required Schedules *(continued)*

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

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

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

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

		Yes	No
2a	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 2a <input type="text" value="9"/>		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	x	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?		x
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O		
4a	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	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).		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		x
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		x
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?		
6a	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	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
7	Organizations that may receive deductible contributions under section 170(c).		
a	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	If "Yes," did the organization notify the donor of the value of the goods or services provided?	x	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		x
d	If "Yes," indicate the number of Forms 8282 filed during the year 7d <input type="text"/>		
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		x
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		x
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the sponsoring organization make any taxable distributions under section 4966?		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		
10	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on Part VIII, line 12 10a <input type="text"/>		
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities 10b <input type="text"/>		
11	Section 501(c)(12) organizations. Enter:		
a	Gross income from members or shareholders 11a <input type="text"/>		
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.) 11b <input type="text"/>		
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year 12b <input type="text"/>		
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
a	Is the organization licensed to issue qualified health plans in more than one state? Note: See the instructions for additional information the organization must report on Schedule O.		
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 13b <input type="text"/>		
c	Enter the amount of reserves on hand 13c <input type="text"/>		
14a	Did the organization receive any payments for indoor tanning services during the tax year?		x
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O		
15	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
16	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
1a	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.		
1b	Enter the number of voting members included on line 1a, above, who are independent		
2	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
3	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
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
6	Did the organization have members or stockholders?	X	
7a	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
7b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
8a	The governing body?	X	
8b	Each committee with authority to act on behalf of the governing body?	X	
9	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
10a	Did the organization have local chapters, branches, or affiliates?		X
10b	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?		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	X	
11b	Describe in Schedule O the process, if any, used by the organization to review this Form 990.		
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13	X	
12b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
12c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	X	
13	Did the organization have a written whistleblower policy?	X	
14	Did the organization have a written document retention and destruction policy?	X	
15	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?		
15a	The organization's CEO, Executive Director, or top management official	X	
15b	Other officers or key employees of the organization		X
	If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).		
16a	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
16b	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 ►
 Kimberly Rodgers, 501 First Ave N., Suite 519, , St. Pete,, FL 33701 (727)582-7480

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) Nick Griffin Board Member	1.00	X						0.	0.	0.
(2) Worth T. Blackwell, Esq. Board Member	1.00	X						0.	0.	0.
(3) Diane Emery Board Member	1.00	X						0.	0.	0.
(4) Arthurene S. Williams Board Member	1.00	X						0.	0.	0.
(5) Scot Samis, Esq. Board Member	1.00	X						0.	0.	0.
(6) Ray M. Blackledge, JD Board Member	1.00	X						0.	0.	0.
(7) Linda Perrigoue Board Member	1.00	X						0.	0.	0.
(8) Ted Starr, Esq. Board Member	1.00	X						0.	0.	0.
(9) William G. Bostick, Jr. Esq. Board Member	1.00	X						0.	0.	0.
(10) V. James Dickson, Esq. President	2.00	X		X				0.	0.	0.
(11) Rachael M. Stanger, Esq. Vice President	2.00	X		X				0.	0.	0.
(12) Patty Robinson Treasurer	2.00	X		X				0.	0.	0.
(13) Jovita Kravitz, Esq. Secretary	2.00	X		X				0.	0.	0.
(14) Kimberly Rodgers Executive Director	40.00			X				94,000.	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)										
(16)										
(17)										
(18)										
(19)										
(20)										
(21)										
(22)										
(23)										
(24)										
(25)										
1b Subtotal							94,000.	0.	0.	
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)							94,000.	0.	0.	

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 **▶** 0

	Yes	No
3 Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i>		X
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <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 **▶** 0

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			
Contributions, Gifts, Grants and Other Similar Amounts	1a	Federated campaigns	1a						
	b	Membership dues	1b	100.					
	c	Fundraising events	1c	20,516.					
	d	Related organizations	1d						
	e	Government grants (contributions)	1e	129,013.					
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	284,759.					
	g	Noncash contributions included in lines 1a-1f	1g	\$					
	h	Total. Add lines 1a-1f		434,388.					
	Program Service Revenue	2a	Trainings	Business Code	900099	688.	688.	0.	0.
b		-----							
c		-----							
d		-----							
e		-----							
f		All other program service revenue							
g		Total. Add lines 2a-2f			688.				
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		1,646.	0.	0.	1,646.		
	4	Income from investment of tax-exempt bond proceeds							
	5	Royalties							
	6a	Gross rents	6a	(i) Real					
				(ii) Personal					
				6b	Less: rental expenses				
				6c	Rental income or (loss)				
	d	Net rental income or (loss)							
	7a	Gross amount from sales of assets other than inventory	7a	(i) Securities					
				(ii) Other					
				7b	Less: cost or other basis and sales expenses				
				7c	Gain or (loss)				
	d	Net gain or (loss)							
	8a	Gross income from fundraising events (not including \$ 20,516. of contributions reported on line 1c). See Part IV, line 18	8a		10,660.				
				8b	Less: direct expenses	17,301.			
c				Net income or (loss) from fundraising events	-6,641.		0.	-6,641.	
9a	Gross income from gaming activities. See Part IV, line 19	9a							
			9b	Less: direct expenses					
			c	Net income or (loss) from gaming activities					
10a	Gross sales of inventory, less returns and allowances	10a							
			10b	Less: cost of goods sold					
			c	Net income or (loss) from sales of inventory					
Miscellaneous Revenue	11a	Reimbursements/rebates	Business Code	900099	2,704.	2,704.	0.	0.	
	b	-----							
	c	-----							
	d	All other revenue							
	e	Total. Add lines 11a-11d			2,704.				
12	Total revenue. See instructions			432,785.	3,392.	0.	-4,995.		

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.		(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2	Grants and other assistance to domestic individuals. See Part IV, line 22				
3	Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4	Benefits paid to or for members				
5	Compensation of current officers, directors, trustees, and key employees	94,000.	70,500.	18,800.	4,700.
6	Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7	Other salaries and wages	171,926.	165,455.	901.	5,570.
8	Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	5,000.	4,436.	370.	194.
9	Other employee benefits				
10	Payroll taxes	20,187.	17,912.	1,496.	779.
11	Fees for services (nonemployees):				
a	Management				
b	Legal				
c	Accounting	10,068.	0.	10,068.	0.
d	Lobbying				
e	Professional fundraising services. See Part IV, line 17				
f	Investment management fees				
g	Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)				
12	Advertising and promotion				
13	Office expenses				
14	Information technology	9,272.	8,345.	649.	278.
15	Royalties				
16	Occupancy	18,524.	17,598.	926.	0.
17	Travel	5,270.	5,007.	263.	0.
18	Payments of travel or entertainment expenses for any federal, state, or local public officials				
19	Conferences, conventions, and meetings	2,805.	2,328.	477.	0.
20	Interest				
21	Payments to affiliates				
22	Depreciation, depletion, and amortization	1,659.	1,493.	116.	50.
23	Insurance	5,696.	5,411.	285.	0.
24	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.)				
a	Printing	5,284.	4,491.	264.	529.
b	Telephone	5,205.	4,685.	364.	156.
c	Supplies	3,337.	3,170.	67.	100.
d	Litigation services	6,038.	6,038.	0.	0.
e	All other expenses	40,018.	35,878.	3,451.	689.
25	Total functional expenses. Add lines 1 through 24e	404,289.	352,747.	38,497.	13,045.
26	Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input checked="" type="checkbox"/> if following SOP 98-2 (ASC 958-720)	0.	0.	0.	0.

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
Assets	1 Cash—non-interest-bearing	10,145.	1	3,576.
	2 Savings and temporary cash investments	102,205.	2	191,450.
	3 Pledges and grants receivable, net	35,814.	3	53,874.
	4 Accounts receivable, net	508.	4	
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	3,847.	9	3,801.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 8,327.		
	b Less: accumulated depreciation	10b 5,009.	4,977.	10c 3,318.
	11 Investments—publicly traded securities		11	
	12 Investments—other securities. See Part IV, line 11		12	
	13 Investments—program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11		15	
16 Total assets. Add lines 1 through 15 (must equal line 33)		157,496.	16 256,019.	
Liabilities	17 Accounts payable and accrued expenses	4,772.	17	3,566.
	18 Grants payable		18	
	19 Deferred revenue	28,133.	19	86,736.
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17–24). Complete Part X of Schedule D	17,428.	25	30,058.
	26 Total liabilities. Add lines 17 through 25	50,333.	26	120,360.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	107,163.	27	113,698.
	28 Net assets with donor restrictions		28	21,961.
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
32 Total net assets or fund balances	107,163.	32	135,659.	
33 Total liabilities and net assets/fund balances	157,496.	33	256,019.	

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	432,785.
2	Total expenses (must equal Part IX, column (A), line 25)	2	404,289.
3	Revenue less expenses. Subtract line 2 from line 1	3	28,496.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	107,163.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	135,659.

Part XII Financial Statements and Reporting

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

	Yes	No
1 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.		
2a 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 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	
c 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	
3a 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 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.		

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
upon program priorities; (3) free legal assistance as part of
specialized projects; and (4) education of the general public about
legal rights and responsibilities. Using a combination of these
services in 2019, we helped 852 unduplicated individuals, families and non-
profit organizations in need of free legal assistance.
We also provided legal information and referrals to other
community resources to an additional 2,247 Pinellas County
residents.

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 for instructions and the latest information.**

OMB No. 1545-0047

2019

Open to Public Inspection

Name of the organization Community Law Program, Inc.	Employer identification number 59-2970727
----------------------------------------------------------------	-----------------------------------------------------

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 33¹/₃% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33¹/₃% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 11 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 12 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**. Check the box 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)						
Total						

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
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	295,668.	280,386.	305,913.	333,363.	434,388.	1,649,718.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge	19,905.	19,486.	18,942.	17,814.	16,952.	93,099.
4 Total. Add lines 1 through 3	315,573.	299,872.	324,855.	351,177.	451,340.	1,742,817.
5 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)						
6 Public support. Subtract line 5 from line 4						1,742,817.

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
7 Amounts from line 4	315,573.	299,872.	324,855.	351,177.	451,340.	1,742,817.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	66.	85.	187.	313.	1,646.	2,297.
9 Net income from unrelated business activities, whether or not the business is regularly carried on	6,139.	78.	346.			6,563.
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	96.			3,539.	2,704.	6,339.
11 Total support. Add lines 7 through 10						1,758,016.
12 Gross receipts from related activities, etc. (see instructions)					12	3,603.
13 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 ▶ <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2019 (line 6, column (f) divided by line 11, column (f))	14	99.14 %
15 Public support percentage from 2018 Schedule A, Part II, line 14	15	98.58 %
16a 33 1/3% support test—2019. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ▶ <input checked="" type="checkbox"/>		
b 33 1/3% support test—2018. 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 stop here. The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/>		
17a 10%-facts-and-circumstances test—2019. 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 stop here. 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 10%-facts-and-circumstances test—2018. 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 stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/>		
18 Private foundation. 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
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 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						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
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						
c Add lines 7a and 7b						
8 Public support. (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
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (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

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

Section D. Computation of Investment Income Percentage

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

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 Part VI 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 Part VI 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 Part VI 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 Part VI 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 Part VI 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 Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.		
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 Part VI , including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).		
5b	Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
5c	Substitutions only. 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 Part VI .		
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 Part VI .		
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 Part VI .		
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 Part VI .		
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
11 Has the organization accepted a gift or contribution from any of the following persons?		
a 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 A family member of a person described in (a) above?		
c 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
1 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>		
2 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
1 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
1 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?		
2 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>		
3 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

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).		
a <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
c <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).		
2 Activities Test. Answer (a) and (b) below.		
a 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 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>		
3 Parent of Supported Organizations. Answer (a) and (b) below.		
a 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 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.

