



# The State Bar of California

## OFFICE OF ACCESS & INCLUSION

*Tiffany Woon, Senior Program Analyst*

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180 Howard Street, San Francisco, CA 94105 Tel: 415-538-2098 E-mail: [tiffany.woon@calbar.ca.gov](mailto:tiffany.woon@calbar.ca.gov)

February 12, 2019

Creighton Mendivil, Executive Director/Directing Attorney  
Senior Citizens Legal Services  
501 Soquel Avenue, Suite F  
Santa Cruz, CA 95062

Dear Creighton:

It was a pleasure speaking with you, your staff and your Board President, Robert Taren, on Monday, October 15, 2018 for program activities and November 28, 2018 for fiscal review. Frank Bittner and I appreciated the time and courtesy you all extended to us during the course of our monitoring visits to Senior Citizens Legal Services ("SCLS").

Board and staff members provided updates on SCLS' activities as well as the challenges your program confronts, such as private fundraising, board recruitment, and increasing and diversifying revenue streams. Staff reported feeling well supported and satisfied with growth opportunities. SCLS provides valuable legal services, and we hope to see how SCLS continues to address the needs of low-income seniors.

With regard to program operations, our interviews and document review showed that SCLS is in compliance with the requirements of the Trust Fund statute, rules, grant provisions, and your grant agreements with the State Bar.

However, the following comments are provided to assist SCLS to comply more fully with authorities such as the Trust Fund rules and regulations, and best practices from the ABA Standards for the Provision of Civil Legal Aid ("The Standards").

### Compliance

- **Trust Fund Deadlines:** SCLS' late submission of required documents continues to be an issue. The issue was identified during our last monitoring visit in 2015. Late documents include the 2016 and 2017 financial audits, and materials requested prior to this visit which were submitted three months after the visit date. While extensions had been granted, documents were submitted past their extension dates with little communication regarding delays. State Bar Rule 3.681(F) requires grant recipients to

Creighton Mendivil, Executive Director/Directing Attorney

February 12, 2019

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“submit timely quarterly financial reports and any other information reasonably required by the Commission.” We recommend that a secondary staff person be tasked with monitoring all communication from the State Bar to ensure that all deadlines and requirements are met, and that there is enough administrative support to maintain compliance with funders. Grant deadlines for the entire year are also available for reference on your grants portal under the Key Dates & Deadlines section titled “2019 OA&I Administration Calendar.” As mentioned in the exit interview, State Bar staff are available as a resource for clarifications if there are ever any uncertainties regarding due dates, technical assistance for our online grants system, or other questions, however small.

- Missing Documents: Retainer Agreement and Client Eligibility Guidelines documents were not provided prior to the site visit, as required. Please provide the requested documents, or provide a written explanation of why the requirements may not apply due to the services SCLS provides.

## Governance

- Resource Development: Our interviews revealed that you have primary responsibility for fundraising and for managing all grant deliverables. While we recognize your board’s contributions to SCLS’ annual golf tournament, we encourage the board to take greater responsibility in pursuing diverse funding sources to increase financial stability. As the organization’s governing body, the board should play a key role and provide oversight of resource development and the fiscal health of the organization. This includes establishing supportive policies, ensuring staff and resources are at appropriate levels to support fundraising, and developing and implementing strategies aimed at increasing non-governmental funding sources (see Standard 1.1-6). We urge the board to continue discussion about fundraising opportunities that stem beyond the attorney community, and emphasize the critical role that the board plays in resource development for the agency.
- Strategic Planning: SCLS did not have a strategic plan at the time of our visit. The process of drafting a strategic plan is valuable to help organizations clarify their focus in the face of varied challenges and opportunities and plan for its future. A strategic vision is among the most important of the board’s responsibilities (see Standard 1.1). We strongly encourage the board to take steps toward developing a strategic plan.

As for your fiscal systems, the enclosed Memorandum of Advisory Comment (MAC) includes 2 findings that call for your further attention.

Please reply within 60 days (April 12), by uploading your responses concerning the recommendations of both this letter and MAC to SmartSimple.

Creighton Mendivil, Executive Director/Directing Attorney

February 12, 2019

Page **3** of **3**

Very truly yours,

A handwritten signature in black ink, appearing to read 'T. Woon', with a stylized flourish at the end.

Tiffany Woon

cc: Bonnie Hough, Managing Attorney, Judicial Council  
Robert Taren, Board President  
Lucile DesJardin, Board VP

LAW OFFICES OF  
**SENIOR CITIZENS LEGAL SERVICES**

Website: [www.seniorlegal.org](http://www.seniorlegal.org)

Please reply to Santa Cruz Main Office at 501 Soquel Avenue, Suite F, Santa Cruz, CA 95062

Phone: 831.426.8824 Fax: 831.426.3345

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May, 10, 2019

Tiffany Woon  
California Bar Association  
Office of Access & Inclusion  
180 Howard Street  
San Francisco, CA 94105

**Re: Monitoring visit October 15, 2018,  
November 28, 2018 Fiscal review,  
Recommendation letter February 12, 2019**

Dear Ms. Woon,

Thank you for your follow up and patience in dealing with Senior Citizens Legal Services (SCLS) and specifically me as the Executive Director and Directing Attorney. I appreciated the time and courtesy you and Frank Bittner extended to SCLS and me during the course of the multiple dates for monitoring.

It is comforting to know that you see the same challenges that and and the Board of SCLS see moving forward serving the senior community here in Santa Cruz and San Benito Counties.

Regarding the recommendations from your site visit letter:

Trust Fund Deadlines: SCLS is shifting staff to assist the Executive Director with the reporting challenges. This shift has been slowed by volunteer and staffing changes. I have requested our bookkeeper to take a more formal roll in dealing with financial reporting and working with the auditor. SCLS is being well supported by Josselyn, SCLS current bookkeeper. Josselyn is the fourth bookkeeper in the last three and a half years for SCLS. We hope that her stability in the position will help.

Further, Creighton Mendivil, the Executive Director is seeking help with medical issues that have been hindering his performance. Although this is an on going medical issue I am committed to SCLS and will leave SCLS if I am unable to correct my performance issues. I will stay in better communication with Cal Bar Staff for assistance moving forward.

Missing Documents: SCLS has not used retainer agreements in the past. Melia Powell, SCLS Supervising Attorney, is creating a retainer agreement for approval. I expect to be able to

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**Branch Office in Watsonville: 114 E. Fifth Street, Watsonville, CA 95077**  
**Branch Office in Hollister: 300 West Street, Hollister, CA 95023**



**Letter to Board of Directors  
May 10, 2019 - Page 2**

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submit this form to Cal Bar by June 1, 2019. If Cal Bar has suggestions for a retainer agreement, that would be appreciated.

Resource Development: The Board has agreed with staff that the golf tournament fundraiser should be put on hold for at least a year because of declining revenue. Staff and Board are working toward a change in fund raising to a winter gala in February 2020. The board as on it's agenda to discuss new and creative ways to raise funds for SCLS. The Board agrees that fund raising is critical to SCLS.

Strategic Planning: The Board agrees that a strategic plan is another critical piece needed for SCLS' success. The Board has created a sub committee to further explore creating a strategic plan for SCLS and reviewing other non profits strategic plans that board member are affiliated. If Cal Bar has suggestions for or a template for other similar legal aid strategic plan, that would be greatly appreciated in our process.

**MEMORANDUM OF ADVISORY COMMENT Recommendations:**

Personnel Files: Personnel files have been reviewed by the Executive Director have reviewed all personnel files and verified that each file contains the required documents. And updated all files to insure compliance. The Executive Director has created a Personnel Action form that documents wage/salary and employment status changes.

Bank Reconciliation Reports: The Bookkeeper is now matching up with bank statements with monthly bank reconciliation the report. This is now reviewed and approved by the Executive Director.

Thank you for this opportunity for SCLS to improve our services and reporting systems.

Sincerely,

Creighton Mendivil

Executive Director & Directing Attorney

cc: SCLS Board of Directors

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**Branch Office in Watsonville: 114 E. Fifth Street, Watsonville, CA 95077  
Branch Office in Hollister: 300 West Street, Hollister, CA 95023**

**SENIOR CITIZENS' LEGAL SERVICES, INC.**

**(A California Nonprofit Corporation)**

**FINANCIAL STATEMENTS**

**JUNE 30, 2018**

**SENIOR CITIZENS' LEGAL SERVICES, INC.**  
**JUNE 30, 2018**

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**INDEPENDENT AUDITORS' REPORT**

To the Board of Directors of  
Senior Citizens' Legal Services, Inc.

