

**PHILADELPHIA BAR  
FOUNDATION**

**Financial Statements**

**December 31, 2016 and 2015**

**Kreischer  
Miller**

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**PHILADELPHIA BAR FOUNDATION**  
December 31, 2016 and 2015

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INDEPENDENT AUDITORS' REPORT

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## Independent Auditors' Report

The Board of Trustees  
Philadelphia Bar Foundation  
Philadelphia, Pennsylvania

We have audited the accompanying financial statements of the Philadelphia Bar Foundation, which comprise the statements of financial position as of December 31, 2016 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 the financial statements that are free from material misstatement whether due to fraud or error.

### *Accountants' 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' 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 auditors consider 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 the Philadelphia Bar Foundation as of December 31, 2016 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.

### *Other Matter*

The financial statements of Philadelphia Bar Foundation for the year ended December 31, 2015 were audited by another auditor whose report dated April 14, 2016 expressed an unmodified opinion on those statements.

### *Report on Supplementary Information*

Our audit was conducted for the purpose of forming an opinion on the 2016 financial statements as a whole. The supplementary information 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 December 31, 2016 financial statements as a whole.



Horsham, Pennsylvania  
April 20, 2017

# PHILADELPHIA BAR FOUNDATION

## Statements of Financial Position December 31, 2016 and 2015

	2016	2015
<b>ASSETS</b>		
Current assets:		
Cash and cash equivalents	\$ 159,152	\$ 207,620
Contributions receivable	32,325	10,185
Prepaid expenses	14,002	31,232
Investments	7,522,222	7,416,678
Total current assets	7,727,701	7,665,715
Property and equipment	65,204	3,363
	<u>\$ 7,792,905</u>	<u>\$ 7,669,078</u>
<b>LIABILITIES AND NET ASSETS</b>		
Current liabilities:		
Accounts payable	\$ 18,024	\$ 6,906
Accrued expenses	18,326	15,562
Due to Philadelphia Bar Association	24,909	30,040
Deferred revenue	5,230	6,886
Total current liabilities	66,489	59,394
Net assets:		
Unrestricted:		
Unrestricted	152,209	234,551
Board designated as an endowment	7,032,659	6,848,189
Total unrestricted	7,184,868	7,082,740
Temporarily restricted	541,548	526,944
	<u>7,726,416</u>	<u>7,609,684</u>
Total liabilities and net assets	<u>\$ 7,792,905</u>	<u>\$ 7,669,078</u>

See accompanying notes to financial statements.

PHILADELPHIA BAR FOUNDATION

Statements of Activities

Years Ended December 31, 2016 and 2015

	Board Designated/ Unrestricted	Temporarily Restricted	2016 Total	Board Designated/ Unrestricted	Temporarily Restricted	2015 Total
Support and revenue:						
Contributions and grants	\$ 231,633	\$ 78,381	\$ 310,014	\$ 243,733	\$ 84,350	\$ 328,083
Cy Pres awards	-	-	-	272,791	-	272,791
Fundraising events:						
Access to Justice Benefit (\$305,606 and \$282,654 less cost of direct donor benefits of \$102,660 and \$111,302, respectively)	202,946	-	202,946	171,352	-	171,352
Other fundraising events (\$166,529 and \$158,439 less cost of direct donor benefits of \$51,052 and \$50,652, respectively)	115,477	-	115,477	107,787	-	107,787
Interest and dividend income	184,678	12,103	196,781	238,077	13,795	251,872
Gain (loss) on investments	270,552	-	270,552	(129,495)	-	(129,495)
Contributed services and facilities	25,021	-	25,021	82,139	-	82,139
Net assets released from restrictions	75,880	(75,880)	-	49,480	(49,480)	-
	1,106,187	14,604	1,120,791	1,035,864	48,665	1,084,529
Expenses:						
Program services	835,231	-	835,231	942,997	-	942,997
Management and general	41,965	-	41,965	106,961	-	106,961
Fundraising	126,863	-	126,863	148,606	-	148,606
	1,004,059	-	1,004,059	1,198,564	-	1,198,564
Change in net assets	102,128	14,604	116,732	(162,700)	48,665	(114,035)
Net assets, beginning of year	7,082,740	526,944	7,609,684	7,245,440	478,279	7,723,719
Net assets, end of year	\$ 7,184,868	\$ 541,548	\$ 7,726,416	7,082,740	526,944	\$ 7,609,684

See accompanying notes to financial statements.

