



Legal Aid of Arkansas
Board of Directors Meeting
Saturday, September 14, 2019
9:00 A.M.

Virtual Meeting

Live locations at the following
Legal Aid of Arkansas offices

1200 Henryetta
Springdale, Arkansas 72762

714 South Main
Jonesboro, Arkansas 72401

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Full Packet and updates are published at <http://arlegalaid.org/board-packet.html>

**LEGAL AID** of ARKANSAS
Equal Access to Justice
Fighting Poverty, Maintaining Dignity, Assuring Justice

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622 Pecan
Helena, AR 72342

Jonesboro
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Jonesboro, AR 72401

Little Rock
711 Towne Oaks Drive
Little Rock, AR 72227

Newport
202 Walnut Street
Newport, AR 72112

Springdale
1200 Henryetta
Springdale, AR 72762

West Memphis
310 Mid Continent Plaza
Suite 420
West Memphis, AR 72301

Administration Office

Rogers
1200 W. Walnut
Suites 3101-3107
Rogers, AR 72756

September 4, 2019

RE: Board of Directors Meeting

Dear Board Member:

The Legal Aid of Arkansas Board of Directors will have a virtual meeting at **9:00 a.m.** Saturday, September 14th. To participate in the meeting Dial: 866-625-9936 and Enter Guest Code: 21154265#.

In an effort to reduce the cost of postage and the amount of paper used to distribute materials for discussion at the Board meeting, the documents have been posted online and are being mailed only to Board members who might not have internet access or have requested they be mailed. To access the online documents, go to <http://arlegalaid.org/board-packet.html>.

If you have any questions or prefer to have a packet mailed to you, please contact me by phone at 1-800-967-9224, x4311, or by e-mail at eking@arlegalaid.org.

Sincerely,



Elizabeth King
Administrative Assistant/HR Manager

PARTICIPATING BY CONFERENCE CALL/GO TO WEBINAR

Dial 1-866-625-9936

Enter Guest Pin 21154265#

Following are some guidelines to make a conference call run smoothly:

- **Call in/log in a little early.** Call in a few minutes prior to the scheduled conference call time to eliminate a last minute rush.
- **Identify yourself.** Make sure to state your name clearly before speaking or voting since the meeting minutes must identify speakers.
- **Speak loudly and clearly.** You will need to speak more loudly than you would in a regular person-to-person conversation.
- **Request the Board Chair's acknowledgement.** To ensure that you are heard when you have something to say, ask the Board Chair for the floor. After you are acknowledged, you can be sure that you are being heard.
- **If you can't hear someone, speak up and let the Board Chair know.**

The board packet has been posted online. To access the online documents, go to <http://arlegalaid.org/board-packet.html> .

PROPOSED AGENDA
BOARD OF DIRECTORS MEETING
September 14, 2019

1. Call to Order (Ms. Chumbler)
2. Approval of Minutes of June 29, 2019 Meeting (Ms. Chumbler)
3. Committee Reports (Ms. Chumbler)
 - a. Executive Committee Report
 - b. Scheduling of Audit/Finance Committee meeting(s)
 - c. Scheduling of Standing Delivery of Legal Services/Litigation Committee meeting
4. Financial Report (Mr. Bowman)
 - a. Year to Date Financial Report through August
 - b. Balance Sheet as of August 30th
 - c. Rolling Projections for 2020
5. Policy Updates
 - a. Accounting Manual
 - b. Segregation of Duties
 - c. Audit/Finance committee charter
6. Update of Financial Accounts (Ms. King)
7. Domestic Violence Group Update (Mr. Swain)
8. Director's Report (Mr. Richardson)
9. Old/New Business (Ms. Chumbler)
10. Adjournment (Ms. Chumbler)

**LEGAL AID OF ARKANSAS
BOARD OF DIRECTOR'S MEETING
June 29, 2019**

The Board of Directors of Legal Aid of Arkansas met at 9:00 a.m. Saturday, June 29, 2019, at the Durand Center at North Arkansas College in Harrison.

The formal agenda was as follows:

1. Call to Order (Board Chair or Designee)
2. Acceptance of New Board Member (Board Chair or Designee)
3. Approval of Minutes of March 30, 2019 Meeting (Board Chair or Designee)
4. Financial Report (Mr. Bowman)
5. Update to Personnel Policy Manual (Mr. Richardson)
6. Update of Client Trust Account (Ms. King)
7. Consumer Group Update (Ms. Purtle)
8. ACE's 101 (Ms. Gratil)
9. Director's Report (Mr. Richardson)
10. Old/New Business (Board Chair or Designee)
11. Adjournment (Board Chair or Designee)

Present in person were Steve Davis and Val Price. Present via conference call were Neal Burns, Lori Chumbler, Niki Cung, Pamela Haun, Helen Jenkins, Donna Price, Faye Reed, Demetre Walker, Rene Ward, Kevin Watts and Ron Wilson. Legal Aid staff in attendance in person included: Lee Richardson, Executive Director; Elizabeth King, HR Manager/Admin Asst; Susan Purtle, Consumer Work Group Leader, Samantha Davis, Paralegal and Helen Gratil, Director of Mission Engagement/ Chief Information Officer/ Director of AmeriCorps Program. Staff present via conference call included David Bowman, Fiscal Officer. Also in attendance in person was Margaret Reger.

Acting Board Chair Val Price called the meeting to order. He welcomed everyone and moved to item two on the agenda, Acceptance of New Board Member.

Mr. Richardson stated that the North Arkansas Development Council in Batesville appointed Mihailo Albertson of Calico Rock to the board as a client eligible board member. He stated that Mr. Albertson is a retired Marine Biologist and he was going to be here in person today but he had something come up and was unable to attend. He stated that we feel he will be an involved and engaged board member and we are asking the board to accept his appointment.

Mr. Price called for a motion to accept Mr. Albertson's appointment.

A motion was made by Steve Davis, seconded by Kevin Watts to accept Mr. Albertson's appointment as a new board member. The motion carried with none opposed.

Hearing no further discussion Mr. Price moved to item three on the agenda, Approval of Minutes of March 30, 2019 Meeting. He asked for questions regarding the minutes. Hearing none, he called for a motion.

A motion was made by Niki Cung, seconded by Helen Jenkins to approve the minutes of the March 30, 2019 meeting. The motion carried with none opposed.

Mr. Price moved to item four on the agenda, Financial Report.

Mr. Bowman stated that he would like to go over the revenue and expenditure report. He stated that as of the end of May we have revenue of \$1,296,000 and you will see we have expenses of \$1,360,000 and this brought us under our revenues by \$64,100. He stated that he would point out that we did have three expensed payrolls in the month of May and as he was working on the report prior to expensing our third payroll we were in the black by about \$27,000. He stated if you look at the approved budget it does show that we have a possibility of being in the red of \$246,800 although we have done really well on non-payroll expenditures and that does save us quite a bit. He stated that payroll is probably a little higher at this point with the benefits and that sort of thing. He moved to the detailed balance sheet. He stated that we do have \$1,386,000 in cash that is available to us and that is under assets. He stated that under liabilities under note payable, First Security Bank, that is our Springdale building we have a balance on that of \$63,103. He stated that from the minutes from March you will see that as of the end of February on the Springdale building we owed \$170,000. He stated that we paid down \$102,000 on that at the end of May. He stated that we had an eighteen month CD that we used that expired May 26th and we used that cash to pay down on the Springdale building. He stated that under net assets you will see excess revenue is in the red at \$64,103.

Mr. Richardson stated that the reason the decision was made on the CD from Iberia bank is the interest rate was about half of what we were paying on the note for the Springdale building so we are hoping to have that paid off at the end of the five year note and not have that liability any longer.

Mr. Bowman asked for questions on the financials. Hearing none he moved to the revised budget. He stated that it is showing that projected revenue will be \$3,626,000. We do have some new grants that we have received and he stated that he has added those in. We have a HUD grant and two additional grants at the bottom of the review page. He stated that our expenditures we have tried to project out on our payroll with best possible scenarios there and projected payroll is \$2,945,000 and rent will be going up as well. He stated that we have a new office in Little Rock and we have projected about \$8,400 in additional rent. If you look at property acquisitions as you can see we had zero budgeted and we now have in there almost \$25,000. He stated that this has pretty much been expended on some new windows in Jonesboro, some roof work done in Jonesboro and a new AC unit installed in Springdale and so that brings non-personnel expense to almost \$503,000, total expenditures \$3,348,000. He stated that on this particular projected budget we are showing in the black \$178,481. He stated that he was looking over the projections early this morning and again these are projections we will have a better idea of our revenue and more of our personnel expenditures coming up in the next month or two as we have done quite a bit of hiring.

Mr. Richardson stated that Mr. Bowman contacted him earlier stating that we included the full amount of some of these grants and it should be partial and in doing quick math it shows revenue \$178,481 in the black.

Mr. Bowman stated that his projection that he plugged in just a bit ago is showing in the red at \$196,000 with new projections this morning.

Mr. Richardson stated that the new projections are more accurate and we will send it out corrected to the board. He stated that is still below what the board approved in December but we should have taken 8/12 of the HUD grant and of the Midwest Legal Disaster Coordination Project we should have taken 7/30 and under Rural Community Opioid Response Planning it should have been 7/12 for the year. He stated that when you do all that math you get the number Mr. Bowman just quoted. Mr. Richardson stated that there is more financial news that will probably bring that into the black but we just got that this week so it is not on these projections by any means.

Mr. Price asked for questions regarding the Financial Report and Approved Budget.

Mr. Wilson inquired if they are asking the board to revise the budget that was approved for the year.

Mr. Richardson responded that was the original intent to revise the budget approved for 2019 in December due to all of the new funding sources but in the interim we have received even more funding streams so the fluidity of it is making it hard to hit an exact projection today. He stated it may be better to keep the approved 2019 budget in place until September but at the same time we have this new money that we need to be expending. Mr. Richardson stated that we can certainly make the revisions clear in the next fifteen days and send out something more clear and accurate to the board and either have the Executive Committee vote or wait until September.

Mr. Wilson stated that he would suggest the revisions be presented to the Executive Committee for review as soon as possible. Mr. Wilson stated that he feels this is something that the Executive Committee should look at and not wait until September.

Mr. Price stated that he was in agreement with Mr. Wilson. Mr. Price stated that he would ask the Executive Committee to meet with Lee in approximately fifteen days or by mid-July.

A motion was made by Ron Wilson, seconded by Donna Price to refer the revised budget to the Executive Committee for review within fifteen days. The motion carried with none opposed.

Mr. Price moved to item five on the agenda, Update to Personnel Policy Manual.

Mr. Richardson stated we are asking to update the Parenthood Leave portion of the Personnel Manual today, Section 5050. He stated that what we are asking is to increase the amount of paid maternity leave for female employees to four weeks from two weeks. He stated that we started reviewing our Parenthood Leave Policy, which was adopted in 2002 because we have three employees about to go on Parenthood Leave. He stated that we wanted to see if we were comparable to other similarly situated organizations and we in fact were. He stated that we are asking the board consider increasing Parenthood leave from two to four weeks. He stated that this would stay at two weeks for male employees.

Mr. Price asked for questions, hearing none he called for a motion.

A motion was made by Lori Chumbler, seconded by Donna Price to approve the changes to section 5050 of the Personnel Manual, Parenthood Leave. The motion carried with none opposed.

Mr. Price moved to item six on the agenda, Update of Client Trust Account.

Ms. King stated that we need to move the IOLTA trust account from Iberia Bank to First Security. She asked Mr. Richardson to expound on the reason for the move.

Mr. Richardson stated that when we moved our CD from Iberia Bank that left the IOLTA account there and you cannot have just the IOLTA account. He stated that we are proposing moving the IOLTA account to First Security Bank where we currently have several other accounts. He stated that interest on the current IOLTA account is paying at .05% and First Security will be paying at .75%

The signers are listed below:

- Gaylynn Alden
- Jason Auer
- Sarah Barnett
- Cory Crawford
- Teresa Franklin
- Lauren Graham
- Helen Gratil
- Trevor Hawkins
- Chris Hussein
- Kori Lancaster
- Ashley Norman
- Susan Purtle
- Kristopher Ramsfield
- Andrea Walker

Mr. Price asked for questions, hearing none he called for a motion.

Niki Cung so moved, seconded by Lori Chumbler to approve the Financial Account Updates as presented. The motion carried with none opposed.

Mr. Price moved to item seven on the agenda, Consumer Group Update.

Ms. Purtle reported on the happenings of the Consumer Work Group.

Mr. Price moved to item eight on the agenda, ACE's 101.

Ms. Gratil stated that at the statewide conference, they went over how Adverse Childhood Experiences (ACEs) have a tremendous impact on future violence victimization and perpetration, and lifelong health and opportunity. ACEs are household dysfunctions such as physical, emotional and sexual abuse, neglect, caregiver mental illness, and household violence. She stated that over two decades of scientific research show that the more ACEs a child experiences, the more likely he or she is to suffer from things like heart diseases and diabetes, poor academic achievement, and substance abuse later in life.

She stated that in 2018, 22% of children in the United States were exposed to significant ACEs such as

- socioeconomic hardship
- parental divorce or separation
- lived with someone who had an alcohol or drug problem
- victim or witness of neighborhood violence
- lived with someone who is mentally ill, suicidal or severely depressed
- domestic violence witness
- parent served time in jail
- treated or judged unfairly due to race/ethnicity
- death with a parent.

In Arkansas a shocking 30% of our children are exposed to significant ACEs. Arkansas has the 2nd highest ACEs score with Arizona at 1st by a slim margin.

Ms. Gratil further stated that the vision is to plug in to the statewide resilience response to ACEs. That resilience group, prior to 2018 has been a coalition of mostly medical practitioners and social workers. She stated that clearly missing is the participation of the legal community. So we created this project to help our client community in achieving safe, stable, nurturing relationships and environments through legal interventions. She stated that in 2018 we sought for funding to carry out phase 1 of the ACEs project targeting the Delta Region and received \$18,000 from Arkansas Children's Hospital to do that. Phase 1 is all about capacity building and education and outreach.

Capacity Building:

- Core Staff: E.D., Mission Engagement, Deputy Director, VISTA, and fellow
- Trained 153 attorneys through CLE presentations at the statewide conference and Arkansas Bar Annual Meeting

Community education and outreach

- Exceeded our goal of reaching families.
- Hundreds of brochures have been disseminated through a dozen outreach events
Presentation at the Helena-West Helena Regional ACEs Summit on May 2, 2019 where Southern Bancorp,
- where representatives from 30 organizations came.
 - Phillips County Community College,
 - Arkansas Department of Human Services,
 - Delta Crisis Center,
 - Arkansas Workforce,
 - Marvell-Elaine School District,
 - Barton-Lexa School District,

- Mid-Delta Health Systems,
- Dalencourt Technologies,
- The AFMC,
- Mental Health, and
- The Boys Girls and Adult Community Development Center.

Ms. Gratil stated that we are now wrapping up that grant seeking funding for phase 2 where we pivot from community education and outreach toward direct services. We are creating a special pipeline for families with children navigating through ACEs.

She further stated that more recently, we echoed the Delta Region project in the Northwest and we received \$200,000 for two years from United Way under their Children Living under Poverty Project. She stated that this project is providing direct services to children with significant ACEs exposure with the specific intent of improving their academic performance. The project just started and so far our Northwest Arkansas team has presented during a Community Clinic on June 20. She stated that they drafted an ACEs Fact Sheet and our ACEs Intern will be working on translating that in Spanish. Ms. Gratil asked for questions.

Mr. Price moved to item nine on the agenda, Director's Report.

Mr. Richardson stated under national developments just this week the House Appropriations sub-committee on Commerce, Justice, Science and Related Agencies has pushed a bill through for \$550 million for Legal Services Corporation, which would be a \$135 million increase. He stated that the bill went to full House floor as passed this last week. He stated that if that stands true we would get about a \$501,000 increase in 2020, about a 34% increase. He stated that it has not been to the Senate yet, and the Senate is usually where we get our increase but this year it was in the House and there has been some political changes since last year in the makeup of Congress. He stated he is not sure what we will get out of the Senate but the Senate has always been generally favorable. He stated it is not an issue of whether Legal Services Corporation will be funded but how much discretionary funding there will be at the end of the day. He stated that we are hoping for good news on that front.

He further stated that we talked about the budget earlier and looking back at budgets in 2005 we had \$12,000 in reserve and as of this board meeting we have \$1.4 mill in reserve so that is a credit to the board and our staff and the entire team. He stated that we have Legal Services Corporation program quality visit coming to Legal Aid of Arkansas the week of October 21st. He stated that he anticipates prior to the September board meeting Legal Services Corporation will begin reaching out to us and asking us to schedule meetings with their team with certain board members and he asked the board to be aware that they may be contacted and hopefully the board members will be available.

Mr. Richardson stated that we have all these new grants and he will highlight a few. He stated that we got the HUD grant for three years of around \$900,000 that has caused us to open the office in Little Rock at 711 Towne Oaks Drive. He stated that in the board packet you will see we are having an Open House on July 25th at the new office in Little Rock, any board members in that area are welcome to attend. He stated that we have two attorneys, a Fair Housing Director and Investigator sitting in the new office in Little Rock all centered on this HUD grant.

He stated that additionally we have new funding for the Children Living in Poverty project from the United Way of Northwest Arkansas for two years starting July 1, 2019 – June 30, 2021. He stated that this is a continuation of the ACES project from the Delta serving Lee, Phillips, Monroe and St. Francis county and this grant will be serving Madison, Washington and Benton county.

He stated that since the report was prepared the United Way of Greater Blytheville has come through with \$3,000 in funding, Area Agency of Northwest Arkansas \$10,118 and yesterday we received a Pro Bono Innovation Fund grant for two years for \$241,312.

He stated that Pro Bono numbers have gone down significantly over the last three to four years and this will hopefully give that a jump start by adding staff. He stated that it will add an attorney in Northwest Arkansas and a Pro Bono coordinator in the Delta and allow the attorney in the Delta, Greneda Johnson, to do more recruiting host more clinics more outreach and education and have a counterpart in Northwest Arkansas doing the same thing and hopefully increase our Pro Bono participation.

He stated that the Opioid grant began on June 1st and asked Ms. Gratil to talk a bit about the grant.

Ms. Gratil stated that the grant is for \$200,000 for a period of one year and essentially what we are doing is creating a consortium of community organizations that serve the client community that are suffering from the Opioids Use Disorder. She stated that what we will do for the one year is bring that consortium together and draft an MOU and come up with a strategy of how to actually implement a legal intervention for families affected by it and how to stabilize them.

Mr. Richardson stated that this grant is for planning and we are already writing another substantial grant to provide the legal services in conjunction therewith.

Mr. Richardson stated that we got the Midwest Disaster Coordination grant for thirty months to do disaster planning for Arkansas. He stated that the day we got the grant was when the Arkansas river really flooded and while that was not necessarily touching our service area it is a statewide grant so we are engaged in the response to that. He stated that Jason Auer our Housing WG leader is the American Bar Association point person in Arkansas and he is on their disaster team running weekly calls with the Young Lawyers Division of the Arkansas Bar Association to try to meet the legal needs of those who suffered as a result of that flooding. He stated that we are trying to use this thirty month grant to plan and get ready for disasters in the future so we will have a more coordinated and better legal response when things like this happen.

Mr. Richardson stated that we still have several grants pending. He stated that we sent one out this week for \$300,000 to assist with expungements to meet the needs of Arkansans that are re-entering and avoid recidivism.

He stated the big news has been funding and the increase in staff because of the increased funding.

He stated the last thing he wanted to mention is he included a list of the largest law firms in Arkansas out of Arkansas Business. He stated that we have traditionally been the largest, one time we were tied with Kutak Rock as the largest firm outside of Little Rock, in Arkansas and if our numbers were updated today, we would be fifth on this list instead of eighth as we were a few months ago.

He stated that he has also included the LSC refunding application for the board to review.

Ms. Gratil stated that the communications team has activated the events calendar on the Legal Aid of Arkansas website so if you want to know when board meetings or special events are we are working to keep that populated. She stated that we have put many resources into our social media presence and we have activated that so that is also a good place to look at and see what is happening between meetings.

Mr. Price asked for any questions, hearing none he moved to item ten on the agenda, Old/New Business.
Mr. Price called for Old Business.

Ms. Cung stated that she felt we should go back and revisit the Parenthood Leave Policy that was just approved. She stated that she was looking at paragraph a in the distinction between male and female employees and the distinction between birth of a child and then adoption of a child. She stated that we should consider making the adoption provision gender neutral.

There was discussion and the proposed revision is as follows:

5050 Parenthood Leave

- a. Eligible full-time employees will be granted up to 4 weeks (20 working days) of paid leave after the birth of the employee's child or placement of an adoptive child in the employee's home upon three months notice of intent. A stated intent to return to work after the parenthood leave is prerequisite to the granting of parenthood leave.
- b. Upon three months notice of intent, an employee shall be entitled to a leave of absence of up to six months without pay for the sole purpose of remaining at home to care for a new child. In addition to the parenthood leave set forth above, an employee can apply accrued annual leave or sick leave until such leave time is exhausted and receive a salary.
- c. For all parenthood leave, a date specific shall be set for the employee's return to employment. Failure to return on the date arranged is a forfeiture of the employee's right to employment.
- d. Legal Aid of Arkansas will continue to pay the employer portion of health and dental premiums for the employee for up to six months as long as the employee has stated an intent to return. Should the employee not return they will repay Legal Aid of Arkansas for the employer portion of insurance from the date the paid leave expired.
- e. Parenthood leave will only be granted to an employee who has successfully served the six months probationary period of employment with Legal Aid of Arkansas. Following the exercise of the parenthood leave, an employee shall not be entitled to a subsequent period until he/she has returned to employment for a continuous period of at least 12 months.

A motion was made by Niki Cung, seconded by Lori Chumbler to accept the revision making the policy gender neutral. The motion carried with none opposed.

Mr. Price called for New Business.

Mr. Richardson stated that we have a board training budget that we rarely use and the board is spread out in such a way that is hard to do in person training in a significant way. He stated there will be a NLADA Conference in November in Detroit that he would like to send two board members to. He stated that the dates for the conference are November 6th – November 9th. He asked board to consider this and we can discuss at the September meeting.

Hearing no other business, Mr. Price moved to item eleven on the agenda, Adjournment.

A motion was made by Rene Ward, seconded by Donna Price to adjourn the meeting. The motion carried with none opposed.

**EXECUTIVE COMMITTEE
MEETING MINUTES
July 19, 2019**

The Executive Committee met by conference call on Friday, July 19, 2019 at 9:30 a.m. to review the revised budget and the new lease for Administrative Office Space at the Center for Non-Profits located at 1200 W. Walnut, Roger, AR 72756. Present were Lori Chumbler, Niki Cung, Pamela Haun, Annie Smith and Demetre Walker. Also present were Legal Aid staff, Lee Richardson, David Bowman and Elizabeth King

Ms. Chumbler called the meeting to order and asked Mr. Richardson to proceed.

Mr. Richardson stated that there were some changes in funding and projections right up until the June board meeting so we did not have a good written picture at that point because so many things had changed that week prior and it was determined that we would go back and try within fifteen days to bring a revision to the Executive Committee. He stated that we do have an approved budget that was approved in December that we continue to spend money under so it is okay if we do not get this modification approved until September, but there were so many changes that we felt like we needed to get a new working budget approved. He asked Mr. Bowman to proceed.

Mr. Bowman stated that he is looking at the 2019 revised projections. He stated that we have added lines 26-28 which is the Midwest Legal Disaster Coordination Project, Private Attorney Involvement grant and the Rural Communities Opioid Response Planning grant. He stated that we have added those three for an additional \$167,000 and that brings our revenue to \$3,251,000. Mr. Richardson stated that a significant amount was also added under the HUD column as we had the one grant that was the Education and Outreach grant and now we have the Enforcement grant so there is an increase in that line of \$111,000. Mr. Bowman stated that he also added under line 16, United Way of Northwest Arkansas the additional grant we received for \$50,000. Under line 23 we have had some additional other income that has come in as well, we have had some summer interns with Tyson, Summer Corps, Natural Wonders grant and some of the money from Arkansas Advocates for Children and Families has come in so that line increased by about \$20,000. He stated that under payroll expenses, personnel, those numbers have increased. He stated that the approved was \$2,711,000 and this has increased to \$2,860,000. He stated that we have had quite a few additional staff that have been hired due to these new grants we have received and in that it also increases a lot of the non-personnel expenses. He stated that under space rent we have increased that about \$12,000 as we have a new office in Little Rock for the HUD grant and he has budgeted in additional rent for the West Memphis office as we are trying to relocate there and added to Springdale for an Administration office. He stated that we have maxed out on space in Jonesboro, Springdale and West Memphis. He stated that he has increased office supplies with additional employees and space we have had to increase that. He has increased communication expense, travel for staff and training and property acquisitions and those were due to air conditioning units and windows. That brings total expenses to \$3,409,000 and this still leaves us in the red at \$158,000 versus the board approved budget which had us in the red at \$246,000 in the red. He stated that lines 61 and 62 show the monthly average of expenses which has increased about \$19,000 and this does give us an average monthly expense for our carryover of almost four months.

Mr. Richardson stated that we have a pre-award from VOCA starting on 10/01/19 for an attorney in Harrison or Springdale so the amount will be probably \$18,000 more for this year. He stated that the attorney would be focused on elderly victims of crime in North Central Arkansas.

Ms. Cung inquired if the four month carryover is average of what we have been running. Mr. Richardson responded that the goal was always to get to three months but we have consistently throughout 2019 and late 2018 been steady at the four months carryover amount.

A motion was made by Niki Cung, seconded by Pam Haun to approve the revised 2019 budget. The motion carried with none opposed.

Mr. Richardson stated that second item to discuss is, as David was saying, we are out of office space in Springdale, Jonesboro and West Memphis. He stated that right now we have two people doubled up in Jonesboro which we have never done before but he stated that he visited Tyson and every attorney they had seemed to be doubled up. He stated that it is hard to do that when you are meeting with clients, you need confidentiality and we are maxed out. He stated that in Springdale we have a lot of law students and interns working in the common area and we have people doubled up in two offices and he does not see anything happening anytime soon that would keep us from continuing to grow. He stated that we looked at several locations in Northwest Arkansas for a possibility of admin space and by far the best thing we found and most affordable was at the Center for Non-Profits in Rogers. He stated that they are really nice offices and over 1,100 square feet of space plus access to all kinds of conference and training rooms for less than \$1,000 a month. He stated that it includes all utilities with the possible exception of wired internet if we don't want to use the provided Wi-Fi. He stated that this is a great deal and it is a space we think we need to be able to maintain over the next few years. He further stated that if we have a funding reduction for some reason, they told us there would be a two month penalty for early termination but the lease says four month so Ms. King need to follow up on that.

Ms. Chumbler inquired what the next cheapest space was that was looked at for comparison sake. Mr. Richardson stated that we had looked at one space by the office in Springdale and that was around \$1,300 a month with no utilities paid and one was looked at one by the airport in Springdale was \$1,100 or \$1,200 but not as nice office space. He stated that we checked into a few other spaces in Rogers but the cost was not comparable. He stated that we looked at the non-profit center in Springdale but they have a lengthy waiting list. He stated that the Rogers location had plenty of space and is a nicer location and the hope is that this will free up space for case handlers in Springdale and Jonesboro.

A motion was made by Niki Cung, seconded by Demetre Walker to approve the lease of new office space at the Center for Non-Profits in Rogers. The motion carried with none opposed.

Hearing no other business, Ms. Chumbler adjourned the meeting.

REAL PROPERTY LEASE

This Lease is hereby made by and between **The Jones Trust**, an Arkansas nonprofit corporation ("Landlord") and **Legal Aid of Arkansas** ("Tenant").