We have audited the accompanying financial statements of Senior Citizens' Legal Services, Inc. (a California nonprofit organization), which comprise the statement of financial position as of June 30, 2018, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

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

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

**Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of 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.

## INDEPENDENT AUDITOR'S REPORT, continued

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 Senior Citizens' Legal Services as of June 30, 2018 and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

**Other Matter**

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The statement of support, revenue, expenses and changes in net assets by funding source at Schedule 1 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.



Walters & Kondrasheff  
Certified Public Accountants

July 19, 2019

EXHIBIT A

**SENIOR CITIZENS' LEGAL SERVICES, INC.**  
**STATEMENT OF FINANCIAL POSITION**  
**JUNE 30, 2018**

**ASSETS****Current Assets**

Cash and Cash Equivalents	\$ 96,761
Grants Receivable	4,967
Accrued Fiduciary Fees Receivable	31,156
Prepaid Expenses	<u>3,616</u>

Total Current Assets	<u>136,500</u>
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**Noncurrent Assets**

Property and Equipment	80,387	
Accumulated Depreciation	<u>(72,191)</u>	8,196

Other Assets	<u>1,500</u>
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Total Noncurrent Assets	<u>9,696</u>
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TOTAL ASSETS	<u><u>\$ 146,196</u></u>
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**LIABILITIES****Current Liabilities**

Accounts Payable	8,514
Accrued Payroll	2,310
Accrued Vacation	7,042
Lease - current portion (Note 4)	1,609
Other Liability (Note 8)	<u>15,481</u>

Total Current Liabilities	<u>34,956</u>
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**Noncurrent Liabilities**

Lease - copier, less current portion	<u>3,246</u>
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Total Noncurrent Liabilities	<u>3,246</u>
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TOTAL LIABILITIES	<u>38,202</u>
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**NET ASSETS**

Unrestricted	107,994
Temporarily Restricted	<u>-</u>

Total Net Assets	<u>107,994</u>
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TOTAL LIABILITIES AND NET ASSETS	<u><u>\$ 146,196</u></u>
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See Accompanying Notes to Financial Statements.



EXHIBIT B

**SENIOR CITIZENS' LEGAL SERVICES, INC.**  
**STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED JUNE 30, 2018**

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
<b>REVENUE AND SUPPORT</b>			
Contributions			
In-kind Personnel	\$ 30,371	\$ -	\$ 30,371
Client Contributions	25	-	25
Non-Client Contributions	226	-	226
Foundations	-	-	-
United Way	-	-	-
LSTF:			
Equal Access Fund	24,495	-	24,495
IOLTA	15,229	-	15,229
Community Stablization	-	-	-
 Federal and State Government Grants	 92,764	 -	 92,764
County and Local Government Grants	80,707	-	80,707
 Program Service Fees			
Attorney Fees - County	-	-	-
Non Attorney/Litigation	3,130	-	3,130
Fiduciary Services	26,825	-	26,825
 Miscellaneous Income	 1,326	 -	 1,326
Interest Income	50	-	50
Special Event Revenue	18,649		
Less: Costs of Direct Benefits to Donors	<u>(10,925)</u>	-	7,724
Net Assets Released from Restrictions	-	-	-
 Total Revenue and Support	 <u>282,872</u>	 <u>-</u>	 <u>282,872</u>
 <b>EXPENSES</b>			
Program Services	211,332	-	211,332
Management and General	74,989	-	74,989
Fundraising	1,678	-	1,678
 Total Expenses	 <u>287,999</u>	 <u>-</u>	 <u>287,999</u>
 INCREASE IN NET ASSETS	 (5,127)	 -	 (5,127)
 NET ASSETS, Beginning of Year	 <u>113,121</u>	 <u>-</u>	 <u>113,121</u>
 NET ASSETS, End of Year	 <u>\$ 107,994</u>	 <u>\$ -</u>	 <u>\$ 107,994</u>

See Accompanying Notes to Financial Statements.

EXHIBIT C

**SENIOR CITIZENS' LEGAL SERVICES, INC.**  
**STATEMENT OF FUNCTIONAL EXPENSES**  
**FOR THE YEAR ENDED JUNE 30, 2018**

	Program	Management and General	Fundraising	Total
Salaries	\$ 98,827	\$ 33,076	\$ 400	\$ 132,303
Payroll Taxes and Benefits	34,008	11,400	192	45,600
 Total Salaries and Benefits	 132,835	 44,476	 592	 177,903
 Rent	 21,868	 7,331	 125	 29,324
In-kind Personnel	30,371	-	-	30,371
Audit and Accounting	-	10,000	-	10,000
Outside Contractors	-	5,207	-	5,207
Payroll Service Fee	-	1,450	-	1,450
 Client Legal Services	 4,115	 -	 -	 4,115
Other Expenses	5,330	850	-	6,180
Equipment & Maintenance	1,370	50	-	1,420
Telephone & Internet	4,676	1,200	25	5,901
 Depreciation	 2,724	 950	 15	 3,689
Office Supplies	736	2,000	370	3,106
Insurance	3,299	550	16	3,865
Travel	1,036	-	-	1,036
 Utilities	 1,008	 620	 15	 1,643
Memberships	1,618	-	-	1,618
Library	265	-	-	265
Postage	81	-	520	601
 Interest Expense	 -	 283	 -	 283
Janitorial	-	22	-	22
 Total	 \$ 211,332	 \$ 74,989	 \$ 1,678	 \$ 287,999

See Accompanying Notes to Financial Statements.



EXHIBIT D

**SENIOR CITIZENS' LEGAL SERVICES, INC.**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED JUNE 30, 2018**

**CASH FLOWS FROM OPERATING ACTIVITIES:**

Decrease in Net Assets	\$ (5,127)
Adjustments to Reconcile Decrease in Net Assets to Net Cash Used by Operating Activities:	
Depreciation	3,689
(Increase) Decrease in Operating Assets:	
Grants Receivable	11,831
Accrued Fiduciary Fee Receivable	(26,156)
Increase (Decrease) in Operating Liabilities:	
Accounts Payable	6,678
Accrued Payroll	(751)
Accrued Vacation	(1,002)
Net Cash Used by Operating Activities	<u>(10,837)</u>

**CASH FLOWS FROM FINANCING ACTIVITIES:**

Principal Payments on Capital Lease	<u>(1,675)</u>
Net Cash Used by Financing Activities	<u>(1,675)</u>

NET DECREASE IN CASH AND CASH EQUIVALENTS (12,512)

CASH AND CASH EQUIVALENTS - Beginning of Year 109,275

CASH AND CASH EQUIVALENTS - End of Year \$ 96,761

Supplementary Information:

Cash Basis Interest Paid	<u><u>\$ 283</u></u>
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**SENIOR CITIZENS' LEGAL SERVICES, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2018**

NOTE 1. NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

Nature of Activities:

Senior Citizens' Legal Services, Inc. (the "Organization") was incorporated on October 27, 1980 for the purpose of providing legal assistance in non-criminal proceedings to persons 55 years or older who reside in Santa Cruz and San Benito Counties. The Organization also provides conservatorship services to incapacitated persons who are hospitalized and have no responsible party to authorize their discharge and to assure payment for a lower level of care.

Basis of Accounting:

The financial statements are presented on an accrual basis of accounting and accordingly reflect all significant receivables, payables, and other liabilities.

Basis of Presentation:

The Organization is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. Senior Legal Services, Inc. chooses to show restricted contributions whose restrictions were met in the same reporting period as unrestricted contributions.

Use of Estimates:

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Accordingly, actual results could differ from those estimates.

Income Tax Status:

The Organization is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code and Section 23701d of the California Revenue and Taxation Code. In addition, the Organization qualifies for the charitable contribution deduction under Section 170(b)(1)(A) and has been classified as an organization other than a private foundation under Section 509(a)(2).

**SENIOR CITIZENS' LEGAL SERVICES, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2018**

NOTE 1. NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued):

Income Tax Status (Continued):

The Organization has implemented the new accounting standards associated with uncertainty in income taxes. Accordingly, the Organization shall initially recognize the financial statement effects of a tax position when it is more-likely-than-not, based on the technical merits, that the position will be sustained upon examination. The Organization believes that it has appropriate support for any tax positions taken, and as such, does not have any uncertain tax positions that are material to the financial statements.

