

**GRANT AGREEMENT**

**BY AND BETWEEN**

**PINELLAS COMMUNITY FOUNDATION**

**AND**

**GULFCOAST LEGAL SERVICES, INC.**

**THIS GRANT AGREEMENT** (hereinafter “**Agreement**”), effective upon the last date executed below, by and between **PINELLAS COMMUNITY FOUNDATION**, a public charitable foundation established by Trust Agreement Dated January 1, 1969, as may have been amended from time to time, whose address is 17755 US Highway 19 North, Suite 150, Clearwater Florida 33764, (hereinafter, “**AGENCY**”) and **GULFCOAST LEGAL SERVICES, INC.**, whose address is 501 1st Ave N Ste 420 Saint Petersburg, FL 33701-3714 (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: **Gulfcoast Leagal Services, Inc.**

b) Grantee's Contact and Notice Information:

Primary Contact Name: **Tammy Greer, Executive Director**

Address: **501 1st Ave N Ste 420 Saint Petersburg, FL 33701-3714**

Phone Number: **727-821-0726**

Grantee's Data Universal Numbering System (DUNS) number: **151880432**

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 10, 2020 - December 30, 2020**

g) Amount of Funds Awarded: **\$47,262.00** (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: **10% of funding  
for expanded local services**

**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 **forty-five thousand two-hundred twelve dollars and no 00/100 cents (\$45,212.00)** for expanded local services with up to 10 % or \$4,110.00 allowed for indirect costs.
- b) **GRANTEE** shall also be allowed up to Two Thousand and Fifty dollars and 00/100 cents (\$2,050.00) for allowable cost reimbursement of expenses after 03/01/2020 which are consistent with the purposes of this Agreement, should appropriate documentation be provided by **GRANTEE**.
- c) **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 forty-five thousand two-hundred twelve dollars and no 00/100 cents ((45,212.00)) as an award of the Pinellas CARES Nonprofit Partnership Fund for the services described in Section 2 of this Agreement. Up to Four Thousand One Hundred and Ten dollars (\$4,110.00) equivalent to 10% 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 also be allowed up to Two Thousand Fifty dollars and 00/100 cents. (\$2,050.00) for allowable cost reimbursement of expenses after 03/01/2020 which are consistent with the purposes of this Agreement, should appropriate documentation be provided by **GRANTEE**.

c) **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.

d) 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 **AGENCY** 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.

e) 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

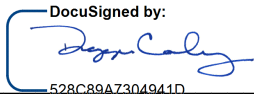
**GRANTEE** designates the following person(s) as the liaison for the **GRANTEE:**

Tammy Greer, Executive Director  
Gulfcoast Legal Services, Inc.  
501 1<sup>st</sup> Avenue North, Suite 420  
Saint Petersburg, FL 33701-3714  
727-821-0726

SIGNATURE PAGE FOLLOWS

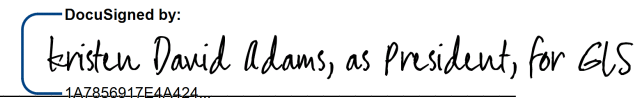
**IN WITNESS WHEREOF**, the parties hereto have caused this instrument to be executed on the day and year written below.

Pinellas Community Foundation

By:   
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Duggan Cooley  
CEO


Date: 9/28/2020

GRANTEE: Gulfcoast Legal Services, Inc.

By:   
1A7856917E4A424...  
Kristen Adams, President  
adams@law.stetson.edu

Date: 9/28/2020

GRANTEE: Gulfcoast Legal Services, Inc.

By:   
B8CCEFF03944D457...  
Tammy Greer, Executive Director  
tammyg@gulfcoastlegal.org

Date: 9/28/2020

## **Schedule of Appendices**

Appendix 1 – CARES Act Guidance and Requirements

Appendix 2 – Attestation

Appendix 3 – Minimum Monitoring Requirements

Appendix 4 – Application for Funding (including budget plan)



# Appendix 1 - CARES Act Guidance and Requirements

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

***Nonexclusive examples of eligible expenditures***

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

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

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

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

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

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

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

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

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

**Coronavirus Relief Fund  
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”).<sup>1</sup> Amounts paid from the Fund are subject to the restrictions outlined in the Guidance and set forth in section 601(d) of the Social Security Act, as added by section 5001 of the Coronavirus Aid, Relief, and Economic Security Act (“CARES Act”).

**Eligible Expenditures**

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Yes, expenses associated with contract tracing are eligible.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Questions Related to Administration of Fund Payments**

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

July 2, 2020

OIG-CA-20-021

**MEMORANDUM FOR      CORONAVIRUS RELIEF FUND RECIPIENTS****FROM:**                      Richard K. Delmar /s/  
Deputy Inspector General**SUBJECT:**                  Coronavirus Relief Fund Reporting and Record Retention  
Requirements

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

**Reporting Requirements and Timelines**

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

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

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

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

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

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

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

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

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

Quarterly Reporting

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

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

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

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

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

#### Reporting timeline

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

#### Record Retention Requirements

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

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

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

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

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

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

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

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

Thank you and we appreciate your assistance.

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

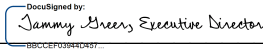
## Appendix 2 - Attestation

### ATTESTATION

I, Tammy Greer, Executive Director, am the Title: Executive Director of Name of Organization: Gulfcoast Legal Services, and I certify that:

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

By: Tammy Greer, Executive Director (Printed Name)

Signature: 

Title: Executive Director

Date: 9/28/2020



### **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)**

## GLS Eviction Mitigation Project 2020

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*Pinellas CARES Nonprofit Partnership Fund*

### ***Gulfcoast Legal Services Inc.***

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Mx. Chelsea Wait  
501 1st Ave N Ste 420  
Saint Petersburg, FL 33701-3714

tammyg@gulfcoastlegal.org  
O: 727-821-0726

### ***Mx. Chelsea Wait***

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501 1st Ave N Ste 420  
Saint Petersburg, FL 33701-3714

chelseaw@gulfcoastlegal.org  
O: 727-821-0726 x249

# Application Form

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## ***Introduction***

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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?

Yes

### **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\***

GLS Eviction Mitigation Project 2020

### **EIN\***

59-1882749

## 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.**

151880432

## Mission Statement\*

Gulfcoast Legal Services, Inc. (GLS) is a regional 501(c)3 non-profit organization providing free, comprehensive civil legal aid through counsel, advice, representation, advocacy, and education for vulnerable individuals and families in the Greater Tampa Bay area.

## Total Operating Expenditure\*

What are your total annual operating expenses?

\$3,364,478.00

## 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.**

\$597,262.00

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
- People experiencing homelessness
- 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).**

GLS serves only low-income households and those with the greatest economic need. Approximately 99% of our clients earn under 250% of the federal poverty level. While we will serve some seniors who earn more than 250% of the federal poverty level, usually they will be especially vulnerable in another way such as those with disabilities, veterans, grandparents raising grandchildren, those who are members of the LGBTQ community, and those who are at imminent and urgent risk of homelessness.

In the 2019 calendar year, GLS served almost 4000 people and approximately 50% of them were people of color. GLS relies on the feedback of clients and former clients to impact the creation and design of the organization and utilizes a client feedback survey to obtain information about the quality of services and opportunities for improvements. In addition, GLS seeks to mirror our client base by ensuring staff diversity. Currently, 46% of individuals on staff are a minority.

## 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.**

GLS has been assisting individuals with their civil legal needs since 1978. Our housing program has been in existence since 1979.

## 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.)

The impact of COVID-19 on our services has been immense. Staff are under great pressure to perform and are taking on greater numbers of cases to meet need. We were unable to use volunteers during the stay at home orders and are now adjusting to using volunteers remotely to assist with caseloads. GLS has seen an increase in requests for family law assistance (divorces, domestic violence), and many calls about the rules and regulations regarding evictions. The eviction moratorium is not yet over, but when it is, we expect to see increased cases in this area as well. Our financial stability unit is in overdrive, trying to keep up with cases regarding unemployment, benefits, scams, etc.

We closed our offices during the stay at home order, but now have limited staff operating out of the offices to be there for senior clients and those experiencing homelessness, who may not be able to utilize online applications or scan and email paperwork.

Our greatest concern is our ability to continue to meet COVID-19 related needs after December 2020, as we expect many in our community to have long-term issues that will last into 2021 or 2022.

In addition, we have had to cancel our fall fundraiser and will most likely have to cancel or postpone our winter/spring fundraiser for 2021.

## Fiscal Accountability

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### 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.**

2018 Gulfcoast Legal Services Inc Form 990-compressed.pdf

## **Board-Approved Budget\***

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

2020 budget - FINAL - BOD Approved.pdf

## ***Audited Financial Statements***

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### **Most Recent Audited Financial Statements\***

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

2019 gulfcoast legal services, inc. 9-30-19 audit.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.**

Gulfcoast Legal Services 9-30-19 Audit Eng Ltr.pdf

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

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### **Existing Contract**

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

## ***Reimbursement of COVID-19 Related Expenses***

---

Your organization may seek reimbursement for COVID-19 related expenditures between March 1, 2020 and the time of submittal of this application. **This is NOT a replacement for the loss of revenue from canceled fundraising events or a decrease in private/public support. These are costs already incurred and paid from reserves or rainy**



**day funds that were used to deliver services within this funding's focus areas, *specifically* in response to the COVID-19 pandemic. These are funds that were NOT budgeted for use in this fiscal year.**

### Attestation\*

I affirm that this funding was expended by my organization solely for program costs in relation to COVID-19, and is not being requested on a unit-of-service basis. None of these costs have been reimbursed by any other funding source.

Yes, I affirm the above is accurate and true.

### Amount of Reimbursement Requested\*

Please specify the total amount of reimbursement your organization is seeking.

\$2,050.00

### Documentation of Expenses\*

**Please use this template to describe the expenses for which you are seeking reimbursement.**

Upload records of expenses indicating the use of unbudgeted funds using some or all of the financial documents:

- Receipts documenting the purchase of unbudgeted items or service
- Credit Card Statements showing payment of items (with MOST account numbers REDACTED)
- Bank Statements showing payment of credit cards (with MOST account numbers REDACTED)
- Financial reports that were presented to a Board of Directors
- Board minutes that show authorization of withdrawal(s) from reserve funds
- Bank statements with redacted account numbers indicating usage of unbudgeted funds

**If you have selected more than one Priority Funding Area in the introductory section, please ensure to include information that separates the expenses.** If necessary, use the textbox below to indicate any clarifying information regarding uploaded documentation.

PPE Cover Letter and Receipts.pdf

### Number Served by Funding Area\*

Please *briefly* specify how many people were served by the programming for which you are seeking reimbursement. If you are applying for reimbursement in multiple Funding Areas, *be sure* to provide numbers for each one. Numbers do not need to be unduplicated.

#### Example

**Food: 1250 people**

**Behavioral Health: 250 people**

Legal Services: 825 (number of Pinellas residents assisted between March and August)

## 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.**

Although the enforcement of evictions has been temporarily halted due to COVID-19, landlords are still filing evictions and unlawful detainers. Renters who do not have stable work, whose hours have been limited, or those who have been laid off will face great challenges in paying rent and may face eviction notices, which impacts credit reports and stays on record for life.

By addressing legal issues related to housing, public benefits, unemployment, etc., GLS will assist clients to stabilize their income, address landlord/tenant issues, and ultimately avoid eviction and homelessness.

Grant funding will be used to coordinate pro bono attorneys in the community to address eviction case overflow, ensuring all cases can be reviewed by a certified attorney. In addition, direct services will be provided in response to the needs identified in the online application and will include advice, legal counseling, assistance with pro se forms, brief service, and/or full representation in court. The Project will assist with legal issues including, but not limited to, the following matters:

- benefit issues
- unemployment issues
- evictions
- foreclosures/mortgage payments
- utility/medical bills
- credit disputes
- collections/repossessions
- financial exploitation
- fraud/scams
- child support
- fees/fines/interest

Services will be provided remotely and physically in the two GLS offices in 33701 and 33714. At least 25 clients will receive direct legal services specifically through this funding. Five pro bono attorneys will also be attained.

In addition, approximately 100 GLS clients will receive fast-tracked funding for rental assistance to resolve their cases as per negotiated settlement agreements (some of which will be negotiated with other funding). GLS will subcontract \$500,000 to our nonprofit partner, the St. Petersburg Free Clinic, to provide this specific service. Clients will also be encouraged to take the financial readiness classes from Regions Bank.

### 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?

GLS relies on our partner agencies within the community to assist us in dispersing information. Through partners such as other nonprofit agencies (such as CASA), libraries, senior centers, and schools, GLS disperses print material such as rack cards, flyers, and paper applications. In recent months, we have increased our communication with local news agencies to expand our reach. We also have done radio spots, such as with WMNF, to reach different areas of our community.

Part of the funds from this grant will go to promoting our work and supporting the Grants Manager who will oversee an awareness campaign to ensure landlords and renters are aware of the program. The awareness campaign will include a large-scale mailing to landlords as well as radio spots for renters.

### **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.***

Cont of Operations Plan 8-4-2020.pdf  
COOP is attached.

### **Evidence of Insurance Coverage\***

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

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

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

Certificate- Gen, Crime, Umbrella, Cyber.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](#)

---

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.pdf](#)

## 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.pdf

## 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)***

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### **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.

LPO list.xlsx

### **Role in Programming\***

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

Now more than ever, GLS will rely on key partnerships to solicit prospective clients. Information about GLS services are offered at local domestic violence shelters, Goodwill locations, and senior centers. GLS staff often visits these locations to work with clients in-person. In addition, GLS has reached out to early learning providers, foster care agencies, and other organizations that serve children and families to make them aware of our legal aid services. These partnerships have been incredibly beneficial and successful, and have spread to new clients via word of mouth – the best outreach method among hard-to-reach populations.

Our main partner in this programming will be the St. Petersburg Free Clinic, which we will subcontract with to provide our clients with direct rental assistance in addition to legal services.

Our current and prospective funders will also serve as a source of referral, such as the City of Largo, United Way Suncoast, etc. In addition, we are in contact with 211 and supplying them with organization updates to communicate to those in need.

Please note that the courts are also an important partner in this work. Their ability to move through cases will have a large impact on our percentage of eviction actions resolved in the grant reporting measures. An eviction case can take as little as two weeks to work through if the courts are quick, or several months if the courts are moving slower and there are additional case factors.

## ***Eviction Mitigation through Legal Aid***

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This grant will require weekly reporting on the following measures:

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

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

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

Yes

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

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

25

### **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**.

5

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

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

20

### **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**.

7

### **October Projections - Percentage of Eviction Actions Resolved**

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

30

### **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**.

6

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

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

40

### 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**.

6

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

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

60

## Funder Involvement

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

Allegany Franciscan Ministries  
Foundation for a Healthy St. Petersburg  
Funding from a Pinellas County Municipality  
Juvenile Welfare Board of Pinellas County  
Pinellas Community Foundation  
Pinellas County Government  
Tampa Bay Resiliency Fund  
United Way Suncoast

## Other Funding Sources

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

Largo CDBG CARES funds: \$10,000  
Clearwater CDBG CARES funds: \$100,000  
United Way Suncoast COVID: \$33,000  
Manatee CDBG CARES funds: \$49,000  
Pinellas CDBG CARES: \$53,530  
Senior Connection Center CARES: \$64,635  
AAAPP CARES: \$59,523  
Senior Citizens Services COVID- \$8,000  
PCF Resiliency: \$7,970  
Manatee CARES PPE funding: \$5,000



### **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.**

Chelsea Wait, 09/03/2020

## File Attachment Summary

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### ***Applicant File Uploads***

- 2018 Gulfcoast Legal Services Inc Form 990-compressed.pdf
- 2020 budget - FINAL - BOD Approved.pdf
- 2019 gulfcoast legal services, inc. 9-30-19 audit.pdf
- Gulfcoast Legal Services 9-30-19 Audit Eng Ltr.pdf
- PPE Cover Letter and Receipts.pdf
- Cont of Operations Plan 8-4-2020.pdf
- Certificate- Gen, Crime, Umbrella, Cyber.pdf
- CARES-Partnership-Fund-Budget-Summary.pdf
- CARES-Partnership-Fund-Budget-Narrative.pdf
- LPO list.xlsx

NINE-MONTH PERIOD ENDED 9/30/18

Form **990**

**Return of Organization Exempt From Income Tax**  
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

OMB No. 1545-0047

**2018**

Department of the Treasury  
Internal Revenue Service

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

Open to Public Inspection

**A** For the 2018 calendar year, or tax year beginning **JAN 1, 2018** and ending **SEP 30, 2018**

<b>B</b> Check if applicable:  <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<b>C</b> Name of organization <b>Gulfcoast Legal Services, Inc.</b> Doing business as Number and street (or P.O. box if mail is not delivered to street address) Room/suite <b>501 First Ave N Ste 420</b> City or town, state or province, country, and ZIP or foreign postal code <b>St Petersburg, FL 33731</b>	<b>D</b> Employer identification number <b>**-***2749</b>
<b>E</b> Telephone number <b>727-821-0726</b>		<b>G</b> Gross receipts \$ <b>2,265,853.</b>
<b>F</b> Name and address of principal officer: <b>Tammy D. Greer</b> <b>same as C above</b>		<b>H(a)</b> Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <b>H(b)</b> Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions)
<b>I</b> Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) ( ) (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		<b>H(c)</b> Group exemption number ▶
<b>J</b> Website: ▶ <b>www.gulfcoastlegal.org</b>		<b>L</b> Year of formation: <b>1978</b> <b>M</b> State of legal domicile: <b>FL</b>
<b>K</b> Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶		

**Part I Summary**

<b>Activities &amp; Governance</b>	<b>1</b> Briefly describe the organization's mission or most significant activities: <b>To serve the legal needs of vulnerable individuals, families &amp; communities.</b> <b>2</b> Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets. <b>3</b> Number of voting members of the governing body (Part VI, line 1a) ..... <b>3</b> <b>11</b> <b>4</b> Number of independent voting members of the governing body (Part VI, line 1b) ..... <b>4</b> <b>11</b> <b>5</b> Total number of individuals employed in calendar year 2018 (Part V, line 2a) ..... <b>5</b> <b>0</b> <b>6</b> Total number of volunteers (estimate if necessary) ..... <b>6</b> <b>45</b> <b>7a</b> Total unrelated business revenue from Part VIII, column (C), line 12 ..... <b>7a</b> <b>0.</b> <b>7b</b> Net unrelated business taxable income from Form 990-T, line 38 ..... <b>7b</b> <b>9,000.</b>	
<b>Revenue</b>	<b>8</b> Contributions and grants (Part VIII, line 1h) ..... <b>2,113,950.</b> <b>Prior Year</b> <b>2,201,666.</b> <b>Current Year</b> <b>9</b> Program service revenue (Part VIII, line 2g) ..... <b>26,926.</b> <b>7,070.</b> <b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d) ..... <b>-2,417.</b> <b>170.</b> <b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) ..... <b>9,223.</b> <b>56,947.</b> <b>12</b> Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) ..... <b>2,147,682.</b> <b>2,265,853.</b>	
<b>Expenses</b>	<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1-3) ..... <b>90,934.</b> <b>84,176.</b> <b>14</b> Benefits paid to or for members (Part IX, column (A), line 4) ..... <b>0.</b> <b>0.</b> <b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) ..... <b>1,397,464.</b> <b>1,400,708.</b> <b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e) ..... <b>0.</b> <b>0.</b> <b>b</b> Total fundraising expenses (Part IX, column (D), line 25) ▶ <b>19,975.</b> <b>17</b> Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) ..... <b>592,722.</b> <b>525,151.</b> <b>18</b> Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) ..... <b>2,081,120.</b> <b>2,010,035.</b> <b>19</b> Revenue less expenses. Subtract line 18 from line 12 ..... <b>66,562.</b> <b>255,818.</b>	
<b>Net Assets or Fund Balances</b>	<b>20</b> Total assets (Part X, line 16) ..... <b>707,618.</b> <b>Beginning of Current Year</b> <b>1,105,091.</b> <b>End of Year</b> <b>21</b> Total liabilities (Part X, line 26) ..... <b>134,975.</b> <b>276,630.</b> <b>22</b> Net assets or fund balances. Subtract line 21 from line 20 ..... <b>572,643.</b> <b>828,461.</b>	

**Part II Signature Block**

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

<b>Sign Here</b>	Signature of officer <b>Tammy D. Greer, Executive Director</b> Type or print name and title	Date
<b>Paid Preparer Use Only</b>	Print/Type preparer's name <b>Cynthia J. Zygadlo</b>	Preparer's signat <i>Czygadło</i> Date <b>11/13/19</b>
	Firm's name ▶ <b>PDR CPAs + Advisors, Inc.</b> Firm's address ▶ <b>4023 Tampa Road, Suite 2000 Oldsmar, FL 34677</b>	Check if self-employed <input type="checkbox"/> PTIN <b>P00554679</b> Firm's EIN ▶ <b>** - *** 7531</b> Phone no. <b>727-785-4447</b>

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 [X]

1 Briefly describe the organization's mission: Gulfcoast Legal Services is a non profit organization serving the legal needs of vulnerable individuals, families and communities.

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 [X] No

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? [ ] Yes [X] No

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 \$ 364,956. including grants of \$ ) (Revenue \$ ) Legal Assistance for Human Trafficking & Human Rights: The Immigration & Human Rights unit provided assistance to 769 immigrant victims of crime with T and U visas as well as obtaining citizenship or documented status to assure their ability to live and work in the US. Advocates also referred clients to counseling, language centers, public benefits, and education programs. The unit also assisted 124 victims (domestic and immigrant) of human trafficking. These services are supported largely by grants from the US Department of Justice.

4b (Code: ) (Expenses \$ 615,182. including grants of \$ ) (Revenue \$ ) Legal Services for Families/Domestic Violence: The Family Law unit provided services to 533 clients and closed 384 cases of protective injunctions, personal safety, custody, divorce, child support, visitation, and paternity. Casework is holistic in nature as these clients may also receive legal assistance with housing matters, public income maintenance benefits for which they are eligible, and. This assistance gives survivors of violence the tools they need to become independent and self-sufficient and to create a new beginning for themselves and their children. These services are supported by funding from the US Department of Justice Office on Violence Against Women, Pinellas County, United Way Suncoast, the Florida Office of the Attorney General, and the Florida Coalition Against Domestic Violence.

4c (Code: ) (Expenses \$ 629,664. including grants of \$ 84,176. ) (Revenue \$ ) Financial Stability & Housing Legal Services: Financial stability and housing attorneys and support staff provided legal services to help residents obtain or maintain stable income and/or housing. Services included assistance with credit matters; tax controversies; fraud; scams; debt collections; landlord/tenant disputes; foreclosure modification or representation; addressing violations of the Fair Housing Act; etc. Housing staff assisted 695 clients to help them avoid homelessness. Housing services were supported primarily by funding from Pinellas and Manatee Counties and various local municipalities via their HUD Community Development Block Grant (CDBG) program. The Financial Stability team assisted 873 clients with financial matters and were supported by funding from the Florida Bar Foundation and the

4d Other program services (Describe in Schedule O.) (Expenses \$ 1,819. including grants of \$ ) (Revenue \$ 7,070.)

4e Total program service expenses 1,611,621.

**Part IV Checklist of Required Schedules**

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

Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question ID, Question Text, Yes, No. Rows include questions 22 through 38 regarding grants, compensation, tax-exempt bonds, excess benefits, and other IRS filings.

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 [ ]

Table with 3 columns: Question ID, Question Text, Yes, No. Rows include questions 1a, 1b, and 1c regarding Form 1096, Forms W-2G, and backup withholding rules.

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

		Yes	No
<b>2a</b>	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return		
	2a		0
<b>b</b>	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?		
	<b>Note.</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)		
<b>2b</b>			
<b>3a</b>	Did the organization have unrelated business gross income of \$1,000 or more during the year?	X	
<b>b</b>	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O	X	
<b>3b</b>			
<b>4a</b>	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		X
<b>b</b>	If "Yes," enter the name of the foreign country: See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
<b>5a</b>	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
<b>b</b>	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
<b>5b</b>			
<b>c</b>	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?		
<b>5c</b>			
<b>6a</b>	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		X
<b>b</b>	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
<b>6b</b>			
<b>7</b>	<b>Organizations that may receive deductible contributions under section 170(c).</b>		
<b>a</b>	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?		X
<b>7a</b>			
<b>b</b>	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
<b>7b</b>			
<b>c</b>	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
<b>7c</b>			
<b>d</b>	If "Yes," indicate the number of Forms 8282 filed during the year		
	7d		
<b>e</b>	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		
<b>7e</b>			
<b>f</b>	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		
<b>7f</b>			
<b>g</b>	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
<b>7g</b>			
<b>h</b>	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
<b>7h</b>			
<b>8</b>	<b>Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		
<b>8</b>			
<b>9</b>	<b>Sponsoring organizations maintaining donor advised funds.</b>		
<b>a</b>	Did the sponsoring organization make any taxable distributions under section 4966?		
<b>9a</b>			
<b>b</b>	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		
<b>9b</b>			
<b>10</b>	<b>Section 501(c)(7) organizations.</b> Enter:		
<b>a</b>	Initiation fees and capital contributions included on Part VIII, line 12	10a	
<b>b</b>	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b	
<b>11</b>	<b>Section 501(c)(12) organizations.</b> Enter:		
<b>a</b>	Gross income from members or shareholders	11a	
<b>b</b>	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b	
<b>12a</b>	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?	12a	
<b>b</b>	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b	
<b>13</b>	<b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b>		
<b>a</b>	Is the organization licensed to issue qualified health plans in more than one state?	13a	
	<b>Note.</b> See the instructions for additional information the organization must report on Schedule O.		
<b>b</b>	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b	
<b>c</b>	Enter the amount of reserves on hand	13c	
<b>14a</b>	Did the organization receive any payments for indoor tanning services during the tax year?		X
<b>b</b>	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	14b	
<b>15</b>	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year?	15	X
	If "Yes," see instructions and file Form 4720, Schedule N.		
<b>16</b>	Is the organization an educational institution subject to the section 4968 excise tax on net investment income?	16	X
	If "Yes," complete Form 4720, Schedule O.		

**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 in Schedule O. See instructions.

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

**Section A. Governing Body and Management**

		Yes	No
<b>1a</b>	Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.		
	<b>1a</b> 11		
<b>b</b>	Enter the number of voting members included in line 1a, above, who are independent		
	<b>1b</b> 11		
<b>2</b>	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		X
<b>3</b>	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person?		X
<b>4</b>	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
<b>5</b>	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
<b>6</b>	Did the organization have members or stockholders?		X
<b>7a</b>	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?		X
<b>b</b>	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		X
<b>8</b>	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
<b>a</b>	The governing body?	X	
<b>b</b>	Each committee with authority to act on behalf of the governing body?	X	
<b>9</b>	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O		X

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

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

**Section C. Disclosure**

- 17** List the states with which a copy of this Form 990 is required to be filed **FL**
- 18** Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.  
 Own website  Another's website  Upon request  Other (explain in Schedule O)
- 19** Describe in 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 **Richard Kennedy, Grants Accountant - 727-821-0726**  
**501 1st Avenue North, Suite 420, St. Petersburg, FL 33701**



**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.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

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 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) Shaina Bent President	1.00	X		X						
(2) Ama N. Appiah ESQ Vice President	1.00	X		X						
(3) Edward A. Eager CPA Treasurer	1.00	X		X						
(4) Professor Kristen David Adams Secretary	1.00	X		X						
(5) William H. Weller ESQ Board Member	1.00	X								
(6) Elise K Winters ESQ Board Member	1.00	X								
(7) Keith E. Bass Board Member	1.00	X								
(8) Pamela D. Cichon ESQ Board Member	1.00	X								
(9) Cynthia Batt ESQ Board Member	1.00	X								
(10) Margaret Knaust ESQ Board Member	1.00	X								
(11) Bradley Muhs ESQ Board Member	1.00	X								
(12) Tammy Greer Executive Director	40.00			X						

**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 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			
<b>1b Sub-total</b> .....										
<b>c Total from continuation sheets to Part VII, Section A</b> .....										
<b>d Total (add lines 1b and 1c)</b> .....										

**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

	Yes	No
<b>3</b> Did the organization list any <b>former</b> officer, director, or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual .....		X
<b>4</b> For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual .....		X
<b>5</b> Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person .....		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
NONE		

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

**Part VIII Statement of Revenue**

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

				(A)	(B)	(C)	(D)	
				Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512 - 514	
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	<b>1 a</b> Federated campaigns	<b>1a</b>						
	<b>b</b> Membership dues	<b>1b</b>						
	<b>c</b> Fundraising events	<b>1c</b>						
	<b>d</b> Related organizations	<b>1d</b>						
	<b>e</b> Government grants (contributions)	<b>1e</b>	2,135,499.					
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above	<b>1f</b>	66,167.					
	<b>g</b> Noncash contributions included in lines 1a-1f: \$							
	<b>h Total.</b> Add lines 1a-1f							2,201,666.
<b>Program Service Revenue</b>	<b>2 a</b> Attorney Fees	<b>Business Code</b>	541100	7,070.	7,070.			
	<b>b</b>							
	<b>c</b>							
	<b>d</b>							
	<b>e</b>							
	<b>f</b> All other program service revenue							
	<b>g Total.</b> Add lines 2a-2f				7,070.			
<b>Other Revenue</b>	<b>3</b> Investment income (including dividends, interest, and other similar amounts)			170.	170.			
	<b>4</b> Income from investment of tax-exempt bond proceeds							
	<b>5</b> Royalties							
	<b>6 a</b> Gross rents	(i) Real	(ii) Personal					
		<b>b</b> Less: rental expenses						
		<b>c</b> Rental income or (loss)						
		<b>d</b> Net rental income or (loss)						
	<b>7 a</b> Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other					
		<b>b</b> Less: cost or other basis and sales expenses						
		<b>c</b> Gain or (loss)						
		<b>d</b> Net gain or (loss)						
	<b>8 a</b> Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	<b>a</b>						
		<b>b</b> Less: direct expenses	<b>b</b>					
		<b>c</b> Net income or (loss) from fundraising events						
	<b>9 a</b> Gross income from gaming activities. See Part IV, line 19	<b>a</b>						
<b>b</b> Less: direct expenses		<b>b</b>						
<b>c</b> Net income or (loss) from gaming activities								
<b>10 a</b> Gross sales of inventory, less returns and allowances	<b>a</b>							
	<b>b</b> Less: cost of goods sold	<b>b</b>						
	<b>c</b> Net income or (loss) from sales of inventory							
Miscellaneous Revenue			<b>Business Code</b>					
<b>11 a</b> Other Income	<b>900099</b>			56,947.	56,947.			
	<b>b</b>							
	<b>c</b>							
	<b>d</b> All other revenue							
	<b>e Total.</b> Add lines 11a-11d				56,947.			
<b>12 Total revenue.</b> See instructions				2,265,853.	64,187.	0.	0.	