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

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

Pt II Ln 10: Other Income Part II, Line 10 Description: Copier buyout 2018:

1000. Description: Miscellaneous 2015: 96. Description: Reimbursed expenses 2018:

2539. 2019: 2704.

Schedule B
(Form 990, 990-EZ,
or 990-PF)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

▶ **Attach to Form 990, Form 990-EZ, or Form 990-PF.**
▶ **Go to www.irs.gov/Form990 for the latest information.**

OMB No. 1545-0047

2019

Name of the organization <u>Community Law Program, Inc.</u>	Employer identification number <u>59-2970727</u>
----------------------------------------------------------------	-----------------------------------------------------

Organization type (check one):

Filers of:

Section:

- Form 990 or 990-EZ 501(c)(3) (enter number) organization
- 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation
- 527 political organization
- Form 990-PF 501(c)(3) exempt private foundation
- 4947(a)(1) nonexempt charitable trust treated as a private foundation
- 501(c)(3) taxable private foundation

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

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

General Rule

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

Special Rules

- For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33¹/₃% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** \$5,000; or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.
- For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I, II, and III.
- For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year ▶ \$ _____

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

Name of organization Community Law Program, Inc.	Employer identification number 59-2970727
-----------------------------------------------------	----------------------------------------------

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	Legal Services Corp thru Bay Area Legal Services 1302 N. 19th Street, Suite 400 Tampa FL 33605	\$ 42,845.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	Alvah H. & Wyline P. Chapman Foundation P.O. Box 55398 Saint Petersburg FL 33732	\$ 14,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	Pinellas County thru Gulfcoast Legal Services 501 1st Ave N, Suite 420 Saint Petersburg FL 33701	\$ 47,272.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	Florida Bar Foundation, Inc. 875 Concourse Pkwy S #195 Maitland FL 32751	\$ 98,825.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5	Pinellas County Clerk of the Circuit Court 315 Court St., Room 114 Clearwater FL 33756	\$ 37,141.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
6	Arthur Family Foundation 1001 62nd St S Saint Petersburg FL 33707	\$ 48,500.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization Community Law Program, Inc.	Employer identification number 59-2970727
-----------------------------------------------------	----------------------------------------------

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
7	Pinellas County 315 Court Street Clearwater FL 33756	\$ 44,600.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
8	Pinellas County Community Foundation 17755 US Hwy 19 N #150 Clearwater FL 33764	\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
9	Florida Bar Foundation through Bay Area Legal Services 1302 N. 19th Street, Suite 400 Tampa FL 33605	\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
10	Foundation for a Healthy St. Petersburg 744 6th Ave S Saint Petersburg FL 33701	\$ 15,302.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
-----	----- ----- -----	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
-----	----- ----- -----	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization <i>Community Law Program, Inc.</i>	Employer identification number 59-2970727
------------------------------------------------------------	-----------------------------------------------------

Part II **Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
-----	----- ----- ----- -----	\$-----	-----
-----	----- ----- ----- -----	\$-----	-----
-----	----- ----- ----- -----	\$-----	-----
-----	----- ----- ----- -----	\$-----	-----
-----	----- ----- ----- -----	\$-----	-----
-----	----- ----- ----- -----	\$-----	-----
-----	----- ----- ----- -----	\$-----	-----

Name of organization <i>Community Law Program, Inc.</i>	Employer identification number <i>59-2970727</i>
------------------------------------------------------------	-----------------------------------------------------

Part III **Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor.** Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of *exclusively* religious, charitable, etc., contributions of **\$1,000 or less** for the year. (Enter this information once. See instructions.) ▶ \$ _____
 Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
-----	----- ----- -----	----- ----- -----	----- ----- -----

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee
----- ----- -----	----- ----- -----

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
-----	----- ----- -----	----- ----- -----	----- ----- -----

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee
----- ----- -----	----- ----- -----

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
-----	----- ----- -----	----- ----- -----	----- ----- -----

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee
----- ----- -----	----- ----- -----

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
-----	----- ----- -----	----- ----- -----	----- ----- -----

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee
----- ----- -----	----- ----- -----

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: Community Law Program, Inc. Employer identification number: 59-2970727

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 |
|-----------------------------------------|--------|
| 1c Beginning balance | |
| 1d Additions during the year | |
| 1e Distributions during the year | |
| 1f Ending balance | |
- 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
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

- 2** Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a** Board designated or quasi-endowment %
 - b** Permanent endowment %
 - c** Term endowment %
- 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:
- | | Yes | No |
|---------------------------------------------------------------------------------------------------|---------------|----|
| (i) Unrelated organizations | 3a(i) | |
| (ii) Related organizations | 3a(ii) | |
| b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? | 3b | |
- 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
1a Land	0.			0.
b Buildings				
c Leasehold improvements				
d Equipment		8,327.	5,009.	3,318.
e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				3,318.

Part VII Investments—Other Securities.

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

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

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)		
Total. (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)	
Total. (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) Accrued payroll	20,723.
(3) Accrued benefits	9,335.
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	30,058.

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

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

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

1	Total revenue, gains, and other support per audited financial statements		1	976,662.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2a		
b	Donated services and use of facilities	2b	543,877.	
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d		2e	543,877.
3	Subtract line 2e from line 1		3	432,785.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b		4c	
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)		5	432,785.

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

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

1	Total expenses and losses per audited financial statements		1	948,166.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a	Donated services and use of facilities	2a	543,877.	
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d		2e	543,877.
3	Subtract line 2e from line 1		3	404,289.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b		4c	
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)		5	404,289.

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 X, Line 2: The Organization is subject to the

Pt X, Line 2: accounting standards on accounting for uncertainty in

Pt X, Line 2: income taxes. Management does not believe it has taken

Pt X, Line 2: any tax positions that are subject to a significant

Pt X, Line 2: degree of uncertainty. The Organization's federal

Pt X, Line 2: returns are generally open for examination for three

Pt X, Line 2: years following the date filed.

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

Supplemental Information Regarding Fundraising or Gaming Activities

OMB No. 1545-0047

Department of the Treasury
Internal Revenue Service

Complete if the organization answered "Yes" on Form 990, Part IV, line 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.

▶ Attach to Form 990 or Form 990-EZ.

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

2019

Open to Public Inspection

Name of the organization

Community Law Program, Inc.

Employer identification number

59-2970727

Part I Fundraising Activities. Complete if the organization answered "Yes" on Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

- 1** Indicate whether the organization raised funds through any of the following activities. Check all that apply.
- a** Mail solicitations
 - b** Internet and email solicitations
 - c** Phone solicitations
 - d** In-person solicitations
 - e** Solicitation of non-government grants
 - f** Solicitation of government grants
 - g** Special fundraising events
- 2a** Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? **Yes** **No**
- b** If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
Total						

- 3** List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

Part II Fundraising Events. Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events
		Gala (event type)	(event type)	NONE (total number)	(add col. (a) through col. (c))
Revenue	1 Gross receipts	31,176.			31,176.
	2 Less: Contributions	20,516.			20,516.
	3 Gross income (line 1 minus line 2)	10,660.			10,660.
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs	750.			750.
	7 Food and beverages	10,220.			10,220.
	8 Entertainment				
	9 Other direct expenses	6,331.			6,331.
	10 Direct expense summary. Add lines 4 through 9 in column (d) ▶				17,301.
11 Net income summary. Subtract line 10 from line 3, column (d) ▶				-6,641.	

Part III Gaming. Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
		Revenue	1 Gross revenue		
Direct Expenses	2 Cash prizes				
	3 Noncash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	
	7 Direct expense summary. Add lines 2 through 5 in column (d) ▶				
	8 Net gaming income summary. Subtract line 7 from line 1, column (d) ▶				

9 Enter the state(s) in which the organization conducts gaming activities: _____

a Is the organization licensed to conduct gaming activities in each of these states? Yes No

b If "No," explain: _____

10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? Yes No

b If "Yes," explain: _____

Form **8879-EO**

IRS e-file Signature Authorization for an Exempt Organization

OMB No. 1545-1878

For calendar year 2019, or fiscal year beginning _____, 2019, and ending _____, 20_____

Department of the Treasury
Internal Revenue Service

▶ Do not send to the IRS. Keep for your records.
▶ Go to www.irs.gov/Form8879EO for the latest information.

2019

Name of exempt organization: Community Law Program, Inc. Employer identification number: 59-2970727
Name and title of officer: _____

Kimberly Rodgers, Executive Director

Part I Type of Return and Return Information (Whole Dollars Only)

Check the box for the return for which you are using this Form 8879-EO and enter the applicable amount, if any, from the return. If you check the box on line 1a, 2a, 3a, 4a, or 5a, below, and the amount on that line for the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, or 5b, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. Do not complete more than one line in Part I.

- 1a Form 990 check here **b Total revenue**, if any (Form 990, Part VIII, column (A), line 12) 1b 432,785.
- 2a Form 990-EZ check here **b Total revenue**, if any (Form 990-EZ, line 9) 2b _____
- 3a Form 1120-POL check here **b Total tax** (Form 1120-POL, line 22) 3b _____
- 4a Form 990-PF check here **b Tax based on investment income** (Form 990-PF, Part VI, line 5) 4b _____
- 5a Form 8868 check here **b Balance Due** (Form 8868, line 3c) 5b _____

Part II Declaration and Signature Authorization of Officer

Under penalties of perjury, I declare that I am an officer of the above organization and that I have examined a copy of the organization's 2019 electronic return and accompanying schedules and statements and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the organization's electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the organization's return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the organization's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the organization's electronic return and, if applicable, the organization's consent to electronic funds withdrawal.