For the federal tax jurisdiction, tax years for 2014 through 2017 remain open and could be subject to examination. For the state tax jurisdiction, the tax years 2013 through 2017 remain open and subject to examination.

Cash and Cash Equivalents:

The Organization considers all highly liquid investments with maturities of three months or less as cash equivalents. The carrying value of cash and cash equivalents approximates fair value because of the short maturities of those financial instruments.

Public Support and Revenue:

Contributions of cash and other assets are reported as unrestricted, temporarily restricted, or permanently restricted support depending on the existence and/or nature of any donor restrictions.

When a donor restriction expires, that is, when a stipulated time restriction ends or purpose of restriction is accomplished, temporarily restricted net assets are reclassified as unrestricted net assets and reported in the statement of activities as net assets released from restrictions. Donor-restricted contributions whose restrictions are met in the same reporting period are reported as unrestricted support. The Organization held no permanently or temporarily restricted net assets as of June 30, 2018.

Revenue from government grants has been determined by management to be an exchange transaction. Accordingly, government grant revenue is recognized when the related service is performed.



**SENIOR CITIZENS' LEGAL SERVICES, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2018**

NOTE 1. NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued):

Donated Property and Equipment:

Donated noncash items to the Organization are recorded as contributions at their estimated fair market values at the date of donation. Such donations are reported as unrestricted support unless the donor has restricted the donated asset to a specific purpose. Contributions of cash that must be used to acquire property and equipment are reported as restricted support. Absent donor stipulations regarding how long those donated assets must be maintained, the Organization reports expirations of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor. The Organization reclassifies temporarily restricted net assets to unrestricted net assets at that time. Property and equipment are depreciated using the straight-line method.

Donated Services:

Donated services are recognized as if the services (a) create or enhance nonfinancial assets or (b) require specialized skills, are performed by people with those skills, and would otherwise be purchased by the Organization. During the year a total of approximately 1,794 hours of donated legal services valued at \$30,371 met the recognition criteria. In addition, various volunteers have donated significant amounts of time to the Organization's program services and fundraising activities that did not meet the recognition criteria. The Organization estimates the value of these donated services to be \$9,225.

Expense Allocation:

The costs of providing the Organization's various programs and other activities have been summarized on a functional basis in the Statement of Activities and in the Statement of Functional Expenses. Management and general expenses include those expenses that are not directly identifiable with any other specific function but provide for the overall support and direction of the Organization.

Property, Equipment and Depreciation:

The Organization capitalizes all equipment or furniture in excess of \$1,500, with the exception of computer equipment, which is capitalized if over \$1,000. Purchased property and equipment are stated at cost. Donated assets and materials are recorded at their fair market value at the date of the gift.

**SENIOR CITIZENS' LEGAL SERVICES, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2018**

NOTE 1. NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

Property, Equipment and Depreciation (Continued):

Depreciation is computed using the straight-line method of accounting over the assets' estimated useful lives ranging from 5 to 40 years. Maintenance and repairs are charged to expense in the period they are incurred. Major improvements are capitalized and depreciated over their useful lives.

Grants and Accounts Receivable

The company uses the direct write off method to provide for doubtful accounts, a method not in accordance with accounting principles generally accepted in the United States of America. However, management believes this method to approximate accounting principles generally accepted in the United States of America, since all material doubtful accounts have been historically immaterial.

NOTE 2. CASH AND CASH EQUIVALENTS:

At June 30, 2018, the Organization's cash and cash equivalents are comprised of the following:

Checking Accounts – non-interest bearing	\$ 96,661
Savings Accounts	<u>100</u>
Total	<u>\$ 96,761</u>

NOTE 3. PROPERTY AND EQUIPMENT:

At June 30, 2018, the assets and total accumulated depreciation are as follows:

Equipment	\$ 56,045
Furniture	3,903
Improvements	<u>20,439</u>
	80,387
Less: Accumulated Depreciation	<u>72,191</u>
	<u>\$ 8,196</u>

**SENIOR CITIZENS' LEGAL SERVICES, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2018**

NOTE 4. COMMITMENTS:

On May 1, 2014 Senior Citizens' Legal Services, Inc. entered into a three-year extension of the lease agreement for their offices in Santa Cruz. The lease expired on April 30, 2017 and is now on a month to month basis. The portion of the lease payments for which Senior Citizens' Legal Services, Inc. is responsible is \$2,200 a month.

In December 2015, the Organization entered into a 5-year capital lease for a copier. The imputed interest rate of the capital lease is 4.9%. The non-interest portion of the capital lease is shown on the Statement of Financial Position as a liability, with the amount due for fiscal year 2018-19 shown as a current liability and the amounts due for 2020 to 2021 shown as a noncurrent liability.

At June 30, 2018 the schedule of future minimum lease payments is as follows:

<u>June 30,</u>	<u>Amount</u>
2019	1,958
2020	1,958
2021	1,433
Thereafter	<u>-</u>
Total	<u>\$ 5,349</u>

NOTE 5. ECONOMIC DEPENDENCY:

Senior Citizens' Legal Services, Inc. received a majority of its support and revenue from Federal, State, and local governments. To a large extent, the continued efficient operation of the Organization depends on the current level of support from these sources.

NOTE 6. CLIENT TRUST ACCOUNT:

The Organization is responsible for maintaining a trust account for the purpose of holding client deposits for litigation costs. The trust balance at June 30, 2018 is \$1,862 and is not included in the Organization's assets. The Organization receives no income from the account and use of the funds for operating costs is strictly prohibited.



**SENIOR CITIZENS' LEGAL SERVICES, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2018**

**NOTE 7. INVESTMENTS/CONCENTRATION OF CREDIT RISK**

Deposits with the banks and certain financial institutions are insured by the Federal Deposit Insurance Corporation (FDIC) up to an aggregate balance of \$250,000 for interest bearing accounts. As of June 30, 2018, the Organization held no uninsured deposits.

**NOTE 8. OTHER LIABILITY**

The amount shown on the Statement of Financial Position as an Other Liability relates to a grant that had its funding methodology revised by the government funder, resulting in the Organization having been overpaid for the fiscal years 2010-11 through 2012-13. The Organization has been advised of the amount that will need to be repaid, but an official invoice has not been received as of the date of these financial statements. It is expected that an invoice will be received in the next fiscal year and, thus, the liability is classified with current liabilities.

**NOTE 9. CONTINGENCY**

During the fiscal year ended June 30, 2016, the Organization performed work for a conservatorship case in cooperation with a local hospital. As per an agreement with this hospital, they are to reimburse the Organization for its time on such cases. The work performed was substantially completed during the fiscal year ended June 30, 2016 but was not finalized until October 2016 and, therefore revenue was not recorded for the fiscal year ended June 30, 2016. Billing and documentation were submitted to the hospital in December 2016 in the amount of \$38,100 and this amount is recorded as revenue for the fiscal year ending June 30, 2018.

**NOTE 10. SUBSEQUENT EVENTS**

Senior Citizens' Legal Services, Inc. has evaluated events subsequent to June 30, 2018, to assess the need for potential recognition or disclosures in the financial statements. Such events were evaluated through July 19, 2019, the date these financial statements were available to be issued. Based upon this evaluation, it was determined that no subsequent events occurred that require recognition or additional disclosure in the financial statements.

