



**PINE TREE LEGAL ASSISTANCE, INC.  
LSC Grant Recipient Number 120000**

**Financial Statements**

**Years Ended December 31, 2020 and 2019**

**PINE TREE LEGAL ASSISTANCE, INC.**  
**Financial Statements**  
**December 31, 2020 and 2019**

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## Independent Auditors' Report

To the Board of Directors of  
Pine Tree Legal Assistance, Inc.

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

We have audited the accompanying financial statements of Pine Tree Legal Assistance, Inc. (a Maine nonprofit organization), which comprise the statements of financial position as of December 31, 2020 and 2019, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

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

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

### *Opinion*

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Pine Tree Legal Assistance, Inc. as December 31, 2020 and 2019, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

### *Other Matters*

#### *Report on Supplementary Information*

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying supplementary information contained in Schedules 1 through 3 is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated April 29, 2021, on our consideration of Pine Tree Legal Assistance, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Pine Tree Legal Assistance, Inc.'s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Pine Tree Legal Assistance, Inc.'s internal control over financial reporting and compliance.

*One River, CPAs*

Augusta, Maine  
April 29, 2021

**PINE TREE LEGAL ASSISTANCE, INC.**  
**Statements of Financial Position**  
**December 31, 2020 and 2019**

	2020	2019
<b>ASSETS</b>		
Current assets:		
Cash and cash equivalents	\$ 2,011,107	709,760
Grant and contract receivables	540,570	733,438
Employee advances	250	-
Prepaid expenses	147,869	141,709
Total current assets	2,699,796	1,584,907
Property and equipment:		
Land	6,900	6,900
Buildings and improvements	454,364	454,364
Leasehold improvements	510,177	504,221
Furniture, fixtures, and equipment	314,655	314,655
Law library	25,384	25,384
	1,311,480	1,305,524
Less: Accumulated depreciation and amortization	(852,114)	(770,342)
Net property and equipment	459,366	535,182
Other assets:		
Permanently restricted cash	-	30,937
Beneficial interest in assets held by charitable foundation	2,457,836	2,198,059
Software, net of amortization	50,617	60,116
Client escrow funds	4,073	501
Deposits	13,163	14,464
Total other assets	2,525,689	2,304,077
<b>Total assets</b>	<b>\$ 5,684,851</b>	<b>4,424,166</b>
<b>LIABILITIES AND NET ASSETS</b>		
Current liabilities:		
Accounts payable	\$ 75,151	97,039
Accrued expenses	209,937	287,178
Refundable advances	781,962	313,393
Total current liabilities	1,067,050	697,610
Long-term liabilities:		
Trust deposits held for clients	4,073	501
Total long-term liabilities	4,073	501
Total liabilities	1,071,123	698,111
Net assets:		
Without donor restrictions:		
Undesignated (Non-LSC programs)	1,164,913	451,437
Board designated operating reserve fund	1,211,926	1,125,637
Invested in property and equipment	459,366	535,182
Total net assets without donor restrictions	2,836,205	2,112,256
With donor restrictions:		
Temporary restrictions	384,289	222,165
Perpetual restrictions	1,393,234	1,391,634
Total net assets with donor restrictions	1,777,523	1,613,799
Total net assets	4,613,728	3,726,055
<b>Total liabilities and net assets</b>	<b>\$ 5,684,851</b>	<b>4,424,166</b>

*See accompanying notes to financial statements.*

**PINE TREE LEGAL ASSISTANCE, INC.**  
**Statements of Activities**  
**Years Ended December 31, 2020 and 2019**

	2020	2019
Operating activities:		
WITHOUT DONOR RESTRICTIONS:		
Earned revenue and contributed support:		
Grants - LSC direct one-time grants	\$ 475,089	156,731
Grants - LSC pass-through	25,000	21,000
Grants - IOLTA	71,614	77,797
Grants - MCLSF	538,847	604,353
Grants - Other	3,211,412	2,950,254
Donated services	583,100	709,161
State appropriation	500,000	500,000
Interest income	3,040	6,840
Contributions	348,154	309,565
Other revenue	240,966	181,879
Total revenue and contributed support	5,997,222	5,517,580
Net assets released from restrictions:		
Transfer from net assets with temporary donor restrictions	1,602,455	1,475,870
Total revenue, contributed support and reclassifications	7,599,677	6,993,450
Expenses:		
LSC services:		
General legal services	1,420,624	1,611,811
Specialized legal services	313,555	299,372
Private attorney involvement	122,711	128,253
Pro Bono Innovation Fund	121,626	35,947
COVID-19 Response/Telework Capacity	211,162	-
Veterans consortium	25,000	18,476
Technology grant	129,240	110,683
Total LSC services	2,343,918	2,204,542
Non-LSC services:		
General legal services	2,309,578	1,988,038
Specialized legal services	1,034,802	1,682,441
Total Non-LSC services	3,344,380	3,670,479
Supporting services:		
Provider network	228,494	228,194
Fundraising	131,162	119,099
Management and general	923,826	962,595
Total supporting services	1,283,482	1,309,888
Total expenses	6,971,780	7,184,909
Change in net assets from operations	627,897	(191,459)
Nonoperating activities:		
Change in value of beneficial interest in charitable foundation	96,052	68,850
Total nonoperating activities	96,052	68,850
Change in net asset without donor restrictions	723,949	(122,609)
WITH DONOR RESTRICTIONS:		
TEMPORARY RESTRICTIONS:		
Contributed support:		
LSC direct - Basic field	1,549,245	1,430,230
Change in value of beneficial interest in charitable foundation	215,334	176,145
Net assets released from restrictions:		
Earnings appropriated for expenditure	(53,210)	(45,640)
Transfer to net assets without donor restrictions	(1,549,245)	(1,430,230)
Change in net assets with temporary donor restrictions	162,124	130,505
PERPETUAL RESTRICTIONS:		
Contributions	1,600	133,118
Change in net assets with perpetual donor restrictions	1,600	133,118
Change in net assets with donor restrictions	163,724	263,623
Change in net assets	887,673	141,014
Net assets, beginning of year	3,726,055	3,585,041
<b>Net assets, end of year</b>	<b>\$ 4,613,728</b>	<b>3,726,055</b>