**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
<b>1</b> Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	84,176.	84,176.		
<b>2</b> Grants and other assistance to domestic individuals. See Part IV, line 22				
<b>3</b> Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
<b>4</b> Benefits paid to or for members				
<b>5</b> Compensation of current officers, directors, trustees, and key employees				
<b>6</b> Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
<b>7</b> Other salaries and wages	1,110,705.	919,231.	191,428.	46.
<b>8</b> Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
<b>9</b> Other employee benefits	204,265.	177,693.	26,572.	
<b>10</b> Payroll taxes	85,738.	70,887.	14,849.	2.
<b>11</b> Fees for services (non-employees):				
<b>a</b> Management				
<b>b</b> Legal	4,330.	4,317.	13.	
<b>c</b> Accounting	70,819.	3,552.	67,267.	
<b>d</b> Lobbying				
<b>e</b> Professional fundraising services. See Part IV, line 17				
<b>f</b> Investment management fees				
<b>g</b> Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)	10,373.	8,030.	2,343.	
<b>12</b> Advertising and promotion	27,298.	20,623.	563.	6,112.
<b>13</b> Office expenses	36,069.	23,897.	3,673.	8,499.
<b>14</b> Information technology				
<b>15</b> Royalties				
<b>16</b> Occupancy	257,048.	199,850.	55,440.	1,758.
<b>17</b> Travel	45,160.	36,808.	7,144.	1,208.
<b>18</b> Payments of travel or entertainment expenses for any federal, state, or local public officials				
<b>19</b> Conferences, conventions, and meetings				
<b>20</b> Interest				
<b>21</b> Payments to affiliates				
<b>22</b> Depreciation, depletion, and amortization	25,748.	21,247.	4,500.	1.
<b>23</b> Insurance	31,253.	29,849.	1,404.	
<b>24</b> Other expenses. Itemize expenses not covered above. (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
<b>a</b> Dues and Fees	9,475.	8,351.	968.	156.
<b>b</b> Miscellaneous	7,578.	3,110.	2,275.	2,193.
<b>c</b>				
<b>d</b>				
<b>e</b> All other expenses				
<b>25</b> Total functional expenses. Add lines 1 through 24e	2,010,035.	1,611,621.	378,439.	19,975.
<b>26</b> 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  if following SOP 98-2 (ASC 958-720)

**Part X Balance Sheet**

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

		(A) Beginning of year		(B) End of year
<b>Assets</b>	<b>1</b> Cash - non-interest-bearing .....	182,224.	<b>1</b>	247,640.
	<b>2</b> Savings and temporary cash investments .....	160,810.	<b>2</b>	449,705.
	<b>3</b> Pledges and grants receivable, net .....	269,425.	<b>3</b>	263,604.
	<b>4</b> Accounts receivable, net .....		<b>4</b>	
	<b>5</b> Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L .....		<b>5</b>	
	<b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instr). Complete Part II of Sch L .....		<b>6</b>	
	<b>7</b> Notes and loans receivable, net .....		<b>7</b>	
	<b>8</b> Inventories for sale or use .....		<b>8</b>	
	<b>9</b> Prepaid expenses and deferred charges .....	30,932.	<b>9</b>	73,609.
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D .....	<b>10a</b> 161,614.		
	<b>b</b> Less: accumulated depreciation .....	<b>10b</b> 92,526.	60,859.	<b>10c</b> 69,088.
	<b>11</b> Investments - publicly traded securities .....		<b>11</b>	
	<b>12</b> Investments - other securities. See Part IV, line 11 .....		<b>12</b>	
	<b>13</b> Investments - program-related. See Part IV, line 11 .....		<b>13</b>	
	<b>14</b> Intangible assets .....		<b>14</b>	
	<b>15</b> Other assets. See Part IV, line 11 .....	3,368.	<b>15</b>	1,445.
<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 34) .....	707,618.	<b>16</b>	1,105,091.	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses .....	113,403.	<b>17</b>	174,147.
	<b>18</b> Grants payable .....		<b>18</b>	
	<b>19</b> Deferred revenue .....	21,572.	<b>19</b>	102,483.
	<b>20</b> Tax-exempt bond liabilities .....		<b>20</b>	
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D .....		<b>21</b>	
	<b>22</b> Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L .....		<b>22</b>	
	<b>23</b> Secured mortgages and notes payable to unrelated third parties .....		<b>23</b>	
	<b>24</b> Unsecured notes and loans payable to unrelated third parties .....		<b>24</b>	
	<b>25</b> Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D .....		<b>25</b>	
	<b>26 Total liabilities.</b> Add lines 17 through 25 .....	134,975.	<b>26</b>	276,630.
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow SFAS 117 (ASC 958), check here</b> <input checked="" type="checkbox"/> <b>and complete lines 27 through 29, and lines 33 and 34.</b>			
	<b>27</b> Unrestricted net assets .....	542,378.	<b>27</b>	803,317.
	<b>28</b> Temporarily restricted net assets .....	30,265.	<b>28</b>	25,144.
	<b>29</b> Permanently restricted net assets .....		<b>29</b>	
	<b>Organizations that do not follow SFAS 117 (ASC 958), check here</b> <input type="checkbox"/> <b>and complete lines 30 through 34.</b>			
	<b>30</b> Capital stock or trust principal, or current funds .....		<b>30</b>	
	<b>31</b> Paid-in or capital surplus, or land, building, or equipment fund .....		<b>31</b>	
	<b>32</b> Retained earnings, endowment, accumulated income, or other funds .....		<b>32</b>	
<b>33</b> Total net assets or fund balances .....	572,643.	<b>33</b>	828,461.	
<b>34</b> Total liabilities and net assets/fund balances .....	707,618.	<b>34</b>	1,105,091.	

**Part XI Reconciliation of Net Assets**

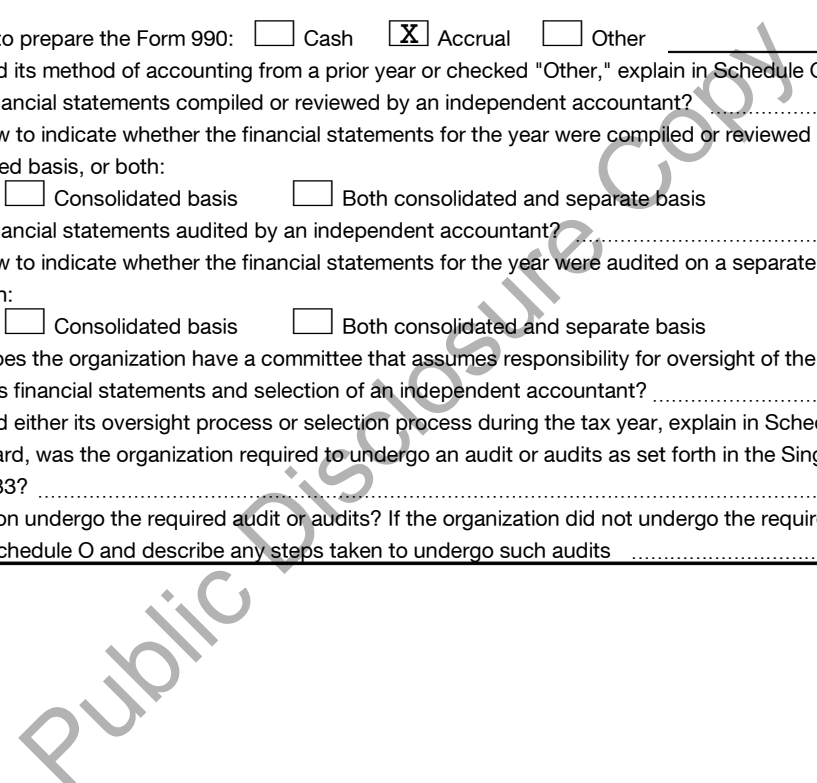
Check if Schedule O contains a response or note to any line in this Part XI

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12)	<b>1</b>	2,265,853.
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	2,010,035.
<b>3</b>	Revenue less expenses. Subtract line 2 from line 1	<b>3</b>	255,818.
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	<b>4</b>	572,643.
<b>5</b>	Net unrealized gains (losses) on investments	<b>5</b>	
<b>6</b>	Donated services and use of facilities	<b>6</b>	
<b>7</b>	Investment expenses	<b>7</b>	
<b>8</b>	Prior period adjustments	<b>8</b>	
<b>9</b>	Other changes in net assets or fund balances (explain in Schedule O)	<b>9</b>	0.
<b>10</b>	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	<b>10</b>	828,461.

**Part XII Financial Statements and Reporting**

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

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



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

Department of the Treasury  
Internal Revenue Service

**Public Charity Status and Public Support**

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

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

OMB No. 1545-0047

**2018**

Open to Public Inspection

Name of the organization <b>Gulfcoast Legal Services, Inc.</b>	Employer identification number <b>**-***2749</b>
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**Part I Reason for Public Charity Status** (All organizations must complete this part.) See instructions.

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

- 1  A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2  A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E (Form 990 or 990-EZ).)
- 3  A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4  A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state: \_\_\_\_\_
- 5  An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6  A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7  An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8  A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9  An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: \_\_\_\_\_
- 10  An organization that normally receives: (1) more than 33 1/3% 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 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (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		
<b>Total</b>						

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

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

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....	2,043,538.	2,148,353.	1,823,924.	2,113,950.	2,201,666.	10,331,431.
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....						
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge .....						
<b>4 Total.</b> Add lines 1 through 3 .....	2,043,538.	2,148,353.	1,823,924.	2,113,950.	2,201,666.	10,331,431.
<b>5</b> The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) .....						
<b>6 Public support.</b> Subtract line 5 from line 4.						10,331,431.

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
<b>7</b> Amounts from line 4 .....	2,043,538.	2,148,353.	1,823,924.	2,113,950.	2,201,666.	10,331,431.
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources .....	429.	531.	696.	222.	170.	2,048.
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on .....						
<b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) .....		8,031.	46,362.	9,223.	56,947.	120,563.
<b>11 Total support.</b> Add lines 7 through 10						10,454,042.
<b>12</b> Gross receipts from related activities, etc. (see instructions) .....					12	
<b>13 First five years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> .....						<input type="checkbox"/>

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

<b>14</b> Public support percentage for 2018 (line 6, column (f) divided by line 11, column (f)) .....	<b>14</b>	98.83 %
<b>15</b> Public support percentage from 2017 Schedule A, Part II, line 14 .....	<b>15</b>	99.37 %
<b>16a 33 1/3% support test - 2018.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization .....		<input checked="" type="checkbox"/>
<b>b 33 1/3% support test - 2017.</b> If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization .....		<input type="checkbox"/>
<b>17a 10% -facts-and-circumstances test - 2018.</b> If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and <b>stop here.</b> Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization .....		<input type="checkbox"/>
<b>b 10% -facts-and-circumstances test - 2017.</b> If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and <b>stop here.</b> Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization .....		<input type="checkbox"/>
<b>18 Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions .....		<input type="checkbox"/>



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

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

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....						
<b>2</b> Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose .....						
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513 .....						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge .....						
<b>6 Total.</b> Add lines 1 through 5 .....						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons .....						
<b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year .....						
<b>c</b> Add lines 7a and 7b .....						
<b>8 Public support.</b> (Subtract line 7c from line 6.)						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
<b>9</b> Amounts from line 6 .....						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources .....						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 .....						
<b>c</b> Add lines 10a and 10b .....						
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on .....						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) .....						
<b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.)						

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

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

<b>15</b> Public support percentage for 2018 (line 8, column (f), divided by line 13, column (f)) .....	<b>15</b>	%
<b>16</b> Public support percentage from 2017 Schedule A, Part III, line 15 .....	<b>16</b>	%

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

<b>17</b> Investment income percentage for 2018 (line 10c, column (f), divided by line 13, column (f)) .....	<b>17</b>	%
<b>18</b> Investment income percentage from 2017 Schedule A, Part III, line 17 .....	<b>18</b>	%

**19a 33 1/3% support tests - 2018.** 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 - 2017.** 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
<b>1</b> Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>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.</i>		
<b>2</b> Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
<b>3a</b> Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer (b) and (c) below.</i>		
<b>b</b> 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)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
<b>c</b> Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
<b>4a</b> Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked 12a or 12b in Part I, answer (b) and (c) below.</i>		
<b>b</b> Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>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.</i>		
<b>c</b> 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)? <i>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.</i>		
<b>5a</b> Did the organization add, substitute, or remove any supported organizations during the tax year? <i>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).</i>		
<b>b Type I or Type II only.</b> Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
<b>c Substitutions only.</b> Was the substitution the result of an event beyond the organization's control?		
<b>6</b> 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? <i>If "Yes," provide detail in Part VI.</i>		
<b>7</b> 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? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
<b>8</b> Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
<b>9a</b> 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))? <i>If "Yes," provide detail in Part VI.</i>		
<b>b</b> 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? <i>If "Yes," provide detail in Part VI.</i>		
<b>c</b> 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? <i>If "Yes," provide detail in Part VI.</i>		
<b>10a</b> 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)? <i>If "Yes," answer 10b below.</i>		
<b>b</b> Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

**Part IV Supporting Organizations** (continued)

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

**Section B. Type I Supporting Organizations**

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

**Section C. Type II Supporting Organizations**

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

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

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

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

<b>1</b> Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).		
<b>a</b> <input type="checkbox"/> The organization satisfied the Activities Test. Complete <b>line 2</b> below.		
<b>b</b> <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete <b>line 3</b> below.		
<b>c</b> <input type="checkbox"/> The organization supported a governmental entity. Describe in <b>Part VI</b> how you supported a government entity (see instructions).		
<b>2</b> Activities Test. Answer (a) and (b) below.		
<b>a</b> Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in <b>Part VI</b> 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.	Yes	No
<b>b</b> Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in <b>Part VI</b> the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.		
<b>3</b> Parent of Supported Organizations. Answer (a) and (b) below.		
<b>a</b> Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? Provide details in <b>Part VI</b> .		
<b>b</b> Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in <b>Part VI</b> the role played by the organization in this regard.		
<b>2a</b>		
<b>2b</b>		
<b>3a</b>		
<b>3b</b>		

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

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

<b>Section A - Adjusted Net Income</b>		(A) Prior Year	(B) Current Year (optional)
<b>1</b>	Net short-term capital gain	<b>1</b>	
<b>2</b>	Recoveries of prior-year distributions	<b>2</b>	
<b>3</b>	Other gross income (see instructions)	<b>3</b>	
<b>4</b>	Add lines 1 through 3	<b>4</b>	
<b>5</b>	Depreciation and depletion	<b>5</b>	
<b>6</b>	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	<b>6</b>	
<b>7</b>	Other expenses (see instructions)	<b>7</b>	
<b>8</b>	<b>Adjusted Net Income</b> (subtract lines 5, 6, and 7 from line 4)	<b>8</b>	

<b>Section B - Minimum Asset Amount</b>		(A) Prior Year	(B) Current Year (optional)
<b>1</b>	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
<b>a</b>	Average monthly value of securities	<b>1a</b>	
<b>b</b>	Average monthly cash balances	<b>1b</b>	
<b>c</b>	Fair market value of other non-exempt-use assets	<b>1c</b>	
<b>d</b>	<b>Total</b> (add lines 1a, 1b, and 1c)	<b>1d</b>	
<b>e</b>	<b>Discount</b> claimed for blockage or other factors (explain in detail in <b>Part VI</b> ):		
<b>2</b>	Acquisition indebtedness applicable to non-exempt-use assets	<b>2</b>	
<b>3</b>	Subtract line 2 from line 1d	<b>3</b>	
<b>4</b>	Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions)	<b>4</b>	
<b>5</b>	Net value of non-exempt-use assets (subtract line 4 from line 3)	<b>5</b>	
<b>6</b>	Multiply line 5 by .035	<b>6</b>	
<b>7</b>	Recoveries of prior-year distributions	<b>7</b>	
<b>8</b>	<b>Minimum Asset Amount</b> (add line 7 to line 6)	<b>8</b>	

<b>Section C - Distributable Amount</b>			Current Year
<b>1</b>	Adjusted net income for prior year (from Section A, line 8, Column A)	<b>1</b>	
<b>2</b>	Enter 85% of line 1	<b>2</b>	
<b>3</b>	Minimum asset amount for prior year (from Section B, line 8, Column A)	<b>3</b>	
<b>4</b>	Enter greater of line 2 or line 3	<b>4</b>	
<b>5</b>	Income tax imposed in prior year	<b>5</b>	
<b>6</b>	<b>Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	<b>6</b>	
<b>7</b>	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

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

Section D - Distributions	Current Year
<b>1</b> Amounts paid to supported organizations to accomplish exempt purposes	
<b>2</b> Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
<b>3</b> Administrative expenses paid to accomplish exempt purposes of supported organizations	
<b>4</b> Amounts paid to acquire exempt-use assets	
<b>5</b> Qualified set-aside amounts (prior IRS approval required)	
<b>6</b> Other distributions (describe in <b>Part VI</b> ). See instructions.	
<b>7 Total annual distributions.</b> Add lines 1 through 6.	
<b>8</b> Distributions to attentive supported organizations to which the organization is responsive (provide details in <b>Part VI</b> ). See instructions.	
<b>9</b> Distributable amount for 2018 from Section C, line 6	
<b>10</b> Line 8 amount divided by line 9 amount	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2018	(iii) Distributable Amount for 2018
<b>1</b> Distributable amount for 2018 from Section C, line 6			
<b>2</b> Underdistributions, if any, for years prior to 2018 (reasonable cause required- explain in <b>Part VI</b> ). See instructions.			
<b>3</b> Excess distributions carryover, if any, to 2018			
<b>a</b> From 2013			
<b>b</b> From 2014			
<b>c</b> From 2015			
<b>d</b> From 2016			
<b>e</b> From 2017			
<b>f Total</b> of lines 3a through e			
<b>g</b> Applied to underdistributions of prior years			
<b>h</b> Applied to 2018 distributable amount			
<b>i</b> Carryover from 2013 not applied (see instructions)			
<b>j</b> Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
<b>4</b> Distributions for 2018 from Section D, line 7: \$			
<b>a</b> Applied to underdistributions of prior years			
<b>b</b> Applied to 2018 distributable amount			
<b>c</b> Remainder. Subtract lines 4a and 4b from 4.			
<b>5</b> Remaining underdistributions for years prior to 2018, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in <b>Part VI</b> . See instructions.			
<b>6</b> Remaining underdistributions for 2018. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in <b>Part VI</b> . See instructions.			
<b>7 Excess distributions carryover to 2019.</b> Add lines 3j and 4c.			
<b>8</b> Breakdown of line 7:			
<b>a</b> Excess from 2014			
<b>b</b> Excess from 2015			
<b>c</b> Excess from 2016			
<b>d</b> Excess from 2017			
<b>e</b> Excess from 2018			

**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.)

**Part II, Short Year Explanation:**

This fiscal period represents a shortened period, as the Organization is transitioning from a December 31 year-end to a September 30 fiscal year-end.

Public Disclosure Copy

**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](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2018**

Name of the organization

Gulfcoast Legal Services, Inc.

Employer identification number

\*\* - \*\*\*2749

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 33 1/3% 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 (entering "N/A" in column (b) instead of the contributor name and address), 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

Employer identification number

Gulfcoast Legal Services, Inc.

\*\*-\*\*\*2749

**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		\$ 732,450.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2		\$ 304,289.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3		\$ 276,204.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4		\$ 77,526.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5		\$ 107,009.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
6		\$ 84,031.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)



Name of organization  <b>Gulfcoast Legal Services, Inc.</b>	Employer identification number  <b>** - ***2749</b>
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**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	<hr/> <hr/> <hr/>	\$ 67,343.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
8	<hr/> <hr/> <hr/>	\$ 119,601.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<hr/> <hr/> <hr/>	<hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<hr/> <hr/> <hr/>	<hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<hr/> <hr/> <hr/>	<hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<hr/> <hr/> <hr/>	<hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<hr/> <hr/> <hr/>	<hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Public Disclosure Copy

Name of organization  <b>Gulfcoast Legal Services, Inc.</b>	Employer identification number  <b>** - ***2749</b>
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**Part II Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

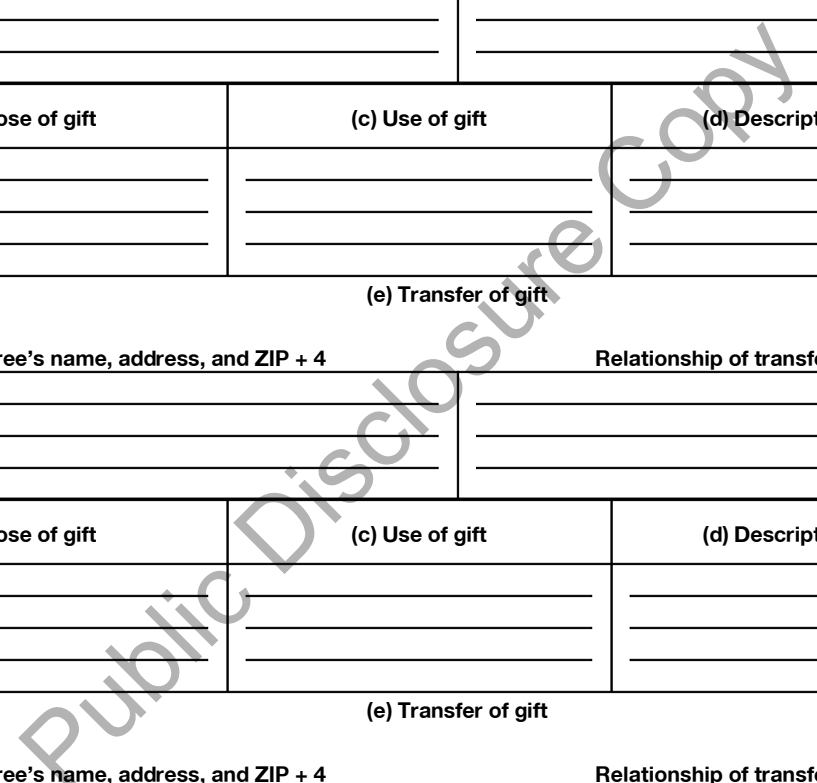
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$ _____	_____
		\$ _____	_____
		\$ _____	_____
		\$ _____	_____
		\$ _____	_____
		\$ _____	_____
		\$ _____	_____

Public Disclosure Copy

Name of organization  <b>Gulfcoast Legal Services, Inc.</b>	Employer identification number  <b>** - *** 2749</b>
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**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 info. once.) ▶ \$ \_\_\_\_\_  
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
<b>(e) Transfer of gift</b>			
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
<b>(e) Transfer of gift</b>			
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
<b>(e) Transfer of gift</b>			
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
<b>(e) Transfer of gift</b>			
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](http://www.irs.gov/Form990) for instructions and the latest information.**

OMB No. 1545-0047

**2018**

**Open to Public Inspection**

Name of the organization

Gulfcoast Legal Services, Inc.

Employer identification number

\*\*-\*\*\*2749

**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.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year .....		
2 Aggregate value of contributions to (during year) .....		
3 Aggregate value of grants from (during year) .....		
4 Aggregate value at end of year .....		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? .....		<input type="checkbox"/> Yes <input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? .....		<input type="checkbox"/> Yes <input type="checkbox"/> No

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

1 Purpose(s) of conservation easements held by the organization (check all that apply).

Preservation of land for public use (e.g., recreation or education)       Preservation of a historically important land area

Protection of natural habitat       Preservation of a certified historic structure

Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
a Total number of conservation easements .....	2a
b Total acreage restricted by conservation easements .....	2b
c Number of conservation easements on a certified historic structure included in (a) .....	2c
d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register .....	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ \_\_\_\_\_

4 Number of states where property subject to conservation easement is located ▶ \_\_\_\_\_

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? .....

Yes  No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ \_\_\_\_\_

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ \$ \_\_\_\_\_

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? .....

Yes  No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

**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.

1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included on Form 990, Part VIII, line 1 .....

▶ \$ \_\_\_\_\_

(ii) Assets included in Form 990, Part X .....

▶ \$ \_\_\_\_\_

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items:

a Revenue included on Form 990, Part VIII, line 1 .....

▶ \$ \_\_\_\_\_

b Assets included in Form 990, Part X .....

▶ \$ \_\_\_\_\_

**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 are a 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 programs
  - 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 |
|---------------------------------|--------|
| c Beginning balance             | 1c     |
| d Additions during the year     | 1d     |
| e Distributions during the year | 1e     |
| f Ending balance                | 1f     |
- 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 Temporarily restricted 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:

- (i) unrelated organizations
- (ii) related organizations

	Yes	No
3a(i)		
3a(ii)		
3b		

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

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

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

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements		74,071.	57,525.	16,546.
d Equipment		87,543.	35,001.	52,542.
e Other				
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				<b>69,088.</b>

**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)		
<b>Total.</b> (Col. (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)		
<b>Total.</b> (Col. (b) must equal Form 990, Part X, col. (B) line 13.) ▶		

**Part IX Other Assets.**

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

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

**Part X Other Liabilities.**

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

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

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII

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

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

<b>1</b>	Total revenue, gains, and other support per audited financial statements		<b>1</b>	2,438,824.
<b>2</b>	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
<b>a</b>	Net unrealized gains (losses) on investments	<b>2a</b>		
<b>b</b>	Donated services and use of facilities	<b>2b</b>	172,971.	
<b>c</b>	Recoveries of prior year grants	<b>2c</b>		
<b>d</b>	Other (Describe in Part XIII.)	<b>2d</b>		
<b>e</b>	Add lines <b>2a</b> through <b>2d</b>		<b>2e</b>	172,971.
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b>		<b>3</b>	2,265,853.
<b>4</b>	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b	<b>4a</b>		
<b>b</b>	Other (Describe in Part XIII.)	<b>4b</b>		
<b>c</b>	Add lines <b>4a</b> and <b>4b</b>		<b>4c</b>	0.
<b>5</b>	Total revenue. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 12.)		<b>5</b>	2,265,853.

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

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

<b>1</b>	Total expenses and losses per audited financial statements		<b>1</b>	2,183,006.
<b>2</b>	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
<b>a</b>	Donated services and use of facilities	<b>2a</b>	172,971.	
<b>b</b>	Prior year adjustments	<b>2b</b>		
<b>c</b>	Other losses	<b>2c</b>		
<b>d</b>	Other (Describe in Part XIII.)	<b>2d</b>		
<b>e</b>	Add lines <b>2a</b> through <b>2d</b>		<b>2e</b>	172,971.
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b>		<b>3</b>	2,010,035.
<b>4</b>	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b	<b>4a</b>		
<b>b</b>	Other (Describe in Part XIII.)	<b>4b</b>		
<b>c</b>	Add lines <b>4a</b> and <b>4b</b>		<b>4c</b>	0.
<b>5</b>	Total expenses. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 18.)		<b>5</b>	2,010,035.

**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.

**Part X, Line 2:**

The Organization accounts for the effect of any uncertain tax positions based on a "more likely than not" threshold to the recognition of the tax positions being sustained based on the technical merits of the position under scrutiny by the applicable taxing authority. If a tax position or positions are deemed to result in uncertainties of those positions, the unrecognized tax benefit is estimated based on a "cumulative probability assessment" that aggregates the estimated tax liability for all uncertain tax positions. The Organization has identified its tax status as a tax-exempt entity as its only significant tax position; however, the Organization has determined that such tax position does not result in an uncertainty requiring recognition. The Organization is not currently under

**Part XIII** Supplemental Information *(continued)*

examination by any taxing jurisdiction. The organization's federal returns are generally open for examination for three years following the date filed.

Public Disclosure Copy



**SCHEDULE I  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Grants and Other Assistance to Organizations,  
Governments, and Individuals in the United States**  
Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.  
▶ **Attach to Form 990.**  
▶ **Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.**

OMB No. 1545-0047

**2018**

**Open to Public  
Inspection**

Name of the organization **Gulfcoast Legal Services, Inc.** Employer identification number **\*\* - \*\*\* 2749**

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

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

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

<b>1 (a)</b> Name and address of organization or government	<b>(b)</b> EIN	<b>(c)</b> IRC section (if applicable)	<b>(d)</b> Amount of cash grant	<b>(e)</b> Amount of non-cash assistance	<b>(f)</b> Method of valuation (book, FMV, appraisal, other)	<b>(g)</b> Description of noncash assistance	<b>(h)</b> Purpose of grant or assistance
The Community Law Program 501 1st Ave N, Room 519 St. Petersburg, FL 33701	** - *** 0727	501(C)(3)	39,026.	0.			To provide free legal assistance to low income individuals
Bay Area Legal Services 1302 N. 19th Street, Suite 400 Tampa, FL 33605	** - *** 1886	501(C)(3)	45,150.	0.			To provide free legal assistance to low income individuals

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

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

Schedule I (Form 990) (2018)

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

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance

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

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

▶ Attach to Form 990 or 990-EZ.

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

OMB No. 1545-0047

**2018**Open to Public  
Inspection

Name of the organization

Gulfcoast Legal Services, Inc.

Employer identification number

\*\*-\*\*\*2749

Form 990, Part III, Line 4c, Program Service Accomplishments:

IRS Low Income Taxpayer Clinic program.

Form 990, Part VI, Section B, line 11b:

Draft return was reviewed in its entirety by the Executive Director and the Finance and Audit Committee of the Board of Directors and then sent to all Board members for review and approval.

Form 990, Part VI, Section B, Line 12c:

As per the employee handbook and the Union collective bargaining agreement, employees and officers agree to disclose any potential conflicts of interest prior to engaging in any new activity. The policy is monitored on an ongoing basis, and any potential conflicts are examined for compliance by the Executive Director.

Form 990, Part VI, Section B, Line 15:

The Board of Directors determines the Executive Director's salary, based upon comparatives for similar positions. The Board assesses the performance of the Executive Director, at least annually, against key criteria, including but not limited to accomplishment of established annual goals as well as programmatic and fiscal outcomes. Other officers' and key staff members' compensation is determined using comparability data for like positions in the region.

Form 990, Part VI, Section C, Line 18:

A public inspection copy is available upon request from the Organization

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

Schedule O (Form 990 or 990-EZ) (2018)

Name of the organization <b>Gulfcoast Legal Services, Inc.</b>	Employer identification number <b>** - ***2749</b>
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and is published on the public GuideStar website.

Form 990, Part VI, Section C, Line 19:

The Organization's governing documents, conflict of interest policy, and financial statements are maintained on the Organization's internal shared server and are accessible in both print and electronic formats to all staff and Board members. All documents are available upon request to the public. Financial statements are provided to all funders each year upon completion of the annual audit.

Public Disclosure Copy

Notice 2018-100

Form 990-T

Exempt Organization Business Income Tax Return (and proxy tax under section 6033(e))

OMB No. 1545-0687

2018

For calendar year 2018 or other tax year beginning JAN 1, 2018, and ending SEP 30, 2018

Go to www.irs.gov/Form990T for instructions and the latest information. Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

Department of the Treasury Internal Revenue Service

Open to Public Inspection for 501(c)(3) Organizations Only

Form header section including: A Check box if address changed, B Exempt under section 501(c)(3), C Book value of all assets at end of year, D Employer identification number, E Unrelated business activity code, F Group exemption number, G Check organization type.

Section H: Enter the number of the organization's unrelated trades or businesses. 1. Describe the only (or first) unrelated trade or business here: See Statement 1.

Section I: During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? No.

Section J: The books are in care of Richard Kennedy, Grants Accountant Telephone number 727-821-0726.

Table with 4 columns: Description, (A) Income, (B) Expenses, (C) Net. Rows include: 1a Gross receipts or sales, 2 Cost of goods sold, 3 Gross profit, 4a Capital gain net income, 5 Income (loss) from a partnership, 6 Rent income, 7 Unrelated debt-financed income, 8 Interest, annuities, royalties, and rents, 9 Investment income, 10 Exploited exempt activity income, 11 Advertising income, 12 Other income, 13 Total.

Part II Deductions Not Taken Elsewhere (See instructions for limitations on deductions.) (Except for contributions, deductions must be directly connected with the unrelated business income.)

Table with 4 columns: Description, (A) Income, (B) Expenses, (C) Net. Rows include: 14 Compensation of officers, directors, and trustees, 15 Salaries and wages, 16 Repairs and maintenance, 17 Bad debts, 18 Interest, 19 Taxes and licenses, 20 Charitable contributions, 21 Depreciation, 22 Less depreciation claimed, 23 Depletion, 24 Contributions to deferred compensation plans, 25 Employee benefit programs, 26 Excess exempt expenses, 27 Excess readership costs, 28 Other deductions, 29 Total deductions, 30 Unrelated business taxable income before net operating loss deduction, 31 Deduction for net operating loss, 32 Unrelated business taxable income.

<b>Part III Total Unrelated Business Taxable Income</b>	
33	Total of unrelated business taxable income computed from all unrelated trades or businesses (see instructions) ..... 0.
34	Amounts paid for disallowed fringes ..... 10,000.
35	Deduction for net operating loss arising in tax years beginning before January 1, 2018 (see instructions) .....
36	Total of unrelated business taxable income before specific deduction. Subtract line 35 from the sum of lines 33 and 34 ..... 10,000.
37	Specific deduction (Generally \$1,000, but see line 37 instructions for exceptions) ..... 1,000.
38	<b>Unrelated business taxable income.</b> Subtract line 37 from line 36. If line 37 is greater than line 36, enter the smaller of zero or line 36 ..... 9,000.