## SUPPLEMENTAL INFORMATION



SENIOR CITIZENS' LEGAL SERVICES, INC.  
STATEMENT OF SUPPORT, REVENUE, EXPENSES  
AND CHANGES IN NET ASSETS BY FUNDING SOURCE  
FOR THE YEAR ENDED JUNE 30, 2018

SCHEDULE 1

	<u>TOTAL</u>	<u>Program Income</u>	<u>Unrestricted Support</u>	<u>LSTF</u>	<u>Title III</u>	<u>Equal Access Grant</u>	<u>County of San Benito</u>	<u>County of Santa Cruz</u>	<u>City of Santa Cruz</u>	<u>City of Capitola</u>	<u>City of Watson- ville</u>	<u>City of Scotts Valley</u>
<b>SUPPORT AND REVENUE</b>												
Support	\$ 213,195	\$ -	\$ -	\$ 15,229	\$ 92,764	\$ 24,495	\$ 4,000	\$ 47,000	\$ 15,000	\$ 8,836	\$ 2,500	\$ 3,371
Interest income	50	-	50	-	-	-	-	-	-	-	-	-
Attorney fees	-	-	-	-	-	-	-	-	-	-	-	-
Conservatorship fees	-	-	-	-	-	-	-	-	-	-	-	-
Unrestricted Funds	1,552	-	1,552	-	-	-	-	-	-	-	-	-
Fiduciary Fees	29,980	29,980	-	-	-	-	-	-	-	-	-	-
Fundraising Income	18,649	-	18,649	-	-	-	-	-	-	-	-	-
In-kind contributions	30,371	-	30,371	-	-	-	-	-	-	-	-	-
	<u>293,797</u>	<u>29,980</u>	<u>50,622</u>	<u>15,229</u>	<u>92,764</u>	<u>24,495</u>	<u>4,000</u>	<u>47,000</u>	<u>15,000</u>	<u>8,836</u>	<u>2,500</u>	<u>3,371</u>
<b>EXPENDITURES</b>												
Personnel	177,903	29,980	13,055	15,229	32,993	24,495	4,000	28,444	15,000	8,836	2,500	3,371
Accounting/Auditing	10,000	-	-	-	10,000	-	-	-	-	-	-	-
Outside contractors	6,657	-	(2,291)	-	-	-	-	8,948	-	-	-	-
Office supplies	3,106	-	-	-	-	-	-	3,106	-	-	-	-
Telephone	5,901	-	-	-	-	-	-	5,901	-	-	-	-
Postage	601	-	-	-	-	-	-	601	-	-	-	-
Rent	29,324	-	-	-	29,324	-	-	-	-	-	-	-
Utilities	1,643	-	-	-	1,643	-	-	-	-	-	-	-
Janitorial	22	-	-	-	22	-	-	-	-	-	-	-
Equipment & maintenance	1,420	-	-	-	1,420	-	-	-	-	-	-	-
Library	265	-	-	-	265	-	-	-	-	-	-	-
Travel	1,036	-	-	-	1,036	-	-	-	-	-	-	-
Conferences/meetings	-	-	-	-	-	-	-	-	-	-	-	-
Training	-	-	-	-	-	-	-	-	-	-	-	-
Memberships	1,618	-	-	-	1,618	-	-	-	-	-	-	-
Insurance	3,865	-	-	-	3,865	-	-	-	-	-	-	-
Fundraising	10,925	-	10,925	-	-	-	-	-	-	-	-	-
Litigation	4,115	-	-	-	4,115	-	-	-	-	-	-	-
Publicity/Advertising	-	-	-	-	-	-	-	-	-	-	-	-
Interest	283	-	-	-	283	-	-	-	-	-	-	-
Miscellaneous	6,180	-	-	-	6,180	-	-	-	-	-	-	-
In-kind personnel	30,371	-	30,371	-	-	-	-	-	-	-	-	-
Total expenses	<u>295,235</u>	<u>29,980</u>	<u>52,060</u>	<u>15,229</u>	<u>92,764</u>	<u>24,495</u>	<u>4,000</u>	<u>47,000</u>	<u>15,000</u>	<u>8,836</u>	<u>2,500</u>	<u>3,371</u>
Excess (deficit) before depreciation	(1,438)	-	(1,438)	-	-	-	-	-	-	-	-	-
Depreciation expense	3,689	-	3,689	-	-	-	-	-	-	-	-	-
Net increase (decrease)	<u>(5,127)</u>	<u>-</u>	<u>(5,127)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Assets:												
Beginning of year	113,122	18,668	76,178	-	-	-	-	-	-	-	-	-
End of year	<u>\$ 107,994</u>	<u>\$ 18,668</u>	<u>\$ 71,051</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Grant Year: 2020

Due Date: June 3, 2019 at 5:00pm PST

**Prepared by: Mr. Creighton Mendivil**Funding Opportunity: **IOLTA LSP**Project Title: **3039-IOLTA LSP-2020-Senior Citizens Legal Services-99**Program Name: **Senior Citizens Legal Services**Applicant Title: **Executive Director/Directing Attorney**Address: **501 Soquel Avenue Suite F**City: **Santa Cruz**Email: **creightonmendivil@seniorlegal.org**Contact Phone: **831-426-8824**

I verify the information in the Organization Profile is accurate and up-to-date.

I verify that I have read, and am familiar with, the eligibility guidelines for IOLTA funding for legal services projects.

**I. Eligibility Criteria****1. New or Previously Funded Applicant**

Reapply for Funding as a Legal Services Project

**2. Applicant Type**

A nonprofit corporation that provides civil legal services to the indigent without charge as its primary purpose and function

**3. Applicant Eligibility**

Select all that apply

A recipient of Older Americans Act funds through an AAA-approved contract with another agency funded directly by an AAA

Upload a contract, determination letter, or subcontract indicating the amount of Older Americans Act funds awarded.

**1920\_Seniors\_Council\_Senior\_Legal\_Services\_Executed.pdf**

1.9 MB - 10/21/2019 7:05pm

Total Files: 1

An organization that receives at least \$20,000 annual cash funds from sources other than the State Bar of California to support free legal representation to indigent persons (as reflected in the Total of Non-State Bar Revenue calculated on Form VI) and can show community support for the program

**A. Community Support:**

Describe the community support for the operation of a viable, ongoing program.

SCLS receives funds from both Santa Cruz and San Benito Counties. In addition SCLS receives funding from the cities of Capitola, Santa Cruz, Scotts Valley, and Watsonville. These funds are well in excess of the \$20,000 requirement.

**b. Which of the following services does your organization provide?:**

Provides legal representation, training, or technical assistance on matters concerning indigent special client groups, or substantive law important to special client groups

## Special Client Group(s) Served

	Nature of Assistance		
Special Client Group Served/ Relevant Substantive Law	Legal Representation	Training	Technical Assistance
Elderly	Yes	No	Yes
Non-English Speakers	Yes	No	Yes
Disabled	Yes	No	Yes

## II. Description of Organization

Provide a comprehensive but concise description of the entire organization's work in the previous calendar year. Do not limit responses to activities funded by the State Bar of California. Suggested word count range for each of the following questions is 250-500.

Click "Save & Finish Later" after adding counties.

### County

Santa Cruz

San Benito

**1. Organization's Mission and Vision**

Senior Citizens Legal Services (SCLS) provides free legal services to elderly residents of Santa Cruz and San Benito Counties with particular attention to the legal needs of low-income, disabled, minority and geographically isolated seniors. SCLS is a non-profit law office dedicated to assisting seniors who would not otherwise have access to the justice system. SCLS focuses its resources on advocacy efforts to ensure that seniors have access to healthcare services, decent housing, a

liveable income and a life free of physical, emotional and financial abuse

## 2. Core Programs

Describe the organization's core programs as reflected in promotional materials (include a summary of all work, not just activities funded by State Bar monies).

Senior Citizens Legal Services (SCLS) opened its first office in 1972 to serve senior citizens and address their unique problems. Senior community activists believed that the elderly needed and deserved a program designed to meet their specific needs. SCLS goals are to serve seniors who are poor, disadvantaged or disabled who would not otherwise have access to the justice system, by providing free legal services and outreach to elderly residents in Santa Cruz County. SCLS continues to focus its resources on advocacy efforts to ensure that seniors have access to healthcare services, decent housing, a liveable income and a life free of physical, emotional and financial abuse. The first office quickly became a model project for the creation of hundreds of similar law offices for older people throughout the state of California and country. SCLS has for the past 45 years served at least 500 unique individual clients in Santa Cruz County every year. At a time the number of clients served in Santa Cruz County has been nearly 1,000 and San Benito County has been as many as 120. SCLS has served over 36,000 unique senior clients in Santa Cruz and San Benito Counties with confidential individual legal representation and advice. SCLS model for client intakes is to train advocates, who are often undergraduate interns. SCLS continues to do the majority of our intakes with undergrad interns. SCLS over the years has trained law students and retired / Pro Bono attorneys as advocates interested in helping seniors.

SCLS has honed the areas of law that we assist clients legal issues to the current core legal challenges that seniors face in Santa Cruz County. The service areas of SCLS can be divided into three main areas. The first is housing rights. SCLS assists clients with legal issues concerning tenant rights, defending evictions, housing discrimination, mobile home issues, reasonable accommodations for clients with disabilities, securing the return of security deposits, and many other issues that affect senior being secure in their homes. Second is securing and defending public benefits. Public benefits include issues concerning Medicare, Medi-Cal, Social Security, Supplemental Security Income, General Assistance, and Government assisted housing, Section 8 vouchers issued by Housing and Urban Development (HUD). The third area is Elder Abuse Prevention. This includes Elder Abuse Restraining Orders for both financial and physical abuse, debt collection defense, consumer problems, nursing homes & residential care facilities patient rights, Powers of Attorney, Advanced Health Care Directives, senior scams & fraud, and any other legal issue that causes seniors to fear for their physical and financial safety and security.