*See accompanying notes to financial statements.*

**PINE TREE LEGAL ASSISTANCE, INC.**  
**Statement of Functional Expenses**  
**Year Ended December 31, 2020**

	LSC Services								Non-LSC services			Supporting services			Total
	General services	Specialized services	Private attorney involvement	Pro Bono Innovation Fund	COVID-19 Response/ Telework Capacity CV20002/CVT20002	Veterans Consortium	Technology Grants	Total LSC services	General services	Specialized services	Total Non-LSC services	Provider Network	Fundraising	Management and General	
Personnel															
Lawyers	\$ 250,389	169,013	20,066	68,988	96,319	12,130	38,636	655,541	1,022,582	554,132	1,576,714	-	923	268,349	2,501,527
Paralegal	161,999	17,237	61,638	-	22,741	-	-	263,615	283,640	93,907	377,547	-	-	-	641,162
Other staff	-	-	-	-	7,276	-	-	7,276	133,441	-	133,441	88,695	63,187	227,733	520,332
Payroll taxes and fringe benefits	234,536	75,013	30,825	38,211	51,046	8,646	19,163	457,440	597,479	296,165	893,644	22,353	18,761	247,736	1,639,934
Legal consultants	583,100	-	-	-	-	-	-	583,100	-	-	-	-	-	-	583,100
Space and occupancy	56,054	16,102	3,982	-	2,825	3,434	-	82,397	99,221	37,856	137,077	4,171	3,390	26,483	253,518
Equipment rental/repairs	2,251	324	190	-	92	-	-	2,857	2,513	1,299	3,812	181	148	4,924	11,922
Office and consumable supplies	11,904	5,309	853	1,192	21,435	369	-	41,062	41,750	9,028	50,778	34,540	31,861	7,603	165,844
Fundraising	-	-	-	-	-	-	-	-	-	-	-	-	7,589	-	7,589
Telephone	5,513	1,810	430	821	375	230	-	9,179	16,669	4,866	21,535	743	398	3,666	35,521
Travel and meetings	5,935	3,931	398	854	17	-	-	11,135	6,796	10,843	17,639	601	146	5,934	35,455
Training material and expense	1,080	1,310	57	2,854	-	-	-	5,301	10,337	2,124	12,461	-	1,200	9,073	28,035
Library maintenance	6,032	1,103	308	534	281	191	-	8,449	6,000	3,735	9,735	-	267	31,755	50,206
Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	41,549	41,549
Dues and fees	2,067	530	265	-	-	-	-	2,862	19,060	2,935	21,995	-	2,320	795	27,972
Contracted services	3,266	11,212	2,605	8,172	5,337	-	71,241	101,833	28,512	12,246	40,758	59,584	32	13,145	215,352
Audit	-	-	-	-	-	-	-	-	-	-	-	-	-	34,175	34,175
Litigation and court costs	3,687	161	1,008	-	-	-	-	4,856	4,063	4,246	8,309	-	-	13,165	13,165
Subrecipients	-	10,500	-	-	-	-	-	10,500	4,061	-	4,061	-	-	14,561	14,561
Miscellaneous	1,540	-	86	-	3,418	-	200	5,244	33,454	1,420	34,874	17,626	940	906	59,590
Depreciation and amortization	91,271	-	-	-	-	-	-	91,271	-	-	-	-	-	-	91,271
<b>Total expenses</b>	<b>\$ 1,420,624</b>	<b>313,555</b>	<b>122,711</b>	<b>121,626</b>	<b>211,162</b>	<b>25,000</b>	<b>129,240</b>	<b>2,343,918</b>	<b>2,309,578</b>	<b>1,034,802</b>	<b>3,344,380</b>	<b>228,494</b>	<b>131,162</b>	<b>923,826</b>	<b>6,971,780</b>

*See accompanying notes to financial statements.*

**PINE TREE LEGAL ASSISTANCE, INC.**  
**Statement of Functional Expenses**  
**Year Ended December 31, 2019**

	LSC Services							Non-LSC services			Supporting services			Total
	General services	Specialized services	Private attorney involvement	Pro Bono Innovation Fund	Veterans Consortium	Technology Grants	Total LSC services	General services	Specialized services	Total Non-LSC services	Provider Network	Fundraising	Management and General	
Personnel														
Lawyers	\$ 304,805	154,465	68,350	23,660	10,540	27,840	589,660	809,518	741,831	1,551,349	-	3,904	254,522	2,399,435
Paralegal	191,543	-	16,997	-	-	-	208,540	282,199	136,854	419,053	-	-	-	627,593
Other staff	-	-	338	-	-	2,776	3,114	46,131	457	46,588	82,220	62,498	248,772	443,192
Payroll taxes and fringe benefits	219,398	72,756	30,485	11,285	5,685	17,248	356,857	504,641	428,871	933,512	21,821	26,946	227,492	1,566,628
Legal consultants	709,161	-	-	-	-	-	709,161	-	-	-	-	-	-	709,161
Space and occupancy	53,170	17,611	5,217	510	1,083	-	77,591	89,637	70,893	160,530	619	-	48,209	286,949
Equipment rental/repairs	1,617	160	68	-	-	-	1,845	4,014	1,259	5,273	-	-	5,464	12,582
Office and consumable supplies	9,435	2,906	1,692	288	193	332	14,846	62,897	15,187	78,084	10,189	-	14,202	117,321
Fundraising	-	-	-	-	-	-	-	-	-	-	-	25,263	-	25,263
Telephone	4,080	1,140	604	129	115	-	6,068	11,983	7,189	19,172	148	-	5,785	31,173
Travel and meetings	8,717	7,296	997	-	-	3,120	20,130	26,417	30,170	56,587	75	-	15,399	92,191
Training material and expense	5,931	2,935	1,495	-	561	-	10,922	26,403	8,604	35,007	-	-	18,621	64,550
Library maintenance	5,268	959	403	75	123	-	6,828	8,863	6,757	15,620	-	-	32,189	54,637
Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	39,400
Dues and fees	1,103	530	-	-	-	-	1,633	21,301	3,110	24,411	-	488	1,360	27,892
Contracted services	3,797	17,837	694	-	171	59,220	81,719	50,486	15,985	66,471	97,974	-	15,896	262,060
Audit	-	-	-	-	-	-	-	-	-	-	-	-	-	30,915
Litigation and court costs	3,661	277	913	-	5	-	4,856	7,010	7,456	14,466	-	-	250	19,572
Subrecipients	-	20,500	-	-	-	-	20,500	-	206,483	206,483	-	-	-	226,983
Miscellaneous	985	-	-	-	-	147	1,132	36,538	1,335	37,873	15,148	-	4,119	58,272
Depreciation and amortization	89,140	-	-	-	-	-	89,140	-	-	-	-	-	-	89,140
<b>Total expenses</b>	<b>\$ 1,611,811</b>	<b>299,372</b>	<b>128,253</b>	<b>35,947</b>	<b>18,476</b>	<b>110,683</b>	<b>2,204,542</b>	<b>1,988,038</b>	<b>1,682,441</b>	<b>3,670,479</b>	<b>228,194</b>	<b>119,099</b>	<b>962,595</b>	<b>7,184,909</b>

