

NDF061522LAS21

**NEIGHBORHOOD DEVELOPMENT FUND  
Not-for-Profit Transmittal and Approval Form**

**Applicant/Program:** Legal Aid Society, Inc. / DOCTORS & Lawyers for Kids - DULCE Project at FHC-Iroquois  
**Applicant Requested Amount:** \$1,500  
**Appropriation Request Amount:** \$1,500

**Executive Summary of Request**  
The Developmental Understanding and Legal Collaboration for Everyone (DULCE) Program is a new component of Doctors & Lawyers for Kids and is anticipated to becoming on-going. It is an innovative approach using cross-sector, team-based models that proactively addresses social determinants of health, healthy development of infants, and support for parents during the first 6 months of a baby's life. FHC-Iroquois.

Is this program/project a fundraiser?  Yes  No  
Is this applicant a faith based organization?  Yes  No  
Does this application include funding for sub-grantee(s)?  Yes  No

I have reviewed the attached Neighborhood Development Fund Application and have found it complete and within Metro Council guidelines and request approval of funding in the following amount(s). I have read the organization's statement of public purpose to be furthered by the funds requested and I agree that the public purpose is legitimate. I have also completed the disclosure section below, if required.

21 District #      [Signature] Primary Sponsor Signature      \$1,500 Amount      5/18/2022 Date

**Primary Sponsor Disclosure**  
List below any personal or business relationship you, your family or your legislative assistant have with this organization, its volunteers, its employees or members of its board of directors.

**Approved by:**  
\_\_\_\_\_  
Appropriations Committee Chairman      Date  
Final Appropriations Amount: \_\_\_\_\_

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**LOUISVILLE METRO COUNCIL  
NEIGHBORHOOD DEVELOPMENT FUND APPLICATION**

**Legal Name of Applicant Organization** Legal Aid Society, Inc.

**Program Name and Request Amount** Doctors & Lawyers for Kids - DULCE Project at FHC - Iroquois / \$1,500

	<b>Yes/No/NA</b>
Is the NDF Transmittal Sheet Signed by all Council Member(s) Appropriating Funding?	...YES
Is the funding proposed by Council Member(s) less than or equal to the request amount?	...YES
Is the proposed public purpose of the program viable and well-documented?	...YES
Will all of the funding go to programs specific to Louisville/Jefferson County?	...YES
Has Council or Staff relationship to the Agency been adequately disclosed on the cover sheet?	...NA
Has prior Metro Funds committed/granted been disclosed?	...YES
Is the application properly signed and dated by authorized signatory?	...YES
Is proof of Tax Exempt status of 501(c) 3, 4, 6, 19, 1120-H included?	...YES
If Metro funding is for a separate taxing district is the funding appropriated for a program outside the legal responsibility of that taxing district?	...NA
Is the entity in good standing with: <ul style="list-style-type: none"> <li>▶ Kentucky Secretary of State?</li> <li>▶ Louisville Metro Revenue Commission?</li> <li>▶ Louisville Metro Government?</li> <li>▶ Internal Revenue Service?</li> <li>▶ Louisville Metro Human Relations Commission?</li> </ul>	...YES
Is the current Fiscal Year Budget included?	...YES
Is the entity's board member list (with term length/term limits) included?	...YES
Is recommended funding less than 33% of total agency operating budget?	...YES
Does the application budget reflect only the revenue and expenses of the project/program?	...YES
Is the cost estimate(s) from proposed vendor (if request is for capital expense) included?	...NA
Is the most recent annual audit (if required by organization) included?	...YES
Is a copy of Signed Lease (if rent costs are requested) included?	...NA
Is the Supplemental Questionnaire for churches/religious organizations (if requesting organization is faith-based) included?	...NA
Are the Articles of Incorporation of the Agency included?	...YES
Is the IRS Form W-9 included?	...YES
Is the IRS Form 990 included?	...YES
Are the evaluation forms (if program participants are given evaluation forms) included?	...NA
Affirmative Action/Equal Employment Opportunity plan and/or policy statement included (if required to do so)?	...NA
Has the Agency agreed to participate in the BBB Charity review program? If so, has the applicant met the BBB Charity Review Standards?	...YES

Prepared by: Rachel Roarx Legislative Aide District 21

Date: 5/18/2022

**LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION**

SECTION 1 - APPLICANT INFORMATION			
Legal Name of Applicant Organization: <i>(as listed on: <a href="http://www.sos.ky.gov/business/records">http://www.sos.ky.gov/business/records</a>)</i> Legal Aid Society, Inc.			
Main Office Street & Mailing Address: 416 W Muhammad Ali Blvd, Suite 300			
Website: <a href="http://www.yourlegalaid.org">www.yourlegalaid.org</a>			
Applicant Contact:	Jefferson Coulter	Title:	Executive Director
Phone:	(502) 614-3100	Email:	jcoulter@laslou.org
Financial Contact:	Kelly Krucki	Title:	CFO
Phone:	(502) 614-3108	Email:	kkrucki@laslou.org
Organization's Representative who attended NDF Training: Meredith Greenwell			
GEOGRAPHICAL AREA(S) WHERE PROGRAM ACTIVITIES ARE (WILL BE) PROVIDED			
Program Facility Location(s):	416 W Muhammad Ali Blvd, Ste 300, Louisville, KY 40202		
Council District(s):	All Council Districts	Zip Code(s):	All Jefferson County Zip Codes
SECTION 2 - PROGRAM REQUEST & FINANCIAL INFORMATION			
PROGRAM/PROJECT NAME: Doctors & Lawyers for Kids - DULCE Project			
Total Request: (\$)	\$ 1,500.00	Total Metro Award (this program) in previous year: (\$)	\$ 0.00
Purpose of Request (check all that apply):			
<input type="checkbox"/> Operating Funds (generally cannot exceed 33% of agency's total operating budget) <input checked="" type="checkbox"/> Programming/services/events for direct benefit to community or qualified individuals <input type="checkbox"/> Capital Project of the organization (equipment, furnishing, building, etc)			
The Following are Required Attachments:			
<input checked="" type="checkbox"/> IRS Exempt Status Determination Letter <input checked="" type="checkbox"/> Current year projected budget <input checked="" type="checkbox"/> Current financial statement <input checked="" type="checkbox"/> Most recent IRS Form 990 or 1120-H <input checked="" type="checkbox"/> Articles of Incorporation (current & signed) <input type="checkbox"/> Cost estimates from proposed vendor if request is for capital expense		<input type="checkbox"/> Signed lease if rent costs are being requested <input checked="" type="checkbox"/> IRS Form W9 <input type="checkbox"/> Evaluation forms if used in the proposed program <input checked="" type="checkbox"/> Annual audit (if required by organization) <input type="checkbox"/> Faith Based Organization Certification Form, if applicable	
For the current fiscal year ending June 30, list all funds appropriated and/or received from Louisville Metro Government for this or any other program or expense, including funds received through Metro Federal Grants, from any department or Metro Council Appropriation (Neighborhood Development Funds). Attach additional sheet if necessary.			
Source:	Complete List Attached <i>(see document titled</i>	Amount: (\$)	
Source:	<i>"2022 Budget/Statement of</i>	Amount: (\$)	
Source:	<i>Activities")</i>	Amount: (\$)	
Has the applicant contacted the BBB Charity Review for participation? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No			
Has the applicant met the BBB Charity Review Standards? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No			

## LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

### SECTION 3 – AGENCY DETAILS

#### Describe Agency's Vision, Mission and Services:

Legal Aid Society (LAS) is a non-profit organization providing free civil legal services to low-income Kentuckians living in Jefferson County and the fourteen surrounding counties. Founded in 1921, our mission is to pursue justice for people in poverty. For more than a century, Legal Aid has worked to serve the needs of our community, assisting low-income individuals and families (those living at or below 125% to 200% of the federal poverty line) when a civil legal issue threatens their health, safety, or stability. In 2021, Legal Aid Society provided legal assistance in more than 7,300 cases in Jefferson County, closing over 5,300 of those cases for more than 4,600 unique clients.

LAS fights for our clients when their basic human needs are unjustly threatened, when they have nowhere else to go. We work to transform lives and restore hope. Our purpose is to provide equal access to justice without regard to a person's economic status. Legal Aid Society helps clients with issues that fall in the following priority areas: (1) Personal Safety—securing safety and stability for families and individuals; (2) Safe Homes—securing and maintaining safe housing; (3) Expungement—helping clients with second chances and fresh starts; (4) Economic Stability—protecting consumers and promoting financial security; (5) Promoting Healthy Lives—addressing social determinants of health and providing life planning services; (6) Supporting Under-served Populations—offering services that recognize the unique legal needs and address the difficulties of vulnerable and often underserved people; (7) Community Development and Non-Profit Organizational Support—providing legal support to community-based organizations and non-profit partners.

Legal Aid Society provides legal services to clients via a practice-based service approach. LAS attorneys and paralegals are grouped in units which focus on a specific legal need of our clients or a specific population (Family Law and Personal Safety Units, Housing Unit, Economic Stability Unit, Government Benefits Unit, Health and Vulnerable Populations Unit (Including HIV/AIDS Legal Project, Elder Justice Program, Veterans Legal Assistance Program, and Doctors and Lawyers for Kids Medical Legal Partnership), Community Development Unit, and Intake and Limited Services Unit). All units serve our full fifteen county service area, ensuring that clients can easily access our services. In the last three years, LAS has also hired two social workers who provide a more holistic approach to our services and referrals to other service providers in the community to better assist our clients.

This request for funding is for services provided specifically to low-income Jefferson County families with children that are six months old or younger through our Doctors & Lawyers for Kids Program DULCE Project. Doctors & Lawyers for Kids (DLK) is a Medical-Legal Partnership (MLP) - a healthcare delivery model that places lawyers on a care team to address the legal issues that negatively impact low-income children and families and increase disparities in their social determinants of health. Founded in 2011 as a partnership between Legal Aid Society, the Louisville Bar Association, and the University of Louisville School of Medicine Department of Pediatrics (UofL); DLK staff work with medical professionals to address the root causes of poor health in our community. Originally an independent nonprofit, in late 2020 Doctors & Lawyers for Kids was absorbed as a program of Legal Aid Society and continues to serve clients at nine pediatric clinics and health and wellness centers across Jefferson County.

The mission of Doctors & Lawyers for Kids is to ensure that low-income children and families have access to the civil legal care they need to improve and maintain their health and stability. We want all children to have a bright future – not only because every child ought to have the chance to enjoy a happy, healthy life but also because when kids do well, they grow up well, and we are all better off. See more information specific to the DULCE Project in Section 5 of this application.



**LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION**

**SECTION 5 – PROGRAM/PROJECT NARRATIVE**

**A: Describe the program/project start and end dates, a description of the program/project and applicable data with regards to specific client population the program will address (attach related flyers, planning minutes, designs, event permits, proposals for services/goods, etc.):**

The DULCE Project is a new component of the work carried out by our Doctors & Lawyers for Kids (DLK) Program. We anticipate the DULCE Project becoming an on-going piece of DLK's programming. DULCE (Developmental Understanding and Legal Collaboration for Everyone (DULCE)) is an expanding national initiative that is currently in place at dozens of sites across several states. It is an innovative approach to providing support and services to families with infants. DULCE uses a cross-sector, team based model of service that proactively addresses social determinants of health, promotes the healthy development of infants, and provides support for parents during the critical first six months of a baby's life. DULCE does this by introducing Family Health Specialists (FHS), trained in childhood development and other areas of support, to interdisciplinary DULCE Teams that work out of pediatric clinics. The FHS gets to know young families through regular visits, provides support for the newborn's development, and works with their interdisciplinary DULCE Team to connect families with resources to meet their social needs. DULCE Teams include a Family Health Specialist, a medical provider, a legal partner, and a clinic administrator. This team works to address the social and economic burdens of low-income families to help reduce stress and give families more time and energy to bond with and care for their new child. The DULCE Project in Jefferson County is based at Family Health Centers - Iroquois. The Pediatric Team of FHC - Iroquois, their newly hired Family Health Specialist, and our DLK attorney make up the DULCE Team for our community. Together, the DULCE Team is working to provide families with the support they need for healthy development.

**B: Describe specifically how the funding will be spent including identification of funding to sub grantee(s):**

This funding will cover the costs associated regular meetings between our DLK attorney and the Family Health Centers - Iroquois DULCE Interdisciplinary Team. Our DLK attorney is currently meeting with the DULCE Team once a week to provide general information on civil legal issues as they pertain to low-income families with newborns. We expect that there may be instance when DULCE patients will need direct legal assistance from our DLK attorney at which time, they will provide the appropriate level of service to the clients referred to DLK by the DULCE Team.

**LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION**

**C: If this request is a fundraiser, please detail how the proceeds will be spent:**

N/A

**D: For Expenditure Reimbursement Only – The grant award period begins with the Metro Council approval date and ends on June 30 of Metro fiscal year in which the grant is approved. If any part of this funding request is for funds to be spent before the grant award period, identify the applicable circumstances:**

The funding request is a reimbursement of the following expenditures that will probably be incurred after the application date, but prior to the execution of the grant agreement:

- ✓ If selecting this option, the invoice, receipt and payment documentation should not be available as of the date of this application.

The Grantee will be required to submit financial reporting in accordance with the reporting schedule provided in the grant agreement.

Reimbursements should not be made before application date unless an emergency can be demonstrated by the primary council sponsor. The funding request is a reimbursement of the following expenditures (attach invoices or proof of payment):

- ✓ Attach a copy of invoices and/or receipts to provide proof of purchase of activities associated with the work plan identified in this application.
- ✓ Attach a copy of cancelled checks to provide proof of payment of the invoices or receipts associated with the work plan identified in this application.

## LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

**E: Describe the program's benefits to those being served (measurable outcomes). Include the program's process for collecting data and the indicators that will be tracked to measure the benefits to those being served:**

The FHC - Iroquois DULCE Team, including our DLK attorney, are reviewing cases weekly and discussing the best methods for connecting families to the services these new parents need most. This is a brand new program and the DULCE Team has only been able to meet twice, thus far. As we build this initiative together, our DLK attorney is working to provide the DULCE Team, particularly FHC - Iroquois' new Family Health Specialist, with information on how to identify the civil legal issues that may be impacting the health, safety, and economic stability of DULCE patients. This on-going training empowers the other members of the DULCE Team to spot civil legal issues, provide general information about the resources available to address these issues, and refer cases to our DLK attorney when the patients need further assistance to resolve these issues. While we expect to provide direct legal service to some DULCE patients, we are also hoping to interrupt the development of legal needs among this population.

The DULCE Project objectives will be evaluated based on (1) the number of children & families from the DULCE Project that DLK effectively assist in the coming year and the outcomes in those cases, and (2) the number of DULCE Team meetings during which our DLK attorney provides continuous training and consultative support to the other members of the DULCE Team. Our DLK attorney will maintain record of any DULCE families that are discussed in the regular Team meetings but for whom a civil legal case is not opened to DLK. All of the above information will be electronically stored and available for periodic reports. LAS leadership will generate these reports regularly, providing on-going assessment and guiding staff in their delivery of services, allowing all to review, during the year, unanticipated deviations from the expected outcomes.

**F: Briefly describe any existing collaborative relationships the organization has with other community organizations. Describe what those partners are bringing to the relationship in general and to this program/project specifically.**

We recognize that legal service is only one component of the issues surrounding our community's health. DLK, as an MLP, allows LAS to introduce our free legal services into a trusted environment, the doctor's office, providing an avenue through which pediatricians and DLK staff can work together. Ultimately, DLK's service to our community is only as successful as its collaboration between our legal and medical professionals. MLPs are at their heart a collaborative effort. Doctors and lawyers both have an ethical duty to care for those who cannot afford their services, but these professionals rarely work together. When they do coordinate their efforts, there is a harmony that provides both groups with a new perspective on the root causes of poor health and a more complete picture of the patient/client that neither profession can see alone. The DULCE Project takes this collaboration to an entirely new level with the addition of a Family Health Specialist to the Team.

DLK currently provides onsite services at nine pediatric clinics across Louisville: 3 UofL Pediatrics Clinics (Downtown, Eastern Parkway, and Stonestreet), 3 Family Health Centers (East Broadway, Iroquois, and Portland), 2 Norton Pediatrics Locations (Broadway & Chestnut), and the Smoketown Family Wellness Center. While the work of the DULCE Project is based out of Family Health Centers - Iroquois; we believe that the collaborative relationships that we have built across all of our medical partners will provide even further insights into work that our DLK attorney and the entire DULCE Team are committing to this initiative. We also hope that the results of the DULCE Project further inform the work that we are doing with our other medical partners across town.

## LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

### SECTION 6 – PROGRAM/PROJECT BUDGET SUMMARY

THE PROGRAM/PROJECT BUDGET SHOULD REALISTICALLY ESTIMATE WHAT AMOUNT IS NEEDED FROM METRO GOVERNMENT AND WHAT IS EXPECTED FROM OTHER SOURCES.

Program/Project Expenses	Column 1	Column 2	Column (1+2)=3
	Proposed Metro Funds	Non- Metro Funds	Total Funds
<b>A: Personnel Costs Including Benefits</b>	\$ 1,500.00		\$ 1,500.00
<b>B: Rent/Utilities</b>			\$ 0.00
<b>C: Office Supplies</b>			\$ 0.00
<b>D: Telephone</b>			\$ 0.00
<b>E: In-town Travel</b>			\$ 0.00
<b>F: Client Assistance (See Detailed List on Page 8)</b>			\$ 0.00
<b>G: Professional Service Contracts</b>			\$ 0.00
<b>H: Program Materials</b>			\$ 0.00
<b>I: Community Events &amp; Festivals (See Detailed List on Page 8)</b>			\$ 0.00
<b>J: Machinery &amp; Equipment</b>			\$ 0.00
<b>K: Capital Project</b>			\$ 0.00
<b>L: Other Expenses (See Detailed List on Page 8)</b>			\$ 0.00
<b>*TOTAL PROGRAM/PROJECT FUNDS</b>	\$ 1,500.00	\$ 0.00	\$ 1,500.00
<b>% of Program Budget</b>	100.00%	0.00%	100%

**List funding sources for total program/project costs in Column 2, Non-Metro Funds:**

Other State, Federal or Local Government	
United Way	
Private Contributions (do not include individual donor names)	
Fees Collected from Program Participants	
Other (please specify)	
Total Revenue for Columns 2 Expenses **	\$ 0.00

\*Total of Column 1 MUST match "Total Request on Page 1, Section 2"

\*\*Must equal or exceed total in column 2.



**LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION**

**Detail of In-Kind Contributions for this PROGRAM only:** Includes Volunteers, Space, Utilities, etc. (Include anything not bought with cash revenues of the agency).

Donor*/Type of Contribution	Value of Contribution	Method of Valuation
<p align="center"><i>Total Value of In-Kind (to match Program Budget Line Item. Volunteer Contribution &amp; Other In Kind)</i></p>	<p align="center">\$ 0.00</p>	

**\* DONOR INFORMATION REFERS TO WHO MADE THE IN KIND CONTRIBUTION. VOLUNTEERS NEED NOT BE LISTED INDIVIDUALLY, BUT GROUPED TOGETHER ON ONE LINE AS A TOTAL NOTING HOW MANY HOURS PER PERSON PER WEEK**

**Agency Fiscal Year Start Date:** 01/01/2022

**Does your Agency anticipate a significant increase or decrease in your budget from the current fiscal year to the budget projected for next fiscal year?** NO  YES

**If YES, please explain:**

N/A

## LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

### SECTION 7 – CERTIFICATIONS & ASSURANCES

By signing Section 7 of the Grant Application, the authorized official signing for the applicant organization certifies and assures to the best of his or her knowledge and/or belief the following Assurances and Certifications. If there is any reason why one or more of the assurances or certifications listed cannot be certified or assured, please explain in writing and attach to this application.

#### Standard Assurances

1. Applicant understands this application and its attachments as well as any resulting grant agreement, reports and proof of expenditure is subject to Kentucky's open records law.
2. Applicant understands if the grant agreement is not returned to Louisville Metro within 90 days of its mailing to the applicant, the approval is automatically revoked and the funds will not be disbursed to our organization.
3. Applicant and any sub grantee will give Louisville Metro Government access to and the right to examine all paper or electronic records related to the awarded grant for up to five years of the grant agreement date.
4. Applicant assures compliance with the grant requirements and will monitor the performance of any third party (sub-grantee).
5. The Agency is in good standing with the Kentucky Secretary of State, Louisville Metro Government, the Jefferson County Revenue Commission, the Internal Revenue Service, and the Louisville Metro Human Relations Commission.
6. Applicant understands failure to provide the services, programs, or projects included in the agreement will result in funds being withheld or requested to be returned if previously disbursed.
7. Applicant understands they must return to Louisville Metro any unexpended funds by July 31 following the Metro Louisville's fiscal year end.
8. Applicant understands they must provide proof of all expenditures (canceled checks, receipts, paid invoices). The Applicant understands the failure to provide proof of expenditures as required in the grant agreement could result in funding being withheld or request to be returned if previously disbursed.
9. Applicant understands if this application is approved, the grant agreement will identify an award period that begins with the Metro Council approval date, and will end with June 30 of the fiscal year in which the grant is approved. Expenditures associated with this award expected to occur prior to the award period (approval date) must be disclosed in this application in order to be considered compliant with the grant agreement.
10. Applicant understands if we choose to incur expenditures prior to the approval of the application by the Metro Council, there is no guarantee that funding will be reimbursed, as the Council may choose not to award the application.
11. Applicant will establish safeguards to prohibit employees or any person that receives compensation from awarded funds from using their position for a purpose that constitutes or presents the appearance of personal or organizational conflict of interest, or personal gain.

#### Standard Certifications

1. The Agency certifies it will not use Louisville Metro Government funds for any religious, political or fraternal activities.
2. The Agency has a written Affirmative Action/Equal Opportunity Policy.
3. The Agency does not discriminate in employment or in provision of any service/program/activity/event based on age, color, disabled status, national origin, race, religion, sex, gender identity or sexual orientation, or Vietnam era veteran status.
4. The Agency certifies it will not require clients, recipients, or beneficiaries to participate in religious, political, fraternal or like activities in order to receive services/benefits provided with Louisville Metro Government funds.
5. The Agency understands the Americans with Disabilities Act (ADA) and makes reasonable accommodations.

**Relationship Disclosure:** List below any relationship you or any member of your Board of Directors or employees has with any Councilperson, Councilperson's family, Councilperson's staff or any Louisville Metro Government employee.

### SECTION 8 – CERTIFICATIONS & ASSURANCES

I certify under the penalty of law the information in this application (including, without limitation, "Certifications and Assurances") is accurate to the best of my knowledge. I am aware my organization will not be eligible for funding if investigation at any time shows falsification. If falsification is shown after funding has been approved, any allocations already received and expended are subject to be repaid. I further certify that I am legally authorized to sign this application for the applying organization and have initialed each page of the application.

<b>Signature of Legal Signatory:</b>		<b>Date:</b>	03/21/2022
<b>Legal Signatory: (please print):</b>	Jefferson Coulter	<b>Title:</b>	Executive Director
<b>Phone:</b>	(502) 614-3100	<b>Extension:</b>	
<b>Email:</b>	jcoulter@laslou.org		



**LEGAL AID SOCIETY - 2022 BOARD OF DIRECTORS**

Appointing Group/Representative Board Members)	Term of Office	Current Term Expires	LSC Director Designation	Committees	Year of Initial Membership
<b>Community Action Agency:</b>					
Jacqueline Baker 1926 Cypress Street Louisville, KY 40210 (502) 775-6512 (502) 641-2829 (cell) Jazzyj0457@yahoo.com	2-year term beginning in odd- numbered years	December 31, 2023	Client Member		2020
<b>Multi-County Clients Council:</b>					
Ann Anderson Will Seay Plaza 4314 Bishop Lane, Apt. 201 Louisville, KY 40218 (502) 883-8172 Purrfec8blu@gmail.com	2-year term beginning in even- numbered years	December 31, 2022	Client Member		2020
Susan Brewer (502) 883-2889 brewersusan@yahoo.com	2-year term beginning in even- numbered years	December 31, 2022	Client Member		2020

Ella Franklin 3253 Taylor Blvd. Louisville, KY 40215 (502) 356-3049 ellafranklin51258@gmail.com	2-year term beginning in even- numbered years	December 31, 2022	Client Member		2020
Janice Hoskins 1702 S. 36th Street Louisville, KY 40211 Ph# 502 592-0194 jcsa210@hotmail.com	2-year term beginning in even- numbered years	December 31, 2022	Client Member	Office Space Committee; Strategic Planning Committee	2019
Ronald Triplett 4413 Hale Avenue Louisville, KY 40211 502-599-0831 Ronaldtriplett0831@gmail.com	2-year term beginning in even- numbered years	December 31, 2022	Client Member		2017
George Winston 1114 South 4 <sup>th</sup> Street, Apt. 1604 Louisville, KY 40203 (502) 587-8078 gwthecrossman@yahoo.com	2-year term beginning in even- numbered years	December 31, 2022	Client Member		2020
<b>Louisville Bar Association:</b>					
Jeremiah Byrne, Esq. Frost Brown Todd 400 W. Market St., Ste. 3200 Louisville, KY 40202 (502) 589-5400 jbyrne@fbtlaw.com	2-year term beginning in odd- numbered years	December 31, 2023	McCollum Attorney	Office Space Committee	2017
Laurel S. Doheny, Esq. Pregliasco Straw-Boone Doheny Banks & Bowman 200 S. Fifth Street, Suite 404 S. Louisville, KY 40202 (502) 568-4700 lsd@psbdlaw.com	2-year term beginning in odd- numbered years	December 31, 2023	McCollum Attorney	Finance & Audit Committee; Recruitment & Nominating Committee	1997

<p>Robert C. Ewald, Esq. Wyatt, Tarrant &amp; Combs 500 W. Jefferson Street Louisville, KY 40202 (502) 589-5235 (502) 589-0309 (fax) <a href="mailto:rewald@wyattfirm.com">rewald@wyattfirm.com</a></p>	<p>2-year term beginning in odd- numbered years</p>	<p>December 31, 2023</p>	<p>McCollum Attorney</p>	<p>Recruitment &amp; Nominating Committee (Chair)</p>	<p>1970</p>
<p>Maria A. Fernandez, Esq. Fernandez Haynes &amp; Moloney PLLC 401 W. Main Street, Suite 1807 Louisville, KY 40202 (502) 589-1001 (502) 589-7333 (fax) <a href="mailto:mfernandez@FHMLEGAL.COM">mfernandez@FHMLEGAL.COM</a></p>	<p>2-year term beginning in odd- numbered years</p>	<p>December 31, 2023</p>	<p>McCollum Attorney</p>	<p>Finance &amp; Audit Committee; Office Space Committee; Recruitment &amp; Nominating Committee; Strategic Planning Committee (Co- Chair)</p>	<p>1999</p>
<p>Bart L. Greenwald, Esq. Duncan Galloway Egan Greenwald PLLC 9750 Ormsby Station Road, Suite 210 Louisville, Kentucky 40223 502-614-6974 direct 502-457-7016 cell <a href="mailto:bgreenwald@dgedlaw.com">bgreenwald@dgedlaw.com</a></p>	<p>2-year term beginning in odd- numbered years</p>	<p>December 31, 2023</p>	<p>McCollum Attorney</p>	<p>Project H.E.L.P.</p>	<p>2016</p>
<p>Martha Hasselbacher, Esq. 3505 Winterberry Circle Louisville, KY 40207 (502) 893-7378 <a href="mailto:mhasselbacher@me.com">mhasselbacher@me.com</a></p>	<p>2-year term beginning in odd- numbered years</p>	<p>December 31, 2023</p>	<p>McCollum Attorney</p>	<p>Recruitment &amp; Nominating Committee; Doctors and Lawyers for Kids; Office Space Committee</p>	<p>2007 (re- appointed)</p>
<p>Christie A. Moore, Esq. Dentons Bingham Greenebaum 101 S. Fifth Street, Ste. 3500 Louisville, KY 40202 (502) 587-3758 (502) 587-3695 (fax) <a href="mailto:Christie.moore@dentons.com">Christie.moore@dentons.com</a></p>	<p>2-year term beginning in odd- numbered years</p>	<p>December 31, 2023</p>	<p>McCollum Attorney</p>	<p>Office Space Committee; JFA Campaign Chair 2017</p>	<p>2014</p>

Delores Pregliasco, Esq. 311 Coraberry Road Louisville, KY 40207 deepregliasco@gmail.com	2-year term beginning in odd- numbered years	December 31, 2023	McCollum Attorney		1996
Kendrick R. Riggs, Esq. (Chair) Stoll Keenon Ogden PLLC 500 W. Jefferson Street 2000 PNC Plaza Louisville, KY 40202 (502) 333-6000 (502) 333-6099 (fax) Kendrick.riggs@skofirm.com	2-year term beginning in odd- numbered years	December 31, 2023	McCollum Attorney	Finance & Audit Committee; Office Space Committee; Strategic Planning Committee (co-chair)	2013
R. James Straus, Esq. (First Vice-Chair) Frost Brown Todd 400 W. Market Street, 32 <sup>nd</sup> Floor Louisville, KY 40202 (502) 589-5400 (502) 581-1087 (fax) jstraus@fbtlaw.com	2-year term beginning in odd- numbered years	December 31, 2023	McCollum Attorney	Finance & Audit Committee; Recruitment & Nominating Committee	1978
T. Morgan Ward, Jr., Esq. Stiles & Harbison 400 W. Market Street, Suite 1800 Louisville, KY 40202 (502) 681-0406 (502) 587-6391 (fax) mward@stiles.com	2-year term beginning in odd- numbered years	December 31, 2023	McCollum Attorney	Recruitment & Nominating Committee	1999
Cynthia W. Young, Esq. Wyatt, Tarrant & Combs 500 W. Jefferson Street Louisville, KY 40202 (502) 562-7292 (502) 589-0309 (fax) cyoung@wyattfirm.com	2-year term beginning in odd- numbered years	December 31, 2023	McCollum Attorney	Finance & Audit Committee (Chair); Recruitment & Nominating Committee	2004

**Charles W. Anderson, Jr. Bar Association (formerly Louisville Black Lawyers Association):**

Samuel E.T. Jones, Esq. Wilson Eiser Moskowitz Edelman & Dicker LLP 100 Mallard Creek Road - Suite 250 Louisville, KY 40207 502.238.8547 (Direct) 502.238.8500 (Main) 502.238.7995 (Fax) samuel.jones@wilsonelser.com	2-year term beginning in even-numbered years	December 31, 2022	Other Attorney		2020
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**ACLU of Kentucky:**

Corey Shapiro ACLU of Kentucky 315 Guthrie Street, Ste. 300 Louisville, KY 40202 (502) 581-9746 corey@aclu-ky.org	2-year term beginning in even-numbered years	December 31, 2022	Other Member		2020
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**Louis D. Brandeis School of Law at the University of Louisville:**

Lisa H. Nicholson, Esq. Louis D. Brandeis School of Law at the University of Louisville Louisville, KY 40292 502-852-7166 lisa.nicholson@louisville.edu	2-year term beginning in odd-numbered years	December 31, 2022	Other Attorney		2017
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**NAACP:**

Michael Brooks, PhD 4402 Sunset Circle Louisville, KY 40216 502-448-2313 michaelbrooks10@aol.com	2-year term beginning in odd-numbered years	December 31, 2023	Client Member		2015
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**Women Lawyers Association of Jefferson County:**

Patricia Van Houten, Esq. 2500 Bardstown Road, Ste. 4 Louisville, KY 40205 (502) 387-5853 Pvanhouten2013@gmail.com	2-year term beginning in even- numbered years	December 31, 2022	Other Attorney	Strategic Planning Committee	2016
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**Bullitt County Bar Association:**

J. Scott Wantland, Esq. P.O. Box 515 Shepherdsville, KY 40165 (502) 543-2840 (502) 543-6581 iscottwantland@aol.com	2-year term beginning in even- numbered years	December 31, 2022	McCollum Attorney		2007
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**Hardin County Bar Association:**

Cassie Yates Claggett, Esq. Claggett & Barnett, PLLC 2935 Dolphin Drive, Ste. 102 Elizabethown, KY 42701 (270) 900-0533 (502) 324-1244 (fax) cassie@cblawky.com	2-year term beginning in even- numbered years	December 31, 2022	McCollum Attorney		2015
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**Grayson/Breckinridge/Meade Counties Bar Association:**

J. Brannon Dupree, Esq. Schaefer & Dupree 112 N. Mulberry Street Elizabethown, KY 42701 (270) 900-1608 Brannon.dupree@gmail.com	2-year term beginning in even- numbered years	December 31, 2022	McCollum Attorney		2015
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**Nelson County Bar Association:**

Shelly Ann Kamei, Esq. Shelly Ann Kamei Law Offices 2001 Buchannan Ave #1 Bardstown, KY 40004 (502) 348-3198 shelly@kameilaw.com	2-year term beginning in even- numbered years	December 31, 2022	McCollum Attorney	Strategic Planning Committee	2014
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**Oldham/Henry Counties Bar Association:**

Robert A. Riley, Esq. (Secretary) James & Wells, P.S.C. 205 North 1st Avenue LaGrange, KY 40031 (502) 225-4770 (502) 225-4746 (fax) rrileylaw@yahoo.com	2-year term beginning in even- numbered years	December 31, 2022	McCollum Attorney	Recruitment & Nominating Committee	2007
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**Shelby County Bar Association:**

William F. Stewart, Esq. William F. Stewart, PLLC Jason D. Fowler, PLLC 310 Main Street Shelbyville, KY 40065 (502) 633-0035 (502) 647-0095 (fax) williamstewart@me.com	2-year term beginning in even- numbered years	December 31, 2022	McCollum Attorney	Recruitment & Nominating Committee; Office Space Committee	2006
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**A Group Whose Mission is to Assist and Support Immigrants:**

Justin Eldad 4501 Allmond Avenue Louisville, KY 40209 (502) 919-7571 mbuiajustin@gmail.com	2-year term beginning in odd- numbered years	December 31, 2023	Client Member		2019
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**A Group Whose Mission is to Assist and Support Seniors:**

<p><b>Jo Ann Orr (Second Vice-Chair)</b>                  1824 Oehle Drive                  Louisville, KY 40216                  502-447-0975                  (502) 767-2260 (cell)                  orria@hotmail.com</p>	<p>2-year term                  beginning in odd-                  numbered years</p>	<p>December 31,                  2023</p>	<p>Client Member</p>	<p>Finance &amp; Audit                  Committee;                  Office Space                  Committee;                  Strategic                  Planning                  Committee</p>	<p>2013</p>
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**Client Member (Other)**

<p><b>Theresa Thomas</b>                  P.O. Box 19801                  Louisville, KY 40259                  Theresa.thomas0001@gmail.com</p>	<p>2-year term                  beginning in even-                  numbered years</p>	<p>December 31,                  2022</p>	<p>Client Member</p>		<p>2020</p>
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 **IRS** Department of the Treasury  
Internal Revenue Service  
P.O. Box 2508  
Cincinnati OH 45201

In reply refer to: 0248421964  
May 25, 2011 LTR 4168C E0  
61-0537626 000000 00  
00021710  
BODC: TE

LEGAL AID SOCIETY INC  
416 W MUHAMMAD ALI BLVD  
LOUISVILLE KY 40202-3368

035501

Employer Identification Number: 61-0537626  
Person to Contact: MS. MITCHELL  
Toll Free Telephone Number: 1-877-829-5500

Dear TAXPAYER:

This is in response to your May 16, 2011, request for information regarding your tax-exempt status.

Our records indicate that you were recognized as exempt under section 501(c)(3) of the Internal Revenue Code in a determination letter issued in JANUARY 1972.

Our records also indicate that you are not a private foundation within the meaning of section 509(a) of the Code because you are described in section(s) 509(a)(1) and 170(b)(1)(A)(vi).