Tenant Name: Legal Aid of Arkansas

Tenant Mailing Address for Legal Notice:

1200 Henryetta Street

Springdale AR, 72762

Effective Date: 7-12-19

Rent Start Date: 9-1-19

Lease Term: 60 months

Lease End Date: 8-31-24

Premises defined as:

Building Location: Center for Nonprofits at St. Mary's (1200 W. Walnut Rogers AR 72756)

Suite Number: 3101, 3102, 3104, 3105, 3106, 3107

		Annual Cost	Monthly Cost
Leased Square Footage	1103.5		
Lease Rate	\$6.00	\$6,621.00	\$551.75
CAM Rate	\$4.40	\$4,855.40	\$404.62
Tenant Improvements		\$0.00	\$0.00
		\$0.00	\$0.00
Total Base Rent	\$10.40	\$11,476.40	\$956.37

Clarification of Responsibilities – items listed below are the responsibility of the entity checked:

Landlord	Tenant	
	x	Housekeeping of Lease Space
	x	Telephone and data wiring
	x	Internet Service to Tenant Space- Jones Trust will provide convenience WIFI
x		Utilities – (Gas, electricity, Sewer, Water)
x		Maintenance of the Structure
x		Lawn and Grounds Maintenance
	x	Building Exterior Signage
	x	Tenant Improvements

STANDARD TERMS AND CONDITIONS:

Landlord's Address for "Legal Notice" shall be:
The Jones Trust
922 East Emma Avenue
Springdale, AR 72764

GRANT OF THE PREMISES TO TENANT.

Landlord hereby leases to Tenant and Tenant hereby leases from Landlord the Premises located in the Building. The real estate on which the Building is located is called the "Land". Tenant's use of the Premises shall include the right to use any loading docks or areas appurtenant thereto, and the non-exclusive easement and right to use the common areas. Landlord shall have no obligation to alter or improve the Premises for Tenant except as otherwise expressly provided in this Lease.

Tenant represents and warrants to Landlord that (i) Tenant is a duly organized, validly existing corporation in good standing under the laws of the United States and has all necessary company power to execute this Lease and to lease the Premises without the consent of any other person or entity, (ii) this Lease constitutes the binding obligation of Tenant, and (iii) the below named signatories on behalf of Tenant have the power to execute and deliver this Lease on behalf of Tenant and to bind Tenant in accordance with the terms of this Lease.

Tenant may enter the Premises as of the Lease Signature Date and before the Rent Start Date, with no obligation to pay rent, for the purposes of installing furniture, fixtures, equipment, and leasehold improvements.

PARKING PRIVILEGES INCLUDED IN THE PREMISES.

Tenant shall have nonexclusive easement and right to use the common areas, driveways and other means of vehicular and pedestrian access, and the common parking lot on an equal basis with other tenants.

TENANT'S PERMITTED USE OF THE PREMISES.

The Premises shall be used only for general office space for nonprofit office, administration, and program services (the "intended use"). Office space shall not be used for storage space. The Premises shall not be used for habitation. Overnight stay is not permitted. Landlord may terminate this Lease for any space that is used as storage space or habitation space or is not used as general office space. Tenant may operate and shall have access to the premises 24 hours per day, 7 days per week, and 365 days per year for office use. If any law, ordinance, regulation or order requires an occupancy or use permit for the Premises, then Tenant shall obtain and keep current such permit at Tenant's expense and promptly deliver a copy thereof to Landlord.

THE TENANT'S RIGHT TO EXTEND THE TERM.

The term of this Lease shall not be extended unless Landlord and Tenant have agreed by a signed writing to the Total Base Rent for the extension term.

EARLY TERMINATION OF LEASE.

Landlord may grant an early termination of this Lease provided that (i) Tenant delivers Legal Notice 120 days prior to the desired termination date, (ii) Tenant continues to pay rent until the termination date, (iii) Tenant pays a sum of money equal to two (2) times the monthly rent on or before the termination date, and (iv) Tenant pays Landlord in full for the unamortized portion of any Landlord-provided improvements to the Premises on or before the termination date. If Tenant does not strictly comply with these requirements, then the early termination of the Lease will not occur.

TENANT'S PAYMENT OF THE BASE RENT.

Tenant shall begin to pay Base Rent as of the Rent Start Date. During each Lease Year during the Lease Term, Tenant shall pay the Total Base Rent to Landlord. The CAM Rent is subject to adjustment from time to time upon notification from Landlord. The Total Base Rent shall be divided into twelve (12) equal monthly installments. Each such monthly installment shall be due and payable **in advance** on the first day of each month during each Lease Year. Rent received after the 10th of the month shall be considered late and shall be subject to a five percent (5%) surcharge that shall be due with the following month's rent.

If the Rent Start Date is not the first day of a month, then the Base Rent from the Rent Start Date until the first day of the following month shall be prorated on a per diem basis at the rate of one-thirtieth (1/30th) of the monthly installment of the Base Rent payable during the first Lease Year, and Tenant shall pay such prorated installment in advance on the Rent Start Date.

All sums payable by Tenant shall be paid in the legal tender of the United States, at the administrative address of Landlord or to such other party or such other address as Landlord may designate in writing. Tenant may request to make payments by electronic transfers of funds (ACH) or credit card. If Landlord agrees to accept ACH or credit card payments, all fees associated with accepting these types of payments will be paid by the Tenant.

Landlord's acceptance of rent after it shall have become due and payable shall not excuse a subsequent delay nor constitute a waiver of rights, notwithstanding any endorsement or restriction that Tenant may include with such payment. No acceptance of any payment of less than the full amount of rent due shall be deemed a waiver of Tenant's obligation to pay all rent due, notwithstanding any endorsement or restriction that Tenant may include with such payment.

IRS FORM 990 AND REPORTING FOR IN-KIND RENT.

Tenant shall provide copies of Tenant's annual IRS filings to Landlord each year in a timely manner. Tenant shall also provide to Landlord, on a monthly basis, the number of people they have served in that month. Landlord uses this information to report In-Kind rent.

THE CONDITION OF THE PREMISES UPON DELIVERY TO TENANT.

Tenant shall notify Landlord in writing within thirty (30) days after Tenant takes possession of the Premises of any defects in the Premises claimed by Tenant. Except for defects stated in such notice and latent defects discovered within one (1) year after such possession, Tenant shall be conclusively presumed to have accepted the Premises in the condition existing on the date Tenant first took possession, and to have waived all claims relating to the condition of the Premises.

SUBSEQUENT ALTERATIONS BY TENANT.

After the completion of any Premises improvements, if any, made prior to the commencement of this Lease, Tenant shall not thereafter make or permit anyone to make any addition, improvement, or renovation ("Alteration") in or to the Premises or the Building without Landlord's prior written consent, which consent shall not be unreasonably withheld, conditioned, or delayed. Notwithstanding the foregoing, Tenant may, without Landlord's consent, make non-structural or cosmetic alterations to the Premises.

Any Alteration made by Tenant shall be made (i) in a good, workmanlike, first-class, and prompt manner; (ii) by a contractor, (iii) in accordance with plans and specifications approved in writing by Landlord; (iv) in accordance with legal requirements (including, without limitation, the obtaining of all necessary permits and licenses), (v) in compliance with reasonable requirements of any insurance company insuring the Building, and (vi) in compliance with such other reasonable requirements as Landlord may impose.

If any lien (or a petition to establish a lien) is filed in connection with any Alteration, then Tenant shall discharge such lien (or petition) at Tenant's expense within ten (10) days after the filing of such lien by the payment thereof or filing of a bond acceptable to Landlord. Landlord's consent to the making of an Alteration shall be deemed not to constitute Landlord's consent to subject its interest in the Premises or the Building or the Land to liens that may be filed in connection with a Tenant's Alteration.

If any Alteration is made without Landlord's prior written consent, then Landlord shall have the right, in addition to the right to exercise all other available remedies, at Tenant's expense, to remove and correct such Alteration and restore the Premises and the Building to their condition immediately prior thereto or to require Tenant to do the same.

PROPERTY TO BE REMOVED AND NOT REMOVED AT THE END OF THE TERM.

All Alterations to the Premises or the Building made by either party and all fixtures permanently attached to the Premises or the Building shall immediately become Landlord's property and shall remain upon and be surrendered with the Premises at the expiration or earlier termination of the Lease Term. In addition, Tenant shall not remove telephone wires, fiber optic lines, data cabling, and any inside or outside communications infrastructure (collectively, "Communications Equipment"). Tenant shall have the right, but not the obligation, to remove: movable furniture, furnishings, trade fixtures ("FF&E"), shelving, racking, custom cabinetry, trade dress signage, furniture, fixtures and equipment, cabinetry, casework, medical equipment, computers, telephone equipment, uninterruptible power supply equipment, standby generators, roof antennae, Generator, Fuel Tank, and ATS ("Tenant's Property").

MOVE OUT PROCEDURES AND DAMAGES.

Tenant shall return all keys and fobs to the building property manager. A fee of \$25 per item will be assessed for any key or fob not returned. Tenant shall leave Premises in a clean, broom swept condition. All nails, tacks, and staples shall be removed from the walls. Tenant may be charged for (i) any property damage greater than normal wear and tear, (ii) carpet staining, (iii) excessive nail hole damage, and (iv) excessive carpet wear from failing to use a chair mat under rolling chairs.

DISPOSAL OF TENANT'S ABANDONED PROPERTY BY LANDLORD.

If any of the Tenant's property is not removed by Tenant prior to the expiration or prior to or upon earlier termination of the Lease Term, or as otherwise agreed between Landlord and Tenant, then the same shall, at Landlord's option, be deemed abandoned and shall thereupon become Landlord's property and shall be surrendered with the Premises as a part thereof, and Landlord shall have the right to dispose of all such property without any liability or obligation to account to Tenant or to any party having any interest in such property; or Landlord shall have the right to remove such Tenant's property from the Premises.

FURNISHING OF UTILITY INFRASTRUCTURE TO THE PREMISES BY LANDLORD.

Landlord will furnish to the Premises throughout the Term (i) electrical service, water service, gas service; (ii) operating equipment in good working condition for heating, ventilation and air-conditioning ("HVAC"); and (iii) reliable elevator service if the Building is equipped with one or more elevators.

Landlord shall arrange directly for the utility service, and pay the bills for, electricity, water, and fuel for heat. All utility charges are included in the CAM charges at a fixed rate within this Lease.

ENVIRONMENTAL MATTERS.

Tenant shall not cause or permit the escape, disposal, or release of "Hazardous Materials" (as defined below) in or about the Building or the Land in violation of applicable environmental laws or regulations. Tenant may bring into the Premises (and shall appropriately dispose of) Hazardous Materials (for example, reasonable quantities of cleaning supplies and other materials ordinarily present in an office) to use them in the ordinary course of Tenant's business. Except as otherwise provided below in this section, "Hazardous Materials" shall mean "Hazardous wastes," as defined by the Resource Conservation and Recovery Act of 1976, as amended from time to time, "Hazardous substances," as defined by the Comprehensive Environmental Response, Compensation and Liability Act of 1980, as amended from time to time, "Toxic substances," as defined by the Toxic Substances Control Act, as amended from time to time, "Hazardous materials," as defined by the Hazardous Materials Transportation Act, as amended from time to time, any substance, material or other item designated as "hazardous" or "toxic" under any applicable state or local laws and the regulations adopted thereunder and under the aforesaid acts, as amended from time to time, and oil or other petroleum products (except for reasonable quantities of properly stored fuel for Tenant's equipment, as applicable).

"Hazardous Materials" shall not include blood, and blood products, or Medical Waste. For purposes of this Lease, "Medical Waste" shall include any and all waste commonly produced by medical and surgical care facilities, including, but not limited to, blood and blood products, body parts and tissue, laboratory wastes, discarded cultures, specimens, waste products, vaccines and associated items, and used hypodermic needles, syringes, scalpel blades and similar equipment or devices and all other medical wastes listed at 42 U.S.C § 6992 (1988) and any regulations promulgated thereunder as the same may be amended from time to time (the "Medical Waste Laws"). Tenant shall be solely responsible for disposing of all Medical Waste so as to protect waste handlers and the public from exposure and such disposal shall comply with the requirements set forth in the Medical Waste Laws. Tenant's disposal of Medical Waste and removal thereof from the Premises and the Building shall be provided by Tenant's contractors, at Tenant's sole cost and expense. Under no condition shall Tenant store Medical Waste in the corridors or other common areas of the Building or deposit any Medical Waste in trash receptacles serviced by the Building's janitorial service provided by Landlord or in the dumpster servicing the Building or in or on any other part of the Building. Tenant shall store such items, whether for pick up, delivery or disposal, in a location designated by Landlord. Tenant shall, at Tenant's sole cost and expense, comply with the requirements of any applicable federal, state, or local law, regulation, rule, order or directive, now or hereafter in effect which regulates the disposal of Medical Waste, whether or not such obligation is thereby imposed upon Tenant or Landlord. Tenant shall also install and maintain all medical equipment in accordance with all applicable governmental laws, rules and regulations in accordance with the recommendation of the manufacturer. At Landlord's option, and from time to time during the Term, Tenant shall provide Landlord with reasonable proof of its compliance with this section satisfactory to Landlord in its reasonable discretion.

ASSIGNMENT AND SUBLETTING BY TENANT.

Tenant shall not assign this Lease or any of Tenant's rights or obligations hereunder, or sublet or permit anyone to occupy the Premises or any part thereof, without the prior written consent of Landlord, which consent shall not be unreasonably withheld, conditioned, or delayed. Landlord agrees to grant its consent to an assignment or sublease if the assignee or subtenant is an entity to which Landlord would ordinarily grant a lease in the ordinary course of Landlord's business, so long as Landlord is reasonably satisfied with the financial condition of the assignee or subtenant.

TENANT'S OBLIGATION TO MAINTAIN AND REPAIR THE PREMISES.

Tenant, at its sole cost and expense, shall maintain the Premises and all fixtures located therein, and the doors and windows of the Premises, (i) in a clean and sanitary condition, (ii) in good operating condition and (iii) in compliance with all legal requirements.

If Tenant shall fail to perform maintenance or repair that is Tenant's responsibility, then if such failure has not been cured within 30 days after notice, Landlord shall have the right to do so and charge Tenant for the cost thereof plus 15%, in addition to exercising any remedies available to Landlord under this Lease, including the declaration of a Default.

LANDLORD'S OBLIGATION TO MAINTAIN AND REPAIR THE PREMISES AND THE BUILDING AND THE COMMON AREAS.

Landlord, at its sole cost and expense, shall perform all maintenance and repair, to applicable codes and standards comparable to other commercial buildings in the vicinity, of (i) the exterior walls, (ii) the load bearing elements, (iii) foundations, (iv) pipes and conduits, (v) the roof, (vi) the building standard mechanical, electrical, and plumbing systems, (vii) the HVAC systems, (viii) the loading areas, if any, (ix) exterior trim, (x) common area doors, (xi) fire sprinkler and life safety systems, (xii) exterior paint and finish, and (xiii) the common areas.

Landlord, at its sole cost and expense, shall (i) clean, sweep, patch, repave the paved areas of the common areas, as reasonably necessary, (ii) remove snow and ice from the paved areas of the common areas, as reasonably necessary, (iii) remedy any latent defects in the Building, in any Landlord's Work, or in the common areas, and (iv) encapsulate or remove any Hazardous Substances, or any asbestos, lead-based paint, PCBs, or radon at the time of the discovery of any such substances in the Premises not introduced therein by Tenant, in accordance with applicable law and procedures.

SIGNS.

Landlord will install and pay for Building standard directional lobby signage at the main entry to the Building and Building standard suite entry signage. Tenant shall not install any signs outside of the Premises.

HOLDING OVER BY TENANT.

If Tenant (or anyone claiming through Tenant) does not immediately surrender the Premises or any portion thereof upon the expiration or earlier termination of the Lease Term, then Tenant shall be a tenant from month-to-month at a Base Rent equal to (i) for the first month of the holdover period, 150 percent of the Base Rent, then (ii) for the next month of the holdover period, 175 percent of the Base Rent, then (iii) for any other period after that, 200 percent of the Base Rent ("Holdover Rent"). Such Holdover Rent shall be computed by Landlord on a monthly basis and shall be payable on the first day of such holdover period and the first day of each calendar month thereafter during such holdover period until the

Premises have been vacated. Landlord's acceptance of Holdover Rent shall not in any manner adversely affect Landlord's right to evict Tenant. In no event shall any holdover be deemed a permitted extension or renewal of the Lease Term, and nothing contained herein shall be construed to constitute Landlord's consent to any holdover or to give Tenant any right with respect thereto.

EFFECT OF TENANT'S ACTIVITIES ON LANDLORD'S INSURANCE COSTS.

Except as otherwise provided in and allowed under this Lease, Tenant shall not conduct any activity or place any item in or about the Building that may be reasonably expected to result directly in an increase in the rate of any insurance premium on the Building. If any such increase in Landlord's insurance occurs, then Tenant shall pay the proportion of such increase that is documented to be solely due to such activity of Tenant or due to an item placed by Tenant. The written statement of Landlord's insurance company (accompanied by invoices to Landlord of such actual insurance increase with no increase for mark up or administrative charges) that such an increase is due to any such activity or item shall be the sole required evidence thereof and Landlord shall provide same to Tenant.

TENANT'S OBLIGATION TO HAVE INSURANCE.

Tenant, at its expense, shall have, throughout the Term, (i) commercial general liability insurance, with minimum limits of liability not less than \$1,000,000 each occurrence and, with respect to Tenant's obligations under this Lease, Landlord shall be named as an additional insured, and such insurance shall be primary coverage, and not contributing with or in excess of any similar insurance maintained by Landlord; and (ii) property insurance (at full replacement value) on Tenant's improvements and betterments and Landlord shall be named as loss payee as its interest may appear, (iii) Workers Compensation insurance covering Tenant's employees in statutory limits and Employers Liability coverage with at least the following limits, \$250,000 per accident, \$500,000 per disease and \$250,000 per disease (each employee), and (iv) Auto Liability insurance including coverage for Tenant's owned, non-owned and hired vehicles in an amount not less than \$1,000,000. Tenant shall furnish to Landlord proof of Tenant's insurance coverage then in place, in compliance with these terms and conditions, via a Memorandum of Insurance or a Certificate of Insurance.

LANDLORD'S OBLIGATION TO HAVE INSURANCE.

Landlord, at its expense, shall have in full force and effect during the Term, (i) commercial general liability insurance, with minimum limits of liability not less than \$1,000,000 each occurrence and with respect to Landlord's obligations under this Lease and such insurance shall be primary coverage, and not contributing with or in excess of any similar insurance maintained by Tenant, (ii) Property insurance (at full replacement value) on the Building and Landlord's property therein; and Boiler and machinery/equipment breakdown insurance for all HVAC and other equipment of Landlord needed to operate the Building, and (iii) Workers Compensation insurance covering Landlord's employees in statutory limits and Employers Liability coverage with at least the following limits, \$250,000 per accident, \$500,000 per disease and \$250,000 per disease (each employee). On request, Landlord shall furnish to Tenant proof of Landlord's insurance coverage then in place, in compliance with these terms and conditions, via a Memorandum of Insurance or a Certificate of Insurance.

INDEMNITY.

Tenant shall indemnify, defend and hold Landlord, its employees and agents, and any mortgagee of the Property harmless from and against legal liability arising from bodily injury, death or property damage to the extent that such legal liability is caused by Tenant's negligence in its use of the Premises.

CERTAIN LIMITATIONS ON THE LIABILITY OF LANDLORD.

If Tenant is awarded a money judgment against Landlord, then except for negligence or intentional misconduct by Landlord, any recourse for satisfaction of such judgment shall be limited to execution against any applicable proceeds of insurance carried by Landlord and to Landlord's estate and interest in the Property; no other asset of Landlord, any partner, director or officer of Landlord (collectively, "Officer") or any other person or entity shall be available to satisfy or subject to such judgment, nor shall any Officer or other person or entity have personal liability for satisfaction of any claim or judgment against Landlord or any Officer.

DAMAGE TO OR DESTRUCTION OF THE PREMISES OR THE BUILDING.

If the Premises or any part thereof are materially damaged or destroyed by fire or any other cause, Tenant shall give prompt Legal Notice thereof to Landlord. If the Premises or the Building are totally or partially damaged or destroyed thereby rendering the Premises totally or partially unusable for the purposes for which this Lease was entered into, then Landlord shall repair and restore the Premises (except as hereinafter provided) and the Building to substantially the same condition in which they were in prior to such damage or destruction, and bringing them into compliance with current building codes. Within thirty (30) days after the occurrence of such damage or destruction, Landlord shall give Tenant a "Notice of Landlord's Intentions" with respect to restoration. If Landlord has reasonably determined that restoration cannot be completed within ninety (90) days after the occurrence of such damage or destruction, then either Tenant or Landlord shall have the right to terminate this Lease. Such termination shall have an effective date of the date of such damage or destruction. Any Notice of termination shall be given, if at all, within fifteen (15) days after the effective date of the Notice of Landlord's Intention.

If this Lease is terminated pursuant to this section, then Base Rent and Additional Rent shall be apportioned (based on the portion of the Premises which is usable after such damage or destruction) and paid to the date of termination; provided that if more than 50% of the Premises is damaged, the rent shall be abated altogether. If this Lease is not terminated as a result of such damage or destruction, then until such repair and restoration of the Premises are substantially complete, Tenant shall be required to pay the Base Rent and any additional rent only for the portion of the Premises that is usable while such repair and restoration are being made.

If this Lease is not terminated as a result of such damage or destruction, then Landlord shall bear the expenses of repair and restoration of the Premises and the Building to the condition in which they were immediately before the damage or destruction; provided, however, Landlord shall not be required to repair or restore any work performed by Tenant, any Alteration made by Tenant, or any of Tenant's furniture, fixtures and equipment (unless the damage or destruction was due to the negligence or willful misconduct of Landlord). To the extent commercially reasonable, Landlord shall perform the work in a manner so as not to unnecessarily interrupt or interfere in Tenant's business.

Notwithstanding anything herein to the contrary, Landlord shall have the right to terminate this Lease if (i) the holder of any mortgage or deed of trust encumbering the Premises fails or refuses to make such insurance proceeds available for such repair and restoration, (ii) zoning or other applicable laws or regulations do not permit such repair and restoration, or (iii) the Building is damaged by fire or casualty (whether or not the Premises has been damaged) to such an extent that Landlord decides, in its sole and absolute discretion, not to rebuild or reconstruct the Building.

In the case of any damage to the Premises for any cause, Landlord agrees to permit Tenant temporarily to relocate its personnel or property to other comparable vacant available space, acceptable to Tenant, in the Building. Such relocation shall be deemed to be a permissive use only, unless specifically agreed otherwise, and Tenant shall continue to pay all rent under this Lease. Upon satisfactory restoration of the Premises, Tenant shall vacate any such temporary location upon request.

CONDEMNATION OF THE PREMISES OR THE BUILDING.

If any material portion of the Premises or occupancy thereof shall be taken or condemned or access to and from the Premises or the Building shall be materially impaired by any governmental or quasi-governmental authority for any public or quasi-public use or purpose or sold under threat of such a taking or condemnation (collectively, "condemned"), then this Lease shall terminate on the date title vests in such authority and rent shall be apportioned as of such date. If an immaterial portion of the Premises or occupancy thereof is condemned, then this Lease may continue in full force and effect with the consent of Tenant as to the part of the Premises not condemned, except that as of the date title vests in such authority, Tenant shall not be required to pay the Base Rent or any additional rent with respect to the part of the Premises condemned. Notwithstanding anything herein to the contrary, if any portion of the Land or the Building is condemned, and the nature, location or extent of such condemnation is such that Landlord elects, in its sole and absolute discretion, to demolish the Building (in whole or in part), then Landlord may terminate this Lease by giving sixty (60) days prior written Legal Notice of such termination to Tenant at any time after such condemnation and this Lease shall terminate on the date specified in such Legal Notice and rent shall be adjusted to such date. All awards, damages and other compensation paid by such authority on account of such condemnation shall belong to Landlord, and Tenant assigns to Landlord all rights to such awards, damages and compensation unless such award, or any portion thereof, is specifically awarded or designated to be paid to the Tenant. Nothing contained herein shall prevent Tenant from pursuing a separate claim against the authority for the value of furnishings and trade fixtures installed in the Premises at Tenant's expense and for relocation expenses, provided that such claim is stated separately from any award to Landlord and provided further that such claim shall in no way diminish the award, damages or compensation otherwise payable to Landlord in connection with such condemnation.

TENANT'S DEFAULT AND LANDLORD'S REMEDIES.

An "Event of Default" is any one or more of the following, (i) Tenant's failure to make when due any payment of the Base Rent, additional rent or other sum due to Landlord hereunder, which failure continues for twenty (20) days after Landlord delivers written Legal Notice thereof to Tenant, (ii) Tenant's failure to perform or observe any material term, covenant or condition of this Lease not otherwise specifically described in this section, which failure continues for twenty (20) days after Landlord delivers written Legal Notice thereof to Tenant; provided, however, that such cure period shall be extended for a reasonable period of time if the failure does not raise a life/safety issue and Tenant is making good faith efforts to effect a cure, (iii) bankruptcy filed by or against Tenant, (iv) Tenant's dissolution or liquidation; and (v) any subletting, assignment, transfer, mortgage or other encumbrance of the Premises or this Lease not permitted hereby.

If there shall be an Event of Default, including an Event of Default prior to the Lease Commencement Date, then the provisions of this section shall apply. Landlord shall have the right, at its sole option, to terminate this Lease. In addition, Landlord shall have the right to re-enter, terminate Tenant's right of possession and take possession of the Premises by observing the applicable state judicial proceedings applicable to commercial landlord-tenant matters. If Landlord elects to terminate this Lease or elects to terminate Tenant's right of possession, then everything in this Lease required to be done by Landlord shall cease, without prejudice, however, to Tenant's liability for all rent and other sums due hereunder.

Upon recovery of possession, Landlord shall use reasonable efforts to re-let the Premises or any part thereof, alone or together with other premises, for such term(s) (which may extend beyond the date on which the Lease Term would have expired but for Tenant's default) and on such terms and conditions (which may include concessions or free rent and alterations of the Premises) as Landlord, in its reasonable discretion, may determine, but Landlord shall not be liable for, nor shall Tenant's obligations be diminished by reason of, Landlord's failure to re-let the Premises or collect any rent due upon such re-letting. If Landlord re-lets the Premises and collects rent in excess of the Base Rent and additional rent owed by Tenant hereunder, Landlord shall be entitled to retain any such excess and Tenant shall not be entitled to a credit.

Tenant shall be liable for the Base Rent, additional rent and damages which may be due or sustained, and all costs, fees and expenses (including without limitation attorneys' fees, brokerage fees and expenses incurred in placing the Premises in first-class rentable condition) incurred by Landlord in pursuit of its remedies and in renting the Premises to others from time to time. Tenant shall be liable for all rent that would have applied to any period of occupancy of the Premises (whether or not any such period has elapsed) for which Tenant was hereunder granted occupancy without any obligation to pay such rent (if any).

Tenant shall also be liable for damages of an amount equal to the Total Base Rent which would have become due during the remainder of the Lease Term, less the amount of rental, if any, which Landlord receives during such period from others to whom the Premises may be rented

(other than any additional rent payable as a result of any failure of such other person to perform any of its obligations), in which case such damages shall be computed and payable in monthly installments, in advance, on the first day of each calendar month following Tenant's default and continuing until the date on which the Lease Term would have expired but for Tenant's default (provided, however, that if at the time of any re-letting of the Premises there exists other space in the Building available for leasing, then the Premises shall be deemed the last space rented, even though the Premises may be re-let prior to the date such other space is leased and provided further however, that separate suits may be brought to collect any such damages for any month(s), and such suits shall not in any manner prejudice Landlord's right to collect any such damages for any subsequent month(s), or Landlord may defer any such suit until after the expiration of the Lease Term, in which event such suit shall be deemed not to have accrued until the expiration of the Lease Term).

Re-entry and acceptance of keys shall not be considered an acceptance of a surrender of this Lease.

If Tenant fails to make any payment to any third party or to do any act herein required to be made or done by Tenant, then Landlord may, but shall not be required to, make such payment or do such act. Landlord's taking such action shall not be considered a cure of such failure by Tenant nor prevent Landlord from pursuing any remedy to which Landlord is otherwise entitled in connection with such failure. If Landlord elects to make such payment or do such act, then all expenses incurred, plus interest thereon at the Default Rate (as hereinafter defined) from the date incurred to the date of payment thereof by Tenant, shall constitute additional rent. The Default Rate shall equal the rate per annum which is 5% above the "prime rate" published from time to time in the "Money Rates" section of The Wall Street Journal.