PHILADELPHIA BAR FOUNDATION

Statements of Functional Expenses  
Years Ended December 31, 2016 and 2015

	2016				2015			
	Program Services	Management and General	Fundraising	Total	Program Services	Management and General	Fundraising	Total
Salaries	\$ 169,376	\$ 13,029	\$ 78,173	\$ 260,578	\$ 139,747	\$ 10,750	\$ 64,499	\$ 214,996
Payroll taxes	13,997	1,077	6,460	21,534	11,257	866	5,196	17,319
Employee benefits	37,739	2,903	17,418	58,060	29,139	2,241	13,449	44,829
Pension expense	7,933	610	3,661	12,204	7,210	555	3,328	11,093
Total salaries and related expenses	229,045	17,619	105,712	352,376	187,353	14,412	86,472	288,237
Awards and assistance	78,699	-	-	78,699	51,980	-	-	51,980
Consultants	-	-	-	-	-	2,056	18,985	21,041
Contributed services and facilities	18,369	757	5,895	25,021	29,793	35,027	17,319	82,139
Depreciation	1,698	637	1,910	4,245	2,160	810	2,429	5,399
Grants	433,050	-	-	433,050	629,000	-	-	629,000
Investment fees	-	-	-	-	-	38,545	-	38,545
Marketing	275	-	2,479	2,754	1,936	-	17,420	19,356
Office	74,095	13,831	10,867	98,793	40,775	7,611	5,981	54,367
Professional fees	-	9,121	-	9,121	-	8,500	-	8,500
Total expenses	\$ 835,231	\$ 41,965	\$ 126,863	\$ 1,004,059	\$ 942,997	\$ 106,961	\$ 148,606	\$ 1,198,564

# PHILADELPHIA BAR FOUNDATION

## Statements of Cash Flows

Years Ended December 31, 2016 and 2015

	2016	2015
Cash flows from operating activities:		
Change in net assets	\$ 116,732	\$ (114,035)
Adjustments to reconcile change in net assets to net cash used in operating activities:		
Depreciation	4,245	5,399
Realized/unrealized (gain) loss on investment	(270,552)	129,495
(Increase) decrease in:		
Contributions receivable	(22,140)	16,916
Prepaid expenses	17,230	(6,988)
Increase (decrease) in:		
Accounts payable	11,118	(30,235)
Accrued expenses	2,764	6,995
Deferred revenue	(1,656)	(1,050)
Due to Philadelphia Bar Association	(5,131)	(21,336)
Net cash used in operating activities	(147,390)	(14,839)
Cash flows from investing activities:		
Purchase of property and equipment	(66,086)	-
Proceeds from sale of investments	1,797,698	4,222,169
Purchase of investments	(1,632,690)	(4,597,250)
Net cash provided by (used in) investing activities	98,922	(375,081)
Net decrease in cash and cash equivalents	(48,468)	(389,920)
Cash and cash equivalents, beginning of year	207,620	597,540
Cash and cash equivalents, end of year	\$ 159,152	\$ 207,620

See accompanying notes to financial statements.



# PHILADELPHIA BAR FOUNDATION

Notes to Financial Statements  
December 31, 2016 and 2015

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## (1) Nature of Organization

The Philadelphia Bar Foundation (Foundation) was formed to promote access to justice for all people in the community, particularly those struggling with poverty, abuse and discrimination. The Foundation provides grants and technical assistance in support of quality legal services, addressing unmet legal needs and providing education on matters in the public interest.

## (2) Summary of Significant Accounting Policies

### *Basis of Accounting*

The Foundation prepares its financial statements in accordance with generally accepted accounting principles promulgated in the United States of America (U. S. GAAP) for Not-for-Profit Organizations. The significant accounting and reporting policies used by the Foundation are described subsequently to enhance the usefulness and understandability of the financial statements.

### *Financial Statement Presentation*

The Foundation 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. The Foundation has no permanently restricted net assets.

Unrestricted net assets represent the portion of expendable funds that are available for support of program, general and administrative or fundraising operations. Unrestricted net assets also consist of net assets that have been designated by the Board of Trustees.

Temporarily restricted net assets are subject to donor-imposed stipulations that may or may not be met by the Foundation. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statements of activities as net assets released from restriction.

### *Cash and Cash Equivalents*

For purposes of the statements of cash flows, the Foundation considers all highly liquid debt instruments purchased with an initial maturity of three months or less to be cash equivalents.

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# PHILADELPHIA BAR FOUNDATION

Notes to Financial Statements  
December 31, 2016 and 2015

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## (2) Summary of Significant Accounting Policies, Continued

### *Investments*

Investments are recorded at fair value in the statements of financial position. Changes in fair value, realized gains and losses, interest and dividends earned on investments are recognized in the statements of activities.