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

Please refer to our website [www.irs.gov/eo](http://www.irs.gov/eo) for information regarding filing requirements. Specifically, section 6033(j) of the Code provides that failure to file an annual information return for three consecutive years results in revocation of tax-exempt status as of the filing due date of the third return for organizations required to file. We will publish a list of organizations whose tax-exempt status was revoked under section 6033(j) of the Code on our website beginning in early 2011.

<b>LEGAL AID SOCIETY, INC.</b>			
<b>2022 BUDGET/STATEMENT OF ACTIVITIES</b>			
	<b>ADOPTED</b>	<b>2022</b>	<b>ADJUSTED</b>
	<b>2022 BUDGET</b>	<b>ADJ</b>	<b>2022 BUDGET</b>
<b>REVENUES</b>			
<b>FEDERAL</b>			
LEGAL SERVICES CORPORATION - Field	1,530,000		1,530,000
LEGAL SERVICES CORPORATION - TIG	25,000		25,000
PROBONO INNOVATION FUND	153,913		153,913
INTERNAL REVENUE SERVICE - LITC	100,000		100,000
VOCA	610,684		610,684
EQUAL JUSTICE WORKS	29,308		29,308
VOA VETERANS PROGRAM	5,000		5,000
CHILD SUPPORT HOTLINE	128,000		128,000
GOODWILL	150,000		150,000
HIV/AIDS - RYAN WHITE FUNDING	100,000		100,000
COSSAP	68,814		68,814
<b>STATE GOVERNMENT</b>			
FILING FEES - COMMONWEALTH OF KY	565,000		565,000
KY GENERAL FUND (ACCESS TO JUSTICE)	80,000		80,000
KIPDA	75,550		75,550
LTADD	20,400		20,400
<b>LOCAL GOVERNMENT</b>			
LOUISVILLE METRO GOVERNMENT	843,040		843,040
LOUISVILLE METRO HOUSING AUTHORITY	1,500		1,500
<b>FOUNDATIONS, GRANTS, CHARITABLE GIFT</b>			
METRO UNITED WAY	22,500		22,500
TRICOUNTY UNITED WAY	3,000		3,000
FAMILY HEALTH CENTER	45,000		45,000
KY IOLTA FUND	115,000		115,000
KENTUCKY BAR FOUNDATION	5,000		5,000
NORTON CHILDRENS HOSPITAL FOUNDATION	10,000		10,000
LOUISVILLE BAR FOUNDATION	30,000		30,000
ANNUAL CAMPAIGN	460,000		460,000
<b>OTHER</b>			
GALA	100,000		100,000
RENT INCOME	15,072		15,072
INTEREST INCOME	2,180		2,180
MISCELLANEOUS INCOME	2,770		2,770
<b>TOTAL REVENUES FOR THE YEAR</b>	<b>5,296,730</b>	<b>-</b>	<b>5,296,730</b>

<b>OPERATING EXPENSES</b>			
PERSONNEL EXPENSES	4,631,260		4,631,260
NON-PERSONNEL EXPENSES	955,325		955,325
<b>TOTAL OPERATING EXPENSES</b>	<b>5,586,585</b>	<b>-</b>	<b>5,586,585</b>
<b>OPERATING INCOME LESS EXPENSES</b>	<b>(289,855)</b>	<b>-</b>	<b>(289,855)</b>
<b>TOTAL INCOME LESS EXPENSES</b>			
<b>(REDUCTION IN OPERATING NET ASSETS)</b>	<b>(289,855)</b>	<b>-</b>	<b>(289,855)</b>
<b>CASH CARRYOVER FROM PRIOR YEAR</b>	<b>2,097,950</b>		<b>2,097,950</b>
<b>ESTIMATED AMOUNT TO CARRYOVER TO NEXT</b>	<b>1,808,095</b>	<b>-</b>	<b>1,808,095</b>
<b>*Footnote</b>			
*We anticipate beginning our Centennial Campaign in 2022. Although we anticipate receiving this funding, at the time of passing this budget we wish to footnote this budget amount.			
<b>CENTENNIAL CAMPAIGN</b>	<b>500,000</b>		<b>500,000</b>
<b>CENTENNIAL CAMPAIGN CARRYOVER</b>	<b>(500,000)</b>		<b>(500,000)</b>
<b>TOTAL NON-OPERATING INCOME</b>	<b>-</b>		<b>-</b>

**LEGAL AID SOCIETY, INC.**  
**STATEMENT OF FINANCIAL POSITION (BALANCE SHEET)**  
**AT JANUARY 31 , 2022**

<b>ASSETS</b>				
<b>Cash and investments</b>				
Eclipse Bank	235,968			
Fifth Third Bank	633,169			
Chase Bank	200,673			
Petty Cash	100			
Eclipse Bank CD	505,186			
PNC Bank	128,497	1,703,593		
Account Receivable		336,785		
Cash in Escrow, Clients Deposits		5,139		
Prepaid Expenses and Other Assets		34,928		
<b>TOTAL CURRENT ASSETS</b>			2,080,446	
Fixed Assets Less Depreciation			100,927	
<b>ENDOWMENTS &amp; RESTRICTED FUNDS</b>				
Louisville Community Foundation (Diversity Intern)		35,962		
Greenwald Foundation (Beneficial Interest)		25,477		
Marshall Eldred Excellence in Advocacy Award		49,169		
<b>Board Mandated Reserves</b>				
PNC Bank Money Market	276,787			
Republic Bank	matures 1-29-24	104,321		
Republic Bank	matures 4-5-22	61,181		
US Bank	matures 2-17-22	104,421		
Stock Yards Bank	matures 10-29-22	53,969		
Stock Yards Bank	matures 11-2-22	108,615		
Stock Yards Bank	matures 4-29-22	55,220		
First Financial Bank	matures 6-18-22	118,416		
First Financial Bank	matures 8-22-22	104,507		
King Southern Bank (SYB)	matures 10-13-22	56,357		
King Southern Bank (SYB)	matures 8-7-22	107,089		
Limestone Bank	matures 7-8-22	109,370	1,260,254	
<b>TOTAL RESTRICTED FUNDS</b>			1,370,862	
<b>TOTAL ASSETS</b>				<b>3,552,235</b>

<b>LIABILITIES</b>				
Current Liabilities		47,900		
Other Liabilities		303,353		
Long-Term Liabilities		38,438		
<b>TOTAL LIABILITIES</b>			<b>389,692</b>	
<b>NET ASSETS</b>				
Net Assets at Beginning of Year		3,247,955		
Operating Income Over/Under Expenses	(85,412)			
<b>TOTAL NET ASSETS</b>			<b>3,162,543</b>	
<b>TOTAL LIABILITIES AND NET ASSETS</b>				<b>3,552,235</b>

LEGAL AID SOCIETY, INC.				
2022 BUDGET/STATEMENT OF ACTIVITIES				
	ADOPTED	2022	ADJUSTED	YTD
	2022 BUDGET	ADJ	2022 BUDGET	ACTUAL THRU
				1/31/2022
<b>REVENUES</b>				
<b>FEDERAL</b>				
LEGAL SERVICES CORPORATION - Field	1,530,000		1,530,000	257,046
LEGAL SERVICES CORPORATION - TIG	25,000		25,000	
PROBONO INNOVATION FUND	153,913		153,913	
INTERNAL REVENUE SERVICE - LITC	100,000		100,000	
VOCA	610,684		610,684	
EQUAL JUSTICE WORKS	29,308		29,308	4,182
VOA VETERANS PROGRAM	5,000		5,000	
CHILD SUPPORT HOTLINE	128,000		128,000	10,000
GOODWILL	150,000		150,000	7,500
HIV/AIDS - RYAN WHITE FUNDING	100,000		100,000	3,000
COSSAP	68,814		68,814	
<b>STATE GOVERNMENT</b>				
FILING FEES - COMMONWEALTH OF KY	565,000		565,000	31,307
KY GENERAL FUND (ACCESS TO JUSTICE)	80,000		80,000	
KIPDA	75,550		75,550	3,000
LTADD	20,400		20,400	3,392
<b>LOCAL GOVERNMENT</b>				
LOUISVILLE METRO GOVERNMENT	843,040		843,040	8,650
LOUISVILLE METRO HOUSING AUTHORITY	1,500		1,500	
<b>FOUNDATIONS, GRANTS, CHARITABLE GIFT</b>				
METRO UNITED WAY	22,500		22,500	3,563
TRICOUNTY UNITED WAY	3,000		3,000	1,250
FAMILY HEALTH CENTER	45,000		45,000	8,750
KY IOLTA FUND	115,000		115,000	
KENTUCKY BAR FOUNDATION	5,000		5,000	
NORTON CHILDRENS HOSPITAL FOUNDATION	10,000		10,000	
LOUISVILLE BAR FOUNDATION	30,000		30,000	8,000
ANNUAL CAMPAIGN	460,000		460,000	23,105
<b>OTHER</b>				
GALA	100,000		100,000	
RENT INCOME	15,072		15,072	2,513
INTEREST INCOME	2,180		2,180	73
MISCELLANEOUS INCOME	2,770		2,770	1,104
<b>TOTAL REVENUES FOR THE YEAR</b>	<b>5,296,730</b>	<b>-</b>	<b>5,296,730</b>	<b>376,435</b>
<b>OPERATING EXPENSES</b>				
PERSONNEL EXPENSES	4,631,260	-	4,631,260	318,237
NON-PERSONNEL EXPENSES	955,325	(6,520)	948,805	143,610
<b>TOTAL OPERATING EXPENSES</b>	<b>5,586,585</b>	<b>(6,520)</b>	<b>5,580,065</b>	<b>461,847</b>
<b>OPERATING INCOME LESS EXPENSES</b>	<b>(289,855)</b>	<b>6,520</b>	<b>(283,335)</b>	<b>(85,412)</b>
<b>TOTAL INCOME LESS EXPENSES</b>	<b>(289,855)</b>	<b>6,520</b>	<b>(283,335)</b>	<b>(85,412)</b>
<b>CASH CARRYOVER FROM PRIOR YEAR</b>	<b>2,097,950</b>		<b>2,097,950</b>	
<b>ESTIMATED AMOUNT TO CARRYOVER TO</b>	<b>1,808,095</b>	<b>6,520</b>	<b>1,814,615</b>	

<b>LEGAL AID SOCIETY</b>				
<b>2022 BUDGET/STATEMENT OF ACTIVITIES</b>				
	<b>ADOPTED</b>	<b>2022</b>	<b>ADJUSTED</b>	<b>YTD ACTUAL</b>
	<b>2022 BUDGET</b>	<b>ADJ</b>	<b>2022 BUDGET</b>	<b>1/31/2022</b>
<b>PERSONNEL EXPENSES</b>				
Salaries	3,051,600		3,051,600	244,093
Related Benefits	1,579,660		1,579,660	74,144
<b>Total Personnel Expenses</b>	<b>4,631,260</b>	<b>-</b>	<b>4,631,260</b>	<b>318,237</b>
<b>NON-PERSONNEL EXPENSES</b>				
Contract Services	189,750		189,750	13,722
Audit	30,000		30,000	-
Rent, Building Maintenance	327,515		327,515	50,385
Local Travel	12,500		12,500	1,226
Office Expenses, Postage, Etc.	47,000		47,000	96
Telephone	19,000		19,000	2,213
Litigation	39,000		39,000	5,530
VLP Litigation Program Expenses	25,000		25,000	-
Dues	25,500		25,500	11,370
Training & Conferences	15,000		15,000	155
Library	32,250		32,250	-
Statewide Expenses	48,080	(6,520)	41,560	-
Insurance	26,000		26,000	31,543
Public Relations and Development	31,130		31,130	10,775
Board of Directors Expenses	300		300	-
Equipment Expenses	67,800		67,800	16,420
Miscellaneous Expenses	19,500		19,500	175
<b>Total Non-Personnel Expenses</b>	<b>955,325</b>	<b>(6,520)</b>	<b>948,805</b>	<b>143,610</b>
<b>TOTAL OPERATING EXPENSES</b>	<b>5,586,585</b>	<b>(6,520)</b>	<b>5,580,065</b>	<b>461,847</b>
<b>CASH &amp; INVESTMENTS</b>				
	1,703,593			
<b>PLUS ACCOUNTS RECEIVABLE</b>	<b>336,785</b>			
<b>PLUS PREPAID EXPENSES</b>	<b>34,928</b>			
<b>LESS CURRENT LIABILITIES</b>	<b>(47,900)</b>			
<b>FUNDS @ 1-31-22 FOR FUTURE OPERATION</b>	<b>2,027,405</b>			

Form **990**

**Return of Organization Exempt From Income Tax**

OMB No. 1545-0047

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

**2020**

Department of the Treasury  
Internal Revenue Service

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

Open to Public Inspection

**A** For the **2020** calendar year, or tax year beginning and ending

<b>B</b> Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<b>C</b> Name of organization <b>LEGAL AID SOCIETY, INC.</b>		<b>D</b> Employer identification number <b>61-0537626</b>
	Doing business as		<b>E</b> Telephone number <b>502-584-1254</b>
	Number and street (or P.O. box if mail is not delivered to street address)	Room/suite	<b>G</b> Gross receipts \$ <b>5,367,994.</b>
	<b>416 W. MUHAMMAD ALI BLVD.</b>	<b>300</b>	<b>H(a)</b> Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <b>H(b)</b> Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. See instructions
City or town, state or province, country, and ZIP or foreign postal code <b>LOUISVILLE, KY 40202</b>		<b>H(c)</b> Group exemption number ▶	
F Name and address of principal officer: <b>NEVA-MARIE SCOTT</b> <b>SAME AS C ABOVE</b>		<b>L</b> Year of formation: <b>1921</b> <b>M</b> State of legal domicile: <b>KY</b>	
<b>I</b> Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) ( ) ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527			
<b>J</b> Website: ▶ <b>WWW.YOURLEGALAID.ORG</b>			
<b>K</b> Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶			

**Part I Summary**

<b>Activities &amp; Governance</b>	<b>1</b> Briefly describe the organization's mission or most significant activities: <b>TO PROVIDE FREE CIVIL LEGAL HELP TO INDIGENT RESIDENTS OF BRECKENRIDGE, BULLITT, GRAYSON, HARDIN,</b>	
	<b>2</b> Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.	
	<b>3</b> Number of voting members of the governing body (Part VI, line 1a)	<b>33</b>
	<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b)	<b>33</b>
	<b>5</b> Total number of individuals employed in calendar year 2020 (Part V, line 2a)	<b>67</b>
	<b>6</b> Total number of volunteers (estimate if necessary)	<b>176</b>
	<b>7 a</b> Total unrelated business revenue from Part VIII, column (C), line 12	<b>0.</b>
<b>b</b> Net unrelated business taxable income from Form 990-T, Part I, line 11	<b>0.</b>	
<b>Revenue</b>	<b>8</b> Contributions and grants (Part VIII, line 1h)	Prior Year: <b>4,284,047.</b> Current Year: <b>5,317,885.</b>
	<b>9</b> Program service revenue (Part VIII, line 2g)	<b>0.</b> <b>0.</b>
	<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d)	<b>16,594.</b> <b>13,467.</b>
	<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	<b>31,805.</b> <b>35,928.</b>
	<b>12</b> Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	<b>4,332,446.</b> <b>5,367,280.</b>
<b>Expenses</b>	<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1-3)	<b>41,938.</b> <b>41,267.</b>
	<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4)	<b>0.</b> <b>0.</b>
	<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	<b>3,547,214.</b> <b>3,864,621.</b>
	<b>16 a</b> Professional fundraising fees (Part IX, column (A), line 11e)	<b>0.</b> <b>0.</b>
	<b>b</b> Total fundraising expenses (Part IX, column (D), line 25) ▶ <b>329,882.</b>	
	<b>17</b> Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	<b>829,325.</b> <b>904,368.</b>
	<b>18</b> Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	<b>4,418,477.</b> <b>4,810,256.</b>
	<b>19</b> Revenue less expenses. Subtract line 18 from line 12	<b>-86,031.</b> <b>557,024.</b>
<b>Net Assets or Fund Balances</b>	<b>20</b> Total assets (Part X, line 16)	Beginning of Current Year: <b>3,860,656.</b> End of Year: <b>4,531,497.</b>
	<b>21</b> Total liabilities (Part X, line 26)	<b>445,834.</b> <b>550,890.</b>
	<b>22</b> Net assets or fund balances. Subtract line 21 from line 20	<b>3,414,822.</b> <b>3,980,607.</b>

**Part II Signature Block**

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

**Sign Here** ▶ Signature of officer **NEVA-MARIE SCOTT, EXECUTIVE DIRECTOR** Date

Type or print name and title

**Paid Preparer Use Only**

Print/Type preparer's name: **ELEANOR A. LIVINGSTON, CP** Preparer's signature: \_\_\_\_\_ Date: \_\_\_\_\_ Check if self-employed  PTIN: **P00226461**

Firm's name: **MCM CPAS & ADVISORS LLP** Firm's EIN: **27-1235638**

Firm's address: **462 S. 4TH ST., SUITE 2600 LOUISVILLE, KY 40202** Phone no.: **(502)749-1900**

May the IRS discuss this return with the preparer shown above? See instructions  Yes  No

SEE SCHEDULE O FOR ORGANIZATION MISSION STATEMENT CONTINUATION

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission: TO PURSUE JUSTICE FOR PEOPLE IN POVERTY.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? [ ] Yes [X] No

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

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses.

4a (Code: ) (Expenses \$ 1,046,988. including grants of \$ 41,267. ) (Revenue \$ ) PROVIDE FREE LEGAL SERVICES TO INDIGENT INDIVIDUALS ON CIVIL PROBLEMS THAT STRENGTHEN FAMILY SUPPORTS AND PERSONAL SAFETY. IN 2020, WE SERVED 1,610 INDIVIDUALS ON ISSUES SUCH AS DIVORCE, CUSTODY, CHILD SUPPORT, AND PROTECTIVE ORDERS.