If Tenant is in default of this Lease for the same or substantially the same reason more than three times during the Lease Term, then, at Landlord's election, Tenant shall not have the right to cure such repeated default. In the event of Landlord's election not to allow a cure of a repeated default, Landlord shall have all the rights and remedies provided herein. In addition, following each second consecutive monthly installment of rent that remains unpaid for longer than ten days beyond the date on which the same is due and payable, Landlord may require that (i) beginning with the first monthly installment of rent next due, the rent shall no longer be paid in monthly installments but shall be payable in advance on a quarterly basis and/or (ii) Tenant shall be required to provide a security deposit, deposited with Landlord by an amount equal to two months' rent.

If Tenant shall deliver to Landlord a check that is returned unpaid for any reason, such payment shall be deemed never to have been made and, additionally, Tenant shall pay Landlord \$100.00 for Landlord's expense in connection therewith (plus any out-of-pocket expenses incurred in connection therewith) and said charge shall be payable to Landlord on the first day of the next succeeding month as additional rent.

Landlord recognizes that Tenant shall be installing equipment, and furniture, fixtures and equipment (collectively the "Equipment"). Landlord further recognizes that Tenant may, from time to time, finance and refinance said Equipment. Accordingly, Landlord hereby (i) disclaims any interest in the Equipment; (ii) waives, in favor of both Tenant and any party providing financing to Tenant for any purpose, any lien, interest, and or right of Landlord in and to the Equipment, whether statutory or possessory, whether arising by statute or at common law, including but not limited to any "landlord's lien," and any right of execution, attachment, levy, or to distress or distraint for rent. Landlord agrees that none of the Equipment shall be deemed to be "fixtures" for this purpose. Landlord agrees that it shall, at any time and within a reasonable period of time after Tenant's request, execute, acknowledge, and deliver to Tenant a statement in writing, in a form reasonably acceptable to Tenant and Tenant's lender, confirming the waiver as provided herein. Tenant agrees to reimburse Landlord for its reasonable attorneys' fees incurred in reviewing and providing such written statement, in an amount not to exceed Five Hundred Dollars (\$500.00). Landlord further agrees that upon receipt of proper documentation demonstrating a lender or equipment lessor's right to remove the Equipment, Landlord shall allow the removal in a workmanlike manner without any interference, damage, or destruction to the Premises or any other equipment therein.

LANDLORD'S DEFAULT AND TENANT'S REMEDIES.

In the event of Landlord's failure to perform or observe any material term, covenant or condition of this Lease, which failure continues for twenty (20) days after Tenant delivers Legal Notice thereof to Landlord, Tenant shall have all rights and remedies available to it at law and in equity, including, without limitation, the right to seek specific performance of the obligations of Landlord under this Lease. Landlord's and Tenant's covenants under this Lease shall be deemed to be dependent.

BANKRUPTCY OF LANDLORD OR TENANT.

Upon either Landlord or Tenant filing bankruptcy or having bankruptcy filed against them, the parties shall have all rights and remedies available to them under this Lease, provided, however, that unless provided otherwise by Federal law, while any case is pending in which either party has the status equivalent to a "debtor" under the Bankruptcy Code, the rights of the parties shall be those set forth in the Bankruptcy Code.

SUBORDINATION OF THE LEASE TO A LOAN BY A LENDER.

This Lease shall be subject and subordinate to the lien, provisions, operation and effect of a mortgage or deed of trust encumbering the Land after the Lease Effective Date, provided that the mortgage permits Tenant to continue the tenancy represented by this Lease after a foreclosure of the mortgage so long as Tenant shall perform in accordance with all of the covenants herein. The holder of the mortgage to which this Lease is subordinate shall have the right at any time to declare this Lease to be superior to the lien, provisions, operation and effect of such mortgage and Tenant shall execute, acknowledge and deliver all confirming documents required by such holder. Within ten days after receipt, Tenant shall execute, acknowledge and deliver any requisite or appropriate commercially reasonable and customary document submitted to Tenant confirming such subordination and attornment.

Tenant's subordination is conditioned upon the mortgage lender executing a subordination, nondisturbance and attornment agreement (the "SNDA") that contains substantially the following provisions:

"In the event it should become necessary to foreclose the said Security Instrument or Lender should otherwise come into possession of the Property or the Premises, Lender will not join Tenant in summary or foreclosure proceedings and will not terminate the Lease and

will not disturb the use and occupancy of Tenant under the Lease so long as Tenant is not in default under any of the terms, covenants, or conditions of the Lease and has not prepaid the rent except monthly in advance as provided by the terms of the Lease."

"In the event any proceedings are brought for the foreclosure of any such Security Instrument, Tenant will attorn to the purchaser of such foreclosure sale and recognize such purchaser as the landlord under the Lease. Said purchaser by virtue of such foreclosure shall be deemed to have assumed and agreed to be bound, as substitute Landlord, by the terms and conditions of the Lease until the resale or other disposition of its interest by such purchaser, except that such assumption shall not be deemed of itself an acknowledgment of such purchaser of the validity of any then existing claims of Tenant against the prior Landlord."

"Tenant agrees to execute and deliver to any such purchaser such further assurances and other documents, including a new lease upon the same terms and conditions as the Lease, confirming the foregoing as such purchaser may reasonably request. Tenant and Lender waive the provisions of any statute or rule of law now or hereafter in effect which may give or purport to give them any right or election to terminate or otherwise adversely affect the Lease and the obligations of Tenant thereunder by reason of any such foreclosure proceeding."

LANDLORD'S COVENANT OF QUIET ENJOYMENT.

Landlord covenants that if Tenant shall perform timely all of its obligations, then, subject to the provisions of this Lease, Tenant shall during the Lease Term (including any extensions thereof) peaceably and quietly occupy and enjoy possession of the Premises without hindrance by Landlord, Landlord's successors or assigns, or anyone claiming through Landlord.

LANDLORD'S RESERVATION OF CERTAIN RIGHTS.

Landlord reserves the right to change the street address and name of the Building; change the arrangement and location of entrances, passageways, doors, doorways, corridors, elevators, stairs, toilets or other public parts of the Building, and, in connection with such work, temporarily to close door entry ways, common or public spaces and corridors of the Building so long as Tenant is afforded reasonable access to and from the Premises and the Property at all times; erect, use and maintain pipes and conduits in and through the Premises above the drop ceiling, so long as they do not adversely affect Tenant's business or pose a danger to Tenant's equipment in the Premises; use or lease exclusively the roof areas, including any antenna rights or rights in any air space; install and display signs, advertisements and notices on any part of the exterior or interior of the Building; and install such access control systems and devices as Landlord deems appropriate.

THE LANDLORD'S RULES AND REGULATIONS.

Tenant shall observe the general rules and regulations promulgated from time to time by Landlord. No such rule shall contradict a right granted or reserved under this Lease. No such rule shall expand the insurance, indemnification or legal liability allocation otherwise provided for in the body of the Lease. Landlord shall use reasonable efforts to enforce such rules against any other tenants of the Building for the orderly management of the Building.

GENERAL AND MISCELLANEOUS PROVISIONS.

Tenant acknowledges that neither Landlord nor any broker, agent or employee of Landlord has made any representation or promise with respect to the Premises or the Property, the Building or the Land, except as expressly set forth herein, and no right is being acquired by Tenant except as expressly set forth herein. This Lease contains the entire agreement of the parties and supersedes all prior agreements, negotiations, letters of intent, proposals, representations, warranties and discussions between the parties. This Lease may be changed in any manner only by an instrument signed by both parties.

Nothing contained in this Lease shall be construed as creating any relationship between Landlord and Tenant other than that of landlord and tenant and in no event shall Tenant be deemed to be an agent of Landlord in connection with this Lease.

All Legal Notices or other required communications intended to exercise or affect a right of Tenant or Landlord (referred to as a "Legal Notice") shall be in writing and shall be deemed duly given only when delivered in person (with signed receipt), or when sent by certified or registered mail, return receipt requested, postage prepaid, to the following addresses: (i) if to Landlord, at the Landlord Address for Legal Notices, (ii) if to Tenant, at the Tenant Address for Legal Notices. Landlord may, but shall not be obligated to, give Legal Notice through an attorney or other agent. Either party may change its address for the giving of Legal Notices by Legal Notice given in accordance with this Section. The parties may communicate informally on lease administration matters by any reasonable written means, including electronic mail.

The provisions of this Lease shall be binding upon and inure to the benefit of the parties and their respective representatives, successors and assigns, subject to the provisions herein restricting assignment or subletting.

Landlord and its designees may enter the Premises after 24 hours prior notice, except in the case of an emergency, without charge and without diminution of the rent payable by Tenant, to examine, inspect or protect the Premises and the Building, to make such alterations or repairs as Landlord may deem necessary (including, but not limited to, alterations or repairs for a new tenant during the last sixty (60) days of the Lease Term if Tenant has vacated the Premises), and to exhibit or show the Premises.

The submission of a copy of this document to Tenant shall not constitute an offer or option to lease. This Lease shall become effective and binding only upon execution and delivery by both Landlord and Tenant.

Except as otherwise provided in this Lease, any additional rent or other sum owed by Tenant to Landlord under this Lease, and any cost, expense, or liability incurred by Landlord for which Tenant is liable, shall be considered additional rent payable pursuant to this Lease and paid by Tenant no later than ten (10) days after the date Landlord notifies Tenant of the amount thereof.

If Landlord or Tenant is in any way delayed or prevented from performing any obligation due to fire, act of God, governmental act or failure to act, labor dispute, inability to procure materials or any cause beyond such party's reasonable control (whether similar or dissimilar to the foregoing events), then the time for performance of such obligation (except for Tenant's obligation to pay Rent) shall be excused for the period of such delay or prevention and extended for the time necessary to compensate for the period of such delay or prevention.

The deletion of any printed, typed or other portion of this Lease shall not evidence an intention to contradict such deleted portion. Such deleted portion shall be deemed not to have been inserted in this Lease.

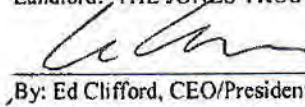
If any Base Rent or additional rent is collected by or through an attorney or if Landlord requires the services of an attorney to cause Tenant to cure any default, to evict Tenant or to pursue any other remedies to which Landlord is entitled hereunder, Tenant shall pay the reasonable fees of such attorney, together with all reasonable costs and expenses incurred by Landlord in connection with such matters.

The parties will attempt in good faith to resolve any dispute arising out of or relating to this Lease by negotiation. If negotiation is unsuccessful, the parties may resolve the dispute by mediation. If mediation is not utilized, or if the parties are unwilling to use mediation, the parties will resolve the dispute by panel arbitration conducted in accordance with the American Arbitration Association (<http://www.raadr.org/>). The place of arbitration shall be the city in which the Building is located. The panel will consist of three arbitrators, one appointed by each party, and the third arbitrator appointed by the two chosen arbitrators (the "Panel"). The Panel may, at its discretion, provide for discovery by the parties, not to exceed sixty (60) days from the date of filing of the notice of arbitration. The parties will equally split costs and expenses of arbitration, including arbitrators' fees but not attorneys' fees. The Panel may not award punitive or exemplary damages. The arbitration is governed by the Federal Arbitration Act, 9 U.S.C. §§ 1-16. The decision is final and binding. Judgment upon the Panel's award may be entered by any court of competent jurisdiction.

Tenant:

 7-14-19
By: Lee Richardson, Executive Director Date

Landlord: THE JONES TRUST

 7/15/19
By: Ed Clifford, CEO/President Date

LEGAL AID OF ARKANSAS
 ACTUAL REVENUE & EXPENDITURES
 FOR THE PERIOD JANUARY 1 THRU AUGUST 31, 2019

Line#	Revenue:	Revised 07-19-2019			
		2019 Apprd Budget	2019 Apprd Budget	AUG 2019 Actual	Dec 2018 Actual
1	LSC BASIC GRANT (FY19 Appropriation Increas-est \$17,480)	\$1,460,547.00	\$1,478,027.00	\$986,811.00	\$1,557,645.00
2	Ark Adm Justice Funds (FY19 Appropriation decrease-\$51,326)	\$250,213.86	\$198,887.90	\$128,314.74	\$250,213.80
3	STOP/VAWA/VOCA	\$229,000.00	\$212,207.36	\$182,120.40	\$149,055.50
4	HUD	\$93,750.00	\$204,378.39	\$40,231.00	\$84,769.00
5	IOLTA (rec'd letter 01/29/2019 for \$77,200)	\$20,000.00	\$77,200.00	\$77,200.00	\$20,350.00
6	IOLTA-Housing Foreclosure	\$262,378.00	\$233,653.37	\$233,653.37	\$262,378.92
7	AATJF-Fair Housing Special Grant - 2018/2019 (2019-5/months)	\$42,916.67	\$42,916.67	\$93,178.67	\$85,520.83
8	IRS-LITC	\$60,000.00	\$64,000.00	\$34,569.92	\$60,000.00
34	National Health Law Program	\$45,833.33	\$45,833.33	\$32,500.00	\$58,333.33
9	MLP-EJW&ACH	\$145,000.00	\$145,000.00	\$101,632.73	\$156,915.72
10	Georgetown University	\$0.00	\$0.00	\$0.00	\$0.00
11	ST VINCENT	\$0.00	\$0.00	\$0.00	\$33,333.33
12	Equal Justice Works-CVJC (2018-2020)	\$58,092.00	\$58,092.00	\$29,344.99	\$31,084.90
13	Equal Justice Works-AMC	\$0.00	\$0.00	\$0.00	\$24,045.60
14	Americorps (Includes CALS Funds and Summer Project)	\$0.00	\$0.00	\$0.00	\$0.00
16	AR CARE	\$0.00	\$0.00	\$0.00	\$0.00
17	Affordable Care Act	\$0.00	\$0.00	\$0.00	\$0.00
18	Modest Means	\$0.00	\$0.00	\$0.00	\$0.00
19	AAA-White River	\$2,000.00	\$2,000.00	\$1,268.75	\$2,443.75
20	AAA-East Arkansas	\$35,000.00	\$35,000.00	\$20,575.00	\$35,000.00
21	AAA NWA	\$9,560.50	\$9,560.50	\$4,575.00	\$10,500.00
22	UW-Boone Cnty	\$0.00	\$0.00	\$0.00	\$2,500.00
23	UW-Bly	\$3,000.00	\$3,000.00	\$2,400.00	\$3,000.00
24	UW-NW Ark	\$37,500.00	\$62,500.00	\$49,549.50	\$78,810.87
25	UW-NE Ark	\$13,125.00	\$13,125.00	\$8,750.00	\$15,909.00
26	UW-NCA (Independence Cnty)	\$4,000.00	\$4,000.00	\$0.00	\$3,000.00
27	UW-Mid South	\$3,010.00	\$3,010.00	\$3,695.00	\$4,005.00
28	ADHS-DAAS	\$0.00	\$0.00	\$0.00	\$0.00
29	Washington County Law Library	\$12,500.00	\$14,400.00	\$8,400.00	\$14,400.00
30	Other- Ark Adv/CALS/Natual Wonders/Urban League/Kezhaya/reimb/KD-Speaking	\$27,727.00	\$49,411.12	\$48,568.35	\$49,741.95
31	Donations	\$100,000.00	\$100,000.00	\$9,739.33	\$131,400.60
32	Interest income	\$16,200.00	\$23,800.00	\$19,579.27	\$13,344.28
33	Attorney fees	\$4,000.00	\$4,000.00	\$7,100.00	\$3,700.00
34	RACES-NEA LawDay & NWA Judicata	\$0.00	\$0.00	\$0.00	\$4,671.35
35	LSC - Midwest Legal Disaster - Coordination Project	\$0.00	\$37,566.67	\$0.00	\$0.00
36	LSC - Private Attorney Involvement Innovation	\$0.00	\$30,125.00	\$0.00	\$0.00
37	Rural Communities Opioid Response (Planning)	\$0.00	\$100,000.00	\$0.00	\$0.00
38	Revenue (excludes carryOver)	\$2,935,353.36	\$3,251,694.31	\$2,123,757.02	\$3,146,072.73

LEGAL AID OF ARKANSAS, INC (LEGFND)

Detailed Balance Sheet

As of: 8/31/2019

9/5/2019 8:38:32 AM

All Funds

Page 1

Assets

10-00-100 CASH - BANK OF FAYETTEVILLE	177,944.29	Total Cash - \$1,305,903.03
10-00-103 FIRST SECURITY BANK MM	128,079.94	
10-00-105 CASH-IN-BANK - B.O.F. LITC	20.00	
10-00-110 CLIENTS TRUST BANK ACCTS	7,471.33	
10-00-111 CASH-FIRST SECURITY BANK-GENERAL	999,858.80	
10-00-140 PREPAID EXPENSES	10,526.91	
10-00-150 LAND	8,000.00	
10-00-151 BUILDINGS	443,268.98	
10-00-155 FURNITURE & EQUIPMENT	122,201.89	
10-00-170 LEASEHOLD IMPROVEMENTS	83,747.81	
10-00-180 ACCUMULATED DEPRECIATION	(409,532.22)	

Total Assets

\$1,571,587.73

Liabilities

10-00-204 CLIENTS TRUST	7,471.33	
10-00-210 UNITED WAY W/H	400.00	
10-00-213 GROUP INS. W/H & PAYABLE	(19,650.60)	
10-00-214 RETIREMENT W/H & PAYABLE	13.61	
10-00-220 ACCRUED LEAVE	84,047.17	
10-00-240 DEFERRED SUPPORT	121,712.00	LSC Revenue for November
10-00-245 NOTE PAYABLE-FIRST SECURITY	59,263.73	

Total Liabilities

\$253,257.24

Net Assets

10-00-301 NET ASSETS - LSC	119,882.29	
10-00-303 Net Assets-Property Restricted	24,472.18	
10-00-304 NET ASSETS-DONATIONS RESERVE	150,000.00	
10-00-305 NET ASSETS-DONATIONS-Unrestricted	584,299.40	
10-00-306 Net Assets-Property Unrestricted	64,620.24	
10-00-320 NET ASSETS- ARK FILING FEES	400,813.50	
10-00-326 NET ASSETS-OTHER	3,125.10	
Excess Revenues Over Expenses	(28,882.22)	

Total Net Assets

\$1,318,330.49

Total Liabilities and Net Worth

\$1,571,587.73



LEGAL AID OF ARKANSAS ACCOUNTING MANUAL



Owner

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ACCOUNTING MANUAL

INTRODUCTION

This manual, prepared in compliance with the *Accounting Guide for LSC Recipients*, is intended to comply with the Legal Services Corporation (LSC) regulations at 45 CFR Part 1600 *et seq.* and will be updated from time to time. It is the policy of Legal Aid of Arkansas to abide by these regulations at all times. Regardless of the stated policy, the position stated in the *Accounting Guide for LSC Recipients* will prevail if a conflict should arise.

All Legal Aid of Arkansas employees are bound by these policies, and any deviation from the established policy (with the exception noted above) is prohibited. In the event an item is not specifically covered in this manual, please refer to 45 CFR Part 1600 *et seq.*

PROGRAM OVERVIEW

Mission

To promote equal access to justice for Arkansans of low income by providing quality, free legal services through advice, representation, education and public awareness.

Major Funding Sources

- LSC, a private nonprofit corporation that receives funds from Congressional appropriations through the Department of Justice
- Interest on Lawyers' Trust Accounts
- State of Arkansas
- Other Grants and Contracts
- Contributions
- Older Americans
- United Way Agencies
- Arkansas Access to Justice Foundation

Typical Cases

- Education: Failure to provide equal educational opportunity, school suspensions and expulsions
- Consumer: Repossessions, collection, garnishment, unfair consumer practices and bankruptcy
- Health: Medicaid and Medicare
- Family: Domestic violence, custody, adult guardianships and divorce
- Juvenile: Parent counsel in dependent neglect cases and guardianships of minors
- Housing: Landlord/tenant, mortgage foreclosures, housing counseling and home ownership issues
- Public Benefits: Social Security Disability, welfare, unemployment and food stamps
- Other: Driver's license restorations, non-insured tort defenses, wills and estates, income tax problems and criminal record expungement

History

Legal Aid of Arkansas was formed January 1, 2002, by the merger of East Arkansas Legal Services, Legal Services of Northeast Arkansas and Ozark Legal Services. Legal Aid of Arkansas is present in 31 of the state's 75 counties. Service is provided through regional offices in Springdale, Harrison, Jonesboro, Mountain View, Newport, Helena-West Helena and West Memphis.

Legal Aid of Arkansas provides free services to low-income persons with a wide variety of civil legal problems; the population served is as diverse as Legal Aid of Arkansas' service area, which includes the Mississippi River Delta and stretches across the Ozark Mountains to the northwest corner of Arkansas. Individual assistance ranges from legal advice or other brief service, such as a letter to a creditor or a landlord, to extended representation in court and at administrative hearings. Legal Aid of Arkansas also engages in community education activities geared toward potential clients and other service providers and provides referrals to other sources of assistance.

Legal Aid of Arkansas is governed by a 21-member Board of Directors appointed by various Bar Associations and client eligible groups throughout the service area. By statute, 60 percent of the members are attorneys and 33 percent are eligible Clients. One "at-large" member is a representative of the area community.

SECTION I: ACCOUNTING PRINCIPLES

Accounting Philosophy

The accounting philosophy of Legal Aid of Arkansas is:

- To provide standards that allows program personnel to evaluate performance in the financial area in accordance with consistent criteria.
- To make improvements as needed in order to safeguard assets against unauthorized use or disposition.
- To provide reliability of financial information and reporting.
- To maintain compliance with regulations and laws that has a direct and material effect on the program.

Responsibilities

Board of Directors

The ultimate responsibility for the program's financial statements rests with the Board of Directors, who defines appropriate parameters for fundamental financial decisions. All financial decisions within those parameters are recorded in the minutes.

Other charges of the Board include:

- Participate in the fundraising activities for Legal Aid of Arkansas.
- Act as a liaison between Legal Aid of Arkansas and other stakeholders in the delivery of legal services to low-income persons.
- Participate in any on-going training provided for Board members.
- Know the organization's mission, goals, policies, programs, services, strengths and needs.
- Advocate for the needs of Legal Aid of Arkansas clients, client communities and organizations.
- Participate in the development efforts by:
 1. Providing a personal financial contribution commensurate with the member's ability.
 2. Identifying potential donors and/or soliciting personal gifts from donors.
 3. Participating in at least one fundraising event.
 4. Researching and identifying potential funding sources.

Executive Committee

The Executive Committee shall be a standing committee composed of the Chairperson, Vice Chairperson, Secretary, Treasurer, Immediate Past Chairperson and three additional Directors who shall be appointed by the Board in a manner such that the three additional Directors are collectively representative of Legal Aid of Arkansas' geographic service area. The Executive Director shall serve on the Executive Committee in an *ex officio* capacity.

- The Executive Committee shall have and may exercise such authority in the management of the business and affairs of Legal Aid of Arkansas as the Board of Directors may authorize.

- Between meetings of the Board of Directors, the Executive Committee shall have the authority to exercise corporate powers and to perform the duties and functions necessary to conduct the business, affairs and activities of Legal Aid of Arkansas. Actions taken by the Executive Committee shall be subject to ratification by the Board of Directors.
- The Executive Committee may determine the procedures by which it can operate most efficiently for the benefit of Legal Aid of Arkansas and may act with or without meetings provided all Directors on the Executive Committee are given notice of any proposed action and an opportunity to vote thereon.
- The designation and appointment of an Executive Committee and the delegation thereto of authority shall not operate to relieve the Board of Directors, or any individual Director, of any responsibility imposed by law.

Audit/Finance Committee

The *Accounting Guide for LSC Recipients* requires the establishment of this committee. This committee provides assistance to the board in fulfilling its fiduciary responsibilities relating to accounting and reporting practices by:

- Guiding the process of selecting Legal Aid of Arkansas' auditor and recommending the selection of a particular auditor to the full Board of Directors.
- Meeting with the auditor for an exit conference at the completion of each audit.
- Reviewing the expenditure budget in detail and recommending approval to the full Board of Directors.
- Maintaining communication between the Board of Directors and the auditor and meeting with the auditor to discuss, inquire about and review audit reports, financial statements and the effectiveness of Legal Aid of Arkansas' management of accounting and financial functions.
- Instituting any changes necessary to ensure proper oversight and control of funds.
- Reviews IRS Form 990 for completeness, accuracy and timely filing prior to submission. Makes a report at the next scheduled board meeting on the filing of IRS Form 990. A copy of IRS Form 990 will be provided to all board members at this meeting, and made permanently available for board review at the Legal Aid of Arkansas Board Member web portal.
- Reviews IRS Form 5500 for completeness, accuracy and timely filing.

Executive Director

The Executive Director, hired by the Board, is responsible for hiring competent staff and overseeing the appropriate procedures for establishment of records that ensure the integrity of accounting and ensure that reporting and financial systems are maintained. The Executive Director also keeps the Board informed of the financial position of the program and is responsible for negotiating contracts, accepting grants and/or contracts and reporting such transactions to the Board of Directors.

Fiscal Officer

The Fiscal Officer, under the supervision of the Executive Director, is responsible for establishing procedures to properly document, record and report financial transactions.

Internal Control – Financial

Policy:

It is the intent of Legal Aid of Arkansas to establish and maintain policies and procedures to safeguard all corporation assets against unauthorized use or disposition. To that end, at least two persons will be involved in all cash receipt, payroll, cash disbursement and purchasing transactions. As outlined in polices and procedures throughout this manual, a person who is responsible for incurring an expense or receiving cash will not be responsible for processing the item in the accounting system or final deposit or disbursement of the check. Periodically, all internal controls will be reviewed by Management to ensure that adequate internal controls are in effect, and changes will be made where necessary.

Throughout this manual, policies and procedures will elaborate on the internal control to be followed in the following areas:

- Cash Receipts
- Purchasing
- Cash Disbursements
- Bank Reconciliation
- Payroll
- Credit Cards

Internal Control – Computerization

Policy:

Full system backups are to be run daily offsite.

All accounting software will be password protected and only authorized personnel (Executive Director, Administrative Assistant and Fiscal Officer) will have access to the password portion of the program.

Complete copies of the general ledger will be run at least quarterly and retained until after the audit is completed and a final audit report is issued.

Employees are expressly prohibited from loading any unauthorized software on the network or any Legal Aid of Arkansas -owned computer. Unauthorized software is that for which a license has not been purchased by Legal Aid of Arkansas.

All software purchased by Legal Aid of Arkansas will require input from the department(s) that uses the software and the Technology Manager. Final approval for all software purchases will be the sole responsibility of the Executive Director.

Procedure:

Full system backups are maintained offsite by Carbonite, on a daily basis. The Fiscal Officer saves the financial records and accounting system backups on a weekly (minimum) basis.

Electronica Data Processing Policy

Organization – Management takes an active role in EDP functions. EDP functions receive continuing audit coverage and any recommendations as a result of auditing are followed up on in a timely manner. There is a separation of duties within the EDP operation.

System – Controls insure that systems meet user needs, are developed economically and are thoroughly documented and tested and contain appropriate internal controls. The agency has an Information Technology Manager who reviews and implements system development, requirements and functions. Modifications are presented to the Executive Director for review and approval.

Security – Controls are in place to provide assurances that computers and data are properly protected against theft, loss, unauthorized access and natural disaster. Legal Aid of Arkansas has a Disaster Plan that is updated annually and it has incorporated prevention and recovery as part of the plan. Responsibility for computer security has been assigned to Information Technology Manager.

Segregation of Duties Policy

1. Staff responsible for bookkeeper’s duties are excluded from the following functions:
 - Receiving cash or checks
 - Opening the incoming mail
 - Preparing bank deposits
 - Signing checks
2. An individual other than the person who prepares the bank deposit slip must deposit the cash in the bank and the bank-endorsed deposit slips must be reviewed upon return from the bank.
3. Incoming mail cannot be opened by a person who prepares the bank deposit.
4. Duties of the person preparing the bank reconciliation must exclude the following duties:
 - Handling cash
 - Signing checks
5. Checks after being signed are controlled and mailed out by the designated support staff person who does not have any other payables duties.
6. Segregation of duties assignments are made by the Fiscal Officer and the Executive Director and reviewed periodically or as the need arises.

Bonding

Policy:

Legal Aid of Arkansas will maintain fidelity insurance coverage on all employees who handle cash, sign checks and/or have purchasing or other financial responsibilities or access to financial records and assets. Insurance will be equal to at least the LSC minimum.

Procedure:

The Executive Director will be responsible for annually reviewing LSC policy to determine the minimum coverage required and ensure that the program has coverage equal to at least that amount. The Executive Director will identify all personnel involved in financial matters to ensure that they are covered under the blanket bond.