Officer's PIN: check one box only

I authorize Ellen Fontana CPA LLC to enter my PIN 70727 as my signature
ERO firm name Enter five numbers, but do not enter all zeros

on the organization's tax year 2019 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

As an officer of the organization, I will enter my PIN as my signature on the organization's tax year 2019 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Officer's signature Kimberly Rodgers Date 7-31-2020

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

50917409174
Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2019 electronically filed return for the organization indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature [Signature] Date 7/31/20

**ERO Must Retain This Form — See Instructions
Do Not Submit This Form to the IRS Unless Requested To Do So**

Community Law Program Inc.
Budget Overview: 2020 Budget - FY20 P&L
 January - December 2020

	Total
Revenue	
401 Dues	3,000.00
402 In-Kind Legal Services	400,000.00
403 Donations	15,000.00
405 Fundraiser	
Basket Challenge	2,500.00
Total 405 Fundraiser	\$ 2,500.00
407 County - SAF	21,000.00
407a DV Project	24,000.00
Total 407 County - SAF	\$ 45,000.00
408 Filing Fees	47,428.80
409 Prior year surplus carryover	14,000.00
417 Self Help Center	37,750.00
418 PCF- Pinellas Community Fnd.	10,000.00
418a Patricia McGiverin Fund	6,770.96
418b TBRF	15,000.00
Total 418 PCF- Pinellas Community Fnd.	\$ 31,770.96
420 FBF CED-Eviction	58,450.00
421 Other Grants	1,000.00
421f ACBF	10,000.00
421g FBF CED subgrant	15,000.00
421h FBF Engle Grant	54,450.00
421j ABE	33,500.00
Total 421 Other Grants	\$ 113,950.00
422 LSC Subgrant	42,845.00
426 FCADV subgrant#1	1,200.00
430 PPP Loan	58,000.00
433 Interest	1,200.00
435 Arthur Family Foundation	20,000.00
437 Misc. Income	161.87
Total Revenue	\$ 892,256.63
Gross Profit	\$ 892,256.63
Expenditures	
501 Accounting	11,300.00
502 Professional Liability Insuranc	3,000.00
503 Insurance - Office	4,008.00
506 Rent	19,127.47
507 Postage	1,700.00
508 Telephone	5,400.00
509 Office Supplies	19,000.00
510 Equipment Rental	2,500.00

511 Computer Services		13,700.00
512 Printing		800.00
513 Licenses		389.25
514 Dues/Subscriptions		1,540.00
517 Travel/Education		2,500.00
518 Bank Services		225.00
519 Client Litigation Costs		15,650.96
521 Meetings		420.00
523 Staff & Pro Bono Recognition		940.00
535 Community Outreach		840.00
540 Seminars		1,200.00
560 Independent Contractor		44,420.00
561 Subgrant to Stetson		27,000.00
570 Salaries		299,896.04
571 Payroll Taxes		22,942.74
572 Attorney Salaries-In Kind		400,000.00
587 Merchant Bank Service Fees		300.00
6560 Payroll Expenses		1,066.40
Total Expenditures	\$	899,865.86
Net Operating Revenue	-\$	7,609.23
Net Revenue	-\$	7,609.23

Sunday, Aug 30, 2020 09:46:51 AM GMT-7 - Accrual Basis

COMMUNITY LAW PROGRAM, INC.

**Financial Statements
and Supplementary Information**

December 31, 2019

(With Independent Auditor's Report Thereon)

COMMUNITY LAW PROGRAM, INC.

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ELLEN FONTANA
CERTIFIED PUBLIC ACCOUNTANT

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Clearwater, FL 33759
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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Community Law Program, Inc.:

We have audited the accompanying financial statements of Community Law Program, Inc. (a nonprofit organization), which comprise the statement of financial position as of December 31, 2019, and the related statements of activities, functional expenses and cash flows for the year 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 audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. 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 organization'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 Community Law Program, Inc. as of December 31, 2019, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Report on Summarized Comparative Information

We have previously audited Community Law Program, Inc.'s 2018 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated April 25, 2019. In our opinion, the summarized comparative information presented herein as of and for the year ended December 31, 2018 is consistent, in all material respects, with the audited financial statements from which it has been derived.

Other Matter

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The schedule of revenue and expenses on page 16 is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Ellen Fontana CPA LLC

Clearwater, Florida
May 28, 2020

COMMUNITY LAW PROGRAM, INC.

Statement of Financial Position

December 31, 2019

With Summarized Financial Information as of December 31, 2018

Assets	2019	2018
Current assets:		
Cash and cash equivalents	\$ 181,352	98,812
Certificate of deposit	13,674	—
Accounts receivable	—	508
Grants receivable	53,874	35,814
Prepaid expenses	3,801	3,847
Total current assets	<u>252,701</u>	<u>138,981</u>
Furniture, fixtures and equipment, net of accumulated depreciation	3,318	4,977
Certificate of deposit	—	13,538
	<u>\$ 256,019</u>	<u>157,496</u>
Liabilities and Net Assets		
Current liabilities:		
Accounts payable and accrued expenses	\$ 3,566	4,772
Accrued payroll	20,723	11,724
Accrued benefits	9,335	5,704
Deferred revenue	86,736	28,133
Total current liabilities	<u>120,360</u>	<u>50,333</u>
Total liabilities	<u>120,360</u>	<u>50,333</u>
Net assets:		
Without donor restrictions	113,698	107,163
With donor restrictions	21,961	—
Total net assets	<u>135,659</u>	<u>107,163</u>
	<u>\$ 256,019</u>	<u>157,496</u>

See accompanying notes to financial statements.

COMMUNITY LAW PROGRAM, INC.

Statement of Activities

Year ended December 31, 2019

With Summarized Financial Information for the Year Ended December 31, 2018

	Without Donor Restrictions	With Donor Restrictions	Total	
			2019	2018
Revenue and other support:				
Grant and contract revenue (Note 6)	\$ 357,374	21,961	379,335	313,511
In-kind donations	543,877	—	543,877	423,234
Donations	31,496	—	31,496	15,314
Special events, net of direct expenses of \$17,301	13,875	—	13,875	—
Fundraisers	2,941	—	2,941	3,138
Dues	100	—	100	1,400
Trainings	688	—	688	395
Interest	1,646	—	1,646	313
Other	2,704	—	2,704	3,539
Net assets released from restrictions:				
Expiration of time/use restrictions	—	—	—	—
Total revenue and other support	<u>954,701</u>	<u>21,961</u>	<u>976,662</u>	<u>760,844</u>
Expenses:				
Program expenses	895,776	—	895,776	705,035
Supporting services:				
Management and general	39,345	—	39,345	39,090
Fundraising	13,045	—	13,045	9,557
Total supporting services	<u>52,390</u>	<u>—</u>	<u>52,390</u>	<u>48,647</u>
Total expenses	<u>948,166</u>	<u>—</u>	<u>948,166</u>	<u>753,682</u>
Change in net assets	6,535	21,961	28,496	7,162
Net assets at beginning of year	<u>107,163</u>	<u>—</u>	<u>107,163</u>	<u>100,001</u>
Net assets at end of year	<u>\$ 113,698</u>	<u>21,961</u>	<u>135,659</u>	<u>107,163</u>

See accompanying notes to financial statements.

COMMUNITY LAW PROGRAM, INC.

Statement of Functional Expenses

Year ended December 31, 2019

With Summarized Financial Information for the Year Ended December 31, 2018

	Program services	Supporting Services			Total Expenses	
		Management and general	Fundraising	Total	2019	2018
Salaries	\$ 235,955	19,701	10,270	29,971	265,926	184,759
Payroll taxes	17,912	1,496	779	2,275	20,187	14,955
Retirement	4,436	370	194	564	5,000	1,095
Payroll processing fees	—	860	—	860	860	872
Total salaries and related expenses	258,303	22,427	11,243	33,670	291,973	201,681
Pro bono attorney services	526,925	—	—	—	526,925	405,420
Rent	17,598	926	—	926	18,524	17,662
In-kind rent	16,104	848	—	848	16,952	17,814
Contract services	33,176	1,349	—	1,349	34,525	58,970
Accounting and auditing	—	10,068	—	10,068	10,068	9,175
Computer services and internet	8,345	649	278	927	9,272	9,009
Special event expenses	—	—	17,301	17,301	17,301	—
Travel	5,007	263	—	263	5,270	6,386
Insurance	5,411	285	—	285	5,696	5,906
Supplies	3,170	67	100	167	3,337	5,064
Telephone	4,685	364	156	520	5,205	4,653
Printing and photocopying	4,491	264	529	793	5,284	3,566
Meetings and seminars	2,328	477	—	477	2,805	3,116
Postage	1,080	64	126	190	1,270	1,059
Litigation services	6,038	—	—	—	6,038	863
Licenses, dues & subscriptions	1,510	200	70	270	1,780	740
Bank and credit card fees	—	473	493	966	966	699
Other	112	505	—	505	617	1,509
Total expenses before depreciation	894,283	39,229	30,296	69,525	963,808	753,292
Depreciation and amortization	1,493	116	50	166	1,659	390
Total expenses by function	895,776	39,345	30,346	69,691	965,467	753,682
Less expenses included with revenue on the statement of activities						
Special event expenses	—	—	(17,301)	(17,301)	(17,301)	—
Total expenses by function	\$ 895,776	39,345	13,045	52,390	948,166	753,682

See accompanying notes to financial statements.

COMMUNITY LAW PROGRAM, INC.

Statement of Cash Flows

Year ended December 31, 2019

With Summarized Financial Information for the Year Ended December 31, 2018

	<u>2019</u>	<u>2018</u>
Cash flows from operating activities:		
Change in net assets	\$ 28,496	7,162
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:		
Depreciation	1,659	390
Decrease in accounts receivable	508	1,537
Increase in grants receivable	(18,060)	(2,806)
Decrease (increase) in prepaid expenses	46	(2,246)
Increase (decrease) in accounts payable and accrued expenses	(1,206)	2,544
Increase in accrued payroll	8,999	4,480
Increase in accrued benefits	3,631	—
Increase (decrease) in deferred revenue	58,603	(39,347)
Net cash provided by (used in) operating activities	<u>82,676</u>	<u>(28,286)</u>
Cash flows from investing activities:		
Increase in certificate of deposit	(136)	(95)
Purchase of equipment	—	(4,977)
Net cash used in investing activities	<u>(136)</u>	<u>(5,072)</u>
Net change in cash and cash equivalents	82,540	(33,358)
Cash and cash equivalents at beginning of year	<u>98,812</u>	<u>132,170</u>
Cash and cash equivalents at end of year	<u>\$ 181,352</u>	<u>98,812</u>

See accompanying notes to financial statements.

COMMUNITY LAW PROGRAM, INC.

Notes to Financial Statements

December 31, 2019

(1) Organization and Summary of Significant Accounting Policies

(a) Organization

Community Law Program, Inc. (the Organization) was formed by the St. Petersburg Bar Association in 1989 as a 501(c)(3) corporation to expand access to the legal system for those financially unable to afford legal representation. The Organization's mission is to empower the most vulnerable in our community through pro bono legal representation and legal assistance, education, and outreach.

Funding is provided partially through direct contract and grant agreements and sub-grant agreements and is contracted on a year-to-year basis (see Note 6). There are no assurances of continued funding.

(b) Basis of Accounting

These financial statements, which are presented on the accrual basis of accounting, have been prepared to focus on the Organization as a whole and to present net assets and revenue, expenses, gains and losses based on the existence or absence of donor-imposed restrictions. Accordingly, net assets and changes therein are classified as follows:

Net assets without donor restrictions – Net assets not subject to donor-imposed restrictions.

Net assets with donor restrictions – Net assets, which are subject to donor-imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulated the resources be maintain in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulation time has elapsed, when the stipulation purpose for which the resource was restricted has been fulfilled, or both. As of December 31, 2019, the Organization did not have any net assets with donor restrictions.

Revenue is reported as increases in net assets without donor restrictions unless use of the related assets is limited by donor-imposed restrictions. Expenses are reported as decreases in net assets without donor restrictions. Gains and losses and other assets or liabilities are reported as increases or decreases in net assets without donor restrictions unless their use is restricted by explicit donor stipulation or by law.

Contributions received with donor-imposed restrictions that are met in the same year as received are reported as increases in net assets without donor restrictions.

COMMUNITY LAW PROGRAM, INC.

Notes to Financial Statements

December 31, 2019

As required by the accounting guide for Legal Service Corporation (LSC) recipients, LSC grant and contract support is recognized and reported as a contribution with donor-imposed restrictions. LSC grant and contract funds are classified and reported in the Organization's financial statements as donor restricted revenue and increases in donor restricted net assets. Donor restricted LSC net assets are reclassified as net assets without donor restrictions only when eligible expenses are incurred. LSC grant and contract revenue expended in the same year as received is reported as revenue and expense of net assets without donor restrictions.