4b (Code: ) (Expenses \$ 428,586. including grants of \$ ) (Revenue \$ ) PROVIDE FREE LEGAL SERVICES TO INDIGENT INDIVIDUALS ON CIVIL LEGAL PROBLEMS THAT PRESERVE THE HOME OF & MAINTAIN THE ECONOMIC STABILITY OF INDIVIDUALS AND FAMILIES. IN 2020, WE SERVED 2,516 INDIVIDUALS ON ISSUES INVOLVING EVICTIONS, OTHER HOUSING ISSUES, GOVERNMENT BENEFITS, OR HOMELESSNESS.

4c (Code: ) (Expenses \$ 180,010. including grants of \$ ) (Revenue \$ ) PROVIDE FREE LEGAL SERVICES TO INDIGENT INDIVIDUALS ON CIVIL LEGAL PROBLEMS THAT STRENGTHENS THE ECONOMIC STABILITY OF INDIVIDUALS AND FAMILIES. IN 2020, WE SERVED 1,498 INDIVIDUALS AND/OR ORGANIZATIONS ON THESE ISSUES.

4d Other program services (Describe on Schedule O.) (Expenses \$ 2,144,131. including grants of \$ ) (Revenue \$ )

4e Total program service expenses 3,799,715.

**Part IV Checklist of Required Schedules**

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>	X	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ?	X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>		X
4 <b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>		X
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III</i>		X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>		X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>	X	
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? <i>If "Yes," complete Schedule D, Part V</i>	X	
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i>	X	
b Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i>		X
c Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i>		X
d Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i>		X
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>	X	
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i>	X	
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>	X	
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i>		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i>		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i>		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I</i>		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>	X	
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>		X
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>	X	

**Part IV Checklist of Required Schedules** (continued)

	Yes	No
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III		X
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J		X
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a		X
24b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
24c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
24d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I		X
25b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I		X
26 Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part II		X
27 Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? If "Yes," complete Schedule L, Part III		X
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions, for applicable filing thresholds, conditions, and exceptions):		
28a A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If "Yes," complete Schedule L, Part IV		X
28b A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV		X
28c A 35% controlled entity of one or more individuals and/or organizations described in lines 28a or 28b? If "Yes," complete Schedule L, Part IV		X
29 Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M		X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II		X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I		X
34 Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1		X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
35b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2		
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2		X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI		X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note: All Form 990 filers are required to complete Schedule O	X	

**Part V Statements Regarding Other IRS Filings and Tax Compliance**

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

	Yes	No
1a Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable		
1b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable		
1c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	

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

		Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	67	
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <b>Note:</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	X	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?		X
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		X
b	If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
7	<b>Organizations that may receive deductible contributions under section 170(c).</b>		
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	X	
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	X	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d	
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
8	<b>Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		
9	<b>Sponsoring organizations maintaining donor advised funds.</b>		
a	Did the sponsoring organization make any taxable distributions under section 4966?		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		
10	<b>Section 501(c)(7) organizations.</b> Enter:		
a	Initiation fees and capital contributions included on Part VIII, line 12	10a	
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b	
11	<b>Section 501(c)(12) organizations.</b> Enter:		
a	Gross income from members or shareholders	11a	
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b	
12a	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b	
13	<b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b>		
a	Is the organization licensed to issue qualified health plans in more than one state? <b>Note:</b> See the instructions for additional information the organization must report on Schedule O.		
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b	
c	Enter the amount of reserves on hand	13c	
14a	Did the organization receive any payments for indoor tanning services during the tax year?		X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b	
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N.		X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.		X

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.

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

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a Enter the number of voting members of the governing body at the end of the tax year (33); 1b Enter the number of voting members included on line 1a, above, who are independent (33); 2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? (X); 3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person? (X); 4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? (X); 5 Did the organization become aware during the year of a significant diversion of the organization's assets? (X); 6 Did the organization have members or stockholders? (X); 7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? (X); 7b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? (X); 8a The governing body? (X); 8b Each committee with authority to act on behalf of the governing body? (X); 9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O (X).

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

Table with 3 columns: Question, Yes, No. Rows include: 10a Did the organization have local chapters, branches, or affiliates? (X); 10b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?; 11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? (X); 11b Describe in Schedule O the process, if any, used by the organization to review this Form 990.; 12a Did the organization have a written conflict of interest policy? If "No," go to line 13 (X); 12b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? (X); 12c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done (X); 13 Did the organization have a written whistleblower policy? (X); 14 Did the organization have a written document retention and destruction policy? (X); 15a The organization's CEO, Executive Director, or top management official (X); 15b Other officers or key employees of the organization (X); 15c If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).; 16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? (X); 16b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?.

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed > KY
18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
[X] Own website [ ] Another's website [X] Upon request [ ] Other (explain on Schedule O)
19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
20 State the name, address, and telephone number of the person who possesses the organization's books and records >
NEVA-MARIE SCOTT - 502-614-3100
416 MUHAMMAD ALI BLVD., SUITE 300, LOUISVILLE, KY 40202

**Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

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

**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**

**1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

See instructions for the order in which to list the persons above.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
NEVA-MARIE POLLEY EXECUTIVE DIRECTOR	40.00			X			100,427.	0.	47,333.	
KELLY KRUCKI CFO	40.00			X			76,622.	0.	36,113.	
WILLIAM F. STEWART, ESQ. BOARD MEMBER	0.20	X					0.	0.	0.	
CYNTHIA W. YOUNG, ESQ. BOARD MEMBER	1.00	X					0.	0.	0.	
PATRICIA VAN HOUTEN, ESQ. BOARD MEMBER	0.20	X					0.	0.	0.	
GEORGE BEY BOARD MEMBER (TERM ENDED 12/20)	0.20	X					0.	0.	0.	
LOUIS COOK BOARD MEMBER (TERM ENDED 6/20)	0.20	X					0.	0.	0.	
LAUREL S. DOHENY, ESQ. BOARD MEMBER	0.20	X					0.	0.	0.	
BART GREENWALD BOARD MEMBER	0.20	X					0.	0.	0.	
ROOSEVELT SMITH III BOARD MEMBER (TERM ENDED 12/20)	0.20	X					0.	0.	0.	
MARIA A. FERNANDEZ, ESQ. BOARD MEMBER	0.20	X					0.	0.	0.	
MARTHA HASSELBACHER, ESQ. BOARD MEMBER	0.20	X					0.	0.	0.	
T. MORGAN WARD, JR., ESQ. BOARD MEMBER	0.20	X					0.	0.	0.	
MICHAEL BROOKS BOARD MEMBER	0.20	X					0.	0.	0.	
J. SCOTT WANTLAND, ESQ. BOARD MEMBER	0.20	X					0.	0.	0.	
CASSIE YATES CLAGETT, ESQ. BOARD MEMBER	0.20	X					0.	0.	0.	
J. BRANNON DUPREE, ESQ. BOARD MEMBER	0.20	X					0.	0.	0.	

**Part VII** Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
SHELLY ANN KAMEI, ESQ. BOARD MEMBER	0.20	X						0.	0.	0.
PAVEL REYES VALDES BOARD MEMBER (TERM ENDED 6/20)	0.20	X						0.	0.	0.
DELORES PREGLIASCO, ESQ. BOARD MEMBER	0.20	X						0.	0.	0.
TANISHA A. HICKERSON, ESQ. BOARD MEMBER (TERM ENDED 9/20)	0.20	X						0.	0.	0.
ROSE ROBINSON BOARD MEMBER (TERM ENDED 11/20)	0.20	X						0.	0.	0.
CHRISTIE MOORE, ESQ BOARD MEMBER	0.20	X						0.	0.	0.
ROBERT C. EWALD, ESQ. BOARD MEMBER	0.20	X						0.	0.	0.
BRENDA GRIGGS BOARD MEMBER (TERM ENDED 12/20)	0.20	X						0.	0.	0.
RONALD TRIPLETT BOARD MEMBER	0.20	X						0.	0.	0.
<b>1b Subtotal</b>								177,049.	0.	83,446.
<b>c Total from continuation sheets to Part VII, Section A</b>								0.	0.	0.
<b>d Total (add lines 1b and 1c)</b>								177,049.	0.	83,446.

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **1**

	Yes	No
3 Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual		X
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person		X

**Section B. Independent Contractors**

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
NONE		

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization **0**

SEE PART VII, SECTION A CONTINUATION SHEETS

**Part VII** Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
MICHAEL ALDRIDGE BOARD MEMBER	0.20	X						0.	0.	0.
LISA H. NICHOLON, ESQ. BOARD MEMBER	0.20	X						0.	0.	0.
JEREMIAH BYRNE BOARD MEMBER	0.20	X						0.	0.	0.
LARA HURT BOARD MEMBER (TERM ENDED 11/20)	0.20	X						0.	0.	0.
JANICE HOSKINS BOARD MEMBER	0.20	X						0.	0.	0.
JUSTIN ELDAD BOARD MEMBER	0.20	X						0.	0.	0.
GEORGE WINSTON BOARD MEMBER	0.20	X						0.	0.	0.
SAMUEL JONES BOARD MEMBER	0.20	X						0.	0.	0.
JACQUELINE BAKER BOARD MEMBER	0.20	X						0.	0.	0.
ANN ANDERSON BOARD MEMBER	0.20	X						0.	0.	0.
ELLA FRANKLIN BOARD MEMBER	0.20	X						0.	0.	0.
SUSAN BREWER BOARD MEMBER	0.20	X						0.	0.	0.
THERESA THOMAS BOARD MEMBER	0.20	X						0.	0.	0.
KENDRICK R. RIGGS, ESQ. CHAIR	2.00	X	X					0.	0.	0.
R. JAMES STRAUS, ESQ. FIRST VICE-CHAIR	1.00	X	X					0.	0.	0.
JO ANN ORR SECOND VICE-CHAIR	1.00	X	X					0.	0.	0.
ROBERT A. RILEY, ESQ. SECRETARY	1.00	X	X					0.	0.	0.
Total to Part VII, Section A, line 1c										

**Part VIII Statement of Revenue**

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

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514	
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	1 a Federated campaigns	1a	114,767.				
	b Membership dues	1b					
	c Fundraising events	1c	11,225.				
	d Related organizations	1d					
	e Government grants (contributions)	1e	4,638,592.				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	553,301.				
	g Noncash contributions included in lines 1a-1f	1g	\$				
	<b>h Total. Add lines 1a-1f</b>			<b>5,317,885.</b>			
<b>Program Service Revenue</b>	2 a	Business Code					
	b						
	c						
	d						
	e						
	f All other program service revenue						
	<b>g Total. Add lines 2a-2f</b>						
<b>Other Revenue</b>	3 Investment income (including dividends, interest, and other similar amounts)			10,112.		10,112.	
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
	6 a Gross rents	6a	(i) Real	15,073.			
			(ii) Personal				
			6b Less: rental expenses	6b	0.		
	c Rental income or (loss)	6c	15,073.				
	d Net rental income or (loss)			15,073.		15,073.	
	7 a Gross amount from sales of assets other than inventory	7a	(i) Securities	3,355.			
			(ii) Other				
			7b Less: cost or other basis and sales expenses	7b	0.		
	c Gain or (loss)	7c	3,355.				
	d Net gain or (loss)			3,355.		3,355.	
	8 a Gross income from fundraising events (not including \$ 11,225. of contributions reported on line 1c). See Part IV, line 18	8a		0.			
			8b Less: direct expenses	8b	714.		
c Net income or (loss) from fundraising events			-714.		-714.		
9 a Gross income from gaming activities. See Part IV, line 19	9a						
		9b Less: direct expenses	9b				
c Net income or (loss) from gaming activities							
10 a Gross sales of inventory, less returns and allowances	10a						
		10b Less: cost of goods sold	10b				
c Net income or (loss) from sales of inventory							
<b>Miscellaneous Revenue</b>	11 a MISCELLANEOUS	Business Code		21,569.	21,569.		
	b						
	c						
	d All other revenue						
	<b>e Total. Add lines 11a-11d</b>			<b>21,569.</b>			
<b>12 Total revenue. See instructions</b>			<b>5,367,280.</b>	<b>21,569.</b>	<b>0.</b>	<b>27,826.</b>	

**Part IX** Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	41,267.	41,267.		
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	260,495.	22,164.	193,620.	44,711.
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	2,449,595.	2,079,850.	230,426.	139,319.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	556,922.	444,180.	76,759.	35,983.
9 Other employee benefits	416,941.	332,537.	57,466.	26,938.
10 Payroll taxes	180,668.	144,094.	24,901.	11,673.
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting	26,600.	21,502.	3,140.	1,958.
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)	115,985.	115,985.		
12 Advertising and promotion	25,832.			25,832.
13 Office expenses	175,033.	139,675.	21,779.	13,579.
14 Information technology				
15 Royalties				
16 Occupancy	323,025.	261,112.	38,135.	23,778.
17 Travel	8,646.	7,542.	1,104.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	17,475.	17,475.		
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	23,528.		23,528.	
23 Insurance	26,305.	21,263.	3,106.	1,936.
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a OFFICE OF KENTUCKY LEGA	44,156.	44,156.		
b LITIGATION	38,992.	38,992.		
c LIBRARY	32,073.	25,926.	3,786.	2,361.
d DUES AND FEES	24,647.	19,924.	2,909.	1,814.
e All other expenses	22,071.	22,071.		
25 Total functional expenses. Add lines 1 through 24e	4,810,256.	3,799,715.	680,659.	329,882.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

Check here  if following SOP 98-2 (ASC 958-720)

**Part X Balance Sheet**

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

		(A) Beginning of year		(B) End of year	
Assets	1	Cash - non-interest-bearing	1,454,490.	1	1,532,059.
	2	Savings and temporary cash investments	1,465,410.	2	1,978,408.
	3	Pledges and grants receivable, net	743,728.	3	698,158.
	4	Accounts receivable, net		4	96,399.
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use		8	
	9	Prepaid expenses and deferred charges	81,814.	9	73,571.
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 275,751.		
	b	Less: accumulated depreciation	10b 184,288.	10c	91,463.
	11	Investments - publicly traded securities		11	
	12	Investments - other securities. See Part IV, line 11	30,959.	12	35,962.
	13	Investments - program-related. See Part IV, line 11		13	
	14	Intangible assets		14	
	15	Other assets. See Part IV, line 11	16,716.	15	25,477.
16	<b>Total assets.</b> Add lines 1 through 15 (must equal line 33)	3,860,656.	16	4,531,497.	
Liabilities	17	Accounts payable and accrued expenses	394,679.	17	494,305.
	18	Grants payable		18	
	19	Deferred revenue	0.	19	1,450.
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D	39,469.	21	44,544.
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23	Secured mortgages and notes payable to unrelated third parties		23	
	24	Unsecured notes and loans payable to unrelated third parties		24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	11,686.	25	10,591.
	26	<b>Total liabilities.</b> Add lines 17 through 25	445,834.	26	550,890.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.				
	27	Net assets without donor restrictions	2,945,781.	27	3,427,582.
	28	Net assets with donor restrictions	469,041.	28	553,025.
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.				
	29	Capital stock or trust principal, or current funds		29	
	30	Paid-in or capital surplus, or land, building, or equipment fund		30	
	31	Retained earnings, endowment, accumulated income, or other funds		31	
	32	<b>Total net assets or fund balances</b>	3,414,822.	32	3,980,607.
33	<b>Total liabilities and net assets/fund balances</b>	3,860,656.	33	4,531,497.	

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**Part XI Reconciliation of Net Assets**

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	5,367,280.
2	Total expenses (must equal Part IX, column (A), line 25)	2	4,810,256.
3	Revenue less expenses. Subtract line 2 from line 1	3	557,024.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	3,414,822.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	8,761.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	3,980,607.

**Part XII Financial Statements and Reporting**

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

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

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

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

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....	5124739.	4093127.	3958119.	4284047.	5317885.	22777917.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....						
3 The value of services or facilities furnished by a governmental unit to the organization without charge .....						
4 <b>Total.</b> Add lines 1 through 3 .....	5124739.	4093127.	3958119.	4284047.	5317885.	22777917.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) .....						
6 <b>Public support.</b> Subtract line 5 from line 4. ....						22777917.

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
7 Amounts from line 4 .....	5124739.	4093127.	3958119.	4284047.	5317885.	22777917.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources .....	17,185.	22,400.	26,500.	27,412.	25,185.	118,682.
9 Net income from unrelated business activities, whether or not the business is regularly carried on .....						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) .....	78,435.	180.	4,452.	14,257.	30,330.	127,654.
11 <b>Total support.</b> Add lines 7 through 10 .....						23024253.
12 Gross receipts from related activities, etc. (see instructions) .....					12	109,516.
13 <b>First 5 years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> .....						<input type="checkbox"/>

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

14 Public support percentage for 2020 (line 6, column (f), divided by line 11, column (f)) .....	14	98.93 %
15 Public support percentage from 2019 Schedule A, Part II, line 14 .....	15	98.78 %
16a <b>33 1/3% support test - 2020.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization .....	<input checked="" type="checkbox"/>	
b <b>33 1/3% support test - 2019.</b> If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization .....	<input type="checkbox"/>	
17a <b>10% -facts-and-circumstances test - 2020.</b> If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and <b>stop here.</b> Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization .....	<input type="checkbox"/>	
b <b>10% -facts-and-circumstances test - 2019.</b> If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and <b>stop here.</b> Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization .....	<input type="checkbox"/>	
18 <b>Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions .....	<input type="checkbox"/>	

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

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

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ►	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						

14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here

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

15 Public support percentage for 2020 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2019 Schedule A, Part III, line 15	16	%

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

17 Investment income percentage for 2020 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2019 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2020. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

b 33 1/3% support tests - 2019. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

**Part IV Supporting Organizations**

(Complete only if you checked a box in line 12 on Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

**Section A. All Supporting Organizations**

	Yes	No
<b>1</b> Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
<b>2</b> Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
<b>3a</b> Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer lines 3b and 3c below.</i>		
<b>b</b> Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
<b>c</b> Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
<b>4a</b> Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.</i>		
<b>b</b> Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
<b>c</b> Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>		
<b>5a</b> Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
<b>b</b> <b>Type I or Type II only.</b> Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
<b>c</b> <b>Substitutions only.</b> Was the substitution the result of an event beyond the organization's control?		
<b>6</b> Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>		
<b>7</b> Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
<b>8</b> Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
<b>9a</b> Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>		
<b>b</b> Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
<b>c</b> Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
<b>10a</b> Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer line 10b below.</i>		
<b>b</b> Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

**Part IV Supporting Organizations** (continued)

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

**Section B. Type I Supporting Organizations**

	Yes	No
1 Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.		
1		
2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.		
2		

**Section C. Type II Supporting Organizations**

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

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

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

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

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

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

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

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

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	<b>Total</b> (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 0.035.	6	
7	Recoveries of prior-year distributions	7	
8	<b>Minimum Asset Amount</b> (add line 7 to line 6)	8	

Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	<b>Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	

7  Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).