<b>Part IV Tax Computation</b>	
39	<b>Organizations Taxable as Corporations.</b> Multiply line 38 by 21% (0.21) ..... 1,890.
40	<b>Trusts Taxable at Trust Rates.</b> See instructions for tax computation. Income tax on the amount on line 38 from: <input type="checkbox"/> Tax rate schedule or <input type="checkbox"/> Schedule D (Form 1041) .....
41	<b>Proxy tax.</b> See instructions .....
42	Alternative minimum tax (trusts only) .....
43	<b>Tax on Noncompliant Facility Income.</b> See instructions .....
44	<b>Total.</b> Add lines 41, 42, and 43 to line 39 or 40, whichever applies ..... 1,890.

<b>Part V Tax and Payments</b>	
45a	Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116) ..... 45a
b	Other credits (see instructions) ..... 45b
c	General business credit. Attach Form 3800 ..... 45c
d	Credit for prior year minimum tax (attach Form 8801 or 8827) ..... 45d
e	<b>Total credits.</b> Add lines 45a through 45d ..... 45e
46	Subtract line 45e from line 44 ..... 1,890.
47	Other taxes. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611 <input type="checkbox"/> Form 8697 <input type="checkbox"/> Form 8866 <input type="checkbox"/> Other (attach schedule) ..... 47
48	<b>Total tax.</b> Add lines 46 and 47 (see instructions) ..... 1,890.
49	2018 net 965 tax liability paid from Form 965-A or Form 965-B, Part II, column (k), line 2 ..... 0.
50a	Payments: A 2017 overpayment credited to 2018 ..... 50a
b	2018 estimated tax payments ..... 50b
c	Tax deposited with Form 8868 ..... 50c
d	Foreign organizations: Tax paid or withheld at source (see instructions) ..... 50d
e	Backup withholding (see instructions) ..... 50e
f	Credit for small employer health insurance premiums (attach Form 8941) ..... 50f
g	Other credits, adjustments, and payments: <input type="checkbox"/> Form 2439 <input type="checkbox"/> Form 4136 <input type="checkbox"/> Other ..... Total ▶ 50g
51	<b>Total payments.</b> Add lines 50a through 50g ..... 51
52	Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/> ..... 52
53	<b>Tax due.</b> If line 51 is less than the total of lines 48, 49, and 52, enter amount owed ..... 1,890.
54	<b>Overpayment.</b> If line 51 is larger than the total of lines 48, 49, and 52, enter amount overpaid ..... 54
55	Enter the amount of line 54 you want: <b>Credited to 2019 estimated tax</b> ▶ <b>Refunded</b> ▶ ..... 55

<b>Part VI Statements Regarding Certain Activities and Other Information</b> (see instructions)		
56	At any time during the 2018 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If "Yes," the organization may have to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts. If "Yes," enter the name of the foreign country here ▶	Yes No <input type="checkbox"/> <input checked="" type="checkbox"/>
57	During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? ..... If "Yes," see instructions for other forms the organization may have to file.	<input type="checkbox"/> <input checked="" type="checkbox"/>
58	Enter the amount of tax-exempt interest received or accrued during the tax year ▶ \$	

**Sign Here**

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

Signature of officer: \_\_\_\_\_ Date: \_\_\_\_\_ Executive Director: \_\_\_\_\_ Title: \_\_\_\_\_

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

**Paid Preparer Use Only**

Print/Type preparer's name: Cynthia J. Zygadlo  
Preparer's signature: *Czygadło*  
Date: 08/13/19  
Check  if self-employed  
PTIN: P00554679  
Firm's name: PDR CPAs + Advisors, Inc.  
Firm's EIN: \*\* - \*\*\*7531  
Firm's address: 4023 Tampa Road, Suite 2000  
Phone no.: 727-785-4447  
Firm's address: Oldsmar, FL 34677

Gulfcoast Legal Services, Inc.

\*\* - \*\*\*2749

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Form 990-T	Description of Organization's Primary Unrelated Business Activity	Statement	1
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Disallowed Transportation Fringe Benefits

To Form 990-T, Page 1

Public Disclosure Copy

Form **2220**

**Underpayment of Estimated Tax by Corporations**

OMB No. 1545-0123

Department of the Treasury  
Internal Revenue Service

▶ Attach to the corporation's tax return. **Form 990-T**

▶ Go to [www.irs.gov/Form2220](http://www.irs.gov/Form2220) for instructions and the latest information.

**2018**

Name **Gulfcoast Legal Services, Inc.** Employer identification number **\*\*-\*\*\*2749**

**Note:** Generally, the corporation is not required to file Form 2220 (see Part II below for exceptions) because the IRS will figure any penalty owed and bill the corporation. However, the corporation may still use Form 2220 to figure the penalty. If so, enter the amount from page 2, line 38, on the estimated tax penalty line of the corporation's income tax return, but **do not** attach Form 2220.

**Part I Required Annual Payment**

1	Total tax (see instructions)	1	1,890.
2a	Personal holding company tax (Schedule PH (Form 1120), line 26) included on line 1	2a	
2b	Look-back interest included on line 1 under section 460(b)(2) for completed long-term contracts or section 167(g) for depreciation under the income forecast method	2b	
2c	Credit for federal tax paid on fuels (see instructions)	2c	
2d	<b>Total.</b> Add lines 2a through 2c	2d	
3	Subtract line 2d from line 1. If the result is less than \$500, <b>do not</b> complete or file this form. The corporation does not owe the penalty	3	1,890.
4	Enter the tax shown on the corporation's 2017 income tax return. See instructions. <b>Caution: If the tax is zero or the tax year was for less than 12 months, skip this line and enter the amount from line 3 on line 5</b>	4	
5	<b>Required annual payment.</b> Enter the <b>smaller</b> of line 3 or line 4. If the corporation is required to skip line 4, enter the amount from line 3	5	1,890.

**Part II Reasons for Filing** - Check the boxes below that apply. If any boxes are checked, the corporation **must** file Form 2220 even if it does not owe a penalty. See instructions.

- 6  The corporation is using the adjusted seasonal installment method.
- 7  The corporation is using the annualized income installment method.
- 8  The corporation is a "large corporation" figuring its first required installment based on the prior year's tax.

**Part III Figuring the Underpayment**

	(a)	(b)	(c)	(d)
9 <b>Installment due dates.</b> Enter in columns (a) through (d) the 15th day of the 4th (Form 990-PF filers: Use 5th month), 6th, 9th, and 12th months of the corporation's tax year	04/15/18	06/15/18	09/15/18	
10 <b>Required installments.</b> If the box on line 6 and/or line 7 above is checked, enter the amounts from Sch A, line 38. If the box on line 8 (but not 6 or 7) is checked, see instructions for the amounts to enter. If none of these boxes are checked, enter 25% (0.25) of line 5 above in each column	630.	630.	630.	
11 <b>Estimated tax paid or credited for each period.</b> For column (a) only, enter the amount from line 11 on line 15. See instructions				
<b>Complete lines 12 through 18 of one column before going to the next column.</b>				
12 Enter amount, if any, from line 18 of the preceding column				
13 Add lines 11 and 12				
14 Add amounts on lines 16 and 17 of the preceding column		630.	1,260.	
15 Subtract line 14 from line 13. If zero or less, enter -0-	0.	0.	0.	
16 If the amount on line 15 is zero, subtract line 13 from line 14. Otherwise, enter -0-		630.	1,260.	
17 <b>Underpayment.</b> If line 15 is less than or equal to line 10, subtract line 15 from line 10. Then go to line 12 of the next column. Otherwise, go to line 18	630.	630.	630.	
18 <b>Overpayment.</b> If line 10 is less than line 15, subtract line 10 from line 15. Then go to line 12 of the next column				

**Go to Part IV on page 2 to figure the penalty. Do not go to Part IV if there are no entries on line 17 - no penalty is owed.**

LHA For Paperwork Reduction Act Notice, see separate instructions.

Form 2220 (2018)



**Part IV Figuring the Penalty**

	(a)	(b)	(c)	(d)
<b>19</b> Enter the date of payment or the 15th day of the 4th month after the close of the tax year, whichever is earlier. <b>(C corporations with tax years ending June 30 and S corporations:</b> Use 3rd month instead of 4th month. <b>Form 990-PF and Form 990-T filers:</b> Use 5th month instead of 4th month.) See instructions .....	<b>19</b>			
<b>20</b> Number of days from due date of installment on line 9 to the date shown on line 19 .....	<b>20</b>			
<b>21</b> Number of days on line 20 after 4/15/2018 and before 7/1/2018 .....	<b>21</b>			
<b>22</b> Underpayment on line 17 x $\frac{\text{Number of days on line 21} \times 5\% (0.05)}{365}$ ...	<b>22</b> \$	\$	\$	\$
<b>23</b> Number of days on line 20 after 06/30/2018 and before 10/1/2018 .....	<b>23</b>			
<b>24</b> Underpayment on line 17 x $\frac{\text{Number of days on line 23} \times 5\% (0.05)}{365}$ ...	<b>24</b> \$	\$	\$	\$
<b>25</b> Number of days on line 20 after 9/30/2018 and before 1/1/2019 .....	<b>25</b>			
<b>26</b> Underpayment on line 17 x $\frac{\text{Number of days on line 25} \times 5\% (0.05)}{365}$ ...	<b>26</b> \$	\$	\$	\$
<b>27</b> Number of days on line 20 after 12/31/2018 and before 4/1/2019 .....	<b>27</b>	See Attached Worksheet		
<b>28</b> Underpayment on line 17 x $\frac{\text{Number of days on line 27} \times 6\% (0.06)}{365}$ ...	<b>28</b> \$	\$	\$	\$
<b>29</b> Number of days on line 20 after 3/31/2019 and before 7/1/2019 .....	<b>29</b>			
<b>30</b> Underpayment on line 17 x $\frac{\text{Number of days on line 29} \times \%}{365}$ .....	<b>30</b> \$	\$	\$	\$
<b>31</b> Number of days on line 20 after 6/30/2019 and before 10/1/2019 .....	<b>31</b>			
<b>32</b> Underpayment on line 17 x $\frac{\text{Number of days on line 31} \times \%}{365}$ .....	<b>32</b> \$	\$	\$	\$
<b>33</b> Number of days on line 20 after 9/30/2019 and before 1/1/2020 .....	<b>33</b>			
<b>34</b> Underpayment on line 17 x $\frac{\text{Number of days on line 33} \times \%}{365}$ .....	<b>34</b> \$	\$	\$	\$
<b>35</b> Number of days on line 20 after 12/31/2019 and before 3/16/2020 .....	<b>35</b>			
<b>36</b> Underpayment on line 17 x $\frac{\text{Number of days on line 35} \times \%}{366}$ .....	<b>36</b> \$	\$	\$	\$
<b>37</b> Add lines 22, 24, 26, 28, 30, 32, 34, and 36 .....	<b>37</b> \$	\$	\$	\$
<b>38 Penalty.</b> Add columns (a) through (d) of line 37. Enter the total here and on Form 1120, line 34; or the comparable line for other income tax returns .....	<b>38</b>			\$ 63.

\* Use the penalty interest rate for each calendar quarter, which the IRS will determine during the first month in the preceding quarter. These rates are published quarterly in an IRS News Release and in a revenue ruling in the Internal Revenue Bulletin. To obtain this information on the Internet, access the IRS website at [www.irs.gov](http://www.irs.gov). You can also call 1-800-829-4933 to get interest rate information.

**Form 990-T**  
**UNDERPAYMENT OF ESTIMATED TAX WORKSHEET**

Name(s)					Identifying Number
(A) *Date	(B) Amount	(C) Adjusted Balance Due	(D) Number Days Balance Due	(E) Daily Penalty Rate	(F) Penalty
Gulfcoast Legal Services, Inc.		-0-			
04/15/18	630.	630.	61	.000136986	5.
06/15/18	630.	1,260.	92	.000136986	16.
09/15/18	630.	1,890.	107	.000136986	28.
12/31/18	0.	1,890.	46	.000164384	14.

Penalty Due (Sum of Column F). ..... **63.**

\* Date of estimated tax payment, withholding credit date or installment due date.

Form **8868**  
(Rev. January 2019)

# Application for Automatic Extension of Time To File an Exempt Organization Return

OMB No. 1545-1709

Department of the Treasury  
Internal Revenue Service

▶ **File a separate application for each return.**  
▶ **Go to [www.irs.gov/Form8868](http://www.irs.gov/Form8868) for the latest information.**

**Electronic filing (e-file).** You can electronically file Form 8868 to request a 6-month automatic extension of time to file any of the forms listed below with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, for which an extension request must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit [www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits](http://www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits).

**Automatic 6-Month Extension of Time.** Only submit original (no copies needed).

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

		Enter filer's identifying number
File by the due date for filing your return. See instructions.	Name of exempt organization or other filer, see instructions. <b>Gulfcoast Legal Services, Inc.</b>	Employer identification number (EIN) or <b>**-***2749</b>
	Number, street, and room or suite no. If a P.O. box, see instructions. <b>501 First Ave N Ste 420</b>	Social security number (SSN)
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. <b>St Petersburg, FL 33731</b>	

Enter the Return Code for the return that this application is for (file a separate application for each return) 0 | 1

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

**Richard Kennedy, Grants Accountant - 501 1st Avenue**

- The books are in the care of ▶ **North, Suite 420 - St. Petersburg, FL 33701**  
Telephone No. ▶ **727-821-0726** Fax No. ▶ \_\_\_\_\_
- If the organization does not have an office or place of business in the United States, check this box
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) \_\_\_\_\_. If this is for the whole group, check this box . If it is for part of the group, check this box  and attach a list with the names and EINs of all members the extension is for.

**1** I request an automatic 6-month extension of time until **August 15, 2019**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:  
 ▶  calendar year \_\_\_\_\_ or  
 ▶  tax year beginning **JAN 1, 2018**, and ending **SEP 30, 2018**.

**2** If the tax year entered in line 1 is for less than 12 months, check reason:  Initial return  Final return  
 Change in accounting period

<b>3a</b> If this application is for Forms 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	<b>3a</b>	\$	0.
<b>b</b> If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	<b>3b</b>	\$	0.
<b>c Balance due.</b> Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	<b>3c</b>	\$	0.

**Caution:** If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

LHA **For Privacy Act and Paperwork Reduction Act Notice, see instructions.**

Form **8868** (Rev. 1-2019)



Florida Corporate Income/Franchise Tax Return

F-1120, R. 01/19 1019

FEIN \*\* - \*\*\* 2749

For calendar year 2018 or tax year beginning JAN 1, 2018 ending SEP 30, 2018

Rule 12C-1.051 Florida Administrative Code Effective 01/19 Page 1 of 6

8933020180930000200503713\*\*\*\*\*274900002

Name Gulfcoast Legal Services, Inc.
Address 501 First Ave N Ste 420
City/State/ZIP St Petersburg, FL 33731

Check here if any changes have been made to name or address

Computation of Florida Net Income Tax

- 1. Federal taxable income (see instructions) - Attach pages 1-5 of federal return Check here if negative 9,000.00
2. State income taxes deducted in computing federal taxable income (attach schedule) Check here if negative
3. Additions to federal taxable income (from Schedule I) Check here if negative
4. Total of Lines 1, 2 and 3 9,000.00
5. Subtractions from federal taxable income (from Schedule II) Check here if negative
6. Adjusted federal income (Line 4 minus Line 5) Check here if negative 9,000.00
7. Florida portion of adjusted federal income (see instructions) Check here if negative 9,000.00
8. Nonbusiness income allocated to Florida (from Schedule R) Check here if negative
9. Florida exemption 9,000.00
10. Florida net income (Line 7 plus Line 8 minus Line 9) 0.00
11. Tax due: 5.5% of Line 10 0.00
12. Credits against the tax (from Schedule V)
13. Total corporate income/franchise tax due (Line 11 minus Line 12) 0.00
14. a) Penalty: F-2220 b) Other c) Interest: F-2220 d) Other Line 14 Total
15. Total of Lines 13 and 14
16. Payment credits: Estimated tax payments 16a \$ Tentative tax payment 16b \$
17. Total amount due: Subtract Line 16 from Line 15. If positive, enter amount due here and on payment coupon. If the amount is negative (overpayment), enter on Line 18 and/or Line 19 0.00
18. Credit: Enter amount of overpayment credited to next year's estimated tax here and on payment coupon
19. Refund: Enter amount of overpayment to be refunded here and on payment coupon

844081 09-17-18

Payment Coupon for Florida Corporate Income Tax Return

1019 F-1120 R. 01/19

Do Not Detach

YEAR ENDING 09/30/18

To ensure proper credit to your account, enclose your check with tax return when mailing.

Name Gulfcoast Legal Services, Inc
Address 501 First Ave N Ste 420
City/State/ZIP St Petersburg, FL 33731

If 6/30 year end, return is due 1st day of the 4th month after the close of the taxable year, otherwise return is due 1st day of the 5th month after the close of the taxable year.

591882749 0 0 0
20180101 0 0 0
20180930 900000 0 0
00000000 0.000000 0 0
012 0 0 0
202 0 0 0
900000 0 0 0
0 900000 0 0

0

8933 0 20180930 0002005037 1 3\*\*\*\*\*2749 0000 2



Gulfcoast Legal Services, Inc.

FEIN                     \*\* - \*\*\*2749                    

1019  
F-1120  
R. 01/19  
Page 2 of 6  
09/30/18

**This return is considered incomplete unless a copy of the federal return is attached.**  
If your return is not signed, or improperly signed and verified, it will be subject to a penalty. The statute of limitations will not start until your return is properly signed and verified. Your return must be completed in its entirety.

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 taxpayer) is based on all information of which preparer has any knowledge.

Sign here  Signature of officer (must be an original signature) Date  Title **Executive Director**

Paid preparers only  
Preparer's signature  *Coyssado* Date **08/13/19**  
Preparer check if self-employed  Preparer's PTIN **P00554679**

Firm's name (or yours if self-employed) and address **PDR CPAs + Advisors, Inc.  
4023 Tampa Road, Suite 2000  
Oldsmar, FL**  
FEIN **\*\* - \*\*\*7531**  
ZIP **34677**

**All Taxpayers Must Answer Questions A through M Below - See Instructions**

- A. State of incorporation: \_\_\_\_\_
- B. Florida Secretary of State document number: \_\_\_\_\_
- C. Florida consolidated return? YES  NO
- D.  Initial return  Final return (final federal return filed)
- E. Principal Business Activity Code (as pertains to Florida)
- F. A Florida extension of time was timely filed? YES  NO
- G-1. Corporation is a member of a controlled group? YES  NO  If yes, attach list.
- G-2. Part of a federal consolidated return? YES  NO  If yes, provide:  
FEIN from federal consolidated return: \_\_\_\_\_  
Name of corporation: \_\_\_\_\_
- G-3. The federal common parent has sales, property, or payroll in Florida? YES  NO
- H. Location of corporate books:  
**501 1st Avenue North, Suite 420**  
City, State, ZIP: **St. Petersburg, FL 33701**
- I. Taxpayer is a member of a Florida partnership or joint venture? YES  NO
- J. Enter date of latest IRS audit: \_\_\_\_\_  
a) List years examined: \_\_\_\_\_
- K. Contact person concerning this return: **Tammy D. Greer**  
a) Contact person telephone number: **727-821-0726**  
b) Contact person e-mail address: **tammyg@gulfcoastlega**
- L. Type of federal return filed  1120  1120S or **990-T**

L

T

**Where to Send Payments and Returns**

Make check payable to and mail with return to:  
Florida Department of Revenue  
5050 W Tennessee Street  
Tallahassee FL 32399-0135

If you are requesting a **refund** (Line 19), send your return to:  
Florida Department of Revenue  
PO Box 6440  
Tallahassee FL 32314-6440

**Remember:**

- ✓ **Make your check payable to the Florida Department of Revenue.**
- ✓ **Write your FEIN on your check.**
- ✓ **Sign your check and return.**
- ✓ **Attach a copy of your federal return.**
- ✓ **Attach a copy of your Florida Form F-7004 (extension of time) if applicable.**



NAME Gulfcoast Legal Services, Inc. FEIN \*\* - \*\*\*2749 TAXABLE YEAR ENDING 09/30/18

Schedule I - Additions and/or Adjustments to Federal Taxable Income	
1. Interest excluded from federal taxable income (see instructions)	1.
2. Undistributed net long-term capital gains (see instructions)	2.
3. Net operating loss deduction (attach schedule)	3.
4. Net capital loss carryover (attach schedule)	4.
5. Excess charitable contribution carryover (attach schedule)	5.
6. Employee benefit plan contribution carryover (attach schedule)	6.
7. Enterprise zone jobs credit (Florida Form F-1156Z)	7.
8. Ad valorem taxes allowable as enterprise zone property tax credit (Florida Form F-1158Z)	8.
9. Guaranty association assessment(s) credit	9.
10. Rural and/or urban high crime area job tax credits	10.
11. State housing tax credit	11.
12. Florida Tax Credit Scholarship Program Credits	12.
13. Renewable energy tax credits	13.
14. New markets tax credit	14.
15. Entertainment industry tax credit	15.
16. Research and Development tax credit	16.
17. Energy Economic Zone tax credit	17.
18. s. 168(k) IRC special bonus depreciation	18.
19. Other additions (attach schedule)	19.
20. Total Lines 1 through 19. Enter total on Line 20 and on Page 1, Line 3.	20.

Schedule II - Subtractions from Federal Taxable Income	
1. Gross foreign source income less attributable expenses (a) Enter s. 78, IRC income \$ _____ (b) plus s. 862, IRC dividends \$ _____ (c) less direct and indirect expenses \$ _____ Total ▶	1.
2. Gross subpart F income less attributable expenses (a) Enter s. 951, IRC subpart F income \$ _____ (b) less direct and indirect expenses \$ _____ Total ▶	2.
Note: Taxpayers doing business outside Florida enter zero on Lines 3 through 6, and complete Schedule IV.	
3. Florida net operating loss carryover deduction (see instructions)	3.
4. Florida net capital loss carryover deduction (see instructions)	4.
5. Florida excess charitable contribution carryover (see instructions)	5.
6. Florida employee benefit plan contribution carryover (see instructions)	6.
7. Nonbusiness income (from Schedule R, Line 3)	7.
8. Eligible net income of an international banking facility (see instructions)	8.
9. s. 179, IRC expense (see instructions)	9.
10. s. 168(k), IRC special bonus depreciation (see instructions)	10.
11. Other subtractions (attach statement)	11.
12. Total Lines 1 through 11. Enter total on Line 12 and on Page 1, Line 5.	12.



NAME Gulfcoast Legal Services, Inc. FEIN \*\* - \*\*\*2749 TAXABLE YEAR ENDING 09/30/18

<b>Schedule III - Apportionment of Adjusted Federal Income</b>						
<b>III-A For use by taxpayers doing business outside Florida, except those providing insurance or transportation services.</b>						
	(a) WITHIN FLORIDA (Numerator)	(b) TOTAL EVERYWHERE (Denominator)	(c) Col. (a) ÷ Col. (b) Rounded to Six Decimal Places		(d) Weight <small>If any factor in Column (b) is zero, see note on Pg 9 of the instructions.</small>	(e) Weighted Factors Rounded to Six Decimal Places
1. Property (Schedule III-B below)					X 25% or	
2. Payroll					X 25% or	
3. Sales (Schedule III-C below)					X 50% or	
4. Apportionment fraction (Sum of Lines 1, 2, and 3, Column (e). Enter here and on Schedule IV, Line 2.						<b>1.000000</b>
<b>III-B For use in computing average value of property (use original cost).</b>	WITHIN FLORIDA		TOTAL EVERYWHERE			
	a. Beginning of year	b. End of year	c. Beginning of year	d. End of year		
1. Inventories of raw material, work in process, finished goods						
2. Buildings and other depreciable assets						
3. Land owned						
4. Other tangible and intangible (financial org. only) assets (attach schedule)						
5. Total (Lines 1 through 4)						
6. Average value of property						
a. Add Line 5, Columns (a) and (b) and divide by 2 (for within Florida) ..... 6a.						
b. Add Line 5, Columns (c) and (d) and divide by 2 (for total everywhere) .....	6b. _____					
7. Rented property (8 times net annual rent)						
a. Rented property in Florida .....	7a. _____					
b. Rented property Everywhere .....	7b. _____					
8. Total (Lines 6 and 7). Enter on Line 1, Schedule III-A, Columns (a) and (b).						
a. Enter Lines 6 a. plus 7 a. and also enter on Schedule III-A, Line 1, Column (a) for total average property in Florida .....	8a. _____					
b. Enter Lines 6 b. plus 7 b. and also enter on Schedule III-A, Line 1, Column (b) for total average property Everywhere .....	8b. _____					
<b>III-C Sales Factor</b>	(a) TOTAL WITHIN FLORIDA (Numerator)		(b) TOTAL EVERYWHERE (Denominator)			
1. Sales (gross receipts)	<b>N/A</b>		<b>N/A</b>			
2. Sales delivered or shipped to Florida purchasers						
3. Other gross receipts (rents, royalties, interest, etc. when applicable)						
4. TOTAL SALES (Enter on Schedule III-A, Line 3, Columns (a) and (b))						
<b>III-D Special Apportionment Fractions (see instructions)</b>	(a) WITHIN FLORIDA	(b) TOTAL EVERYWHERE	(c) FLORIDA Fraction ((a) ÷ (b)) Rounded to Six Decimal Places			
1. Insurance companies (attach copy of Schedule T - Annual Report)						
2. Transportation services						

<b>Schedule IV - Computation of Florida Portion of Adjusted Federal Income</b>	
1. Apportionable adjusted federal income from Page 1, Line 6	1.
2. Florida apportionment fraction (Schedule III-A, Line 4)	2.
3. Tentative apportioned adjusted federal income (multiply Line 1 by Line 2)	3.
4. Net operating loss carryover apportioned to Florida (attach schedule; see instructions)	4.
5. Net capital loss carryover apportioned to Florida (attach schedule; see instructions)	5.
6. Excess charitable contribution carryover apportioned to Florida (attach schedule; see instructions)	6.
7. Employee benefit plan contribution carryover apportioned to Florida (attach schedule; see instructions)	7.
8. Total carryovers apportioned to Florida (add Lines 4 through 7)	8.
9. Adjusted federal income apportioned to Florida (Line 3 less Line 8; see instructions)	9.



NAME Gulfcoast Legal Services, Inc. FEIN \*\* - \*\*\*2749 TAXABLE YEAR ENDING 09/30/18

<b>Schedule V - Credits Against the Corporate Income/Franchise Tax</b>	
1. Florida health maintenance organization credit (attach assessment notice)	1.
2. Capital investment tax credit (attach certification letter)	2.
3. Enterprise zone jobs credit (from Florida Form F-1156Z attached)	3.
4. Community contribution tax credit (attach certification letter)	4.
5. Enterprise zone property tax credit (from Florida Form F-1158Z attached)	5.
6. Rural job tax credit (attach certification letter)	6.
7. Urban high crime area job tax credit (attach certification letter)	7.
8. Hazardous waste facility tax credit	8.
9. Florida alternative minimum tax (AMT) credit	9.
10. Contaminated site rehabilitation tax credit (attach tax credit certificate)	10.
11. State housing tax credit (attach certification letter)	11.
12. Florida Tax Credit: Scholarship Program Credits. (attach certificate)	12.
13. Florida renewable energy technologies investment tax credit	13.
14. Florida renewable energy production tax credit	14.
15. New markets tax credit	15.
16. Entertainment industry tax credit	16.
17. Research and Development tax credit	17.
18. Energy Economic Zone tax credit	18.
19. Other credits (attach schedule)	19.
20. Total credits against the tax (sum of Lines 1 through 19 not to exceed the amount on Page 1, Line 11). Enter total credits on Page 1, Line 12	20.

**Schedule R - Nonbusiness Income**

**Line 1. Nonbusiness income (loss) allocated to Florida**

<u>Type</u>	<u>Amount</u>
_____	_____
_____	_____
_____	_____
Total allocated to Florida ..... 1.	_____
(Enter here and on Page 1, Line 8)	

**Line 2. Nonbusiness income (loss) allocated elsewhere**

<u>Type</u>	<u>State/country allocated to</u>	<u>Amount</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total allocated elsewhere ..... 2.		_____

**Line 3. Total nonbusiness income**

Grand total. Total of Lines 1 and 2 ..... 3.	_____
(Enter here and on Schedule II, Line 7)	





NAME Gulfcoast Legal Services, Inc. FEIN \*\* - \*\*\*2749 TAXABLE YEAR ENDING 09/30/18

**Estimated Tax Worksheet  
For Taxable Years Beginning On or After January 1, 2018**

1. Florida income expected in taxable year .....	1.	\$	9,000.00
2. Florida exemption \$50,000 (Members of a controlled group, see instructions on Page 14 of Florida Form F-1120N) .....	2.	\$	9,000.00
3. Estimated Florida net income (Line 1 less Line 2) .....	3.	\$	
4. Total Estimated Florida tax (5.5% of Line 3) .....		\$	
Less: Credits against the tax .....	4.	\$	
5. Computation of installments:			
Payment due dates and payment amounts:			
If 6/30 year end, last day of 4th month,			
otherwise last day of 5th month - Enter 0.25 of Line 4 .....	5a.		
Last day of 6th month - Enter 0.25 of Line 4 .....	5b.		
Last day of 9th month - Enter 0.25 of Line 4 .....	5c.		
Last day of fiscal year - Enter 0.25 of Line 4 .....	5d.		

NOTE: If your estimated tax should change during the year, you may use the amended computation below to determine the amended amounts to be entered on the declaration (Florida Form F-1120ES).

1. Amended estimated tax .....	1.	\$	_____
2. Less:			
(a) Amount of overpayment from last year elected for credit to estimated tax and applied to date .....	2a.	\$	_____
(b) Payments made on estimated tax declaration (Florida Form F-1120ES) .....	2b.	\$	_____
(c) Total of Lines 2(a) and 2(b) .....	2c.	\$	_____
3. Unpaid balance (Line 1 less Line 2(c)) .....	3.	\$	_____
4. Amount to be paid (Line 3 divided by number of remaining installments) .....	4.	\$	_____

**References**

The following documents were mentioned in this form and are incorporated by reference in the rules indicated below. The forms are available online at [floridarevenue.com/forms](http://floridarevenue.com/forms).

Form F-2220	Underpayment of Estimated Tax on Florida Corporate Income/Franchise Tax	Rule 12C-1.051, F.A.C.
Form F-7004	Florida Tentative Income/Franchise Tax Return and Application for Extension of Time to File Return	Rule 12C-1.051, F.A.C.
Form F-1156Z	Florida Enterprise Zone Jobs Credit Certificate of Eligibility for Corporate Income Tax	Rule 12C-1.051, F.A.C.
Form F-1158Z	Enterprise Zone Property Tax Credit	Rule 12C-1.051, F.A.C.
Form F-1120N	Instructions for Corporate Income/Franchise Tax Return	Rule 12C-1.051, F.A.C.
Form F-1120ES	Declaration/Installment of Florida Estimated	Rule 12C-1.051, F.A.C.



Gulfcoast Legal Services, Inc.

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# Gulfcoast Legal Services, Inc.

## 2020 Budget

**Board approved 9/26/2019**

The 2021 budget has not yet been board approved but will include a 1% COLA increase for salaries with a 5% increase in insurance and utilities.