(c) Cash and Cash Equivalents

Cash and cash equivalents consist of cash held in checking and money market funds with maturities of less than 90 days.

(d) Furniture, Fixtures, and Equipment

Furniture, fixtures, and equipment is stated at cost, if purchased, or at estimated fair value at the date of receipt if acquired by gift. Depreciation is calculated using the straight-line method over the estimated useful lives of the respective assets. Major renewals and betterments are capitalized. Maintenance, repairs, and minor renewals are expensed as incurred. It is the policy of the Organization to maintain all furniture, fixtures, and equipment in good condition.

Furniture, fixtures and equipment acquired with governmental and LSC funds is considered to be owned by the Organization while used in the program for which it was purchased or in future authorized programs; however, its disposition as well as the ownership of any proceeds therefrom is subject to applicable regulations.

(e) Deferred Revenue

Conditional promises to give, that is, those with a measurable performance or other barrier and a right of return, that are paid in advance, are deferred until the condition on which they depend has been met.

(f) Accrued Benefits

Accrued benefits represent vested vacation leave and accrued retirement. Vacation leave is charged as an expense in the period in which it is earned by the employee.

(g) Donated Services and Materials

Donated materials are reflected in the accompanying financial statements at their estimated fair market value at date of receipt. Donated services are recorded at their estimated fair value if the services received create or enhance non-financial assets or the services require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation.

COMMUNITY LAW PROGRAM, INC.

Notes to Financial Statements

December 31, 2019

(h) Functional Allocation of Expenses

The costs of providing the various program and other activities have been summarized on a functional basis in the statement of functional expenses. Certain categories of expenses are attributed to more than one program or supporting function. Therefore, expenses require allocation on a reasonable basis that is consistently applied. The expenses that are allocated include rent, computer services and internet, telephone, and depreciation, which are allocated on a square footage basis, as well as salaries, payroll taxes, and retirement, which are allocated on the basis of estimates of time and effort.

(i) Income Taxes

The Organization is exempt from Federal income taxes under Section 501(c)(3) of the Internal Revenue Code and from state income taxes under similar provisions of the Florida Income Tax Code. Accordingly, no provision for income taxes has been included in the accompanying financial statements. The Organization is subject to the accounting standards on accounting for uncertainty in income taxes. Management does not believe it has taken any tax positions that are subject to a significant degree of uncertainty. The Organization's federal returns are generally open for examination for three years following the date filed.

(j) Use of Estimates

Management of the Organization has made a number of estimates and assumptions relating to the reporting of assets and liabilities and the disclosure of contingent assets and liabilities, as well as pro rata allocations in the recording of expenditures, to prepare these financial statements in conformity with accounting principles generally accepted in the United States of America. Actual results could differ from those estimates.

(k) Fair Value of Financial Instruments

The fair value of the Organization's financial instruments which include cash, a certificate of deposit, accounts and grants receivable, and accounts payable are equal to their carrying amounts as presented in the accompanying statement of financial position.

(l) Summarized Financial Information for 2018

The financial information for the year ended December 31, 2018, presented for comparative purposes, is not intended to be a complete presentation. Certain 2018 amounts have been reclassified to conform with the 2019 presentation.

(2) Certificate of Deposit

The certificate of deposit matures June 27, 2020 and bears interest at 1.10%.

COMMUNITY LAW PROGRAM, INC.

Notes to Financial Statements

December 31, 2019

(3) Furniture, Fixtures and Equipment

Furniture, fixtures, and equipment consists of the following at December 31, 2019:

		<u>Estimated useful lives</u>
Furniture, fixtures and equipment	\$ 8,327	3 to 7 years
Less accumulated depreciation	<u>(5,009)</u>	
	<u>\$ 3,318</u>	

(4) Net Assets With Donor Restrictions

Net assets with donor restrictions as of December 31, 2019 relate to donations and grants received restricted for the following:

Lawyers for Young Adults Project	\$ 20,515
Equipment purchases	<u>1,446</u>
	<u>\$ 21,961</u>

(5) Operating Leases

The Organization leases its office space under an operating lease that expires in 2020. The Organization also rents a copier under an operating lease that expires in 2023. Total rent expense related to these leases was \$20,792 for the year ended December 31, 2019. The following is a schedule of future lease payments:

<u>Year ending December 31,</u>	
2020	\$ 11,669
2021	2,268
2022	2,268
2023	756
2024	—
Thereafter	<u>—</u>
	<u>\$ 16,961</u>

COMMUNITY LAW PROGRAM, INC.

Notes to Financial Statements

December 31, 2019

(6) Grant and Contract Revenue

The Organization receives support from several grantors under various contracts. During the year ended December 31, grant and contract revenue consisted of the following:

Grantor/Program Name	2019	2018
Legal Services Corporation –		
Passed through Bay Area Legal Services, Inc.	\$ 42,845	42,201
Pinellas County –		
Clerk of Circuit Court – Self Help Center	37,141	38,625
Domestic Violence	26,000	26,600
Social Action	18,600	14,900
Passed through Gulf Coast Legal Services, Inc.		
Legal Aid Services Agreement (Filing Fees)	47,272	46,034
The Florida Bar Foundation –		
Community Economic Development Initiative	74,646	—
Children Legal Services	16,817	8,183
Engle	5,362	—
Pro Bono Award	2,000	—
Summer Fellow	—	9,075
Passed through Bay Area Legal Services, Inc.		
Expanding Senior Foreclosure Advocacy	10,000	10,000
Arthur Family Foundation	48,500	20,000
Foundation for a Healthy St. Petersburg	15,302	66,693
Chapman Foundation	14,000	—
Pinellas County Community Foundation	10,000	10,000
Gulfcoast Legal Services, Inc.	6,100	5,700
Area Agency on Aging	2,500	—
St. Petersburg Bar Foundation	1,250	5,000
Kiwanis	1,000	—
American College of Bankruptcy Foundation	—	8,000
Other	—	2,500
	\$ 379,335	313,511

COMMUNITY LAW PROGRAM, INC.

Notes to Financial Statements

December 31, 2019

(7) Liquidity and Availability

Financial assets available for general expenditures, that is, without donor imposed or other restrictions limiting their use, within one year of the balance sheet date, comprise the following:

Cash and cash equivalents	\$ 181,352
Certificate of deposit	13,674
Grants receivable	<u>53,874</u>
Cash with donor restrictions	<u>(21,961)</u>
	<u>\$ 226,939</u>

The Organization structures its financial assets to be available as its general expenditures, liabilities, and other obligations come due.

(8) In-Kind Revenue and Expense

Certain services are provided to the Organization gratis or at a cost substantially less than fair market value. The difference between that actual charge and the estimated fair market value is reflected as in-kind revenue and expense in the accompanying financial statements. In-kind revenue and expense consist of the following for the year ended December 31, 2019:

Pro bono attorney fees	\$ 526,925
Rent	<u>16,952</u>
Total in-kind revenue and expense	<u>\$ 543,877</u>

Additionally, volunteers have donated substantial time to the Organization in various capacities. However, these services are not reflected in the financial statements since the services do not require specialized skills.

The value of other contributed services meeting the requirements for recognition in the financial statements was not material and has not been reflected in the financial statements.

(9) Retirement Plan

The Organization adopted a Simplified Employee Pension Plan during the year ended December 31, 2008. The Organization Board makes discretionary contributions up to 3% of eligible employee's salaries to the Plan. During 2019, a 3% contribution of eligible employee's salaries, totaling \$5,000, was made to the Plan.

COMMUNITY LAW PROGRAM, INC.

Notes to Financial Statements

December 31, 2019

(10) Concentrations

The following contributors each provide in excess of 10% of the Organization's revenue (excluding in-kind):

Pinellas County
The Florida Bar Foundation
Arthur Family Foundation

(11) New Accounting Policies

In June 2018, FASB issued Accounting Standards Update (ASU) 2018-08, Not-for-Profit Entities (Topic 958) – *Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made*. The update clarifies and improves the scope and accounting guidance for contributions received and contributions made, assisting organizations in evaluating whether transactions should be accounted for as contributions or as exchange (reciprocal) transactions subject to other guidance, and determining whether a contribution is conditional. The Organization implemented ASU 2018-08 and has adjusted the presentation in these financial statements accordingly.

The Organization has also adopted ASU No. 2014-09, Revenue from Contracts with Customers (Topic 606), as amended. Topic 606 requires the recognition of revenue when promised goods or services are transferred to customers in an amount that reflects the consideration to which an entity expects to be entitled in exchange for those goods or services. The Organization's financial statements reflect the application of Topic 606 beginning in 2019. No cumulative-effect adjustment in net assets was recorded, as the adoption of ASU 2014-09 did not significantly impact the Organization's reported historical revenue. The Organization does not believe the application of the provisions has a material effect on the amounts presented or disclosed.

(12) Commitments and Contingencies

The Organization is subject to audit examination by funding sources to determine compliance with grant conditions. In the event that expenditures would be disallowed, repayment could be required. Management believes the Organization is in compliance with the terms of its grant agreements.

(13) Subsequent Events

Management has evaluated subsequent events through May 28, 2020, the date which the financial statements were available for issue.

COMMUNITY LAW PROGRAM, INC.

Notes to Financial Statements

December 31, 2019

In December 2019, an outbreak of a novel strain of coronavirus (COVID-19) originated in Wuhan, China and has since spread to other countries, including the U.S. On March 11, 2020, the World Health Organization characterized COVID-19 as a pandemic. The Organization had to close their physical location and all employees must work remotely as they can. Future potential impacts may include continued disruptions or restrictions on employees' ability to work and impairment of the Organization's ability to obtain contributions and volunteers. The future effects of these issues are unknown.

The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on the Organization's financial condition, liquidity, and future results of operations. Management is actively monitoring the situation on its financial condition, liquidity, operations, suppliers, industry, and workforce. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, the Organization is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition, or liquidity for year ended 2020.

Subsequent to year end, the Organization applied for and was approved a \$58,000 loan under the Paycheck Protection Program created as part of the relief efforts related to COVID-19 and administered by the Small Business Administration. The loan accrues interest at 1%, but payments are not required to begin for six months after the funding of the loan. The Organization is eligible for loan forgiveness of up to 100% of the loan, upon meeting certain requirements.

Supplementary Information

COMMUNITY LAW PROGRAM, INC.

Schedule of Revenue and Expenses

Year ended December 31, 2019

	Legal Services Corporation
Revenue:	
Grant and contract revenue	\$ 42,845
Total revenue	<u>42,845</u>
Expenses:	
Salaries	38,763
Payroll taxes	2,955
Payroll processing fees	—
Total salaries and related expenses	<u>41,718</u>
Accounting and auditing	840
Travel and education	287
Other	—
Total expenses	<u>42,845</u>
Capital purchases	—
Revenue over expenses	<u><u>\$ —</u></u>

See accompanying note to schedule.

COMMUNITY LAW PROGRAM, INC.

Note to Schedule of Revenue and Expenses

December 31, 2019

(1) General

The accompanying Schedule of Revenue and Expenses includes the activity of the Legal Services Corporation, Legal Assistance for the Poor (IOTA), Children's Legal Services, and Staff Attorney grants and contracts and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of grant and contract agreements and the Legal Service Corporation (LSC), *Accounting Guide for LSC Recipients*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of the basic financial statements.