Private Attorney Involvement

Policy:

Legal Aid of Arkansas will adhere to 45 CFR Part 1614 pertaining to Private Attorney Involvement.

Procedure:

Legal Aid of Arkansas will devote an amount equal to at least 12.5 percent of the LSC annualized basic field award to the involvement of private attorneys in the delivery of legal services (referred to as the "PAI requirement").

Activities undertaken to meet this requirement will include the direct delivery of legal assistance to eligible clients through programs such as organized *pro bono* plans and private attorney contracts. Other activities may also include, but are not limited to:

- Support provided by attorneys to Legal Aid of Arkansas in the delivery of legal assistance to eligible clients on a *pro bono* basis through the provision of community legal education, training, technical assistance, research, advice and counsel, co-counseling arrangements or the use of private law firm facilities, libraries, computer assisted legal research systems or other resources; and
- Support provided by the recipient in furtherance of activities undertaken, including the provision of training, technical assistance, research, advice and counsel or the use of recipient facilities, libraries, computer assisted legal research systems or other resources.

Private attorneys may be reimbursed for actual costs and expenses.

Legal Aid of Arkansas will demonstrate compliance with the PAI requirement by accurately identifying and accounting for:

- Contractual payments to individuals or organizations that undertake administrative, support and/or direct services to eligible clients on behalf of the recipient consistent with the provisions of this part.
- Legal Aid of Arkansas' administrative, overhead, staff and support costs related to PAI activities.

Non-personnel costs shall be allocated on the basis of reasonable operating data. All methods of allocating common costs shall be clearly documented.

Any direct or indirect time of staff attorneys or paralegals, *pro bono* coordinators and support staff allocated as a cost to PAI must be documented by entries on the case management system (CMS) accounting for the time those employees have spent on PAI activities.

Personnel cost allocations for non-attorney or non-paralegal staff will be based on reasonable operating data which is clearly documented.

Because the requirement is based upon an effort to generate the most possible legal services for eligible clients from available, but limited, resources, Legal Aid of Arkansas will attempt to assure that the market value of PAI activities substantially exceeds the direct and indirect costs being allocated to meet the requirement.

The Fiscal Officer or DSM will use a percentage method using the hours of each staff from Legal Aid of Arkansas's Legal Server and divide that into the total number of hours and then use the percentage to figure and multiply gross salaries for each employee and to indirect costs.

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Although PAI charges are made monthly and reported quarterly, PAI is adjusted at year end by running casehandler's time through case management system and calculating their actual rate of pay times the actual hours worked on PAI. The PAI total salaries divided by the agency total salaries is the percentage base applied to non-personnel costs.

NON LSC PAI

While PAI is a requirement of the program's LSC grant, it does not matter which grant a PAI charge is expensed to. The criterion is only if the expense meets the requirements of 45 CFR 1614.

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SECTION II: REPORTING AND RECORD KEEPING

Record Retention

Accounting Records

- General Journal Permanent
- General Ledger..... Permanent
- Cash receipts book 10 years
- Cash disbursements book..... 7 years
- Bank statements and cancelled checks 7 years
- Billings for services 7 years
- Employees travel and expense reports 7 years
- Expense bills (source documents)..... 4 years
- Petty Cash records..... 7 years
- Financial statement – annual..... Permanent
- Financial statements – monthly 7 years
- Audit Reports.....Permanent
- Inventories..... 7 years

Fixed Assets

- Land and buildings..... Permanent
- Equipment in use (After Disposition) 3 years
- Equipment traded in on similar asset (After Disposition) 3 years
- Equipment disposed of (no trade-in) (After Disposition) 3 years
- Depreciation Schedules.....Permanent

Contracts

- Leases (after termination) 7 years
- Grant Agreements (after expiration of grant) 6 years
- Restricted funds documentation (after use) 7 years

Tax Returns

- Federal Form 990 and working papers Permanent
- State information returns and working papers Permanent
- Payroll tax returns 5 years
- Withholding tax statements (W-2)..... Permanent

Corporate Organization Records

- Corporate charter and certificate of incorporation..... Permanent
- Minutes of Board of Directors meetings..... Permanent
- Annual reports..... Permanent

Personnel Records

- Individual employee records (After Termination)..... 4 years
- Payroll records Permanent

- Employment Applications.....2 years
- Time Sheets (After Termination).....4 years
- Employee pension and insurance records..... Permanent

General Correspondence 5 years
 Legal Correspondence.....Permanent

General Journal

Policy:

Entries into the General Ledger will be made from one of the following sources:

- Accounts Payable – Entry of an invoice or credit memo to record and expense or check request. Entry will be made in the Accounts Payable Module of Cougar Mountain.
- Cash Receipts – Entry originating from cash received and deposited to a bank account. Entry will be made in the General Ledger Module of Cougar Mountain using the Cash Receipts program and entered into Q&A.
- Cash Disbursements – Recording of a check issued for any purpose. Entry will be made in the Accounts Payable Module of Cougar Mountain.
- Depreciation – Entries originating in the Fixed Asset Module to record the annual depreciation of assets.

Any other entry to the General Ledger will be made by way of a General Journal in the General Ledger module of Cougar Mountain Software. Standard general journal entries are:

- Payroll – Record payroll disbursements and upload bi-weekly
- Receipts and disbursements for all Client Trust accounts
- Telephone transfers between savings and checking accounts, purchase/disposal of Certificates of Deposit and other adjustments such as interest earned or service charges, etc.
- Allocation of expenses to appropriate funding sources
- Prepaid expenses transferred to expense accounts when appropriate
- Deferred Revenue to the appropriate revenue account as earned
- Other Fixed Asset entries – To record the sale or other disposition of an asset and its applicable depreciation.

All Journal Entries are accompanied by a thorough description of the transaction and approved by the Fiscal Officer.

Description of standard monthly journal entries:

- J/E #1 – TO RECORD CLIENT TRUST ACTIVITY. To record receipts and disbursements from Springdale client escrow account.

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- J/E #4 – TO RECORD INTEREST EARNED IN SAVINGS ACCOUNTS. To record interest earned on monies held in statement savings accounts.
- J/E #6 – TO RECLASSIFY REVENUE AND EXPENSES
- J/E # 7 – RECORD TELEPHONE TRANSFERS. Record telephone transfers between savings, checking, cafeteria and client trust accounts.
- J/E #8 - To record monthly Bank of Fayetteville deposits, voided and/or stale dated checks.
- J/E #9 – TO RECORD MONTHLY ADJUSTMENTS. Record expense adjustments needed during the current month.
- J/E #10 - TO RECORD MONTHLY RETIREMENT TRANSFERS. To record payments to Mutual of America for retirement benefits and deductions monthly.
- J/E #11 – To record monthly First Security deposits, voided and/or stale dated checks.
- J/E #14 - To record monthly Centennial deposits, voided and/or stale dated checks.

General Ledger

Policy:

The General Ledger will be posted throughout the month from the Accounts Payable and General Ledger modules.

Complete hard copies of the general ledger will be printed from time to time, but at least quarterly and retained until the audit report for the fiscal year is completed and the audit report issued. Retention of the hard copies is the responsibility of the Fiscal Officer.

Balance Sheet Accounts will be reconciled monthly in most cases. Accounts with little activity may be reconciled quarterly, semi-annually or annually. The Fiscal Officer will determine which accounts will be reconciled, by whom and how often. All reconciliations will require approval from another appropriate individual. The Fiscal Officer will maintain reconciliations until the annual audit is complete for that year.

Procedure:

The Fiscal Officer will be responsible for ensuring that the General Ledger is posted up to date on a daily basis from the General Ledger and Accounts Payable Modules.

The Fiscal Officer will ensure that the following Balance Sheet accounts are reconciled on a regular basis:

- All Cash Accounts – To be reconciled monthly for all cash and investment accounts. Reconciliations from Regional Offices for Client Trust accounts will be compared to the General Ledger monthly, and a Journal Entry will be prepared to record any transactions. Receivable Accounts – To be reconciled monthly for all Travel Advance and other receivables. Follow-up must be made for repayments which have not cleared out within 30 days of issuance.
- Grants Receivable – To be reconciled monthly for all funding sources. Follow up must be made for any payments outstanding for more than 30 days from the billing date.

- Prepaid Expenses – To be reconciled at least quarterly for all prepaid expenses. Entries should be made to expense the appropriate portion of the expenditure to the current operating expenses.
- Accounts Payable – A listing from the Accounts Payable module must be compared to the General Ledger on a monthly basis to ensure that the liability account is in balance with the detail. Any discrepancies must be adjusted within the system.
- Other accrued expenses – To be reconciled annually to ensure that the balance in such accounts (such as accrued vacation, etc.) is in balance with the detail.

Chart of Accounts

Policy:

The Chart of Accounts is designed to classify all income, expense, asset and liability by type, funding source and restriction. All entries to the accounting system will require a minimum of the fund and Account Number. Income and Expenditures will require the full Fund, and Account Number. LSC Fund Income and Expenditures will be represented by 02, or 11-19 using the middle segment of the General Ledger Codes set up in the Cougar Software. All other middle segment codes (other than 02, or 11-19) will be used for Non-LSC Fund Expenditures in order to utilize the Fund accounting capabilities of the Current Cougar Software. Cougar is in the process of upgrading their Pro Fund accounting (D-Base DB) software to Denali which will use a newer SQL database. Accounts Payables Modules is ready but the Payroll Module is not yet complete. An upgrade or change in Accounting Software will be implemented as soon as possible. At this time, the current Accounting Software and Case Management System will be utilized to full capacity to ensure compliance with §2-1.2 of the LSC Accounting Manual.

Only the Fiscal Officer may make additions and/or changes to the Chart of Accounts. Any proposed addition/change should be submitted to the Fiscal Officer for review, approval and implementation.

A valid account number in the Legal Aid of Arkansas Cougar Accounting System is made up of three segments:

- XX Organization/Company
- XX Location/Fund
- XXX Account Number

NOTE: Non-LSC Expenses are to be charged to Location/Fund other than “02(PAI), and 11-19”. Specifically, no funds made available by LSC shall be used to pay for administrative overhead or related costs associated with activity listed in 45 CFR §1612.6. Legal Aid of Arkansas will maintain separate records and accounts, currently fund “00”, documenting the expenditure of non-LSC funds (currently use funding code 116, State Filing Fee Add-on, on the Case Management System) for legislative and rulemaking activities that are permitted.

Management Reports

Policy:

Reports to Executive Director

Reports will include at a minimum:

- Statements of Revenues and Expenditures (organization wide – YTD compared to budget)
- Statement of Financial Position
- PAI activity each Quarter

These reports will be due on the 10th day following the end of the month, or as soon thereafter as reasonably possible. The responsibility for producing such reports lies with the Fiscal Officer.

Additionally, the Executive Director will receive a copy of all other reports furnished to any other person/organization.

Reports to Board of Directors and Audit/Finance Committee

Reports will include:

- Statement of Revenues and Expenditures (organization wide – YTD compared to budget)
- Statement of Financial Position

These reports will be due for each board meeting. The responsibility for producing such reports lies with the Fiscal Officer.

Additionally, each board member will receive a copy of the audit when it is presented.

Procedure:

To insure accurate financials, the Fiscal Officer will be responsible for completing monthly activities.

Annual Financial Statements and Audit

Policy:

Financial Statements of Legal Aid of Arkansas will be audited by an independent Certified Public Accountant annually. The audit agreement will comply with the LSC Inspector General's *Audit Guide for Recipients and Auditors* and the audited financial statements will comply with LSC regulations (see *Audit Guide for Recipients and Auditors*) as well as other funding organizations requiring an independent audit. Three copies of the audit reports and the management letter, where applicable, are to be submitted to the LSC Office of Inspector General by April 30.

Financial statements will be prepared prior to the arrival of the auditors. These statements will be subject to any audit adjustments. Audit reports will be distributed to management and the Board of Directors.

Written notice must be provided to LSC within 30 calendar days after a change in the Independent Public Accountant performing the grantee's annual financial audit. This notice must be sent to the LSC Office of Inspector General.

Requests for Audit Proposals will be distributed at a minimum of every five years or sooner at the discretion of the Board of Directors.

Procedure:

The Fiscal Officer will be responsible for preparing annual financial statements along with all necessary worksheets prior to the arrival of the audit staff. The Fiscal Officer will ensure that all accounts have been reconciled.

Audit journal entries will be entered into the accounting system to ensure that audit balances and internal accounting records are in agreement. These entries will be made as soon as the audit draft has been approved.

Notification of Losses to LSC

Policy:

The Legal Aid of Arkansas Executive Director will notify LSC's Office of Inspector General by telephone within two working days of the discovery of any information that indicates that Legal Aid of Arkansas may have been the victim of misappropriation, embezzlement or other theft or loss of any funds (LSC funds, non- LSC funds used for the provision of legal assistance or client funds).

Procedure:

Staff of Legal Aid of Arkansas will inform the Executive Director of any theft or embezzlement of funds or property as soon as they have discovered such an occurrence. The Executive Director will immediately gather facts regarding the loss and determine if there is in fact a loss. Upon discovery that there is a loss, he/she will notify LSC's Office of Inspector General immediately of the event. Any loss of \$200 or more in cash or property will be followed by written notice by mail, e-mail or facsimile within 10 calendar days. Notice will be given regardless of whether the funds or property are recovered.

SECTION III: FINANCIAL POLICIES AND PROCEDURES

Cash

Investments

Policy:

All funds held for immediate operating expenses will be maintained in a federally insured bank account. The balance in that account will not exceed \$250,000 unless securities are pledged by the financial institution to ensure any amount in excess of \$250,000.

Funds in excess of those needed for immediate operating expenses will be invested in federally insured accounts. Investments may be in the form of certificates, United States Treasury notes or bills, money market accounts or repurchase agreements that invest in United States government securities.

Any investment policy adopted outside these stated policies must be acknowledged by resolution of the divergence from LSC's authorized policy (stated above), and recorded in the minutes. In such cases, the Board accepts full responsibility for the security of those investments.

Investments are accounted for in accordance with Statement of Financial Account Standards #124.

Authority:

The Executive Director and the Board of Directors have designated the Fiscal Officer to make all investment transactions with regard to maturity dates and the amounts to invest in accordance with Board policy. The Fiscal Officer is responsible for the reconciliation of the account and recording of maturities and interest income.

Client Trust Accounts

Policy:

Legal Aid of Arkansas will have a Client Trust Checking Account. All Client funds received by Legal Aid of Arkansas will be kept in a Client Trust Checking Account in accordance with **Rule 9** of the Rules of Professional Conduct of the State Bar. **Rule 9** states that it is mandatory for every law practice in Arkansas to maintain an interest bearing trust bank account as a depository for client funds.

The Board of Directors of Legal Aid of Arkansas will authorize all Client Trust Accounts and appropriate signatories on the account. All checks will require two signatures prior to disbursement.

A designated staff member (DSM) in the Jonesboro office will have fiscal responsibility over the client trust account. The Fiscal Officer will maintain a master list of DSMs and update it as necessary.

Client Trust accounts will be reconciled monthly within 10 working days from the receipt of the Bank Statement. The DSM will be responsible for reviewing the account and ensuring that the total of cash in the account equals the total of each individual client account. The DSM will forward the monthly activity to the Fiscal Officer to reconcile. After the reconciliation has been completed, the Fiscal Officer will send copies back to the DSM for review.

The DSM will be responsible for ensuring that the client funds are refunded to the client prior to the closing the Client's case. Regular reviews will be performed to ensure that client funds are not held when there is no purpose for the funds.

Client funds that have been inactive for a period of 60 months must be escheated to the Arkansas Access to Justice Foundation according to the Unclaimed Property Law of the State of Arkansas.

Procedure:

Staff Responsibilities:

The Attorney on each client case will be responsible for requesting client funds, requesting the disbursement of those funds and requesting a refund of any balance to the client when the case is complete.

The DSM will be responsible for recording Receipts and Disbursements on each individual Client Record. A designated support staff person will prepare checks based on invoices/requests from the Attorney. The DSM will prepare monthly reconciliation of the account and sending to the Accounting Department. The DSM or any other person receipting funds will not make the bank deposit.

The DSM, or other support staff person, in each office will be responsible for accepting funds from the client, issuing a receipt to the client.

Check signers will be responsible for reviewing documentation prior to signing checks from the Client Trust Account to ensure that the expenditure is reasonable and accurate.

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General Policies:

Clients will be asked to bring in a check or Money Order – no cash will be accepted for deposits to the Client Trust Account. This may be waived by the Regional Manager or Executive Director in unusual or emergency circumstances.

A check made payable to the Client and Legal Aid of Arkansas will be held for the client. At the time the client comes to the office, he/she will be asked to sign a receipt that the check was received. A representative of Legal Aid of Arkansas will countersign the check to the client. A copy of the receipt and the check will be placed in the client file for reference.

Upon the request of an Legal Aid of Arkansas advocate, in appropriate and unusual circumstances, with prior approval of the Executive Director or Litigation Director, a client may be advanced fees by way of a check issued from the General Operating Account and charged to Litigation Expense. Under no circumstance will the Client Trust Account advance these fees. Efforts will be made by the Legal Aid of Arkansas advocate to recoup these advanced fees and expenses from the client or any other appropriate source.

Any bank charges for Stop Payments and/or monthly Service Charges will be reimbursed from the General Operating Account. A check will be made out from the General Operating Account charging the amount to Bank Fees and deposited to the Client Trust Account.

- Signatories: Each Client Trust account will have at least two approved signatories. The DSM cannot be one of the authorized signatories on the account – as that person is responsible for accounting and reconciliation of the account.
- Client Records: Each client with funds in the Client Trust Account will have a record sheet that records their deposit of funds and disbursement of those funds from their account. The Client Trust record will be balanced monthly bringing forward the balance in the client account. An entry will be made every time a client deposits funds into their account and every time a check is issued on behalf of the client for costs and fees.
- Client Receipts: A receipt will be issued to each client for funds received that will be deposited to the Client Trust account. Receipts will be numerical and issued in sequence. The DSM in each office will be responsible for issuance of the receipt. The original will be given to the client, the second copy will be given to the DSM for recording and processing, the third copy will be retained in the Receipt Book and the fourth copy will be placed in the client file. The DSM will be responsible for recording the funds on the Client Record and bringing the balance forward.
- Cash Disbursements: An invoice or Check Request must support Disbursement of Client Funds. The Invoice/Check Request must indicate the client name and purpose of the check. The completed document will be forwarded to the DSM for processing. The Invoice/Check Request will be included with the check when signatures are obtained. All supporting documents will be filed with the Client

Trust account. The DSM will be responsible for updating the client record with the disbursement and bringing the current balance forward.

- Monthly Reconciliations: Within 10 working days of the receipt of the bank statement, the DSM will perform the monthly Bank Reconciliation and reconcile the bank balance to the Client Records. After the bank account has been reconciled, outstanding checks will be reviewed monthly. If a check has been outstanding for more than one month, every effort will be made to contact the client/payee and assure that the check is cashed. The Monthly Reconciliation will include reconciling a total of Client Trust Records to the Reconciled Bank balance. A Client Trust Accounting sheet will be completed monthly showing the total of the Client Records and the Bank Statement. This form along with the Bank Statement, Cash Receipts, Check Requests/invoices and cancelled Checks and Cash Deposits forms will be forwarded to Accounting Department no later than the 15th of each month..
- Refunding Funds to the Client: Any funds left on a client account after the case has been resolved, will be refunded to the client in a timely manner. A check will be issued to the client for the balance in his/her account. If the check has not been cashed within a month of the date of issue, the client will be contacted. If the check was lost the DSM will void the lost check and reissue a new check and send to the client. If the client cannot be located, the Office will make every effort to locate the client.
- Escheating funds to the Arkansas Access to Justice Foundation: Balances in client accounts which are 60 months old or more will be escheated to the Arkansas Access to Justice Foundation according to the Unclaimed Property Law. Each year during the month of June , the Regional Manager and DSM will be responsible for reviewing all client funds and identifying those which have had no activity for 60 months or more. The Attorney should be notified to determine if the case is still active. If not active, the funds will be refunded to the client. In July, Due Diligence Letters (in accordance with Arkansas's unclaimed property Law Requirements information the client of property subject to be turned over to the state) will be sent to the last known address of those owners in which all the three following exists; (1) the address of the owner appears to be accurate, and (2) the property has a value of at least \$50, and (3) the statute of limitations does not bar the claim of the owner. After sixty days of Due Diligence letters and no later than 120 days, the report will be filed, no later than November 15. Those accounts having no activity for more than 60 months shall be forwarded on or before October 31 of each year to the Legal Aid of Arkansas Fiscal Officer.
- Accounting Department review and Record Keeping: Upon receipt of the monthly reconciliation, Accounting staff will review the Client Trust Account. Accounting will be responsible for ensuring that policies outlined above are being followed (appropriate signatures on documents, numerical cash receipts, follow-up on client balances, outstanding checks, etc.) After the review is complete, staff will prepare a journal entry to record the net changes in the Client Trust Checking Account and the Client Trust Payable account. These entries will be entered into the General Ledger.

Bank Reconciliation

Policy:

The Fiscal Officer will be responsible for reconciling all Legal Aid of Arkansas bank accounts to the General Ledger on a monthly basis with the exception of the Client Trust account (see the appropriate policy for reconciling these accounts). The Executive Director or his/her designee will be responsible for reviewing and approving all bank reconciliations.

All Legal Aid of Arkansas bank statements are delivered, unopened, to the Fiscal Officer, who will review the returned checks for unauthorized signatures, unusual endorsements and other such matters as may come to his/her attention.

Procedure:

The Fiscal Officer will reconcile the Bank statements no later than 15 working days after receipt.

The Fiscal Officer will compare the checks with the check register from Coungar Mountain Software. The Fiscal Officer will compare number, check date, p[ay]e and amount and compare the deposits to the Cash Log for amounts and dates. The Fiscal Officer will check for duplicate check and deposits and will monitor all Bank accounts during the month for wire transfers. The Fiscal Officer will sign and date the reconciliations to ensure they have been completed and done on time.

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The Fiscal Officer is responsible for ensuring that the reconciled bank statements are in agreement with the General Ledger balances. Any differences must be fully explained in a journal entry to accompany the completed reconciliation.

Stale dated (more than six months old) checks, which are still outstanding, will be voided. The Fiscal Officer will be responsible for researching the reason the check is still not cashed and will determine whether the check should be re-issued. If the invoice is no longer valid, a debit memo will be issued in the system to reverse the charge. The debit memo will be dated as of the date the check is to be voided.

The Executive Director or his/her designee will be responsible for reviewing and approving all bank reconciliations.

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Petty Cash

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Legal Aid of Arkansas does not have the need for petty cash accounts.

Cash Receipts

Policy:

The Accounting Department will record all cash received by the program. Funds received in a Regional Office (with the exception of Client Trust Funds) will be deposited and a copy will be forwarded to the Accounting Department

All checks will be restrictively endorsed and a copy will be forwarded along to the Fiscal Officer for processing.

[A designated support staff person in each office will log all incoming monies on a Cash Receipts Log located on Google Drive that is reviewed by the Fiscal Officer.](#)

Cash receipts will be coded according to the type of income received and recorded in the General Ledger at least monthly.

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Procedure:

The secretary or other staff, will open all mail. Checks will be restrictively endorsed, deposited and copies sent to the Fiscal Officer.

The Fiscal Officer or Regional office DSM will be responsible for making a copy of all checks to be deposited. The Fiscal Officer or Regional office DSM will prepare the bank deposit slip and assure that the funds are deposited to the appropriate bank account.

The Fiscal Officer will be responsible for coding all cash receipts to the appropriate account number and funding source and preparing a Journal Entry to be recorded in the General Ledger.

The Fiscal Officer will reconcile to ensure that all funds have been deposited in the appropriate bank account.

Cash Transfers

Policy:

The Fiscal Officer has the responsibility and authority to transfer funds from one account to another for the following purposes:

- From the General Account to the Investment Account to invest excess cash on hand.
- From the Investment Account to the General Account to cover Cash Disbursements.

The Fiscal Officer will verify the funds needed prior to making the transfer of funds. To transfer funds to the Investment Account, the Fiscal Officer should review the projection for payroll and cash disbursements for the next month at minimum, as well as investment maturities over the next month. The Fiscal Officer will fill out a Phone Transfer form and a Check Signer will make the Phone Transfer.

Electronic Banking Policy

Organization – Legal Aid of Arkansas’ Management takes an active role in monitoring all electronic banking functions. Management ensures that there is separation of duties within the electronic banking operations that coincides with the separation of duties outlined in the Accounting Manual.

System – Controls insure that systems meet user needs, are developed economically and are thoroughly documented and tested and contain appropriate internal controls. The agency has an Information Technology manager who reviews and implements system development, requirements and functions. Modifications are approved by appropriate management.

Security – Controls are in place to provide assurances that computers and data are properly backed up and protected against theft, loss, unauthorized access and natural disaster. Legal Aid of Arkansas’ Disaster Plan incorporates prevention and recovery as part of the plan.

Authorized Process for Electronic Banking Activities – Authorized electronic banking transactions include electronic receipts arrangements with grantors and contributors, web-based fundraising efforts and applications, other inbound electronic fund receipts, electronic vendor payment arrangements, electronic payroll, electronic employee expense payments, other outbound electronic disbursement arrangements and wire transfers, on-line transfers and telephone transfers.

Authorized Process for Employees that Initiate and Transmit EFT Transactions – The Fiscal Officer and Administrative Assistant have been authorized by the Executive Director to initiate and transmit electronic banking activities.

Review, Approval and Documenting Procedures for Electronic Banking Transactions – All electronic transactions are documented and filed with the bank reconciliation for that account. Transactions are reviewed by the Fiscal Officer and Executive Director to validate completeness, accuracy and amounts paid.

Recording Electronic Transactions to the General Ledger/Bank Reconciliation –The Fiscal Officer reviews, codes and records all electronic banking transactions to the general ledger on at least a monthly basis. The postings agree to electronic transactions reported on the bank statements and included in bank reconciliations and are reviewed by the Executive Director.

Safeguards – All internet banking is identification and password protected. Many of the accounts have additional security including the use of Asynchronous password tokens. Legal Aid has an information security policy adopted by the Board of Directors that is strictly adhered to in all electronic banking transactions.

Credit Cards

Policy:

Legal Aid of Arkansas credit cards may be used only by an officer or employee of the corporation for the purchase of goods or services for official business.

Legal Aid of Arkansas employees who use a credit card shall, as soon as possible, submit a copy of the vendor’s credit card slip to the Fiscal Officer. If no credit card slip was obtained that described the transaction, the employee shall submit a signed Credit Card Disbursement Request that shows the name of vendor or entity from which the goods or services were

purchased, the date and the amount of the transaction and the official business that required the transaction. All credit card slips shall include this information as well. Credit Card Disbursement Request shall also include a statement why a credit card slip was not obtained.

Cardholders

Cardholders must use the card responsibly and in accordance with this policy.

Cardholder responsibilities include:

- Purchasing items for Legal Aid of Arkansas business use only
- Never lending or sharing the credit card or account number. Purchasing only goods and services that approved by the Executive Director or are in accordance with Legal Aid of Arkansas policies
- Keeping all individual purchases to less than \$500 without written approval of the Executive Director
- Returning the Credit Card to the Fiscal Officer and privilege of its use upon leaving Legal Aid of Arkansas or the position which entitled use of the card or upon request of the Executive Director, Fiscal Officer or direct supervisor.
- Forwarding purchasing documents, such as sales receipts, to the Fiscal Officer.

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Fiscal Officer And/Or Designee

The fiscal officer and/or designee is responsible for:

- Ensuring that these procedures are in place for all cards before employees or are given card privileges.
- Timely reconciliation
- Appropriate record keeping
- Handling these administrative duties:
 - Knowing the credit card limitations and restrictions
 - Developing and implementing internal procedures that govern staff use of the credit cards
 - Sharing new program information with cardholders
 - Answering cardholder questions about use of cards
 - Monitoring card usage to ensure that Legal Aid of Arkansas policies, and internal policies and procedures are being followed
 - Requesting new cards from the Bank
 - Terminating accounts and inactive cards

Executive Director

The Executive Director is responsible for:

- Assigning credit card privileges to staff.
- Communicating with the Board of Directors when new or modified cards are required.
- Communicating with the board as necessary about card use and policy; terminating accounts and inactive cards.
- Terminating individual authority to use cards.
- Monitoring card usage to ensure that Legal Aid of Arkansas policies, and internal policies and procedures are being followed.