SCLS provides conservatorship services through a contract with Dominican Hospital and Watsonville Community Hospital for conserving patients that can not be released because of capacity issues not allowing the patients to live safely. SCLS files for a conservatorship of the person and estate of the patient. Then moves the patient into a Skilled Nursing Facility. After this move the patient is transferred to the public guardian's office for conservatorship services. The hospitals award SCLS a contract for each individual patient. SCLS collects no fees from clients for these services.

## 3. Client Population

Describe the constituencies served by the organization. Include demographic information, such as age, gender, ethnicity, income levels, and any other characteristics particular to the service population.

Senior Citizens Legal Services (SCLS) provides free legal services to the elderly residents of Santa Cruz and San Benito

Counties. SCLS serves only the elderly population of Santa Cruz and San Benito Counties. Approximately 20% of our clients live in the unincorporated sections of the Counties served. 30% of SCLS clients are monolingual Spanish speakers. Averaging the past few years, 56% of our clients are female and 44% male. The highest priority of the program is to defend the right of the elderly to quality health care, social integration, to be secure in their persons and property, and to be free of discrimination on the basis of age or disability.

#### 4. Income Eligibility for Services

Describe how the organization verifies and documents an individual's income eligibility for services. Identify all income criteria and guidelines used to establish eligibility for services.

SCLS uses self-reported income from clients. Although the program is prohibited from utilizing a financial means test by federal law, SCLS concentrates its efforts on representing seniors with the greatest social and economic need. The greatest economic need is based on 125% of the federal poverty limit.

#### 5. Programmatic Activities

Select all the programmatic activities the organization engaged in during the previous calendar year. Do not include fundraising and administrative activities (Eligibility Guidelines 2.3).

##### A. Legal Services Activities:

Limited services, Legal self-help support, Representation

##### B. Other Activities:

##### i. Legal Services:

##### ii. Other Services:

### III. Staffing and Volunteers

#### Staffing as of December 31

Personnel Category	Full-Time Staff	Part-Time Staff		Total Staffing FTEs	Temporary Staff		Volunteers	
		Number of people	Full-Time Equivalent		Number of people	Total Hours	Number of people	Donated Hours
Attorneys	2	0	0.00	2.00	0	0	2	200
Paralegals	0	1	0.30	0.30	0	0	5	2200
Law Students	0	0	0.00	0.00	0	0	2	300
Professiona	0	1	0.10	0.10	0	0	0	0

I Services								
Clerical/Admin	0	1	0.70	0.70	0	0	1	750
Other Personnel	0	0	0.00	0.00	0	0	0	0
<b>TOTAL</b>	<b>2</b>	<b>3</b>	<b>1.10</b>	<b>3.10</b>	<b>0</b>	<b>0</b>	<b>10</b>	<b>3450</b>

**A. Professional Services and Other Personnel:**

For each position included under Professional Services and Other Personnel, state the title and full-time equivalent of the position(s).

Independent Contractor- Bookkeeper who works weekly.

**2. Use of Non-Legal Professionals**

Describe how the organization utilizes non-legal professionals in its service delivery model.

Every "Advocate" has an assigned supervising attorney. This includes paralegals, volunteer clerks, and interns. At the weekly staff meetings, new cases are discussed between staff attorneys and all Advocate. The case plan advised by the supervising attorney for a particular case is documented within the physical case file, and the Advocate then executes this plan. Questions that arise during execution are discussed informally between the Advocate and supervising attorney outside of the weekly staff meetings.

When a legal staff member believes a case is ready to be closed, he or she makes a note on the outside of the physical case file and gives it to his or her supervising attorney. The supervising attorney then reviews the case to determine if the work was correctly performed, if the tickle system was followed, and annotates the case file to reflect his or her determinations of the review. If both the Advocate and supervising attorney agree, then a closing letter is sent to the client by the Advocate advising them that the case is completed and requests any input from the client about the quality of the rendered services. If the Advocate and supervising attorney disagree about the closure of a case, it is given to the directing attorney for final determination.

**3. How many hours per week does the organization consider a full-time schedule?**

35.00

**4. Staffing and/or Organizational Changes**

Describe any significant changes in staffing levels or structure in the previous calendar year, and its impact on programmatic activities. Identify any significant vacancies and explain whether the organization is actively recruiting for the position, or is holding the position for budgetary or other reasons.

None

#### IV. Application for Pro Bono Allocation

To qualify for the pro bono allocation in the county(ies) in which the organization provides services, the organization must meet both these requirements (1) coordinate the recruitment of substantial numbers of attorneys in private practice to provide free legal representation to indigent persons or to qualified organizations as its principal means of delivering legal services; and (2) demonstrate that its principal means of delivering legal services is "the recruitment of attorneys in private practice to provide free legal representation to indigent persons or to qualified legal services projects in California" through one of the three tests described in Eligibility Guideline 2.9.

##### 1. Are you applying for the Pro Bono Allocation per the qualifications listed?

If "yes", the organization should annually recruit at least 30 attorneys, OR recruit at least five percent of the licensed attorneys in the county served, OR receive at least 1,000 hours of donated legal services from volunteer attorneys.

No

#### V. Quality Control Review

##### 1. Quality Control Report

Has the organization received a written quality control review from the Legal Services Corporation, the California Department of Aging, or an Area Agency on Aging in the previous calendar year?

No

##### 2. Legal Services Staff Supervision

Describe how legal services staff are supervised to ensure quality service. Identify supervisory personnel and provide information regarding their oversight (frequency of case management meetings, etc.). If there is only one staff attorney or the organization only employs contract attorneys, describe how oversight and quality control are ensured.

Every "Advocate" has an assigned supervising attorney. Advocate includes staff attorneys, paralegals, volunteer clerks, and interns. At the weekly staff meetings, new potential clients are discussed between staff attorneys and all Advocates. The case plan advised by the supervising attorney for a particular case is documented within the physical case file, and the advocate then executes this plan. Questions that arise during the process of executing the plan and possible changes to the plan are discussed informally between the Advocate and supervising attorney and the Directing Attorney outside of the weekly staff meetings. The supervising attorney checks in weekly with the Advocates to review their open cases. Supervising attorney

reviews all outgoing work product drafted by Advocates.

### 3. Volunteer Supervision

Describe the method(s) by which volunteers (attorneys, paralegals, and law students) are supervised. If the organization does not actively supervise volunteers or review their work product, how does the organization ensure compliance with its quality standards?

SCLS supervises all volunteers who participate in the legal work under the same system as staff. A description of the supervision is included in the answer above

### 4. Describe case opening and closing oversight practices.

The Front Office Manager or a volunteer screens potential clients in person and over the phone to determine their eligibility and if their legal issue is one that SCLS can assist the potential client. If a client is determined to be eligible and has an issue that SCLS can assist with, the potential client is scheduled for an individual intake appointment with an advocate. Upon arrival at the appointment time, the client is given the client data sheet to fill out. This information is input into PIKA client database by front office personnel.

When a legal staff member believes a case is ready to be closed, he or she makes a note on the outside of the physical case file and gives it to his or her supervising attorney. The supervising attorney then reviews the case to determine if the work was correctly performed and annotates the case file to reflect his or her determinations of the review. If both the advocate and supervising attorney agree, then a closing letter is sent to the client by the advocate advising them that the case is completed and a letter requesting any input from the client about the quality of the rendered services. The supervising attorney meets weekly with the Advocates during their office hours to determine the status of all cases handled by that advocate using the PIKA database.

## VI. Sources of Funding

Use the table below to itemize the organization's sources of funding in the calendar year 2018.

Enter the cash amount received for each funding source. Do not include State Bar monies.

- Under Foundations, list the largest three grants by organization, and then add the remaining amounts together under Other Foundation Funding.
- Under Government Resources, for each Federal, State, and Cities and Counties, list the largest three grants by agency, and then add the remaining amounts together in the corresponding Other field.