*See accompanying notes to financial statements.*



**PINE TREE LEGAL ASSISTANCE, INC.**  
**Statements of Cash Flows**  
**Years Ended December 31, 2020 and 2019**

	<b>2020</b>	<b>2019</b>
Cash flows from operating activities:		
Change in net assets	\$ 887,673	141,014
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:		
Depreciation and amortization	91,271	89,140
Change in value of beneficial interest in charitable foundation	(311,386)	(244,995)
(Increase) decrease in:		
Accounts receivable	192,868	(106,659)
Employee advances	(250)	375
Prepaid expense	(6,160)	(72,315)
Client escrow funds	(3,572)	4,007
Deposits	1,301	(363)
Promises to give	-	30,070
Permanently restricted cash	30,937	(24,787)
Increase (decrease) in:		
Accounts payable	(21,888)	(59,307)
Accrued expenses	(77,241)	(46,769)
Refundable advances	468,569	207,278
Trust deposits held for clients	3,572	(4,007)
Net cash provided by (used in) operating activities	1,255,694	(87,318)
Cash flows from investing activities:		
Transfers (to) from charitable foundation	51,609	(117,549)
Purchase of property and equipment	(5,956)	(38,721)
Net cash provided by (used in) investing activities	45,653	(156,270)
Net increase (decrease) in cash and cash equivalents	1,301,347	(243,588)
Cash and cash equivalents, beginning of year	709,760	953,348
<b>Cash and cash equivalents, end of year</b>	<b>\$ 2,011,107</b>	<b>709,760</b>
Supplemental cash flow disclosures:		
Cash paid for interest	\$ -	-
Cash paid for income taxes	-	-

*See accompanying notes to financial statements.*

**PINE TREE LEGAL ASSISTANCE, INC.**  
**Notes to Financial Statements**

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**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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**Nature of Activities** - Pine Tree Legal Assistance, Inc. (PTLA) provides legal advice and assistance in non-criminal proceedings to low-income people meeting eligibility guidelines within the State of Maine. The Corporation is supported, in part, through grants from Legal Services Corporation (LSC), a non-profit corporation established by Congress to administer a nationwide legal assistance program. Approximately 70% and 75% of the Corporation's revenue and support for the years ended December 31, 2020 and 2019, respectively, came from direct and pass-through grants and contracts from the federal and state governments.

**Basis of Accounting** – The financial statements of the Corporation have been prepared on the accrual basis of accounting and accordingly reflect all significant receivables, payables, and other liabilities.

**Basis of Presentation** – The financial statements of the Corporation have been prepared in accordance with U.S. generally accepted accounting principles (“US GAAP”), which requires the Corporation to report information regarding its financial position and activities according to the following net asset classifications:

- **Net assets without donor restrictions** – Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Corporation. These net assets may be used at the discretion of the Corporation's management and board of directors.
- **Net assets with donor restrictions** – Net assets subject to stipulations imposed by donors, and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Corporation or by the passage of time. Other donor restrictions are perpetual in nature, where by the donor has stipulated the funds be maintained in perpetuity.

**Measure of Operations** – The statements of activities report all changes in net assets, including changes in net assets from operating and nonoperating activities. Operating activities consist of those items attributable to the Corporation's ongoing legal services and interest earned on cash accounts. Nonoperating activities are limited to resources that generate return from investments and other activities considered to be of a more unusual or nonrecurring nature.

**Income Tax Status** - The Corporation is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code. In addition, the Corporation qualifies for the charitable contribution deduction under Section 170(b)(1)(A) and has been classified as an organization that is not a private foundation under Section 509(a)(1). Management believes it has no uncertain tax positions with the Internal Revenue Service that require disclosure in its financial statements.

The Corporation's federal Return of Organization Exempt From Income Tax (Form 990) for 2019, 2018, and 2017 are subject to examination by the IRS, generally for three years after they are filed.

**Estimates** - Management uses estimates and assumptions in preparing financial statements. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenses. Actual results could differ from those estimates.

**PINE TREE LEGAL ASSISTANCE, INC.**  
**Notes to Financial Statements, Continued**

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**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED**

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**Property and Equipment** - Property and equipment are stated at cost. The Corporation capitalizes all equipment and leasehold improvements with a unit cost of more than \$5,000. All property and equipment items are depreciated according to the straight-line method. LSC has a reversionary interest in property and equipment, including the law library, acquired with LSC funds in dispositions where the fair market value exceeds \$5,000. Useful lives are as follows:

Furniture and equipment	3-8 years
Buildings	30 years
Improvements	5-20 years

**Revenue and Revenue Recognition** – The Corporation recognizes contributions when cash, securities, or other assets; an unconditional promise to give; or a notification of a beneficial interest is received. Conditional promises to give – that is, those with a measurable performance or other barrier and a right of return – are not recognized until the conditions on which they depend have been met.

Consequently, at December 31, 2020 and 2019, contributions totaling \$273,165 and \$165,154, respectively, have not been recognized in the accompanying statements of activities because the conditions on which they depend has not yet been met. The recognition of this revenue in subsequent years depends on the Corporation meeting the terms and conditions of its LSC Basic Field Grant awards.

A portion of the Corporation's revenue is derived from cost-reimbursable federal and state contracts and grants, which are conditioned upon certain performance requirements and/or the incurrence of allowable qualifying expenses. Amounts received are recognized as revenue when the Corporation has incurred expenditures in compliance with specific contract or grant provisions. Amounts received prior to incurring qualifying expenditures are reported as refundable advances in the statements of financial position.

**Donated Services, Space and Materials** - Donated services are recognized as in-kind contributions if the services (a) create or enhance non-financial assets or (b) require specialized skills, are performed by people with those skills, and would otherwise be purchased by the Corporation.

Donated services in the amount of \$583,100 and \$709,161 for the years ended December 31, 2020 and 2019, respectively, represent services rendered by various attorneys and lay volunteers in the State of Maine at no charge in connection with the Private Attorney Involvement Program and other programs. The value of donated services is based upon estimated average fees normally charged by persons rendering the services. This amount was determined to be \$250/hour for attorneys for the years ended December 31, 2020 and 2019 and \$36.47/hour and \$32.83/hour for lay volunteers, respectively. Donated services are recognized both as support and expenses in the accompanying financial statements and, therefore, do not affect PTLA's net asset balances.

**Cash and Cash Equivalents** - For purposes of the statements of cash flows, the Corporation considers all unrestricted highly liquid investments purchased with a maturity of three months or less, as well as all certificates of deposit, to be cash equivalents.

**Accounts and Grants Receivable** - Accounts and grants receivable are stated at the amount that management expects to collect from outstanding balances. No allowance has been provided on receivable balances because management believes all amounts are collectible.

**PINE TREE LEGAL ASSISTANCE, INC.**  
**Notes to Financial Statements, Continued**

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SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

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**Software** - Software that is purchased and put into service is included under "Other Assets" in the statements of financial position and is being amortized over its estimated useful period of eight years

**Functional Expenses** - The costs of providing program and other activities have been summarized on a functional basis in the statements of activities and in the statements of functional expenses. Accordingly, certain costs have been allocated among the program and supporting services benefited. PTLA allocates salaries and benefits on the basis of actual time and effort. Occupancy expenses are allocated based upon a set of core hours by location.

**Investments/Net Assets with Donor Restrictions** - Pine Tree Legal Assistance, Inc. follows the Uniform Prudent Management of Institutional Funds Act of 2006 (UPMIFA). In 2014, Pine Tree Legal Assistance, Inc. established The Pine Tree Legal Assistance Fund. The fund includes three restricted sub-funds: The Endowment Fund, the Next Generation Endowment Fund and the Carol and David Hancock KIDS LEGAL Fund. Contributions are placed with the Maine Community Foundation (MCF), an unrelated 501(c)(3) organization, which manages the funds in accordance with the terms of the agreement between them and PTLA. The Board of Directors of MCF, on the advice of legal counsel, has determined that substantially all of the donations and designations received from PTLA meet the definition of endowment funds under UPMIFA. The Board of Directors of MCF has interpreted the Maine Uniform Prudent Management of Institutional Funds Act (UPMIFA) as requiring the preservation of the fair value of the endowed gift as of the gift date of the donor-restricted endowment funds absent explicit donor stipulations to the contrary.