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

Section D - Distributions		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required - provide details in Part VI)	5
6	Other distributions (describe in Part VI). See instructions.	6
7	<b>Total annual distributions.</b> Add lines 1 through 6.	7
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	8
9	Distributable amount for 2020 from Section C, line 6	9
10	Line 8 amount divided by line 9 amount	10

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2020	(iii) Distributable Amount for 2020
1	Distributable amount for 2020 from Section C, line 6		
2	Underdistributions, if any, for years prior to 2020 (reasonable cause required - explain in Part VI). See instructions.		
3	Excess distributions carryover, if any, to 2020		
a	From 2015		
b	From 2016		
c	From 2017		
d	From 2018		
e	From 2019		
f	<b>Total</b> of lines 3a through 3e		
g	Applied to underdistributions of prior years		
h	Applied to 2020 distributable amount		
i	Carryover from 2015 not applied (see instructions)		
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.		
4	Distributions for 2020 from Section D, line 7: \$		
a	Applied to underdistributions of prior years		
b	Applied to 2020 distributable amount		
c	Remainder. Subtract lines 4a and 4b from line 4.		
5	Remaining underdistributions for years prior to 2020, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions.		
6	Remaining underdistributions for 2020. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.		
7	<b>Excess distributions carryover to 2021.</b> Add lines 3j and 4c.		
8	<b>Breakdown of line 7:</b>		
a	Excess from 2016		
b	Excess from 2017		
c	Excess from 2018		
d	Excess from 2019		
e	Excess from 2020		

Schedule A (Form 990 or 990-EZ) 2020

**Part VI** **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

Lined area for supplemental information.

**Schedule B**

(Form 990, 990-EZ, or 990-PF)  
Department of the Treasury  
Internal Revenue Service

**Schedule of Contributors**

▶ Attach to Form 990, Form 990-EZ, or Form 990-PF.  
▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2020**

Name of the organization

Employer identification number

**LEGAL AID SOCIETY, INC.**

**61-0537626**

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

501(c)( 3 ) (enter number) organization

4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

**Note:** Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

**General Rule**

For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

**Special Rules**

For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year ..... ▶ \$ \_\_\_\_\_

**Caution:** An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

Name of organization

Employer identification number

**LEGAL AID SOCIETY, INC.**

**61-0537626**

**Part I** **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1		\$ 336,868.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2		\$ 1,645,536.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3		\$ 884,322.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4		\$ 507,055.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5		\$ 136,461.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
6		\$ 677,200.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization

Employer identification number

**LEGAL AID SOCIETY, INC.**

**61-0537626**

**Part II** **Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

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

Name of organization

Employer identification number

**LEGAL AID SOCIETY, INC.**

**61-0537626**

**Part III**

Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this info. once.) ▶ \$ \_\_\_\_\_  
Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b. Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2020

Open to Public Inspection

Name of the organization

LEGAL AID SOCIETY, INC.

Employer identification number

61-0537626

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include total number at end of year, aggregate value of contributions, grants, and end of year, and two yes/no questions about donor property and grant fund usage.

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

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include purpose(s) of conservation easements, total number of easements, acreage restricted, number of easements on historic structures, and monitoring details.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include reporting requirements for art and historical treasures, and amounts related to these items.

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

Schedule D (Form 990) 2020

032051 12-01-20

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets** (continued)

3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):

- a  Public exhibition
- b  Scholarly research
- c  Preservation for future generations
- d  Loan or exchange program
- e  Other \_\_\_\_\_

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?  Yes  No

**Part IV Escrow and Custodial Arrangements.** Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?  Yes  No

b If "Yes," explain the arrangement in Part XIII and complete the following table:

- c Beginning balance
- d Additions during the year
- e Distributions during the year
- f Ending balance

	Amount
1c	39,409.
1d	14,447.
1e	9,313.
1f	44,543.

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability?  Yes  No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII

**Part V Endowment Funds.** Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	96,375.	74,465.	52,274.	24,010.	27,008.
b Contributions	10,000.	18,716.	25,000.		
c Net investment earnings, gains, and losses	5,764.	5,281.	-2,722.	4,717.	1,077.
d Grants or scholarships					3,784.
e Other expenditures for facilities and programs	2,000.	2,087.	87.	157.	291.
f Administrative expenses					
g End of year balance	110,139.	96,375.	74,465.	28,574.	24,010.

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

- a Board designated or quasi-endowment  32.6500 %
- b Permanent endowment  67.3500 %
- c Term endowment  \_\_\_\_\_ %

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

- (i) Unrelated organizations
- (ii) Related organizations

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

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

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

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

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements		83,674.	43,025.	40,649.
d Equipment		84,891.	72,083.	12,808.
e Other		107,186.	69,180.	38,006.

Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)  91,463.

**Part VII Investments - Other Securities.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
<b>Total.</b> (Col. (b) must equal Form 990, Part X, col. (B) line 12.) ▶		

**Part VIII Investments - Program Related.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
<b>Total.</b> (Col. (b) must equal Form 990, Part X, col. (B) line 13.) ▶		

**Part IX Other Assets.**

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

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

**Part X Other Liabilities.**

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) FLEXIBLE BENEFIT PLAN	10,591.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	

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

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

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

1	Total revenue, gains, and other support per audited financial statements		1	5,541,996.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2a		
b	Donated services and use of facilities	2b	165,955.	
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d	8,761.	
e	Add lines 2a through 2d	2e		174,716.
3	Subtract line 2e from line 1	3		5,367,280.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b	4c		0.
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5		5,367,280.

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

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

1	Total expenses and losses per audited financial statements		1	4,976,211.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a	Donated services and use of facilities	2a	165,955.	
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d	2e		165,955.
3	Subtract line 2e from line 1	3		4,810,256.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b	4c		0.
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5		4,810,256.

**Part XIII Supplemental Information.**

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

**PART IV, LINE 2B:**

THE ORGANIZATION HOLDS FUNDS FOR THEIR CLIENTS FOR VARIOUS PAYMENTS TO BE MADE ON BEHALF OF CLIENTS IN AN ESCROW ACCOUNT.

**PART V, LINE 4:**

THE BOARD DESIGNATED FUND WAS SETUP TO SUPPORT THE DIVERSITY INTERN HIRED EACH SUMMER BY THE SOCIETY.

THE ELDRED FUND WAS ESTABLISHED TO SUPPORT THE RECOGNIZING ANNUALLY OF A LEGAL AID ATTORNEY WHO DEMONSTRATES EXTRAORDINARY SERVICE IN ADVOCATING FOR LOW INCOME CLIENTS AND IN ACHIEVING SYSTEMIC CHANGES FOR THE IMPROVEMENT OF THE LIVES OF POOR PEOPLE.

**Part XIII** Supplemental Information (continued)

THE GREENWALD ENDOWMENT WAS ESTABLISHED TO ENABLE A UNIVERSITY OF LOUISVILLE LAW STUDENT TO INTERN AT LEGAL AID SOCIETY IN ORDER TO BE EDUCATED ON THE PRACTICAL ASPECTS OF THE LAW WHILE HELPING PEOPLE OF LIMITED MEANS ACCESS THE JUSTICE SYSTEM.

PART X, LINE 2:

THE SOCIETY RECEIVED A DETERMINATION LETTER FROM THE INTERNAL REVENUE SERVICE INDICATING THAT IT QUALIFIES AS A TAX-EXEMPT ORGANIZATION UNDER SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE. ACCORDINGLY, NO PROVISION FOR INCOME TAXES IS INCLUDED IN THE FINANCIAL STATEMENTS.

THE SOCIETY RECOGNIZES UNCERTAIN INCOME TAX POSITIONS USING THE "MORE-LIKELY-THAN-NOT" APPROACH AS DEFINED IN THE ASC. NO LIABILITY FOR UNCERTAIN INCOME TAX PROVISIONS HAS BEEN RECORDED IN THE ACCOMPANYING FINANCIAL STATEMENTS.

PART XI, LINE 2D - OTHER ADJUSTMENTS:

CHANGE IN BENEFICIAL INTEREST IN FUNDS HELD BY OTHERS 8,761.



**Part II Fundraising Events.** Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events (add col. (a) through col. (c))
		BBB (event type)	(event type)	NONE (total number)	
Revenue	<b>1</b> Gross receipts .....	11,225.			11,225.
	<b>2</b> Less: Contributions .....	11,225.			11,225.
	<b>3</b> Gross income (line 1 minus line 2) .....				
Direct Expenses	<b>4</b> Cash prizes .....				
	<b>5</b> Noncash prizes .....				
	<b>6</b> Rent/facility costs .....	600.			600.
	<b>7</b> Food and beverages .....				
	<b>8</b> Entertainment .....				
	<b>9</b> Other direct expenses .....	114.			114.
	<b>10</b> Direct expense summary. Add lines 4 through 9 in column (d) .....				714.
	<b>11</b> Net income summary. Subtract line 10 from line 3, column (d) .....				-714.

**Part III Gaming.** Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
Revenue	<b>1</b> Gross revenue .....				
Direct Expenses	<b>2</b> Cash prizes .....				
	<b>3</b> Noncash prizes .....				
	<b>4</b> Rent/facility costs .....				
	<b>5</b> Other direct expenses .....				
	<b>6</b> Volunteer labor .....	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	
	<b>7</b> Direct expense summary. Add lines 2 through 5 in column (d) .....				
	<b>8</b> Net gaming income summary. Subtract line 7 from line 1, column (d) .....				

**9** Enter the state(s) in which the organization conducts gaming activities: \_\_\_\_\_

**a** Is the organization licensed to conduct gaming activities in each of these states?  Yes  No

**b** If "No," explain: \_\_\_\_\_

**10a** Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year?  Yes  No

**b** If "Yes," explain: \_\_\_\_\_

- 11 Does the organization conduct gaming activities with nonmembers?  Yes  No
- 12 Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed to administer charitable gaming?  Yes  No
- 13 Indicate the percentage of gaming activity conducted in:
 

a The organization's facility		13a	%
b An outside facility		13b	%

14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name ▶ \_\_\_\_\_

Address ▶ \_\_\_\_\_

- 15a Does the organization have a contract with a third party from whom the organization receives gaming revenue?  Yes  No
- b If "Yes," enter the amount of gaming revenue received by the organization ▶ \$ \_\_\_\_\_ and the amount of gaming revenue retained by the third party ▶ \$ \_\_\_\_\_
- c If "Yes," enter name and address of the third party:

Name ▶ \_\_\_\_\_

Address ▶ \_\_\_\_\_

16 Gaming manager information:

Name ▶ \_\_\_\_\_

Gaming manager compensation ▶ \$ \_\_\_\_\_

Description of services provided ▶ \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Director/officer       Employee       Independent contractor

- 17 Mandatory distributions:
  - a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?  Yes  No
  - b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ \_\_\_\_\_

**Part IV Supplemental Information.** Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_



**SCHEDULE I  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Grants and Other Assistance to Organizations,  
Governments, and Individuals in the United States**

Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.

▶ Attach to Form 990.

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

OMB No. 1545-0047

**2020**

Open to Public  
Inspection

Name of the organization

**LEGAL AID SOCIETY, INC.**

Employer identification number  
**61-0537626**

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

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance?  Yes  No

2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

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

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
LEGAL AID OF THE BLUEGRASS 104 EAST 7TH ST. COVINGTON, KY 41011	61-0668572	501(C)(3)	12,000.	0.			TO CREATE A COORDINATED, STATEWIDE HOTLINE FOR INDIVIDUALS TO SEEK CUSTODY & VISITATION
KENTUCKY LEGAL AID 1700 DESTINY LANE BOWLING GREEN, KY 42104	61-0916523	501(C)(3)	18,325.	0.			TO CREATE A COORDINATED, STATEWIDE HOTLINE FOR INDIVIDUALS TO SEEK CUSTODY & VISITATION
APPALACHIAN RESEARCH AND DEFENSE FUND OF KENTUCKY, INC. - 120 NORTH FRONT AVENUE - PRESTONBURG, KY 41653	61-0848948	501(C)(3)	10,942.	0.			TO CREATE A COORDINATED, STATEWIDE HOTLINE FOR INDIVIDUALS TO SEEK CUSTODY & VISITATION

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

3 Enter total number of other organizations listed in the line 1 table

3.

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

SEE PART IV FOR COLUMN (H) DESCRIPTIONS

Schedule I (Form 990) 2020

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

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

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

**PART I, LINE 2:**

IT IS THE RESPONSIBILITY OF LEGAL AID SOCIETY TO ENSURE ALL SUBGRANTEES ARE

IN COMPLIANCE WITH FEDERAL GUIDELINES. IN ORDER TO ENSURE THIS, THE CFO

WILL REQUEST THE FOLLOWING ITEMS FROM ALL SUBGRANTEES:

- YEARLY AUDITED FINANCIAL STATEMENTS

- MONITORING REPORTS FOR ANY AUDITS, ON-SIGHT REVIEWS OR OTHER MEANS

INDICATING DEFICIENCIES WITH COMPLIANCE

- UPDATES TO LEGAL AID SOCIETY FOR ANY CHANGE IN PERSONNEL WORKING ON THE

APPLICABLE GRANTS

Part IV Supplemental Information

- TIMESHEET BACKUP FOR ALL INVOICES SENT TO LEGAL AID SOCIETY

THE CFO WILL HAVE ANNUAL DISCUSSIONS WITH THE EXECUTIVE DIRECTOR TO DETERMINE IF THERE IS ANY ADDITIONAL RISK OF NONCOMPLIANCE WITH ANY SUBGRANTEE AND PROCEDURES WILL BE ADJUSTED ACCORDINGLY. IF NECESSARY, A SITE VISIT WILL BE DONE BY THE CFO TO REVIEW ADDITIONAL BACKUP DOCUMENTATION NEEDED.

PART II, LINE 1, COLUMN (H):

NAME OF ORGANIZATION OR GOVERNMENT: LEGAL AID OF THE BLUEGRASS

(H) PURPOSE OF GRANT OR ASSISTANCE: TO CREATE A COORDINATED, STATEWIDE HOTLINE FOR INDIVIDUALS TO SEEK CUSTODY & VISITATION ADVICE.

NAME OF ORGANIZATION OR GOVERNMENT: KENTUCKY LEGAL AID

(H) PURPOSE OF GRANT OR ASSISTANCE: TO CREATE A COORDINATED, STATEWIDE HOTLINE FOR INDIVIDUALS TO SEEK CUSTODY & VISITATION ADVICE.

NAME OF ORGANIZATION OR GOVERNMENT:

APPALACHIAN RESEARCH AND DEFENSE FUND OF KENTUCKY, INC.

(H) PURPOSE OF GRANT OR ASSISTANCE: TO CREATE A COORDINATED, STATEWIDE HOTLINE FOR INDIVIDUALS TO SEEK CUSTODY & VISITATION ADVICE.

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

Department of the Treasury  
Internal Revenue Service

**Supplemental Information to Form 990 or 990-EZ**

Complete to provide information for responses to specific questions on  
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

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

OMB No. 1545-0047

**2020**

Open to Public  
Inspection

Name of the organization

LEGAL AID SOCIETY, INC.

Employer identification number  
61-0537626

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

HENRY, JEFFERSON, LARUE, MARION, MEADE, NELSON, OLDHAM, SHELBY,  
SPENCER, TRIMBLE AND WASHINGTON COUNTIES OF THE COMMONWEALTH OF  
KENTUCKY.

FORM 990, PART III, LINE 4D, OTHER PROGRAM SERVICES:

THE LEGAL AID SOCIETY ALSO PROVIDES A VARIETY OF DIRECT PROGRAM LEGAL  
SERVICES RELATED TO THE ORGANIZATION'S MISSION THROUGH THE FOLLOWING  
UNITS: COMMUNITY DEVELOPMENT; HEALTH & VULNERABLE POPULATIONS;  
VETERANS; INTAKE AND BRIEF SERVICES; VOLUNTEER LAWYER PROGRAM AND  
POPULATIONS WITH SPECIAL DISABILITIES. IN 2020 793 CLIENTS WERE  
PROVIDED DIRECT SERVICES THROUGH THESE PROGRAMS.  
EXPENSES \$ 2,144,131. INCLUDING GRANTS OF \$ 0. REVENUE \$ 0.

FORM 990, PART VI, SECTION B, LINE 11B:

THE EXECUTIVE DIRECTOR REVIEWS THE FORM 990 BEFORE FILING. THE BOARD AND  
FINANCE COMMITTEE ARE PROVIDED A COPY OF THE FORM 990 BEFORE IT IS FILED.

FORM 990, PART VI, SECTION B, LINE 12C:

THE POLICY IS SENT ANNUALLY TO ALL BOARD MEMBERS FOR REVIEW AND SIGNATURE.  
ANY DISCLOSURES SUGGESTING A POTENTIAL CONFLICT ARE PRESENTED TO THE BOARD  
CHAIR FOR REVIEW BY THE BOARD.

FORM 990, PART VI, SECTION B, LINE 15:

AFTER A REVIEW OF COMPARABLE STUDIES, THE BOARD OF DIRECTORS DETERMINES AND  
APPROVES THE COMPENSATION FOR THE EXECUTIVE DIRECTOR. THE EXECUTIVE

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

Schedule O (Form 990 or 990-EZ) 2020

032211 11-20-20

Name of the organization

LEGAL AID SOCIETY, INC.

Employer identification number

61-0537626

DIRECTOR DETERMINES AND APPROVES THE COMPENSATION FOR KEY EMPLOYEES. THE EXECUTIVE DIRECTOR REVIEWS COMPARABILITY STUDIES FOR KEY EMPLOYEES. THE PROCESS AND DECISIONS ARE DOCUMENTED.