Description	Budget (2020)
Grant Revenue - Federal Total	(1,996,897.00)
Grant Revenue - State & Local Total	(556,752.33)
Grant Revenue - Other Grants & Contracts Total	(464,003.00)
United Way Allocation Total	(12,500.00)
Foundation Grants Total	(11,943.00)
Contributions Total	(100,000.00)
Event Contributions Total	(5,000.00)
Event Sponsorship Total	-
Attorney Fees Total	(2,000.00)
SSI Fee Total	-
Contingency	25,000.00
Interest Income Total	(300.00)
Miscellaneous Income Total	-
In-kind Professional Services Total	(20,000.00)
In-kind Pro Bono Attorney Total	(280,000.00)
In-kind Space Total	(85,000.00)
Net Assets Released from Restriction Total	-
<b>Total Revenue</b>	<b>(3,509,395.33)</b>
Salary Attorney Total	1,150,696.35
Salary Paralegal Total	462,421.47
Salary Support Staff Total	320,745.18
Accrued Leave - Attorney Total	-
Accrued Leave - Paralegal Total	-
Accrued Leave - Support Staff Total	-
Employer Payroll Taxes Total	-
FICA Total	147,940.52
Florida Unemployment Tax Total	3,391.50
Insurance - Medical Total	264,330.00
Insurance - Dental Total	17,160.00
Insurance - Vision Total	2,359.50
Insurance - Life/ADD Total	5,265.00
Insurance - Admin Fees Total	-
Insurance - LT Disability Total	15,444.00
Worker's Comp Total	3,287.57
Supplemental Insurance Total	-
Grant Allocations Total	100,852.50
Legal Fees to outside attorneys Total	3,000.00
Accounting & Audit Fees Total	47,280.00
Payroll Processing Fee's Total	5,618.36
Notaries Total	\$0.00
Florida Bar Foundation Fellow Total	-
Consulting Services - Other Total	9,000.00
Contract Attorney Total	-
Janitorial Services Total	-
Other Contracted Services Total	33,480.00
Advertising & Marketing Total	-
eNewsletter Total	1,380.00

# Gulfcoast Legal Services, Inc.

## 2020 Budget

**Board approved 9/26/2019**

Description	Budget (2020)
Graphic Design & promotional items Total	13,000.00
Postage & Shipping Total	10,050.00
Courier & Delivery Fees Total	100.00
Direct Mail Services Total	4,000.00
Printing & Reproduction Total	6,900.00
Supplies Total	6,386.00
Equipment Repairs & Maintenance Total	-
Equipment Lease Expenses Total	43,970.00
Equipment less than \$1,000 Total	500.00
Telecommunications Total	20,400.00
Computer Repairs & Maintenance Total	74,250.00
Software - 1 year license Total	28,837.00
Internet Service Total	21,420.00
Website Hosting, Design, Updating Total	750.00
Recruitment Advertising Total	1,500.00
Seminars & Professional Development Total	11,600.00
Meetings & Functions Total	3,000.00
Board Meetings & Development Total	300.00
Food & Beverages Total	100.00
Donor & Community Relations Total	1,500.00
Business Meals & Entertainment Total	1,500.00
Rent Total	128,752.00
Parking Expenses Total	200.00
Electric Total	-
Property Taxes Total	300.00
Water, Sewer, & Trash Total	-
Building Repairs & Maintenance Total	-
Business Licenses & Permits Total	200.00
Attorney Licenses & Regulatory Fees Total	8,165.00
Association & Membership Dues Total	4,600.00
Subscriptions Total	675.00
Books & Purchased Publications Total	800.00
Airfare Total	4,400.00
Lodging Total	12,600.00
Mileage, Fuel, Parking, & Tolls Total	24,000.00
Per Diem Total	6,000.00
Credit Card Merchant Fees Total	620.00
Bank Charges Total	1,920.00
Late Fees, Interest, & Finance Charges Total	200.00
Leasehold Improvement Depreciation Total	14,708.00
Furniture & Equipment Depreciation Total	100.00
Office Equipment Depreciation Total	-
Computer Equipment Depreciation Total	30,000.00
Professional Liability Total	53,425.70
Mult.PerilBld,Conten,Liability Total	8,960.00
Commercial Blanket Bond Total	614.00
Library Expenses Total	-
Online Legal Research Total	5,064.00

**Gulfcoast Legal Services, Inc.**  
**2020 Budget**

**Board approved 9/26/2019**

<u>Description</u>	<u>Budget (2020)</u>
Litigation Expenses Total	3,600.00
Interpreter Services Total	3,000.00
Medical Records Total	100.00
Miscellaneous Expenses Total	500.00
Moving Costs Total	-
Clearing Acct Total	-
In-kind Professional Services Total	300,000.00
In-kind Space Total	85,000.00
Capital purchases	-
Transfers Total	-
<b>Total Expense</b>	<b><u>3,541,718.65</u></b>
(Surplus)/Deficit	32,323.31
Depreciation expense - noncash	<u>(44,808.00)</u>
Cash Surplus	<u><u>(12,484.69)</u></u>

# **Gulfcoast Legal Services, Inc.**

## **Financial Statements**

**September 30, 2019**

**And**

**Reports of Independent  
Certified Public Accountants**



**GULFCOAST LEGAL SERVICES, INC.  
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Oldsmar / Tampa / St. Petersburg

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## INDEPENDENT AUDITOR'S REPORT

To the Board of Directors  
Gulfcoast Legal Services, Inc.  
St. Petersburg, FL

We have audited the accompanying financial statements of Gulfcoast Legal Services, Inc. (a nonprofit organization) (the Organization), which comprise the statement of financial position as of September 30, 2019, 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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity'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.

**CONTINUED**

## INDEPENDENT AUDITOR'S REPORT - CONTINUED

### Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Gulfcoast Legal Services, Inc. as of September 30, 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.

### Other Matters

#### *Other Information*

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, 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.

### Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated February 24, 2020, on our consideration of the Organization's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control over financial reporting and compliance.

**CONTINUED**

## INDEPENDENT AUDITOR'S REPORT - CONTINUED

### Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The schedule of Functional Expenses - Department of Elder Affairs Required Format is presented for 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.

*PDR CPAs + Advisors*

Oldsmar, Florida  
February 24, 2020

**GULFCOAST LEGAL SERVICES, INC.  
STATEMENT OF FINANCIAL POSITION  
SEPTEMBER 30, 2019**

---

**ASSETS**

**Current assets**

Cash and cash equivalents	\$ 198,641
Grants receivable	514,623
Other receivables	1,390
Prepays and other	33,442
Restricted cash	128,779
Client escrow funds	173
<b>Total current assets</b>	<u>877,048</u>

**Other assets**

Property and equipment, net	46,757
Security deposit	203
<b>Total other assets</b>	<u>46,960</u>

<b>Total Assets</b>	<u><u>\$ 924,008</u></u>
---------------------	--------------------------

**LIABILITIES AND NET ASSETS**

**Current liabilities**

Accounts payable	\$ 21,329
Client trust deposits	173
Accrued liabilities	107,238
Deferred revenue	84,925
<b>Total current liabilities</b>	<u>213,665</u>

**Net assets**

Without donor restrictions	
Designated by the Board of Directors: operational reserve	75,601
Undesignated	631,242
	<u>706,843</u>

With donor restrictions	3,500
<b>Total net assets</b>	<u>710,343</u>

<b>Total Liabilities and Net Assets</b>	<u><u>\$ 924,008</u></u>
---	--------------------------

**See accompanying notes to financial statements**

**GULFCOAST LEGAL SERVICES, INC.**  
**STATEMENT OF ACTIVITIES**  
**YEAR ENDED SEPTEMBER 30, 2019**

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
<b>Operating Support and Revenue</b>			
Grants and contracts	\$ 2,405,857	\$ -	\$ 2,405,857
Contributions	81,681	3,500	85,181
In-kind revenue	308,619	-	308,619
Article V	373,810	-	373,810
Other	15,140	-	15,140
Net assets released from restrictions:			
Satisfaction of restrictions	25,144	(25,144)	-
<b>Total operating support and revenue</b>	<b>3,210,251</b>	<b>(21,644)</b>	<b>3,188,607</b>
<b>Operating Expenses</b>			
Program services	2,749,423	-	2,749,423
General and administrative	487,999	-	487,999
Fundraising	69,837	-	69,837
<b>Total operating expenses</b>	<b>3,307,259</b>	<b>-</b>	<b>3,307,259</b>
<b>Change in Net Assets from Operations</b>	<b>(97,008)</b>	<b>(21,644)</b>	<b>(118,652)</b>
<b>Nonoperating activities</b>			
Interest income	534	-	534
	534	-	534
<b>Change in Net Assets</b>	<b>(96,474)</b>	<b>(21,644)</b>	<b>(118,118)</b>
<b>Net Assets at Beginning of Year</b>	<b>803,317</b>	<b>25,144</b>	<b>828,461</b>
<b>Net Assets at End of Year</b>	<b>\$ 706,843</b>	<b>\$ 3,500</b>	<b>\$ 710,343</b>

See accompanying notes to financial statements

**GULFCOAST LEGAL SERVICES, INC.**  
**STATEMENT OF FUNCTIONAL EXPENSES**  
**YEAR ENDED SEPTEMBER 30, 2019**

	Program Services	Supporting Services		Total
		General and Administrative	Fundraising	
Personnel expenses				
Lawyers' salaries	\$ 1,004,095	\$ 8,852	\$ 7	\$ 1,012,954
Paralegal salaries	423,391	5,395	-	428,786
Other salaries	93,695	223,091	42,506	359,292
Employee benefits	359,126	32,655	3,327	395,108
<b>Total personnel costs</b>	<b>1,880,307</b>	<b>269,993</b>	<b>45,840</b>	<b>2,196,140</b>
Other expenses				
In-kind expense	268,555	39,674	390	308,619
Space and occupancy	152,091	25,381	-	177,472
Repairs and maintenance	103,599	24,007	812	128,418
Grants and allocations	99,937	-	-	99,937
Accounting, audit and legal	5,780	85,885	-	91,665
Travel, training and conferences	60,058	9,523	5,658	75,239
Telephone	20,092	7,990	-	28,082
Insurance	47,349	1,635	183	49,167
Advertising	13,121	1,732	991	15,844
Depreciation	34,890	5,544	975	41,409
Postage and printing	14,538	1,533	13,047	29,118
Office supplies	13,078	4,179	672	17,929
Contract services to program	9,424	797	200	10,421
Dues and fees	16,149	2,144	75	18,368
Other	3,988	5,927	375	10,290
Client litigation	6,467	-	-	6,467
Bank charges	-	2,055	619	2,674
<b>Total other expenses</b>	<b>869,116</b>	<b>218,006</b>	<b>23,997</b>	<b>1,111,119</b>
<b>Total functional expenses</b>	<b>\$ 2,749,423</b>	<b>\$ 487,999</b>	<b>\$ 69,837</b>	<b>\$ 3,307,259</b>

See accompanying notes to financial statements

**GULFCOAST LEGAL SERVICES, INC.**  
**STATEMENT OF CASH FLOWS**  
**YEAR ENDED SEPTEMBER 30, 2019**

---

<b>Cash Flows from Operating Activities:</b>	
Change in net assets	\$ (118,118)
<b>Adjustments to reconcile change in net assets to net cash used in operating activities:</b>	
Depreciation	41,409
<b>(Increase) Decrease in:</b>	
Grants receivable	(254,754)
Other accounts receivable	2,345
Prepays and other	40,167
<b>(Decrease) Increase in:</b>	
Accounts payable	(2,011)
Accrued liabilities	(43,396)
Deferred revenue	<u>(17,558)</u>
<b>Net cash used in operating activities</b>	<b>(351,916)</b>
<b>Cash Flows from Investing Activities:</b>	
Acquisition of property and equipment	(19,078)
Return of security deposit	<u>1,242</u>
<b>Net cash used in investing activities</b>	<b><u>(17,836)</u></b>
<b>Net Decrease in Cash and Cash Equivalents</b>	<b>(369,752)</b>
<b>Cash and Cash Equivalents and Restricted Cash at Beginning of Year</b> (including restricted cash of \$149,200 at September 30, 2018)	<u>697,172</u>
<b>Cash and Cash Equivalents and Restricted Cash at End of Year</b> (including restricted cash of \$128,779 at September 30, 2019)	<u><u>\$ 327,420</u></u>

See accompanying notes to financial statements

**GULFCOAST LEGAL SERVICES, INC.  
NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 2019**

---

**NOTE A - NATURE OF ORGANIZATION**

Gulfcoast Legal Services, Inc. (the Organization) is a tax exempt, Florida not-for-profit corporation organized for the purpose of providing high quality legal assistance in civil matters to vulnerable individuals, families, and communities financially eligible in Pinellas, Sarasota, Hillsborough, Pasco, and Manatee Counties, Florida.

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

**Basis of Presentation**

The accompanying financial statements of the Organization have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America (US GAAP), which require the Organization to report information regarding its financial position and activities according to the following net asset classifications:

*Net assets without donor restrictions:* Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Organization. These net assets may be used at the discretion of the Organization's management and the board of directors.

*Net assets with donor restrictions:* Net assets subject to stipulations imposed by donors, and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by action of the Organization or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity.

Donor restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets are reclassified from net assets with donor restriction to net assets without donor restrictions in the statement of activities.

**Measure of Operations**

The statement of activities reports all changes in net assets, including changes in net assets from operating and nonoperating activities. Operating activities consist of those items attributable to the Organization's ongoing legal assistance services. Nonoperating activities are limited to resources that generate return from investments and cash and other activities considered to be more unusual or nonrecurring in nature.

**Use of Estimates**

The preparation of financial statements in conformity with US GAAP requires management to make estimates and assumptions that affect certain reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements. Estimates also affect the reported amounts of revenue and expenses during the reporting period. Accordingly, actual results could differ from those estimates. Significant estimates include the collectability of receivables, determination of the useful lives of the property and equipment, and allocation of functional expenses.



**GULFCOAST LEGAL SERVICES, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2019**

---

**NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED**

**Cash and Cash Equivalents**

Cash and cash equivalents consist of cash on deposit with financial institutions. The Organization considers all highly liquid assets with an initial maturity of three months or less as cash and cash equivalents.

Financial instruments which potentially subject the Organization to concentrations of credit risk consist principally of cash held in financial institutions in excess of federally-insured limits. From time to time throughout the year ended September 30, 2019, the Organization's cash balance may have exceeded the federally insured limit. However, the Organization has not experienced and does not expect to incur any losses in such accounts.

**Restricted Cash**

Restricted cash consists of monies received in advance from a funder that is restricted for use only on the underlying grant activities.

**Grants Receivable**

Grants receivable represent amounts due from various federal, state, and local agencies for purposes specified by each grant. Management monitors the collection status of its receivable balance on an ongoing basis.

The carrying amount of grants receivable is reduced by an allowance for credit losses that reflects management's best estimate of the amounts that will not be collected. Each balance is individually reviewed as deemed necessary. Based on management's assessment an estimate is made of the portion, if any, of the balance that will not be collected. Receivables are written off as a charge to the allowance for credit losses when, in management's estimation, it is probable that the receivable is worthless. Management considers all receivables to be collectible. As such, an allowance for doubtful accounts is not recorded in the accompanying financial statements.

**Property and Equipment**

Property and equipment are stated at cost, if purchased or at estimated fair value at the date of receipt, if acquired by gift. Expenditures in excess of \$1,000 with an estimated useful life in excess of one year are capitalized. Depreciation is calculated using the straight-line method over the useful lives of the respective assets ranging from 3 to 10 years for furniture and equipment, and 5 years for leasehold improvements (based on estimated term of lease).

**Accrued Liabilities**

Accrued liabilities consist of accruals for payroll and related expenses.

**GULFCOAST LEGAL SERVICES, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2019**

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**NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED**

**Contributed Services**

Amounts representing the estimated value of significant donated legal services are included as support and expenses in the financial statements. These hours are influenced by the complexity of the individual cases and the experience of the attorney, and therefore could fluctuate from year to year. The total hourly rate was estimated by the local bar association to be \$200 for 2019. Total contributed services included in revenues and expenses for the year ended September 30, 2019 were \$227,482.

**Revenue Recognition**

Contributions received are recorded as net assets without donor restrictions or net assets with donor restrictions, depending on the existence and/or nature of any donor-imposed restrictions. Contributions that are restricted by the donor are reported as an increase in net assets without donor restrictions if the restriction expires in the reporting period in which the contribution is recognized. All other donor restricted contributions are reported as an increase in net assets with donor restrictions, depending on the nature of the restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), net assets with donor restrictions are reclassified to net asset without donor restrictions and reported in the statement of activities as net assets released from restrictions.

Contributed property and equipment are recorded at fair value at the date of the donation. Contributions with donor-imposed stipulations regarding how long the contributed assets must be used are recorded as net assets with donor restrictions; otherwise, the contributions are recorded as net assets without donor restrictions.

Federal, state, and local government and other public grants that are indicative of exchange transactions are recognized as support when performance occurs pursuant to the contract agreement. Revenue under these contracts is deferred until earned. Certain grants which have attributes more consistent with contributions than exchange transactions are accounted for consistent with contributions. Amounts received for services not yet provided are included in deferred revenue in the accompanying statement of financial position.

**GULFCOAST LEGAL SERVICES, INC.  
NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 2019**

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**NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED**

**Functional Expenses**

The costs of providing program and other activities have been summarized on a functional basis in the statement of activities and functional expenses. Certain costs have been allocated among program and supporting services benefited. Such allocations are determined by management on an equitable basis. Expenses are charged to program or supporting service based on specific identification when possible. The expenses that are allocated include the following:

<u>Expense</u>	<u>Method of Allocation</u>
Personnel expenses	Time and effort
Office expenses	Ratio of employee time per function
Operating insurance	Ratio of employee time per function
Other	Ratio of employee time per function
Repairs and maintenance	Ratio of employee time per function
Space and occupancy	Ratio of employee time per function
Accounting and audit	Ratio of employee time per function

**Income Tax Status**

The Organization is a not-for-profit organization that is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code. In addition, it has been determined by the Internal Revenue Service that the Organization is not a private foundation under Section 509(a) of the Code. Accordingly, no provision for income taxes has been recorded.

The Organization accounts for the effect of any uncertain tax positions based on a “more likely than not” threshold to the recognition of the tax positions being sustained based on the technical merits of the position under scrutiny by the applicable taxing authority. If a tax position or positions are deemed to result in uncertainties of those positions, the unrecognized tax benefit is estimated based on a “cumulative probability assessment” that aggregates the estimated tax liability for all uncertain tax positions.

The Organization has identified its tax status as a tax-exempt entity as its only significant tax position; however, the Organization has determined that such tax position does not result in an uncertainty requiring recognition. The Organization is not currently under examination by any taxing jurisdiction. The Organization’s federal returns are generally open for examination for three years following the date filed.

**Impairment of Long-Lived Assets**

Management reviews all long-lived assets for impairment whenever events or changes in circumstances indicate that the carrying amount of an asset may not be recoverable. Recoverability of assets to be held and used is measured by a comparison of the carrying amount of an asset to a real property appraisal. If the carrying amount of an asset exceeds its appraisal value, an impairment charge is recognized for the amount by which the carrying amount of the asset exceeds the fair value of the asset.

**GULFCOAST LEGAL SERVICES, INC.  
NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 2019**

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**NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED**

**Advertising Costs**

Advertising costs are expensed as incurred and were \$15,844 for the year ended September 30, 2019.

**NOTE C - AVAILABILITY AND LIQUIDITY**

The following represents the Organization's financial assets available to meet general expenditures over the next twelve months at September 30:

	<b>2019</b>
Financial Assets:	
Cash and cash equivalents	\$ 198,641
Grants receivable	514,623
Other receivables	1,390
Total financial assets	714,654
Less Amounts Not Available to be Used Within One Year:	
Net assets with donor restrictions:	3,500
Less net assets with donor restrictions to be met in less than a year	(3,500)
	-
Financial assets available to meet general expenditures over the next twelve months	\$ 714,654

The Organization's goal is generally to maintain financial assets to meet 90 days of operating expenses. The restricted cash noted above is available to meet operating expenses over the next twelve months; however, the amounts are limited to use within a specific program. As part of its liquidity plan, excess cash is invested in a separate money market account. The Board of Directors has designated these net assets; the amounts are presented as a separate component of net assets without donor restrictions in the statement of financial position. As described in **NOTE E**, the Organization also has a \$200,000 line-of-credit available for use in meeting financial obligations.

**GULFCOAST LEGAL SERVICES, INC.  
NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 2019**

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**NOTE D - PROPERTY AND EQUIPMENT**

Property and equipment consisted of the following at September 30:

	<b>2019</b>
Furniture and fixtures	\$ 4,990
Office equipment	502
Leasehold improvements	74,071
Computer equipment	99,297
	178,860
Less accumulated depreciation	(132,103)
	<b>\$ 46,757</b>

**NOTE E – LINE-OF-CREDIT**

The Organization has a line-of-credit with a borrowing capacity of \$200,000 payable upon demand that matures in August 2020. The interest rate on this line-of-credit is the prime rate plus .55% (5.55% at September 30, 2019). There is no amount outstanding on the line-of-credit at September 30, 2019.

**NOTE F - NET ASSETS**

Net assets with donor restrictions were as follows for the year ended September 30:

	<b>2019</b>
Passage of Time	
General Donation	\$ 3,500

Net assets released from net assets with donor restrictions are as follows for the year ended September 30:

	<b>2019</b>
Satisfaction of Purpose Restrictions	
Enforcement and Education Regarding Fair Housing Act in Fort Myers, FL	\$ 25,144

**NOTE G - CONCENTRATIONS**

Federal, state, county, city, and other agencies award funds to the Organization for special purposes. During the year ended September 30, 2019, 48% of revenues were received from two funders.

At September 30, 2019, 77% of the grants receivable balance was due from one funder.

**GULF COAST LEGAL SERVICES, INC.  
NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 2019**

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**NOTE H - OPERATING LEASES**

The Organization leases office space and office equipment under one long-term and various month-to-month operating leases. At September 30, 2019, the future minimum rental commitments under non-cancellable operating leases are as follows:

<u>Years ending September 30,</u>	<u>Amount</u>
2020	\$ 131,461
2021	45,950
2022	<u>35,232</u>
	<u>\$ 212,643</u>

The Organization's corporate office space is leased from Pinellas County. The lease expires in August 2020; thereafter, the lease may be renewed for one year upon written request from the Organization and approval of Pinellas County. The total rental expense for the year ended September 30, 2019 was approximately \$162,000. In-kind rental expense for various spaces for the year ended September 30, 2019 was approximately \$80,700 and was included in in-kind expense in the schedule of functional expenses.

**NOTE I - EMPLOYEE BENEFIT PLAN**

The Organization maintained a 403(b) (SEP/IRA) Tax Exempt Employer Contribution Retirement Plan (Original Plan) which was amended effective December 1, 2015 to a 403(b) Thrift Plan (Amended Plan). The Original Plan covered all permanent employees after one year of employment. The annual employer contribution was discretionarily determined by the Board of Directors. No amounts were contributed during the year ended September 30, 2019.

The Amended Plan covers substantially all permanent employees. The annual employer contribution is discretionarily determined by the Board of Directors. There was no contribution for the year ended September 30, 2019. Participants of the Original Plan are immediately vested in discretionary employer contributions. Other participants are 50% and 100% vested after one year and two years of service, respectively. Employee contributions are allowed under the Amended Plan.

**NOTE J - NON-FEDERAL MATCH CERTAIN CONTRACTS**

Several grant agreements require a match of the federal funds received in the form of cash and/or in-kind resources. For the year ended September 30, 2019, the Organization was in compliance with these matching requirements.

**GULFCOAST LEGAL SERVICES, INC.  
NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 2019**

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**NOTE K - CONCENTRATION OF SOURCE OF SUPPLY OF LABOR**

The Organization signed a collective bargaining agreement (CBA) with the National Organization of Legal Service Workers. The agreement period was from April 1, 2014 through March 31, 2017 with a one-year extension through March 31, 2018. The CBA was then temporarily extended, and a new agreement put in place that is effective June 1, 2018 through May 31, 2021. The CBA covers all full-time and regular part-time staff attorneys and supervising attorneys, law graduates, paralegals, legal secretaries and other support staff (representing approximately 71% of the Organization's employees). The Organization's other employees are not represented by a union.

**NOTE L - SUBSEQUENT EVENTS**

The Organization has evaluated all subsequent events through February 24, 2020, the date the financial statements were available to be issued. The Organization is not aware of any subsequent events which would require recognition or disclosure in the financial statements.

**OTHER INFORMATION**



**GULF COAST LEGAL SERVICES, INC.**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**YEAR ENDED SEPTEMBER 30, 2019**

<u>Federal Agency</u> <u>Pass-Through Entity</u> <u>Federal Program</u>	<u>CFDA</u> <u>Number</u>	<u>Contract/</u> <u>Pass-Through Entity</u> <u>Identifying Number</u>	<u>Expenditures</u>
<b>FEDERAL AWARDS:</b>			
<b>Department of Housing and Urban Development</b>			
<u>Passed through Manatee County</u>			
Community Development Block Grants/Entitlement Grants	14.218	R-18-114	7,186
<u>Passed through City of Largo</u>			
Community Development Block Grants/Entitlement Grants	14.218	B18MC12028	27,999
<u>Passed through City of Clearwater</u>			
Community Development Block Grants/Entitlement Grants	14.218	GM20-9216-079	19,808
<u>Passed through City of Bradenton</u>			
Community Development Block Grants/Entitlement Grants	14.218	IDIS #641	9,336
			<u>64,329</u>
<b>Department of Justice</b>			
<u>Passed through Pinellas County</u>			
Services for Trafficking Victims	16.320	2015-VT-BX-K020	69,907
	16.320	2015-VT-BX-K020-SVS	88,730
			<u>158,637</u>
<u>Passed through Florida Department of Legal Affairs, Office of the Attorney General</u>			
Crime Victim Assistance	16.575	VOCA-2018-Gulfcoast Legal Services-00530	449,661
Crime Victim Assistance	16.575	VOCA-2018-Gulfcoast Legal Services-00551	231,391
Crime Victim Assistance	16.575	VOCA-2018-Gulfcoast Legal Services-00531	432,362
			<u>1,113,414</u>
<u>Passed through Florida Coalition Against Domestic Violence</u>			
Violence Against Women Formula Grants	16.588	19-2057-LCH	15,828
	16.588	20-2057-LCH	5,200
	16.588	19-2057-LS	52,677
	16.588	20-2057-LS	3,390
			<u>77,095</u>
			<u>1,349,146</u>
<b>Department of the Treasury</b>			
Low Income Taxpayer Clinics	21.008	18-LITCO349-01-01	32,657
	21.008	19-LITCO349-02-01	68,464
			<u>101,121</u>
<b>Department of Health and Human Services</b>			
<u>Passed through Area Agency on Aging of Pasco-Pinellas, Inc.</u>			
Special Programs for the Aging Title III, Part B Grants for Supportive Services and Senior Centers	93.044	EL017-GULF COAST LEGAL-2018	29,860
	93.044	EA019-GULF COAST LEGAL-2019	62,894
<u>Passed through Florida Rural Legal Service, Inc.</u>			
Special Programs for the Aging Title III, Part B Grants for Supportive Services and Senior Centers	93.044	n/a	26,216
<u>Passed through Senior Connection Center, Inc.</u>			
Special Programs for the Aging Title III, Part B Grants for Supportive Services and Senior Centers	93.044	OAA-2018-GLS	20,157
	93.044	OAA-2019-GLS	70,948
			<u>210,075</u>
<u>Passed through Area Agency on Aging of Pasco-Pinellas, Inc.</u>			
National Family Caregiver Support, Title III, Part E	93.052	EL017-GULF COAST LEGAL-2018	9,001
	93.052	EA019-GULF COAST LEGAL-2019	15,173
<u>Passed through Senior Connection Center, Inc.</u>			
National Family Caregiver Support, Title III, Part E	93.052	OAA-2018-GLS	5,716
	93.052	OAA-2019-GLS	14,888
			<u>44,778</u>
			<u>254,853</u>
<b>Total expenditures of federal awards</b>			<b>\$ 1,769,449</b>

**See notes to the schedule of expenditures of federal awards**

**GULFCOAST LEGAL SERVICES, INC.  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED SEPTEMBER 30, 2019**

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**BASIS OF PRESENTATION**

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal grant activity of Gulfcoast Legal Services, Inc. under programs of the federal government for the year ended September 30, 2019. The information in this schedule is presented in accordance with accounting principles generally accepted in the United States of America as applicable to non-profit organizations and Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*. Because the Schedule presents only a selected portion of the operations of Gulfcoast Legal Services, Inc., it is not intended to and does not present the financial position, changes in net assets or cash flows of Gulfcoast Legal Services, Inc.

**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

**CONTINGENCIES**

Expenditures incurred by the Organization are subject to audit and possible disallowance by the grantor agency. Management believes that if audited, any adjustments for disallowed expenses would be immaterial in amount.

**See independent auditor's report**



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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER  
MATTERS BASED ON AN AUDIT OF FINANCIAL  
STATEMENTS PERFORMED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS**

To the Board of Directors  
Gulfcoast Legal Services, Inc.

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Gulfcoast Legal Services, Inc. (the Organization), which comprise the statement of financial position as of September 30, 2019, and the related statements of activities, cash flows, and functional expenses for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated February 24, 2020.

**Internal Control over Financial Reporting**

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

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

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

**CONTINUED**

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER  
MATTERS BASED ON AN AUDIT OF FINANCIAL  
STATEMENTS PERFORMED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS - CONTINUED**

**Compliance and Other Matters**

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

**Purpose of this Report**

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

*PDR CPAs + Advisors*

Oldsmar, Florida  
February 24, 2020



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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH  
MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL  
OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

To the Board of Directors  
Gulfcoast Legal Services, Inc.

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

We have audited Gulfcoast Legal Services, Inc.'s (the Organization) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Organization's major federal programs for the year ended September 30, 2019. The Organization's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

**Management's Responsibility**

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

**Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for each of the Organization's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Organization's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the Organization's compliance.

**Opinion on Each Major Federal Program**

In our opinion, the Organization complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2019.

**CONTINUED**

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH  
MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL  
OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE - CONTINUED**

**Report on Internal Control over Compliance**

Management of the Organization is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Organization's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weakness or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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

*PDR CPAs + Advisors*

Oldsmar, Florida  
February 24, 2020

**GULFCOAST LEGAL SERVICES, INC.  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2019**

---

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

Material weakness(es) identified?  yes  no

Significant deficiency(ies) identified not considered to be material weakness(es)?  yes  none reported

Noncompliance material to financial statements noted?  yes  no

**Federal Awards Section**

Internal control over major federal programs:

Material weakness(es) identified?  yes  no

Significant deficiency(ies) identified not considered to be material weakness(es)?  yes  none reported

Type of auditor's report on compliance for major federal programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR part 200.516(a) of the Uniform Guidance?  yes  no

Identification of major federal programs:

CFDA Numbers	Name of Federal Program
16.575	Crime Victim Assistance

Dollar threshold used to distinguish between type A and type B Federal programs \$ 750,000

Auditee qualified as low-risk auditee for federal purposes?  yes  no

**GULFCOAST LEGAL SERVICES, INC.  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED  
FOR THE YEAR ENDED SEPTEMBER 30, 2019**

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**Part II - Schedule of Financial Statement Findings**

This section identifies the significant deficiencies, material weakness, and instances of noncompliance related to the financial statements that are required to be reported in accordance with *Government Auditing Standards*.

There were no reportable findings.

**Part III - Federal and State Award Findings and Questioned Costs**

This section identifies the significant deficiencies, material weakness, and instances of noncompliance, including questioned costs, related to the audit of major federal programs, as required to be reported by the Uniform Guidance.

There were no reportable findings.

**Summary Schedule of Prior Audit Findings**

A Summary Schedule of Prior Audit Findings is not necessary since there were no prior year audit findings related to a major federal program.



**SUPPLEMENTARY INFORMATION**

**GULFCOAST LEGAL SERVICES, INC.**  
**SCHEDULE OF FUNCTIONAL EXPENSES – DEPARTMENT OF**  
**ELDER AFFAIRS**  
**YEAR ENDED SEPTEMBER 30, 2019**

<u>Expenses</u>	<u>Legal Services</u>	<u>Fundraising</u>	<u>Management &amp; General</u>	<u>Total Supporting Services</u>	<u>Total</u>
Salaries	\$ 1,521,181	\$ 42,513	\$ 237,338	\$ 279,851	\$ 1,801,032
Payroll taxes and benefits	359,126	3,327	32,655	35,982	395,108
Travel	60,058	5,658	9,523	15,181	75,239
Communication/postage	34,630	13,047	9,523	22,570	57,200
Utilities*	152,091	-	25,381	25,381	177,472
Insurance	47,349	183	1,635	1,818	49,167
Maintenance and repair	103,599	812	24,007	24,819	128,418
Printing/supplies	13,078	672	4,179	4,851	17,929
Professional fees/legal/audit	15,204	200	86,682	86,882	102,086
Subcontractors	99,937	-	-	-	99,937
Depreciation	34,890	975	5,544	6,519	41,409
Other **	308,280	2,450	51,532	53,982	362,262
Total expenses	<u>2,749,423</u>	<u>69,837</u>	<u>487,999</u>	<u>557,836</u>	<u>3,307,259</u>
Allocation of management and general	<u>475,692</u>	<u>12,307</u>	<u>(487,999)</u>	<u>(475,692)</u>	<u>-</u>
Total expenses after allocation	<u>\$ 3,225,115</u>	<u>\$ 82,144</u>	<u>\$ -</u>	<u>\$ 82,144</u>	<u>\$ 3,307,259</u>
Total units (hours)	<u>41,890</u>	N/A	N/A	N/A	N/A
Recalculated total unit cost (per case hour)	<u>\$ 77</u>				

\* Includes rental expense of \$120,118, equipment lease of \$42,899, minor equipment of \$14,416, and electricity of \$39.