### Sources of Funding

Source	Amount Received
Individual Contributions	
Attorneys/Private Donors/Individual Gifts	\$11,757



Event Sponsorship/Special Events	\$13,606
Other	\$4,298
Total	\$29,661

Organizations	
Bar Associations	\$36,033
Law Firms	\$0
Law Schools	\$0
Other, including subgrants from nonprofits	\$0
Total	\$36,033

Foundations	
	\$0
	\$0
	\$0
Other Foundation Funding	\$0
Total	\$0

Legal Services Corporation	\$0
Area Agency on Aging	\$138,983
Total	\$138,983

Government Resources	
Federal (not LSC or OAA)	
	\$0
	\$0
	\$0
Other Federal Funding	\$0
State	
	\$0
	\$0
	\$0
Other State Funding	\$0
Cities and Counties	
County of Santa Cruz	\$58,750
City of Santa Cruz	\$15,000
City of Capitola	\$13,254
Other City and County Funding	\$13,356

Total	\$100,360
<b>Residual and Cy Pres Awards</b>	
State Court	\$0
Federal Court	\$0
Total	\$0
<b>Fees and Reimbursements</b>	
Attorneys' Fees	\$0
Client-Paid Amounts	\$0
Cost Reimbursements	\$525
Other Professional Fees	\$332
Total	\$857
<b>Other Cash Support</b>	
Rent Revenue	\$0
	\$0
	\$0
	\$0
	\$0
Total	\$0
TOTAL OF NON-STATE BAR REVENUE	\$305,894

**A. Other Funding:**

Itemize sources included in any "other" line items listed in the Sources of Funding table

**VII. Total Corporate Expenditures**

Organization's Fiscal  
Year End: June 30

**1. Upload Audited or Reviewed Financial Statement Ended in the Previous Year**

Applications must include the audited or reviewed financial statements for the organization's fiscal year ending in 2018; Qualified expenditures will be calculated based on this document. The organization is required to submit a current audited or reviewed financial statement as soon as possible and no later than May 1, 2019. (See Application Instructions for further details and information.)

**FY2017-18\_Sr\_Legal\_Svcs\_Final\_Financial\_Statements\_(1).pdf**

5.1 MB - 01/08/2020 3:07pm

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2.5 MB - 07/20/2019 1:13am

Total Files: 2

## Total Corporate Expenditures

NON-CASH	Expenditures
In-Kind/Donated Services	\$30,371
Unrealized Losses	\$0
Other	\$0
Total Non-Cash Items	\$30,371
PASS-THROUGH / FISCAL SPONSOR	Expenditures
Pass-through	\$0
Total Pass-through	\$0
PERSONNEL	Expenditures
Lawyers	\$96,000
Paralegals	\$18,827
Other Staff	\$17,476
Subtotal	\$132,303
Employee Benefits	\$45,600
Total Personnel	\$177,903
NON-PERSONNEL	Expenditures
Space	\$29,324
Equipment Rental and Maintenance	\$1,420
Office Supplies and Small Equipment	\$3,106
Printing and Postage	\$601
Telecommunications	\$5,901
Technology	\$0
Program Travel	\$1,036
Training	\$0
Library	\$265
Insurance	\$3,865
Audit	\$10,000
Litigation	\$3,698
Depreciation	\$3,689
Contract Service to Clients	\$4,115
Contract Service to Program	\$6,180
Other	\$6,525
Total Non-Personnel	\$79,725
TOTAL EXPENDITURES (Personnel + Non-Personnel +Non-Cash+Pass-through)	\$287,999

**TOTAL QUALIFIED CORPORATE  
EXPENDITURES**  
(Personnel + Non-Personnel)

\$257,628

Please itemize all expenses included under Depreciation.

phone system \$289

database software \$1596

Canon Copier \$1804

Please itemize all expenses included under Contract Service to Clients.

Non reimbursed filing fees \$126

Case Expenses \$1208

Litigation Expense \$2781

Please itemize all expenses included under Contract Service to Program.

Memberships/Subscriptions 1,618.26

Software 2,773.10

Taxes and Fees 901.03

Janitorial 887.61

Please itemize all expenses included under Other (Non-Personnel).

Advertising 1,486.69

Outside Contractors (bookkeeping) 2781

Bank Fees & Interest Charges 614.13

Utilities 1,643.38

### 3. Explain Any Variance

If your organization's reported corporate expenditures do not align with your organization's uploaded audit, please explain the variance.

## VIII. Qualified Expenditures

### Qualified Expenditures

Questions	Amount	Explanation
1. Total Corporate Expenditures from the previous fiscal year	\$257,628	
2. Did the corporation engage in activities other than the delivery of legal services?	\$0	
3. Did the corporation lease or sublease space to another organization?	\$0	
4. With regards to leased or subleased space, did the organization incur property management expenses, whether as primary owner or lessor?	\$0	

5. Did you provide legal services in criminal matters?	\$0
6. Did you charge clients for any legal services in civil matters, other than requiring payment for costs and expenses or processing fee of \$20 or less?	\$0
7. Did you provide any free civil legal services to persons who were not indigent as defined in B & P Code Section 6213(d) and Eligibility Guidelines 2.3.3 and 2.3.4, or to organizations not providing benefits primarily on behalf of indigent?	\$0
8. Did you provide free civil legal services outside California?	\$0
9. Did your organization incur expenses that did not contribute to the provision of civil legal services to indigent people and that were not itemized above?	\$0
10. TOTAL EXPENDITURES FOR NON-QUALIFIED ACTIVITIES	\$0
11. SUB-TOTAL OF QUALIFIED EXPENDITURES	\$257,628

## 12. PERCENT OF QUALIFIED EXPENDITURES FOR FREE CIVIL LEGAL SERVICES TO INDIGENT PERSONS

Once you have completed and saved the Qualified Expenditures table above, click the "Save & Finish Later" button below to calculate this percentage.

100.00%

### A. Less than 75% Explanation

If the percentage of expenditures for free civil legal services to indigent persons calculated above is less than 75 percent, explain how the organization meets the primary purpose requirement for funding (B&P §6213(a)).

## 13. Exchanged Funds

Did the organization exchange funds with another legal services project that is applying for a State Bar grant?

No

## 14. TOTAL DEDUCTION OF EXCHANGED FUNDS

\$0

## 15. Shriver Funds

Enter funds received for a grant (or subgrant/subcontract) for a pilot project pursuant to the Sargent Shriver Civil Counsel Act of 2009.

\$0

## 16. TOTAL QUALIFIED EXPENDITURES FOR FREE CIVIL LEGAL SERVICES TO INDIGENT PERSONS IN CALIFORNIA

\$257,628

Enter all IOLTA and EAF expenditures for 2018 in 17a and 17b, respectively. This should include any carry-over from 2017

Reference Button: [Reported IOLTA and EAF Expenses](#)

## 17a. IOLTA Expenditures Net of Capital Additions (FISCAL YEAR)

\$15,230

## 17b. EAF Expenditures Net of Capital Additions (FISCAL YEAR)

\$24,494

## 17c. IOLTA AND EAF EXPENDITURES NET OF CAPITAL ADDITION EXPENDITURES (AUTO-CALCULATED)

\$39,724

## 18. GRAND TOTAL NON-STATE BAR QUALIFIED EXPENDITURES FOR FREE CIVIL LEGAL SERVICES TO INDIGENT PERSONS IN CALIFORNIA

\$217,904

## 19. Upload Any Additional Expenditure Documents

Include any additional documents regarding the information entered in this form.

## VIII-A. Expenditures by County

## GRAND TOTAL NON-STATE BAR QUALIFIED EXPENDITURES FOR FREE CIVIL LEGAL SERVICES TO INDIGENT PERSONS CALIFORNIA

\$217,904

## 1. Allocation of Expenditures for Each County

If you provide free civil legal services to indigent persons in more than one county, describe the basis for your by county allocation

expenses and how it relates to the services in each county. Include any calculations or relevant data to support your explanation.

SCLS provides free legal services to seniors in both Santa Cruz and San Benito Counties. Client data is kept concerning the number of new cases opened each year in each respective County. In addition, SCLS has conducted time trials to determine the approximate percentage of financial resources between the two counties. These trials have estimated 25% for San Benito County and 75% for Santa Cruz County.

## 2. New or Discontinued Counties

If applicant is seeking 2020 IOLTA and EAF funds to serve any counties that differ from the counties for which applicant is currently receiving 2019 IOLTA and EAF funds, provide information on new and/or discontinued counties. See application instructions for additional details. N/A if not applicable.