FORM 990, PART VI, SECTION C, LINE 19:

THE ORGANIZATION'S GOVERNING DOCUMENTS, FINANCIAL STATEMENTS, AND CONFLICT OF INTEREST POLICY ARE AVAILABLE UPON REQUEST.

FORM 990, PART XI, LINE 9, CHANGES IN NET ASSETS:

CHANGE IN BENEFICIAL INTEREST IN FUNDS HELD BY OTHERS 8,761.

FORM 990, PART XII, LINE 2C

THE PROCESS HAS NOT CHANGED FROM PRIOR YEAR. THE FINANCE AND AUDIT COMMITTEE ASSUME RESPONSIBILITY FOR OVERSIGHT OF THE AUDIT OF ITS FINANCIAL STATEMENTS AND SELECTION OF THEIR INDEPENDENT ACCOUNTANT.

**FILED**  
JEFF. CO., KY

DEC. 29 1995

AMENDED AND RESTATED ARTICLES OF INCORPORATION

of the

Rebecca Jackson, Clerk  
BY [Signature] D

LEGAL AID SOCIETY, INC.

1. Name.

The Corporation's name shall be Legal Aid Society, Inc.

2. Purposes.

The Corporation's purposes shall be to:

(a) Provide, or help provide, civil legal services to economically disadvantaged persons and groups serving such persons in Breckinridge, Bullitt, Grayson, Hardin, Henry, Jefferson, Larue, Marion, Meade, Nelson, Oldham, Shelby, Spencer, Trimble and Washington Counties of the Commonwealth of Kentucky; and

(b) Exercise all powers possessed by corporations formed under the Kentucky Nonprofit Corporation Act, as amended (or under any successor codification of the laws governing Kentucky nonprofit corporations), that are not inconsistent with the Corporation's qualification under Section 501(c)(3) of the Internal Revenue Code of 1986, as amended (the "Code") (or under any corresponding provision of any successor codification (a "Successor Code") of the federal tax laws), as a corporation organized and operated exclusively for charitable and educational purposes.

3. Internal Affairs.

The following provisions shall regulate the internal affairs of the Corporation:

(a) The Corporation's stated purposes shall be construed and its operations shall be conducted so as to qualify the Corporation under Section 501(c)(3) of the Code (or under any corresponding provision of any Successor Code) as a corporation organized and operated exclusively for charitable and educational purposes.

(b) No part of the Corporation's net earnings shall inure to the benefit of any private shareholder or individual.

(c) No substantial part of the Corporation's activities shall consist of the carrying on of propaganda or otherwise attempting to influence legislation.

RECEIVED & FILED  
Dr. Noe  
DEC 28 3 45 PM '95  
REC'D & FILED  
STATE  
CLERK  
[Signature]

(d) The Corporation shall not participate or intervene in (including the publishing or distributing of statements) any political campaign on behalf of any candidate for public office.

(e) The Corporation shall distribute its income for each taxable year at such time and in such manner as not to become subject to the tax on undistributed income imposed by Section 4942 of the Code or by any corresponding provision of any Successor Code.

(f) The Corporation shall not engage in any act of self-dealing as defined in Section 4941(d) of the Code or in any corresponding provision of any Successor Code.

(g) The Corporation shall not retain any excess business holdings as defined in Section 4943(c) of the Code or in any corresponding provision of any Successor Code.

(h) The Corporation shall not make any investments in such a manner as to subject it to tax under Section 4944 of the Code or under any corresponding provision of any Successor Code.

(i) The Corporation shall not make any taxable expenditures as defined in Section 4945(d) of the Code or in any corresponding provision of any Successor Code.

(j) Upon the dissolution of the Corporation, assets shall be distributed for one or more exempt purposes within the meaning of Section 501(c)(3) of the Code or of any corresponding provision of any Successor Code, or shall be distributed to the Federal government, or to a state or local government, for a public purpose, in any case as determined by the Corporation's board of directors.

4. No Members.

The Corporation shall have no members.

5. Directors.

The affairs of the Corporation shall be governed by a board of directors.

(a) The current number of directors constituting the Corporation's board of directors is thirty. The names, addresses and appointing organization of the persons who are currently serving as the Corporation's directors are:

Community Action Agency (CAA)

Lealer Barney -- Client Representative  
1424 Cypress  
Louisville, KY 40211

Multi-County Clients Council

Charlene Cole -- Client Representative  
812 S. 35th  
Louisville, KY 40211

John Peacock -- Client Representative  
3208 Virginia Avenue  
Louisville, KY 40211

Jane Grady -- Client Representative  
1554 W. Breckinridge Street  
Louisville, KY 40210

Hollie Tischendorf -- Client  
Representative  
7806 Smyrna Road  
Louisville, KY 40228

Louisville Bar Association

Robert J. DeAngelis, Jr., Esq.  
Ackerson, Yann & Miller  
1800 One Riverfront Plaza  
Louisville, KY 40202

Charles W. Dobbins, Jr.  
Tilford, Dobbins, Alexander &  
Buckaway  
1406 One Riverfront Plaza  
Louisville, KY 40202

Marshall P. Eldred, Jr., Esq.  
Brown, Todd & Heyburn  
3200 Providian Center  
Louisville, KY 40202-3363

Michael H. Sims, Esq.  
Providian Corp.  
P.O. Box 32830  
Louisville, KY 40232

Robert C. Ewald, Esq.  
Wyatt, Tarrant & Combs  
2800 Citizens Plaza  
Louisville, KY 40202

Joan L. Byer, Esq.  
Rogers, Fuller & Pitt  
825 Brown & Williamson Tower  
Louisville, KY 40202

Stephen P. Imhoff, Esq.  
Borowitz & Goldsmith  
1825 Meidinger Tower  
Louisville, KY 40202

R. James Straus, Esq.  
Brown, Todd & Heyburn  
3200 Providian Center  
Louisville, KY 40202-3363

Martha J. Hasselbacher, Esq.  
Stites & Harbison  
1800 Providian Center  
Louisville, KY 40202

Douglas C. Ballentine  
Ogden, Newell & Welch  
1200 One Riverfront Plaza  
Louisville, KY 40202

Kentucky National Bar Association

Algernon W. Tinsley, Esq.  
835 W. Jefferson Street  
Suite 205  
Louisville, KY 40202-2639

Louisville Tenants Association (LTA)

Mary Green -- Client Representative  
3708 Vermont  
Louisville, KY 40211

ACLU of Kentucky

Professor Robert L. Stenger  
U of L School of Law  
Louisville, KY 40292

University of Louisville School of Law

Professor Richard H. Nowka  
3905 Olympic Avenue  
Louisville, KY 40207

National Association  
for the Advancement of Colored People (NAACP)

Anita Lawless -- Client Representative  
419 S. 27th Street  
Louisville, KY 40212

Women Lawyers Association of Jefferson County

Teresa C. Buchheit, Esq.  
Ogden, Newell & Welch  
1200 One Riverfront Plaza  
Louisville, KY 40202

Elizabethtown District

Bullitt County Bar Association

Maureen Sullivan, Esq.  
P.O. Box 65  
Shepherdsville, KY 40165

Hardin County Bar Association

Kelly M. Easton, Esq.  
Lewis, Preston & Easton  
102 W. Dixie Avenue  
Elizabethtown, KY 42701

Grayson/Breckinridge/Meade Counties Bar Association

Thomas C. Brite, Esq.  
Brite & Butler  
P.O. Box 309  
Hardinsburg, KY 40143

Hardin County Clients Council

Linda M. Frye -- Client Representative  
190 Safari Trail  
Vine Grove, KY 40175

Karen Glover -- Client Representative  
135 Principal Court, #140  
Radcliff, KY 40160

Shelbyville District

Nelson County Bar Association

Anne Penn Hardy, Esq.  
P.O. Box 92  
Bardstown, KY 40004

Oldham/Henry Counties Bar Association

D. Berry Baxter, Esq.  
Berry & Floyd, P.S.C.  
409 N. Main Street  
New Castle, KY 40050

Marion County NAACP

Norman Moore -- Client Representative  
327 Lincoln Avenue  
Lebanon, KY 40033

Shelby County Bar Association

Hart T. Megibben, Esq.  
Ballard & Shelburne  
P.O. Box 515  
Shelbyville, KY 40066-0515

(b) The number of members of the Corporation's board of directors from time-to-time, the manner for election or appointment of directors and the terms of directors shall be as provided in the Corporation's bylaws. Any of the Corporation's directors may be removed from office by a majority vote of all the directors of the Corporation whenever in those directors' judgement the best interest of the Corporation will be served thereby.

(c) Except as otherwise provided by Article 5(d) below, no director of the Corporation shall have any personal liability to the Corporation for monetary damages for breach of his or her duties as a director.

(d) Nothing in Article 5(c) above shall be deemed or construed to eliminate or limit the liability of a director for:

(1) Any transaction in which the director's personal financial interest is in conflict with the financial interest of the Corporation;

(2) Acts or omissions not in good faith or which involve intentional misconduct or are known to the director to be a violation of law; or

(3) Any transaction from which the director derived an improper personal benefit.

6. Principal Office.

The principal office shall be in Louisville, Kentucky. The current mailing address of the Corporation's principal office is 425 West Muhammad Ali Blvd., Louisville, Kentucky 40202. The Corporation's duration shall be perpetual.

The Amended and Restated Articles of Incorporation correctly set forth the provisions of the Articles of Incorporation as theretofore amended and were duly adopted as required by law. The Amended and Restated Articles of Incorporation supersede the original Articles of Incorporation and all amendments thereto.

  
\_\_\_\_\_  
Dennis E. Bricking, Executive Director

070\articles\amended.las

## Request for Taxpayer Identification Number and Certification

Give Form to the  
requester. Do not  
send to the IRS.

▶ Go to [www.irs.gov/FormW9](http://www.irs.gov/FormW9) for instructions and the latest information.

Print or type.  
See Specific Instructions on page 3.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank. <b>Legal Aid Society, Inc.</b>	
2 Business name/disregarded entity name, if different from above	
3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes.  <input type="checkbox"/> Individual/sole proprietor or single-member LLC <input checked="" type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate  <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ _____ Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.  <input type="checkbox"/> Other (see instructions) ▶ _____	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):  Exempt payee code (if any) <u>5</u>  Exemption from FATCA reporting code (if any) _____  <i>(Applies to accounts maintained outside the U.S.)</i>
5 Address (number, street, and apt. or suite no.) See instructions. <b>416 West Muhammad Ali Blvd, Ste 300</b>	Requester's name and address (optional)
6 City, state, and ZIP code <b>Louisville, KY 40202</b>	
7 List account number(s) here (optional)	

### Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Social security number	
[ ] [ ] [ ] - [ ] [ ] - [ ] [ ] [ ] [ ]	
or	
Employer identification number	
6 1 - 0 5 3 7 6 2 6	

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

### Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

**Certification instructions.** You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

<b>Sign Here</b>	Signature of U.S. person ▶	Date ▶ <b>3/17/22</b>
------------------	----------------------------	-----------------------

### General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

**Future developments.** For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to [www.irs.gov/FormW9](http://www.irs.gov/FormW9).

#### Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)

- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

*If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.*

**Legal Aid Society, Inc.**

**Legal Services Corporation  
Grant Recipient No. 618010**

**Year Ended December 31, 2020**

**Legal Aid Society, Inc.**  
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## **Independent Auditor's Report**

Board of Directors  
Legal Aid Society, Inc.

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

We have audited the accompanying financial statements of Legal Aid Society, Inc. (the "Society") which comprise the statement of financial position as of December 31, 2020, and the related statements of activities and changes in net assets, functional expenses and cash flows for the year then ended, and the related notes to the financial statements.

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

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

### **Auditor's Responsibility**

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

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

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

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## **Independent Auditor's Report (Continued)**

### **Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Society as of December 31, 2020, 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.

### **Report on Summarized Comparative Information**

We have previously audited the Legal Aid Society, Inc.'s 2019 financial statements, and our report dated April 7, 2020, expressed an unmodified opinion on those financial statements. In our opinion, the summarized comparative information presented herein as of and for the year ended December 31, 2019, is consistent, in all material respects, with the audited financial statements from which it has been derived.

### **Other Matters**

#### *Other Information*

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The additional information on pages 16 through 18 is presented for the purpose of additional analysis and is not a required part of the financial statements. The schedule of expenditures of federal awards is also presented for purposes of additional analysis as required by the audit requirements of Title 2 U.S. Code of Federal Regulations ("CFR") Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance") and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated April 9, 2021, on our consideration of the Society's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Legal Aid Society, Inc.'s internal control over financial reporting and compliance.

*MUM CPA's & Advisors LLP*

Louisville, Kentucky  
April 9, 2021

**Legal Aid Society, Inc.**  
**Statement of Financial Position**  
**December 31, 2020**

	<u>2020</u>	<u>Comparative only 2019</u>
<b>Assets</b>		
<b>Assets</b>		
Cash and cash equivalents	\$ 1,984,609	\$ 1,906,698
Cash in escrow, client deposits	44,544	39,409
Certificates of deposit	1,481,314	973,793
Investments	35,962	30,959
Beneficial interest in funds held in trust by others	25,477	16,716
Grants and contracts receivable (see Note E)	698,158	743,728
Prepaid expenses and other assets	73,571	81,814
Other receivables	96,399	-
Property and equipment, net	91,463	67,539
	<u>\$ 4,531,497</u>	<u>\$ 3,860,656</u>
<b>Liabilities and net assets</b>		
<b>Liabilities</b>		
Accounts payable	\$ 129,092	\$ 97,575
Client deposits	44,544	39,469
Accrued rent	38,439	37,697
Accrued vacation and benefits	326,774	259,407
Deferred revenue	1,450	-
Other current liabilities	10,591	11,686
	<u>550,890</u>	<u>445,834</u>
<b>Net assets</b>		
<b>Net assets without donor restrictions</b>		
Available for operations	2,103,475	1,747,555
Invested in property and equipment	91,463	67,539
Board designated endowment	35,962	30,959
Board designated - operating reserve	1,196,682	1,099,728
	<u>3,427,582</u>	<u>2,945,781</u>
<b>Net assets with donor restrictions</b>		
Legal Services Corporation	71,792	-
Other program restrictions	407,056	403,625
Endowment funds	74,177	65,416
	<u>553,025</u>	<u>469,041</u>
<b>Total net assets with donor restrictions</b>	<u>553,025</u>	<u>469,041</u>
<b>Total net assets</b>	<u>3,980,607</u>	<u>3,414,822</u>
<b>Total liabilities and net assets</b>	<u>\$ 4,531,497</u>	<u>\$ 3,860,656</u>

See accompanying notes.

Legal Aid Society, Inc.  
Statement of Activities and Changes in Net Assets  
Year Ended December 31, 2020

	2020					Comparative only 2019
	Net assets without donor restrictions	Net assets with donor restrictions			Total	Total
		LSC	Other purpose restrictions	Restricted in perpetuity		
Support, revenue, and gains						
Grants and contracts	\$ 82,679	\$ 1,646,036	\$ 1,758,903	\$ -	\$ 3,487,618	\$ 2,984,925
IOLTA Bank of America settlement (see Note E)	-	-	460	-	460	5,668
Contributions	407,165	1,250	95,000	10,000	513,415	422,231
Special event revenue, net of expenses of \$714	10,511	-	-	-	10,511	54,835
Filing fees	443,673	63,382	-	-	507,055	660,330
Justice Cabinet	31,368	-	-	-	31,368	-
Interest on lawyer trust accounts	89,544	-	-	-	89,544	162,361
Paycheck Protection Program loan forgiveness	677,200	-	-	-	677,200	-
Donated legal services	-	132,335	33,620	-	165,955	304,353
Interest income	2,024	3,402	4,686	-	10,112	12,338
Gain (loss) on investments	926	1,557	2,111	(1,239)	3,355	4,256
Rent income	3,038	5,106	6,929	-	15,073	15,074
Miscellaneous	3,893	4,985	21,452	-	30,330	27,144
Net assets released from donor restrictions	3,705,991	(1,786,261)	(1,919,730)	-	-	-
Total support, revenue, and gains	5,458,012	71,792	3,431	8,761	5,541,996	4,653,515
Expenses and losses						
Program services	4,025,122	-	-	-	4,025,122	3,963,808
Management and general	630,139	-	-	-	630,139	501,159
Fundraising	320,950	-	-	-	320,950	257,863
Total expenses and losses	4,976,211	-	-	-	4,976,211	4,722,830
Changes in net assets	481,801	71,792	3,431	8,761	565,785	(69,315)
Net assets, beginning of year	2,945,781	-	403,625	65,416	3,414,822	3,484,137
Net assets, end of year	\$ 3,427,582	\$ 71,792	\$ 407,056	\$ 74,177	\$ 3,980,607	\$ 3,414,822

See accompanying notes.

**Legal Aid Society, Inc.**  
**Statement of Functional Expenses**  
**Year Ended December 31, 2020**

	2020			Comparative only 2019	
	Program services	Management and general	Fundraising	Total	Total
<b>Personnel expenses</b>					
Lawyers	\$ 1,494,210	\$ 177,463	\$ 16,078	\$ 1,687,751	\$ 1,689,997
Paralegals	485,227	-	-	485,227	361,003
Other	115,477	184,560	153,629	453,666	366,780
Employee benefits	987,363	170,629	79,985	1,237,977	1,129,434
<b>Total personnel expenses</b>	<b>3,082,277</b>	<b>532,652</b>	<b>249,692</b>	<b>3,864,621</b>	<b>3,547,214</b>
<b>Non-personnel expenses</b>					
Rent, utilities, and building maintenance	261,112	38,135	23,778	323,025	325,290
Equipment expense	76,949	11,239	7,008	95,196	49,033
Office supplies and expense	43,091	6,294	3,924	53,309	38,265
Telephone	19,635	2,868	1,788	24,291	22,473
Travel	7,542	1,104	-	8,646	17,378
Training	17,475	-	-	17,475	36,480
Insurance	21,263	3,106	1,936	26,305	25,031
Library	25,926	3,786	2,361	32,073	28,107
Dues and fees	19,924	2,909	1,814	24,647	25,032
Litigation	38,992	-	-	38,992	44,487
Audit and payroll processing	21,502	3,140	1,958	26,600	25,775
Consultants and contract services	157,252	-	-	157,252	126,674
Advertising and public relations	-	-	25,832	25,832	20,682
Donated services expense	165,955	-	-	165,955	304,353
Depreciation	-	23,528	-	23,528	19,564
Office of Kentucky legal services programs	44,156	-	-	44,156	47,154
Bank and investment fees	-	1,378	859	2,237	1,657
Special event expenses	-	-	714	714	31,646
Other	22,071	-	-	22,071	18,181
<b>Total non-personnel expenses</b>	<b>942,845</b>	<b>97,487</b>	<b>71,972</b>	<b>1,112,304</b>	<b>1,207,262</b>
<b>Total functional expenses</b>	<b>4,025,122</b>	<b>630,139</b>	<b>321,664</b>	<b>4,976,925</b>	<b>4,754,476</b>
Expenses included with revenues	-	-	714	714	31,646
	<u>\$ 4,025,122</u>	<u>\$ 630,139</u>	<u>\$ 320,950</u>	<u>\$ 4,976,211</u>	<u>\$ 4,722,830</u>

See accompanying notes.