\*\* Includes in-kind expenses of \$308,619, litigation expenses of \$6,467, bank fees of \$2,674, dues and fees of \$18,368, online research of \$4,062, advertising of \$15,844, and other expenses of \$6,228.

**See independent auditor's report**



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October 7, 2019

Tammy Greer, MPA, Executive Director  
Shaina Bent, President of the Board of Directors  
Gulfcoast Legal Services, Inc.  
501 First Avenue North, Suite 420  
PO Box 358  
St. Petersburg, Florida 33731

Dear Tammy and Shaina:

We are pleased to confirm our understanding of the services we are to provide for Gulfcoast Legal Services, Inc. for the year ended September 30, 2019.

We will audit the financial statements of Gulfcoast Legal Services, Inc. (the Organization) which comprise the statement of financial position as of September 30, 2019, the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements. Also, the following supplementary information accompanying the financial statements will be subjected to the auditing procedures applied in our 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, and we will provide an opinion on it in relation to the financial statements as a whole, in a report combined with our auditor's report on the financial statements:

1. Schedule of expenditures of federal awards
  2. Notes to schedule of expenditures of federal awards
  3. Schedule of support, revenue and expenses and changes in net assets for IOTA funds, if applicable
  4. Schedule of functional expenses - Department of Elder Affairs required format
-

## Audit Objectives

The objective of our audit is the expression of an opinion about whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements taken as a whole. The objective also includes reporting on:

- Internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts or award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will include a paragraph that states that (1) the purpose of the report is solely to describe the scope of testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance, and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The Uniform Guidance report on internal control over compliance will include a paragraph that states that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of the Uniform Guidance, and will include tests of accounting records, a determination of major program(s) in accordance with the Uniform Guidance, and other procedures we consider necessary to enable us to express such an opinion. We will issue written reports upon completion of our Single Audit. Our reports will be addressed to the Board of Directors of Gulfcoast Legal Services, Inc. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or add an emphasis-of-matter or other-matter paragraph. If our opinion on the financial statements or the Single Audit compliance opinion is other than unmodified, we will discuss the reasons with management in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express an opinion or issue a report, or we may withdraw from this engagement.

## Audit Procedures - General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. 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 will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the Organization or to acts by management or employees acting on behalf of the Organization. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements or noncompliance may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or on major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential, and of any material abuse that comes to our attention. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from the Organization's attorneys as part of the engagement, and they may bill the Organization for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

### **Audit Procedures - Internal Control**

Our audit will include obtaining an understanding of the Organization and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the Uniform Guidance.

### **Audit Procedures - Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Gulfcoast Legal Services, Inc.'s compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance, and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with applicable federal statutes, regulations, and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of the Organization's major programs. The purpose of these procedures will be to express an opinion on Gulfcoast Legal Services, Inc.'s compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

## Other Services

We will prepare the Organization's Federal tax return (IRS 990), 990-T, and F-1120 for the year ended September 30, 2019 based on information provided by you. We will also assist in preparing the financial statements, schedule of expenditures of federal awards, and related notes of the Organization in conformity with U.S. generally accepted accounting principles and the Uniform Guidance based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*.

We will perform the services in accordance with applicable professional standards, including the Statements on Standards for Tax Services issued by the American Institute of Certified Public Accountants. The other services are limited to the financial statement, schedule of expenditures of federal awards, related notes, and tax services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities. We will advise management with regard to tax positions taken in the preparation of the tax return, but management must make all decisions with regard to those matters.

## Management Responsibilities

Management is responsible (1) designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including internal controls over federal awards, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards, and all accompanying information in conformity with U.S. generally accepted accounting principles; and for compliance with applicable laws and regulations (including federal statutes) and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

Management is also responsible for making all financial records and related information available to us, and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance, (3) additional information that we may request for the purpose of the audit, and (4) unrestricted access to persons within the organization from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the Organization involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the Organization received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the Organization complies with applicable laws, regulations, contracts, agreements, and grants. Management is also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements, or abuse that we report. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan, if applicable.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains and indicates that we reported on the schedule of expenditures of federal awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon. Your responsibilities include acknowledging to us in the representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is stated fairly in accordance with the Uniform Guidance; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon.



Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions for the report, and for the timing and format for providing that information.

You agree to assume all management responsibilities relating to the tax services, financial statements, schedule of expenditures of federal awards, related notes, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter the tax services provided and our assistance with preparation of the financial statements, schedule of expenditures of federal awards, and related notes and that you have evaluated the adequacy of our services and have reviewed and approved the results of the services, the financial statements, schedule of expenditures of federal awards, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

### **Engagement Administration, Fees, and Other**

We may from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers, but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

We understand that your employees will prepare all cash, accounts receivable, and other confirmations we request and will locate any documents selected by us for testing.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to electronically submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditor's reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification. The Data Collection Form and the reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditor's reports or nine months after the end of the audit period.

We will provide copies of our reports to the Organization; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of PDR CPAs + Advisors and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of PDR CPAs + Advisors personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the federal agency providing direct or indirect funding. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Mary Brown is the engagement shareholder and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. We expect to begin our audit in November 2019.

Parties to this engagement agree that any dispute that may arise regarding the meaning, performance, or enforcement of this engagement will, first, be submitted to mediation upon the written request of any party to the engagement. All mediations initiated as a result of this engagement shall be administered by the American Arbitration Association (AAA). The results of this mediation shall be binding only upon agreement of each party to be bound. Costs of any mediation proceeding shall be shared equally by both parties.

Our fees for these services will generally be based on the actual time spent at our standard hourly rates. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to the engagement. However, fees might also reflect other relevant factors, including the level of skill required to perform the work, the level of risk involved, and time limitations imposed either by you or the circumstances. We have set the audit fee at \$17,000 and the Single Audit procedures at an additional \$6,000. This estimate is based upon anticipated cooperation from your personnel, adherence to the deadlines as presented in the Request list, and the assumption that unexpected circumstances will not be encountered during the audit engagement. If significant additional time is necessary or if the deadlines are not met, we will keep you informed of any problems we encounter and our fees will be adjusted accordingly.

We will also prepare the Federal Form 990, 990-T, and F-1120 for Gulfcoast Legal Services, Inc. Our total fee for the tax return will be \$2,700.

Our invoices will be rendered each month as work progresses and are payable upon receipt. A final invoice will be rendered upon completion of the engagement that is payable upon receipt of the financial statements. A one and one-half percent per month service charge is assessed for invoices outstanding after 60 days. In accordance with our firm policy, work may be suspended if your account becomes 60 days or more overdue and will not be resumed until your account is paid in full. Additionally, we will not be able to deliver either a draft or final financial statement if any account balance is outstanding for services rendered under this agreement.

If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket expenditures through the date of termination.

This engagement includes only those services specifically described in this letter. Any additional services will be separately invoiced at our standard rates.

*Government Auditing Standards* require that we provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our 2018 peer review report accompanies this letter.

Gulfcoast Legal Services, Inc.

-10-

October 7, 2019

We appreciate the opportunity to be of service to you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you are in agreement with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

PDR CPAs + Advisors



Mary Brown  
Certified Public Accountant

RESPONSE:

This letter correctly sets forth the understanding of Gulfcoast Legal Services, Inc. and is accepted by us.

Gulfcoast Legal Services, Inc.

Date: 10-09-2019

  
\_\_\_\_\_  
Tammy Greer, MPA, Executive Director

Date: \_\_\_\_\_

\_\_\_\_\_  
Shaina Bent, President of the Board of Directors



# Gregory, Sharer & Stuart, P.A.

*Certified Public Accountants and Business Consultants*

## **Report on the Firm's System of Quality Control**

December 12, 2018

To the Shareholders of PDR CPAs + Advisors  
And the Peer Review Committee of the Florida Institute of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of PDR CPAs + Advisors (the firm) in effect for the year ended June 30, 2018. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary). The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

### **Firm's Responsibility**

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

### **Peer Reviewer's Responsibility**

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

### **Required Selections and Considerations**

Engagements selected for review included an engagement performed under *Government Auditing Standards* including a compliance audit under the Single Audit Act and an audit of an employee benefit plan.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

### **Opinion**

In our opinion, the system of quality control for the accounting and auditing practice of PDR CPAs + Advisors in effect for the year ended June 30, 2018, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. PDR CPAs + Advisors has received a peer review rating of *pass*.

A handwritten signature in black ink that reads "Gregory, Sharer &amp; Stuart, P.A." The signature is written in a cursive, flowing style.

Gregory, Sharer & Stuart, P.A.



### Cover Sheet for PPE Reimbursements

The receipts below are for costs incurred for PPE. All costs included in this budget have been prorated to only include Pinellas County PPE. These costs were not part of the approved 2019-20 budget and were incurred to keep staff and clients safe after we reopened our Pinellas Office following the stay at home orders. Detailed information is below:

<b>Gulfcoast Legal Services, Inc.</b>						
<b>Account Distribution Report</b>						
Transaction	AP Transaction	Transaction Type	Post Date	Debit Amount	Pinellas Portion Amount	NOTES
Date	Number					
<b>1-6130-1-98, Supplies</b>						
05/01/2020	2020-05 Amazon	Invoice	05/01/2020	\$71.98	\$52.67	Face Masks
05/21/2020	2020-05 Big frog	Invoice	05/21/2020	\$500.00	\$365.85	Face Masks
05/14/2020	2020-05 DGS	Invoice	05/14/2020	\$624.01	\$457.04	Sneeze guards
05/28/2020	2020-06 Amazon	Invoice	05/28/2020	\$54.99	\$27.50	Hand Sanitizer- 2 gallons
06/02/2020	2020-06 Five Below	Invoice	06/02/2020	\$24.61	\$11.61	Sanitizer dispensers
06/02/2020	2020-06 Amazon2	Invoice	06/02/2020	\$119.96	\$59.98	Face Masks
06/02/2020	2020-06 Amazon3	Invoice	06/02/2020	\$119.96	\$92.47	Soap dispensers
06/03/2020	2020-06 Amazon4	Invoice	06/03/2020	\$147.50	\$118.00	Social distancing floor markers
06/04/2020	2020-06 Amazon 6	Invoice	06/04/2020	\$45.98	\$22.99	Gloves
06/05/2020	2020-06 Amazon7	Invoice	06/05/2020	\$15.96	\$3.99	Conversion chart for temporal scanner
06/05/2020	2020-06 Amazon 8	Invoice	06/05/2020	\$38.48	\$22.53	Spray cleaning bottles and soap dispensers
<i>Totals for 1-6130-1-98, Supplies:</i>				\$1,763.43	\$1,234.63	
<b>1-6130-1-99, Supplies</b>						
04/07/2020	2037650-1	Invoice	04/07/2020	\$13.49	\$13.49	Gloves
05/13/2020	2060616-0	Invoice	05/13/2020	\$452.65	\$131.96	Sanitizer
					\$287.70	Masks
05/20/2020	2063670-0	Invoice	05/20/2020	\$35.97	\$35.97	Soap
05/26/2020	2065219-0	Invoice	05/26/2020	\$463.92	\$89.99	Temporal thermometer
					\$25.99	Germicidal cleaner
05/26/2020	2052846-1	Invoice	05/26/2020	\$55.96	\$55.96	Hand sanitizer
06/01/2020	2067662-0	Invoice	06/01/2020	\$25.99	\$25.99	Paper towels
06/01/2020	2067648-0	Invoice	06/01/2020	\$87.16	\$59.96	Hand sanitizer
06/16/2020	2067648-1	Invoice	06/16/2020	\$20.69	\$20.69	Facial tissue
06/16/2020	2065219-1	Invoice	06/16/2020	\$17.56	\$17.56	Gloves
06/29/2020	2071298-1	Invoice	06/29/2020	\$50.38	\$50.38	Paper towels
<i>Totals for 1-6130-1-99, Supplies:</i>				\$1,223.77	\$815.64	
<b>Grand Totals:</b>				<b>\$2,987.20</b>		

If you have any questions regarding the PPE, please email: [chelseaw@gulfcoastlegal.org](mailto:chelseaw@gulfcoastlegal.org).

Thank you,

Chelsea Wait, Grants Manager

**Pinellas County**  
 501 First Ave. N, Suite 420  
 St. Petersburg, FL 33701  
 T: (727) 821-0726  
 F: (727) 821-3340

**Sarasota & Manatee Counties**  
 1112 Manatee Ave. E  
 Bradenton, FL 34208  
 T: (941) 746-6151  
 F: (941) 746-3661

To: Apex

4237  
4/27/2020

**GULFCOAST LEGAL SERVICES, INC.**

INVOICE NUMBER	DATE	DESCRIPTION	AMOUNT	DISCOUNT	NET AMOUNT
2037650-1	4/7/2020	Office Supplies- St. Pete	\$13.49	\$0.00	\$13.49
		Totals:	\$13.49	\$0.00	\$13.49



OFFICE PRODUCTS & FURNITURE

www.apexop.com

5209 N. Howard Ave - Tampa, FL 33603  
 (800) 227-1563 (800) 875-9059



# INVOICE

INVOICE NUMBER	2037650-1	
INVOICE DATE	04/07/20	
ACCOUNT / DEPT	108525	0104
DEPT NAME	FRONT DESK	

BILLING ADDRESS	SHIPPING ADDRESS
GULF COAST LEGAL SERVICES SUITE 420 501 1ST AVE NORTH ST PETERSBURG FL 33701 727-821-0726	GULF COAST LEGAL SERVICES SUITE 420 501 1st AVE SAINT PETERSBURG FL 33701

CUSTOMER PURCHASE ORDER	ACCOUNT EXECUTIVE	TYPE	ROUTE	PAYCODE	ORDER TAKER
	123	REPRINT	7	CHARGE	WEB



Packages Delivered \_\_\_\_\_

ITEM NUMBER	MFG	ITEM DESCRIPTION	UM	ORD QTY	B/O QTY	SHIP QTY	SELL PRICE	EXTEND PRICE
6CUR9225	MII	Who Called : Emely Laporte GLOVE, EXAM, STRETCH VINYL, M General	BX	1		1	13.490	13.49
26085	GJO	TISSUE, FAC, 85CT, WH General	CT	1	1		29.980	.00
L100	TXL	WIPE, GYM, ANTBCL, 6"X8" General Phone: 727-821-0726 x 200 Email: emelyl@gulfcoastlegal.org	EA	1	1		63.690	.00

**RECEIVED**  
 APR 08 2020  
 FINANCE DEPT.

1-6130-1-99 p.1000 \$13.49.

*(Handwritten initials)*

*(Handwritten signature)*

Purchaser agrees to pay all cost of collecting or securing or attempting to collect or secure this account, including reasonable attorney's fees, whether the same is to be collected or secured by suit or otherwise. Service charge of 1.5% per month (18% per annum) shall be charged on all accounts which show a balance owed after (30) days.

**Subtotal** 13.49  
**Tax**  
**Less Deposit**

Received By: \_\_\_\_\_  
 Signature may appear on our delivery manifest. Page 1 of 1

**Total Due** 13.49



To: Apex

GULF COAST LEGAL SERVICES, INC.

INVOICE NUMBER	DATE	DESCRIPTION	AMOUNT	DISCOUNT	NET AMOUNT
2058285-0	5/7/2020	Office Supplies- St. Pete	\$10.92	\$0.00	\$10.92
2060616-0	5/13/2020	Office Supplies- St. Pete	\$452.65	\$0.00	\$452.65
2063670-0	5/20/2020	Office Supplies- St. Pete	\$35.97	\$0.00	\$35.97
		<b>Totals:</b>	<b>\$499.54</b>	<b>\$0.00</b>	<b>\$499.54</b>



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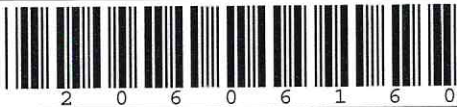
5209 N. Howard Ave - Tampa, FL 33603  
 (800) 227-1563 (800) 875-9059



# INVOICE

INVOICE NUMBER	2060616-0	
INVOICE DATE	05/13/20	
ACCOUNT / DEPT	108525	0104
DEPT NAME	FRONT DESK	

BILLING ADDRESS			SHIPPING ADDRESS		
GULF COAST LEGAL SERVICES SUITE 420 501 1ST AVE NORTH ST PETERSBURG FL 33701 727-821-0726			GULF COAST LEGAL SERVICES SUITE 420 501 1st AVE SAINT PETERSBURG FL 33701		
CUSTOMER PURCHASE ORDER	ACCOUNT EXECUTIVE	TYPE	ROUTE	PAYCODE	ORDER TAKER
	123	REPRINT	7	CHARGE	WEB



Packages Delivered \_\_\_\_\_

ITEM NUMBER	MFG	ITEM DESCRIPTION	UM	ORD QTY	B/O QTY	SHIP QTY	SELL PRICE	EXTEND PRICE
7550400	BET	Who Called : Emely Laporte	EA	5		5	32.950	164.95
85166	SPZ	SANITIZER, FOAM, HAND, ALCOHOL DISPOSABLE, FACE, MASK, BLUE Phone: 727-821-0726 x 200 Email: emelyl@gulfcoastlegal.org	BX	6		6	47.950	287.70
<p><i>1-6130-1-99 p. 1000 \$452.65.</i></p> <p><i>1 to Bradenbn.</i></p>								

Purchaser agrees to pay all cost of collecting or securing or attempting to collect or secure this account, including reasonable attorney's fees, whether the same is to be collected or secured by suit or otherwise. Service charge of 1.5% per month (18% per annum) shall be charged on all accounts which show a balance owed after (30) days. .

<b>Subtotal</b>	452.65
<b>Tax</b>	
<b>Less Deposit</b>	
<b>Total Due</b>	452.65

Received By: \_\_\_\_\_  
 Signature may appear on our delivery manifest.



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# INVOICE

INVOICE NUMBER	2063670-0	
INVOICE DATE	05/20/20	
ACCOUNT / DEPT	108525	0104
DEPT NAME	FRONT DESK	

BILLING ADDRESS			SHIPPING ADDRESS			
GULF COAST LEGAL SERVICES SUITE 420 501 1ST AVE NORTH ST PETERSBURG FL 33701 727-821-0726			GULF COAST LEGAL SERVICES SUITE 420 501 1st AVE SAINT PETERSBURG FL 33701			
CUSTOMER PURCHASE ORDER	ACCOUNT EXECUTIVE	TYPE	ROUTE	PAYCODE	ORDER TAKER	
	123	REPRINT	7	CHARGE	WEB	



Packages Delivered \_\_\_\_\_

ITEM NUMBER	MFG	ITEM DESCRIPTION	UM	ORD QTY	B/O QTY	SHIP QTY	SELL PRICE	EXTEND PRICE
4440110EA	APX	Who Called : Emely Laporte ANTIBAC SOAP GAL Phone: 727-821-0726 x 200 Email: emelyl@gulfcoastlegal.org	EA	3		3	11.990	35.97
		<div style="border: 1px solid blue; padding: 5px; display: inline-block;">                         RECEIVED                          MAY 21 2020                          FINANCE DEPT.                     </div>						
		1-6130-1-99 p.1000 \$				35.97		

Purchaser agrees to pay all cost of collecting or securing or attempting to collect or secure this account, including reasonable attorney's fees, whether the same is to be collected or secured by suit or otherwise. Service charge of 1.5% per month (18% per annum) shall be charged on all accounts which show a balance owed after (30) days.

<b>Subtotal</b>	35.97
<b>Tax</b>	
<b>Less Deposit</b>	
<b>Total Due</b>	35.97

Received By: \_\_\_\_\_  
 Signature may appear on our delivery manifest.

To: Apex

GULFCOAST LEGAL SERVICES, INC.

INVOICE NUMBER	DATE	DESCRIPTION	AMOUNT	DISCOUNT	NET AMOUNT
2065219-0	5/26/2020	Office Supplies- St. Pete_Covid	\$463.92	\$0.00	\$463.92
2052846-1	5/26/2020	Office Supplies- St. Pete	\$55.96	\$0.00	\$55.96
2067662-0	6/1/2020	Office Supplies- St. Pete	\$25.99	\$0.00	\$25.99
2067704-0	6/1/2020	Office Supplies- Lealman	\$52.97	\$0.00	\$52.97
2067648-0	6/1/2020	Office Supplies- St. Pete	\$87.16	\$0.00	\$87.16
		<b>Totals:</b>	<b>\$686.00</b>	<b>\$0.00</b>	<b>\$686.00</b>



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 (800) 227-1563 (800) 875-9059



# INVOICE

INVOICE NUMBER	2065219-0	
INVOICE DATE	05/26/20	
ACCOUNT / DEPT	108525	0104
DEPT NAME	FRONT DESK	

BILLING ADDRESS			SHIPPING ADDRESS		
GULF COAST LEGAL SERVICES SUITE 420 501 1ST AVE NORTH ST PETERSBURG FL 33701 727-821-0726			GULF COAST LEGAL SERVICES SUITE 420 501 1st AVE SAINT PETERSBURG FL 33701		
CUSTOMER PURCHASE ORDER	ACCOUNT EXECUTIVE	TYPE	ROUTE	PAYCODE	ORDER TAKER
	123	REPRINT	7	CHARGE	WEB



Packages Delivered \_\_\_\_\_

ITEM NUMBER	MFG	ITEM DESCRIPTION	UM	ORD QTY	B/O QTY	SHIP QTY	SELL PRICE	EXTEND PRICE
JXB178	APX	Who Called : Emely Laporte THERMOMETER, NON-CONTACT, INFRAR	EA	4		4	89.990	359.96
633712928	BMT	CLEANER, GERMICIDAL, 1 GAL	EA	4		4	25.990	103.96
8961L	PDF	GLOVE, DISPOSABLE, VINYL, L Phone: 727-821-0726 x 200 Email: emelyl@gulfcoastlegal.org	BX	4	4		4.390	.00

1 to Bradenton

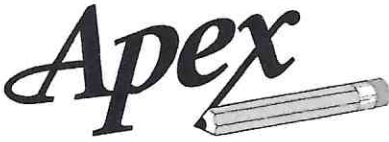
1-6130-1-99 p. 1000 \$463.92

RECEIVED  
MAY 28 2020  
FINANCE DEPT.

Purchaser agrees to pay all cost of collecting or securing or attempting to collect or secure this account, including reasonable attorney's fees, whether the same is to be collected or secured by suit or otherwise. Service charge of 1.5% per month (18% per annum) shall be charged on all accounts which show a balance owed after (30) days. .

<b>Subtotal</b>	463.92
<b>Tax</b>	
<b>Less Deposit</b>	
<b>Total Due</b>	463.92

Received By:  
 Signature may appear on our delivery manifest.



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**INVOICE**

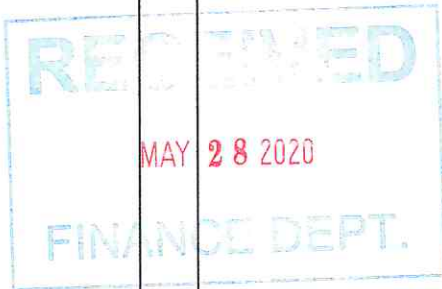
INVOICE NUMBER	2052846-1	
INVOICE DATE	05/26/20	
ACCOUNT / DEPT	108525	0104
DEPT NAME	FRONT DESK	

BILLING ADDRESS			SHIPPING ADDRESS		
GULF COAST LEGAL SERVICES SUITE 420 501 1ST AVE NORTH ST PETERSBURG FL 33701 727-821-0726			GULF COAST LEGAL SERVICES SUITE 420 501 1st AVE SAINT PETERSBURG FL 33701		
CUSTOMER PURCHASE ORDER	ACCOUNT EXECUTIVE	TYPE	ROUTE	PAYCODE	ORDER TAKER
	123	REPRINT	7	CHARGE	WEB



Packages Delivered \_\_\_\_\_

ITEM NUMBER	MFG	ITEM DESCRIPTION	UM	ORD QTY	B/O QTY	SHIP QTY	SELL PRICE	EXTEND PRICE
215608	GOJ	Who Called : Emely Laporte REFILL, PURELL NXT, 1000ML General Phone: 727-821-0726 x 200 Email: emelyl@gulfcoastlegal.org	EA	4		4	13.990	55.96



1-6130-1-99 p. 1000 \$ 55.96

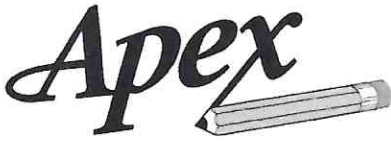
*[Handwritten signature]*

Purchaser agrees to pay all cost of collecting or securing or attempting to collect or secure this account, including reasonable attorney's fees, whether the same is to be collected or secured by suit or otherwise. Service charge of 1.5% per month (18% per annum) shall be charged on all accounts which show a balance owed after (30) days.

<b>Subtotal</b>	55.96
<b>Tax</b>	
<b>Less Deposit</b>	
<b>Total Due</b>	55.96

Received By: \_\_\_\_\_  
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2



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# INVOICE

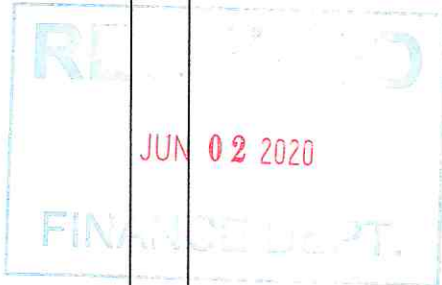
INVOICE NUMBER	2067662-0	
INVOICE DATE	06/01/20	
ACCOUNT / DEPT	108525	0405
DEPT NAME	MANATEE	

BILLING ADDRESS			SHIPPING ADDRESS			
GULFCOAST LEGAL SERVICES SUITE 420 501 1ST AVE NORTH ST PETERSBURG FL 33701 941-746-6151			GULF COAST LEGAL SERVICES 2ND FLOOR 1112 MANATEE AVE E BRADENTON FL 34208			
CUSTOMER PURCHASE ORDER	ACCOUNT EXECUTIVE	TYPE	ROUTE	PAYCODE	ORDER TAKER	
	123	REPRINT	C001	CHARGE	WEB	



Packages Delivered \_\_\_\_\_

ITEM NUMBER	MFG	ITEM DESCRIPTION	UM	ORD QTY	B/O QTY	SHIP QTY	SELL PRICE	EXTEND PRICE
24085	GJO	Who Called : Emely Laporte TOWEL, KITCHEN, 9X11, 85 SHTS General Phone: 727-821-0726 x 200 Email: emelyl@gulfcoastlegal.org	CT	1		1	25.990	25.99



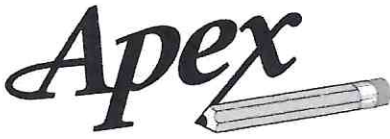
1-6130-1-99 p. 1000\$ 25.99.

*[Handwritten signatures]*

Purchaser agrees to pay all cost of collecting or securing or attempting to collect or secure this account, including reasonable attorney's fees, whether the same is to be collected or secured by suit or otherwise. Service charge of 1.5% per month (18% per annum) shall be charged on all accounts which show a balance owed after (30) days.	<b>Subtotal</b>	25.99
	<b>Tax</b>	
	<b>Less Deposit</b>	
	<b>Total Due</b>	25.99

Received By: \_\_\_\_\_  
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2



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# INVOICE

INVOICE NUMBER	2067648-0	
INVOICE DATE	06/01/20	
ACCOUNT / DEPT	108525	0104
DEPT NAME	FRONT DESK	

BILLING ADDRESS		SHIPPING ADDRESS	
GULF COAST LEGAL SERVICES SUITE 420 501 1ST AVE NORTH ST PETERSBURG FL 33701	727-821-0726	GULF COAST LEGAL SERVICES SUITE 420 501 1st AVE SAINT PETERSBURG FL 33701	

CUSTOMER PURCHASE ORDER	ACCOUNT EXECUTIVE	TYPE	ROUTE	PAYCODE	ORDER TAKER
	123	REPRINT	7	CHARGE	WEB



Packages Delivered \_\_\_\_\_

ITEM NUMBER	MFG	ITEM DESCRIPTION	UM	ORD QTY	B/O QTY	SHIP QTY	SELL PRICE	EXTEND PRICE
41504	SOL	Who Called : Emely Laporte TOWEL, KITCHEN, 2PLY, WHEEL	CT	1	1		31.210	.00
26085	GJO	TISSUE, FAC, 85CT, WH	CT	1	1		27.890	.00
EN92	EVE	BATTERY, ALKA, INDUST, AAA, 24	BX	1		1	13.310	13.31
EN91	EVE	BATTERY, ALKA, INDUST, AA, 24PK	BX	1		1	13.890	13.89
215608	GOJ	REFILL, PURELL NXT, 1000ML Phone: 727-821-0726 x 200 Email: emelyl@gulfcoastlegal.org	EA	4		4	14.990	59.96
<p>1-6130-1-99 p. 1000 \$ 87.16.</p>								

*[Handwritten signature]*

Purchaser agrees to pay all cost of collecting or securing or attempting to collect or secure this account, including reasonable attorney's fees, whether the same is to be collected or secured by suit or otherwise. Service charge of 1.5% per month (18% per annum) shall be charged on all accounts which show a balance owed after (30) days. .	<b>Subtotal</b>	87.16
	<b>Tax</b>	
	<b>Less Deposit</b>	
	<b>Total Due</b>	87.16

Received By: \_\_\_\_\_  
 Signature may appear on our delivery manifest.



To: Apex

GULF COAST LEGAL SERVICES, INC.

INVOICE NUMBER	DATE	DESCRIPTION	AMOUNT	DISCOUNT	NET AMOUNT
2067656-0	6/4/2020	Office supplies- Wimauma	\$25.99	\$0.00	\$25.99
2071342-0	6/9/2020	Office Supplies- Lealman	\$4.40	\$0.00	\$4.40
2072311-0	6/11/2020	Office Supplies- St. Pete	\$16.38	\$0.00	\$16.38
2067648-1	6/16/2020	Office Supplies- St. Pete	\$20.69	\$0.00	\$20.69
2065219-1	6/16/2020	Office Supplies- St. Pete	\$17.56	\$0.00	\$17.56
2074731-0	6/17/2020	Office Supplies- Chelsea	\$24.13	\$0.00	\$24.13
2075882-0	6/19/2020	Office Supplies- St. Pete	\$43.73	\$0.00	\$43.73
		<b>Totals:</b>	<b>\$152.88</b>	<b>\$0.00</b>	<b>\$152.88</b>

*an*



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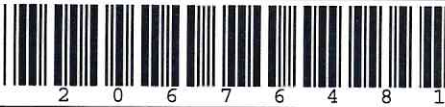
5209 N. Howard Ave - Tampa, FL 33603  
 (800) 227-1563 (800) 875-9059



# INVOICE

INVOICE NUMBER	2067648-1
INVOICE DATE	06/16/20
ACCOUNT / DEPT	108525 0104
DEPT NAME	FRONT DESK

BILLING ADDRESS		SHIPPING ADDRESS			
GULF COAST LEGAL SERVICES SUITE 420 501 1ST AVE NORTH ST PETERSBURG FL 33701 727-821-0726		GULF COAST LEGAL SERVICES SUITE 420 501 1st AVE SAINT PETERSBURG FL 33701			
CUSTOMER PURCHASE ORDER	ACCOUNT EXECUTIVE	TYPE	ROUTE	PAYCODE	ORDER TAKER
	123	REPRINT	7	CHARGE	204



Packages Delivered \_\_\_\_\_

ITEM NUMBER	MFG	ITEM DESCRIPTION	UM	ORD QTY	B/O QTY	SHIP QTY	SELL PRICE	EXTEND PRICE
26100	GJO	Who Called : Emely Laporte TISSUE, FACIAL, 2PLY, 100SH, WE Phone: 727-821-0726 x 200 Email: emelyl@gulfcoastlegal.org	CT	1		1	20.690	20.69
						<i>(Handwritten mark)</i>		
						<i>(Handwritten mark)</i>		
								<i>(Handwritten mark)</i>

RECEIVED  
 JUN 17 2020  
 FINANCE DEPT.