N/A

## 3. Out of County Work

Describe any work in county(ies) other than those detailed in the questions above. Include name of county(ies), nature of work, start date, end date, approximate county expenditures, and any other relevant information.

# Expenditures by County

Previous Fiscal Year Quarterly Reports: [View](#)

### San Benito

County Expenditures (Fiscal year)	IOLTA Expenditures (Fiscal year)	EAF Expenditures (Fiscal year)	Qualified Expenditures
\$64,407	\$3,807	\$6,123	\$54,477

### Santa Cruz

County Expenditures (Fiscal year)	IOLTA Expenditures (Fiscal year)	EAF Expenditures (Fiscal year)	Qualified Expenditures
\$193,221	\$11,423	\$18,371	\$163,427

### County Totals

County Expenditures (Fiscal year)	IOLTA Expenditures (Fiscal year)	EAF Expenditures (Fiscal year)	Qualified Expenditures
257628	15230	24494	217904



## IX. Certifications &amp; Assurances

Upload Signed  
Certifications &  
Assurances Document:

**20190719231259.pdf**  
93.2 KB - 07/20/2019 1:10am

Total Files: 1

**Supporting Documents (Optional)**

When naming optional supporting documents, please include the Organization's acronym (or short name) and a 1-5 word description of the file.

**WALTERS & KONDRASHEFF**  
CERTIFIED PUBLIC ACCOUNTANTS  
4 CARBONERO WAY, SUITE A  
SCOTTS VALLEY, CA 95066  
TELEPHONE (831) 429-8617  
FAX (831) 429-6537  
[www.waltersandkondrasheff.com](http://www.waltersandkondrasheff.com)

July 19, 2019

To the Audit Committee and senior management of  
Senior Citizens' Legal Services, Inc.

We have audited the financial statements of Senior Citizens' Legal Services, Inc. for the year ended June 30, 2018, and have issued our report thereon dated July 19, 2019. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, *Government Auditing Standards* and OMB Circular A-133), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated November 20, 2018. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

*Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Senior Citizens' Legal Services, Inc. are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during fiscal year 2018. We noted no transactions entered into by the Organization during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

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

Management's estimate of the allowance for depreciation is based on management's estimate of the useful life of an asset. We evaluated the key factors and assumptions used in computing the allowance for depreciation in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of the value of in-kind revenue and expense is based on management's estimate of the value of professional services donated to the organization as well as estimates for the value of equipment donated to the organization. We evaluated the key factors and assumptions used in computing in-kind

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income and expense in determining that it is reasonable in relation to the financial statements taken as a whole.

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

#### *Difficulties Encountered in Performing the Audit*

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

#### *Corrected and Uncorrected Misstatements*

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

#### *Disagreements with Management*

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

#### *Management Representations*

We have requested certain representations from management that are included in the management representation letter dated July 19, 2019.

#### *Management Consultations with Other Independent Accountants*

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

#### *Other Audit Finding or Issues*

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

In planning and performing our audit of the financial statements of Senior Citizens' Legal Services as of and for the year ended June 30, 2018, in accordance with auditing standards generally accepted in the United States of America, we considered Senior Citizens' Legal Services' internal control over financial reporting (internal control) as a basis for designing



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audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, we do not express such an opinion on the effectiveness of the Organization's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be material weaknesses and other deficiencies that we consider to be significant deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the Organization's financial statements will not be prevented, or detected and corrected, on a timely basis. We consider the following deficiencies in Senior Citizens' Legal Services's internal control to be material weaknesses:

*Prior Year Items:*

**Review and Oversight**

*Current Year Status:* Little to no progress was made in this area and it was deemed to be a continued material weakness.

We recommend again that management and the board of directors regularly (at least quarterly) review an accounts receivable aging report and follow up on receivables that have been outstanding for greater than 90 days.

In addition to the prior recommendations, we recommend that management obtain accounting staff with the skills and knowledge to apply GAAP in recording transactions.

**Revenue Recording**

*Current Year Status:* Little to no progress was made in this area and it was deemed to be a continued material weakness.

The Organization had material amounts of revenue that were recorded twice. Additionally there was earned revenue that was not accrued. According to management, the organization does not make it a practice to invoice or accrue revenue in the period when it is earned. Management appears to have insufficient control consciousness and/or lack the qualifications and training to apply GAAP.

Management has no process in place to detect and correct these material misstatements and this could lead to a loss in income if grant requirements, such as contract and invoice submission, are not met in a timely fashion.

## Senior Citizens' Legal Services, Inc.

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A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the following deficiencies in Senior Citizens' Legal Services' internal control to be significant deficiencies:

*Prior Year Items:***Document Retention**

*Current Year Status:* This point was previously brought to management's attention, but was not considered a material weakness or significant deficiency. Since little progress has been in this area, we are now considering it to be a significant deficiency.

During our audits of the past four years, document retention has been a problem. In some cases, copies were available, but were incomplete or difficult to interpret due to conflicting or missing information. In other cases, documents were not available or accessible. Examples include grant contracts, grant invoices and leases. Management was, at times, able to obtain missing information by requesting it from the other party. This does not negate the need for the Organization to have its own copies of its own records.

Such documents should be kept in an accessible and secure location, whether electronic or hard copy, and retained for at least the length of the contract plus, in the case of grants, the period beyond, during which the funder can audit the program.

We further noted during the current year that one personnel file tested did not include an employment contract for the services being performed. In this case the employee had changed positions within the organization and the original position and rate of pay were documented but not the new position and rate of pay. We recommend that all personnel changes be documented in the employee file at the time that the change takes place.

We will review the status of these comments during our next audit engagement. We have already discussed many of the comments and suggestions with various Organization personnel, and we will be pleased to discuss them in further detail at your convenience, to perform additional study of these matters, or to assist you in implementing the recommendations.

During our audit, we also became aware of the following deficiencies in internal control other than significant deficiencies or material weaknesses, and other matters that are opportunities for strengthening internal controls and operating efficiency:

**Financial Health**

The Organization sustained an unrestricted operating loss in fiscal year 2015-16 of (\$53,371). This follows on losses in the previous two fiscal years of (\$30,891) and (\$32,061) as well as a prior period adjustment to reduce net assets by (\$35,037) in fiscal year 2014-15. Such a pattern of losses raises questions about the Organization's ability to continue as a going concern.



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At June 30, 2018, the Organization's net assets are \$107,994, which equates to approximately three months' operating expenses at the rate expended in fiscal year 2017-18. The Organization's current ratio (current assets divided by current liabilities) is 4. These are mitigating factors that led us to believe that a going concern modification to the report and/or disclosure note were not necessary at this time.

However, the future sustainability of the Organization depends heavily on its success in securing additional funding sources and/or reviewing current operations structure, as losses of the magnitude incurred over the past three years are not sustainable in any long-term way. We understand that some steps have been taken in this direction, and we encourage management and the Board of Directors to increase these efforts and consider revisiting the concept of partnering with another organization.

#### **Segregation of Duties**

This is an inherent structural issue of the Organization and is not expected to be resolved. It is provided for information only.

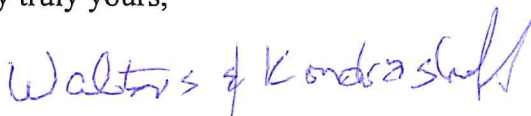
As with most small and midsize non-profit organizations, the size of the Organization's accounting and administrative staff precludes certain internal controls that would be preferred if the office staff were large enough to provide optimum segregation of duties. This situation dictates that the Board of Directors remain involved in the financial affairs of the Organization to provide oversight and independent review functions.

#### **Other Matters**

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

This communication is intended solely for the information and use of the Board of Directors and management of Senior Citizens' Legal Services, Inc. and is not intended to be and should not be, used by anyone other than these specified parties.

Very truly yours,



Walters & Kondrasheff  
Certified Public Accountants

LAW OFFICES OF  
**SENIOR CITIZENS LEGAL SERVICES**  
**SERVICIOS LEGALES PARA PERSONAS DE MAYOR EDAD**

Website: [www.seniorlegal.org](http://www.seniorlegal.org)  
Please reply to Santa Cruz Main Office at 501 Soquel Avenue, Suite F, Santa Cruz, CA 95062  
Phone: 831.426.8824 Fax: 831.426.3345

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August 22, 2019

I wanted to explain the situation for SCLS and the counties served.