Under the terms of the agreement, the Board of Directors of PTLA has the ability to transfer to MCF as much of the corpus of any separate gift, devise, bequest, or fund as they in their discretion shall determine. In accordance with UPMIFA, PTLA considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds: 1) the duration and preservation of the fund, 2) the purposes of the Corporation and the donor-restricted endowment fund, 3) general economic conditions, 4) the possible effect of inflation and deflation, 5) the expected total return from income and the appreciation of investments, 6) other resources of the Corporation, and 7) the investment policies of the Corporation.

As a result of the ability to distribute corpus, the Board of Directors of PTLA has determined that all contributions received for The Endowment Fund, The Next Generation Endowment Fund and the Carol and David Hancock KIDS LEGAL Fund, ME, subject to the agreement with MCF and UPMIFA, are permanently restricted by the donor, and are classified as such. Contributions that are subject to other gift instruments may be recorded as donor restricted in perpetuity, donor restricted with temporary restrictions or without donor restrictions, depending on the specific terms of the agreement. Generally, if the corpus of a donor-designated contribution will at some future time become available for spending, it is recorded as donor restricted with temporary restrictions. If the corpus never becomes available for spending, it will be reported as donor restricted in perpetuity.

**PINE TREE LEGAL ASSISTANCE, INC.**  
**Notes to Financial Statements, Continued**

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**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED**

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**Investments/Net Assets with Donor Restrictions, Continued –**

Pine Tree Legal Assistance, Inc. has adopted investment and spending policies, approved by its Board of Directors, for endowment assets that attempt to provide a predictable stream of funding to operations supported by its endowment funds while also maintaining the purchasing power over those endowment assets over the long-term. Accordingly, the investment process seeks to achieve an after-cost total rate of return, including investment income as well as capital appreciation, which exceeds the annual distribution with acceptable levels of risk. Endowment assets are invested in a well-diversified asset mix, which includes equity and debt securities, that is intended to result in a consistent inflation-protected rate of return that has sufficient liquidity to make annual distributions available consistent with the standards of MCF while growing the funds if possible.

To satisfy its long-term rate-of-return objectives, PTLA relies on a total return strategy in which investment returns are achieved through both capital appreciation (realized and unrealized) and current yield (interest and dividends). PTLA targets a diversified asset allocation that places a greater emphasis on equity-based investments to achieve its long-term return objectives within prudent risk parameters. MCF has spending policies of appropriating for distribution each year an amount of 4% of the average asset values held in PTLA accounts as determined by a standard formula. In addition, the Board of PTLA may request a distribution in excess of the standard MCF distribution, as long as the purpose of the distribution is within the scope of the particular fund.

**Reclassifications** – Certain accounts in the prior year financial statements have been reclassified to conform to the presentation in the current year.

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**AVAILABILITY AND LIQUIDITY**

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The following represents Pine Tree Legal Assistance, Inc.'s financial assets at December 31, 2020 and 2019.

Financial assets at year-end:	<u>2020</u>	<u>2019</u>
Cash	\$ 2,011,107	\$ 740,697
Grants and contract receivable	540,820	733,438
<u>Investments</u>	<u>2,457,836</u>	<u>2,198,059</u>
<u>Total financial assets</u>	<u>5,009,763</u>	<u>3,672,194</u>

Less amounts not available to be used within one year:

<u>Net assets with donor restrictions</u>	<u>1,777,523</u>	<u>1,613,176</u>
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**Financial assets available to meet general expenditures over the next twelve months**      **\$ 3,232,240**      **\$ 2,058,061**

Pine Tree Legal Assistance, Inc.'s goal is generally to maintain financial assets to meet 90 days of operating expenses (approximately \$1,500,000).

**PINE TREE LEGAL ASSISTANCE, INC.**  
**Notes to Financial Statements, Continued**

**CONCENTRATIONS OF CREDIT RISK**

The Corporation maintains cash balances at several financial institutions. Checking accounts at each institution are insured by the Federal Deposit Insurance Corporation up to \$250,000. In addition, one bank has entered into a Sweep and Agency Agreement with the Corporation, which provides that those swept funds be used to purchase government securities and which the bank has given a perfected interest in certain securities held by the bank for the sweep account balance. At December 31, 2020 and 2019, the Corporation's cash balances were fully insured.

**PROPERTY AND EQUIPMENT**

Property and equipment consist of the following at December 31, 2020:

		<u>LSC-funded</u>		<u>Non-LSC funded</u>	
		<u>Cost</u>	<u>Accum. Deprec.</u>	<u>Cost</u>	<u>Accum. Deprec.</u>
Land	\$	-	-	6,900	-
Buildings and improvements		-	-	454,365	263,404
Leasehold improvements		-	-	510,176	343,720
Furniture, fixtures, and equip.		-	-	314,655	244,990
Law library		-	-	25,384	-
<b>Total</b>	<b>\$</b>	<b>-</b>	<b>-</b>	<b>1,311,480</b>	<b>852,114</b>

Property and equipment consist of the following at December 31, 2019:

		<u>LSC-funded</u>		<u>Non-LSC funded</u>	
		<u>Cost</u>	<u>Accum. Deprec.</u>	<u>Cost</u>	<u>Accum. Deprec.</u>
Land	\$	-	-	6,900	-
Buildings and improvements		-	-	454,365	244,277
Leasehold improvements		-	-	504,220	311,492
Furniture, fixtures, and equip.		-	-	314,655	214,573
Law library		-	-	25,384	-
<b>Total</b>	<b>\$</b>	<b>-</b>	<b>-</b>	<b>1,305,524</b>	<b>770,342</b>

Net book value of all property and equipment totaled \$459,366 and \$535,182 at December 31, 2020 and 2019, respectively.

**PINE TREE LEGAL ASSISTANCE, INC.**  
**Notes to Financial Statements, Continued**

**BENEFICIAL INTEREST IN CHARITABLE FOUNDATION**

PTLA is a beneficiary of agency funds held by the Maine Community Foundation (MCF). These funds are presented in the statements of financial position, within other assets, as a beneficial interest in assets held by a charitable foundation. Variance power was granted to MCF to allow the right to modify the terms of the funding agreements if, in the judgment of the foundation's Board of Directors, the restrictions and conditions of the fund's purpose become unnecessary, incapable of fulfillment or inconsistent with the charitable needs of the community. Distributions from the fund are four percent of the average market value of the fund per year.