*1-6130-1-99 p. 1000 \$ 20.69*

Purchaser agrees to pay all cost of collecting or securing or attempting to collect or secure this account, including reasonable attorney's fees, whether the same is to be collected or secured by suit or otherwise. Service charge of 1.5% per month (18% per annum) shall be charged on all accounts which show a balance owed after (30) days. .

<b>Subtotal</b>	20.69
<b>Tax</b>	
<b>Less Deposit</b>	
<b>Total Due</b>	20.69

Received By: \_\_\_\_\_  
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2



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# INVOICE

INVOICE NUMBER	2065219-1
INVOICE DATE	06/16/20
ACCOUNT / DEPT	108525   0104
DEPT NAME	FRONT DESK

BILLING ADDRESS			SHIPPING ADDRESS		
GULF COAST LEGAL SERVICES SUITE 420 501 1ST AVE NORTH ST PETERSBURG FL 33701 727-821-0726			GULF COAST LEGAL SERVICES SUITE 420 501 1st AVE SAINT PETERSBURG FL 33701		
CUSTOMER PURCHASE ORDER	ACCOUNT EXECUTIVE	TYPE	ROUTE	PAYCODE	ORDER TAKER
	123	REPRINT	7	CHARGE	WEB



Packages Delivered \_\_\_\_\_

ITEM NUMBER	MFG	ITEM DESCRIPTION	UM	ORD QTY	B/O QTY	SHIP QTY	SELL PRICE	EXTEND PRICE
8961L	PDF	Who Called : Emely Laporte GLOVE, DISPOSABLE, VINYL, L Phone: 727-821-0726 x 200 Email: emelyl@gulfcoastlegal.org	BX	4		4	4.390	17.56
								1-6130-1-99 p.1000 \$ 17.56.

RECEIVED  
 JUN 17 2020  
 FINANCE DEPT.

Ⓢ  
 [Signature]

Purchaser agrees to pay all cost of collecting or securing or attempting to collect or secure this account, including reasonable attorney's fees, whether the same is to be collected or secured by suit or otherwise. Service charge of 1.5% per month (18% per annum) shall be charged on all accounts which show a balance owed after (30) days.	Subtotal	17.56
	Tax	
	Less Deposit	
	<b>Total Due</b>	<b>17.56</b>

Received By: \_\_\_\_\_  
 Signature may appear on our delivery manifest. Page 1 of 1

GULFCOAST LEGAL SERVICES, INC.

INVOICE NUMBER	DATE	DESCRIPTION	AMOUNT	DISCOUNT	NET AMOUNT
2071298-0	6/9/2020	Office Supplies- St. Pete	\$42.39	\$0.00	\$42.39
2076417-0	6/22/2020	Office Supplies- Lealman	\$13.31	\$0.00	\$13.31
2071298-1	6/29/2020	Office Supplies- St. Pete	\$50.38	\$0.00	\$50.38
2079613-0	6/29/2020	Office Supplies- St. Pete	\$48.01	\$0.00	\$48.01
		<b>Totals:</b>	<b>\$154.09</b>	<b>\$0.00</b>	<b>\$154.09</b>

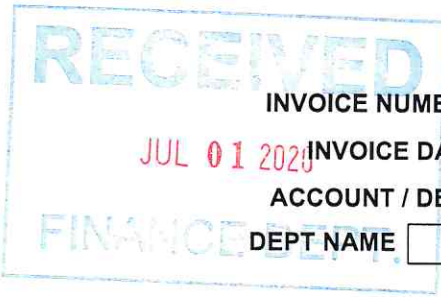
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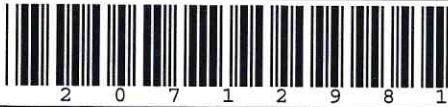
5209 N. Howard Ave - Tampa, FL 33603  
 (800) 227-1563 (800) 875-9059



# INVOICE

INVOICE NUMBER	2071298-1	
INVOICE DATE	06/29/20	
ACCOUNT / DEPT	108525	0104
DEPT NAME	FRONT DESK	

BILLING ADDRESS			SHIPPING ADDRESS		
GULF COAST LEGAL SERVICES SUITE 420 501 1ST AVE NORTH ST PETERSBURG FL 33701 727-821-0726			GULF COAST LEGAL SERVICES SUITE 420 501 1st AVE SAINT PETERSBURG FL 33701		
CUSTOMER PURCHASE ORDER	ACCOUNT EXECUTIVE	TYPE	ROUTE	PAYCODE	ORDER TAKER
	123	REPRINT	7	CHARGE	WEB



Packages Delivered \_\_\_\_\_

ITEM NUMBER	MFG	ITEM DESCRIPTION	UM	ORD QTY	B/O QTY	SHIP QTY	SELL PRICE	EXTEND PRICE
36371	KCC	Who Called : Emely Laporte TOWEL, KTCHN, RL, 1PL, 102SH, WH General Phone: 727-821-0726 x 200 Email: emelyl@gulfcoastlegal.org	PK	2		2	25.190	50.38
1-6130-1-99 p. 1000 \$ 50.38								

Purchaser agrees to pay all cost of collecting or securing or attempting to collect or secure this account, including reasonable attorney's fees, whether the same is to be collected or secured by suit or otherwise. Service charge of 1.5% per month (18% per annum) shall be charged on all accounts which show a balance owed after (30) days.

Subtotal	50.38
Tax	
Less Deposit	
<b>Total Due</b>	<b>50.38</b>

Received By: \_\_\_\_\_  
 Signature may appear on our delivery manifest. Page 1 of 1

2



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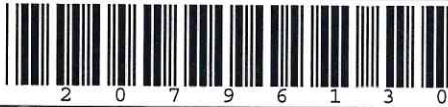
5209 N. Howard Ave - Tampa, FL 33603  
 (800) 227-1563 (800) 875-9059



# INVOICE

INVOICE NUMBER	2079613-0	
INVOICE DATE	06/29/20	
ACCOUNT / DEPT	108525	0104
DEPT NAME	FRONT DESK	

BILLING ADDRESS			SHIPPING ADDRESS		
GULF COAST LEGAL SERVICES SUITE 420 501 1ST AVE NORTH ST PETERSBURG FL 33701 727-821-0726			GULF COAST LEGAL SERVICES SUITE 420 501 1st AVE SAINT PETERSBURG FL 33701		
CUSTOMER PURCHASE ORDER	ACCOUNT EXECUTIVE	TYPE	ROUTE	PAYCODE	ORDER TAKER
	123	REPRINT	7	CHARGE	WEB



Packages Delivered \_\_\_\_\_

ITEM NUMBER	MFG	ITEM DESCRIPTION	UM	ORD QTY	B/O QTY	SHIP QTY	SELL PRICE	EXTEND PRICE
183135	ZEP	Who Called : Emely Laporte WATER, SPRING, ZEPH, 16.9OZ	PK	2		2	7.680	15.36
8811	APX	Board Room *****APEX PAPER 92/20*****	CT	1		1	29.980	29.98
65649	BSN	General STAPLES, STNDRD, CHSLPNT, 5000 General Phone: 727-821-0726 x 200 Email: emelyl@gulfcoastlegal.org	BX	3		3	.890	2.67
		1-6130-199 p. 1000 \$ 48.01						

Purchaser agrees to pay all cost of collecting or securing or attempting to collect or secure this account, including reasonable attorney's fees, whether the same is to be collected or secured by suit or otherwise. Service charge of 1.5% per month (18% per annum) shall be charged on all accounts which show a balance owed after (30) days. .  Received By: _____ Signature may appear on our delivery manifest.	<b>Subtotal</b>	48.01
	<b>Tax</b>	
	<b>Less Deposit</b>	
	<b>Total Due</b>	48.01

amazon.com



Your order of May 8, 2020 (Order ID 114-5366354-3095408)

Qty.	Item	Item Price	Total
1	Natural Concepts Hand Sanitizer Gel, Bulk Pack of 4, 32 oz Bottles, 65% Ethyl Alcohol, Protect Against Germs On-The-Go W... Health and Beauty X002HYV7J1 FNC65-320-4P 067153948023 (Sold by GuardProducts)	\$54.99	\$54.99
This shipment completes your order.		Subtotal	\$54.99
		Order Total	\$54.99
		Paid via credit/debit	\$54.99

Return or replace your item  
Visit Amazon.com/returns



0/UBtCtTlgT/-1 of 1-//CVG9/std-us/0/0527-14:00/0527-09:03

1AE

PPE

1 container to Bradenton.



Final Details for Order #114-1944035-6162628

**Paid By:** Gulfcoast Legal Services  
**Placed By:** Gulfcoast Legal  
**Order Placed:** May 20, 2020  
**Amazon.com order number:** 114-1944035-6162628  
**Seller's order number:** 14642856  
**Order Total:** \$219.89

Shipped on May 22, 2020	
<b>Items Ordered</b>	<b>Price</b>
11 of: <i>4PCS Liquid Soap Dispenser Pump Lotion Refillable Empty Bottle Plastic Jars 10oz</i>	\$19.99
Sold by: AllTopBargains ( <a href="#">seller profile</a> )	
Condition: New	
<b>Shipping Address:</b> Emely Laporte 501 1ST AVE N STE 420 ST PETERSBURG, FL 33701-3714 United States	Item(s) Subtotal: \$219.89 Shipping & Handling: \$0.00 ----- Total before tax: \$219.89 Sales Tax: \$0.00 -----
<b>Shipping Speed:</b> Standard Shipping	<b>Total for This Shipment: \$219.89</b> -----

Payment Information	
<b>Payment Method:</b> Visa   Last digits: 7642	Item(s) Subtotal: \$219.89 Shipping & Handling: \$0.00 ----- Total before tax: \$219.89 Estimated tax to be collected: \$0.00 -----
	<b>Grand Total: \$219.89</b>

To view the status of your order, return to [Order Summary](#).






# Order Details

Ordered on May 20, 2020 | Order# 114-1944035-6162628

## Shipping Address

Emely Laporte  
501 1ST AVE N STE 420  
ST PETERSBURG, FL 33701-3714  
United States

## Payment Method

 \*\*\*\* 7642

## Order Summary

Item(s) Subtotal:  
Shipping & Handling  
Total before tax:  
Estimated tax to be collected:  
**Grand Total:**  
See ta:  
**Refund Total:**

## ^ Transactions

**Refund: Completed May 29, 2020 - \$219.89**

Amount	Payment Method	Status
\$219.89	Visa ending in 7642	Charged on May 22, 2020

Total: \$219.89

**Requested by**  
**Order method**

Gulfcoast Legal  
Business

# FIVE BELOW

fivebelow.com

06047 ST PETERSBURG, FL  
7715 9TH STREET NORTH  
SAINT PETERSBURG, FL 33702  
727.217.0895  
SALE

046412102963 30Z SOFT TOUCH DISPE \$23.00T  
23 @ \$1.00 = \$23.00

Subtotal \$23.00  
Sales Tax 7.000% \$1.61  
Total \$24.61  
/isa \$24.61

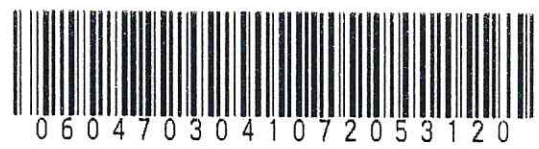
Card No. XXXXXXXXXXXX7642  
Expiration Date XX/XX  
Auth. No. 08634G  
ENTRY METHOD: Chip Read  
CHIP IND: CONTACT  
AID: A0000000031010  
APPL: VISA CREDIT  
ARC: 00

*11 went to Bradenton*

Store: 06047 Reg: 03 Tran: 041072  
Date: 5/31/2020 4:14:43 PM Assoc: 575726  
the answer is "yes!"

exchange unopened or defective products  
for the same item or another item of equal  
value any time. Receive a full refund in  
the original form of payment with receipt.

Thank You For Shopping!  
Now Hiring! Go to FIVEBELOW.COM/CAREERS



*(Handwritten mark)*

*(Handwritten signature)*

amazon.com



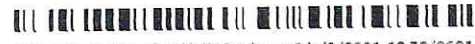
2 packs to Bradenton

Your order of June 1, 2020 (Order ID 112-9084078-3765003)

Qty.	Item	Item Price	Total
4	Sismate Disposable 3 Ply Face Mask, Pack of 50 Misc. B086RP7G38 B086RP7G38 304825320047	\$29.99	\$119.96

This shipment completes your order.		Subtotal	\$119.96
		Order Total	\$119.96
		Paid via credit/debit	\$119.96

Return or replace your item  
Visit Amazon.com/returns



0/Uv7MlxpMt/-4 of 4-//DTP2-A/next-1dc/0/0601-19:30/0601-10:14

N3

PPE

amazon.com



Your order of June 1, 2020 (Order ID 114-2065273-7755405)

Qty.	Item	Item Price	Total
4	Bekith 12 Pack Foaming Soap Dispensers Pump-Bottles for Liquid Soap, 8.5oz / 250ml, Use with Castile Soap, DIY Liquid So... X001NHJNXZ FoamingSoapDispensers-6pc (Sold by bekith)	\$29.99	\$119.96

We've sent this part of your order to ensure quicker service. The other items will ship separately.		Subtotal	\$119.96
		Shipment Total	\$119.96
		Paid via credit/debit	\$119.96

Return or replace your item  
Visit Amazon.com/returns



0/UHKM7fRkt/-4 of 4-//DTP2-A/next-1dc/0/0601-19:30/0601-11:49

1BA

11 went to Bradenton

②

Handwritten signature



Final Details for Order #114-6406367-2680215

**Paid By:** Gulfcoast Legal Services  
**Placed By:** Gulfcoast Legal  
**Order Placed:** June 1, 2020  
**Amazon.com order number:** 114-6406367-2680215  
**Order Total:** \$147.50

Shipped on June 2, 2020	
<b>Items Ordered</b>	<b>Price</b>
5 of: <i>Please Keep Safe 6 Foot Distance Social Distancing Indoor Floor Decal. 12" x 12". 5 Pack (5-Decals) Blue Color Version. Industrial UV Grade Anti-Slip. Health Measures. Made in USA. Free Shipping</i>	\$29.50
Sold by: Sala Graphics ( <a href="#">seller profile</a> )	
Business Price	
Condition: New	
<i>1 pack went to Bradenton</i>	
<b>Shipping Address:</b> Emely Laporte 501 1ST AVE N STE 420 ST PETERSBURG, FL 33701-3714 United States	Item(s) Subtotal: \$147.50 Shipping & Handling: \$0.00 ----- Total before tax: \$147.50 Sales Tax: \$0.00 -----
<b>Shipping Speed:</b> Economy Shipping	<b>Total for This Shipment: \$147.50</b> -----

Payment Information	
<b>Payment Method:</b> Visa   Last digits: 7642	Item(s) Subtotal: \$147.50 Shipping & Handling: \$0.00 ----- Total before tax: \$147.50 Estimated tax to be collected: \$0.00 -----
	<b>Grand Total: \$147.50</b>

To view the status of your order, return to [Order Summary](#).



Details for Order #112-1535736-9237068

**Paid By:** Gulfcoast Legal Services  
**Placed By:** Francis Berrios  
**Order Placed:** June 2, 2020  
**Amazon.com order number:** 112-1535736-9237068  
**Order Total:** \$45.98

Not Yet Shipped	
<b>Items Ordered</b> 2 of: 100 Pcs Gloves, Disposable, Powder Free Industrial Gloves, Latex Free, Cleaning Glove for Family Use, US Shipping Arrive in 7-10 Days, White (M) <small>Sold by: Asymden (<a href="#">seller profile</a>)</small> <small>Condition: New</small>	<b>Price</b> \$22.99
1 box to Bradenton	
<b>Shipping Address:</b> Emely Laporte 501 1ST AVE N STE 420 ST PETERSBURG, FL 33701-3714 United States	Item(s) Subtotal: \$45.98 Shipping & Handling: \$0.00 ----- Total before tax: \$45.98 Sales Tax: \$0.00 ----- <b>Total for This Shipment: \$45.98</b> -----
<b>Shipping Speed:</b> Standard Shipping	

Payment Information	
<b>Payment Method:</b> Visa   Last digits: 7642	Item(s) Subtotal: \$45.98 Shipping & Handling: \$0.00 ----- Total before tax: \$45.98 Estimated tax to be collected: \$0.00 ----- <b>Grand Total: \$45.98</b> -----

To view the status of your order, return to [Order Summary](#).



Details for Order #112-4324281-5361057

**Paid By:** Gulfcoast Legal Services  
**Placed By:** Francis Berrios  
**Order Placed:** June 2, 2020  
**Amazon.com order number:** 112-4324281-5361057  
**Order Total:** \$15.96

**Not Yet Shipped**

Items Ordered	Price
4 of: <i>Healthcare Conversions, Weight Conversions, Temperature Conversions, and Common IV Drug calculations Horizontal Badge Card - Excellent Resource for Nurses, Nursing Clinicals, and RN Students</i>	\$3.99
Sold by: Embarket ( <a href="#">seller profile</a> )   Product question? ( <a href="#">Ask Seller</a> )	
Condition: New	

I sent to Bradenton.

**Shipping Address:**  
Emely Laporte  
501 1ST AVE N STE 420  
ST PETERSBURG, FL 33701-3714  
United States

**Shipping Speed:**  
Standard Shipping

**Payment Information**

<b>Payment Method:</b> Visa   Last digits: 7642	Item(s) Subtotal: \$15.96
	Shipping & Handling: \$0.00
	-----
	Total before tax: \$15.96
	Estimated tax to be collected: \$0.00
	-----
	<b>Grand Total: \$15.96</b>

To view the status of your order, return to [Order Summary](#).

All ▾ Enter keyword or product number

Deliver to Emely  
St Peters... 33701

Departments

Buy Again

EN

Hello, Tara  
Account for Gulfcoast Le...

Lists

Business Prime

0

Your Account > Your Orders > Order Details

# Order Details

Ordered on June 1, 2020 Order# 114-2065273-7755405

[Printable Order Summary](#)

Shipping Address	Payment Method	Order Summary										
Emely Laporte 501 1ST AVE N STE 420 ST PETERSBURG, FL 33701-3714 United States	VISA **** 7642	<table border="0"> <tr><td>Item(s) Subtotal:</td><td>\$158.44</td></tr> <tr><td>Shipping &amp; Handling:</td><td>\$0.00</td></tr> <tr><td>Total before tax:</td><td>\$158.44</td></tr> <tr><td>Estimated tax to be collected:</td><td>\$0.00</td></tr> <tr><td><b>Grand Total:</b></td><td><b>\$158.44</b></td></tr> </table>	Item(s) Subtotal:	\$158.44	Shipping & Handling:	\$0.00	Total before tax:	\$158.44	Estimated tax to be collected:	\$0.00	<b>Grand Total:</b>	<b>\$158.44</b>
Item(s) Subtotal:	\$158.44											
Shipping & Handling:	\$0.00											
Total before tax:	\$158.44											
Estimated tax to be collected:	\$0.00											
<b>Grand Total:</b>	<b>\$158.44</b>											

Transactions

Amount	Payment Method	Status										
\$38.48	Visa ending in 7642	Charged on June 4, 2020										
Shipped on Jun 04, 2020	(3 Pack) 16 Ounce Soap Dispenser Bottles Clear Plastic Countertop Lotion-Soap Pump Bottles for Liquid Organic Soap Hand Dispensers Kitchen and Bathroom	Item: \$17.49 Total: \$17.49										
Shipped on Jun 01, 2020	SoLID (TM) Spray Bottle (4 Pack,16 Oz), Commercial Grade/Industrial/Household Use, No Leak and Clog, Adjustable Nozzle, Bleach/Vinegar/BBQ/Rubbing Alc	Item: \$20.99 Total: \$20.99										
		<table border="0"> <tr><td>Item(s) subtotal:</td><td>\$38.48</td></tr> <tr><td>Shipping and handling:</td><td>\$0.00</td></tr> <tr><td>Total before tax:</td><td>\$38.48</td></tr> <tr><td>Sales tax:</td><td>\$0.00</td></tr> <tr><td><b>Transaction total:</b></td><td><b>\$38.48</b></td></tr> </table>	Item(s) subtotal:	\$38.48	Shipping and handling:	\$0.00	Total before tax:	\$38.48	Sales tax:	\$0.00	<b>Transaction total:</b>	<b>\$38.48</b>
Item(s) subtotal:	\$38.48											
Shipping and handling:	\$0.00											
Total before tax:	\$38.48											
Sales tax:	\$0.00											
<b>Transaction total:</b>	<b>\$38.48</b>											
\$119.96	Visa ending in 7642	Charged on June 1, 2020										
Total: \$158.44												
Requested by Order method	Gulfcoast Legal Business											

*1 to Bradenton*

### 3 SHIPMENTS

#### Delivered Jun 5, 2020

Your package was left in the mail room.



(3 Pack) 16 Ounce Soap Dispenser Bottles Clear Plastic Countertop Lotion-Soap Pump Bottles for Liquid Organic Soap Hand Dispensers Kitchen and Bathroom Soaps Shampoo and Lotions  
 Sold by: Bay State Importers  
 Return eligible through Jul 5, 2020  
 \$17.49  
 Condition: New

*[Handwritten signature]*

- [Track package](#)
- [Print packing slip](#)
- [Return or replace items](#)
- [Share gift receipt](#)
- [Write a product review](#)

#### Delivered Jun 2, 2020

Package was left in a secure location

*[Handwritten signature]*

- [Track package](#)



Final Details for Order #114-5922061-8548203

**Paid By:** Gulfcoast Legal Services  
**Placed By:** Gulfcoast Legal  
**Order Placed:** April 27, 2020  
**Amazon.com order number:** 114-5922061-8548203  
**Order Total:** \$71.98

Shipped on April 29, 2020	
<b>Items Ordered</b> 2 of: <i>Face Mask, Pack of 50</i> Sold by: Amazon.com Services LLC ( <a href="#">seller profile</a> ) Business Price Condition: New	<b>Price</b> \$35.99
<b>Shipping Address:</b> Emely Laporte 501 1ST AVE N STE 420 ST PETERSBURG, FL 33701-3714 United States	Item(s) Subtotal: \$71.98 Shipping & Handling: \$0.00 ----- Total before tax: \$71.98 Sales Tax: \$0.00 -----
<b>Shipping Speed:</b> One-Day Shipping	<b>Total for This Shipment: \$71.98</b> -----

Payment Information	
<b>Payment Method:</b> Visa   Last digits: 7642	Item(s) Subtotal: \$71.98 Shipping & Handling: \$0.00 ----- Total before tax: \$71.98 Estimated tax to be collected: \$0.00 -----
	<b>Grand Total: \$71.98</b>

To view the status of your order, return to [Order Summary](#).

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BIG FROG CUSTOM T-SHIRTS  
1018 CENTRAL AVE  
ST PETERSBURG, FL 33705  
Phone: (727)350-1919  
Email: STPETE@BIGFROG.COM

# INVOICE

Invoice Number: 8,585  
Date: 05/20/2020 5:55 PM  
Billing Terms: Due upon receipt  
PO: 1 Color Masks

**Bill To:**

Gulfcoast Legal Services  
Tammy Greer  
501 First Ave. N  
Suite 420  
Saint Petersburg, FL 33701

**Customer:** Gulfcoast Legal Services  
Tammy Greer  
Phone: 727-821-0726  
E-mail: tammyg@gulfcoastlegal.org

**Reference Number:**

Quantity Sold	Item Description	Unit Price	Line Total
100	MASKS - Ultra Print WHITE   100 OS	18.00 5.00	500.00
		Sub Total	500.00
		Total Tax	0.00
		Total	500.00
		Credit Card	500.00
		Total Tendered	500.00
		Change	0.00
		Amount Due	0.00

1 Color (BLACK) print on white masks

**Tara Meyer**

**From:** Emely Laporte  
**Sent:** Wednesday, May 13, 2020 4:27 PM  
**To:** Tara Meyer; Jodi Duda  
**Cc:** Tammy Greer  
**Subject:** FW: Your DGS Retail Order Confirmation (#237802)

Receipt for sneeze guards paid with my credit card.

**From:** DGS Retail <customerservice@dgsretail.com>  
**Sent:** Wednesday, May 13, 2020 4:08 PM  
**To:** Emely Laporte <emelyl@gulfcoastlegal.org>  
**Subject:** Your DGS Retail Order Confirmation (#237802)



**Thank you for your order! NOTE: We Are Experiencing High Demand For Sneeze Guards From Essential Businesses. Current Lead-Time Is 5 To 7 Business Days To Ship Out Order. We Will Email You With Tracking Info When Your Order Ships. Thank You For Your Understanding.**

Your order ID is #237802. A summary of your order is shown below. To view the status of your order [click here](#).

**Shipping Address**

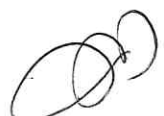
**Emely Laporte**  
Gulfcoast Legal Services  
501 1st Avenue North  
suite 420  
St.petersburg, Florida 33701  
United States  
7278210726

**Billing Address**

**Emely Laporte**  
Gulfcoast Legal Services  
501 1st Avenue North  
suite 420  
St.petersburg, Florida 33701  
United States  
7278210726

**Your Order Contains...**

Cart Items	SKU	Qty	Item Price	Item Total
Portable Freestanding Sneeze Guard Desk & Counters, Acrylic W/Base 24x32H	P1712	3 (1 is for Bradenton)	\$66.99 USD	\$200.97 USD



Portable Freestanding Sneeze  
Guard Desk Countertops,  
Acrylic W/Base 24x24H

P1711

8

\$49.99 USD

\$399.92 USD

*(2 are for Bradenton)*

Subtotal: \$600.89 USD

Shipping: \$23.12 USD

Grand Total: \$624.01 USD

Payment Method: Credit Card

## How Long Will My Delivery Take

DGS Retail

<https://www.dgsretail.com/>

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**EMERGENCY MANAGEMENT  
AND CONTINUATION OF  
OPERATIONS PLAN**

*Revised 07/31/2020*



**Gulfcoast Legal Services, Inc.**  
**EMERGENCY MANAGEMENT & CONTINUATION  
OF OPERATIONS PLAN**

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# Gulfcoast Legal Services, Inc. EMERGENCY MANAGEMENT & CONTINUATION OF OPERATIONS PLAN

## I. INTRODUCTION

Gulfcoast Legal Services (GLS) is a non-profit corporation providing free legal assistance to vulnerable residents of Pinellas, Manatee, and Sarasota Counties. GLS is dedicated to providing high quality legal services to protect the safety, rights, and interests of low-income vulnerable persons with regard to health, basic shelter, income, and quality of life.

GLS's Emergency Management & Continuation of Operations Plan outlines the steps the agency will take for preparation, response, and recovery from an emergency or natural disaster such as a hurricane. The goal of the plan is to ensure that GLS returns to operations as soon as possible following an emergency interruption of services as legal services for vulnerable populations are critical following such crises.

## II. EMERGENCY COORDINATORS

Emergency/Disaster Coordinator	Alternate Coordinator
<p>Tammy D. Greer Executive Director 501 1<sup>st</sup> Avenue North, Ste. 420 St. Petersburg, FL 33701 Tel: (727) 821-0726 ext. 271 Fax: (727) 821-3340 Cell: (561) 704-2376</p> <p>Emely Laporte Compliance &amp; Systems Manager 501 1<sup>st</sup> Avenue North, Ste. 420 St. Petersburg, FL 33701 Tel: (727) 821-0726 ext. 200 Fax: (727) 821-3340 Cell: (727) 520-3112</p>	<p>Tara Meyer Fiscal &amp; Human Resource Coordinator 501 1<sup>st</sup> Avenue North, Ste. 420 St. Petersburg, FL 33701 Tel: (727) 821-0726 ext. 222 Fax: (727) 821-3340 Cell: (727) 557-9141</p> <p>Chelsea Wait Grants &amp; Development Manager 501 1<sup>st</sup> Avenue North, Ste. 420 St. Petersburg, FL 33701 Tel: (727) 821-0726 ext. 249 Fax: (727) 821-3340 Cell: (908) 242-8027</p>

***In the event of the executive director's absence during an emergency, the Deputy Director for Family Law will oversee the day-to-day operations of the Saint Petersburg office, and the Deputy Director for Immigration and Human Rights will oversee the day-to-day operations for the Bradenton office.***

### **III. CLIENT AWARENESS AND EDUCATION**

#### **A. Printed Materials**

GLS will distribute any emergency information that is received from the National Weather Service and/or local emergency management agencies in printed form to staff and clients in GLS offices, as appropriate, during business hours. Printed materials will be distributed to GLS staff and will be available in the reception areas as well regarding emergency awareness and related preparations. In addition, GLS has a television in its reception area in the main St. Petersburg office, which plays only Bay News 9 – a local news affiliate that broadcasts up-to-the-minute weather and emergency coverage. GLS will maintain updates regarding services via its website and social media outlets until offices or alternate locations are opened following an emergency event.

#### **B. Client Planning**

GLS provides direct civil legal services and will continue operations as soon as possible and practical. Following a natural disaster/hurricane, legal aid will be crucial for protecting the rights of vulnerable clients particularly with regard to ensuring access to fair housing, intervening in landlord/tenant disputes, protecting clients from consumer scams/price gouging, helping access public benefits or insurance payouts, etc. In addition, when non-legal needs become evident to staff, GLS will make the appropriate referrals to other local support service providers to assure that the clients are served. GLS will also recommend to clients that they register with the special needs registry if applicable.

#### **C. Disaster Coordination**

GLS will work cooperatively with the following:

- All partner and contracted service provider agencies;
- Other service providers and volunteer networks;
- Funding agencies;
- Appropriate State of Florida Departments and agencies including the Department of Elder Affairs, Department of Children and Families, Agency for Health Care Administration; and
- Local emergency management agencies.

### **IV. EMERGENCY/HURRICANE OFFICE PREPARATION CHECKLIST**

#### **A. Supplies**

Each office will be supplied with the following items which are to be used *only for evacuation or hurricane preparation*.

- **Boxes, flat & unassembled** – for packing and transport of vital client and/or corporate records, emergency supplies, and equipment (needed at an alternate site). Note: all client

records are stored in steel file cabinets in the office. Any records that cannot be thus stored or which are critical and will be needed for some immediate action after the emergency event should be boxed and removed to a safe place/alternative site.

- **Box Tape** (several rolls) for assembly of above.
- **Plastic Sheeting Material** – (2 rolls) for covering unmovable/large equipment, bookcases, desks, etc.
- **Trash Bags** – (2 boxes) large size plastic; use to carefully *double bag* (avoiding tears, holes) office equipment (computers, printers, etc.) which are not being moved at the time.
- **Duct Tape** – (four 2" rolls) to be used to seal plastic sheeting over files, desks, equipment, bookcases, etc.

## **B. Guidelines**

Generally, take only those items absolutely necessary to be able to conduct business for a short period of time (1-7 days) in the event that the offices cannot be re-entered or accessed. Those items should include basic office supplies, bond paper, letterhead, forms, pencils, paper clips, etc.; current/critical client case files; calendars; postage machine, scale, and tapes; and a computer system and printer if at all possible.

## **C. Office Preparation**

Preparations should begin as soon as it is evident that an event is imminent or when notified by an authorized local agency that evacuation or other preparatory operations/actions are necessary.