SCLS serves Santa Cruz and San Benito Counties. In both counties it is the only legal aid agency serving their senior citizen communities. In Santa Cruz County the only legal aid agencies besides SCLS are CRLA and Watsonville Law Center, neither of which is set up to provide legal aid service to low-income clients over the age of 60. San Benito County's only other legal aid agency is CRLA. If SCLS were to be deemed ineligible for funding from CalBar, many low-income senior clients would be left without legal aid assistance.

SCLS helps 600+ unique individual clients per year in three main areas: Public Benefits, Housing, and Elder Abuse Prevention. SCLS has particular expertise in Social Security and other public benefits for seniors, mobile home law, and elder abuse prevention. SCLS represents clients in court and administrative hearings protecting their rights. Further, SCLS represents Santa Cruz County mobile home residents in cases involving improper rent increases. SCLS helps low-income senior clients collect needed public benefits, remain in their homes following emergencies, and obtain protections to keep them safe from abuse. Many of these clients are served because of the funding we received from CalBar.

SCLS will not have the issue of late audits and submission of applications in the future. SCLS has a new bookkeeper who is currently working on the FY 2018-19 audit prep. This attention to a timely, orderly audit prep process was not done in the past due to multiple changes in bookkeepers during FY 2017-18. Currently SCLS is finalizing its plan for a transfer of some of the Executive Director functions to other staff. In this way SCLS will have a new, stronger safety net of staff keeping on top of Cal Bar reporting and application requirements.

SCLS is a very small legal aid. Our budget is under \$300,000 and has a staff of three (Executive Director/Directing Attorney; Supervising Attorney; and Office Manager/ Paralegal). SCLS has talked with and plans to use assistance from LAAC for the Executive Director duties transition process.

Please allow SCLS to continue to help the low-income senior populations in Santa Cruz and San Benito Counties.

Sincerely,

Creighton Mendivil  
Executive Director / Directing Attorney



**The State Bar  
of California**

**OFFICE OF ACCESS & INCLUSION**

180 Howard Street, San Francisco, CA 94105

415-538-2249

hellen.hong@calbar.ca.gov

August 27, 2019

Creighton Mendivil  
Executive Director/Directing Attorney  
Senior Citizens Legal Services  
501 Soquel Avenue, Suite F  
Santa Cruz, CA 95062

RE: IOLTA and EAF Grant Eligibility Determination

Dear Mr. Mendivil:

This letter is to notify you that at its August 23, 2019 meeting, the Legal Services Trust Fund Commission (LSTFC) determined that Senior Citizens Legal Services was not eligible for IOLTA and EAF funding for grant year 2020. This determination was made for the reasons set forth in the memorandum, "Recommendations for IOLTA and EAF Grant Eligibility for Grant Year 2020," dated August 23, 2019, and as discussed at the following public meetings: Eligibility and Budget Review Committee on July 19, 2019 and August 23, 2019, and Legal Services Trust Fund Commission on August 23, 2019.

State Bar Rule 3.691(B) allows applicants denied funding the opportunity to request reconsideration by the LSTFC within thirty days of receipt of the notice of denial or termination of funding. If you wish to request reconsideration by the LSTFC, please submit your written request to my attention no later than September 27, 2019.

Sincerely,

A handwritten signature in blue ink, appearing to read "Hellen Hong", is written over a light blue circular stamp.

Hellen Hong  
Program Director II

cc: LSTFC Executive Committee



John Hernandez, Esq., APC  
Workers' Compensation Judge (Ret.)  
*Of Counsel*

Robert E. Taren  
*Attorney at Law*  
310 Locust Street, Suite A  
Santa Cruz, CA 95060  
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Telephone  
(831) 429-9880

Fax:  
(831) 429-9923

January 21, 2020

Mr. Dan Passamaneck  
Senior Program Analyst  
Office of Access and Inclusion  
State Bar of California  
180 Howard St  
San Francisco, CA 94105

Transmitted via email

Regarding: Senior Citizens Legal Services, Santa Cruz Ca,

Dear Mr. Passamaneck,

First I want to thank you and the Office of Access & Inclusion for taking the time to meet with Creighton Mendivil, Lucille Des Jardins and me concerning the Eligibility Review Committee's concerns about Senior Citizens Legal Services (SCLS), our audit, budget and management issues.

The SCLS Board met on January 17, 2020 to address the issues raised in your email of Jan. 14, 2020 (as well as the issues discussed in our meeting). These include your committee's concerns of (1) improving communication between Board and Staff, (2) improving and strengthening internal control and corporate governance, and (3) how SCLS intends to use any 2020 State Bar funding to further delivery to elderly, indigent clients in Santa Cruz and San Benito counties. The Board implemented the following steps to address those issues.

1. Our Board has mandated monthly meetings between the Board President and the Executive Director to review and work together on all upcoming grant applications, funding requests, budget preparations and upcoming audit reviews. In the past the Executive Director has had sole responsibility to prepare grant requests, other funding requests, budgets and audit preparation. In light of past deficiencies the Board is aware that a more hands on role is needed to provide the Executive Director more resources both in terms of personal assistance and review in order to ensure that all further timelines are not only logged into the internal office calendaring system but both the

Board President and all Board members also are notified of these deadlines as soon as they become known to the Executive Director. I have explained to Mr. Mendivil the significance of this matter and that there will be no excuses for not having these matters timely calendared and followed up on.

2. As to Audit and Budget concerns and in light of the 2019 Audit findings, the Board has set up an Audit and Budget committee to work with the Executive Director. The committee is comprised of two Board members who will meet with the Executive Director monthly with the sole purpose of reviewing the budget and responding to audit requests. This in addition to my monthly meeting with the Executive Director will improve the communication between Board and staff and strengthen internal controls and corporate governance.
3. The Board has also decided to seek outside assistance to assist in obtaining public or private grants and foundation funds. This will be an ongoing work in progress due to limited resources and there will need to be changes in the Budget in order to pay for these services. The Board has also requested the Executive Director to contact other legal services providers to determine how they obtain additional funding.

As Mr. Mendivil and I explained at the Jan. 13 meeting, SCLS in the past has partnered with the local Santa Cruz Trial Lawyers Association putting on a golf tournament to raise funds. However, the amounts of money raised in the past has dwindled (mainly due to the Trial Lawyers losing membership and not committing enough resources). This year our Board is working with SCLS staff on a fundraising Gala.

However it is clear to the Board that while these fundraisers successfully highlight the work SCLS does, they do not bring enough money in to substantially increase our budget. In the next year the Board's time will be focused on assisting the Executive Director in securing non-governmental grants.

4. The Board is also committed to expanding Board membership and to include non-attorney members who have fundraising or grant writing experience. The Board has designated a board member to work with the Executive Director to concentrate in this area.
5. The Board will also work with the Executive Director in contacting local law schools for law students seeking experience in serving our client population. Additional emphasis will be directed in applying for attorneys through programs like the Shriver Center and AmeriCorps Vista.

SCLS spends all of the funds received from the State Bar on salaries for our attorneys. This has been the case for at least the last 10 years. If funding from the State Bar is granted for 2020, SCLS intends to hire a new attorney position to serve Santa Cruz and San Benito counties as previously proposed.

The funds will also be used to raise the salary of the Supervisory Attorney to near

market rate for legal aid attorneys. The addition of an attorney will allow the Executive Director to concentrate his time on fund raising activities as well as other executive functions.

I want to make it clear the SCLS is an effective organization, and that we have approximately \$50,000.00 in reserves. Our current budget has addressed the monetary problems listed in the last two audits by reducing part time staff. SCLS is financially secure.

Even without the requested funding we can still provide effective legal services to the elderly indigent population in Santa Cruz and San Benito Counties.

However without the requested State Bar funding we will be unable to expand our services to a growing senior citizen population that continues to suffer from increased housing cost, needs to keep secure their retirement funds, and requires protection from financial predators.

I want to thank you and the committee for your consideration of this letter and look forward to your response.

Very truly yours,

A handwritten signature in black ink, appearing to read "Robert Taren", with a large, stylized flourish at the end.

Robert Taren  
Attorney At Law  
President Board of Directors  
Senior Citizens Legal Services

cc: Creighton Mendivil

**Senior Citizens' Legal Services: 2020 IOLTA and EAF Allocations**

County	IOLTA	EAF
San Benito	\$8,739	\$3,698
Santa Cruz	\$37,722	\$15,963
	<b>\$46,461</b>	<b>\$19,661</b>
<b>TOTAL</b>	<b>\$66,122.00</b>	