**Legal Aid Society, Inc.**  
**Statement of Cash Flows**  
**Year Ended December 31, 2020**

	<u>2020</u>	<u>Comparative only 2019</u>
<b>Cash flows from operating activities</b>		
Cash received from grants, contracts, rent, and filing fees	\$ 4,855,638	\$ 4,031,592
Cash paid to suppliers, employees, and other	(4,774,904)	(4,289,542)
Contributions received	513,415	422,231
Interest income received	10,112	12,338
Other income received	30,330	27,144
	<u>634,591</u>	<u>203,763</u>
<b>Cash flows from investing activities</b>		
Purchases of property and equipment	(47,451)	(39,560)
Purchase of certificates of deposit	(507,521)	(8,951)
Change in client deposit liability	5,075	(4,478)
Purchase of investments	(1,648)	(938)
	<u>(551,545)</u>	<u>(53,927)</u>
Increase in cash, cash equivalents and restricted cash	83,046	149,836
Cash, cash equivalents and restricted cash, beginning of year	<u>1,946,107</u>	<u>1,796,271</u>
Cash, cash equivalents and restricted cash, end of year	<u>\$ 2,029,153</u>	<u>\$ 1,946,107</u>
<b>Reconciliation of total cash, cash equivalents and restricted cash with the statement of financial position</b>		
Cash and cash equivalents	\$ 1,984,609	\$ 1,906,698
Cash in escrow, client deposits	44,544	39,409
	<u>\$ 2,029,153</u>	<u>\$ 1,946,107</u>

See accompanying notes.

**Legal Aid Society, Inc.**  
**Notes to Financial Statements**  
**Year Ended December 31, 2020**

**Note A - Nature of Society and Operations**

Legal Aid Society, Inc. (the "Society"), is a Kentucky non-profit corporation organized for the purpose of providing legal assistance in non-criminal proceedings or matters to persons financially unable to afford such assistance in Louisville, Kentucky and the surrounding areas. The Society is primarily funded through grants from Legal Services Corporation ("LSC"), other grants and other contributions.

**Note B - Summary of Significant Accounting Policies**

1. **Basis of Accounting and Presentation:** The financial statements are prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America ("GAAP"). The Accounting Codification ("ASC") as produced by the Financial Accounting Standards Board ("FASB") is the sole source of authoritative GAAP.

The Society has reported information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions.

*Net Assets Without Donor Restrictions* are those that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the organization. These net assets may be used at the discretion of the Society's management and the board of directors. They include the following:

- *Available for Operations:* These net assets represent the portion of expendable funds available for support of the operation of the Society.
- *Invested in Property and Equipment:* These net assets represent cumulative resources expended for property and equipment, less the accumulated depreciation recorded on the property and equipment and net of related debt.
- *Board Designated:* These net assets have board-imposed limitations on their use. Although the board could release or revise the limitations on their use in the future, there is no intent to do so. The board has designated certain net assets without donor restrictions for endowment purposes. The board also passed a resolution to maintain a cash reserve of a minimum of three months current operating expenses for fiscal responsibility.

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

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

2. **Use of Estimates:** The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities (and disclosure of contingent assets and liabilities, if any) at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.
3. **Subsequent Events:** The Society has evaluated events and transactions for potential recognition or disclosure through the date of the Independent Auditor's Report, which represents the date the financial statements were available to be issued.
4. **Sources of Revenue:** The Society receives revenue from state and county governments, public campaigns, direct contributions, and work contract services. All contributions are considered to be available for unrestricted use unless specifically restricted by the donor. Work contract and filing fee service revenue is recognized as services are performed.

**Legal Aid Society, Inc.**  
**Notes to Financial Statements (Continued)**  
**Year Ended December 31, 2020**

**Note B - Summary of Significant Accounting Policies (Continued)**

5. Cash and Cash Equivalents: The Society considers all short-term investments with an original maturity of three months or less to be cash equivalents. The Society places its cash with financial institutions, and at times cash deposits may exceed the coverage provided by the Federal Deposit Insurance Corporation ("FDIC"). The Society has not experienced any losses in such accounts and believes it is not exposed to any significant credit risk on bank deposits.
6. Certificates of Deposit: The Society is invested in certificates of deposits with initial maturities exceeding three months. These short-term deposits are stated at cost plus accrued interest.
7. Investments: Investments consist of assets held by the Community Foundation of Louisville and Louisville Bar Foundation. The net change in unrealized gains or losses as well as interest income is included in the statement of activities and changes in net assets. Donated securities, if any, are recorded as contributions at their fair value at date of gift. See Note D for additional information.
8. Grants and Contracts/Allowance: The Society recognizes grant funds from LSC as support on a straight-line basis over the grant period. In accordance with the terms of the grant agreement with LSC, the Society may, in future periods, use unspent funds limited to 10% of the previous year's LSC grant, or 25% with a LSC waiver under certain special circumstances, provided that expenses incurred are in compliance with the specified terms of the LSC grant. Unspent funds in excess of the 25% limit may be required to be returned to the LSC. LSC may, at its discretion, request reimbursement for expenses or return of funds, or both, as a result of noncompliance by the Society with the terms of the LSC grant. In addition, if the Society terminates its LSC contract activities, all unused funds are to be returned to LSC.

All other material grants are recognized as support when eligible costs are incurred. Grants and contracts receivable represent amounts due from the grant providers, based upon either eligible costs incurred, units of service provided or the grant terms.

Provisions for doubtful grant and contract receivables are recorded to the extent management estimates reimbursement requests may be denied based upon historical trends. At December 31, 2020, management determined all accounts were collectible; therefore, there is no allowance for doubtful accounts. Receivables are charged to the allowance when the reimbursement required is denied. Amounts are considered past due based upon the grant agreement or contract.

Grant receivables expected to be received in periods greater than one year from the date of the financial statements have been discounted to present value using rates based on low-risk financial instruments that approximate the time to collection.

9. Property and Equipment: Property and equipment are recorded at cost, or if donated, at fair value at the date of donation. Maintenance and repairs are charged to expense when incurred. Major expenditures and those which substantially increase useful lives are capitalized. Gain or loss on the retirement or disposition of assets is credited or charged to operations and the respective cost and accumulated depreciation are eliminated from the accounts.

The cost of property and equipment is depreciated over the estimated useful lives of the related assets using the straight-line method. For purposes of computing depreciation and amortization, the estimated useful lives of the assets range from 3 to 7 years. Amortization of leasehold improvements is computed on the straight-line method over the shorter of the estimated useful lives ranging from 7 to 10 years or the remaining term of the lease.

Property and equipment are considered to be owned by the Society while used in current programs. However, LSC maintains a reversionary interest in all non-expendable property purchased in whole or in part with LSC funds, as well as the right to determine the use of any proceeds from the sale of such assets.

Legal Aid Society, Inc.  
Notes to Financial Statements (Continued)  
Year Ended December 31, 2020

Note B - Summary of Significant Accounting Policies (Continued)

10. Court Awarded Attorney Fees: Attorney fees awarded to the Society are allocated to the programs which incurred the litigation costs and expenses. The fees are recognized as support upon collection. Attorney fees of \$4,500 were collected in 2020.
11. Functional Allocation of Expenses: The costs of providing the various programs and other activities have been summarized on a functional basis in the statement of activities and changes in net assets. The statement of functional expenses presents expenses by function and natural classification. Expenses directly attributable to a specific functional area of the Society are reported as expenses of those functional areas. Indirect costs that benefit multiple functional areas, such as salaries and benefits, occupancy, depreciation and professional services, have been allocated among the programs and supporting services benefited primarily based on estimates of time and level of effort.
12. Donated Services: Donated legal services are reflected as support and revenue with a corresponding expense of the same amount. The amounts are computed at hourly rates established by the volunteering lawyer.
13. Advertising: The Society expenses advertising costs as incurred. Total advertising expense for the year ended December 31, 2020 was \$25,832.
14. Income Taxes: The Society has received a determination letter from the Internal Revenue Service indicating that it qualifies as a tax-exempt organization under section 501(c)(3) of the Internal Revenue Code. Accordingly, no provision for income taxes is included in the financial statements.

The Society recognizes uncertain income tax positions using the "more-likely-than-not" approach as defined in the ASC. No liability for uncertain income tax positions has been recorded in the accompanying financial statements.

15. Recent Accounting Pronouncements: In February 2016, the FASB issued ASU 2016-02, *Leases*. The standard requires all leases with lease terms over 12 months to be capitalized as a right-of-use asset and lease liability on the statement of financial position at the date of lease commencement. Leases will be classified as either finance or operating. This distinction will be relevant for the pattern of expense recognition in the statement of activities. This standard will be effective for the calendar year ending December 31, 2022.

In September 2020, the FASB issued ASU 2020-07, *Presentation and Disclosure by Not-for-Profit Entities for Contributed Nonfinancial Assets*. The standard requires contributed nonfinancial assets be shown separate from contributions of cash and other financial assets and provides for qualitative disclosure regarding valuation techniques, categories of contributed nonfinancial assets, and their use. This standard will be effective for the year ending December 31, 2022.

In June 2016, the FASB issued ASU 2016-13, *Financial Instruments-Credit Losses*. The standard requires a financial asset (including trade receivables) measured at amortized cost basis to be presented at the net amount expected to be collected. Thus, the statement of activities will reflect the measurement of credit losses for newly-recognized financial assets as well as the expected increases or decreases of expected credit losses that have taken place during the period. This standard will be effective for the calendar year ending December 31, 2023.

The Society is currently evaluating these ASUs and their related impact on the Society's financial statements.

**Legal Aid Society, Inc.**  
**Notes to Financial Statements (Continued)**  
**Year Ended December 31, 2020**

**Note C - Liquidity and Availability of Resources**

The Society's financial assets available within one year of the statement of financial position date for general expenditures as of December 31, 2020 are as follows:

	<u>2020</u>	<u>2019</u>
Cash and cash equivalents	\$1,984,609	\$1,906,698
Cash in escrow, client deposits	44,544	39,409
Certificates of deposit	1,481,314	973,793
Investments	35,962	30,959
Grants and contracts receivable	698,158	743,728
Other receivables	<u>96,399</u>	<u>-</u>
<b>Total financial assets</b>	<b>4,340,986</b>	<b>3,694,587</b>
Less amounts not available to be used within one year		
Restricted by donors in perpetuity	74,177	65,416
Restricted by donors for programs	407,056	403,625
Financial assets held for others	44,544	39,409
Amounts unavailable to management without board's approval		
Board designated endowment	35,962	30,959
Board designated operating reserve	<u>1,196,682</u>	<u>1,099,728</u>
<b>Total financial assets available to meet cash needs for general expenditures within one year</b>	<b><u>\$ 2,582,565</u></b>	<b><u>\$ 2,055,450</u></b>

The Society structures its financial assets to be available as its general expenditures, liabilities and other obligations come due. The Society invests excess cash in short-term investments, such as money market accounts and certificates of deposit. In addition, the Society has board designated net assets without donor restrictions that, while the Society does not intend to spend for purposes other than those identified, the amounts could be made available for current operations, if necessary.

**Note D - Fair Value Measurements**

FASB 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. An active market for the asset or liability is a market in which the transaction for the asset or liability occurs with sufficient frequency and volume to provide pricing information on an ongoing basis.
- Level 2: Observable market-based inputs or unobservable inputs that are corroborated by market data, such as quoted prices for similar assets or liabilities or model-derived valuations.
- Level 3: Unobservable inputs that are supported by little or no market activity and are significant to the fair value of the assets or liabilities. Level 3 includes values determined using pricing models or similar techniques reflecting the Society's own assumptions.

**Legal Aid Society, Inc.**  
**Notes to Financial Statements (Continued)**  
**Year Ended December 31, 2020**

**Note D - Fair Value Measurements (Continued)**

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the Society believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

Following is a description of the valuation methodologies used for the assets and liabilities measured at fair value. There have been no changes in the methodologies used to determine fair value at December 31, 2020.

Investments held by the Community Foundation of Louisville: These investments are units of a Community Foundation of Louisville ("CFL") investment fund valued using the Net Asset Value ("NAV") provided by the Foundation. The NAV is not traded in an active market and is based on the value of the underlying investment assets.

Beneficial interest in funds held in trust by others: These investments are units of a Louisville Bar Foundation ("LBF") investment pool valued using the NAV provided by LBF. The NAV is not traded in an active market and is based on the value of the underlying investment assets.

Fair values of financial assets measured on a recurring basis at December 31, 2020 are as follows:

	<u>Fair value</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
Investments	\$ 35,962	\$ -	\$ 35,962	\$ -
Beneficial interest	<u>25,477</u>	<u>-</u>	<u>25,477</u>	<u>-</u>
	<u>\$ 61,439</u>	<u>\$ -</u>	<u>\$ 61,439</u>	<u>\$ -</u>

**Note E - Kentucky Interest on Lawyer's Trust Accounts Receivable**

During the year ended December 31, 2016, the Society received a one-time grant through Kentucky Interest on Lawyers' Trust Accounts ("IOLTA") related to the Bank of America settlement. The total grant award was \$1,331,049 and is to be used for foreclosure prevention legal assistance or community redevelopment assistance. The grant is to be received in five equal annual installments along with any interest accrued over a period of five years from October 2016 to September 2020. The final payment was received during 2020, therefore no receivable is recorded related to this grant as of December 31, 2020.

**Note F - Endowment Funds**

The Society's endowment fund consists of both a donor-restricted fund and funds designated by the Board to function as an endowment. As required by GAAP, net assets associated with the endowment funds, including funds designated by the Board to function as endowments, are classified and reported based on the existence or absence of donor-imposed restrictions.

The Commonwealth of Kentucky has enacted the Uniform Prudent Management of Institutional Funds Act ("UPMIFA"), the provisions of which apply to endowment funds existing on or established after enactment. The Society is required to act prudently when making decisions to spend or accumulate donor restricted endowment assets and in doing so to consider a number of factors including the duration and preservation of its donor restricted endowment funds.

Legal Aid Society, Inc.  
Notes to Financial Statements (Continued)  
Year Ended December 31, 2020

Note F - Endowment Funds (Continued)

The Board of the Society has interpreted UPMIFA as requiring the preservation of the fair value of the original gift as of the gift date of the donor-restricted endowment funds, absent explicit donor stipulations to the contrary. The Society classifies as net assets with donor restrictions (a time restriction in perpetuity) the original value of gifts donated to the donor restricted endowment and accumulations to the donor restricted endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund. Investment income from the donor restricted endowment is classified as net assets with donor restrictions (a purpose restriction) if those amounts have not been appropriated for expenditure by the Society.

Changes in endowment net assets for the year ended December 31, 2020 were as follows:

	<u>Without donor restrictions</u>	<u>With donor restrictions - purpose restrictions</u>	<u>With donor restrictions - restricted in perpetuity</u>	<u>Total</u>
Endowment net assets, beginning of year	\$ 30,959	\$ -	\$ 65,416	\$ 96,375
Investment return, net	5,003	-	761	5,764
Contributions	-	-	10,000	10,000
Appropriations for expenditures	<u>-</u>	<u>-</u>	<u>(2,000)</u>	<u>(2,000)</u>
Endowment net assets, end of year	<u>\$ 35,962</u>	<u>\$ -</u>	<u>\$ 74,177</u>	<u>\$ 110,139</u>

The donor restricted endowment investments are currently invested in an interest-bearing checking account and the earnings each year are paid as a service award to a Society employee. The Board is in the process of updating investing and spending policies for this endowment fund.

Funds held in trust by others are held by the LBF for the benefit of the Society. As such, this endowment fund is subject to the LBF's investing and distribution policies.

The board designated endowment is held at the CFL. The investing and spending policies are determined by CFL, not the Society.

**Legal Aid Society, Inc.**  
**Notes to Financial Statements (Continued)**  
**Year Ended December 31, 2020**

**Note G - Property and Equipment**

Property and equipment of the Society at December 31, 2020 are summarized as follows:

	<u>Non-LSC</u>	<u>LSC</u>	<u>Total</u>
Leasehold improvements	\$ 83,674	\$ -	\$ 83,674
Equipment	84,891	-	84,891
Vehicles	87,728	-	87,728
Furniture and fixtures	<u>19,458</u>	<u>-</u>	<u>19,458</u>
Total	275,751	-	275,751
Less accumulated depreciation	<u>(184,288)</u>	<u>-</u>	<u>(184,288)</u>
Total property and equipment	<u>\$ 91,463</u>	<u>\$ -</u>	<u>\$ 91,463</u>

**Note H - Legal Services Corporation Grants**

The Society's operations are funded partially through a basic field grant from LSC in the amount of \$1,349,310 for the year ended December 31, 2020. In accordance with LSC regulations, no less than 12.5% of the basic LSC award is designated for Private Attorney Involvement ("PAI"). Unspent grant dollars may be carried over to the subsequent year. Total revenue recognized during the year ended December 31, 2020 from LSC grants was \$1,645,536, including \$278,225 received related to novel coronavirus disease 2019 ("COVID-19") funds and \$18,000 related to Technology Initiative Grant ("TIG") funds.