## **D. Checklist**

- All GLS staff notified
- Other agencies/funders notified (if/as needed)
- Clients notified of situation (if/as needed)
- Emergency supplies distributed to staff
- Files reviewed for criticality and filed in steel cabinet or boxed and moved (if/as needed)
- Equipment to be moved is prepared and moved
- Equipment remaining is sealed/secured
- Windows and doors prepared
- Desks, files, books, etc., covered with plastic sheeting
- All phones, electrical equipment, and cords unplugged/off floors
- Staff telephone numbers for call tree are verified
- A/C and/or heat turned off



## **V. OPERATIONS DIRECTION AND CONTROL**

### **A. Emergency Operations**

During the emergency/hurricane conditions, GLS may undergo a revision of titles for some positions of the organization so that tasks can be accomplished through an effective emergency organizational structure and centralized facility to provide the direction, control, and coordination of all phases of GLS emergency operation.

### **B. Notification**

During an emergency, staff will be notified by his/her supervisor as to conditions, office preparations, and plans for communication after the event. It is strongly recommended that if families of staff must be evacuated that this be accomplished early so that staff's location, telephone number, etc. can be coordinated with their supervisor for purposes of recall after the emergency has passed. A call tree of phone numbers, designating who calls whom, is distributed to all managers and is updated at least annually.

### **C. Manager Responsibilities**

It is the responsibility of each manager/supervisor to maintain a current telephone listing of their direct-reports and to see that a copy is sent to the Fiscal & Human Resources Coordinator for overall coordination. Local office managers will also be asked to assist the operations team with identifying, coordinating with, and obtaining approval for the use of a secondary alternate site(s) to conduct GLS business during the recovery phase of a disaster/hurricane in the event GLS offices are uninhabitable.

### **D. Staff Responsibilities**

It is critical for all GLS staff members to realize that a disaster/hurricane event is not a holiday situation. The need for GLS to be able to recover and continue serving our clients is a high priority. It is the responsibility of each staff member to keep his/her manager and the Fiscal & Human Resources Coordinator advised of current telephone/address information. It is the responsibility of all staff members to make themselves available for GLS preparation and recovery operations at the direction of the appropriate emergency manager/administrator. Temporary office reassignments may be required following an event.

## **VI. RECOVERY OPERATIONS GOALS**

### **A. Immediate Recovery**

Includes the assessment of damages to GLS facilities, equipment and records; the restoration of minimal operating capability at GLS offices and; the stabilization of GLS offices and/or equipment and records so that further damages are avoided.

### **B. Short-term Recovery**

Focuses on returning GLS to as near normal conditions as may be possible through restoration of GLS offices, equipment and records; the clean-up of any debris from the event; and a damage assessment and data collection for damage reports/claims. Services will be provided at functional offices, emergency/community centers, and outreach sites. The entire staff is expected to participate in the delivery of legal services, absent compelling personal reasons. Information, referrals, and legal assistance will be provided to assist clients with the following matters: application for disaster aid, insurance settlements, and other legal situations relevant to receipt of relief.

### **C. Long-term Recovery**

Is defined as the return of GLS to its condition prior to the disaster event.

## **VII. OFFICE LOCATIONS AND ALTERNATE SITES**

Because hurricanes, floods, and tornadoes are major threats to Florida each year, it is important to note that GLS offices are located in evacuation zones.

<b>Office Location</b>	<b>Evacuation Zone Potential Threat</b>
<b>Main Office &amp; Administration</b> 501 1 <sup>st</sup> Ave. North, Suite 420 St. Petersburg, FL 33701 Tel: 727-821-0726 Fax: 727-821-3340	<u>Evacuation Zone E</u> Must evacuate for Cat.5 or above; flooding, wind and/or rain damage
<b>Bradenton Branch Office</b> 1112 Manatee Ave E., 2 <sup>nd</sup> Floor Bradenton, FL 34208 Tel: 941-746-61 51 Fax: 941 -746-3661	<u>Evacuation Zone C</u> Must evacuate for Cat. 4 or above; flooding, wind and/or rain damage

GLS offices will close either when the local courthouse closes or at such earlier time as the executive director may determine to ensure staff and client safety. Offices will reopen when the executive director or his/her designee determines that it is safe to do so, based upon weather and

road conditions, staff availability, conditions of the office facilities, etc. As soon as the determination is made to reopen the offices, administrative and support staff from the affected location (i.e., St. Petersburg or Bradenton) will be notified via the phone tree process. If one of the two office locations is operational before the other, staff will be asked to report to the open office if – and only if – it is safe and practical to do so.

All GLS legal and administrative staff have agency-issued laptops as well, which enables them to work from home or other locations throughout the community. Staff may, at the discretion of their supervisors and on a case-by-case basis dependent on circumstances (e.g., staff have evacuated, their homes are damaged, they are in shelter, etc.), be allowed to work remotely as needed.

In addition, some staff may be assigned to offer GLS services at local partner agencies, community centers, and/or other local venues to be identified and arranged by the operations team as soon as possible following the disaster, during the immediate recovery phase and until all affected GLS offices are reopened. The operations team will work with county agencies to identify alternate office space and will notify staff accordingly via the phone tree.

## **VIII. PROTECTING DATA FILES AND PAPER DOCUMENTS**

It is imperative that GLS have access to its files including but not limited to client files, donor information, programming details, financial records, and other pertinent information that is used on a daily basis. Therefore, all desktop computer and server-based data is backed up regularly, at the end of every business day using basic network back-up devices and through online backup vendors with redundant servers in other states. All data is safely stored off-site and allows GLS to retrieve backup data and use it at a remote location if needed.

Legal and administrative staff have secure access to GLS servers and data via password protected, encrypted virtual private network (VPN) connections when they are offsite. Furthermore, GLS utilizes cloud-based programs for as many functions as possible. All client case information is stored in Legal Server; all financial data is in Financial Edge; payroll is processed by ADP; and all email and basic office software capability is via Office 365 – all of which are cloud-based programs.

Despite GLS's intent to be 'paperless,' the agency still has some paper files, such as contracts, insurance documents, client files and original case documents, information, correspondence, employee files, board manuals, and more. Sensitive legal and human resource documents are stored in a fire proof safe or cabinet and are on the 4<sup>th</sup> floor of a building so they are safe from most disasters. All information is also scanned and stored on the server as backup.

## **IX. REGION IV LEGAL SERVICE COORDINATION**

### **A. Introduction**

The Region IV Disaster Plan is an agreement among the four legal aid providers in Region IV (i.e., west central Florida): Gulfcoast Legal Services, Legal Aid of Manasota, Community Law Program, and Bay Area Legal Services (BALS), to fully cooperate in providing services in the event of a disaster. It is essential for programs to cooperate in the provision of services to low income clients.

### **B. Communication**

In the event of a disaster, each program will designate a person and an alternate to be the point of contact for communication among programs. That person will communicate the extent of the damage to their program offices as appropriate and any specific needs that the program has. The designated contact for GLS is the Interim Executive Director for Operations.

### **C. Service Locations**

Each program will identify important community sites and share the addresses of such sites for distribution of flyers and other information including information about where existing or prospective clients should go for help.

### **D. Program Recovery Support**

As soon as possible after a disaster, each program contact person will communicate with the other designees. In the event that a program has suffered severe destruction to its physical plant and cannot accommodate the legal needs of the community by shifting services to another office, the regional partners agree to discuss temporary use of their offices. At a minimum, one office will be provided for a migrating staff member in order for existing clients to have a means of contact with the appropriate program. In such circumstances, further accommodation will be made such as forwarding of mail or telephonic message for the office offering space.

### **E. Staff Support**

In case of significant disaster, the regional partners will discuss reassignment of staff from one program to another to assist with client needs. Staff salary will continue to be paid by the donor (original) program.

### **F. Community Damage Assessment**

As soon as possible after a disaster, program contacts will meet to assess local damage. Program contacts will gather information from county disaster management programs and will share this among the regional partners.

## **G. Client Outreach**

Programs will undertake outreach to clients in coordination with county FEMA services. This will include informational flyers and client intake to identify disaster related problems including housing, insurance, and eligibility for FEMA assistance.

## **H. Pro Bono Legal Assistance**

Regional Partners will coordinate with the Florida Bar Association to develop pro bono resources to assist with disaster related problems. Program contacts will identify needs for the pro bono volunteers.

## **X. ACTIVE SHOOTER PLAN**

### **A. Profile of an Active Shooter**

An “active shooter” is an individual actively engaged in killing or attempting to kill people in a confined and populated area; in most cases, active shooters use firearms(s) and there is no pattern or method to their selection of victims.

Active shooter situations are unpredictable and evolve quickly. Typically, the immediate deployment of law enforcement is required to stop the shooting and mitigate harm to victims.

Because active shooter situations are often over within 10 to 15 minutes, before law enforcement arrives on the scene, individuals must be prepared both mentally and physically to deal with an active shooter.

### **B. How to respond to an active shooter is in your vicinity**

Quickly determine the most reasonable way to protect your own life. Remember that customers and clients are likely to follow the lead of employees and managers during an active shooter situation.

#### **1. Evacuate**

If there is an accessible escape path, attempt to evacuate the premises. Be sure to:

- Have an escape route and plan in mind
- Evacuate regardless of whether others agree to follow
- Leave your belongings behind
- Help others escape, if possible
- Prevent individuals from entering an area where the active shooter may be
- Keep your hands visible

- Follow the instructions of any police officers
- Do not attempt to move wounded people
- Call 911 when you are safe

## **2. Hide out**

If evacuation is not possible, find a place to hide where the active shooter is less likely to find you. Your hiding place should:

- Be out of the active shooter's view
- Provide protection if shots are fired in your direction (i.e., an office with a closed and locked door)
- Not trap you or restrict your options for movement
- To prevent an active shooter from entering your hiding place:
  - Lock the door
  - Blockade the door with heavy furniture
- If the active shooter is nearby:
  - Lock the door
  - Silence your cell phone and/or pager
  - Turn off any source of noise (i.e., radios, televisions)
  - Hide behind large items (i.e., cabinets, desks)
  - Remain quiet
- If evacuation and hiding out are not possible:
  - Remain calm
  - Dial 911, if possible, to alert police to the active shooter's location
  - If you cannot speak, leave the line open and allow the dispatcher to listen

## **3. Take action against the active shooter.**

As a last resort, and only when your life is in imminent danger, attempt to disrupt and/or incapacitate the active shooter by:

- Acting as aggressively as possible against him/her
- Throwing items and improvising weapons
- Yelling
- Committing to your actions

## **C. How To Respond When Law Enforcement Arrives**

Law enforcement's purpose is to stop the active shooter as soon as possible. Officers will proceed directly to the area in which the last shots were heard.

- Officers usually arrive in teams of four (4)
- Officers may wear regular patrol uniforms or external bulletproof vests, Kevlar helmets, and other tactical equipment
- Officers may be armed with rifles, shotguns, handguns

- Officers may use pepper spray or tear gas to control the situation
- Officers may shout commands, and may push individuals to the ground for their safety

**1. How to react when law enforcement arrives:**

- Remain calm, and follow officers' instructions
- Put down any items in your hands (i.e., bags, jackets)
- Immediately raise hands and spread fingers
- Keep hands visible at all times
- Avoid making quick movements toward officers such as holding on to them for safety
- Avoid pointing, screaming and/or yelling
- Do not stop to ask officers for help or direction when evacuating, just proceed in the direction from which officers are entering the premises

**2. Information to provide to law enforcement or 911 operator:**

- Location of the active shooter
- Number of shooters, if more than one
- Physical description of shooter/s
- Number and type of weapons held by the shooter/s
- Number of potential victims at the location

The first officers to arrive to the scene will not stop to help injured persons. Expect rescue teams comprised of additional officers and emergency medical personnel to follow the initial officers. These rescue teams will treat and remove any injured persons. They may also call upon able-bodied individuals to assist in removing the wounded from the premises.

Once you have reached a safe location or an assembly point, you will likely be held in that area by law enforcement until the situation is under control, and all witnesses have been identified and questioned. Do not leave until law enforcement authorities have instructed you to do so.

**3. Good practices for coping with an active shooter situation:**

- Be aware of your environment and any possible dangers
- Take note of the two nearest exits in any facility you visit
- If you are in an office, stay there and secure the door
- If you are in a hallway, get into a room and secure the door
- As a last resort, attempt to take the active shooter down. When the shooter is at close range and you cannot flee, your chance of survival is much greater if you try to incapacitate him/her.

**XI. PERSONAL/PHYSICAL SAFETY PRECAUTIONS**

- In case of an emergency, do not hesitate to call 911.
- Be aware of your surroundings and report any suspicious behavior to your supervisor. S/he can contact building security if needed.
- Keep all doors leading to the outer hallway/elevator area locked so that all visitors must check in with the receptionist.

- Listen for your office neighbor ... be prepared to intervene or call authorities if s/he is being threatened.
- If you witness a dangerous situation, close and lock your office door, call 911, and send an email to all staff in the office to alert them if needed.
- Know where the emergency exits, stairs, and fire extinguishers are located in your office.
- Keep your office space tidy and free of cords or other tripping hazards, which can be dangerous not only to you but also to clients or coworkers.

## **XII. FIRE AND EMERGENCY EVACUATION PLAN**

### **A. Employee Responsibilities**

- You are responsible for your own safety.
- In every instance, if an alarm sounds you should react as though it is a real emergency.
- Evacuate the building by following the posted evacuation routes to the indicated areas of assembly. When you are safely out of the building work your way back to the designated assembly area designated to your office.
- The designated assembly areas are assigned by the managers at each location.
- Alert fellow occupants to evacuate if you are not in immediate danger.
- Close, but **DO NOT LOCK** doors as you leave. Items requiring security may be placed in a safe, locker, locking file, or desk drawer on the way out. Turn off unnecessary equipment. These can be done only if not putting you in danger.
- Take your personal items with you such as bags and car keys. You may not be able to get back into the building.
- **PLEASE NOTE:** Your safety is most important. Do not return to your workstation to retrieve personal items if you are going to be at a remote location until the all clear has been sounded.
- **DO NOT** re-enter the building unless you have been notified to do so by the authorized official.

### **B. Fire Reporting Procedures**

Any person discovering fire or smoke should (IN ORDER OF IMPORTANCE):

- Activate the manual fire alarm pull station.
- Notify Building Security and call 911.
- Information to Give to Operator
  - A. Your name, organization, and exact location of fire or smoke such as floor, department, room number, room name, north, south etc.
  - B. Type and extent of fire or smoke.
  - C. If you are trapped or cannot find an escape route.
  - D. Other information requested by the operator.

<b>DO NOT SPEND TIME ON THE PHONE IF IT IS GOING TO PUT YOU IN DANGER.</b>
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- Use a fire extinguisher if it is a small controllable fire. Be sure to be between the fire and the exit to retreat if necessary.
- Secure Fire Area if possible by closing the door, if not occupied, in order to confine fire.

### **C. Fire Notification Procedures**

Should you receive a notification of a fire, always ask the following information and write it down so you can relay it to fire officials:

- Person's Name
- Location of emergency
- Type of emergency
- If they are trapped or injured

Alert Building Security with the information received from caller and call 911.

### **D. FIRE EVACUATION PROCEDURES**

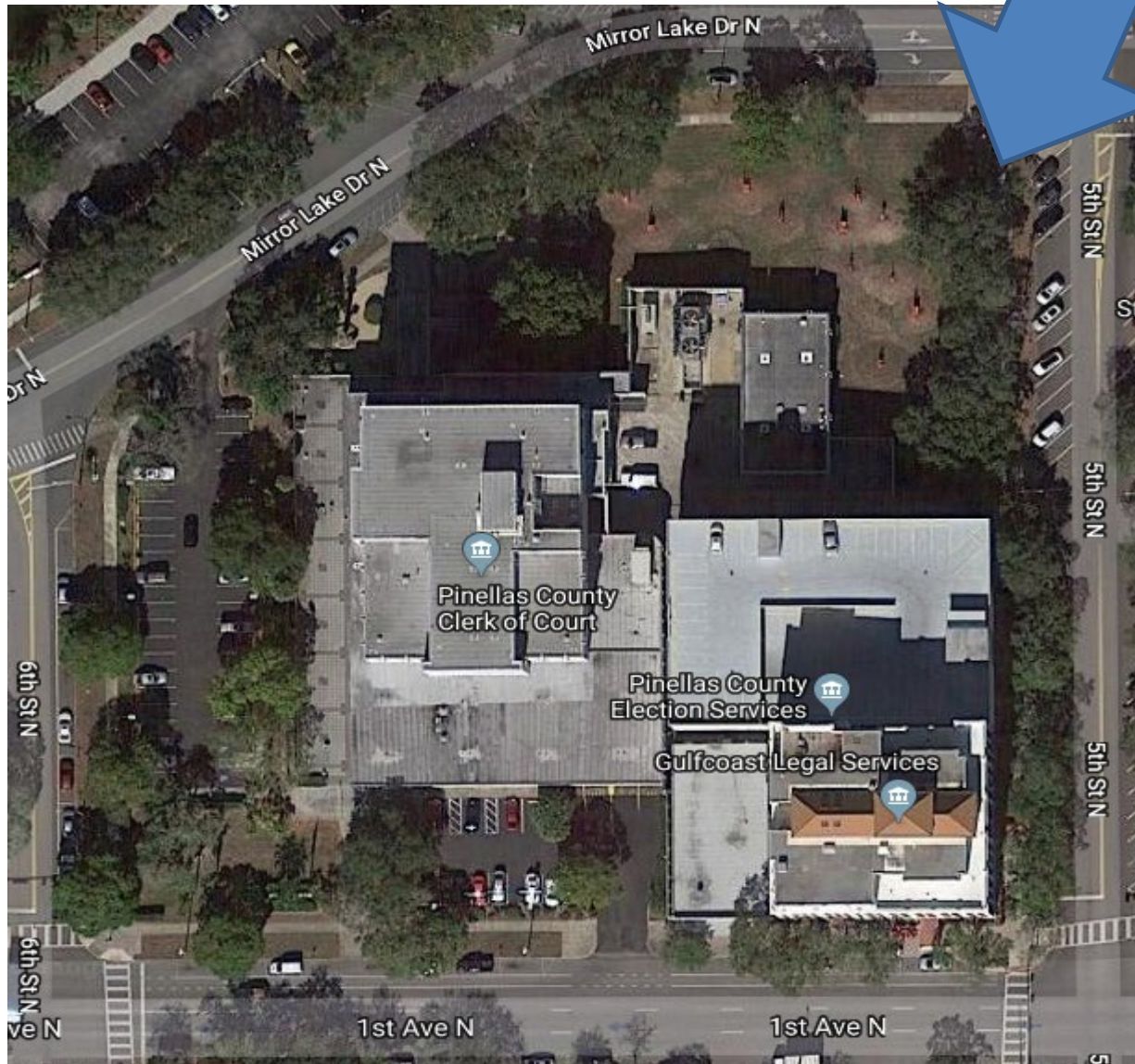
- When you are given the notification of a fire, leave the building immediately by the closest and safest route available.
- Use the stairways indicated for fire evacuation.
- DO NOT USE ELEVATORS
- After leaving the building, assemble in the parking lot across the street from the building entrance. Do not stand next to the building.
- Be aware of Emergency Vehicles.

### **E. SURVIVAL TIPS**

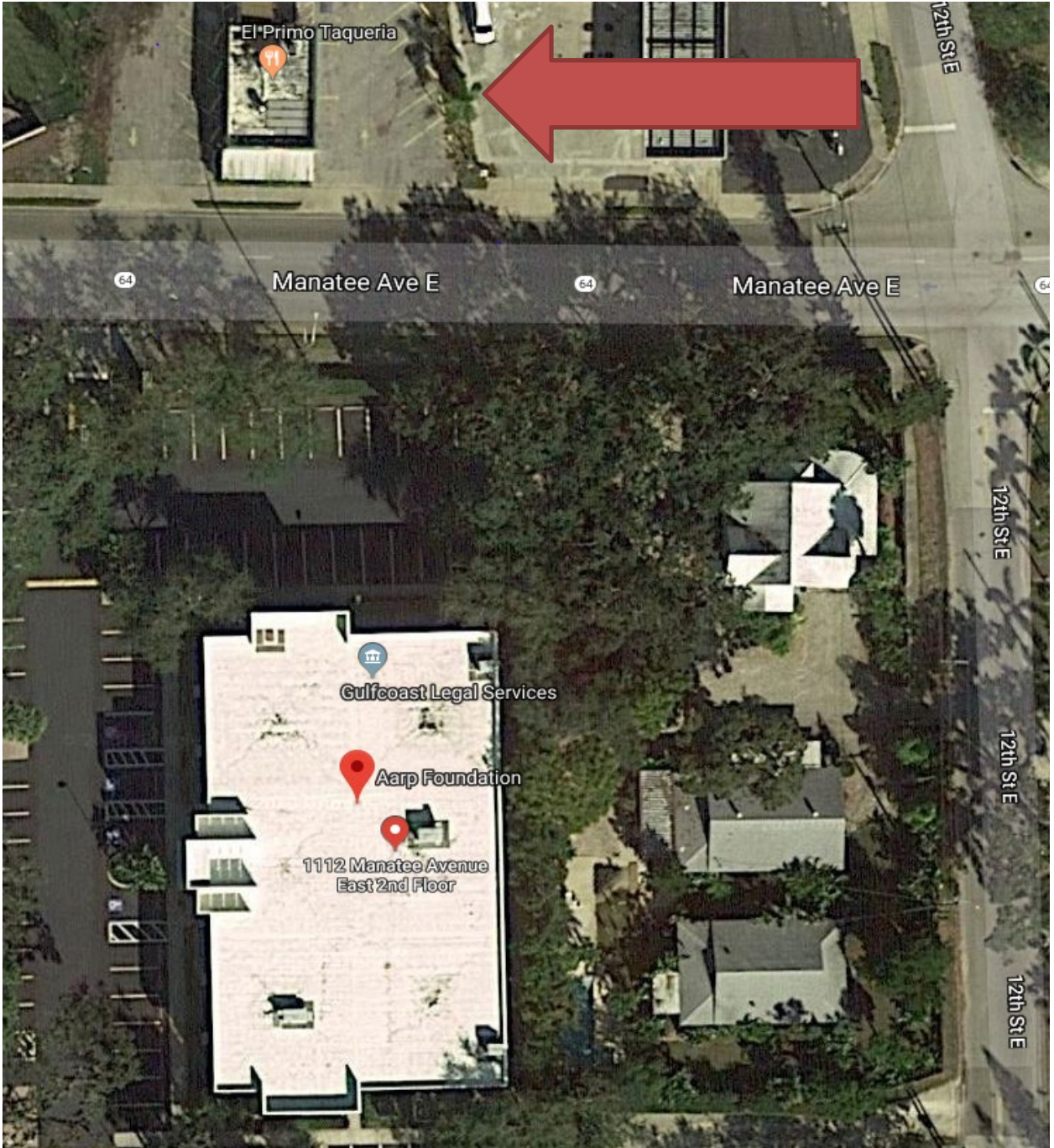
Use these procedures should you become trapped in the building during a fire:

- Use towels or clothing to block openings around doors or vents where smoke might get in.
- Put a wet cloth over your mouth or nose. Remember hot air can scorch the lungs, and smoke may contain toxic fumes.
- Place a signal in the window. The signal can be anything that will call attention to your location. Phone in your location to 911 if possible.
- Stay low to the floor to breathe the best air. While crawling, use walls as a guide to exit the building.
- It is advisable not to break windows. Often smoke from the outside of the building can enter through open windows. Breaking windows will put you at great risk from smoke entering from the outside, and will hamper rescue efforts.
- If trying to move an injured person, utilize a chair with wheels.
- Check doors before opening. If the door is hot, DO NOT OPEN IT. If the door is cool, open it slowly keeping your head to one side to avoid any blast of hot air.
- If clothes catch fire, "stop, drop, and roll."

## F. EMERGENCY EVACUATION MEETING AREA FOR PINELLAS



## G. EMERGENCY EVACUATION MEETING AREA FOR BRADENTON



### **XIII. EMERGENCY CONTACTS (“PHONE TREE”)**

Supervisors will contact their direct-reports immediately upon notification of initiation of emergency protocols. GLS staff will use cell phones, text messaging, and Facebook social media to communicate as needed.

Baltodano	Betsy	[REDACTED]
Berrios	Arleen	[REDACTED]
Berrios	Francis	[REDACTED]
Blair	Jena	[REDACTED]
Bradford	Jacquelyn	[REDACTED]
Brown	Mishell	[REDACTED]
Camacho	Daniela	[REDACTED]
Chico	Tania	[REDACTED]
Clegg	James	[REDACTED]
Coet	Haley	[REDACTED]
Cuebas	Cynthia	[REDACTED]
Echeverri	Luis	[REDACTED]
Feinberg-Brown	Mara	[REDACTED]
Fry	Vilma	[REDACTED]
Greer	Tammy	[REDACTED]
Hauber	Elizabeth	[REDACTED]
Hendricks	Rebecca	[REDACTED]
Hewitt	Nora	[REDACTED]
Hynes	Kathryn	[REDACTED]
Ibasfalean	Cody	[REDACTED]
Jenkins	Cynthia	[REDACTED]
Jones	Sara	[REDACTED]
Karamalakos	Alex	[REDACTED]
Kushner	James	[REDACTED]
Laporte	Emely	[REDACTED]

Lee	Joanne	[REDACTED]
Meyer	Tara	[REDACTED]
Murray	Lisa	[REDACTED]
Nelson	Sarah	[REDACTED]
Pearce	Margaret	[REDACTED]
Pena Wells	William	[REDACTED]
Rivers	Brenda	[REDACTED]
Roosa	Monica	[REDACTED]
Rosencrantz	Caren	[REDACTED]
Ruiz	Sergio	[REDACTED]
Stover	Robin	[REDACTED]
Tashi	Malvina	[REDACTED]
Wait	Chelsea	[REDACTED]
Wilson	Rebecca	[REDACTED]



**XIV. SUCCESSION PLAN FOR EXECUTIVE DIRECTOR**

**A. Background**

In the event of the disability, death or departure of any of GLS's executive director, the following succession plan will be followed in order to facilitate the transition to either an interim or longer-term, permanent new executive director.

## **B. Temporary Absence of Executive**

In the case of a temporary absence (less than three months), the most senior Deputy Director will be appointed by the Board of Directors as the acting executive director. Re-appointment will be required following an initial 90-day period. The interim executive director may be offered: (1) a temporary salary increase or (2) a bonus at the conclusion of the appointment and will report directly to the Board President during the interim period.

## **C. Permanent Departure of Executive**

Upon permanent termination of the executive director, the following formal succession plan should be followed in order to identify the best qualified candidates for the agency and to ensure a productive transition period.

## **D. Communication Plan**

A communication plan will include the preparation of internal and external notifications about the transition period at GLS to such audiences as staff, volunteers, community partners, funders, governmental contract contact persons, civic leaders, print and electronic press, foundation program officers, and major donors. It will be the responsibility of the Executive Committee of the Board of Directors to prepare the appropriate announcements and to delegate responsibility for addressing any future inquiries, including from the print and electronic media, until such time that an interim executive director is appointed.

## **E. Appointment of Search/Transition Committee**

The Executive Committee will appoint a Search or Transition Committee comprised of at least one member of the Executive Committee, Chair of Personnel Committee, one or two additional Board Members and at least one senior level GLS staff member as deemed necessary. Members should be recruited to serve after determining a calendar of required meetings and a timeline for the completion of the Committee's work.

## **F. Internal Board/Senior Management Assessment**

Prior to launching an external search, a survey instrument should be developed and administered with the Board of Directors and key management personnel in order to conduct an internal assessment for planning purposes.

## **G. Appointment of Interim Executive Director**

The Search Committee, or one or more representatives of the Committee, may conduct a meeting with the senior-most Deputy Director about his/her availability and the terms for an interim arrangement, and/or may approach a current/past Member of the Board of Directors for the position. The appointment of the interim executive director should be deemed concluded upon the execution of a written letter of appointment of a permanent executive director.

## **H. Candidate Search Process**

Following the appointment of an interim executive director, the Search Committee may choose to utilize a search firm with expertise in legal services or non-profit management to recruit qualified candidates. Once prospective firms have been selected, the Search Committee shall schedule interviews.

The following key steps need to be pursued in order to conduct a high-quality and effective executive search process. Steps include the following and should be coordinated in tandem with the final Search firm, if applicable:

- Publication of job advertisement
- Collect resumes for consideration
- Review and score resumes
- Conduct first round of interviews between Search Committee and candidates
- Conduct second round of interviews
- Presentation of Final Candidate to the Board of Directors
- Meeting with senior and program management staff and candidate
- Offer and acceptance of employment
- Announcement of agency selection and start date of new executive
- Development of key elements of a training and orientation period for new Executive Director
- Assemble/update key, vital information for the new Executive Director
- Plan formal welcome/social event to launch the new Executive Director's tenure

## **I. Annual Review**

The Plan will be subject to annual review by the GLS Board of Directors.

# **POLICIES & PROCEDURES**

## **Pandemic Preparedness & Response Plan**

*Effective March 17, 2020*

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In response to the novel coronavirus COVID-19 pandemic, GLS has developed the following workplace policies and procedures, which are subject to change as the situation evolves.

GLS's Pandemic Preparedness & Response Plan is designed to:

- Maintain a safe and healthy workplace while minimizing the transmission of the virus and
- Sustain services to our clients through modified continuing operations.

In compliance with OSHA and CDC guidance, GLS encourages employees to 1) stay home if they are sick, 2) regularly wash their hands and take proper hygienic measures, 3) avoid shaking hands, and 4) avoid close contact with coworkers, among other steps recommended by the CDC. As such, all GLS staff are urged to take basic preventive measures to avoid exposure to or infection by the COVID-19 virus, including but not limited to the following:

- Employees who have symptoms of acute respiratory illness must not come to work until they are free of fever, signs of a fever, and any other symptoms for at least 24 hours, without the use of fever-reducing or other symptom-altering medicines (e.g., Tylenol, cough suppressants, etc.).
- Employees must notify their supervisor and not work while they are sick.
- Employees must notify their supervisor of any planned domestic or international travel and plan not to return to the office for up to two weeks following said travel.
- Employees are encouraged to work remotely to the extent possible and practical, but must coordinate with their supervisor.
- Employees are encouraged to practice self-care to reduce likelihood of infection and to ease feelings of stress or anxiety about these events.

### **Temporary Leave/Paid Time Off (PTO) Policy**

GLS prioritizes the health, safety, and wellbeing of our staff. Therefore, effective immediately, GLS's workplace policies are being modified in consideration of the pandemic. These temporary policy will be revisited regularly, as the public health crisis warrants, and staff will receive updated information via email. Unless otherwise stated, GLS's personnel policies continue to be in effect and should be followed by all staff. PTO policies remain the same and employees with available hours may request leave to their supervisors as appropriate. The following points apply specifically to the current situation:

- Employees may use available PTO for self-isolation or quarantine, when it is required or recommended by public health authorities/guidelines or by health care providers (e.g., for persons over age 60 or who have certain medical issues that put them at increased risk).
- Employees may use PTO to care for immediate family and household members who are not ill but need care due to any COVID-19 related closures of nursing homes, schools, or day care centers, or for other breakdowns in care arrangements. Employees may not bring sick children or elders to work with them.



- Employees who run out of PTO may request approval for additional leave to the supervisor. Employees with insufficient accrued PTO may use up to 75 unearned PTO hours and be permitted to reflect up to 75 hours of negative PTO balance for illness, to meet self-isolation or quarantine requirements, or for the active care of others because of disruptions relating to COVID-19. GLS will review this accommodation periodically as conditions change. GLS will recoup the time borrowed from future accruals or will deduct it from the final paycheck of employees who terminate employment before they rebuild their accrued PTO, provided the deduction does not violate the FLSA.
- Time entries in LegalServer must reflect all hours worked and PTO taken.

## Work From Home (WFH) Policy

GLS is instituting a “Work From Home” (WFH) policy to help control infection amongst employees, clients, and vendors. In compliance with EEOC regulations, this policy is applied in an equal manner to all employees. However, there may be circumstances and/or events, which require certain employees to be physically present for a limited amount of time (e.g., court appearance, to pick up mail, etc.). If these rare instances, the executive director and/or the supervisor will coordinate with the employee to establish a plan.