### *Property and Equipment*

Property and equipment are recorded at cost. Items with a cost of over \$1,000 are capitalized. Depreciation is computed using the straight-line method over the estimated useful lives of the related assets. Useful lives range from three to five years for website design, furniture and equipment. Expenditures for normal maintenance and repairs are expensed as incurred.

### *Deferred Revenue*

Program income received in advance is recorded as deferred income.

### *Contributions and Grants*

Unconditional contributions and grants are recognized as revenues in the period received, and as assets, decreases of liabilities or expenses depending on the form or benefit received. All other donor-restricted contributions and grants are reported as increases in temporarily or permanently restricted net assets depending on the nature of the restrictions. Conditional promises to give are not included in support until the conditions are substantially met.

Contributions receivable are stated at the amount the Foundation expects to collect. Management reviews substantially all older receivable balances and determines which of those, in whole or in part, are uncollectible. Management believes it is not exposed to significant credit risk and considers contributions receivable to be fully collectable at December 31, 2016 and 2015; accordingly, no allowance for uncollectability is deemed necessary.

### *Contributed Services and Facilities*

Contributions of donated noncash assets are recorded at their fair values in the period received. Contributions of donated services that create or enhance nonfinancial assets or that require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation, are recorded at their fair values in the period received.

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# PHILADELPHIA BAR FOUNDATION

Notes to Financial Statements  
December 31, 2016 and 2015

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## (2) Summary of Significant Accounting Policies, Continued

### *Contributed Services and Facilities, Continued*

Many individuals volunteer their time and perform a variety of tasks that assist the Foundation with events and programs. The value of this contributed time is not reflected in these financial statements because the criteria for recognition has not been satisfied.

### *CY Pres Awards*

Cy Pres awards are the remaining funds from class action or mass tort settlements that have not been able to be distributed to all the class members. The courts may distribute these residual funds to appropriate charitable causes, and the Foundation, because of the broad base of constituencies served by its grantee agencies, has been deemed an appropriate beneficiary in some cases. This is not a consistent source of funding and may fluctuate significantly from year to year.

### *Functional Allocation of Expenses*

The costs of providing various programs and supporting services have been summarized on a functional basis in the statements of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

### *Income Taxes*

The Foundation is exempt from federal and state income taxes under Section 501(c)(3) of the Internal Revenue Code and, therefore, no provision for income taxes is included in the accompanying financial statements. The Foundation files Federal Form 990. With few exceptions, the Foundation is no longer subject to U.S. federal or state and local income tax examinations by tax authorities for the years before 2013. It is difficult to predict the final timing and resolution of any particular uncertain tax position. Management regularly evaluates its tax positions with regard to issues affecting its exempt status; the Foundation does not currently anticipate significant changes in its uncertain tax position over the next 12 months.

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# PHILADELPHIA BAR FOUNDATION

Notes to Financial Statements  
December 31, 2016 and 2015

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## (2) Summary of Significant Accounting Policies, Continued

### *Concentration of Risk*

Financial instruments that potentially subject the Foundation to a concentration of credit risk consist principally of cash and cash equivalents, investments and contributions receivable. The Foundation places its cash and temporary cash investments with financial institutions and, at times, such cash balances may be in excess of the FDIC insurance limits. The Foundation has not experienced any losses from maintaining cash accounts which are not insured or are in excess of federally insured limits.

The Foundation uses an external investment advisory firm which, in conjunction with the Board of Trustees, is responsible for the prudent management of the Foundation's investment portfolio. The primary investment objectives of the Foundation are 1) to grow the assets of the investment portfolio at a rate that is greater than the rate of inflation and 2) to generate cash flow to provide grant assistance in accordance with the mission of the Foundation. With the approval of the Board of Trustees, the Foundation may also draw principal from this account from time to time in order to maintain operations and meet financial commitments of the Foundation.

The Foundation invests in various investment securities which are exposed to various risks, such as interest rate, credit, and overall market volatility. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and those changes could materially affect the amount reported on the statements of financial position.

### *Use of Estimates*

The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts of assets and liabilities and disclosure of contingent 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.

### *Reclassifications*

Certain items in the accompanying 2015 financial statements have been reclassified to conform to the current year presentation.

### *Subsequent Events*

The Foundation has evaluated subsequent events through April 20, 2017, the date the financial statements were available to be issued.

# PHILADELPHIA BAR FOUNDATION

## Notes to Financial Statements December 31, 2016 and 2015

### (3) Fair Value Measurements

Financial Accounting Standards Board (FASB) *Accounting Standards Codification* (ASC) 820, *Fair Value Measurements and Disclosures*, provides the framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under FASB ASC 820 are described as follows:

- Level 1: Quoted market prices in active markets for identical assets or liabilities.
- Level 2: Observable market based inputs or unobservable inputs that are corroborated by market data.
- Level 3: Unobservable inputs that are not corroborated by market data.