ELLEN FONTANA
CERTIFIED PUBLIC ACCOUNTANT

Ellen Fontana CPA, LLC
2451 North McMullen Booth Road
Suite 309
Clearwater, FL 33759
Telephone: 727.431.0354
Fax: 727.499.9569
www.ellenfontanacpa.com

Board of Directors
Community Law Program, Inc.
St. Petersburg, Florida

May 28, 2020

Ladies and Gentlemen:

We have audited the financial statements of Community Law Program, Inc. for the year ended December 31, 2019, and have issued our report thereon dated May 28, 2020 . Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to our audit.

Our Responsibility under U.S. Generally Accepted Auditing Standards

As stated in our engagement letter dated March 1, 2017, our responsibility, as described by professional standards, is to express an opinion about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities.

Our responsibility for the supplementary information accompanying the financial statements, as described by professional standards, is to evaluate the presentation of the supplementary information in relation to the financial statements as a whole and to report on whether the supplementary information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Planned Scope and Timing of the Audit

We performed the audit according to the planned scope and timing previously communicated to management.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Organization are described in Note 1 to the financial statements.

In June 2018, FASB issued Accounting Standards Update (ASU) 2018-08, Not-for-Profit Entities (Topic 958) – *Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made*. The update clarifies and improves the scope and accounting guidance for contributions received and contributions made, assisting organizations in evaluating whether transactions should be accounted for as contributions or as exchange (reciprocal) transactions subject to other guidance, and determining whether a contribution is conditional. . The Organization implemented ASU 2018-08 and has adjusted the presentation in these financial statements accordingly.

Board of Directors
May 28, 2020
Page 2 of 3

The Organization has also adopted ASU No. 2014-09, Revenue from Contracts with Customers (Topic 606), as amended. Topic 606 requires the recognition of revenue when promised goods or services are transferred to customers in an amount that reflects the consideration to which an entity expects to be entitled in exchange for those goods or services. The Organization's financial statements reflect the application of Topic 606 beginning in 2019. No cumulative-effect adjustment in net assets was recorded, as the adoption of ASU 2014-09 did not significantly impact the Organization's reported historical revenue. The Organization does not believe the application of the provisions has a material effect on the amounts presented or disclosed.

We noted no transactions entered into by the Organization during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected.

The Organization's significant estimates are the estimate of depreciable lives, value of the pro-bono legal services and donated rent, and the functional allocation of expenses. We evaluated the key factors and assumptions used to develop these estimates in determining that it is reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management.

None of the misstatements identified were material to the financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated May 28, 2020.

Board of Directors
May 28, 2020
Page 3 of 3

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a “second opinion” on certain situations. If a consultation involves application of an accounting principle to the Organization’s financial statements or a determination of the type of auditor’s opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Organization’s auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

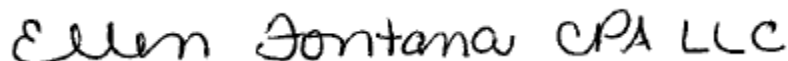
We have not issued a “Management Letter” for the year ending December 31, 2019 as no significant items came to our attention related to internal controls or other operational matters that are normally communicated in this letter.

Other Matters

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with U.S. generally accepted accounting principles, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

This information is intended solely for the use of the Board of Directors and management of the Organization and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,



ELLEN FONTANA CPA, LLC

MEMORANDUM OF UNDERSTANDING

Regional Pro Bono Eviction Project (FACE)

I. Purpose

The purpose of this Memorandum of Understanding (MOU) is to clearly identify the roles and responsibilities of each party as they relate to implementation of the Regional Pro Bono Eviction Project (FACE) awarded to Bay Area Legal Services, Inc. by the Resiliency Fund.

II. Parties

The parties to this Agreement are:

BAY AREA LEGAL SERVICES, INC.
1302 N. 19th Street, Suite 400
Tampa, FL 33605-5230
Telephone: 813-232-1343
Fax: 813-248-9922

Bay Area Legal Services (BALS) is a non-profit public interest law firm that provides civil legal assistance to low income residents in the Tampa Bay region.

COMMUNITY LAW PROGRAM
501 First Avenue N, Room 519
St. Petersburg, FL 33701
Phone: 727-582-7402
Fax: 727-582-7267

Community Law Program (CLP) is a non-profit public interest law firm founded in 1989 by members of the St. Petersburg Bar Association to serve the civil legal needs of low-income and disadvantaged individuals through individual representation by pro bono attorneys; legal advice clinics; outreach; and other programs.

III. Background

BALS received funding from the Resiliency Fund to coordinate a regional pro bono eviction project (FACE) in light of the eviction crisis as a result of COVID-19. It recognizes the need to enlist and retain pro bono attorneys willing to be trained in the special needs of this target population and to provide them legal services.

IV. Responsibilities

A. BALS is the lead agency. It is responsible for meeting the requirements of

its funding contract, collecting data, submitting reports to the Pinellas Community Foundation, as lead agency for the Resiliency Fund, in a timely and accurate manner, and complying with all programmatic and fiscal requirements mandated by them. Additionally, BALS will provide:

1. Regional coordination through an Attorney Coordinator.
2. The sharing of information and best practices.
3. Timely, appropriate legal referrals to CLP.
4. Quarterly Contract payments to CLP upon receipt of invoice with activity details. Invoice to be submitted to the Attorney Coordinator and Project Director for approval by November 15, 2020; February 15, 2021; May 15, 2021; and September 1, 2021.

Attorney Coordinator: Nancy Lugo at nlugo@bals.org

Project Director: Joan Boles at jboles@bals.org

- B. CLP as the pro bono subgrantee for Pinellas County agrees to provide the following services to support the project:
1. Participate in regional coordination activities with BALS.
 2. Collecting and reporting data as required by the funder with timely submission to BALS.

V. Funding

This MOU includes subgrantee payments to CLP in the amount of \$6,000 annually for the one year grant period. Disbursements will be made in four (4) equal payments after review of quarterly invoices submitted on or before the dates listed under IV. A (4).

VI. Publicity

In all communications within the Tampa Bay region related to this project, all collaborative partners should be mentioned, i.e., BALS, CLP and LAMS.

VII. Term

This MOU shall be effective from August 1, 2020 through July 31, 2021 and upon execution by authorized representatives of BALS and CLP. The parties indicate agreement to this MOU by their signatures.

VIII. Modification

This MOU is the complete agreement between BALS and CLP. The MOU may be amended only by written agreement signed by each of the parties.

IX. Termination

This Agreement will end thirty (30) days after the expiration of the project funding grant, which ends on July 31, 2021. All project reports, records, and invoices must be provided to BALS on or before September 1, 2021.

Richard C. Woltmann, President/CEO
Bay Area Legal Services, Inc.

Date

Kimberly Rodgers, Executive Director,
Community Law Program, Inc

Date

**DISASTER
PREPAREDNESS,
RECOVERY &
BUSINESS CONTINUITY
PLAN
(Revised June 2020)**

**Community Law Program, Inc.
501 First Avenue North, Suite 519
St. Petersburg, FL 33701
Telephone: 727-582-7480
Facsimile: 727-582-7267
Kimberly Rodgers, Executive Director**

Assistance with form and content of the following plan was taken from Legal Aid Society Disaster Plan Template and THE SCOOP ON COOP: A Workbook for Human Services Continuity of Operations Planning & Disaster by Health & Human Services Disaster Recovery Leadership Network, Pinellas County, Florida.

CONTENTS

I. MISSION STATEMENT

A management supported, cost-effective and documented plan that provides agency-wide capability for organized preparation and timely recovery from a major unforeseen disruption.

II. INTRODUCTION

This document contains the process and activities to be performed in the event a disaster should take place affecting the Community Law Program, Inc (CLP). This information is intended to create awareness of the major subjects and items requiring attention in case of a disaster, and to prevent an operational outage of CLP and/or a significant impact on the critical operations of CLP as a whole.

The Designated Emergency Disaster Coordinator or her designee will provide all instructions in order to insure maximum coordination. Depending on the severity of the event and the services available, directives (including declaration of the disaster, policies for preparing and recovering from the disaster issued before and after the disaster) will be communicated to the staff via telephone, fax, email and/or staff meeting. In turn, each staff member will perform responsibilities described in Staff Responsibilities Section of this plan or as directed by the Designated Emergency Disaster Coordinator.

III. POLICY STATEMENT

It shall be the policy of the Community Law Program to provide a Disaster Preparedness, Recovery and Business Continuity Plan to protect the assets, records, information, well being and safety of employees and to provide for the continuation of essential services to the organization and its clients. The Plan's major objectives are to provide a program to achieve the following ends in the event of a disaster in our facilities:

- To protect the staff of the Community Law Program from any further damage to their health and safety.
- To continue operations in order to maintain essential client services, to continue support services and to maintain the confidence of clients, staff, funding providers and vendors.
- To provide for the re-establishment of critical operations of the Community Law Program as soon as practicable.

Approved by: _____
Kimberly Rodgers, Executive Director

Date

IV. AGENCY DISASTER INFORMATION AND EMERGENCY PHONE NUMBERS

<p>A. Our Organization/Agency:</p> <p>Community Law Program, Inc. 501 First Avenue North, Suite 519 Telephone 727-582-7480 Fax 727-582-7267 clp@lawprogram.org Evacuation Zone: None</p>	<p>B. Designated Emergency Disaster Coordinator:</p> <p>Kimberly Rodgers, Esq. Executive Director 501 First Avenue North, Suite 512 Telephone: 727-582-7480 Fax: 727-582-7267 Mobile: 727-492-1004 Email: krodgers@lawprogram.org</p>
<p>C. Alternate Emergency Disaster Coordinator:</p> <p>Mary-Lou Dickson, FRP, ACP, FCP Paralegal and Pro Bono Case Manager Home Address: 8050 Cottonwood Court, Seminole, FL 33776 Home Phone: 727-289-8616 Cell Phone: 727-560-2434 mdickson@lawprogram.org</p>	<p>D. Pinellas County Building Manager:</p> <p>Thomas White Pinellas County Real Estate Management 509 East Avenue South Clearwater, FL 33756 Telephone: 727-582-7745 Fax: 727-464-3374 twhite@pinellascounty.org</p> <p>Mitchell Gryboski Facility Manager 2, South County Facilities and Real Property Division Department of Administrative Services 501 1st Ave. North, Suite A117 St. Petersburg, FL 33701 Main (727) 582-7745 mgryboski@pinellascounty.org</p>
<p>E. Pinellas County Building Security:</p> <p>727-582-7739</p>	<p>F. Pinellas County Building Facilities:</p> <p>727-582-7738</p>
<p>G. First Responders:</p> <p>Ambulance: 911</p> <p>Police: 911 St. Petersburg Police Dept 1300 1st Avenue North St. Petersburg, FL 33705</p>	<p>H. Information Technology Contractors:</p> <p>Email, Website, Computer Repair and Data Restoration: Jody Mackercher Positron Computers 727-527-1374</p>

<p>Fire Station: 911 St. Petersburg Fire & Rescue 400 9th Street South St. Petersburg, FL 33701</p> <p>Hospital: 727-823-1234 Bayfront Medical Center 701 6th Street South St. Petersburg, FL 33701</p>	<p>Internet Provider: Spectrum - 1-844-202-5141</p>
<p>I. Other Agency Support:</p> <p>Accounting: Fontana CPAs, 231 Wright Circle, Celebration, FL 34747 321-939-4115</p> <p>Payroll: QuickBooks/Intuit</p>	<p>J. Utilities:</p> <p>Electric:</p> <p>Duke Energy Power Outage - 1-800-228-8485</p>