The ability to work from home is based solely upon the extraordinary events related to COVID-19 pandemic. The WFH arrangement is temporary and will be regularly evaluated based upon guidance from the CDC and other government agencies. WFH arrangements are expected to last during the period determined by GLS, and staff should not assume any specified period of time for working remotely. Attendance at your regular office location is an essential function of the job, which is being temporarily waived due to the COVID-19 pandemic and national state of emergency.

**Work Assignments:** GLS expects that each staff member who works from home will produce a viable work product and adhere to the same level of professionalism and confidentiality as in the office. The employee will meet with their supervisor to receive assignments and to review completed work. Under this policy, these meetings may be virtual, using GoToMeeting, or by phone. The employee will complete all assigned work according to procedures mutually agreed upon with the supervisor.

**Work Location:** Employees are to work at a GLS office or the WFH location (home address), and not from another unapproved site. If the employee plans to work from a location other than their home, it must be pre-approved by their supervisor to ensure the availability of secure VPN access. Failure to comply with this provision may result in termination of the WFH arrangement and/or other appropriate disciplinary action.

**Work Hours:** Unless otherwise approved by their supervisor, employees’ work hours should remain the same as usual. Per the FLSA, all hourly employees will be paid for all hours worked, regardless of whether the work is performed at home or in the office. Breaks of thirty minutes or more remain uncompensated as long as the employee is completely off duty. As always, all work time must be reported in LegalServer; there is no working “off the clock.”

No overtime may be worked without advance approval from the employee's supervisor. Failure to obtain proper advance approval for overtime work may result in termination of the WFH arrangement and/or other appropriate disciplinary action.

GLS will monitor hours that employees are logged into LegalServer and the VPN as needed.

**Equipment & Applications:** Employees are expected to use the GoToConnect app to receive and place client phone calls through GLS's VOIP phone portal and to take their GLS-issued laptop, mouse, and keyboard to their home office for use during the WFH arrangement. GLS equipment must be protected against damage and unauthorized use. GLS equipment will be serviced and maintained by GLS in partnership with our IT vendor, iVenture Solutions. Employees may contact iVenture for assistance in setting up VPN (Virtual Private Network) access, which will allow employees to create a secure connection to the GLS network over the Internet.

**Expenses:** GLS will not be responsible for operating costs, home maintenance, or any other incidental costs (e.g., utilities, cell phone access, etc.), associated with the use of the employee's residence while working from home. Employees will still be eligible for reimbursement of authorized expenses incurred while conducting official business for GLS.

**Liability:** GLS will not be liable for damages to the employee's property resulting from participation in the WFH arrangement. Employees must agree to hold GLS harmless against any and all claims, excluding workers' compensation claims while working from home. Each employee must ensure that their home office workspace is free of safety and fire hazards.

**Workers' Compensation:** Employees are covered by workers' compensation if injured in the course of performing official duties at the WFH location.

**Client Records:** The employee will apply safeguards to protect confidential client records from unauthorized disclosure or damage. All records, papers and correspondence must be safeguarded for their return to the office. Employees with access to confidential and exempt information who access it from home or who have it in their possession must take additional precautions to protect said confidential/exempt information from disclosure.

GLS, the employee's supervisor, or the employee may terminate a WFH arrangement at any time, and for any reason. If circumstances do not permit the employee to return to the office to work, then the employee who terminates this agreement must take PTO or unpaid leave in accordance with GLS policies and the CBA.

## EMPLOYEE ACKNOWLEDGEMENT

I, the undersigned, hereby acknowledge that I have received a copy of the Pandemic Preparedness & Response Plan, which describes important information about GLS's procedures related to the COVID-19 pandemic specifically. I understand that I should consult with my supervisor or Human Resources if I have questions about the policy.

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Employee Name (Printed)

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Employee Signature

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Date

# COVID-19 Pandemic Plan for Re-opening

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## Background

Gulfcost Legal Services (GLS) moved to operating remotely as of March 17, 2020. We have since implemented advanced threat protection protocols and deployed technology to ensure that clients have continued to have access to GLS services to the greatest extent possible while our physical office locations have been closed. Staff have done an exemplary job working remotely, and we will explore options for making remote work available on a permanent basis whenever possible and practicable. However, we realize that many of our vulnerable clients do not have access to or the skills to use technology to exchange key documents, including eligibility documentation. Our guiding principle is client service.

## Moving Forward

The State of Florida began reopening in phases in May of 2020. GLS office buildings were open to the public as of June 1, 2020. As such, and in the interest of being accessible to all clients, GLS will likewise begin our phased reopening on June 1<sup>st</sup>. The following plan outlines our initial efforts to resume in-office services. The plan is focused, first and foremost, on ensuring staff and client safety to the greatest extent possible.



## Staff Scheduling

Many staff indicated that they are doing fine working remotely. Several staff have children at home with no other available childcare. Others have medical concerns. With that said, we will make every effort to accommodate each individual to the best of our ability. However, we must remember why we are here: we serve the most vulnerable members of our community. They will need us more than usual now. We are already seeing a spike in domestic violence calls. Likewise, we have seen an increase in calls regarding life planning from concerned seniors. We are expecting more financial stability calls as unemployed or underemployed workers fall further into debt and begin facing collections or tax issues. And, of course, once the moratorium on evictions and foreclosure filings is lifted, our phones will be ringing off the hook with calls for housing assistance. **We must be ready.**



Paralegals, as frontline staff, were asked to be in the offices for regular business hours, beginning June 1, 2020, on a voluntary basis. We will monitor the situation, particularly once the housing calls increase, and make a decision regarding when all paralegals will be required to return to the office, based up workloads and productivity. The administrative team returned to the office, in staggered shifts to accommodate social distancing, beginning on June 8<sup>th</sup>.

Deputy Directors will be responsible for working with their teams to determine if and when attorneys should be in the office.

Each unit's Deputy Director will oversee scheduling to ensure coverage. To reduce the number of staff in the office at any given time, units will have a designated day for clients (and/or attorneys as necessary) to be in the office – as needed and by appointment only – as follows:

- ❖ Tuesday & Thursday: Financial Stability and Housing
- ❖ Wednesday & Friday: Family Law and Immigration

We will set up a system for reserving the safe, larger meeting spaces (i.e., conference rooms); no one will meet with clients in a small office. Attorneys will also have the option of meeting, via GoToMeeting or Teams facilitated by on-site paralegals, with clients who are in the office while the attorneys continue to work remotely, if indicated.

### **Accommodations**

The plan for re-opening was informed by the following:

- Staff survey feedback
- State of Florida Department of Health and Governor's Executive Order
- CDC guidelines
- Federal Families First Coronavirus Response Act
- <https://www.eeoc.gov/wysk/what-you-should-know-about-covid-19-and-ada-rehabilitation-act-and-other-eeo-laws>

We consulted our employment lawyers at Johnson Pope for additional guidance with regard to staffing protocols. Under the Families First Coronavirus Response Act (FFCRA) rules, we are required to allow staff who themselves or a household member are subject to self-quarantine to stay home with pay (limitations apply). We are also required to allow staff who have children to stay home as long as their “school or place of care is closed (or child care provider is unavailable) due to COVID-19 related reasons.” *Please see the attached document for more information.*

We are not required to pay employees or even hold their jobs if they simply do not feel safe returning to work. Staff who have a documented disability and seek protection under the ADA may request reasonable accommodation, which may or may not be feasible, if they feel unsafe about returning to work. That's the gist of the legal requirements for GLS.

**However, we are a family-friendly organization.** We will be as flexible as possible, as long as the work gets done and our clients are served. With that said, if you or a member of your household have a high-risk medical condition that prohibits you from coming to the office at all, under any circumstances, please notify Tara Meyer, our HR Coordinator, in writing via email, copying your supervisor. We will consider your accommodation request and will work with you to coordinate remote work until your/their physician clears you to return to work.

If you have a child who requires care and have no one else to watch your child during any work hours so that you can come to the office even on a limited basis, please also notify Tara and your supervisor so that we can accommodate you to the extent possible. Our goal is to be as fair and equitable as possible to everyone – those who have children or medical needs as well as those who do not.



## **Personal Protective Equipment (PPE) & Physical Safeguards**

GLS is procuring the following PPE to prohibit the spread of the coronavirus in accordance with CDC and Florida Department of Health guidelines:

- **Hand Sanitizer** – each desk and conference room will have a pump dispenser; dispensers will also be mounted throughout the buildings and offices
- **Disinfectant** – cleaning solutions will be available to disinfect areas before and after each use or as needed/desired
- **Disposable Face Masks** – will be available to be given to any visitors permitted to enter the office area
- **Reusable Face Masks** – each staff member will be given two (2) reusable face masks for personal use
- **Face Shields** – staff will be provided with personal face shields for use when meeting with others as desired, in addition to face masks; masks are required to be worn, but shields are optional
- **Sneeze Guards** – will be placed in areas to be used for meetings (i.e., in conference rooms where social distancing of six (6) feet can be implemented safely)
- **Hand Soap** – will be available in the bathrooms and in the staff kitchen areas
- **Drop Boxes** – locked deposit boxes will be used for clients to drop off paperwork without requiring direct contact with staff
- **Signage** – floors will be marked to encourage standing 6 feet apart
- **Screening Questionnaires** – visitors will be required to be screened for possible infection prior to entry
- **Gloves** – for handling paperwork
- **Thermometers** – are available at each office so that staff and clients can be checked for fever prior to entry

## Procedures

The following procedures and protocols must be followed to protect staff and client safety beginning immediately and continuing until further notice.

- Clients will be scheduled for appointments ONLY if they absolutely *must* be seen in-person and *must* agree to be screened for contagion, use hand sanitizer prior to entry, and wear a GLS-provided disposable mask for the entire duration of their meeting.
- All client and visitor meetings will be held in designated conference rooms. No meetings will be held in staff offices.
- All meetings will be conducted with the use of sneeze guard barriers between the staff and client/visitor.
- Meeting areas must be cleaned after each use.
- Social distancing will be strictly enforced.



The restrooms will be locked so we can control who uses them. They are being cleaned and disinfected frequently by the building management.

The A/C units and all ductwork in our buildings have been cleaned and sanitized. The County has also installed air purifiers to the systems in our St. Pete office building. *We feel confident that staff can return to our offices safely, with minimal concern.*

Clients who simply need to drop off documents should be encouraged to place them in the designated GLS drop boxes. The boxes will be locked and secure. We will develop a schedule for checking the boxes depending on the staffing structure.

Have clients bring their own pen if they will be signing documents!

***A note about gloves:*** The most recent information from the CDC indicates that the risk of contracting coronavirus from surfaces is very low. However, GLS will provide gloves for staff who are tasked with handling client documents. While documents and packages are unlikely to spread disease, gloves may be worn when handling paperwork. It is imperative that gloves be removed properly and discarded immediately. Staff are required to wash their hands after touching surfaces and, always, before touching their face, eyes, nose, or mouth.



**Thank you for all that you do for GLS and your clients. We look forward to getting back to our new normal, whatever that looks like. Be safe and stay well.**

# EMPLOYEE RIGHTS

## PAID SICK LEAVE AND EXPANDED FAMILY AND MEDICAL LEAVE UNDER THE FAMILIES FIRST CORONAVIRUS RESPONSE ACT

The **Families First Coronavirus Response Act (FFCRA or Act)** requires certain employers to provide their employees with paid sick leave and expanded family and medical leave for specified reasons related to COVID-19. These provisions will apply from April 1, 2020 through December 31, 2020.

### ► PAID LEAVE ENTITLEMENTS

Generally, employers covered under the Act must provide employees:

Up to two weeks (80 hours, or a part-time employee's two-week equivalent) of paid sick leave based on the higher of their regular rate of pay, or the applicable state or Federal minimum wage, paid at:

- 100% for qualifying reasons #1-3 below, up to \$511 daily and \$5,110 total;
- ⅔ for qualifying reasons #4 and 6 below, up to \$200 daily and \$2,000 total; and
- Up to 12 weeks of paid sick leave and expanded family and medical leave paid at ⅔ for qualifying reason #5 below for up to \$200 daily and \$12,000 total.

A part-time employee is eligible for leave for the number of hours that the employee is normally scheduled to work over that period.

### ► ELIGIBLE EMPLOYEES

In general, employees of private sector employers with fewer than 500 employees, and certain public sector employers, are eligible for up to two weeks of fully or partially paid sick leave for COVID-19 related reasons (see below). *Employees who have been employed for at least 30 days* prior to their leave request may be eligible for up to an additional 10 weeks of partially paid expanded family and medical leave for reason #5 below.

### ► QUALIFYING REASONS FOR LEAVE RELATED TO COVID-19

An employee is entitled to take leave related to COVID-19 if the employee is unable to work, including unable to **telework**, because the employee:

- |  |  |
|--|--|
| <ol style="list-style-type: none"> <li>1. is subject to a Federal, State, or local quarantine or isolation order related to COVID-19;</li> <li>2. has been advised by a health care provider to self-quarantine related to COVID-19;</li> <li>3. is experiencing COVID-19 symptoms and is seeking a medical diagnosis;</li> <li>4. is caring for an individual subject to an order described in (1) or self-quarantine as described in (2);</li> </ol> | <ol style="list-style-type: none"> <li>5. is caring for his or her child whose school or place of care is closed (or child care provider is unavailable) due to COVID-19 related reasons; or</li> <li>6. is experiencing any other substantially-similar condition specified by the U.S. Department of Health and Human Services.</li> </ol> |
|--|--|

### ► ENFORCEMENT

The U.S. Department of Labor's Wage and Hour Division (WHD) has the authority to investigate and enforce compliance with the FFCRA. Employers may not discharge, discipline, or otherwise discriminate against any employee who lawfully takes paid sick leave or expanded family and medical leave under the FFCRA, files a complaint, or institutes a proceeding under or related to this Act. Employers in violation of the provisions of the FFCRA will be subject to penalties and enforcement by WHD.



**WAGE AND HOUR DIVISION**  
UNITED STATES DEPARTMENT OF LABOR

For additional information  
or to file a complaint:  
**1-866-487-9243**  
TTY: 1-877-889-5627  
[dol.gov/agencies/whd](https://dol.gov/agencies/whd)







# CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)  
8/13/2020

**THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.**

**IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).**

<b>PRODUCER</b> Wallace Welch & Willingham, Inc. 300 1st Ave. So., 5th Floor Saint Petersburg FL 33701	<b>CONTACT NAME:</b> Suzi Baker <b>PHONE (A/C. No. Ext):</b> 727-522-7777 <b>FAX (A/C. No.):</b> 727-521-2902 <b>E-MAIL ADDRESS:</b> certificates@w3ins.com														
<b>INSURED</b> Gulfcoast Legal Services, Inc. 501 1st Ave N, Suite 420 Saint Petersburg FL 33701	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="text-align: center;">INSURER(S) AFFORDING COVERAGE</th> <th style="text-align: center;">NAIC #</th> </tr> <tr> <td>INSURER A : Alliance of Nonprofits for Ins. RRG</td> <td style="text-align: center;">10023</td> </tr> <tr> <td>INSURER B : Travelers Casualty &amp; Surety Co</td> <td style="text-align: center;">19038</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 : Alliance of Nonprofits for Ins. RRG	10023	INSURER B : Travelers Casualty & Surety Co	19038	INSURER C :		INSURER D :		INSURER E :		INSURER F :	
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INSURER D :															
INSURER E :															
INSURER F :															

**COVERAGES** **CERTIFICATE NUMBER: 2030330435** **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
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:	Y		202048487	8/22/2020	8/22/2021	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 500,000 MED EXP (Any one person) \$ 20,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 2,000,000 PRODUCTS - COMP/OP AGG \$ 2,000,000 \$
A	<input type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> HIRED AUTOS ONLY <input checked="" type="checkbox"/> NON-OWNED AUTOS ONLY			202048487	8/22/2020	8/22/2021	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
A	<input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED    RETENTION \$			202048487UMB	8/22/2020	8/22/2021	EACH OCCURRENCE \$ 1,000,000 AGGREGATE \$ 1,000,000 \$
	<b>WORKERS COMPENSATION AND EMPLOYERS' LIABILITY</b> ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N	N/A				<input type="checkbox"/> PER STATUTE <input type="checkbox"/> OTHER E.L. EACH ACCIDENT \$ E.L. DISEASE - EA EMPLOYEE \$ E.L. DISEASE - POLICY LIMIT \$
A B	Liquor Liability Crime			202048487 105973011	8/22/2020 8/1/2020	8/22/2021 8/1/2023	Ea Occ/Gen Agg 1,000,000 Employee Theft 300,000

**DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)**  
 Insurer B: #107134305, Cyber Liability, Effective 8-8-20 through 8-8-21, \$1 million Aggregate Limit & \$5,000 deductible.  
 Insurer A: #202048487 Abuse & Molestation, Effective 8-1-20 through 8-1-21 - \$1,000,000 each occurrence/aggregate & \$0 deductible.  
 Pinellas County Board of County Commissioners is additional insured with respect to General Liability if required by written contract.

<b>CERTIFICATE HOLDER</b>  Pinellas County Board of County Commissioners 315 Court Street Clearwater FL 33756	<b>CANCELLATION</b>  SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.  AUTHORIZED REPRESENTATIVE 
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**Pinellas Community Foundation**  
**Pinellas CARES Nonprofit Partnership Fund Grant Application**

Organization Name: Gulfcoast Legal Services

Project Name: GLS Eviction Mitigation Project 2020

FROM (date): 9/2020 TO (date): 12/30/2020

Budget Category/Line Item	Organizational Budget - Total	Pinellas CARES Grant
Personnel ( <i>salaries, wages, benefits, payroll taxes, time allocation on the project for all personnel involved in program</i> )	\$ 2,278,644	\$ 33,602
Equipment ( <i>computers, furniture, etc., less than \$3,000 per item</i> )	\$ 49,500	\$ -
Supplies ( <i>office materials, program related purchases, program necessities to deliver services, etc.</i> )	\$ 6,386	-
Occupancy ( <i>property rent, mortgage, utilities, telephone, internet, etc. assigned as program expenses</i> )	\$ 223,602	\$ -
Local Travel ( <i>mileage, tolls, parking for regular local travel, rental/leasing cost of transportation</i> )	\$ 47,050	\$ -
Training ( <i>staff development, conferences, long distance travel</i> )	\$ 15,600	
Design, Printing, Marketing & Postage ( <i>for direct program related services only</i> )	\$ 33,680	\$ 7,500
Capital ( <i>Buildings, vehicles, equipment \$3,000 or more per item. The purchase of capital must represent the lower cost option for the period during which the purchased asset would be used for COVID-response activities</i> )		\$ -
Purchased Services ( <i>consultants, legal, accounting services, logistical partner costs, technology enhancements, computer software licensing/agreements</i> )	\$ 197,524	\$ -
De Minimis Cost ( <i>Administration Fee, Indirect Cost, etc.</i> )		\$ 4,110
Misc/Other ( <i>Legal Research, Litigation, Membership Dues, etc.</i> )	\$ 127,492	\$ -
In Kind Expenses	\$ 385,000	\$ -
Subcontract ( <i>St. Petersburg Free Clinic</i> )		\$ 550,000
<b>TOTAL</b>	<b>\$ 3,364,478</b>	<b>\$ 595,212</b>

Pinellas Community Foundation  
PCF CARES Application  
**BUDGET NARRATIVE FORM**

Organization Name: Gulfcoast Legal Services  
Project Name: GLS Eviction Mitigation Project 2020  
FROM (month/year): 09/2020 TO (month/year): 12/2020

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

Personnel consists of a .1FTE housing attorney and .1FTE housing paralegal. It also includes a .1FTE financial stability attorney, as well as a .05FTE for the Grants Manager and .2FTE for the Volunteer Manager. Total salary costs are \$25,848.

Salaries	Base	FTE	Comments
Staff Attorney (.1FTE)	\$ 50,500	\$ 5,050	William (housing)
Paralegal 1 (.1FTE)	\$ 34,234	\$ 3,423	Arleen (housing)
Staff Attorney (.1FTE)	\$ 46,000	\$ 4,600	Tania (financial stability)
Grants Manager (.05FTE)	\$ 42,450	\$ 2,123	Chelsea (awareness campaign)
Volunteer Manager (.2FTE)	\$ 53,261	\$ 10,652	Mishell (pro bono coordination)

Personnel costs also include benefits budgeted at 30% which equals \$7,754.

Direct service staff will be responsible for handling cases from start to finish, including interviewing, researching cases, and going to court when necessary. The Grants Manager will lead the public awareness campaign for the program, ensuring landlords and renters are aware of the availability of the rental assistance funds and legal aid assistance. The Volunteer Manager will work with volunteer attorneys to ensure pro bono attorneys are obtained to take cases that are out of our scope or to work with overflow clients. These FTE costs are an expansion of current work. Costs are not included in current budgeted expenditures.

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

N/A

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

N/A

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

N/A

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

N/A

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

\$7,500 is allocated to market GLS services in print, design, and radio advertising. This is an estimate based on actual past costs from similar campaigns and will include a targeted awareness campaign to local landlords as well as radio spots to target renters. The breakdown of funds is as follows.

\$5,000 for targeted awareness campaign to landlords:

- Postage: \$2,000
  - Vendor: MailCo
- Printing: \$2,500
  - Vendor: West Coast Graphics
- Design: \$500
  - Vendor: Skyway Media

\$2,500 for radio spots to target renters:

- 20 spots at \$125 per 30 second spot (nonprofit rate)
  - Vendors:
    - 92.5 FM, WYUU
    - 107.3 FM, WXGL

**Capital (buildings, vehicles, equipment \$3,000 or more per item. The purchase of capital must represent the lower cost option for the period during which the purchased asset would be used for COVID-response activities)**

N/A

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

N/A

**De Minimis Cost (Administrative Fee, Indirect Cost, etc.).**

GLS does not an established percentage rate for De Minimis Cost and uses 10% as the established percentage rate. Total indirect costs are \$4,110.

**Subcontract.**

\$550,000 will be subcontracted to the St. Petersburg Free Clinic for direct rental assistance to GLS clients. \$500,000 will be direct rental assistance (with an average of \$5,000 per person budgeted) and \$50,000 will be a de minimis cost to assist with the administrative portion of vetting and distributing the rental assistance.

**Organization**

**Address**

The Long Center	1501 N Belcher Rd.	Clearwater, FL 33765
CASA	1011 First Avenue North	St. Petersburg FL 33705
RCS Grace House	1552 S Myrtle Ave	Clearwater, FL 33756
Hispanic Outreach Center	612 Franklin St	Clearwater, FL 33756
St. Petersburg Free Clinic	863 3rd Ave N.	St. Petersburg, FL 33701
Daystar Life Center	1055 28th St S	St. Petersburg, FL 33712

## Amendment One to Grant Agreement

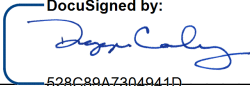
Comes Now, Pinellas Community Foundation, a public charitable foundation established by Trust Agreement Dated January 1, 1969, as may have been amended from time to time (“AGENCY”) and Gulfcoast Legal Services, Inc., (“GRANTEE”) (AGENCY and GRANTEE collectively “the Parties”) and the Parties hereby agree as follows:

1. On or about September 28, 2020, AGENCY and GRANTEE entered into a Grant Agreement in the amount of \$47,262.00.
2. AGENCY and GRANTEE both wish to amend the Grant Agreement.
3. Section 10 of the Grant Agreement provides the ability to alter the terms of the Grant Agreement by written agreement.
4. Thus, the Parties agree that in accordance with Section 10 of the Grant Agreement that the following amendments be adopted:
  - a. Section 1 – Specific Grant Information, j) Indirect Cost Rate for GRANTEE portion of Federal Award be reduced to 0%
  - b. Section 4 – Compensation, c) be replaced with the following: **GRANTEE** shall maintain a Budget Plan (Appendix 4) for anticipated direct costs which may be adjusted across budget categories as necessary to address direct costs incurred. Budget Plan modifications that do not result in an increase of funding, change the purpose of this Agreement, or otherwise amend the terms of this Agreement, shall be submitted in the format prescribed and provided by the **AGENCY** without the need to amend this Agreement. **GRANTEE** shall provide such changes to **AGENCY** in writing, and **AGENCY** will approve or deny such changes in writing.
  - c. Section 4 – Compensation, d) be replaced with the following: 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. The Budget Summary and Budget Narrative from Appendix 4 of the Grant Agreement, referred to as “Budget Plan” in the Grant Agreement, shall be replaced with the Budget Summary and Budget Narrative attached to this Amendment as Attachment 1.

SIGNATURE PAGE FOLLOWS

Signed:

AGENCY: Pinellas Community Foundation

By:   
628C89A7304941D...  
Duggan Cooley  
CEO

Date Signed: 11/25/2020

GRANTEE: Gulfcoast Legal Services, Inc.

By:   
BBCCEF03944D457...  
Tammy Greer, Executive Director

Date Signed: 11/25/2020

**Attachment 1**  
**Pinellas Community Foundation**

**Pinellas CARES Nonprofit Partnership Fund Grant Application**

**CARES Budget Summary for Grant Agreement Amendment**

Organization Name: **Gulfcoast Legal Services**

Project Name: GLS Eviction Mitigation Project 2020

FROM (date): 9/2020 TO (date): 12/30/2020

<b>Budget Category/Line Item</b>	<b>Approved CARES Grant Budget Summary</b>	<b>Amended CARES Grant Budget Summary</b>
Personnel <i>(salaries, wages, benefits, payroll taxes, time allocation on the project for all personnel involved in program)</i>	0	37,750
Equipment <i>(computers, furniture, etc., less than \$3,000 per item)</i>	0	0
Supplies <i>(office materials, program related purchases, program necessities to deliver services, etc.)</i>	0	0
Occupancy <i>(property rent, mortgage, utilities, telephone, internet, etc. assigned as program expenses)</i>	0	0
Local Travel <i>(mileage, tolls, parking for regular local travel, rental/leasing cost of transportation)</i>	0	0
Training <i>(staff development, conferences, long distance travel)</i>	0	0
Design, Printing, Marketing & Postage <i>(for direct program related services only)</i>	0	7,500
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	0
Purchased Services <i>(consultants, legal, accounting services, logistical partner costs, technology enhancements, computer software licensing/agreements)</i>	0	0
Indirect Costs <i>(pre-negotiated federal rate, de minimus rate of 10%, or none)</i>	0	
<b>TOTAL</b>	0	45250



Pinellas Community Foundation  
PCF CARES Application  
**BUDGET NARRATIVE FORM**

Organization Name: Gulfcoast Legal Services  
Project Name: GLS Eviction Mitigation Project 2020  
FROM (month/year): 09/2020 TO (month/year): 12/2020

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

Personnel consists of a .1FTE housing attorney and .1FTE housing paralegal. It also includes a .1FTE financial stability attorney, as well as a .05FTE for the Grants Manager and .2FTE for the Volunteer Manager. Budget has been updated to include the Director of Finance's time to do grant reporting which was formerly encompassed in de minimis costs. Total salary costs are \$29,038.

	<b>FTE</b>	<b>New salaries</b>	<b>PCF</b>	
William	0.1	\$ 50,500.00	\$ 5,050	(housing attorney)
Arleen	0.1	\$ 36,591.00	\$ 3,659	(housing paralegal)
Tania	0.1	\$ 46,600.00	\$ 4,660	(financial stability attorney)
Chelsea	0.05	\$ 45,420.00	\$ 2,271	(awareness campaign)
Mishell	0.2	\$ 53,261.00	\$ 10,652	(pro bono coordination)
Jodi	0.04	\$ 68,650.00	\$ 2,746	(grant reporting)

Personnel costs also include benefits budgeted at 30% which equals \$8,711.

Direct service staff will be responsible for handling cases from start to finish, including interviewing, researching cases, and going to court when necessary. The Grants Manager (Chelsea) will lead the public awareness campaign for the program, ensuring landlords and renters are aware of the availability of the rental assistance funds and legal aid assistance. The Volunteer Manager (Mishell) will work with volunteer attorneys to ensure pro bono attorneys are obtained to take cases that are out of our scope or to work with overflow clients. The Director of Finance (Jodi) is responsible for PCF reporting on the grant. These FTE costs are an expansion of current work. Costs are not included in current budgeted expenditures.

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

N/A

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

N/A

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

N/A

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

N/A

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

\$7,500 is allocated to market GLS services in print, design, and radio advertising. This is an estimate based on actual past costs from similar campaigns and will include a targeted awareness campaign to local landlords as well as radio spots to target renters. The breakdown of funds is as follows.

\$5,000 for targeted awareness campaign to landlords:

- Postage: \$2,000 – reallocate
  - Vendor: MailCo
- Printing: \$2,500 – reallocate
  - Vendor: West Coast Graphics
- Design: \$500
  - Vendor: Skyway Media

GLS requests to use \$4,500 originally allocated to this timeline for the following:

- Radio Spots: \$2,300
  - 95.7 and 106.5.
    - Ads are bilingual in English and Spanish.
- Outdoor marketing: \$2,200
  - Clear Channel Outdoor Marketing
    - Ads are bilingual in English and Spanish.

The reason for the requested change is because GLS was able to use the graphic design provided by Skyway Media (\$500) to target landlords via email and internet. Thus, there was no need to do additional targeting via direct mail, as we had anticipated. The radio spots and billboard would instead target those who are not on mailing lists and may be at higher risk of experiencing abuse at the hands of their landlords.

\$2,500 for radio spots to target renters:

- 20 spots at \$125 per 30 second spot (nonprofit rate)
  - Vendors:
    - 92.5 FM, WYUU
    - 107.3 FM, WXGL

**Capital (buildings, vehicles, equipment \$3,000 or more per item. The purchase of capital must represent the lower cost option for the period during which the purchased asset would be used for COVID-response activities)**

N/A

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

N/A

**De Minimis Cost (Administrative Fee, Indirect Cost, etc.).**

*De minimis cost was removed.*

## Amendment Two to Grant Agreement

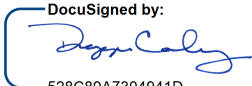
Comes Now, Pinellas Community Foundation, a public charitable foundation established by Trust Agreement Dated January 1, 1969, as may have been amended from time to time (“AGENCY”) and Gulfcoast Legal Services, Inc., (“GRANTEE”) (AGENCY and GRANTEE collectively “the Parties”) and the Parties hereby agree as follows:

1. On or about September 28, 2020, AGENCY and GRANTEE entered into a Grant Agreement in the amount of \$47,262.00.
2. On or about November 25, 2020, AGENCY and GRANTEE amended the Grant Agreement by mutual written agreement.
3. AGENCY and GRANTEE both wish to amend the Grant Agreement a second time.
4. Section 10 of the Grant Agreement provides the ability to alter the terms of the Grant Agreement by written agreement.
5. Thus, the Parties agree that in accordance with Section 10 of the Grant Agreement that the following amendments be adopted:
  - a. Section 1 – Specific Grant Information, g) Amount of Funds Awarded shall be increased to \$52,294.50
  - b. Section 2 a) shall be amended to read: GRANTEE shall administer funding in an amount up to fifty-two thousand two hundred ninety-four dollars and 50/100 cents (\$52,294.50) for expanded local services.
  - c. Section 2 b) shall be amended to read: Of this funding GRANTEE shall also be allowed up to two thousand and fifty dollars (\$2050.00) for the reimbursement of COVID-related expenses incurred prior to the Grant Performance Period.
  - d. Section 4 a) shall be amended to read: The **AGENCY** agrees to provide **GRANTEE** an amount not to exceed fifty-two thousand two hundred ninety-four dollars and 50/100 cents (\$52,294.50) as an award of the Pinellas CARES Nonprofit Partnership Fund for the services described in Section 2 of this Agreement for competitively awarded expansion of services as defined.
  - e. Section 4 b) shall be stricken from the Grant Agreement.

SIGNATURE PAGE FOLLOWS


Signed:

AGENCY: Pinellas Community Foundation

By:   
628C89A7304941D...  
Duggan Cooley  
CEO

Date Signed: 12/9/2020 \_\_\_\_\_

GRANTEE: Gulfcoast Legal Services, Inc.

By:   
BBCCEF03944D457...  
Tammy Greer, Executive Director

Date Signed: 12/9/2020 \_\_\_\_\_