There have been no change in the methodologies used at December 31, 2016 and 2015. Following is a description of the valuation methodologies used for assets measured at fair value.

Description	Assets at Fair Value as of December 31, 2016			
	Total	Level 1	Level 2	Level 3
Cash and equivalents	\$ 533,121	\$ 533,121	\$ -	\$ -
Corporate bonds	1,196,119	-	1,196,119	-
Government and agency securities	440,582	440,582	-	-
Equities	5,352,400	5,352,400	-	-
Total assets at fair value	\$ 7,522,222	\$ 6,326,103	\$ 1,196,119	\$ -

Description	Assets at Fair Value as of December 31, 2015			
	Total	Level 1	Level 2	Level 3
Cash and equivalents	\$ 464,690	\$ 464,690	\$ -	\$ -
Corporate bonds	1,449,954	-	1,449,954	-
Government and agency securities	729,898	500,614	229,284	-
Equities	4,772,136	4,772,136	-	-
Total assets at fair value	\$ 7,416,678	\$ 5,737,440	\$ 1,679,238	\$ -

Corporate bonds, government and agency securities are traded or based on the yields of comparable securities with similar terms. Equity securities are valued at the closing price reported in active open markets.

# PHILADELPHIA BAR FOUNDATION

## Notes to Financial Statements December 31, 2016 and 2015

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### (4) Property and Equipment

Property and equipment consist of the following at December 31:

	2016	2015
Equipment	\$ 15,779	\$ 15,779
Website and software	70,169	4,083
	85,948	19,862
Accumulated depreciation	(20,744)	(16,499)
	<u>\$ 65,204</u>	<u>\$ 3,363</u>

Depreciation expense was \$4,245 and \$5,399 for the years ended December 31, 2016 and 2015, respectively.

### (5) Related Parties

The Philadelphia Bar Association (Association), a related party to the Foundation, provides facilities and support services to the Foundation. Contributed facilities and services amounted to \$25,021 and \$82,138 for the years ended December 31, 2016 and 2015, respectively. In addition, the Association provides payroll services and other administrative costs on behalf of the Foundation. The Foundation reimbursed the Association \$320,062 and \$271,779 in 2016 and 2015, respectively, for direct personnel expenses incurred. Amounts payable to the Association at December 31, 2016 and 2015 are \$24,909 and \$30,040, respectively.

### (6) Pension Plan

The Foundation has adopted the Association's noncontributory defined contribution pension plan which covers all employees of the Foundation who have reached the age of 21 and are credited with one-year of service. Under the terms of the plan and depending on years of service, 8.5%, 10% or 13% of the participating employees' compensation is contributed by the Foundation. Employer contributions to the pension plan were \$12,204 and \$11,093 for the years ended December 31, 2016 and 2015, respectively.

# PHILADELPHIA BAR FOUNDATION

Notes to Financial Statements  
December 31, 2016 and 2015

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## (7) Board Designated as an Endowment

Beginning in 1974, the Foundation's Trustees created a Board designated investment fund that was designed to function like an endowment. Proceeds from giving programs such as the Hamilton Circle, Advocates of Justice, and certain others were used to fund the account. While the funds are not permanently or temporarily restricted, the Foundation's by-laws and written investment spending policy limits withdrawals from the fund. It is Board policy to preserve the principal for long term purposes.

The Foundation accounts for its endowment funds in accordance with FASB Staff Position 117-1, *Endowments of Not-for-Profit Organizations: Net Asset Classification of Funds Subject to an Enacted Version of the Uniform Prudent Management of Institutional Funds Act (UPMIFA) and Enhanced Disclosures for All Endowment Funds* now incorporated in FASB ASC 958-205. The Commonwealth of Pennsylvania has not yet adopted the provisions of UPMIFA, but the Foundation is required by FASB ASC 958-205 to disclose certain matters associated with its endowment funds. Endowment funds subject to FASB ASC 958-205 include board designated net assets.

### *Return Objective, Risk Parameters and Spending Policy*

The endowment fund is invested in a diversified mix of high quality fixed income securities, equities and corporate bonds, which are projected to produce above average real returns without exposing the portfolio to excess risk. The Foundation's objective is to earn a reasonable, long-term, risk adjusted total rate of return to support its grant programs. The Foundation has adopted investment policies that prioritizes the safety of the investment principal above investment earnings or investment appreciation. The current spending policy is that the Foundation may withdrawal an amount each year not to exceed 5% of the average year end valuation of the Board Designated Endowment Fund for the preceding four years. The percentage to be withdrawn in a given year is at the Board's sole discretion. Due care should be taken to preserve the principal of the endowment.