K. Local State And National Organization Contact List:		
DCF Emergency Contact, Jim Rood 9393 N. Florida, #900 Tampa, FL 33612	813-558-5528 Suncom 514-5528 Cell 813-267-2197 Fax 813-558-5538	Jim_rood@dcf.state.fl.us
211/Tampa Bay Cares	211	www.211tampabay.org
American Red Cross – Tampa Bay	813-348-4820	www.redcrosstbc.org
Salvation Army	727-550-8080	www.salvationarmystpetersburg.org
United Way	813-274-0900	unitedwaysuncoast.org
Pinellas County Emergency Management	727-464-3800 727-464-4333	www.pinellascounty.org/emergency
National Disaster Medical Assistance Team		http://fl3dmat.org <u>Note: This is an active site but does not appear to have been updated since 2010.</u>
Florida Division of Emergency Management	State Assistance Information Line (SAIL): 1-800-342-3557	floridadisaster.org

Pinellas County Public Works and Transportation	727-464-8900	
Pinellas County Homeless Leadership Board	727-528-7916	pinellashomeless.org
FEMA Regional Office (Atlanta, Region 4)	770-220-5200	www.fema.gov
FEMA: Disaster Survivors	1-800-621-3362 Main No.: 202-646-2500	www/fema.gov/contact-us
Attorney General Price Gouging Hotline	1-866-966-7226	
Florida Department of Transportation Traffic & Travel Information	511	
U.S. Department of Homeland Security	202-282-8000	www.dhs.gov

L. Tampa Bay Media Contacts		
Tampa Bay Times	727-893-8111	www.tampabay.com
TV Stations:		
Bay News 9	727-329-2400 888-437-1239	www.baynews9.com
WFTS-ABC	1-800-920-2828 813-354-2828	www.abcactionnews.com
WTSP-CBS	727-577-1010	10news@tampabays10.com
WFLA-NBC	813-221-5788	www.wfla.com
WTVT-FOX	813-870-9630	www.myfoxtampabay.com
WEDU—PBS	813-254-9338	www.wedu.org
WUSF-PBS	813-974-8700	www.wusf.org
WVEA-Univision (Spanish)	813-238-8001	
Community Radio WMNF 88.5	813-238-8001	www.wmnf.org

V. STAFF CONTACT LIST

Kimberly Rodgers, Esquire Executive Director	Juanita Carroll, Esquire Interim Director and Staff Attorney
-------------------------------------------------	-----------------------------------------------------------------

<p>Home Address: 2275 68th Ave. South, St. Petersburg, FL 33712 Home Phone: 727-865-1084 Mobile Phone: 727-492-1004 Emergency Contact Name: Ralph Spaight, Husband Emergency Phone Number: 727-608-6284 I will evacuate to: Non-Evacuation Zone</p>	<p>Home Address: 3111 Park Street No., St. Petersburg, FL 33710 Home Phone: None Mobile Phone: 727-656-8545 Emergency Contact Name: Paul Carroll, 727-504-0653 Emergency Phone Number: 727-656-8545 I will evacuate to: Non-Evacuation Zone</p>
<p>Jennie White Legal Assistant/Office Manager Home Address: 2001 56th Street So., Gulf Port, FL 33707 Mobile Phone: 207-332-0787 Emergency Contact Name: Steve White, Husband Emergency Phone Number: 207-315- 1652 I will evacuate to: Non-Evacuation Zone</p>	<p>Mary-Lou Dickson, FRP, ACP, FCP Paralegal and Pro Bono Case Manager Home Address: 8050 Cottonwood Court, Seminole, FL 33776 Home Phone: 727-289-8616 Cell Phone: 727-560-2434 Emergency Contact Name: V. James Dickson, Husband Emergency Phone Number: 727-580-8676 I will evacuate to: Non-Evacuation Zone</p>
<p>Thomas H. McGowan, Esquire 1560 Central Avenue, Apt. 360 Saint Petersburg, FL 33705 Cell: 727-742-0848 Landline: 727-821-8900 Emergency Contact: Brendan McGowan, 727-735-4868 I will evacuate to: Non-evacuation zone.</p>	<p>Sheryl Shadburn Development Officer and Pro Bono Coordinator Home Address: 2001 83rd Avenue No., Lot 5069, St. Petersburg, FL 33702 Home phone: 727-623-0940 Cell (text only please): 813-351-0475 Emergency Phone Numbers: Peyton Pruitt , Daughter, 321-331-8822 Morgan Greif, Daughter, 813-230-7695 I will evacuate to: Morgan Greif, Daughter, St. Petersburg, Florida</p>
<p>Nancy E. Roden, Esquire 2411 Landings Circle Bradenton, FL 34209 Cell: 727-262-6612 Alternate Cell: 313-743-7915 Emergency Contact: Michael Norris, 917-589-5560 I will evacuate to: Non-Evacuation Zone</p>	

VI. DESIGNATED EMERGENCY DISASTER COORDINATOR (OR DESIGNEE) RESPONSIBILITIES

A. General Tasks:

1. Pre-Disaster:

- Prepare or update Disaster Preparedness, Recovery and Continuity Plan.
- Schedule full staff meeting for presentation of Disaster Preparedness, Recovery and Continuity Plan, prior to June 1st of each year.
- Participate in disaster preparedness training.
- Obtain copy of Affordable Housing Survey compiled by Bay Area Legal Services.
- Review and/or enter into Mutual Aid Agreement with Gulfcoast Legal Services and/or Bay Area Legal services.
- Compile list of pro bono attorneys who will assist post-disaster with providing legal services to area clients.

2. Immediately Before Disaster Strikes:

- Monitor the development of the disaster.
- Immediately notify Staff of impending disaster by meeting, e-mail, fax and/or voice mail.
- Obtain a copy of the Presidential Declaration of Disaster and the names and contact information of federal and state disaster officials.
- Update and distribute Staff Contact List.
- Determine if and when CLP should close and advise Staff of decision to close the CLP office and implement the disaster payroll policy, if appropriate.
- Update CLP's outgoing voice mail message, if appropriate.
- Ensure Staff Responsibilities have been accomplished.
- Call 2-1-1 and report CLP's closure/relocation or change in service.
- Ensure that the CLP is safely secured.

3. Post-Disaster:

- Provide necessary support to Staff whose personal lives have been impacted.
- Contact building management to obtain a status regarding damage to the building, restoration of power to lights, air conditioning, telephone system, etc.
- If able to return to office, conduct preliminary damage assessment.
- Take steps to salvage office files and equipment if necessary.
- Determine whether the courts are in operation and obtain copies of any post disaster proceedings adopted by the courts.

- Determine whether any court administrative orders were issued which address emergency procedures.
- Determine the level of operations for CLP and advise the Staff.
- Call 2-1-1 and report any CLP re-opening/relocation, change in hours of operation, status of building, status of services, etc.
- Update CLP's outgoing voice mail message as appropriate.
- Check for incoming message on 2-1-1 Community Voice Mail box.
- Attempt to secure any emergency grant funding as needed.

B. Computer Equipment and Data:

1. Pre-Disaster:

- Update inventory of computer related equipment.
- Confirm with technology support that all critical data is being backed up daily.
- Ensure that the insurance coverage is adequate in the event of damage or destruction of the building and/or equipment.
- Maintain a current inventory list of CLP's office equipment, personal property, and computer equipment, including the date of purchase, maintenance contracts, serial numbers, model, brand, assignment and physical location of all property should be included with the inventory.

2. Immediately Before Disaster Strikes:

- Ensure that data is backed up and that current backup tape will be stored in a safe place until threat has passed.
- Ensure that the network and back-up system will be shut down completely.
- Ensure that all computer equipment is moved to an interior office free of windows.

C. Financial and Other Vital Records:

1. Pre-Disaster:

- Maintain an updated list of vendors and suppliers essential for continuation of CLP's activities.
- Gather all of the CLP's insurance policies and agents' contact information including claims procedures.
- Review and update as necessary the current inventory list of CLP's office equipment, personal property, and computer equipment, including the date of purchase, maintenance contracts, serial numbers, model, brand, assignment and physical location of all property.

- Obtain current photographs and/or a videotape of all of CLP's equipment, furniture and other property, if then existing insurance approved by the CLP Board of Trustees includes property replacement and loss.
- Purchase plastic sheets/covering for each computer work station and distribute to staff.

2. Immediately Before Disaster Strikes:

- Ensure that the "Go Box" includes pertinent CLP documents, lists, policies, accounting statements, intake forms, retainer agreements and other documents needed by the agency to continue to provide essential services to the community. (See "Go Box" checklist).
- Ensure that the "Go Box" is safely secured and accessible to Designated Emergency Disaster Coordinator and/or Alternate Designated Emergency Disaster Coordinator.

3. Post-Disaster:

- Maintain complete documentation of all expenses incurred by CLP as a result of its displacement.
- Promptly submit the necessary claims to CLP's insurance providers.

VII. STAFF RESPONSIBILITIES

A. Pre-Disaster:

- Log off and shut down computers and move to interior office with no windows.
- Unplug and cover with plastic all electronic equipment including printers, fax machines, copiers, etc., and the move to interior office with no windows.
- Remove all loose objects from desks and counters.
- Remove all hanging pictures/plaques from walls.
- Transport all non-fixed floor objects to interior office with no windows.
- Do not unplug phones.
- Cover desks, bookcases, file cabinets and equipment with plastic.
- Ensure that Designated Emergency Disaster Coordinator has your current contact number and location and phone number of where you will evacuate to if necessary.
- Ensure that you have contact information for Designated Emergency Disaster Coordinator and Alternate Designated Emergency Disaster Coordinator and other staff members.
- Inform Designated Emergency Disaster Coordinator if you require additional time to prepare your home and family.

- Attorneys should ensure that list of active cases and calendar with all hearing dates and other deadlines that the Designated Emergency Disaster Coordinator has in “Go Box” is current. Attorneys should also take a copy of current lists and calendars with them.
- Ensure that client files are turned in for secure storage.

B. Post-Disaster:

- As soon as possible, contact Designated Emergency Disaster Coordinator to advise your status, location and availability to work.
- If Designated Emergency Disaster Coordinator is not available, contact the Alternate Designated Emergency Disaster Coordinator to advise your status, location and availability to work.
- If neither the Designated Emergency Disaster Coordinator nor the Alternate Designated Emergency Disaster Coordinator is available, call the Community Voice Mail box at 727-210-6599 for information on when and where to report for work. Also leave a message advising of your status, location and availability to work.

VIII. POST-DISASTER CONTINUITY OF LEGAL SERVICES

A. Short Term:

- Within time determined by the Executive Director, CLP will provide legal assistance to area clients at our main office and/or alternate locations deemed appropriate by the Executive Director.
- In the Executive Director’s absence, Mary-Lou will oversee day-to-day operations of CLP.
- Contact Gulfcoast Legal Services and Bay Area Legal Services to coordinate distribution of Florida Bar Foundation suggested flyers, to determine legal needs of residents of Pinellas County, and to coordinate services & outreach to affected client populations.
- Review calendars of attorneys that are not available to work and arrange for coverage of hearings and/or other critical work with immediate deadlines.
- CLP’s priority will be to provide disaster related information, referrals and legal assistance to clients affected by the disaster, to maintain critical services to clients & prospective clients in the areas of housing, and to temporarily suspend, if necessary, all other normal day-to-day program operations within the discretion of the Executive Director, subject to ratification by the Board of Trustees.
- Contact Pro Bono panel to determine attorney availability to assist clients.