Pine Tree Legal Assistance, Inc. maintains the fund (The Pine Tree Legal Assistance Fund) at the Maine Community Foundation, under which there are four sub-funds with balances. At December 31, 2020 and 2019, the account balances were:

	<u>2020</u>	<u>2019</u>
Pine Tree Legal Assistance Operating Reserve Sub-fund	\$ 680,313	594,024
Pine Tree Legal Next Generation Endowment Sub-fund	628,169	570,819
Pine Tree Legal Carol/David Hancock KIDS LEGAL Sub-fund	32,661	29,662
Pine Tree Legal Assistance Endowment Sub-fund	1,116,693	1,003,554
<b><u>Total sub-fund balances</u></b>	<b><u>\$ 2,457,836</u></b>	<b><u>2,198,059</u></b>

For the years ended December 31, 2020 and 2019, PTLA received income distributions of \$53,210 and \$45,640, respectively. In January 2021, PTLA transferred \$131,000 of unrestricted funds into the Operating Reserve sub-fund.

Amounts added to the charitable foundation and year end balances at December 31, 2020 are as follows:

	<u>Current Year Contributions</u>	<u>Cumulative Contributions through December 31, 2020</u>	<u>Fund Balance at December 31, 2020</u>
MCF – PTLA Fund	\$ 1,600	2,260,170	2,457,836
<b>Total</b>	<b>\$ 1,600</b>	<b>2,260,170</b>	<b>2,457,836</b>

Amounts added to the charitable foundation and year end balances at December 31, 2019 are as follows:

	<u>Current Year Contributions</u>	<u>Cumulative Contributions through December 31, 2019</u>	<u>Fund Balance at December 31, 2019</u>
MCF – PTLA Fund	\$ 163,188	2,259,170	2,198,059
<b>Total</b>	<b>\$ 163,188</b>	<b>2,259,170</b>	<b>2,198,059</b>

**PINE TREE LEGAL ASSISTANCE, INC.**  
**Notes to Financial Statements, Continued**

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**DONOR RESTRICTIONS ON NET ASSETS**

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The following are net assets with perpetual donor restrictions as of December 31, 2020 and 2019:

	<u>2020</u>	<u>2019</u>
Donations for establishment of PTLA Endowment Fund	\$ 868,234	866,634
Donation for establishment of Carol and David Hancock Charitable Trust Fund of KIDS LEGAL	25,000	25,000
Donation for establishment of Next Generation Endowment Fund	500,000	500,000
<b>Total net assets with perpetual restrictions</b>	<b>\$ 1,393,234</b>	<b>1,391,634</b>

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**CHANGES IN ENDOWMENT NET ASSETS**

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For the year ended December 31, 2020:

	<u>Without Restrictions</u>	<u>With Temp. Restrictions</u>	<u>With Perm. Restrictions</u>	<u>Total</u>
Endowment of net assets, beginning of year	-	222,165	1,391,634	1,613,799
Contributions	-	-	1,600	1,600
Net Change in Value	-	215,334	-	215,334
Amounts Appropriated for expenditure	-	(53,210)	-	(53,210)
Other Changes	-	-	-	-
Changes in Endowment Net assets	-	162,124	1,600	163,724
<b>Endowment net assets, end of year</b>	<b>\$ -</b>	<b>384,289</b>	<b>1,393,234</b>	<b>1,777,523</b>

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**PINE TREE LEGAL ASSISTANCE, INC.**  
**Notes to Financial Statements, Continued**

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**CHANGES IN ENDOWMENT NET ASSETS, CONTINUED**

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For the year ended December 31, 2019:

	<u>Without Restrictions</u>	<u>With Temp. Restrictions</u>	<u>With Perm. Restrictions</u>	<u>Total</u>
Endowment of net assets, beginning of year	\$ -	91,660	1,258,516	1,350,176
Contributions	-	-	133,118	133,118
Net Change in Value	-	176,145	-	176,145
Amounts Appropriated for expenditure	-	(45,640)	-	(45,640)
Other Changes	-	-	-	-
<b>Changes in Endowment Net assets</b>	<b>-</b>	<b>130,505</b>	<b>133,118</b>	<b>263,623</b>
<b>Endowment net assets, end of year</b>	<b>\$ -</b>	<b>222,165</b>	<b>1,391,634</b>	<b>1,613,799</b>

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**ENDOWMENT NET ASSET COMPOSITION BY TYPE OF FUND**

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As of December 31, 2020:

	<u>Without Restrictions</u>	<u>With Temp. Restrictions</u>	<u>With Perm. Restrictions</u>	<u>Total</u>
Donor Designated Endowment Funds	\$ -	384,289	1,393,234	1,777,523
Other Endowment Funds				
Undesignated	-	-	-	-
Donor Advised	-	-	-	-
Designated	-	-	-	-
Subtotal Other Endowment Funds	-	-	-	-
Board Designated Endowment Funds	-	-	-	-
<b>Total Endowment Funds</b>	<b>\$ -</b>	<b>384,289</b>	<b>1,393,234</b>	<b>1,777,523</b>

**PINE TREE LEGAL ASSISTANCE, INC.**  
**Notes to Financial Statements, Continued**

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**CHANGES IN ENDOWMENT NET ASSETS, CONTINUED**

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As of December 31, 2019:

	<u>Without Restrictions</u>	<u>With Temp. Restrictions</u>	<u>With Perm. Restrictions</u>	<u>Total</u>
Donor Designated Endowment Funds	\$ -	222,165	1,391,634	1,613,799
Other Endowment Funds				
Undesignated	-	-	-	-
Donor Advised	-	-	-	-
Designated	-	-	-	-
Subtotal Other Endowment Funds	-	-	-	-
Board Designated Endowment Funds	-	-	-	-
<b>Total Endowment Funds</b>	<b>\$ -</b>	<b>222,165</b>	<b>1,391,634</b>	<b>1,613,799</b>

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**TOTAL NET ASSET COMPOSITION**

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As of December 31, 2020:

	<u>Without Restrictions</u>	<u>With Temp. Restrictions</u>	<u>With Perm. Restrictions</u>	<u>Total</u>
Endowment funds (beneficial interest)	\$ -	376,628	1,368,234	1,744,862
Board designated operating reserve fund	531,613	-	-	531,613
Board designated operating reserve fund (beneficial interest)	680,313	-	-	680,313
Donor designated for KIDS LEGAL (beneficial interest)	-	7,661	25,000	32,661
Held in property and equipment	459,366	-	-	459,366
Undesignated	1,164,913	-	-	1,164,913
<b>Total Net Assets</b>	<b>\$ 2,836,205</b>	<b>384,289</b>	<b>1,393,234</b>	<b>4,613,728</b>

**PINE TREE LEGAL ASSISTANCE, INC.**  
**Notes to Financial Statements, Continued**

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**TOTAL NET ASSET COMPOSITION, CONTINUED**

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As of December 31, 2019:

	<u>Without</u> <u>Restrictions</u>	<u>With Temp.</u> <u>Restrictions</u>	<u>With Perm.</u> <u>Restrictions</u>	<u>Total</u>
Endowment funds (beneficial interest) \$	-	217,503	1,366,634	1,584,137
Board designated operating reserve fund	531,613	-	-	531,613
Board designated operating reserve fund (beneficial interest)	594,024	-	-	594,024
Donor designated for KIDS LEGAL (beneficial interest)	-	4,662	25,000	29,662
Held in property and equipment	535,182	-	-	535,182
Undesignated	451,437	-	-	451,437
<b>Total Net Assets</b>	<b>\$ 2,112,256</b>	<b>222,165</b>	<b>1,391,634</b>	<b>3,726,055</b>