### *Strategies Employed for Achieving Objectives*

To satisfy its long-term rate of return objectives, the Foundation utilizes a total return strategy in which investment returns are achieved through both capital appreciation (realized and unrealized) and current yield (dividends) The Foundation established the investment allocation guideline, which allocates approximately 5% to cash and cash equivalents, 25% to fixed income securities, and 70% to equities. The Foundation closely monitors its investment allocation to determine its continued applicability based on the performance of the portfolio and market strategies. The allocation is reviewed quarterly and adjusted based on the recommendation from the investment advisor and circumstances of market conditions.

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# PHILADELPHIA BAR FOUNDATION

## Notes to Financial Statements December 31, 2016 and 2015

### (7) Board Designated as an Endowment, Continued

#### *Strategies Employed for Achieving Objectives, Continued*

Board designated net assets consist of the following at December 31:

	Board Designated as an Endowment
Balance, December 31, 2014	\$ 6,996,551
Contributions	60,685
Investment fund spending policy	(315,000)
Investment income	235,448
Unrealized losses included in changes in net assets	<u>(129,495)</u>
Balance, December 31, 2015	6,848,189
Contributions	53,682
Investment fund spending policy	(321,261)
Investment income	181,497
Unrealized gains included in changes in net assets	<u>270,552</u>
Balance, December 31, 2016	<u>\$ 7,032,659</u>

### (8) Temporarily Restricted Net Assets

Temporarily restricted net assets consist of the following at December 31:

	Balance at December 31, 2015	Investment Income and Contributions	Released from Restrictions	Balance at December 31, 2016
Samuel T. Gomez Fellowship	\$ 12,382	\$ 523	\$ (400)	\$ 12,505
Louis Apothaker Awards	23,122	602	-	23,724
Morris M. Shuster Fellowship	146,636	3,036	(16,410)	133,262
Gimbel Advocacy Fund	23,943	27,649	(10,058)	41,534
Judge Wm. Marutani Scholarship	201,946	24,136	(16,000)	210,082
Diversity Corporate Internship	61,277	27,414	(20,000)	68,691
Albert W. Sheppard Scholarship Fund	20,873	5,194	(3,000)	23,067
Ken Shear Civil Gideon/Internship	4,334	113	-	4,447
Luongo Fund	14,429	1,813	(3,272)	12,970
Equal Justice Center - Capital	18,002	4	(6,740)	11,266
	<u>\$ 526,944</u>	<u>\$ 90,484</u>	<u>\$ (75,880)</u>	<u>\$ 541,548</u>



## SUPPLEMENTARY INFORMATION

## PHILADELPHIA BAR FOUNDATION

## Supplementary Information

## Grant Expenses

Year Ended December 31, 2016

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ACLU of Pennsylvania	\$ 4,750
AIDS Law Project	13,000
Atlantic Center for Capital Representation	1,500
CeaseFire PA	1,000
Community Legal Services	90,000
Consumer Bankruptcy Assistance Project	13,000
Court Appointed Special Advocates of Philadelphia	3,000
Disability Rights Pennsylvania	6,000
Education Law Center	13,000
Esperanza Immigration Legal Services	2,750
Face to Face Legal Center	4,500
Friends of Farmworkers	14,750
Good Shepherd Mediation Program	1,500
Pennsylvania HIAS Indigent Immigration Legal Services	14,000
Homeless Advocacy Project	15,750
Juvenile Law Center	7,000
Legal Clinic for the Disabled	8,000
Mazzoni Center Legal Services Dept.	2,750
Military Assistance Project	8,000
Nationalities Service Center Legal Services Department	8,750
PA Capital Representation Project	6,000
Pennsylvania Health Law Project	12,000
Pennsylvania Immigration Resource Center	6,500
Pennsylvania Innocence Project	3,600
Pennsylvania Institutional Law Project	6,500
Pennsylvanians for Modern Courts	1,500
Philadelphia Landlord/Tenant Legal Help Center	8,250
Philadelphia Legal Assistance	13,000
Philadelphia Volunteer Lawyers for the Arts	3,600
Philadelphia VIP	50,000
Public Interest Law Center of Philadelphia	9,000
Regional Housing Legal Services	10,000
SeniorLAW Center	22,000
Support Center for Child Advocates	24,000
Women Against Abuse	3,600
Women Organized Against Rape	2,000
Women's Law Project	16,500
Youth Sentencing & Reentry Project	2,000
	\$ 433,050