- Approving internal procedures that govern staff use of the credit cards.

Protecting the Credit Card

The credit card is valuable property which requires proper treatment by the Cardholder to protect it from misuse by unauthorized parties. The credit card should always be treated with the same

care as personal credit cards, bankcards, cash and checks. Keep your card in an accessible, but secure location. When using the credit card for internet purchases, cardholders should ensure that the site utilizes industry recognized encryption transmission tools.

When the expiration date is passed and/or after you have received a new credit card, cut the old credit card in half and dispose of it. Make sure the credit card is returned to you after each charge and verify that the returned credit card has your name on it.

Lost or Stolen Credit Cards

An employee who is issued a credit card is responsible for its protection and custody. If the credit card is lost or stolen, contact the Bank's 24-hour toll-free number immediately. Thereafter, notify the Fiscal Officer and Executive Director as soon as possible.

The Fiscal Officer shall maintain a list of all credit cards owned by Legal Aid of Arkansas, along with the name of the employee who has been issued the credit card, the credit limit established, the date issued and the date returned. Each employee shall sign an acknowledgement form to indicate agreement that the credit card has been issued, and that the employee has received and read a copy of this policy.

Compliance with Policy, Violations and Consequences

The Fiscal Officer and/or designee shall review each credit card statement as soon as possible to ensure that transactions comply with this policy. Any transactions that appear on the statements that are not documented with a credit card slip or a signed voucher shall be immediately investigated.

Transactions that do not appear to comply with this policy shall be reported to the Executive Director.

All transactions should be verified prior to the Executive Director approving a payment to the entity issuing the credit card.

The balance, including interest due on an extension of credit under the credit card arrangement, shall be paid for within not more than 60 days of the initial statement date.

Employees who use an Legal Aid of Arkansas credit card in a manner contrary to this policy shall be subject to the following disciplinary actions, as deemed appropriate by the Executive Director, or in the case of the Executive Director, the Board of Directors:

- Verbal counseling
- Written reprimand
- Suspension
- Termination
- Reimbursement to Legal Aid of Arkansas for unauthorized expenditures

Credit Card violations include but are not limited to:

- Purchase of items for personal use
- Purchase of items in violation of policy
- Use of the credit card for cash advances

- Exceeding bank credit line limit
- Use of the credit card for purchase of more than \$500 without written approval by splitting purchases into more than one transaction
- Failure to return the credit card when an employee is reassigned, terminated or upon request
- Failure to turn in packing slips, receipts or other back up documentation to the fiscal officer for the purpose of establishing accountable reconciliation procedures.

Specific Credit Cards

(This section to be updated as necessary)

Visa Cards

Legal Aid of Arkansas has four physical Visa credit cards. The holders of these cards are the Executive Director and Administrative Assistant. Two of the cards are designated for the purchase of goods and services through internet or other sources when use of the regular disbursement process is not desirable or feasible.

There is one separate card in the Jonesboro office and one in the Springdale office. These cards are for the sole purpose of employee travel when there is no other form of payment accepted (such as hotel stays and vehicle rentals). Should an employee need to purchase items for their office or make travel arrangements, they will be required to fill out a Credit Card Disbursement Request, have it signed by the Executive Director and/or the Administrative Assistant and then the Administrative Assistant will make the appropriate purchase.

Credit Cards are not to be used for personal use or borrowed by another individual. Credit card holders will sign a memo of receipt stating they have received the card and will not give the information of the card to any other individual without the approval of the Executive Director.

Credit Card Use for Employee Travel

In the event that an employee has a need to take the credit card with them for travel, they will fill out a credit card release form and have it signed by the Executive Director and/or the Administrative Assistant. They will also be advised that improper use of this card could result in termination of employment.

Wal-Mart

These cards will be kept locked in the lock box of each office. In order to use the card, the employee must sign the card out with the date and time they take the card and sign it back in with the receipt. At the end of each month each office will forward the Wal-Mart card logs to the Fiscal Officer in the Springdale office.

Sam's Club Cards

There are two membership cards in the program. The holders of these cards are the Administrative Assistant and HelpLine Managing Attorney. The cards are membership/credit cards and are to be used for office expense only. Employees will return an itemized receipt to the Fiscal Officer within one week of their purchase. Employees will not loan said card to any other individual for any reason.

Payroll

Pay Dates and Processing Procedures

Policy:

All staff will be paid on a bi-weekly basis. Paydays will be every other Thursday. If payday falls on a holiday, checks will be available the day preceding the holiday.

All changes to the payroll – new hires, terminations, change in pay rate, transfer of location and change in mandatory or voluntary deductions – will require appropriate paperwork and approval(s) to be processed. Documentation must reach the payroll clerk at least two days before the day of payroll processing to become effective on the next paycheck.

Procedure:

The Executive Director's designee, i.e., Human Resources Director, will submit written documentation of any changes to the gross wages, new hire and/or termination to Payroll (Appendix-Personnel Action Form). The employee must authorize changes to employee withholdings. Authorization may be in the form of a revised/new withholding statement for state and/or federal income tax, an appropriate enrollment form amending deductions for voluntary withholdings or a court document for garnishments. An employee must be notified of a garnishment before any deductions can be made to the employee paycheck.

Time is entered into Legal Aid of Arkansas' payroll into a third party module (Isolved) and then reviewed by the Human Resource Manager and the Fiscal Officer. Payroll is then submitted two days prior to payday to The Payroll Company for processing. The Payroll Company will authorize Direct Deposit into employee's personal bank account.

Each employee shall have a personnel file that will include, among other things, salary information, evaluations and signed receipt for Personnel Policies, promotions and terminations. The I-9 Forms (certification of employment eligibility form) will be kept separate from the personnel files. The Human Resources Manager maintains such files.

Allocations of payroll will be made based on the requirements of each funding source. If a grant requires specific time records to be maintained to charge the fund, the time keeping entry on the case management system will be the determining factor in charging that grant. If the grant does not require time keeping records, a determination will be made based on the management

Deleted: The payroll is downloaded to the Bank two days prior to payday for Direct Deposit into employee's personal bank account.¶

allocation system approved each year to charge a funding source for time worked.

Records:

The Human Resource Manager or Designee will review time and attendance records to determine if they have properly approved by the Regional Managers and that salary payments correspond to hours reported.

The Fiscal Officer will review the Payroll Register for content and accuracy and will review and will obtain quarterly withholding reports from the federal and state authorities to determine that they are filed on time and that taxes were withheld properly prior to each payroll.

The Human Resource Manager will review Vacation and Sick Leave and Overtime Compensatory Time to determine that time has been accrued and taken properly on each payroll.

All Individual Earnings and Payroll Records are digitally maintained and stored in Isolved and individual personnel file folders are stored in a locked file cabinet. The payroll/personnel files includes among other things, documentation concerning position reclassifications, salary information, evaluations, promotions, and terminations and to determine proper authorizations exist for pay rate indicated on payroll register.

Salary and wage rate changes electronically approved and entered into Isolved by the Human Resource Manager and approved by the Executive Director. A History of salary and wage rate changes are maintained in Isolved. Adjustments to payroll disbursements and bonuses are approved prior to submission of payroll by the Executive Director.

Prior to submitting Payroll, the Fiscal Officer will review the Payroll General Ledger for accuracy of expenses and proper accounting codes based on the funds/cost center. Once payroll is finalized the PR GL will be uploaded and posted into Legal Aid of Arkansas's accounting system (Cougar Mountain Software). The format accommodates both fund and cost center accounting.

Payroll is Direct Deposited into the employee's payroll. If a paper check is issued for payroll, a check will be issued by The Payroll Company (TPC) and will then overnighted to Legal Aid of Arkansas for two signatures and then distributed to the employee.

Employees receive an email each payroll to remind them that a paystub is available to view or print by the employee in Isolved. Employees can view their pay stub for accurate information of hours, rate of pay, benefits, deductions, leave balances, and net pay. History is stored for viewing of each payroll and W-2's. Each employee is given their own login and password when they are hired and enrolled into Isolved.

Payroll is disbursed by TPC and automatically is credited into First Security Bank one day prior to a pay date and is then verified by the Fiscal Officer. The Fiscal Officer checks the Bank Accounts on a daily basis for any unauthorized transactions.

Taxes are submitted and reported by TPC after each payroll. The Fiscal Officer reviews taxes from the Payroll Summary and Check Register reports each payroll and then verifies uploaded

| payments of Federal and State Taxes for accuracy on a quarterly basis.

Employee Benefits

Policy:

Accounting for employee benefits will be on an accrual method of accounting and will be allocated to funding sources based on each individual funding sources budget. Earned but unused annual leave will be recorded in the financial statements annually.

Employee benefits will be offered to all employees in accordance with the Personnel Policies currently in effect. All Employee Gifts, Awards, or Incentive Awards for performance will be paid with non-LSC and non-Federal Funds.

Procedure:

The Payroll Company is set up to automatically post benefits to funding sources in the same percentage as employee salary according to the payroll setup specified in the Payroll Module. Therefore adjustments to benefits charged to funds will be adjusted monthly by journal voucher entries based on the individual fund budget.

Overtime

Policy:

All staff positions are classified as either non-exempt (hourly) or exempt (salaried) according to the Fair Labor Standards Act.

Non-Exempt Staff

Compensatory time is not available for non-exempt; however, overtime at a rate of 1-1/2 times the hourly rate will be. Overtime should be pre-approved by the Executive Director or his/her designee. The Regional Manager or Supervisor shall request prior approval in writing, stating the nature as well as the reason that necessitates the overtime. Such approved overtime pay will be paid after 40 hours of regular pay.

Procedure:

Regional Managers in each office will be responsible for notifying the Executive Director, in advance, of any required overtime. He/she will prepare an e-mail requesting approval for overtime indicating the employee name, reason for the overtime and estimated amount of time required. The Executive Director will be responsible for notifying the Regional Manager of his/her approval for the request and forwarding the approved notification to the Fiscal Officer or Designee for processing. If the overtime is denied, the Regional Manager will ensure that the employee does not work the additional hours.

The employee will be responsible for indicating the overtime hours worked on his/her time sheet for that pay period. The Regional Manager will approve the time card and attach a copy of the approved overtime approval request for processing by Accounting.

Vacation for Accounting Personnel

Policy:

Employees with significant accounting responsibility are required to take extended annual leave periodically, but at least annually. Extended annual leave is deemed to be at least one week in duration, during which time another person will perform accounting duties to the extent reasonably possible.

Persons having significant accounting responsibilities are identified as the Executive Director, Administrative Assistant, Fiscal Officer, and any individual designated to reconcile any bank statements, other than client trust accounts, as well as appropriate staff.

Cash Disbursements

Blank Check Storage

Policy:

Blank checks will be stored in numerical order in a locked file located in fire-proof safe in the Fiscal Officer's office. The Fiscal Officer and the administrative assistant or other designee in the Springdale Office are authorized to have access to blank checks. Blank checks for client trust accounts will be locked in secure filing cabinets and/or safe. Any staff authorized to sign client trust account checks will have access to the checks, as well as the DSM.

It is strictly forbidden for any Legal Aid of Arkansas staff member to sign a blank check.

Procedure:

All blank checks will be stored numerically in a locked file cabinet and/or safe. The Fiscal Officer will review the check register and ensure that all checks have been accounted for in the check run and that all unused checks were returned to locked storage.

Accounts Payable

Policy:

Accounts Payable invoices and check requests will be paid every Tuesday for invoices received in Accounting Department by Monday noon. Invoices received after those dates will be paid on the following Accounts Payable check run. Employee reimbursement checks will be run weekly for requests received in Accounting Department by Monday at noon. Checks will be direct deposited on the next business day following processing of the reimbursement requests.

Procedure:

Invoices received in the Regional Offices will be matched with Purchase Orders (if applicable), receiving documents, etc. and reviewed for accuracy. If the invoice is issued incorrectly, the Fiscal Officer will be responsible for communicating with the Vendor for a correct invoice. Check Requests and Reimbursement Requests will be reviewed for accuracy and appropriate approval requirements.

The Fiscal Officer will be responsible for keeping allocation codes up to date.

Accounting Department will make every effort to pay invoices according to vendor terms in order to take advantage of good cash management techniques. For example, if an invoice is due on the 30th of the month, but is received in Accounting Department by the 6th, Accounting Department will pay the invoice on or before the last Tuesday of each month. This procedure will allow the program to utilize its' cash flow to the advantage of the program and yet meet vendor payment requirements. Unless the Regional Office notifies Accounting Department of a need to pay the invoice sooner, vendor due dates will take precedence over check run dates mentioned above.

Prior to processing checks, the Accounting staff will produce a Preliminary Check Register and/or Edit Report that must be approved prior to printing checks. This report will be given to the Executive Director or his designee for review and approval, and check signors will review payment drafts against the approved list prior to execution. If the Executive Director is scheduled to be absent for more than 24 hours and accounts payable approval is required, then the Deputy Director is designated to issue such approval, subject to subsequent review by the Executive Director. Invoices may be added or deleted from this check run by the Fiscal Officer. Adjustments will be made to the check run prior to printing checks.

Printed checks will be matched to the invoice packet and reviewed to ensure accuracy. The full check packet will be arranged in numerical order and will be forwarded to appropriate staff personnel for review and signature. The signed checks and invoice packets will be returned to Accounting for distribution and mailing.

Check stubs and vendor invoice packets will be filed alphabetically after the check has been printed, signed and disbursed.

Consultant and Contract Services

POLICY:

Legal Aid of Arkansas ensures that the governing body and all necessary funding source approvals are obtained prior to entering into (what type) contracts. All contracts for services will require the type of service being rendered, the beginning and ending dates, the amount of the contract or hourly rate of the contract. All contracts require the approval of the Executive Director.

PROCEDURE:

Any request for professional services must be forwarded to the Executive Director. An approval must be obtained before any work is to begin. Any request must contain the work to be accomplished, the recommended person or business to be utilized, the estimated contract price and the period to be covered by the contract. When the contract is approved, a contract will be prepared for the signature of the Executive and the authorized employee of the contractor.

Contracts of less than \$25,000: For contracted services of less than \$25,000 cost estimates will be given to the Executive Director for the services. At least three bids will be submitted along with the request. Sole source contracts may also be appropriate when the product or service is one of a kind, if an emergency exists, time constraints make getting competitive bids infeasible or the contract requires the use of a particular vendor or to insure continuity of work.

Contracts in excess of \$25,000: For contracted services of greater than \$25,000 cost estimates will be given to the Executive Director for the services. At least 3 bids will be submitted along with the request. Sole source contracts may also be appropriate when the product or service is one of a kind, if an emergency exists, time constraints make getting competitive bids infeasible or the contract requires the use of a particular vendor or to insure continuity of work. The request will be submitted to LSC as required by 45 CRF 1631.8 for approval before the contract is executed.

Once the contract is approved and signed by all parties to the contract, the contract will be given to the DSM. Any contract modifications after the contract has been signed will be done in writing and will reflect and adjusted future obligations. When invoices are received and the work has been completed according to the contract and approved by the Executive Director and or the DSM, the Fiscal Officer and/or DSM will process for payment through the Accounts Payable procedure.

Local Travel Reimbursement

Policy:

Employees will be reimbursed the current approved mileage rate as published in the Legal Aid of Arkansas Policy Manual and actual parking costs incurred while performing within the scope of their duties.

Parking costs will be reimbursed when the employee is charged for parking at their destination. All travel reimbursements must be submitted on the Legal Aid of Arkansas Travel Reimbursement form and requires his/her immediate supervisor's approval prior to submission to Accounting.

Parking receipts are required for such reimbursement as well as mileage records recorded on Legal Aid of Arkansas travel forms and signed by the employee. When a receipt is not possible, a notation of the lot parked in, the entry and exit time, etc. is required.

Procedure:

Employees will complete a Travel Reimbursement Request at least monthly recording the date, purpose of the trip, miles driven and other incidental expenses incurred. Local Travel is generally by personal auto, however, may include bus and taxi, etc. when necessary.

If the travel is to be charged to a particular funding source, the employee **must indicate the purpose and the funding source to be charged.**

The completed form must be given to the employees' immediate supervisor for approval and forwarding to Accounting for processing.

The Local Travel Reimbursement Request must be submitted to the Fiscal Officer no later than 30 days after the end of the month. Submission of forms for travel in excess of 30 days will be returned to the employee unpaid. It is the employees' responsibility to ensure that travel reimbursement requests are submitted in a timely manner.

The Executive Director's travel, expenses and credit card transactions are reviewed by the Audit/Finance Committee of the Board of Director's on a quarterly basis. The Committee makes a report to the full board annually of any findings.

Conferences and Training

Policy:

The Program will pay registration and related costs of approved conferences and training, provided prior approval has been gained from the Executive Director. The Program will also pay for transportation, hotel and lodging at an approved conference.

Procedure:

An employee must submit a request to the Executive Director for any Conference/Training

programs. The request must include a description of the training, the cost of the training/conference, travel and hotel/lodging estimates. If a training/conference is approved, the request will be forwarded to the Accounting Department for processing of the conference fee. An approval will also be forwarded to the employee.

Travel Advance

Policy:

Travel advances must be approved by the Executive Director or Administrative Assistant in advance on the Travel Advance Form. Approved Advance Requests will only be processed if they are submitted by Monday noon in time for regular processing through Accounts Payable on Tuesday. No travel advances will be allowed for local travel.

Procedure:

Prior to actual travel, a Travel Advance Form must be completed and approved. To complete the form, the employee will indicate the purpose of the travel, the estimated cost of transportation, hotel and *per diem*.

Advance requests must reach the Accounting Department in time for regular processing. Special checks will not be processed for travel advances.

A Travel Advance Reconciliation form must be submitted within 14 days of the end of the travel period. The Advance received must be deducted from the total expenses incurred. A check will be issued through Accounts Payable for the difference due the employee. Expense Advances not cleared in the 30-day period will be deducted from employee payroll.

Out-of-Area Travel and Expense Reimbursement

Policy:

Employees and other authorized individuals will be reimbursed for expenses incurred while representing clients, conducting program administrative or board business or attending approved conferences/trainings.

Airline travel is to be at the most economical cost and can be either paid for by the program, or reimbursed to the employee. Whenever possible, airline reservations should be made early enough to ensure the lowest fare.

If a staff member selects to travel by personal vehicle instead of air, and air travel would be more economical for Legal Aid of Arkansas, the personal vehicle expense will only be reimbursed up to the costs of the airfare, roundtrip mileage to airports, the projected necessary parking expenses if air travel were used, and necessary transfers if the personal vehicle were not available. Any request will be accompanied by a print out of airfare costs, made at least three weeks prior to travel if possible, showing the lowest reasonable airfare attainable.

If several staff attends the same conference or training and travel costs would be minimized by driving together, whether in employee owned or leased automobiles, such arrangements should be made.

Automobile rental will be reimbursed at actual cost of a compact automobile. Rental of an automobile is discouraged when a personal auto or other form of transportation is available.

Reasonable costs for lodging and transportation are reimbursable if such costs are not included in the cost of the training and evidence of payment is supplied.

Actual cost of miscellaneous expenses, such as tolls, parking meters or lots (but not parking tickets) local public transportation or necessary local telephone calls will be reimbursed with proof of payment.

Procedure:

Travel expenses must be submitted on a Travel Reimbursement Request Form and must have receipts for lodging, automobile rental and airline tickets attached. The employees' supervisor must approve the Request prior to forwarding to the Accounting Department for processing.

If the travel is to be charged to a particular funding source, the employee **must indicate the purpose and the funding source to be charged.**

Travel advances for estimated mileage, parking and hotel and meals are allowed. Upon completion of the travel a Travel Advance Reconciliation form must be completed reconciling the advance and the actual expenditures. The Travel Advance Reconciliation must be submitted to the Fiscal Officer no later than 30 days after the travel has ended. Submission of forms for travel in excess of 30 days will be returned to the employee unpaid. It is the employees' responsibility to ensure that travel reimbursement requests are submitted in a timely manner.

Dues and Memberships

Policy:

Legal Aid of Arkansas pays for all Bar Dues, which are required to practice. Local and specialty bar dues are paid at the discretion of the Executive Director and the availability of program funds, however only dues, which are required for the practice of law, will be paid with LSC funds.

Memberships to professional organizations and/or support centers will be based upon the availability of program funds and must be approved by the Executive Director. These expenses may not be charged to LSC funds.

Local and Long Distance Phone Calls

Policy:

Legal Aid of Arkansas recognizes the need for occasional *de minimis* personal phone calls, whether local or long distance, however such calls should be held to a minimum. Employees should never receive personal calls on any Legal Aid of Arkansas toll free line.

Abuse in making extended local personal calls receiving personal calls on the toll free line, will be considered as fraud and the employee treated accordingly.

Other

Accounting for Capital Assets

Policy:

Expenditures for real and personal property in excess of \$5,000 will be capitalized, tagged, inventoried and depreciated.

All expenditures for capital additions must be competitively priced prior to approval and ordering. Three telephone or internet quotes will be obtained for all purchases over \$1,000 and three written quotes for all purchases in excess of \$5,000. The selection of the vendor will depend upon quality, convenience, and service as well as price. The Executive Director must approve the final selection after reviewing the recommendations and proposals. This requirement may be waived in emergency situations. In such situations, the Executive Director or designee should be notified within 24 hours. It is understood that in some rural areas, sufficient vendors may not be available to obtain three quotes. It is also understood that multiple vendors may not be available for certain specialty products.

Property inventories will be taken at least every two years and more often when warranted for example when theft is suspected, or an office is moved. Results of the inventory will be reconciled to the property records and financial statements.

Property donations valued in excess of \$1,000 each and with a useful life of more than one year will be reported as unrestricted revenues, unless donor restrictions apply. If the donation is initially reported as temporarily restricted, the restriction is deemed to expire ratably over the useful life of the item, i.e., in proportion to the depreciation for a comparable depreciable asset.

As property valued in excess of \$5,000 is purchased, the item is placed in inventory and is added to depreciation records, including manufacturer, model number, serial number, cost, funding source, location and useful life.

Property purchases in an amount of ~~\$25,000~~ or more for a single item to be acquired with LSC funds will require that the program follow LSC bidding and purchasing policies in accordance with the Fixed Asset Management policies.

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Capitalization

Items that are deemed to be capitalized will be recorded as an equipment acquisition (recorded as a debit) with the offsetting credit to cash. In addition, at year-end, the acquisition will be reported in Changes in Net Assets.

For management reporting purposes, fixed asset purchases are treated as expenses during the year and closed to the appropriate fund balance as a fund transfer along with all support and expense account at year-end.

Depreciation

Depreciable items will be expenses using a straight-line method as follows:

- Furniture and Fixtures – 5 to 10 years
- Leasehold/Building Improvements – Term of lease or life of improvement, whichever is shorter

Disposals

Net gains or losses from the disposal of property will be reported as revenue or expense in the fund where the property was originally purchased when there is a reversionary interest in the item. Gain or loss is defined as the difference between the sales proceeds and the net book value.

Amounts required to be written off through abandonment or loss will be recognized as expense in the property fund and the equipment fund.

When an item of non-expendable property or equipment becomes unserviceable or no longer needed it shall be disposed of by one of the following methods:

- Property with a fair market value of less than \$1,000, will be donated to another non-profit corporation or sold to the highest bidder
- Property with a fair market value of more than \$1,000 will be transferred to another non-profit organization servicing the poor within our community. If another non-profit organization cannot be located for the donation, the property will be advertised and sold to the highest bidder.
- If no other avenues are available, the property will be sold to an employee or to a member of his/her family. When this situation occurs all employees shall be given an opportunity to bid on the property.
- If an item is unusable, it will be disposed of.

Cost Allocation

Policy:

Direct costs are allocated to a particular grant to the degree that the costs were incurred to achieve the objectives of the grant. Common expenses are allocated among funding sources on

the basis agreed to by the applicable funding organization. Costs may be allocated to LSC funds either as direct or indirect costs according to 45 CFR Part 1630.5. In the absence of approved methods the allocation will be fair, consistent and in an equitable manner to the individual cost centers and funds, most generally on the basis of full time professional staff equivalent and the percentage of total of funds received.

Similarly, Management and General expenses are allocated among funding sources as agreed by the applicable funding organization. In the event a particular funding source will not sustain the cost of Management and General expenses, allocation will be made to those funds that will pay for such expenditures. Management and General expenses are deemed to be those expenses that are specifically relevant to management, such as travel and training costs for management personnel, professional services, Management Errors and Omissions Insurance, and audit costs. In addition, a portion of routine office expense is allocated to Management and General on the basis of full time professional staff equivalent.

Procedure:

All employees providing client services will record their time by matter, case and funding source on the Time Keeping System. This source of information will be the basis of charging the employee time to a particular funding source and will allow for allocation of other expenditures to the grant or to other general funding sources.

The Fiscal Officer will establish an allocation methodology that is reasonable and complies with OMB Circular A-122, "Cost Principals for Non-Profit Organizations. The Allocation system will first identify all those funding sources that will pay for only specific expenditures. The second tier of allocation will be those grants that will pay a portion of overhead or administrative expenses. The final tier of the allocation system will be those funding sources that will pay any expenses (except those specifically against funding policy).

From the above analysis, allocations will be based on percentages established by fulltime equivalent, percentage of income and/or square footage for each funding source. All costs incurred will be expensed either directly or by Distribution Code in the COUGAR MOUNTAIN system. The Fiscal Officer will review individual funding source expenditures as needed to determine that expenses have not been exceeded and are within the allowable parameters of the grant. Any changes to be made after this review will be made prior to the release of the Annual Audit.

The Fiscal Officer will use the Legal Server (Time Keeping System) to determine a percentage based on the hours and/or take the total revenue from other funding sources and divide that into the total revenue to use as a basis for computing indirect expenses. An hourly billing rate is used which takes the annual salary of the employee divided by the hours available to work. The hours available to work would be the annual hours (37.5 * 52 = 1950) and using a percentage of leave. A spreadsheet is created each quarter for PAI.

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Indirect costs include the costs of operating and maintaining facilities and general program administration costs, such as "salaries and wages of program staff whose time is not directly attributable to a particular grant or contract and include the purchase of

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equipment or services that generally support a grantee's work (e.g., case management systems, telephone and internet services) and cannot be directly traced to one grant.

Legal Aid of Arkansas has one major function which is the delivery of legal services to low-income people, so allocation of indirect costs may be by a simplified allocation method, whereby total allowable indirect costs are divided by an equitable distribution base and distributed to individual grants accordingly. If a grant allows for indirect costs, the costs are determined by using the total grant salaries over the agency total salaries to get a percentage of the allowable line items to charge to the grant. If the grant allows a certain percent, we use that percent. If a non-LSC funder refuses to allow the allocation of certain indirect costs to the award, Legal Aid of Arkansas will allocate a proportional share of another funding source's share of an indirect cost to LSC funds provided such allocation is permissible under the LSC Act, LSC appropriation statutes, and regulations. LSC Program Letter 18-2 issued on 8/29/2018 will be used as guidance on what constitutes a "refusal" by a non-LSC funder to allow indirect costs.

PAI

Casehandler's time is charged according to the time keeping system for the quarter using the Legal Server codes designated directly for PAI.

Other PAI direct expenses will be charged by identifying the direct expense paid to a PAI provider.

Although PAI charges are made monthly and reported quarterly, PAI is adjusted at year end by running casehandler's time through case management system and calculating their actual rate of pay times the actual hours worked on PAI. The PAI total salaries divided by the agency total salaries is the percentage base applied to non personnel costs.

NON LSC PAI

While PAI is a requirement of the program's LSC grant, it does not matter which grant a PAI charge is expensed to. The criterion is only if the expense meets the requirements of 45 CFR 1614.

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Revenue Recognition

Policy:

Revenues and contributions made to Legal Aid of Arkansas are recognized pursuant to FASB 116 pronouncement, and are recognized for the full amount of the contribution upon receipt of the funds or a pledge form.