B. Long Term:

- CLP will resume regular services and, as funding availability permits, will add services to aid the residents of Pinellas County in the long-term recovery process.

IX. OTHER DISASTER PREPARATION AND RESPONSE STEPS

A. Fire Disaster Preparation and Evacuation Plan:

1. General Information:

- The fire alarm pull station is located in the hallway between Suites 511 and 512 of CLP going towards the door to the parking garage.
- The evacuation assembly area is the northwest corner of 1st Avenue North and 5th Street North, St. Petersburg, Florida 33701, if possible. If that area is not safe, the assembly area will be the northwest corner of 1st Avenue North and 4th Street North, St. Petersburg, Florida 33701.
- The Executive Director must be notified of every fire, regardless of size, even if it is already extinguished.

2. Executive Director Responsibilities:

- Communicate the fire emergency to and direct the staff, clients and visitors to evacuate the building.
- Notify 911 and building management.
- Direct the staff to assemble at the evacuation assembly area.
- Direct the staff not to reenter the building until reentry is allowed by authorities at the scene.
- Ensure that any damaged materials are preserved for insurance claim purposes.
- Ensure that all records of authorized expenses are maintained.

3. Staff Responsibilities:

- Notify 911 and building management and activate fire alarm pull station.
- If notified of fire via fire alarm or other means, assist all clients or visitors while evacuating the building yourself via the nearest safe stairwell. Do not use the elevators.
- Notify the Executive Director immediately of any fire.
- If possible, ensure that all doors and windows surrounding the fire area are kept closed to contain the fire.

- After evacuation, meet at evacuation assembly area as soon as possible.
- Report any missing staff to the appropriate authorities.

B. Chemical, Biological, Explosion or Radiological Disaster Preparation and Evacuation Plan:

1. Response to an event outside of the building:

- Notify 911 and building management.
- If any staff member of CLP becomes aware of an external hazard, staff, clients and visitors will be instructed to remain inside the building and seek shelter in an interior room without windows until further notice.
- Exterior doors and windows should remain closed.
- Do not use elevators.
- All doors should be closed and the area secured from smoke, gases, vapors and dust. If possible, wet towels should be used to seal large gaps under doors.
- Staff should assist others who may need help.
- Staff should remain alert and be prepared to proceed to another area or evacuate building if instructed by appropriate authorities.
- After evacuation, meet at evacuation assembly area as soon as possible.
- Report any missing staff to the appropriate authorities.

2. Response to an event inside of the building:

- Notify 911 and building management.
- If any staff member of CLP becomes aware of an internal hazard, staff, clients and visitors will be instructed to evacuate the building and not to use the elevators.
- Staff should turn off all electrical equipment except lights and close all doors and windows.
- After evacuation, meet at evacuation assembly area as soon as possible.
- Report any missing staff to the appropriate authorities.

C. Bomb Threat Guidelines:

- If any staff member of CLP receives a bomb threat, notify the Executive Director, 911 and building management, evacuate the building and do not use the elevators.

- Staff member who receives bomb threat should remember and record in writing all details of the conversation and the following info concerning the caller:
 - Whether the person has an accent,
 - Gender of the caller,
 - Any innuendoes as to the location of the bomb, and
 - Respond in a matter of fact manner and ask them to repeat what they said.
- If a suspicious object is found, do not touch it. Report it to the Executive Director and clear the area.
- After evacuation, meet at evacuation assembly area as soon as possible.
- Report any missing staff to the appropriate authorities.

D. Tornado Guidelines:

- When a Tornado Watch is announced, tornadoes may occur. Tune in to media outlets for information and advice.
- When a Tornado Warning is issued, take shelter immediately.
- Notify Executive Director immediately.
- If at CLP, go to an interior hallway on the lowest level possible. Do not use the elevators. Assist any clients and visitors in doing the same.
- Seek out interior spaces that form a protective core. Stay away from windows, exterior walls and exterior doors. If possible, cover yourself with a rug or blanket.
- If in a car and the tornado is nearby, get out of the car. Do not try to outrun a tornado with your vehicle. If it is not possible to find suitable shelter inside a building, lay flat in a ditch, culvert or low area. Cover your head with your hands.
- If outdoors, lie face down in a ditch or nearest low area and cover your head with your hands.
- After tornado, take extreme care when moving about in an area damaged by a tornado. Watch for downed power lines, shattered glass, splintered wood or other sharp protruding objects.

E. Health Pandemics

If a health pandemic causes a significant restriction in in-person operations and/or if the Governor or Mayor issues a shelter in place order, the executive director will provide further written instructions to staff as it relates to the safety and security of staff, working remotely, continuity of operations, and preparing the office for safe interaction with the general public.

X. THE EVACUATION “GO BOX” CHECKLIST

- **Emergency contact list of employees.**

- **Computer user names and passwords.**
- **Original insurance policies and agent and insurer contact information.**
- **List of emergency vendors.**
- **List of vendors and supplies essential for mission critical activities.**
- **Back-up files/tapes or server of electronic data.**
- **Copies of CLP policies, including emergency procedures, disaster preparedness, employee manual.**
- **Inventory of office equipment.**
- **Paper calendar of each attorneys critical dates for hearing and deadlines.**
- **Contact information for Board of Directors.**
- **Contact information for Pro Bono panel.**
- **CLP's Voice Mail Guide.**
- **Copy of Mutual Aid Agreements with Gulfcoast Legal Services and Bay Area legal services.**
- **Copy of all records of information needed for continuation of grants:**
 - A. Open Cases**
 - B. Clinic Records**



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
9/5/2019

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 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).

PRODUCER BOLT Insurance Agency 6563 Midnight Pass Rd Siesta Key FL 34242 INSURED Community Law Program Inc 501 1st Ave N Ste 519 Saint Petersburg FL 33701	CONTACT NAME: House Account PHONE: (941) 952-7517 FAX: (A/C, No, Ext): (A/C, No): E-MAIL: ADDRESS: <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 70%;">INSURER(S) AFFORDING COVERAGE</td> <td style="width: 30%;">NAIC #</td> </tr> <tr> <td>INSURER A: The Ohio Casualty Ins Co</td> <td>24074</td> </tr> <tr> <td>INSURER B: NorGuard Insurance Co</td> <td>31470</td> </tr> <tr> <td>INSURER C:</td> <td></td> </tr> <tr> <td>INSURER D:</td> <td></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: The Ohio Casualty Ins Co	24074	INSURER B: NorGuard Insurance Co	31470	INSURER C:		INSURER D:		INSURER E:		INSURER F:	
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COVERAGES **CERTIFICATE NUMBER:** CL199528507 **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 INSP	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS																
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <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:			BK058897860	10/1/2019	10/1/2020	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 1,000,000 MED EXP (Any one person) \$ 15,000 PERSONAL & ADV INJURY \$ GENERAL AGGREGATE \$ 2,000,000 PRODUCTS - COMP/OP AGG \$ 2,000,000 Experience Mod Factor 1 \$																
A	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> ALL OWNED AUTOS <input type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> HIRED AUTOS <input checked="" type="checkbox"/> NON-OWNED AUTOS			BA058897860	10/1/2019	10/1/2020	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"/> UMBRELLA LIAB <input type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED <input checked="" type="checkbox"/> RETENTION \$ 10,000			US058897860	10/1/2019	10/1/2020	EACH OCCURRENCE \$ 1,000,000 AGGREGATE \$ 1,000,000 \$																
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below		N/A	COWC993941	12/10/2018	12/10/2019	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;"></td> <td style="width: 25%;">PER STATUTE</td> <td style="width: 25%;">OTHER</td> <td></td> </tr> <tr> <td>E.L. EACH ACCIDENT</td> <td></td> <td></td> <td>\$ 1,000,000</td> </tr> <tr> <td>E.L. DISEASE - EA EMPLOYEE</td> <td></td> <td></td> <td>\$ 1,000,000</td> </tr> <tr> <td>E.L. DISEASE - POLICY LIMIT</td> <td></td> <td></td> <td>\$ 1,000,000</td> </tr> </table>		PER STATUTE	OTHER		E.L. EACH ACCIDENT			\$ 1,000,000	E.L. DISEASE - EA EMPLOYEE			\$ 1,000,000	E.L. DISEASE - POLICY LIMIT			\$ 1,000,000
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DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

CERTIFICATE HOLDER Pinellas County, A Political Subdivision of The State of Florida 400 S. Fort Harrison Clearwater, FL 33756	CANCELLATION 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 Lisa Doyle-Bell/LDOYL
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CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
12/12/2019

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PRODUCER BOLT INSURANCE AGENCY 10 WATERSIDE DRIVE SUITE 202 Farmington, CT 06032	CONTACT NAME: PHONE (A/C, No, Ext): FAX (A/C, No): E-MAIL: ADDRESS:														
INSURED Community Law Program, Inc. 501 1st Ave N Ste 519 Saint Petersburg, FL 33701-3715	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="text-align: left;">INSURER(S) AFFORDING COVERAGE</th> <th style="text-align: left;">NAIC #</th> </tr> <tr> <td>INSURER A: NorGUARD Insurance Company</td> <td>31470</td> </tr> <tr> <td>INSURER B:</td> <td></td> </tr> <tr> <td>INSURER C:</td> <td></td> </tr> <tr> <td>INSURER D:</td> <td></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: NorGUARD Insurance Company	31470	INSURER B:		INSURER C:		INSURER D:		INSURER E:		INSURER F:	
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COVERAGES CERTIFICATE NUMBER: REVISION NUMBER:

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DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

Employees: Full Time: 6; Part Time: 0 Governing Class Description: LAW OFFICE-ALL EMPLOYEES & CLERICAL

CERTIFICATE HOLDER Pinellas County, A Political Subdivision of the State of 400 S Fort Harrison Ave Clearwater, FL 33756	CANCELLATION 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 CARES Non-profit Partnership Fund

LPO/Collaborative Partners List

We plan to collaborative with the following partners:

1. Bay Area Legal Services, Inc.
Primary Contact: Lisa Brody
Email: lbrody@bals.org
2. Gulfcoast Legal Services, Inc.
Primary Contact: Tammy Greer
Email: tammyg@gulfcoastllegal.org
3. Stetson University College of Law
Primary Contact: Professor Christine Cerniglia
Email: ccernigl@law.stetson.edu
4. 211 Tampa Bay Cares
Primary Contact: Micki Thompson
Email: mickit@211tampabay.org
5. St. Petersburg Bar Association
Primary Contact: Melissa Byers
Email: mbyers@stpetebar.com
6. Clearwater Bar Association
Primary Contact: Teresa Conte
Email: teresa@clearwaterbar.org
7. Homeless Leadership Alliance, Inc.
Primary Contact: Susan Finlaw-Dusseault
Email: sfdusseault@hlapinellas.org
8. Dab Community Services, Inc.
Primary Contact: Faye Watson
Email: faye@dabcommunityservices.org
9. Community Development and Training Center, Inc. (CDAT)
Primary Contact: Bro. John Muhammad
Email: yourbrotherjohn1@gmail.com

Pinellas Community Foundation
Pinellas CARES Nonprofit Partnership Fund Grant Application

Organization Name: Community Law Program, Inc.