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**LEGAL SERVICES CORPORATION REVENUE**

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PTLA's operations are funded, in part, through grants from Legal Services Corporation (LSC). LSC is a private, non-profit corporation established by Congress to seek to ensure equal access to justice under the law for all Americans by providing civil legal assistance to those who otherwise would be unable to afford it. LSC-funded programs do not currently handle criminal cases in State courts, nor do they accept fee-generating cases that private attorneys are willing to accept on a contingency basis, except in limited circumstances consistent with Board action. Additional limitations on activities in which LSC-funded programs may engage on behalf of their clients, even with non-LSC funds, include prohibitions on class actions, challenges to welfare reform, lobbying, litigation on behalf of prisoners, representation in drug-related public housing evictions, and representation of certain categories of aliens.

LSC revenue for basic grant services is reported as an increase in net assets with temporary restrictions. When the funds are expended for their specified purposes, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of activities as net assets released from restrictions. All other LSC revenue is reported as an increase in net assets without donor restrictions if the restriction expires (that is when the purpose restriction is accomplished) in the reporting period in which the revenue is recognized.

**PINE TREE LEGAL ASSISTANCE, INC.**  
**Notes to Financial Statements, Continued**

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**LEGAL SERVICES CORPORATION REVENUE, CONTINUED**

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LSC grant funding earned and expended by PTLA is as follows:

	<u><b>2020</b></u>	<u><b>2019</b></u>
<b>Direct funding:</b>		
Basic grant to be used for general operations	\$ 1,022,859	977,279
Basic grant for legal services to agricultural workers	327,369	225,836
Basic grant allocated to private attorney involvement	146,123	138,067
Technology Initiative Grants	129,240	110,683
Pro Bono Innovation Fund Grant	121,626	46,048
COVID-19 Response Grant	199,298	-
Telework Capacity Building Grant	24,925	-
Basic grants for legal services to Native Americans	52,894	89,048
Sub-total	2,024,334	1,586,961
<b>Pass-through funding:</b>		
Veterans Consortium	25,000	21,000
Technology Initiative Grant	-	-
Sub-total	25,000	21,000
<b>Total</b>	<b>\$ 2,049,334</b>	<b>1,607,961</b>

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**INTEREST ON LAWYERS TRUST ACCOUNTS (IOLTA) REVENUE**

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The Maine Justice Foundation administers IOLTA funds pursuant to Maine Bar Rule 3.6(f). Pine Tree Legal Assistance receives IOLTA funds for general operations as an automatic grantee. This IOLTA grant is to be used as a supplement to LSC funding and as such is to be used to provide additional services in areas supported by LSC funding and to provide services in areas where LSC funds cannot be used. PTLA received IOLTA funding totaling \$71,614 and \$77,797 in 2020 and 2019, respectively.

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**STATE OF MAINE REVENUE**

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PTLA received \$500,000 from the State of Maine in 2020 and 2019 from awards to provide comprehensive legal representation to eligible clients in all forums that PTLA staff have heretofore represented clients and in all ways consistent with their responsibilities under the Maine Bar Rules and the Maine and federal rules of civil procedures.

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**MAINE CIVIL LEGAL SERVICES FUND (MCLSF) REVENUE**

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PTLA receives funding from the Maine Civil Legal Services Fund (MCLSF). MCLSF provides grants to legal service providers to support the provision of free civil legal services to low-income people or the needy elderly in the State of Maine. The funds may not be used to support lobbying, unless the recipient is responding to a request by a Legislator or a member of the Executive Department. PTLA received MCLSF funding totaling \$538,847 and \$604,353 in 2020 and 2019, respectively. The funds are received quarterly and are generally recognized as revenue when received. PTLA recognized four payments as revenue in 2020 and 2019.

**PINE TREE LEGAL ASSISTANCE, INC.**  
**Notes to Financial Statements, Continued**

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**OTHER GRANTS**

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Several programs are funded in whole or in part through grants and contracts with various agencies. Such amounts are recognized as support on a cost-incurred basis. The following is a summary of other grant revenue:

	<u><b>2020</b></u>	<u><b>2019</b></u>
U.S. Department of Housing and Urban Development	\$ 242,090	336,392
U.S. Department of Treasury/Internal Revenue Service	100,000	100,000
U.S. Department of Justice/NARF	7,837	28,112
U.S. Department of Justice/Office of Violence Against Women	139,823	563,502
SBA Payment Protection Program	746,400	-
State of Maine STOP Grant	-	100,201
State of Maine Riverview Contract	3,899	1,798
State of Maine Dorothea Dix Contract	732	2,500
State of Maine VOCA	930,552	989,822
State of Maine Consumer Protection	81,657	-
Hope and Justice Project	-	6,485
Houlton Band of Maliseet Indians DV Contract	-	2,631
Maine Justice Foundation Bank of America	71,084	71,084
Doree Taylor Foundation	50,000	50,000
Maine Justice Foundation Coffin Fellowship	142,752	142,752
EB Sewall/Veteran's Medical-Legal Project	30,000	30,000
JT Gorman Foundation	300,000	215,000
Moser Family	5,000	5,000
Muskie School LAV Contract	4,046	38,449
Francis Hollis Brain Trust	5,000	10,000
Opportunity Alliance	-	1,313
Margaret Burnham Trust	-	3,000
MCF Lead Paint	-	10,000
MCF Rines Thompson Fund	10,000	-
State of Maine Bureau of Consumer Credit Protection	45,000	45,000
Preble Street Veterans Project SSVF Contract	57,241	84,459
Skadden Fellowship	24,591	-
EJW Summer Rural Fellow	5,000	-
Samantha and Tabitha King Foundation	10,000	-
Sam Cohen Foundation	20,000	-
Simmons Foundation	1,000	-
Betterment Fund	25,000	-
Maine Health Access Foundation	30,000	-
Subtotal	3,088,704	2,837,500

**PINE TREE LEGAL ASSISTANCE, INC.**  
**Notes to Financial Statements, Continued**

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**OTHER GRANTS, CONTINUED**

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United Ways & Designations:		
Greater Portland	80,912	70,145
Midcoast Maine	22,458	21,560
Androscoggin County	7,269	7,000
York County	10,000	10,000
Donor designations	2,069	4,049
Total United Ways & Designations	122,708	112,754
<b>Total other grant revenue</b>	<b>\$ 3,211,412</b>	<b>2,950,254</b>

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**CONTRIBUTIONS AND OTHER REVENUE**

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PTLA also funds several programs in whole or in part through fundraising and contributions, as well as by generating revenue from various unrestricted fee-for-service sources including the provider network, attorney fees and videoconference rentals. In 2014, PTLA also established the Pine Tree Fund, a strategic endowment fund for supporting their core services. The following is a summary of contributions and other miscellaneous revenue.