Legal Aid of Arkansas will not accept funds or cash contributions from any source other than LSC unless the source of the funds or cash contributions is provided with written notification of the prohibitions

and conditions which apply to the funds. This notification will generally be given to all grantors or donors, but will be strictly followed when a grant, award, or donation exceeds \$249.99. The notification will be generated by the Executive Director or designee in conjunction with the filing of any grant or funds application, and upon receipt of any grants, funds, or cash contributions. The language of the notification may be modified to meet the needs of a particular circumstance, but will generally be in one of the following forms:

Because we receive a grant from the federally funded Legal Services Corporation, we are required to notify you that our funds may not be used in any manner inconsistent with the Legal Services Corporation Act or Section 504 of Public Law 104-134.

This letter serves as notice that Legal Aid of Arkansas receives funds from the Legal Services Corporation (LSC). Legal Aid complies with the LSC Act, 42 USC §§ 2996 et seq., regulations, 45 CFR Part 1600, et seq., appropriations riders and all other applicable law. See, Pub. L. 104-134 (1996).

Legal Aid of Arkansas, Inc. is a 501(c)3 non-profit organization, making your charitable donations tax-deductible as permitted by law. Funding for Legal Aid of Arkansas, Inc., is provided in part by the Legal Services Corporation (LSC), and is restricted in certain activities in all of its legal work - including work that is supported by other funding sources. Please be advised that any contribution may not be used in any manner that is inconsistent with the Legal Services Corporation Act, 42 U.S.C. 2996 et seq. or by Public Law 104-134, which requires that notices of these restrictions be given in full to all funders or programs funded by the Legal Services Corporation. No goods or services were received in return for this gift.

The language below shall be added in appropriate situations.

The amount of the contribution that is deductible for federal income tax purposes is limited to the excess of money contributed over the value of goods or services provided by the organization. A good-faith estimate of the fair market value of sponsorship at the level indicated above is \$_____.

Services donated to Legal Aid of Arkansas are recognized at a fair market value of the service, so long as the program would have had to purchase the service absent the donation. Recognition is at the time the service is provided as unrestricted revenues and expenses, absent restrictions placed on the service by the donor.

In the event the donation of either services or equipment carries restrictions from the donor, such will be recognized as Temporarily Restricted revenues and released to unrestricted revenues as restrictions are satisfied.

Procedure:

Grant Revenue will be recognized as follows depending upon the type of grant received:

- Continuous such as LSC – 1/12 per month. Funds received from LSC in December for the following year will be placed in December revenue. However, these funds will be

identified in a separate line on the audited financial statement as funds received in advance.

- Cost Reimbursable – Revenue will be recognized as equal to expenditures for the period being billed. Invoices should be issued monthly to the funding source equivalent to the costs incurred on the grant. A Grant Receivable will be set up to recognize the earned but not received revenue for each period.
- One Time Grants – The revenue in this type of grant will be recognized when the funds are received or when the project incurs expenditures.
- Court Awarded Attorney Fees- Attorneys’ fees received for representation supported in whole or in part with LSC funds shall be allocated to the fund in which the LSC grant is recorded in the same proportion that the LSC funds expended bears to the total amount expended to support the representation. Further, attorneys’ fees received shall be recorded during the accounting period in which the money from the fee award is actually received and may be expended for any purpose permitted by the LSC Act, regulations and other applicable law at the time the money is received. If attorneys’ fees are received for representation supported in whole or in part with other restricted funds, a similar allocation as described herein shall be made.
- Derivative Income- Derivative income is any additional income derived from an LSC grant, such as interest income, rent or the like, or that portion of any reimbursement or recovery of direct payments to attorneys, proceeds from the sale of assets, or other compensation or income attributable to any LSC grant. Income derived from publications and from fundraising is not considered LSC derivative income. LSC derivative income must be reported in the same class of net assets that includes the LSC grant.

Contribution Revenue will be recognized when it is received. If there is a restriction on the contribution, it will be recorded in the Temporarily Restricted fund until the restriction has been met. If there is no restriction, the funds will be recorded as Contribution Income in the Unrestricted Fund.

In Kind Contributions will be recognized when the services or materials are received. The Fiscal Officer will be responsible for determining if the In Kind Contribution should be recorded based on materiality to the program. The Fiscal Officer will gather appropriate information to value the services and/or materials at fair market value and prepare the Journal Entry to record both the income and expense.

Grant Setup Procedure

Policy:

All grants, new and renewal will be reviewed as soon as they are received to ensure that accounting codes, budget, distribution, timekeeping and reporting requirements are properly set up. The Fiscal Officer will be responsible for reviewing the new and/or renewed grant and completing the Grant Checklist form. After the review is complete, proper communication to the Accounting Department, Project Manager (if applicable) and other involved staff will be prepared within five working days of the receipt of notification of the grant.

Procedure:

When Accounting is notified of a new or renewed grant, the following procedures will be followed to properly set up the grant:

Account Number – Review the Funding Source component of the account number to ensure that it has been properly set up. Set up a new funding source number if applicable.

Budget – Review the approved budget and assign account numbers to each line item. Input the approved budget to the accounting system over the life of the grant.

Distribution Codes – Review the budget and determine if a distribution code should be used for any of the line items. If so, set up or revise the distribution codes involved to include charges to the grant as invoices are processed.

Funding Source Code in Legal Server – Review the timekeeping codes in Legal Server to ensure that an appropriate code is in the system. If a new code must be set up, notify the Case Management System Manager of the need for a new code and ensure that it is properly set up for immediate use.

Grant Folder – Set up a grant folder to include the following items:

- Approved grant contract
- Approved grant budget and sign-off showing COUGAR MOUNTAIN input date
- Grant period – beginning and ending date of grant
- Funding Source number in COUGAR MOUNTAIN
- Timekeeping code in Kemps
- Reporting requirements
- Invoicing requirements
- Personnel assigned to the grant (if applicable)
- Project Manager name (if applicable)
- Location able to spend these funds

Amendments and Revisions (if applicable) – Ensure that a copy of all revisions and/or amendments to the grant are communicated and placed in the grant file.

Grant Close-out – When a grant has been completed (fully expended and/or the end of the grant period) final financial reports will be prepared ensuring that final numbers match the amount billed and/or received. After final adjustments to a grant are complete, the Fiscal Officer will discontinue the funding source number in COUGAR MOUNTAIN if the grant is not to be renewed.

Monthly Invoices for Grants Receivable

Policy:

All cost reimbursable grants will be invoiced no later than the 10th working day of each month for the amount spent on that grant. A Journal Entry will be prepared to set up the revenue and receivable for each grant once the invoice is complete.

Procedure:

After all entries have been made for the month and accounts payable has been cut off but prior to producing monthly financial statements, a report will be run for all cost reimbursable grants to determine the amount of the invoice. A review of all expenditures will be made to ensure that they are within the grant parameters. If expenditures have been recorded to a grant that is not allowed, an entry will be made to transfer those expenditures to some other funding source. The total of expenditures for the month will represent the amount to be billed to the funding source for that month. This amount will also be used to generate the monthly journal entry to show income and Grants Receivable for that month.

If a grant is fully expended, a review of the financial statement will be made to ensure that additional expenses have not been recorded to that funding source.

The Fiscal Officer will be responsible for reviewing Grants Receivable on a monthly basis to ensure that funds have been collected after invoicing has been prepared and mailed. Invoices outstanding for more than 30 days must be reviewed and the funding source contacted.

Appendix – Chart of Accounts

GL Chart of Accounts Report
Sample
Fund LEGAL AID OF ARKANSAS (10)

Acct No. Classification	Description	Account
10	LEGAL AID OF ARKANSAS	
10-00-100	CASH IN BANK-GENERAL	Asset
10-00-101	CASH IN BANK-CENTENNIAL BANK	Asset
10-00-102	CD - IBERIA BANK	Asset
10-00-103	FIRST SECURITY BANK MM	Asset
10-00-105	CASH IN BANK-BANK OF FAY LITC	Asset
10-00-110	CLIENTS TRUST	Asset
10-00-121	ACCOUNTS RECEIVABLE	Asset
10-00-130	EMPLOYEE ADVANCES	Asset
10-00-140	PREPAID EXPENSES	Asset
10-00-150	LAND	Asset
10-00-151	BUILDINGS	Asset
10-00-155	FURNITURE & EQUIPMENT	Asset
10-00-160	LAW LIBRARY	Asset
10-00-170	LEASEHOLD IMPROVEMENTS	Asset
10-00-180	ACCUMULATED DEPRECIATION	Asset
10-00-200	ACCOUNTS PAYABLE	Liability
10-00-204	CLIENTS TRUST	Liability
10-00-205	ACCRUED PAYROLL	Liability
10-00-206	FICA/FED W/H & PAYABLE	Liability
10-00-207	SIT W/H	Liability
10-00-209	SUTA PAYABLE	Liability
10-00-210	UNITED WAY W/H	Liability
10-00-211	GARNISHMENTS W/H	Liability
10-00-212	MISC REIMBURSEMENT WH	Liability
10-00-213	GROUP INS. W/H & PAYABLE	Liability
10-00-214	RETIREMENT W/H & PAYABLE	Liability
10-00-216	CAFETERIA BENEFITS PAYABLE	Liability
10-00-220	ACCRUED LEAVE	Liability
10-00-240	DEFERRED SUPPORT	Liability
10-00-301	NET ASSETS-LSC	Equity
10-00-303	NET ASSETS-PROPERTY	Equity
10-00-305	NET ASSETS-UNRESTRICTED	Equity
10-00-320	NET ASSETS-ARK FILING FEES	Equity
10-00-350	NET ASSETS-FUND TRANSFERS	Equity
10-00-375	CURRENT YEAR CHANGE IN NET ASSETS	Equity
10-00-415	REVENUE - ST OF ARK - ADM JUS FUND	Revenue

10-00-430	REVENUE - DONATIONS	Revenue
10-00-431	REVENUE - EQUAL JUSTICE WORKS	Revenue
10-00-434	REVENUE - CATHOLIC CHARITIES	Revenue
10-00-441	REVENUE - OTHER	Revenue
10-12-416	REVENUE - INTEREST	Revenue
10-1?-400	REVENUE - LSC BASIC	Revenue
10-2?-402	REVENUE - IOLTA BASIC	Revenue
10-3?-402	REVENUE - IOLTA PRO BONO	Revenue
10-4?-403	REVENUE - STOP	Revenue
10-8?-42?	REVENUE - UNITED WAY'S	Revenue
10-00-526	MEMBERSHIP DUES & FEES	Expense
10-00-660	DEPRECIATION	Expense
10-00-541	LOCAL MILEAGE & PROF. MEETINGS	Expense
10-11-500	ATTORNEY SALARIES	Expense
10-11-501	PARALEGAL SALARIES	Expense
10-11-510	SALARIES - OTHER	Expense
10-12-532	CONTRACT SERVICES	Expense
10-12-540	TRAINING & TRAVEL	Expense
10-13-541	LOCAL MILEAGE & PROF MEETING	Expense
10-13-550	SPACE RENT	Expense
10-14-551	UTILITIES, JANITOR, SP. MAINT	Expense
10-14-560	OFFICE SUPPLIES	Expense
10-16-562	POSTAGE EXPENSE	Expense
10-16-563	PRINTING EXPENSE	Expense
10-17-564	COMMUNICATION EXPENSE	Expense
10-17-565	LIBRARY EXPENSE	Expense
10-18-570	EQUIPMENT RENTAL	Expense
10-18-571	EQUIPMENT MAINTENANCE	Expense
10-19-580	LITIGATION EXPENSE	Expense
10-19-590	ADVERTISING EXPENSE	Expense

Assets

Cash in Bank-General - Cash on deposit in bank account(s).

Client Trust - Funds held on behalf of clients.

Accounts Receivables - Revenues earned but not received.

Prepaid Expenses - The amount of expenses paid that apply to future periods. A prepaid expense need not be recorded unless the expense applies to a period more than 12 months from the date paid.

Furniture, Fixtures, and Equipment - The cost (or fair value, if donated) of furniture, fixtures and equipment capitalized based on the recipient's policies.

Law Library - The cost of the law library. The costs capitalized in this account should reflect only those items with a useful life of more than one year.

Leasehold Improvements - The cost of all items valued in excess of \$1,000 incurred in connection with making capital improvements to rental space (e.g., carpets, new walls, etc.), which cannot be carried to another location.

Accumulated Depreciation/Amortization - the expiration of the service life of assets (i.e., periodic depreciation/amortization expense).

LIABILITIES

Accounts Payable - The amount of unpaid vendor invoices on hand.

Client Trust Payable - An amount equal to the Client Trust Cash account representing the individual clients for whom the organization holds funds.

FICA/FED WH & PAYABLE - Funds withheld from employees' salaries and Liabilities from the employer's share of employee benefits for FICA and Federal taxes.

SIT WH - Funds withheld from employees' salaries for State taxes.

SUTA WH - Liabilities from the employer's share of employee benefits for State Unemployment taxes.

UNITED WAY WH - An amount deducted from employee payroll for contribution to various United Ways.

Accrued Payroll - That portion of employee compensation that is earned but not paid during the month. This account is necessary because payroll is disbursed on a bi-weekly basis so that some portion of the month was earned but not paid until the following month.

Misc Expenses - the estimated cost of goods or services received for which an invoice has not yet been received. This account can be used at the end of an accounting period to accrue salaries, employer's share of FICA, other taxes, and pension, which are owed, but not yet paid.

Garnishments Payable - An amount deducted from an employee paycheck as mandated by a federal or state order to withhold. These deductions are then paid to the appropriate authority.

Group Insurance WH & Payable - An amount from employee payroll representing the employee share of health insurance premiums.

Retirement WH & Payable - An amount from employee payroll to be paid to the appropriate organization containing employee pensions.

Cafeteria Plan Payable - An amount deducted from an employee paycheck for contribution to their employee cafeteria benefit plan.

Accrued Leave - An amount equivalent to the Vacation pay earned by employees at their current rate of pay but not used at a particular time during the year.

Deferred Support - Amount of revenue received but not earned during the fiscal year. This account will always be zero at the end of each year to

comply with FASB 117 regulations. During the year, the account balance will be brought into income as earned.

NET ASSETS

Net Assets - This account represents the cumulative difference between Income and Expense from the beginning of the organization to the current time.

Property - The net equity in all land, buildings, leasehold improvements, furniture, equipment, and law books purchased.

EXPENSES

Attorney Salary - Gross salary paid to attorneys in the program

Paralegal Salary - Gross salary paid to paralegals in the program.

Salaries Other - Gross salary paid to support staff in the program.

Appendix – Client Escrow Card

Trust/Expense Report

Client	Current		Transaction			Check #	Purpose
	Balance	ID#	Date	Deposit	Amount		
Jane Doe							
		30 18-0193927	09/14/2018	Yes	\$237.50		Deposit
		30 18-0193927	10/16/2018	No	\$185.00	6632	reimburse LAA for cost of credit card to efile
		30 18-0193927	01/03/2019	No	\$50.00	6676	service of summons
		30 18-0193927	01/04/2019	No	\$2.50	6677	reimburse LAA for cost of credit card to efile
		30 18-0193927	01/30/2019	Yes	\$30.00		Deposit

Appendix – Client Trust Receipts and Disbursements Log

DEC 2018 CTA ACTIVITY

Date	Name/Transaction Description	Receipt/CK#	Deposit Amt	Check Amt	Balance	LS
			\$0.00	\$0.00	\$5,786.24	
12/3/18	Cleburne Clerk	6661	\$0.00	\$167.50	\$5,618.74	
12/3/18	John Doe	6662	\$0.00	\$80.00	\$5,538.74	
12/10/18	John Doe	ONLINE	\$237.50	\$0.00	\$5,776.24	
12/10/18	John Doe	ONLINE	\$237.50	\$0.00	\$6,013.74	
12/10/18	John Doe	WM	\$50.00	\$0.00	\$6,063.74	
12/10/18	John Doe	6663	\$0.00	\$2.50	\$6,061.24	
12/10/18	John Doe	6664	\$0.00	\$135.00	\$5,926.24	
12/10/18	Crittenden Clerk	6665	\$0.00	\$50.00	\$5,876.24	
12/10/18	John Doe	6666	\$0.00	\$237.50	\$5,638.74	
12/10/18	John Doe	6667	\$0.00	\$17.00	\$5,621.74	
12/10/18	LAA	6668	\$0.00	\$470.33	\$5,151.41	
	see November		\$0.00	(\$22.83)	\$5,174.24	
12/10/18	Washington Sheriff	3295	\$0.00	\$50.00	\$5,124.24	
12/11/18	John Doe	035483	\$237.50	\$0.00	\$5,361.74	
12/13/18	LAA	6669	\$0.00	\$265.50	\$5,096.24	
12/13/18	Crawford Sheriff	6670	\$0.00	\$50.00	\$5,046.24	
12/13/18	Jane Doe	6671	\$0.00	\$50.00	\$4,996.24	
12/14/18	Crawford Sheriff	036874	\$165.00	\$0.00	\$5,161.24	
12/14/18	Crawford Sheriff	171467	\$50.00	\$0.00	\$5,211.24	
12/17/18	Washington Sheriff	ONLINE	\$200.00	\$0.00	\$5,411.24	
12/17/18	John Doe	035485	\$100.00	\$0.00	\$5,511.24	
12/18/18	LAA	036875	\$180.00	\$0.00	\$5,691.24	
12/18/18	Crawford Sheriff	036876	\$2,500.00	\$0.00	\$8,191.24	
12/18/18	Jane Doe	6672	\$0.00	\$2.50	\$8,188.74	
12/18/18	Crawford Sheriff	6673	\$0.00	\$165.00	\$8,023.74	
12/18/18	LAA	6674	\$0.00	\$235.00	\$7,788.74	
12/19/18	Crawford Sheriff	6675	\$0.00	\$2,500.00	\$5,288.74	
12/27/18	Jane Doe	035488	\$235.00	\$0.00	\$5,523.74	
			\$0.00	\$0.00	\$5,523.74	
	Monthly Totals		\$4,192.50	\$4,455.00	\$5,523.74	

IOLTA INT Earned current month		\$0.58	\$0.00	\$5,524.32
IOLTA INT Swept to IOLTA		\$0.00	\$0.58	\$5,523.74

Appendix – Monthly General Journal Entry Forms

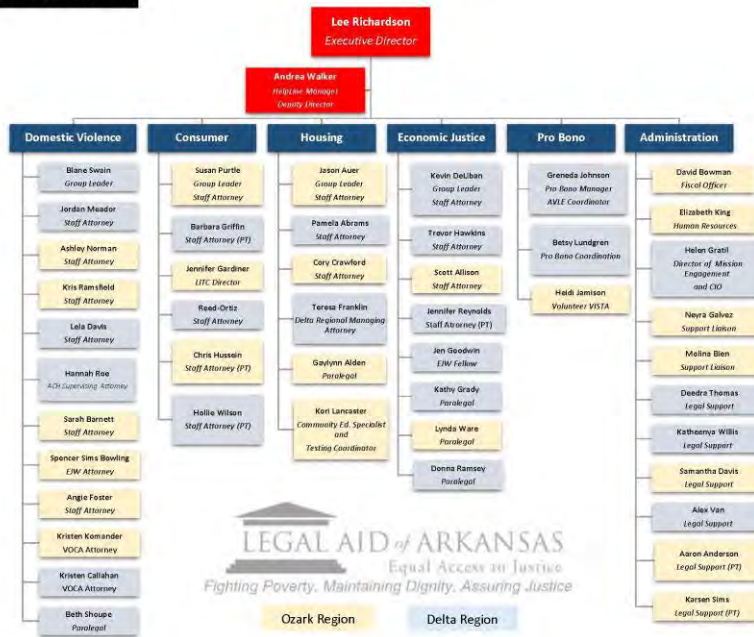
Dec 2018 Journal Entries
Dec 2018

JE-No	Description	Check Payable/Client	Acct No.	Debit	Credit
JE-01	Clients Trust Bank Acct	Bank Accounts	10-00-110	-	937.50
	Clients Trust Liability	Client's Trust Liability	10-00-204	937.50	-
	To record December 2018 Client Trust Activity.				
JE-02	Attorney Salaries	Attorney Salaries	10-12-500	-	-
	TO Other Salaries	Other Salaries	10-12-510	-	-
	Reclassify wages after moving to SPG				
JE-04	Cash in Bank - First Security MM	12/18/2018	10-00-103	200.50	
	Interest Earned		10-11-416		200.50
	To record December 2018 Interest - First Security MM				
JE-05	Depreciation Expense		10-00-660		
	Accumulated Depreciation		10-00-180		
	To record year 2018 (all booked in Jan) Depreciation per schedule.				
JE-06	Misc Reimbursement WH - Statewide Lodging		10-00-212	-	-
	Training/Travel - reimb S Davis/T Hawkins/J Meador/Kris R		10-11-540	-	-
	Training/Travel - QJ08/G Johnson/PAI		10-02-541	-	-
	Training/Travel - QJ08/G Johnson/PAI		10-11-541	-	-
	Supplies - Walmart/Kathy Grady/Donation		10-16-560	-	-
	Donation - Kathy Grady/reimb NE Supplies		10-00-430	-	-
	To reclassify Revenue and Expenses.				
JE-07	Cash in Bank - LITC ACCT - November/December Billing	December 13 payment	10-00-105	5,367.19	
	Rev LITC		10-01-435		5,367.19
	Cash in Bank - LITC ACCT		10-00-105	-	-
	Rev LITC		10-01-435	-	-
	To record December 13 2018 LITC Direct Deposit				
JE-08	Record Bank of Fayetteville Activity - "Posted per Bank Reconciliation Details"				
JE-09	United Way WH - WM/move to 10-18-560	4th Qtr 2018	10-00-210	76.00	
	Office Expenses - UW - WM/reimb-mv from 10-00-210		10-18-560		76.00
	To reclassify UW-WM withholding.				
JE-10	Interest Exp-Springdale Bld Loan- (adj to pmt sch)		10-00-665	-	-
	N/P Springdale Bld Loan		10-00-245	-	-
	To correctly reclassify Interest Expt on Springdale Building.				
JE-11	Cash - First Security Bank - Void Check 5379 / never rec'd check	Voided 11/14/2018	10-00-111	-	-
	Contract Services - FA18/Ascha Fairmon-Hill	(See JE-11)	10-51-532	-	-
	To record Voided Checks				
	Record First Security Bank Activity - "Posted per Bank Reconciliation Details"				
JE-14	Cash-First Security Bank-Gen - CTA moved from inc acct	Deposit was made into Cent Bank	10-00-111	-	-
	Cash-Cent Bank-Gen - CTA moved from 10-00-111	and should have come out of Cent	10-00-101	-	-
	TO correctly record AP Cash Account for CTA fund transfer				
	Record Centennial Bank Activity - "Posted per Bank Reconciliation Details"				
				6,581.19	6,581.19

1/30/2019

Appendix – Organizational Chart

ORGANIZATIONAL CHART



Appendix – Sample Monthly Financial Reports

LEGAL AID OF ARKANSAS, INC (LEGFND)

Detailed Balance Sheet

As of: 11/30/2018

12/6/2018 9:13:09 PM

All Funds

Page 1

Assets			
10-00-100	CASH - BANK OF FAYETTEVILLE	340,789.72	
10-00-101	CASH-CENTENNIAL BANK-GENERAL	80,107.00	
10-00-102	CD - IBERIA BANK	100,000.00	
10-00-103	FIRST SECURITY BANK MM	126,179.83	
10-00-105	CASH-IN-BANK - B.O.F. LITC	20.00	
10-00-110	CLIENTS TRUST BANK ACCTS	5,786.24	
10-00-111	CASH-FIRST SECURITY BANK-GENERAL	698,935.84	
10-00-140	PREPAID EXPENSES	12,541.24	
10-00-150	LAND	8,000.00	
10-00-151	BUILDINGS	443,268.98	
10-00-155	FURNITURE & EQUIPMENT	122,201.89	
10-00-170	LEASEHOLD IMPROVEMENTS	83,747.81	
10-00-180	ACCUMULATED DEPRECIATION	(394,814.63)	
Total Assets			\$1,626,763.92
			=====
Liabilities			
10-00-200	ACCOUNTS PAYABLE	3,603.95	
10-00-204	CLIENTS TRUST	5,786.24	
10-00-210	UNITED WAY W/H	370.00	
10-00-213	GROUP INS. W/H & PAYABLE	(17,100.25)	
10-00-220	ACCRUED LEAVE	75,539.99	
10-00-240	DEFERRED SUPPORT	80,416.67	
10-00-245	NOTE PAYABLE-FIRST SECURITY	176,753.00	
Total Liabilities			\$325,369.60
Net Assets			
10-00-301	NET ASSETS - LSC	62,476.19	
10-00-303	Net Assets-Property Restricted	29,188.43	
10-00-304	NET ASSETS-DONATIONS RESERVE	125,000.00	
10-00-305	NET ASSETS-DONATIONS-Unrestricted	494,502.00	
10-00-306	Net Assets-Property Unrestricted	57,314.18	
10-00-309	NET ASSETS - EJW / MLP	11.57	
10-00-320	NET ASSETS- ARK FILING FEES	309,231.53	
	Excess Revenues Over Expenses	223,670.42	
Total Net Assets			\$1,301,394.32
Total Liabilities and Net Worth			\$1,626,763.92
			=====

LEGAL AID OF ARKANSAS
 ACTUAL REVENUE & EXPENDITURES
 FOR THE PERIOD JANUARY 1 THRU NOVEMBER 30, 2018

Line#	Revenue:	2018 Approved Budget	NOV 2018 Actual	Dec 2017 Actual	Dec 2016 Actual
1	LSC BASIC GRANT	\$1,469,994.50	\$1,427,842.00	\$1,469,531.00	\$1,480,844.00
2	Ark Adm Justice Funds	\$250,213.86	\$229,362.65	\$250,213.80	\$250,213.80
3	IOLTA	\$0.00	\$20,350.00	\$0.00	\$20,000.00
4	Equal Justice Works-CVJC (2018-2020)	\$0.00	\$16,174.76	\$0.00	\$0.00
5	Americorps (Includes CALS Funds and Summer Project)	\$0.00	\$0.00	\$57,447.69	\$76,810.23
6	STOP/VAWA/VOCA	\$132,192.00	\$114,779.86	\$116,555.02	\$83,331.15
7	Modest Means	\$0.00	\$0.00	\$225.00	\$425.00
8	IRS-LITC	\$60,000.00	\$54,632.81	\$60,000.00	\$60,000.00
9	IOLTA-Housing Foreclosure	\$262,378.00	\$240,514.01	\$282,743.83	\$224,382.68
10	AATJF-Fair Housing Special Grant - 2/1/18/2019 (2018-7/mis19ns)	\$25,437.50	\$85,520.83	\$35,612.50	\$0.00
11	MLP-EJW&ACH	\$110,553.07	\$137,487.38	\$132,870.41	\$103,943.93
12	AR CARE	\$0.00	\$0.00	\$0.00	\$50,000.00
13	ST VINCENT	\$30,000.00	\$23,333.33	\$31,666.67	\$7,550.00
14	Georgetown University	\$0.00	\$0.00	\$16,666.67	\$0.00
15	Equal Justice Works-AMC	\$25,200.00	\$24,045.60	\$30,002.25	\$38,946.96
16	AAA-White River	\$2,000.00	\$1,818.75	\$2,262.50	\$3,619.50
17	AAA-East Arkansas	\$35,000.00	\$29,375.00	\$35,000.00	\$31,625.00
18	AAA NWA	\$9,112.00	\$8,087.50	\$10,836.75	\$9,312.00
19	UW-Boone Cnty	\$2,000.00	\$2,500.00	\$2,000.00	\$1,500.00
20	UW-Bly	\$3,000.00	\$3,000.00	\$3,000.00	\$2,500.00
21	UW-NW Ark	\$75,000.00	\$72,560.87	\$87,815.58	\$43,054.26
22	UW-NE Ark	\$15,974.00	\$14,583.25	\$15,909.00	\$15,564.48
23	UW-NCA (Independence Cnty)	\$4,000.00	\$3,000.00	\$4,000.00	\$4,000.00
24	UW-Mid South	\$3,915.63	\$4,005.00	\$3,915.63	\$4,869.74
25	ADHS-DAAS	\$22,178.00	\$0.00	\$10,528.89	\$17,383.05
26	Donations	\$85,000.00	\$110,992.61	\$146,640.67	\$121,841.44
27	Interest income	\$3,000.00	\$11,607.24	\$4,450.27	\$2,994.75
28	Attorney fees	\$4,000.00	\$3,200.00	\$80,082.32	\$6,075.97
29	Other - AATJF-Hsp, Cty PresAidert, HUD, AuGr of State, Ark Advocate, CALS	\$0.00	\$66,762.95	\$29,538.29	\$0.00
30	Affordable Care Act	\$0.00	\$0.00	\$0.00	\$9,412.72
31	Washington County Law Library	\$12,500.00	\$12,000.00	\$12,500.04	\$12,500.04
32	RACES-NEA LawDay & NWA Judicata	\$0.00	\$4,671.35	\$0.00	\$7,949.00
34	National Health Law Program	\$45,833.33	\$58,333.33	\$4,166.67	\$0.00
35	Revenue (excludes carryOver)	\$2,688,481.89	\$2,780,541.08	\$2,936,181.45	\$2,690,649.70