Project Name: Pinellas Eviction Diversion Program

FROM (date): Sept. 8, 2020 - December 30, 2020 TO (date): _____

2020 TO (date): _____

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>)	\$84,764.00	77,874.01
Equipment (<i>computers, furniture, etc., less than \$3,000 per item</i>)	5,372.97	5,372.97
Supplies (<i>office materials, program related purchases, program necessities to deliver services, etc.</i>)	\$1,130.96	\$631.96
Occupancy (<i>property rent, mortgage, utilities, telephone, internet, etc. assigned as program expenses</i>)	\$4,812.75	\$3,315.95
Local Travel (<i>mileage, tolls, parking for regular local travel, rental/leasing cost of transportation</i>)	\$575.00	\$575.00
Training (<i>staff development, conferences, long distance travel</i>)	\$1,000.00	\$0.00
Design, Printing, Marketing & Postage (<i>for direct program related services only</i>)	\$4,787.00	\$4,787.00
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>)	\$0.00	\$0.00
Purchased Services (<i>consultants, legal, accounting services, logistical partner costs, technology enhancements, computer software licensing/agreements</i>)	\$169,208.90	\$169,208.90
TOTAL	271651.58	\$261,765.79

NOTE: For this particular budget, the grantee may not exceed \$240,000 and may reduce any particular line item as needed to not exceed the \$240,000 threshold in their contract. This amount may be amended through grant agreement amendments in the future.

Pinellas Community Foundation
PCF CARES Application
BUDGET NARRATIVE FORM

BRIEF INSTRUCTIONAL VIDEO – CLICK LINK - <https://youtu.be/s5kkxsaQkCg>

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.

This narrative is to explain the costs in the Pinellas CARES Grant Column of the Budget Summary

Organization Name: Community Law Program, Inc.

Project Name: Pinellas COVID-19 Eviction Diversion Program

FROM (month/year): September 8, 2020

TO (month/year): December 30, 2020

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ALL DESCRIPTIONS BELOW SHOULD BE CLEAR AS TO HOW REQUESTED FUNDS BY AREA RELATE TO ADDITIONAL COSTS THAT WOULD NOT HAVE BEEN INCURRED OR PLANNED IF NOT FOR COVID-19

Personnel (salaries, wages, benefits, payroll taxes, time allocation, and a brief description of the responsibilities on the project for all personnel involved in program)

Define each position and indicate how the costs you are requesting expands your COVID-19-related programming and/or how it was unbudgeted as of 3/1/2020 or later. Be sure to include as much detail as possible for each position, e.g. rate per hour and number of hours for new position due to COVID-19 or increased hours as a result of COVID-19 (see example if needed).

\$73,524.21 as salary plus \$5,624.60 in payroll taxes (calculated at \$73,524.21 x 0.0765) plus \$35.00 in Fl. Reemployment (\$35,000 x 0.001) for a total personnel costs of \$79,183.81. The salary costs are broken down as:

\$20,000.00 - To re-launch and expand our program so that it is both county-wide and available for tenants and landlords to participate regardless of whether or not funds have been deposited into the court's registry and/or an eviction action has been filed, we need to hire a full-time Mediation Director to direct & oversee the implementation of all phases of the program, including the hiring of additional program staff. The Mediation Director will begin work on September 8, 2020 and will be paid biweekly a salary of \$2,500.00 for a total of 8 pay periods ($\$2,500.00 \times 8 = \$20,000.00$)

\$16,800 - To respond to increased inquiries both over the phone & online from tenants and landlords inquiring about program services, to monitor eviction filings and reach out to prospective clients, and to schedule mediations, we will need to hire 2 new temporary full-time Intake Specialists/Legal Assistants who will be paid \$15.00 per hour for 40 hours per week. The Intake Specialists are anticipated to begin work on Sept. 22nd, and will be paid \$1,200 biweekly for a total of 7 weeks ($\$1,200 \times 7 \times 2 = \$16,800$)

\$11,040 - To coordinate logistics of virtual mediations, to provide legal information and assistance under the supervision of an attorney to increased numbers of tenants inquiring about program, to assist Contract attorneys in preparing for mediation, & to assist in making referrals to other legal aid partners for additional legal assistance, we will need to hire a temporary full-time Paralegal. The temporary full-time Paralegal will be paid \$23.00 per hour for 40 hours per week payable biweekly in the amount of \$1,840 beginning Oct. 6, 2020 for a total of 6 weeks = \$11,040.00.

\$12,761.15 - To provide supervision of program Paralegal and training and quality control of contract attorneys, grant compliance including training & ensuring compliance of LPOs, we will need to hire a Staff Attorney, who will dedicate 60% of his/her time to this project (i.e. 0.60 FTE). This staff attorney will be paid \$3,038.46 biweekly with 60% of her time dedicated to this project, her compensation under this program will be \$1,823.08 biweekly beginning Sept. 22nd for a total of 7 weeks = \$12,761.54.

\$12,923.06 – The Executive Director will dedicate 40% of her time to this project in terms of connecting & facilitating relationships, supervision/management, including serving as direct liaison to LPOs. The Executive Director will also perform the day-to-day bookkeeping & financial management, and will assist in grant compliance. The Executive Director will be paid \$ \$4,615.38 biweekly with 40% of her time dedicated to this project. Her compensation under this program will be \$1,846.15 biweekly beginning Sept. 22nd for a total of 7 weeks = \$12,923.06

Equipment (computers, phone, furniture, etc., less than \$3,000 per item)

Define each individual piece of equipment, where it will be purchased from, how much it costs, and how the costs you are requesting expands your COVID-19-related programming. Including estimates, quotes, or print offs from a supplier website is helpful to defend these costs.

\$5,372.97 - broken down as follows:

\$2,934.00 for 3 new Dell laptops from Positron Computer Services with wireless mice (\$948.00 x 3 with extended warranty plus \$30.00 x 3 per wireless mouse = \$2,934.00 (see attached quote). These laptops are needed for the 3 of the 5 new positions described above.

\$1,197.00 for 3 new HP m428 All-in-One printers (\$399 each) for new staff who may need to work remotely.

\$341.97 for 3 3-drawer file cabinets from Staples (\$113.99 each) to store program related documents as a result of serving more people

\$800.00 for 4 new phone headsets from Staples for intake specialists (\$200.00 each)

\$100.00 for 1 desk chair from Staples for intake specialist (\$100.00 each)

Supplies (office materials, program related purchases, program necessities to deliver services, etc.)

Define each supply requested, where it will be purchased from, how much it costs, and how the costs you are requesting expands your COVID-19-related programming.

\$630.96 broken down as follows:

\$75.96 for 4 boxes of face masks for program staff & additional members of the public to interact safely with another in-person

\$ 555.00 for 3 Plastic Protection Desk Shields for new program staff as PPE at the rate of \$185.00 each purchased from Sun Works Plastics

Occupancy (property rent, mortgage, utilities, telephone, internet, etc. assigned as program expenses)

Define each occupancy-related item, the supplier of the service, how much it costs, the % which is appropriately allocated to this grant, and how the costs you are requesting expands your COVID-19-related programming.

\$3315.95 broken down as follows:

\$96.00 for 2 additional phone lines added to our existing phone system through Pinellas County charged at the rate of \$12.00 per month per line for 4 months.

\$ 800.00 to add 4 additional parking spaces to our existing lease agreement with Pinellas County for the new project staff charged at the rate of \$50.00 per space per month for 4 months.

\$2419.95 Prorated property rent for 3 months at \$806.65 per month (prorated).

Local Travel (mileage, tolls, parking for regular local travel, rental/leasing cost of transportation)

Define each travel item, the person who will be incurring the cost (for staff travel), the supplier of the services (for rental/leasing), and how the costs you are requesting expands your COVID-19-related programming.

\$575.00 for mileage costs based on 1,000 miles @ \$0.57.5 per mile for program staff to travel to promote project.

Design, Printing, Marketing & Postage (for direct program related services only)

Define each item, the supplier of the services, the cost, and how the costs you are requesting expands your COVID-19-related programming.

\$5,387 broken down as follows:

\$1,500 for graphic design of expanded program logo & printed program collateral (i.e., flyers, letterhead template, door tags, business cards, etc.) by Lipton Design

\$3,287.00 for printing costs paid to Lipton Design

\$ 112.00 business cards for 4 program staff members @ \$28.00 per box of 500

\$ 94.00 for 1000 Business Envelopes with program name, logo, & contact info.

\$1,090 for 10,000 flyers (tenant centered)

\$ 225.00 for 1000 flyers (landlord-centered)

\$ 595 for 5,000 flyers (Program/Case for Support =centered)

\$ 225.00 for 2,000 Rack Cards for distribution & agencies that serve tenants

\$ 946.00 for 5,000 door hangers

\$600.00 for social media advertising & rate of \$200.00 per month for 3 months

Capital (buildings, vehicles, equipment \$5,000 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)

Define each item, the vendor who will supply the capital item, or construct the item, and provide a defense for how the purchase of this item costs less than the leasing of the item for the grant period. Also explain how this item is necessary for the expansion of your COVID-19-related programming.

\$0.00

Purchased Services (consultants, legal, accounting services, logistical partner costs, technology enhancements, computer software licensing/agreements)

Define each item, the vendor supplying the purchased services, the cost of the services per a specified period of time, and explain how this is necessary for the expansion of your COVID-19-related programming.

\$169,208.94 broken down as follows:

\$4,800 for cost of new website dedicated to project with online intake capability ready for launch by Oct. 15, 2020 by Hashtag Creative

\$3,600 for SEO & social media marketing dedicated specifically for project by Hashtag Creative paid at the rate of \$1,200 per month

\$2,560.00 computer/IT services, add Positron Computer Services \$128.00 per hour for 20 hours.

\$3,400.00 Accounting services from Jessica V. Shellard, CPA, LLC at the rate of \$85.00 per hour for 40.

\$7,950.00 – CLP will contract with Florida Supreme Court certified mediators to handle relaunched and expanded virtual mediations that will serve more people. CLP will pay mediators a flat rate of \$ 75.00 for an estimated total of 106 mediations = \$7,950.00.

\$53,000.00– CLP will contract with local attorneys to represent up to 106 household members at mediation if the landlord agrees to participate and/or in resolving an eviction dispute. CLP will pay \$100.00 per hour up to a maximum of \$500.00 per case x 106 households for a total of \$53,000.00

\$126.17 for DocuSign & Boost subscription purchased from TechSoup (prorated based on 4 months) for obtaining electronic signatures of program participants and of mediation agreements

\$88.77 for Zoom licenses (4 months) to host virtual mediations

\$90.00 for Adobe Pro (3 months) to work more efficiently with documents.

\$28,600 to 211 Tampa Bay Cares for the cost of employing 2 temporary Pinellas CARES Program reviewers who are dedicated to this project to ensure that we have the most expedited approval process for rental assistance. The cost of this service is \$1,100 per week per employee x 13 weeks = \$28,600.00.

\$15,600 paid to Dab Community Services, Inc. to conduct outreach to salons & barber shops in the Black community, to conduct weekly outreach events to this target population, and to assist the Program's Mediation Director in identifying and engaging multi-unit landlords in our Program. (See attached proposed MOU for deliverables).

\$ 49,394 paid to CDAT to oversee the coordination, recruitment, and deployment of a street outreach team tasked with making contact with potential tenants and encouraging them to participate in our Program. (See attached proposal for goals, deliverables, and a budget for expenditures.