	<u>2020</u>	<u>2019</u>
Campaign for Justice	\$ 173,657	161,730
Muskie Dinner	33,312	17,283
The Pine Tree Fund	1,600	133,118
Direct contributions	141,185	130,552
<b>Total contributions</b>	<b>\$ 349,754</b>	<b>442,683</b>
<b>Other fee-for-service revenue</b>	<b>\$ 240,969</b>	<b>181,876</b>

PTLA provides accounting services for the Muskie Fund for Legal Services' annual Muskie Dinner. They provide these services at no cost.

PTLA received \$13,010 and \$11,180 in contributions from Board members for the years ended December 31, 2020 and 2019, respectively.

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**CONCENTRATION OF SOURCE OF LABOR SUPPLY**

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The Corporation's attorneys and paralegals (representing approximately 70% of the Corporation's employees) are members of the Pine Tree Legal Assistance Attorney Union, National Organization of Legal Service Workers, U.A.W. Amalgamated Local Union 2320 (attorneys), and the Association of Paralegals, Council 93, American Federation of State, County, and Municipal Employees, AFL-CIO (paralegals). Contracts are in place through 2022. The Corporation's other employees are not represented by a union.

**PINE TREE LEGAL ASSISTANCE, INC.**  
**Notes to Financial Statements, Continued**

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**OPERATING LEASES**

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The Corporation leases office space for its offices in Bangor, Machias, Presque Isle, and Portland. The leases extend to October 2021. Total rent expense was \$176,451 and \$179,471 for the years ended December 31, 2020 and 2019, respectively. The remaining liabilities under these leases are as follows:

2021	\$	174,495
2022		160,515
2023		162,609
2024		158,655
2025		81,031
Thereafter		<u>286,009</u>
<b>Total</b>	<b>\$</b>	<b><u>1,023,314</u></b>

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**PENSION PLAN**

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The Corporation has implemented a Tax-Sheltered Annuity (TSA) plan for its employees who have worked one year or more. The annual contribution rate, currently at 5%, is determined by labor negotiations. The employer contributions to the TSA for the years ended December 31, 2020 and 2019 were \$168,516 and \$160,601, respectively.

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**NONCOMPLIANCE WITH GRANTOR OR DONOR RESTRICTIONS**

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Financial awards from federal, state, and local governmental entities in the form of grants are subject to special review or audit. Such audits could result in claims against the Corporation for disallowed costs or noncompliance with grantor restrictions. No provision has been made for any liabilities that may arise from such audits since the amounts, if any, cannot be determined at this date.

As noted in the "Other Grants" footnote, the Corporation received \$746,400 from the Paycheck Protection Program, which was also forgiven in 2020. The SBA has six years from the forgiveness date to review and reassess their forgiveness decision.

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**SUBSEQUENT EVENTS**

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Subsequent events were evaluated through the date of this report, which is the date the financial statements were available to be issued, and no events occurred other than those disclosed elsewhere in the notes to the financial statements.

**PINE TREE LEGAL ASSISTANCE, INC.**  
**Schedule of Support, Revenue, Expenses, and Changes in Net Assets**  
**LSC Services**  
**Year Ended December 31, 2020**  
**(With Comparative Totals for December 31, 2019)**

	Specialized Services										Total LSC Services			
	General services	Agricultural Worker	Native American	Total Specialized Services	Private attorney involvement	Pro Bono Innovation Fund - PB19010	COVID-19 Response/ Telework Capacity CV20002/CVT20002	Veterans Consortium	17007 Stateside Grant	17015 Search Enhancement	18005 Triage Improvement	Total Technology Grants	2020	2019
Support and revenue:														
Grant - LSC direct	\$ 1,022,859	327,369	52,894	380,263	146,123	121,626	224,223	-	66,019	4,495	58,726	129,240	2,024,334	1,586,961
Grant - LSC pass-through	-	-	-	-	-	-	-	25,000	-	-	-	-	25,000	21,000
Grants - MCLSF	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State appropriation and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	27,386
Donated services	583,100	-	-	-	-	-	-	-	-	-	-	-	583,100	709,161
Interest income	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-	-	-	-	-	-	-	29,327
Other revenue	11,110	-	-	-	-	-	-	-	-	-	-	-	11,110	14,077
<b>Total support and revenue</b>	<b>1,617,069</b>	<b>327,369</b>	<b>52,894</b>	<b>380,263</b>	<b>146,123</b>	<b>121,626</b>	<b>224,223</b>	<b>25,000</b>	<b>66,019</b>	<b>4,495</b>	<b>58,726</b>	<b>129,240</b>	<b>2,643,544</b>	<b>2,387,912</b>
Personnel:														
Salaries - Attorney	250,389	150,208	18,805	169,013	20,066	68,988	96,319	12,130	20,816	35	17,785	38,636	655,541	589,660
Salaries - Paralegal	161,999	15,463	1,774	17,237	61,638	-	22,741	-	-	-	-	-	263,615	208,540
Salaries - Other	-	-	-	-	-	-	7,276	-	-	-	-	-	7,276	3,114
Payroll taxes and fringe benefits	234,536	65,840	9,173	75,013	30,825	38,211	51,046	8,646	13,878	19	5,266	19,163	457,440	356,857
<b>Total personnel</b>	<b>646,924</b>	<b>231,511</b>	<b>29,752</b>	<b>261,263</b>	<b>112,529</b>	<b>107,199</b>	<b>177,382</b>	<b>20,776</b>	<b>34,694</b>	<b>54</b>	<b>23,051</b>	<b>57,799</b>	<b>1,383,872</b>	<b>1,158,171</b>
Other expenses:														
Legal consultants	583,100	-	-	-	-	-	-	-	-	-	-	-	583,100	709,161
Space and occupancy	56,054	10,280	5,822	16,102	3,982	-	2,825	3,434	-	-	-	-	82,397	77,591
Equipment rental/repairs	2,251	218	106	324	190	-	92	-	-	-	-	-	2,857	1,845
Office and consumable supplies	11,904	4,619	690	5,309	853	1,192	21,435	369	-	-	-	-	41,062	14,846
Telephone	5,513	1,421	389	1,810	430	821	375	230	-	-	-	-	9,179	6,068
Travel and meetings	5,935	3,419	512	3,931	398	854	17	-	-	-	-	-	11,135	20,130
Training materials and expenses	1,080	1,310	-	1,310	57	2,854	-	-	-	-	-	-	5,301	10,922
Library maintenance	6,032	779	324	1,103	308	534	281	191	-	-	-	-	8,449	6,828
Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dues and fees	2,067	530	-	530	265	-	-	-	-	-	-	-	2,862	1,633
Contracted services	3,266	11,212	-	11,212	2,605	8,172	5,337	-	31,325	4,441	35,475	71,241	101,833	81,719
Litigation and court costs	3,687	119	42	161	1,008	-	-	-	-	-	-	-	4,856	4,856
Subrecipients	-	10,500	-	10,500	-	-	-	-	-	-	-	-	10,500	20,500
Other	1,540	-	-	-	86	-	3,418	-	-	-	200	200	5,244	1,132
<b>Total other expenses</b>	<b>682,429</b>	<b>44,407</b>	<b>7,885</b>	<b>52,292</b>	<b>10,182</b>	<b>14,427</b>	<b>33,780</b>	<b>4,224</b>	<b>31,325</b>	<b>4,441</b>	<b>35,675</b>	<b>71,441</b>	<b>868,775</b>	<b>957,231</b>
<b>Total personnel and other expenses</b>	<b>1,329,353</b>	<b>275,918</b>	<b>37,637</b>	<b>313,555</b>	<b>122,711</b>	<b>121,626</b>	<b>211,162</b>	<b>25,000</b>	<b>66,019</b>	<b>4,495</b>	<b>58,726</b>	<b>129,240</b>	<b>2,252,647</b>	<b>2,115,402</b>
Administrative expense allocation	287,716	51,451	15,257	66,708	23,412	-	13,061	-	-	-	-	-	390,897	272,510
<b>Total expenses</b>	<b>1,617,069</b>	<b>327,369</b>	<b>52,894</b>	<b>380,263</b>	<b>146,123</b>	<b>121,626</b>	<b>224,223</b>	<b>25,000</b>	<b>66,019</b>	<b>4,495</b>	<b>58,726</b>	<b>129,240</b>	<b>2,643,544</b>	<b>2,387,912</b>
Excess (deficit) revenues over (under) expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other changes in net assets:														
Purchase of fixed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total changes in net assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net assets, beginning of year	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net assets, end of year</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