LEGAL AID OF ARKANSAS
 ACTUAL REVENUE & EXPENDITURES
 FOR THE PERIOD JANUARY 1 THRU NOVEMBER 30, 2018

36	Expenses:	2018 Approved Budget	NOV 2018 Actual	Dec 2017 Actual	Dec 2016 Actual
37	Total-Attny(excludes AMC&EJW; Includes ACH/EJW-MLP)	\$1,346,228.81	\$1,296,246.50	\$1,247,427.62	\$1,199,496.14
38	Total-Paralegals	\$229,879.58	\$179,937.96	\$246,107.17	\$256,056.99
39	Total-Other	\$286,544.78	\$290,820.91	\$279,755.70	\$233,297.05
40	Total-Americorps	\$0.00	\$0.00	\$67,599.02	\$70,591.71
41	Total-EJW (Living Allow&Suppl Benefits)	\$38,360.00	\$34,359.96	\$43,271.06	\$52,768.40
42	Benefits Budgeted (includes Americorp & EJW benefits)	\$342,885.90	\$326,161.87	\$318,250.58	\$305,879.75
43	Grand Total of All Payroll	\$2,243,899.07	\$2,127,527.20	\$2,202,411.15	\$2,118,090.04
44					
45	Space Rent (HA \$675/\$725, WM\$600, Helena \$275/470)	\$18,600.00	\$22,272.62	\$19,950.00	\$20,800.00
46	Space Other Expenses	\$34,799.00	\$25,007.17	\$27,718.97	\$34,621.74
47	Equipment Rental&Maint	\$14,310.00	\$16,871.53	\$20,881.03	\$17,618.29
48	Office Supplies	\$37,850.00	\$59,300.07	\$37,371.02	\$42,149.50
49	Postage /Printing	\$15,500.00	\$11,315.59	\$15,419.05	\$15,595.71
50	Communication Expense	\$61,240.00	\$46,436.69	\$53,317.93	\$57,699.99
51	Travel Board Members & Mtg Supplies	\$4,500.00	\$1,749.56	\$1,854.84	\$1,671.10
52	Travel Staff & Others	\$65,000.00	\$71,955.57	\$72,297.79	\$54,942.82
53	Training-Board Members	\$3,500.00	\$0.00	\$1,920.76	\$760.18
54	Training-Staff & Other	\$35,000.00	\$54,042.03	\$40,044.25	\$45,552.03
55	Library	\$14,000.00	\$15,701.32	\$15,205.22	\$14,521.76
56	Insurance-Prof Liab, Prop & Gen Liab	\$29,541.96	\$24,777.89	\$27,365.51	\$27,449.48
57	Dues & fees	\$17,500.00	\$16,627.00	\$17,050.50	\$15,670.00
58	Audit	\$15,000.00	\$12,700.00	\$15,000.00	\$15,000.00
59	Litigation	\$20,000.00	\$6,067.90	\$7,332.83	\$13,163.13
60	Advertising	\$4,000.00	\$7,421.08	\$8,313.67	\$2,705.45
61	Property Acquisition	\$15,000.00	\$0.00	\$0.00	\$0.00
62	Contract Services to Applicant to ALSP				
63	Depreciation (no affect on Cash)	\$14,443.15	\$14,931.67	\$14,465.18	\$14,114.18
64	Other (Contract Labon	\$9,700.00	\$10,368.80	\$10,575.90	\$5,139.43
65	RACE-NEA LawDay	\$0.00	\$3,084.97	\$0.00	\$3,714.12
66	TIG(Ben&Wages included above In Payroll Exp)				
67	SPG Bldg Loan Pmnts (interest Exp)	\$24,864.00	\$8,712.00	\$9,396.57	\$9,710.34
68					
69	Total Non-Personnel Exp	\$454,348.11	\$429,343.46	\$415,481.02	\$412,599.25
70					
71	TOTAL EXPENSES	\$2,698,247.18	\$2,556,870.66	\$2,617,892.17	\$2,530,689.29
72					
73	Revenues over(under)Exp(excluding carryover)	(\$9,765.29)	\$223,670.42	\$318,289.28	\$159,960.41
74	Net Assets Beginning of Year (includes PROPERTY & Carryover/Reserves)	1,077,793.00	1,077,793.00	\$761,650.50	\$601,690.09
75	Net Assets at End of Year(includes PROPERTY&carryover/Reserves)	1,068,027.71	1,301,463.42	1,079,939.78	761,650.50
76	Monthly Average Expenses >>>>>>>	\$224,853.93	\$232,442.79	\$218,157.68	\$210,890.77
77	Average Monthly Exp in Unrestricted CarryOver(Reserves)	4.13	4.00	3.17	2.42

Audit/Finance Committee

Purpose:

The committee will work with the Executive Director and Financial Manager to maintain the fiscal affairs of Legal Aid of Arkansas

Composition:

The Committee will be composed of the Board Chair, Board Treasurer and at least two additional Directors. At least one member of the committee will be a client-eligible Director. The Executive Director will be an “ex-officio” member.

Procedures:

The rules of procedure at meetings of the committee meetings shall be Roberts Rules of Order on Parliamentary Procedure, newly revised, so far as applicable and when not inconsistent with the Legal Aid of Arkansas Bylaws, the Articles of Incorporation, any resolution of the Board of Directors or the laws of Arkansas.

Limitations:

The committee may not take any of the following actions:

- (a) Elect, appoint or remove Directors or Officers of the Corporation;
- (b) Adopt, amend, repeal or restate the Corporation’s Articles of Incorporation or Bylaws;
- (c) Approve the dissolution, merger, sale or transfer of the Corporation or substantially all of its assets.

Duties:

The combined Audit/Finance Committee’s duties include:

- Revises budget and makes recommendations to the full board of directors;
- Reviews monthly management reports (including budgeted and actual income and expenses, variances, and a statement of cash on hand) with chief financial officer, controller, and/or CPA;
- Reviews accounting and control policies and makes recommendations for changes and improvements;
- Regularly reviews and makes recommendations about investment policies;
- Coordinates board training on financial matters. Acts as a liaison between full board and staff on fiscal matters;
- Hiring the independent auditor;
- Setting the compensation of the auditor;
- Overseeing the auditor’s activities;

- Setting rules and processes for complaints concerning accounting and internal control practices;
- Reviewing the annual IRS Form 990 for completeness, accuracy, and on-time filing and providing assurances of compliance to the full board;
- Ensuring the recipient's operations are conducted and managed in a manner that emphasizes ethical and honest behavior, compliance with applicable laws, regulations and policies, effective management of the recipient's resources and risks, and accountability of persons within the organization

Legal Services Corporation SEGREGATION OF FINANCIAL DUTIES WORKSHEET

Program: Legal Aid of Arkansas

Reviewer: _____

Grantee No: 604020

Segregation of financial duties is necessary to establish an effective system of internal control. List employee(s) assignment to perform the following financial duties within the program.

EMPLOYEE

	Lee Richardson	David Bowman	Elizabeth King	Lynda Ware	Helen Gratil	Beth Shoupe	All Check Signers	Regional Manager	Front Desk
A. Cash (check) Receipts – WHO?									✓
1. open the mail.....									✓
2. lists cash receipts in Cash receipts Log.....									✓
3. prepares pre-numbered receipts.....									✓
4. signs the Cash Receipts Log.....				✓					
5. restrictively endorses checks received.....	✓	✓	✓						
6. receives cash receipts from person opening mail.....	✓	✓	✓						
7. prepares the bank deposit ticket.....			✓						
8. makes the deposit to the bank.....					✓				
9. posts receipts to the Cash Receipts Journal.....			✓						
10. posts receipts to Accounts Receivable and General Ledger.....			✓						
11. receives duplicate deposit ticket stamped by bank.....			✓						
12. compares bank-stamped duplicate deposit ticket with Cash Receipts Log.....			✓						
13. opens bank statement mail.....									✓
14. prepares monthly bank statement reconciliations.....	✓	✓							
15. reviews monthly bank statement reconciliations.....	✓	✓				✓			
16. reconciles bank statement balances to General Ledger.....	✓	✓							
17. processes and safeguards incoming cash receipts.....	✓	✓							
18. protects cash by using safes or locks kept in areas of limited access.....	✓	✓							
B. Check Disbursements (Except Payroll) – WHO?									
1. controls blank checks.....	✓	✓							
2. approves payment of billing invoices.....	✓	✓							
3. prepares checks for payment.....		✓	✓						
4. manually signs the checks.....								✓	
5. distributes or mails the checks.....									✓
6. stamps and dates invoices paid.....		✓	✓						
7. posts entries to Check Disbursements Journal.....		✓	✓						
8. protects blank checks by using safes or locks kept in areas of limited access.....	✓	✓	✓						
9. keeps signature die under adequate control.....									N/A
C. Petty Cash – WHO?									
1. has custody of the Petty Cash Funds.....									N/A
2. maintains the Petty Cash Fund records.....									N/A
3. conducts surprise counts and internal audits of Petty Cash.....									N/A
4. keeps adequate controls of petty cash funds.....									N/A

Legal Services Corporation
 SEGREGATION OF FINANCIAL DUTIES WORKSHEET
 (CONTINUED)

EMPLOYEE

	Lee Richardson	David Bowman	Elizabeth King	Regional Mgr/POC	Beth Shoupe	Front Desk	The Payroll Co.	All Check Signers	All Offices
D. Procurement (Recurring Purchases) – WHO?									
1. is responsible for purchasing	✓			✓					
2. approves purchase orders	✓								
3. receives shipments from vendors									✓
4. compares purchase order to vendor invoice							✓		
5. verifies the accuracy of the vendors invoice				✓					
6. maintains control of unpaid vendor invoices				✓					
7. maintains control of office supplies					✓				
8. keeps adequate control of office supplies					✓				
E. PROPERTY (Capital Assets) – WHO?									
1. maintains the property inventory records			✓	✓					
2. takes the annual property inventory			✓	✓					
3. reconciles the property record to the General Ledger									
F. Payroll – WHO?									
1. calculates and prepares the payroll			✓	✓					
2. maintains the Payroll Journal								✓	
3. signs the payroll checks									N/A
4. opens the payroll checks									N/A
5. prepares ^{bi-weekly} monthly payroll bank statement reconciliations - General Ledgers								✓	
6. reviews monthly payroll bank statement reconciliations			✓					✓	
7. prepares the Federal and State Payroll Returns								✓	
8. protects blank checks by using safes or locks kept in areas of limited access	✓	✓	✓						
9. keeps a signature die under adequate control									N/A
G. Client Trust Accounting – WHO?									
1. maintains Client Trust Account records						✓			
2. issues receipts for monies received from clients							✓		
3. signs Client Trust Account checks								✓	
4. opens Client Trust bank statement mail			✓	✓					
5. prepares monthly Client Trust bank statement reconciliations			✓	✓					
6. reviews monthly Client Trust bank statement reconciliations	✓		✓						
7. reconciles Client Trust Account balances to General Ledger			✓						
H. General Journal – WHO?									
1. makes entries to the General Journal			✓						
2. reviews and approves General Journal	✓		✓						
3. posts the General Ledger			✓						
4. prepares the monthly Trial Balance of the General Ledger			✓						
5. reviews the monthly Trial Balance of the General Ledger	✓		✓						
6. prepares the financial statements and reports			✓						
I. General – WHO?									
1. maintains the accounting and procedures manual			✓	✓					
2. is covered by bond insurance for handling assets or performing significant financial duties	✓	✓	✓	✓	✓	✓			✓
3. protects against a loss of important files, accounting records or equipment	✓	✓	✓						

DIRECTOR'S REPORT

September 5, 2019

National Developments

Earlier this summer the House passed a bill that that included a 33 percent increase in the budget for LSC. In real dollars it would mean close to \$500,000 in additional funding for Legal Aid of Arkansas. Our allocation for 2019 is \$1,478,027. In August, Congress passed and the President signed the Bipartisan Budget Act of 2019 which limited federal discretionary spending over the next two years, which is roughly only five percent higher than 2019 spending. The Senate is working to determine how the increase will be allocated across appropriations subcommittees, while the House will have to revise allocations down to align with the spending limits. As October 1 is fast approaching, we will likely have a continuing resolution to maintain funding through the fall while the FY 2020 budget is worked on and ultimately passed. My best guess would be that we should plan for an increase of approximately 16.5 percent.

The Senate voted in August to confirm eight LSC board members, as follows:

- Robert J. Grey, Jr., retired Senior Counsel at Hunton & Williams LLP and current President of the Leadership Council on Legal Diversity based in Richmond
- Matthew Keenan, a partner at Shook, Hardy & Bacon LLP based in Kansas City.
- Abigail L. Kuzma, co-founder and former Executive Director of the Neighborhood Christian Legal Clinic and former Assistant Attorney General for the Office of the Indiana Attorney General.
- John G. Levi, LSC's current Chair and a partner at Sidley Austin LLP in Chicago.
- John G. Malcolm, Vice President of the Institute for Constitutional Government and Director and Senior Legal Fellow of the Meese Center for Legal & Judicial Studies at the Heritage Foundation.
- Frank X. Neuner, Jr., a partner at NeunerPate based in Lafayette, Louisiana.
- Julie Reiskin, Executive Director of the Colorado Cross-Disability Coalition in Denver.
- Gloria Valencia-Weber, Emeritus Professor of Law at the University of New Mexico Law School in Albuquerque.

Three additional board members, Laurie Mikva, Father Pius Pietrzyk and Vic Maddox will continue to serve until replaced. The LSC annual meeting will be held in January in Little Rock, where officers will likely be elected.

LSC will make a Program Quality Visit to Legal Aid on October 21st. A team of LSC staff and contractors will spend the week in Arkansas, visit all of our offices, and write a report on their findings. The intent of the visit is to assess the quality of our delivery of legal services. The visiting team will wish to speak with as many board members as possible, so please plan accordingly. Attached please find the [document request](#) they have sent in advance of their visit. The final report from the 2012 visit can be found at [this link](#).

Program and Statewide Developments

Lynda Ware, a paralegal in our Springdale office, passed away on July 11th. Her [obituary](#) is attached. Ms. Ware joined Legal Aid (at the time Ozark Legal Services) on December 5, 1977, and was the longest tenured employee in program history. To honor Ms. Ware, we have named a staff award after her that will be given away to a non-attorney each year at the statewide Legal Aid conference.

Also passing away recently was attorney **Dan Orr** of Ash Flat. Mr. Orr was the first paid employee at Legal Aid of Arkansas (then Jackson County Legal Services), back in 1967. His [obituary](#) is attached.

Kevin DeLiban, our Economic Justice workgroup leader, has won the prestigious National Legal Aid and Defenders Association New Leaders in Advocacy Award for rising attorneys in civil legal aid or indigent defense. Mr. DeLiban will receive his award on Friday, November 8th, at the [NLADA Annual Conference](#) in Detroit.

We have closed 3,830 cases in 2019 as of August 26th, a 19.1% increase over the same time period last year. A [case statistical report](#) by county is attached. There are 1,901 cases open as of August 26th, compared to 2,226 on the same date in 2018.

The Arkansas Access to Justice Commission and Foundation will host a reception celebrating pro bono volunteerism on October 15th at [Next Level Events](#) in Little Rock. [Tickets](#) are \$50 and include two drinks and heavy hors d'oeuvres. Proceeds benefit the Arkansas Justice Fund, an endowment designated to provide perpetual support for Legal Aid providers in Arkansas.

The Access to Justice Commission will meet on September 20th on the campus of Arkansas State University in Jonesboro from 11:30 a.m. to 3 p.m. Board members are welcome to attend. Please let me know if you are coming so the Commission can have enough lunches.

Our statewide Legal Aid conference will be held October 9-11 at the [Fairfield Bay Conference Center](#) in Fairfield Bay. A [draft agenda](#) for the conference is attached, with updates and a final agenda being available [online](#).

Case Examples

Consumer- Crittenden County- The client came to Legal Aid after being unsuccessful in getting her home owners to pay her for the loss on her home due to fire. The insurance company refused payment because someone else had an ownership interest in the home. Legal Aid cleared up the title issues to the satisfaction of the insurance company, which then paid the \$60,000 claim. The car insurance company also refused to pay for the two cars lost in the fire because the title documents burned. We provided them with additional proof of ownership and then sued. The insurance company then settled and paid the client for the loss of the cars.

Monroe County- We filed this case in 2010 on behalf of the client because of alleged by performance by a contractor in remodeling/repairing her home. This case went through several changes in staff, causing delays, and we were able to ultimately settle as to the plumber, obtaining \$2,000 for our client. Finally, the night before a final hearing in 2015, the assigned judge died, causing further delay. After more staff turnover, the case was dismissed for lack of prosecution by the newly assigned judge. The case

coordinator alleged the notice was sent to our West Memphis, which had never been assigned the case, but we have no record of receiving the notice. The case was dismissed and the one year to refile passed, hence the case was now barred by the Statute of Limitations. We filed a motion asking that the case be reinstated, but the law was not favorable to us, so we paid the client \$2,000 to settle all claims and dismissed our pending request for hearing.

Education- Pulaski County (ACH MLP) - This case came to us with the child facing expulsion in two days. We were able to stop the expulsion, get a proper IEP and work with the school and the mom until the child and his mom were both happy with his school placement. The 5-year old had disruptive behavior disorder.

Tax-Benton County- A disabled former painting contractor had accumulated large income tax balances when he failed to file tax returns and sub-contractor Forms 1099 for a few years. We brought client into filing compliance, then submitted an offer in compromise. Currently homeless, penniless, and disabled, the client was unable to even make installment payments. The IRS accepted our offer of \$265 to eliminate his \$691,000 federal tax liability.

Washington County- The client who has three young children came to Legal Aid for help with a 2017 examination of his income tax return. We worked with the client to collect extensive documentation for 2017 and 2018. For 2017 we ultimately filed a Tax Court petition. We prevailed for both years, securing over \$16,000 in refunds for this struggling family.

Fair Housing-Washington County- Due to her an abusive childhood, a housing seeker used a psychiatric service dog to deal with her post-traumatic stress disorder. She made an application for an apartment. Because of her dog, she was denied admission to the apartment of her choice. Legal Aid assisted her in filing a case in federal court and obtained a settlement on her behalf which was \$4,500 for client plus \$1,000 attorney fee.

Izard County- A tenant came to Legal Aid because she was facing eviction after requesting a service dog on behalf of her disabled son. Instead of granting the request, the landlord decided to sell the rental home. The tenant and her son incurred moving expenses, had to pay a new deposit, and were placed under undue stress. Legal Aid made a handicap discrimination claim with HUD and ended up conciliating the case for a cash settlement, obtaining \$3,000 for client and \$1,000 attorney fee.

Housing- Cleburne County - The applicants had a land sale agreement that they completed paying in 2013; however, the seller would not issue a deed because of a minor disagreement about an old trailer on the property. When the applicants contacted Legal Aid the Statute of Limitations on breach of contract had expired. Legal Aid sent a demand letter to the seller who retained an attorney. The opposing counsel convinced the seller that despite the SOL issue, the seller should do right by the couple and issue the deed. We were able to settle the case without litigation. The only defense we would have had was unjust enrichment.

Crittenden County- Our client was in arrears on her mortgage \$4,151.22. She did not have the means to bring the mortgage current, and had been denied a loan modification, and appeal. Her home had been referred to a law firm for foreclosure. Working with the client, her ex-husband, and the law firm, we

were able to negotiate a Deed in Lieu of Foreclosure, as well an acceptable move out date, avoiding a deficiency judgment and possible garnishment of the client's wages. But for the intervention of Legal Aid client would have faced a foreclosure of her home and a deficiency judgment of \$41,089.06, or she would have been forced to file bankruptcy.

Economic Justice- Lee County- The client met us through our Super Saturday event in Helena in February. She had been kicked off of Arkansas Works Medicaid for an unknown reason and wasn't sure if she could get back on. She thought it was related to work requirements, but she was confused because she would receive letters from DHS every week or two with different information. She had several ongoing medical needs that directly impacted her ability to work as a CNA--a pinched nerve and hip problems affected her ability to stand, walk, and lift. But, without insurance, she went without any medical treatment. Once we got involved, we contacted DHS to get all the notices. It turns out she was terminated for not providing income verification, even though client had records showing that she submitted it within the requested time frame. Since she didn't have any outstanding medical bills, there was no need to push for retroactive coverage. Her quickest path to approval was filing a new application. We ensured she provided all needed information and convinced DHS to expedite her application. She now has coverage and is able to get the medical treatment she needs.

Washington County- Our 66-year old client had been receiving home-and-community-based services through the ARChoices program for some years, including 20 hours per week assistance by a care aide. After DHS implemented a new system for assessing eligibility, the client was determined to be too severe to qualify for ARChoices, even though her needs could easily be met at home instead of a nursing home or skilled care facility. DHS planned to terminate her services. After the client came to Legal Aid and appealed, DHS decided to grant her a new evaluation, which Legal Aid helped prepare her for. The second assessment showed her to be eligible. DHS withdrew the attempt to termination her services. As a result, the client gets to keep 20 hours per week of care and remain in her home.

Estate Planning-Baxter County- This client came to our Spring Break on the Road to Justice clinic in Flippin and received powers of attorney and a living will. She wanted to give her Power of Attorney to her grandson, a police officer in Aurora, Missouri, for medical purposes only. She said she was deathly ill last May and on a ventilator and her daughters wanted to turn the machine off but her grandson said no and he fought for her and she made it. She wanted him to have her POA so this is never questioned again.

Domestic Violence- Carroll County- Our client, who speaks English as a second language, called the helpline reporting that her husband beats and kicks her. She and the kids left him in July, 2018. She moved to Arkansas and he followed her. She has tried several times to get away from him. He has followed her to Arizona, Nebraska and now Arkansas. Each time he ends up beating her up again. We obtained a 10-year order of protection on her behalf, plus protection for the children, and are now representing her in a divorce.

Washington County- Our client had been brutally beaten by husband and threatened at gun point. After he was arrested on separate charges, our client filed an Order of Protection. Legal Aid represented the client at the hearing and obtained a 10-year Order of Protection.

Grants/Contracts/Fundraising

Since the last board meeting, we have slowed down production of new grants and focused on implementation of recently received grant funded projects.

We presented at an Investment Connection event sponsored by the Federal Reserve Bank in Little Rock, asking for over **\$300,000** to support three positions dedicated to sealing criminal records. Four attendees at this “Shark Tank” themed presentation have shown interest in our proposed project.

Walmart and Akin Gump have agreed to fund an Equal Justice Works position at our Arkansas Children’s Hospital Medical-Legal Partnership starting in the fall of 2020. They had previously funded this position for eight years prior to taking a break for 2019-2020. The value of the fellowship is approximately **\$50,000** annually.

We received an award of **\$5,000** from the United Way of the Mid-South for 2019-2020 and **\$3,000** from the United Way of Greater Blytheville. A grant application is pending to the United Way of North Central Arkansas (**\$4,000** request).

An application to Arkansas Children’s Hospital Circle of Friends to fund part of an attorney position at Arkansas Children was successful, netting **\$15,000**. We will be evaluating resources and determining if we can hire a part-time or full-time attorney for that position over the next several weeks.

Staff Changes

We continue to have significant staff turnover and add new positions. Departures include attorney **Sarah Barnett** (Springdale), who left Legal Aid at the end of July to move with her family to Dallas, attorney **Spencer Bowling** (Springdale), who left Legal Aid at the end of August to become Director of Admissions at the University of Arkansas School of Law, legal support specialists **Alexandra Vann** (Helena-West Helena), who left in August to attend college, and pro bono coordinator **Jessica Carter** (Springdale), who left in August to provide care for a family member. Attorney **Jennifer Goodwin** (ACH Little Rock) will complete her two year Equal Justice Works fellowship in September and rotate out of Legal Aid.

Ms. Barnett is being replaced by staff attorney Chris Hussein, who will rotate over from the consumer workgroup. Mr. Hussein is also coordinating our disaster grant. To fill his slot in the consumer group we have hired **Mallory Sanders**. Ms. Sanders is a graduate of the Bowen School of Law with six years’ experience, including with Walmart and in private practice. Ms. Sanders first day will be September 16th.

Susan Duell has joined us as a staff attorney in the Economic Justice group in Springdale. Ms. Duell is a 2001 graduate of the University of Arkansas School of Law and has experience as a public defender, in development and non-profit management, and in human resources.

Margaret Foster has been hired as a pro bono innovation fund attorney in our Springdale office. A 1988 graduate of the University of Arkansas School of Law, she is returning to Northwest Arkansas from Chicago, where she was previously a partner in the McKenna Storer firm and is currently a partner at [Matusheck Nilles LLC](#). She will join Legal Aid on October 1st.

Candice Kellogg will be completing the final seven months of the Equal Justice Works funded Campus Sexual Assault Fellowship vacated by Ms. Bowling. A graduate of Hendrix College and Thurgood Marshall School of Law, Ms. Kellogg most recently worked at Walmart as a Senior Manager in International Ethics and Compliance-Anti-Bribery, and prior to that in other capacities. She has non-profit experience with Arkansas Advocates for Children & Families and law firm experience with Quattlebaum, Grooms, Tull & Burrow. She starts on September 16th.

Also starting on September 16th is **Billy Williams**, who will be a pro bono coordinator working in our Jonesboro office. Ms. Williams is a graduate of Arkansas State University and has previous experience with the Department of Human Services, Children and Family Services, and most recently as a School Based Behavior Instructor with Methodist Family Health.

Matt Henry is working as the new opioid project specialist in the Jonesboro office. A Blytheville native and graduate of the University of Central Arkansas, Mr. Henry previously worked as Community Project Manager for the American Heart Association and Legislative Analyst for the Arkansas Bureau of Legislative Research.

Kim Burns is now working as the operator/receptionists/legal support specialist in our Springdale office. She has 30 years' experience in the legal profession, including the past 16 years at the Odom Law Firm in Fayetteville.

Jessie Plant will start as an Intake Worker/Fair Housing Legal Support Specialist in our Springdale office on September 16th. She has an Associate's Degree from Northwest Arkansas Community College and eight years' experience as a paralegal/administrative support specialist.

We have completed several interviews for a second pro bono coordinator position, and will be conducting interviews for the Helena intake worker/legal support specialists and a VOCA attorney in Harrison this month.

A current [office directory](#) and [organizational chart](#) are attached.

Non-priority, non-emergency case types- None

Via Email

September 4, 2019

President

James J. Sandman

Board of Directors

John G. Levi
Chicago, IL
Chairman

Martha Minow
Cambridge, MA
Vice Chair

Robert J. Grey, Jr.
Richmond, VA

Harry J. F. Korrell
Seattle, WA

Victor B. Maddox
Louisville, KY

Laurie Mikva
Chicago, IL

Fr. Pius Pietrzyk, OP
Zanesville, OH

Julie A. Reiskin
Denver, CO

Gloria Valencia-Weber
Albuquerque, NM

Lee Richardson
Executive Director
Legal Aid of Arkansas, Inc.
714 South Main Street
Jonesboro, AR 72401

*Re: Legal Aid of Arkansas, Inc.
Program Quality Review – October 21-25, 2019
Recipient #604020
Updated Announcement Letter*

Dear Lee,

As we have discussed, LSC's Office of Program Performance will be conducting a Program Quality Visit to your program from October 21, 2019, through October 25, 2019. The purpose of our visit is to evaluate your program's capacity to deliver legal services in accordance with LSC's Performance Criteria and the ABA Standards for the Provision of Civil Legal Aid. I will lead the team, which will also include Program Counsel John Idleman and Vanessa Dillen, who work in the LSC Office of Program Performance, and temporary employee, David Yoder. Another LSC Program Counsel will be joining the team. I will send you brief bios of all team members once that final team member is confirmed.

To assist us in preparing for the on-site visit, we have attached a list of documents which we will need you to submit to LSC electronically. We have created a secure electronic mailbox for the deposit of documents. Please send all documents as attachments to an e-mail to the address listed below. You may attach more than one document to the email and you can send documents in multiple emails. Please title each document by its corresponding number in the document request; make sure that you include a zero (0) before documents numbered 1-9 (for example, 04. Job descriptions). If more than one item is attached to the same number request, please add letters to the identifying number 04a., 04b., 04c., and so on. **Do not attach zip files.** You should not include any messages in the body of the e-mails to this address as we will not receive them; this e-mail should be used exclusively for the depositing of documents. You will receive a notice that your documents have been received successfully.

Deposit email as hyperlink: Grantee.dpcbbkss451b30hr@u.box.com

Deposit email as text: Grantee.dpcbbkss451b30hr@u.box.com

Lee Richardson, Executive Director
Legal Aid of Arkansas, Inc. – Recipient #604020
Program Quality Review – October 21-25, 2019
September 4, 2019
Page 2 of 6

Except as noted below, the items listed in the attached Document Request should be sent to LSC no later than **September 20, 2019**. **All files should be in PDF or MSOffice document format unless we have specifically asked for Excel files.** We encourage you to start sending the documents to LSC as soon as possible, rather than waiting until the **September 20, 2019** deadline. Please do not hesitate to contact me should you have questions or concerns about any item(s) in the Document Request.

The visit will begin with an opening conference on Monday morning, October 21, 2019, at 9:00 a.m. At that time, we will take a few minutes to introduce our team and briefly discuss the purposes of our visit. After introductions are complete, we encourage you to provide an overview of your accomplishments and activities through brief staff presentations, PowerPoint or videos. These have proven to be valuable to the team but are optional. We will conclude the visit with an exit conference on Friday morning, **October 25, 2019, at 9:00 a.m.** We request that the chair of your program's board of directors be present at the exit conference, if possible.

Please note that an **updated** Staff Roster, (Item 02 in the Document Request) must be submitted by **September 20, 2019**, as the roster will be used for both interview planning and the dissemination of an anonymous online survey to collect information and viewpoints from your staff. Please review the attached roster, previously submitted, and make any necessary updates.

I will need your assistance over the next few weeks in planning the interview schedule. We will visit as many offices as possible and will include in the schedule time for interviews with board members, particularly your board officers, judges before whom your staff appear, members of the bar, community groups and partner agencies. We plan to interview as many advocates, administrative and support staff as time will permit.

We look forward to working with you in the planning and implementation of this assessment visit. Should you have any questions, please contact me at 202-295-1565 or by email at douglasd@lsc.gov.

Sincerely,

Dietrich Douglas

Dietrich Douglas
Program Counsel
Office of Program Performance

Attachments: Document Request
Staff Roster

**Legal Services Corporation
Office of Program Performance**

DOCUMENT REQUEST

General Program Information

01. **Program organizational chart.** Upload chart only if different than attachment to most recent grant application.
02. **Staff roster.** Please complete the staff roster previously provided.
03. **Part time offices.** The address, telephone number, and fax number of any offices that are not permanently staffed (sometimes denominated as outreach, intake, or satellite offices), and a listing of the localities served by any such office.
04. **Job descriptions.** Include a description for all program positions.
05. **Reports from other funders.** All reports from IOLTA, state funder, or other evaluations by your top three funding sources (other than LSC) issued since your last LSC competition grant application. Other evaluations issued since your last LSC competition grant application should be available on-site.

Performance Area One Documents

06. **New needs assessment.** If the program has conducted a new needs assessment since the last LSC competition grant application, please provide a description of the methods used and the conclusions reached. (The program should be prepared to supply forms used and other raw data on site).
07. **Statement of priorities.** The program's most recent statement of priorities, the report to the board as to said priorities, and the date the priorities were approved by the board.
08. **Strategic plan.** The program's most recent strategic plan. (The program should be prepared to supply documents used in the development of the strategic plan on site).
09. **Vision statement or mission statement.**
10. **Significant challenges.** A description of significant challenges currently faced by the program or anticipated.
11. **Internal evaluation(s).** Any documents created in the last two years that report or summarize the program's evaluation of its effectiveness in achieving its objectives or desired outcomes.
12. **Outcome data.** To the extent that the program collects outcome or client benefit, including economic outcome, data, provide this data in all categories for the last calendar year and year to date.

Performance Area Two Documents

13. **Intake manual.** Include all policies or procedures regarding intake, case acceptance, case assignment, and referral.
14. **Intake description.** Unless otherwise contained in the intake manual or most recent LSC competition grant application, a description of your current intake process. If the process differs by office or by unit, please provide a description of each office's or unit's process.
15. **Intake data.** To the extent that you generate data reports arising from the intake process, including call data (i.e. hold time, drop calls, length of calls, etc.), online intake data (i.e. length

of time from submission to case acceptance decision), and data from other intake portals, please attach a copy of such data for the 2018 calendar year.

16. **Limited English proficiency (LEP) plan.** Include the plan and any related policies.
17. **Summaries/Reports on client satisfaction.** The most recent summaries or reports from client satisfaction surveys. Please include copies of the client satisfaction document provided to clients to complete.

Performance Area Three Documents

18. **Legal work/case handling and supervision policies and procedures.**
19. **Case service reports - all staff cases.** Case service reports (CSR's) **in Excel format** for staff cases closed during 2017 and 2018. Provide separately by year and office, or unit if applicable, and sort by legal problem code and closing code, including numerical totals for each category.
20. **Case service reports - excluding Migrant and Native American.** The same data **in Excel format** as in item 19 but excluding Native American and migrant funded cases. *(No submission required for programs without Native American and migrant funding or for offices/units that do not handle migrant or Native American funded cases.)*
21. **Case service reports - Native American.** The same data **in Excel format** as in item 19 but only for Native American funded cases. *(No submission required for programs without Native American funding or for offices/units that do not handle Native American funded cases.)*
22. **Case service reports - Migrant.** The same data **in Excel format** as in item 19 but only for migrant funded cases. *(No submission required for programs without migrant funding or for offices/units that do not handle migrant funded cases.)*
23. **Case service reports – PAI.** Case service reports (CSR's) **in Excel format** for PAI cases closed during 2017 and 2018. Provide separately by year and office, or unit if applicable and sort by legal problem code and closing code, including numerical totals for each category.
24. **Excel spreadsheet – closed cases.** An Excel spreadsheet listing all LSC-eligible cases closed during the last calendar year specifying for each case:
 - a. the legal problem code;
 - b. the case closure code;
 - c. the county of the client's residence if the client resides outside of one of your three MSAs and the zip code of the client if they live within one of your three MSAs;
 - d. the program office or unit that handled the case;
 - e. the staff member who handled the case; and
 - f. whether the case was counted as staff or PAI

OPP uses this information to map the case closing location as well as generate other data. The maps will be shared with the program. If you should have any problems easily transferring this data from your CMS to an Excel spreadsheet, please contact me.
25. **Excel spreadsheet – open cases.** An Excel spreadsheet listing all open cases on the date the report is run, specifying for each case:
 - a. the case number;
 - b. the date open;
 - c. the legal problem code;
 - d. the staff member who is handling the case or if it is PAI; and
 - e. the case status (e.g. investigating, in litigation, in negotiation, to close, etc.)
26. **Community outreach, community education, and pro se activities.** List all community outreach, community education, and pro se activities performed in the last 12 months, including location and topic. Please provide the date, names of staff members involved, and the number of people in attendance.

27. **Writing samples.** A writing sample (*just one*, please) from each advocate, selected by the advocate as representative of his or her best work in last 24 months. Each sample should be separately uploaded. Exhibits should not be attached to the sample. The file name for each uploaded sample should be the last name of the advocate plus writing sample. John Doe's would be Doe Writing Sample. Where samples are submitted by advocates having the same last name, add the first name - Doe, John Writing Sample.
28. **Significant accomplishments.** The program's three most significant accomplishments for clients in the last 24 months in addition to those submitted in the program's most recent LSC grant application.
29. **Substantive law task forces/practice groups.** A list of the program's substantive law task forces/practice groups; both internal and external.
30. **PAI Procedures.** If not contained in the PAI Plan, specific procedures for referral, placement, and oversight of PAI cases, and procedures for evaluating or assessing the PAI component's effectiveness, including client satisfaction.

Performance Area Four Documents

31. **List of board members and committees indicating for each:**
 - A. name;
 - B. if the member is a board officer (specify);
 - C. whether the member is an attorney, client-eligible, or other member;
 - D. any board committees on which the member serves;
 - E. appointing authority and length of time on the board;
 - F. identify members of each committee; dates of committee meetings for 2017 and 2018.
 - G. Provide description of how board members receive materials (e.g. email, regular mail, online portal), notice to the public, if applicable, about open board meetings, and how many days before the meetings members receive board materials.
32. **Board and committee meeting agendas and minutes.** Agendas and minutes (with all attachments referenced in the materials) for board meetings and board committee meetings, in chronological order, for the last 24 months. For each full board meeting also include any written executive director, litigation, and finance reports submitted to the board for review.
33. **Board by-laws.**
34. **Form 990.** A copy of the most recent form 990 filed by the program with the IRS (excluding the audit statements) if not already filed with LSC.
35. **Salary scale for all positions.**
36. **Performance evaluation process.** Please include all performance evaluation procedures, forms, and instruments, for all staff positions, including those used to evaluate the executive director.
37. **Policies and procedures for staff training.**
38. **Manuals.** Manuals, guides, or equivalent documents concerning the subjects listed below.
 - a. personnel policy and procedures
 - b. program operations and procedures
 - c. administrative policies and procedures
 - d. fiscal/accounting
 - e. community education
 - f. pro se and self-help activities
 - g. board of directors (orientation, resources, etc.)
 - h. collective bargaining agreement
39. **Disaster response and recovery plan or continuity of operations plan.**

40. **Leadership development and/or leadership succession plan.**
41. **Funding sources.** A list of all funding source for 2017, 2018, and 2019. For each year, list name of funder, indicate if federal, state, or local grant, amount, grant cycle, purpose, restricted or unrestricted funding source.
42. **Operating budget** for the last and current calendar year.
43. **Resource development or fundraising plan for 2017.** Please also include a summary of fundraising efforts in 2016 and 2017 including new money awarded or raised and grants renewed.
44. **Annual report.** The most recent annual report, if one exists.
45. **Technology data protection and back-up policy/procedures.** Provide data protection and back-up policy/procedures including training procedures and testing protocols.

Additional Information

46. **New Projects.** Submit any documents describing any new projects or initiatives since your last grant application.
47. **Other documentation.** Any other documents that will help to inform the assessment team about your program's performance.
 - A. **Litigation Report** – a report that shows the program's advocacy efforts in the various courts and tribunals (administrative hearing, state, and federal courts) for 2016, 2017, and 2018. The report should summarize significant cases including affirmative litigation.
 - B. **Attorney Fees recovered**
 - C. **Termination Report.** For 2016 – 2018, a chart that shows the termination of staff. Only provide the position, office, date of hire, date of termination, and whether the termination was voluntary, involuntary, or a result of a reduction in force or layoffs.

Documents to be Produced On-Site

Please have the following documents available on site for our review during our visit:

- A. Peer reviews or other funder evaluations issued during the last 24 months. Not submitted in response to request No. 05.
- B. Forms and raw data used in the process to determine the most significant legal needs in the program's eligible population.
- C. A copy of all intake/advice form letters.
- D. Documents and/or resources, including names of consultants, used in the development of the most recent strategic plan.
- E. Client satisfaction survey forms.
- F. Copies of community education and pro se materials prepared or used by the program.
- G. Minutes for board and committee meetings that will take place after the submission deadline.
- H. Information concerning CSR's and case lists that will be available after the submission deadline.
- I. Any other documents we have requested that are received or created by the program after the submission deadline.



Lynda Fae Ware

January 7, 1952 - July 11, 2019

Lynda Fae Ware, 67, passed away July 11, 2019, in Fayetteville, AR. She was born on January 7, 1952 in Pine Bluff, AR, to Henry and Mary (Manley) Ware. She is preceded in death by her loving parents and sister: Joann Ware Jeans.

Lynda graduated from the University of Arkansas and worked at Legal Aid of Arkansas, formally Ozark Legal Services, for over 40 years. She was an entertaining companion in the work place, and was a positive catalyst for anyone who had the privilege of knowing her. She was licensed social worker and a member of the auxiliary of the American Legion- Post 27. Lynda was a lively member of the local Fayetteville scene. She was always the life of the party and will be missed by the many people she met along the way.

She is survived by her two brothers; Jimmy (Levodie) Tadlock of Orlando, FL, and Roy (Gwendolyn) Ware of Las Vegas, NV, her sister; Jewel Ware of Jacksonville, FL, and her numerous nieces and nephews that she loved so dearly.

A visitation will be held on Thursday, July 18, 2019, at 1:00PM with a funeral service to immediately follow at Nelson-Berna Funeral Home, located at 4520 North Crossover Road, Fayetteville, AR, 72703. A reception will be held after at the Elk's Lodge of Fayetteville. Interment will be at Pine Bluff Cemetery, in Pine Bluff, AR at 2:00PM, July 19, 2019. The family would like invite anyone to join them at 1109 N Willow in Pine Bluff to share fond memories of Lynda following the interment.

In lieu of flowers, memorial contributions can be made to the American Legion-Post 27; 1195 South Curtis Avenue, Fayetteville, AR, 72701 and the Townsend Park High School Alumni Scholarship Fund, ATTN: Ms. Stephanie Williams, 1200 N University Dr, Mail Slot 4929, Pine Bluff, AR, 71601. Donations of non-perishable food items for veterans are being received at White Star Tavern, 3000 South School Avenue, Fayetteville, AR.

Tri-County Funeral Home

 tricityfuneralhome.com/obituary/dan-orr



Dan Orr

August 8, 1930 - July 8, 2019

Dan Max Orr, 88, of Ash Flat, Arkansas, was born August 8, 1930, in Ash Flat. He passed away July 8, 2019, at White River Medical Center in Batesville, Arkansas.

Dan was a quiet and unassuming leader by example. He enjoyed good times with friends while playing cards, traveling, and supporting the efforts of his wife, Nancy. He always enjoyed visiting with family, friends, and clients with a good story (or two) to tell.

Dan was a U.S. Air Force veteran with two tours in Korea. He then pursued a degree in law and began a professional practice in Salem, Arkansas, followed by work in Hardy and Newport, Arkansas, before settling in his hometown in 1971.

He served in active leadership roles in the Tri-County and Arkansas Bar Associations, Masonic Lodge in Evening Shade, Arkansas, Highland School District Athletic Booster Club, Ash Flat Saddle Club, Hillbilly Horse Show and Tri-County Cattlemen's Associations. He was a strong supporter of the White River Medical Health system, especially the ER and Complex in Cherokee Village. Dan was the legal representative for FNBC Bank and proudly served as Chairman of the Sharp County Democratic Central Committee for many years.

Dan was preceded in death by his parents, Augustus Durant and Sarah Ellen (Taylor) Orr; sister, Anna Lou Gibson; brothers: Edward Augustus, Robert Taylor, and Charles Melvin Orr; and his wife of 56 years, Nancy (Applegarth) Orr.

Survivors include his son, Jerry (Eileen) Corbit of Bates City, Missouri, and their children: Chad Barker, Bryan Barker, Courtney Adams, and Kaitlyn Moreno; hundreds of other relatives and friends, including thousands of youth and adults positively influenced and impacted by Dan.

Visitation of family and friends will begin at 1 p.m. Thursday, July 11, at Ash Flat Church of Christ. Funeral and Masonic rites will follow at 2 p.m. with David Blair, Johnny Carter, and Tommie Boles officiating.

Burial will be in Old Baptist Cemetery at Ash Flat with military honors.

Pallbearers: Jeff Honey, Mike Nix, Johnny Ray Hyslip, Steve Bates, Martin Carpenter, Marcus Cherry, and Phillip Orr.

Honorary Pallbearers: Linn Garner, Dwayne Plumlee, Tom Garner, Michelle Huff, Judy Price, Jane Orr, Shirley Honey, Roberta & Ted Watson, Jack Huffmaster, Cotton Halford, Ed Martin, and Bobby Orr.

In lieu of flowers, please consider donations to Ash Flat Senior Center, New Evening Shade Masonic Lodge #744, or Ruff Riders 4-H Club.

Arrangements are with Tri-County Funeral Home of Highland, Arkansas.

Legal Problem Code	A - Counsel and Advice	B - Limited Action (Brief Service)	F - Negotiated Settlement w/out Litigation	G - Negotiated Settlement with Litigation	H - Administrativ e Agency Decision	IA - Uncontested Court Decision	IB - Contested Court Decision	IC - Appeals	L - Extensive Service	Totals
	01 Bankruptcy/Debtor Relief	110	6	0	1	0	11	1	0	0
02 Collect/Repo/Def/Garnsh	106	23	4	14	0	5	1	0	3	156
03 Contract/Warranties	43	9	2	2	0	1	1	0	2	60
04 Collection Practices / Creditor Harassment	4	2	0	0	0	0	0	0	0	6
06 Loans/Installment Purchases (Not Collections)	2	0	0	0	0	0	0	0	1	3
07 Public Utilities	7	0	0	0	0	0	0	0	0	7
08 Unfair and Deceptive Sales Practices (Not Real Property)	5	0	0	0	0	0	0	0	1	6
09 Other Consumer/Finance	12	0	1	0	0	0	0	0	0	13
12 Discipline (Including Expulsion and Suspension)	2	0	0	0	0	0	0	0	0	2
13 Special Education/Learning Disabilities	14	2	1	0	0	0	0	0	3	20
19 Other Education	13	0	0	0	0	0	0	0	2	15
21 Employment Discrimination	12	1	0	0	0	0	0	0	0	13
22 Wage Claims and Other FLSA Issues	8	0	0	0	0	0	0	0	0	8
23 EITC (Earned Income Tax Credit)	1	0	2	3	1	0	0	0	0	7
24 Taxes (Not EITC)	12	20	48	6	1	0	0	0	4	91
25 Employee Rights	32	0	0	0	0	0	0	0	0	32
29 Other Employment	13	1	0	0	0	0	0	0	0	14
30 Adoption	22	0	0	1	0	2	0	0	2	27
31 Custody/Visitation	312	10	1	8	0	7	4	0	7	349
32 Divorce/Sep./Annul.	477	17	5	36	0	79	6	1	30	651

33 Adult Guardianship / Conservatorship	81	4	0	0	0	21	0	0	1	107
34 Name Change	6	4	0	0	0	4	0	0	0	14
35 Parental Rights Termination	7	0	0	0	0	0	0	0	0	7
36 Paternity	9	0	0	2	0	1	0	0	0	12
37 Domestic Abuse	72	6	8	106	0	116	107	0	204	619
38 Support	20	1	0	0	0	0	0	0	1	22
39 Other Family	14	1	0	0	0	0	1	0	1	17
41 Delinquent	2	0	0	0	0	0	0	0	0	2
42 Neglected/Abused/Dependen	9	0	0	0	0	0	0	0	0	9
43 Emancipation	1	0	0	0	0	0	0	0	1	2
44 Minor Guardianship / Conservatorship	191	8	0	2	0	25	10	0	6	242
49 Other Juvenile	25	0	0	0	0	1	0	0	0	26
51 Medicaid	47	8	0	0	1	0	0	0	0	56
52 Medicare	8	0	0	0	0	0	0	0	0	8
54 Home and Community Based Care	22	3	0	4	2	0	6	0	1	38
55 Private Health Insurance	1	1	0	0	0	0	0	0	0	2
56 Long Term Health Care Facilities	0	1	0	0	0	0	0	0	0	1
57 State and Local Health	2	0	0	0	0	0	0	0	0	2
59 Other Health	14	20	0	1	0	0	0	0	0	35
61 Federally Subsidized Housing	28	2	1	0	1	0	1	0	0	33
62 Homeownership/Real Property (Not Foreclosure)	53	7	1	1	0	1	1	0	2	66
63 Private Landlord/Tenant	259	22	0	4	1	1	2	0	1	290
64 Public Housing	22	2	0	0	0	0	0	0	0	24
66 Housing Discrimination	21	4	2	2	0	0	0	0	0	29
67 Mortgage Foreclosures	12	2	1	1	0	0	0	0	2	18

68 Mortgage Predatory Lending/Practices	1	0	0	0	0	0	0	0	0	1
69 Other Housing	14	1	0	0	0	0	0	0	0	15
71 TANF	1	0	0	0	0	0	0	0	0	1
72 Social Security (Not SSDI)	8	0	0	0	0	0	0	0	0	8
73 Food Stamps	11	4	0	0	1	0	0	0	0	16
74 SSDI	32	6	0	0	2	0	0	0	1	41
75 SSI	79	10	1	0	9	0	0	0	2	101
76 Unemployment Compensation	8	1	0	0	1	0	0	0	0	10
77 Veterans Benefits	3	0	0	0	1	0	0	0	0	4
81 Immigration	1	0	0	0	0	0	0	0	1	2
82 Mental Health	1	0	0	0	0	0	0	0	0	1
84 Disability Rights	1	0	0	0	0	0	0	0	0	1
85 Civil Rights	3	0	0	0	0	0	0	0	0	3
87 Criminal Record Expungement	113	11	0	0	0	17	0	0	2	143
89 Other Individual Rights	10	0	0	0	0	0	0	0	0	10
93 Licenses	4	1	0	0	0	0	0	0	0	5
94 Torts	8	1	0	0	0	0	0	0	0	9
95 Wills and Estates	111	16	0	2	0	2	2	0	4	137
96 Advanced Directives/Powers of Attorney	13	8	0	0	0	0	0	0	0	21
99 Other Miscellaneous	9	2	0	0	0	0	0	0	0	11
	2,564	248	78	196	21	294	143	1	285	3,830

POVERTY IN A VIRTUAL WORLD



2019

STATEWIDE CONFERENCE

for Arkansas Legal Service Providers

Fairfield Bay, AR

WELCOME



WEDNESDAY, 9 OCTOBER 2019



CONSIDER

How does technology impact low-income Arkansans in need of legal services?

11:00 - 12:30 PM	<p>Registration Flu Shots Lunch</p>
12:30 - 1:00 PM	<p>Conference Welcome Jean Carter Executive Director, Center for Arkansas Legal Services Lee Richardson Executive Director, Legal Aid of Arkansas</p>
1:00 - 2:30 PM	<p>IRS Updates</p>
2:30 - 2:45 PM	<p>Break</p>
2:45- 4:15 PM	<p>How AIs and Algorithms Will Impact Legal Aid Clients Aaron Rieke and Emma Weil</p>
4:15 - 4:20 PM	<p>Announcements</p>
4:20 - 5:15 PM	<p>Personal Time/ Commute to Marina</p>
5:15 PM	<p>Arrive at Fairfield Bay Marina</p>
5:30 - 7:30 PM	<p>Sunset Lake Tour Welcome Reception <i>Optional/Dinner Provided</i></p> <p>Movie Night <i>Optional</i></p> <p>Night Kayaking w/ Karsen Sims and Morgan O'Neil <i>Optional</i></p>

MUTUAL OF AMERICA

Kris Brown
 Room TBD

- One-on-one interviews
- Available daily by appointment

THURSDAY, 10 OCTOBER 2019

6:30 - 7:30 AM	Sunrise Hike or Yoga with Susan Duell <i>Optional</i>
7:00 - 8:30 AM	Breakfast
8:40 - 8:45 AM	Announcements
8:45 - 9:45 AM	Heirs Property Karama Neal
9:45 - 9:55 AM	Break
9:55 - 10:55 AM	Diversity Training Martie North
10:55 - 11:05 AM	Break
11:05- 12:05 PM	Fair Housing Training Jason Auer
12:05 - 1:20 PM	Lunch
1:20 - 2:20 PM	Bankruptcy Impact on Legal Aid Clients Doug Cortes
2:20 - 2:30 PM	Break
2:30 - 3:30 PM	Family Law Update Lauren Hoover
3:30 - 3:40 PM	Break
3:40 - 4:40 PM	Mobile Device Forensics Alvey Matlock
4:40 - 4:50 PM	Break



MUTUAL OF AMERICA
Kris Brown
Room TBD

- One-on-one interviews
- Available daily by appointment

MAKE A LIST, WRITE A NOTE.

4:50 - 5:20 PM **What to Expect After Retirement**
Kris Brown of Mutual of America

5:20 - 5:25 PM **Announcements**

5:25 - 7:00 PM **Personal Time**

7:00 - 10:00 PM

OKTOBERFEST

Raise your glasses for traditional German food, music, games, costume contest, prizes, drinks all on the deck at the Fairfield Bay Conference Center!

DON'T MISS THIS



FRIDAY, 11 OCTOBER 2019

MUTUAL OF AMERICA

Kris Brown

Room TBD

- One-on-one interviews
- Available daily by appointment

7:00 - 9:10 AM **Breakfast**

9:10 - 9:15 AM **Announcements**

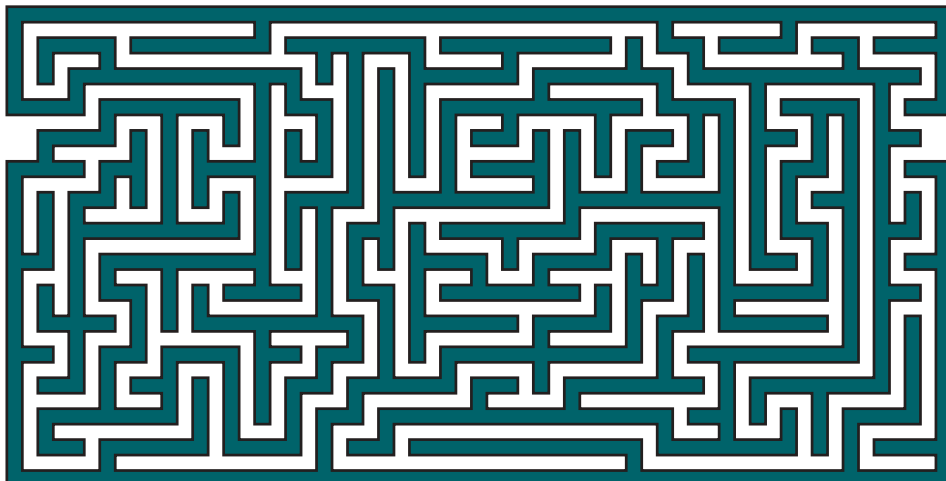
9:15 - 10:15 AM **Appellate Advocacy**
Judge Mike Murphy of the Court of Appeals
Law Clerks from the Court of Appeals

10:15 - 10:30 AM **Break**

10:30 - 11:30 AM **Taskforce Meeting | Holistic Approach to Serving**
Work Group Leaders with a Panel of Public Defenders

11:30 - 12:00 PM **Closing Remarks**

ESCAPE



LEGAL AID OF ARKANSAS OFFICE DIRECTORY

All Offices 870-972-9224 or 1-800-967-9224

Arkansas Children's Hospital

11 Children's Way 501-364-1541 – Phone
 Little Rock, AR 72202 501-978-6479 - Fax
 Mailing: One Children's Way, Slot 695, Little Rock, AR 72202
Pritchard, Amy Staff Attorney 4305
Ramsey, Donna Paralegal 4310
Roe, Hannah Supervising Attorney 6306

Harrison

205 W. Stephenson Avenue 800-967-9224 – Fax
 Harrison, AR 72601
Davis, Samantha Legal Support Specialist 5304
Foster, Angie Staff Attorney 5303
Vacant VOCA Attorney

Little Rock

711 Town Oaks Dr., Little Rock, AR 72227
Abrams, Pamela Staff Attorney 6319
Auer, Jason Housing WG Leader 6318
Bowden, Cameron Fair Housing Attorney 6603
Ostowari, Nima Fair Housing Investigator 6601

Helena-West Helena

622 Pecan Helena-West Helena, AR 72342
Vacant Legal Support Specialist 1301
Hope-Howard, Andrew ACEs VISTA 1303
Weems, Jonathan VOCA Attorney 1302

Jonesboro

714 S. Main St., Jonesboro, AR 72401 870-910-5562 – Fax
Clark, Nikki Transitional Attorney 6317
Franklin, Teresa Regional Manager 6310
Graham, Lauren Staff Attorney 6301
Hawkins, Trevor Staff Attorney 6313
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