**PINE TREE LEGAL ASSISTANCE, INC.**  
**Schedule of Support, Revenue, Expenses, and Changes in Net Assets Without Donor Restrictions**  
**Non-LSC Services**  
**Year Ended December 31, 2020**  
**(With Comparative Totals for December 31, 2019)**

					Total Non-LSC Services	
	General services	Native American	Victim Rights Family Law	Total Specialized Services	2020	2019
Support and revenue:						
Grant - IOLTA	71,614	-	-	-	71,614	77,797
Grant - MCLSF	538,847	-	-	-	538,847	604,353
Grants - Other	1,868,904	7,837	272,831	280,668	2,149,572	1,806,884
State appropriation and grants	580,300	-	981,540	981,540	1,561,840	1,611,935
Contributions	348,154	-	-	-	348,154	284,287
Interest income	-	-	-	-	-	-
Other revenue	127,296	-	10,120	10,120	137,416	79,052
Total support and revenue	3,535,115	7,837	1,264,491	1,272,328	4,807,443	4,464,308
Personnel:						
Salaries - Attorney	1,022,582	5,328	548,804	554,132	1,576,714	1,551,349
Salaries - Paralegal	283,640	-	93,907	93,907	377,547	419,053
Salaries - Other	133,441	-	-	-	133,441	46,588
Payroll taxes and fringe benefits	597,479	2,378	293,787	296,165	893,644	933,512
Total personnel	2,037,142	7,706	936,498	944,204	2,981,346	2,950,502
Other expenses:						
Space and occupancy	99,221	-	37,856	37,856	137,077	160,530
Equipment rental/repairs	2,513	-	1,299	1,299	3,812	5,273
Office and consumable supplies	41,750	-	9,028	9,028	50,778	78,084
Fundraising	-	-	-	-	-	-
Telephone	16,669	-	4,866	4,866	21,535	19,172
Travel and meetings	6,796	131	10,712	10,843	17,639	56,587
Training materials and expenses	10,337	-	2,124	2,124	12,461	35,007
Library maintenance	6,000	-	3,735	3,735	9,735	15,620
Insurance	-	-	-	-	-	-
Dues and fees	19,060	-	2,935	2,935	21,995	24,411
Contracted services	28,512	-	12,246	12,246	40,758	66,471
Litigation and court costs	4,063	-	4,246	4,246	8,309	14,466
Subrecipients	4,061	-	-	-	4,061	206,483
Other	33,454	-	1,420	1,420	34,874	37,873
Total other expenses	272,436	131	90,467	90,598	363,034	719,977
Total personnel and other expenses	2,309,578	7,837	1,026,965	1,034,802	3,344,380	3,670,479
Administrative expense allocation	451,866	-	247,471	247,471	699,337	963,446
Total expenses	2,761,444	7,837	1,274,436	1,282,273	4,043,717	4,633,925
Excess (deficit) revenues over (under) expenses	773,671	-	(9,945)	(9,945)	763,726	(169,617)
Other changes in net assets:						
Purchase of fixed assets	-	-	-	-	-	-
Transfers	43,265	-	9,945	9,945	53,210	45,640
Total changes in non-LSC net assets without donor restrictions	816,936	-	-	-	816,936	(123,977)
Net assets without donor restrictions, beginning of year	891,448	-	-	-	891,611	1,015,588
<b>Net assets without donor restrictions, end of year</b>	<b>1,708,384</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,708,547</b>	<b>891,611</b>

**PINE TREE LEGAL ASSISTANCE, INC.**  
**Schedule of Support, Revenue, Expenses, and Changes in Net Assets**  
**LSC and Non-LSC Services**  
**Years Ended December 31, 2020 and 2019**

	2020	2019
Support and revenue:		
Grant - LSC direct	\$ 2,024,334	1,586,961
Grant - LSC pass-through	25,000	21,000
Grant - IOLTA	71,614	77,797
Grant - MCLSF	538,847	604,353
Grants - Other	2,149,572	1,806,884
State appropriation and grants	1,561,840	1,639,321
Donated services	583,100	709,161
Interest income	-	-
Contributions	348,154	313,614
Other revenue	148,526	93,129
Total support and revenue	7,450,987	6,852,220
Personnel:		
Salaries - Attorney	2,232,255	2,141,009
Salaries - Paralegal	641,162	627,593
Salaries - Other	140,717	49,702
Payroll taxes and fringe benefits	1,351,084	1,290,369
Total personnel	4,365,218	4,108,673
Other expenses:		
Legal consultants	583,100	709,161
Space and occupancy	219,474	238,121
Equipment rental/repairs	6,669	7,118
Office and consumable supplies	91,840	92,930
Fundraising	-	-
Telephone	30,714	25,240
Travel and meetings	28,774	76,717
Training materials and expenses	17,762	45,929
Library maintenance	18,184	22,448
Insurance	-	-
Dues and fees	24,857	26,044
Contracted services	142,591	148,190
Litigation and court costs	13,165	19,322
Subrecipients	14,561	226,983
Other	40,118	39,005
Total other expenses	1,231,809	1,677,208
Total personnel and other expenses	5,597,027	5,785,881
Administrative expense allocation	1,090,234	1,235,956
Total expenses	6,687,261	7,021,837
Excess (deficit) revenues over (under) expenses	763,726	(169,617)
Other changes in net assets:		
Purchase of fixed assets	-	-
Transfers	53,210	45,640
Total changes in net assets	816,936	(123,977)
Net assets, beginning of year	891,611	1,015,588
<b>Net assets, end of year</b>	<b>\$ 1,708,547</b>	<b>891,611</b>