**Note I - Commitments and Contingencies**

Lease Contingency

The Society leases office space under an operating lease. The original lease was set to expire October 2016 and had monthly lease payments ranging from \$14,513 to \$20,559. In August 2013, the Society entered into an agreement to extend the lease through October 2023, with monthly payments beginning November 2016, ranging from \$20,963 to \$23,881. The addendum to the lease also provided the Society with allowances for renovation and refurbishment of the office space. The lease may be terminated in the event funding of the Society is discontinued by LSC. The Society accrues expense on the lease in an amount such that the total rent expense under the lease will be recognized ratably over the lease term. The Society has the option to renew the lease for three additional five-year terms.

On July 1, 2008, the Society commenced subleasing a portion of the office space to another institution under a non-cancelable agreement, which expired July 30, 2020. The agreement was renewed for an additional year through July 30, 2021. The agreement requires rentals of \$15,075 per year.

The Society also leases office equipment under operating lease agreements. Monthly rentals of these leases range from approximately \$25 to \$418. The leases expire on various dates through September 2022.

**Legal Aid Society, Inc.**  
**Notes to Financial Statements (Continued)**  
**Year Ended December 31, 2020**

**Note I - Commitments and Contingencies (Continued)**

Lease Contingency (Continued)

The following is a schedule by year of future minimum lease payments required under operating leases, net of sublease income.

<u>Year ending December 31,</u>	<u>Rental payments</u>	<u>Sublease income</u>	<u>Net rentals</u>
2021	\$ 272,513	\$ 8,794	\$ 263,719
2022	281,576	-	281,576
2023	<u>238,813</u>	<u>-</u>	<u>238,813</u>
<b>Total</b>	<u>\$ 792,902</u>	<u>\$ 8,794</u>	<u>\$ 784,108</u>

Rent expense for office space totaled \$267,611 for the year ended December 31, 2020, and net office rent expense, after deducting rental income of \$15,075 for the year ended December 31, 2020, from subleases, was \$252,536.

COVID-19

During 2020, the outbreak of the novel coronavirus disease 2019 ("COVID-19") was declared a United States and global pandemic. The Society's operations have generally been impacted by the outbreak of COVID-19. Since the situation surrounding the pandemic is on-going, the duration, nature, and extent of the ultimate direct or indirect impact on the Society's financial condition, liquidity, and/or future results of operations cannot be reasonably estimated at this time. As a result of the uncertainty and impact surrounding the COVID-19 pandemic, the Society applied for and, in May 2020, received a PPP loan under the CARES Act (see Note L).

**Note J - Retirement Plan**

The Society participates in the County Employee Retirement System of the Commonwealth of Kentucky ("CERS"). CERS is a cost-sharing multiple-employer public employee retirement system which covers all eligible full-time employees. Vesting begins after five years upon entry into CERS. CERS also provides death and disability benefits. Benefits are established by state statute.

Covered employees are required to contribute 5.00% of their salary to the plan. Covered employees who begin participation on or after September 1, 2008 are required to contribute 6.00% of their salary to be allocated as follows: 5.00% to the member's account and 1.00% to the KRS insurance fund. The Society's contribution rate for the employees was 24.06% in 2019 and increased to 26.95% beginning July 2020. The rate will remain 26.95% for the period beginning July 2021.

The Society's contribution to CERS for the year ended December 31, 2020 amounted to \$556,922.

The risks of participating in multiemployer pension plans are different from single-employer plans. Assets contributed to a multiemployer plan by one employer may be used to provide benefits to employees of other participating employers. If a participating employer stops contributing to the plan, the unfunded obligations of the plan are borne by the remaining participating employers. As of June 30, 2020 (the most recent information available), the Society's unfunded net pension liability in CERS was \$6,879,609.

**Legal Aid Society, Inc.**  
**Notes to Financial Statements (Continued)**  
**Year Ended December 31, 2020**

**Note K - Board Mandated Cash Operating Reserve**

The Board of Legal Aid Society mandates that the Society maintain an operating reserve of a minimum of three months operating expenses (less non-cash expenses such as donated services and depreciation), but no less than the prior year calculation. At December 31, 2020, the mandated operating reserve was \$1,196,665. This reserve is included in the certificates of deposit and savings accounts of the Society.

**Note L - Refundable Advance - Paycheck Protection Program**

The Society received a refundable advance of \$677,200 during the year ended December 31, 2020 from the Small Business Administration ("SBA") Paycheck Protection Program ("PPP"). Under the Coronavirus Aid, Relief, and Economic Security ("CARES") Act, subject to limitations, as defined, the advance may be partially or fully forgiven, depending on specified actual payroll and other qualified costs for the covered period following receipt of the advance. The Society is recognizing forgiveness as the expenses are incurred. However, any amount not forgiven will be payable in monthly installments of principle and interest at 1% and will be unsecured. The Society is accounting for the loan proceeds as a conditional contribution in accordance with ASC 958-605. As such, the Society maintains the conditions will be substantially met as the expenses are incurred which was during the year ended December 31, 2020. The PPP loan was forgiven subsequent to year end in March 2021.

## **Additional Information**

Legal Aid Society, Inc.  
Schedules of Support, Revenue, and Gains, and Expenses  
and Losses by Funding Source - Net Assets Without Donor Restrictions  
Year Ended December 31, 2020

	2020					Comparative only 2019	
	Net assets without donor restrictions					Total	Total
	Access to justice	Annual campaign	Filing fees	PPP Loan	Miscellaneous unrestricted		
Support, revenue, and gains							
Grants and contracts	\$ 82,679	\$ -	\$ -	\$ -	\$ -	\$ 82,679	\$ 162,654
Contributions	-	407,165	-	-	-	407,165	365,415
Special event revenue	-	10,511	-	-	-	10,511	54,835
Filing fees	-	-	443,673	-	-	443,673	660,330
Justice Cabinet	-	-	-	-	31,368	31,368	-
Interest on lawyers trust accounts	-	-	-	-	89,544	89,544	162,361
PPP Loan	-	-	-	677,200	-	677,200	-
Interest income	-	-	-	-	2,024	2,024	1,929
Gain (loss) on investments	-	-	-	-	926	926	571
Rent income	-	-	-	-	3,038	3,038	2,270
Miscellaneous	-	-	-	-	3,893	3,893	2,869
<b>Total support, revenue, and gains</b>	<b>82,679</b>	<b>417,676</b>	<b>443,673</b>	<b>677,200</b>	<b>130,793</b>	<b>1,752,021</b>	<b>1,413,234</b>
Expenses and losses							
Personnel	8,835	44,630	47,408	440,823	13,974	555,670	379,851
Employee benefits	4,164	21,035	22,344	207,766	6,587	261,896	177,442
Occupancy	3,854	19,471	20,683	74,364	6,097	124,469	50,189
Equipment expenses	2,633	13,304	14,132	-	4,166	34,235	25,091
Office supplies and expense	925	4,674	4,965	-	1,464	12,028	5,653
Telephone	410	2,071	2,200	-	648	5,329	3,384
Travel	104	526	558	-	165	1,353	1,440
Training	98	497	528	-	156	1,279	2,388
Insurance	408	2,060	2,188	-	645	5,301	3,861
Library	400	2,019	2,145	-	632	5,196	3,688
Dues and fees	1,061	5,362	5,696	-	1,679	13,798	12,885
Litigation	157	793	842	-	248	2,040	2,501
Audit and payroll services	412	2,083	2,212	-	652	5,359	3,977
Consultants and contract services	1,947	9,838	10,451	-	3,081	25,317	24,998
Advertising and public relations	403	2,051	2,178	-	642	5,274	4,234
Depreciation	1,810	9,143	9,712	-	2,863	23,528	19,564
Office of KY legal services program	3,397	17,159	18,227	-	5,373	44,156	47,154
Bank and investment fees	-	-	-	-	451	451	256
Miscellaneous office expense	978	4,939	5,247	-	1,096	12,260	12,461
<b>Total expenses and losses</b>	<b>31,996</b>	<b>161,655</b>	<b>171,716</b>	<b>722,953</b>	<b>50,619</b>	<b>1,138,939</b>	<b>781,017</b>
<b>Support, revenue, and gains over expenses and losses</b>	<b>50,683</b>	<b>256,021</b>	<b>271,957</b>	<b>(45,753)</b>	<b>80,174</b>	<b>613,082</b>	<b>632,217</b>
Subsidy (to) from unrestricted funds for excess expenditures	(50,683)	225,780	(271,957)	45,753	(80,174)	(131,281)	(472,903)
<b>Total support, revenue, and gains over expenses and losses and subsidy</b>	<b>\$ -</b>	<b>\$ 481,801</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 481,801</b>	<b>\$ 159,314</b>

See independent auditor's report.

**Legal Aid Society, Inc.**  
**Schedules of Support and Revenue, Expenses,**  
**and Changes in Net Assets With Donor Restrictions - LSC Funds**  
**Year Ended December 31, 2020**

	2020					Comparative only 2019
	Basic	Private attorney involvement	COVID	Technology grant 14003	Total	Total
<b>Support and revenue</b>						
Legal Services Corporation	\$ 1,244,029	\$ 105,282	\$ 278,225	\$ 18,000	\$ 1,645,536	\$ 1,274,926
Donated legal services	-	132,335	-	-	132,335	304,353
Interest income	3,020	378	-	4	3,402	3,750
Contributions	-	1,250	-	-	1,250	-
Gain on investments	1,382	173	-	2	1,557	1,338
Louisville Metro	-	500	-	-	500	-
File fees	-	63,382	-	-	63,382	-
Rent income	4,533	567	-	6	5,106	4,653
Other	4,425	554	-	6	4,985	4,400
<b>Total support and revenue</b>	<b>1,257,389</b>	<b>304,421</b>	<b>278,225</b>	<b>18,018</b>	<b>1,858,053</b>	<b>1,593,420</b>
<b>Expenses</b>						
Personnel	740,491	98,465	123,783	1,330	964,069	767,525
Employee benefits	349,004	46,408	58,341	627	454,380	358,539
Rent, utilities, and building maintenance	74,768	9,357	-	100	84,225	99,190
Equipment expenses	14,456	2,021	12,592	34	29,103	8,319
Office supplies and expense	8,941	1,183	2,276	12	12,412	11,434
Telephone	6,779	968	-	9	7,756	6,686
Travel	2,018	286	-	3	2,307	3,640
Training	1,909	985	-	3	2,897	4,957
Insurance	7,909	990	-	11	8,910	7,633
Library	7,753	970	-	10	8,733	7,289
Dues and fees	7,140	413	-	1	7,554	5,954
Litigation	3,043	1,107	-	4	4,154	5,147
Audit and payroll services	7,998	1,001	-	11	9,010	7,859
Consultants and contract services	24,388	10,601	10,132	33	45,154	26,069
Advertising and public relations	7,670	960	-	10	8,640	5,930
Donated services expenses	-	132,335	-	-	132,335	304,353
Bank fees	673	82	-	1	756	505
Miscellaneous office expense	-	748	-	7	755	295
<b>Total expenses</b>	<b>1,264,940</b>	<b>308,880</b>	<b>207,124</b>	<b>2,206</b>	<b>1,783,150</b>	<b>1,631,324</b>
<b>Support and revenue over (under) expenses</b>	<b>(7,551)</b>	<b>(4,459)</b>	<b>71,101</b>	<b>15,812</b>	<b>74,903</b>	<b>(37,904)</b>
<b>Subsidy (to) from unrestricted funds for excess expenditures</b>	<b>7,551</b>	<b>4,459</b>	<b>691</b>	<b>(15,812)</b>	<b>(3,111)</b>	<b>29,109</b>
<b>Support and revenue over (under) expenses and subsidy</b>	<b>-</b>	<b>-</b>	<b>71,792</b>	<b>-</b>	<b>71,792</b>	<b>(8,795)</b>
<b>Net assets, beginning of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,795</b>
<b>Net assets, end of year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 71,792</b>	<b>\$ -</b>	<b>\$ 71,792</b>	<b>\$ -</b>

See independent auditor's report.

Legal Aid Society, Inc.  
Schedules of Support and Revenue, and Expenses  
by Funding Source - Net Assets With Donor Restrictions - Other Purpose Restrictions  
Year Ended December 31, 2020

	Other purposes restrictions										Comparative		
	Family advocacy	Personal safety	Housing & government benefits	Economic stability advocacy	Health & vulnerable populations	Veterans	Brief services/intake	Community development	Populations with special disabilities	Endowment Earnings	Total	209	Total
<b>Support and revenue</b>													
<b>Grants</b>													
Louisville Metro Government	\$ -	\$ -	\$ 245,111	\$ 17,175	\$ 42,346	\$ -	\$ -	\$ -	\$ 31,736	\$ -	\$ 336,368	\$ 198,053	
XLTA	-	-	-	-	-	-	-	460	-	-	460	5,668	
KPDA	440	1,058	15,603	6,681	91	2,834	5,552	-	2,722	-	34,981	41,802	
LTADD	-	-	7,740	4,080	60	2,010	3,028	-	435	-	17,353	12,329	
United Way	53,289	-	40,989	7,098	12,749	171	471	-	-	-	114,767	116,641	
Child Support Hotline	116,461	-	-	-	-	-	-	-	-	-	116,461	117,920	
Internal Revenue Service	-	-	-	57,007	-	-	-	-	-	-	57,007	62,800	
Louisville Bar Foundation	-	-	30,000	-	-	-	-	-	-	-	30,000	30,000	
Kentucky Bar Foundation	-	-	-	-	-	5,000	-	-	-	-	5,000	10,000	
Humana Foundation	-	-	-	-	-	-	-	-	-	-	-	17,500	
Goodwill	-	-	53	31,133	-	-	-	-	278	-	31,464	37,340	
Doctors and Lawyers for Kids	-	-	-	-	-	-	-	-	15,069	-	15,069	117,726	
VOCA	555,921	328,401	-	-	-	-	-	-	-	-	884,322	641,986	
Equal Justice Works - Americorps	-	-	-	-	25,724	-	-	-	-	-	25,724	15,339	
HIV/AIDS legal project funds	-	-	-	-	70,387	-	-	-	-	-	70,387	78,609	
Donated services	-	25,220	-	8,400	-	-	-	-	-	-	33,620	-	
Contributions	-	-	30,000	10,000	-	3,000	15,000	-	37,000	-	95,000	48,800	
Interest income	1,664	848	943	349	420	34	66	101	193	68	4,686	6,659	
Gain (loss) on investments	761	388	431	360	192	15	30	46	88	-	2,111	2,347	
Rent income	2,497	1,273	1,415	523	631	50	99	152	289	-	6,929	8,151	
Other	2,438	1,243	2,657	7,861	616	4,054	172	119	2,282	-	21,452	19,875	
<b>Totals support and revenue</b>	<b>753,471</b>	<b>358,431</b>	<b>374,942</b>	<b>150,467</b>	<b>153,216</b>	<b>17,148</b>	<b>24,418</b>	<b>908</b>	<b>90,092</b>	<b>68</b>	<b>1,923,161</b>	<b>1,628,145</b>	
<b>Expenses</b>													
Personnel	357,697	193,040	250,297	94,952	106,247	9,224	14,221	37,541	43,686	-	1,106,905	1,270,404	
Fringe benefits	108,588	90,982	117,969	44,752	50,076	4,347	6,703	17,694	20,590	-	521,701	593,453	
Rent, utilities, and building maintenance	41,191	21,004	23,348	8,655	10,407	832	1,633	2,512	4,769	-	111,331	175,911	
Equipment expense	1,915	4,510	4,514	3,980	2,012	203	316	486	922	-	31,838	15,623	
Office supplies and expense	10,672	4,207	5,537	3,813	1,496	1369	195	873	703	-	28,869	21,178	
Telephone	4,573	1,904	2,117	783	944	75	118	228	432	-	11,206	12,403	
Travel	1,956	567	1,110	515	281	22	44	237	254	-	4,986	12,298	
Training	6,342	1,449	1,179	1,691	266	970	42	813	593	-	15,299	25,135	
Insurance	4,357	2,222	2,470	911	1,101	88	173	266	304	-	11,094	13,537	
Library	6,594	3,405	2,421	3,635	1,079	86	169	261	494	-	18,114	17,110	
Dues and fees	1,379	610	510	276	160	46	118	118	118	-	3,295	6,393	
Litigation	9,594	6,860	2,404	10,707	1,302	76	66	112	1,687	-	32,798	36,839	
Audit and payroll services	4,406	2,247	2,498	924	1,111	89	175	269	310	-	12,231	11,919	
Consultants and contract services	60,274	9,501	7,616	2,816	3,395	271	533	820	1,555	-	86,781	75,607	
Advertising and public relations	4,414	2,155	2,395	886	1,068	85	168	258	489	-	11,918	10,518	
Donated services	-	25,220	-	8,400	-	-	-	-	-	-	33,620	-	
Bank Fees	371	189	210	78	94	7	15	23	43	-	1,030	896	
Miscellaneous office expense	3,330	1,461	1,991	654	734	163	111	255	334	-	9,056	5,425	
<b>Totals expenses</b>	<b>700,675</b>	<b>371,533</b>	<b>428,586</b>	<b>186,410</b>	<b>181,775</b>	<b>17,953</b>	<b>24,733</b>	<b>62,788</b>	<b>77,669</b>	<b>-</b>	<b>2,054,112</b>	<b>2,310,489</b>	
<b>Support and revenue (under) over expenses</b>	<b>52,796</b>	<b>(13,102)</b>	<b>(53,644)</b>	<b>(37,943)</b>	<b>(28,559)</b>	<b>(805)</b>	<b>(315)</b>	<b>(61,880)</b>	<b>12,423</b>	<b>68</b>	<b>(110,961)</b>	<b>(682,344)</b>	
<b>Subsidy (to) from unrestricted funds for excess expenditures</b>	<b>-</b>	<b>13,102</b>	<b>53,644</b>	<b>37,943</b>	<b>28,559</b>	<b>805</b>	<b>315</b>	<b>-</b>	<b>24</b>	<b>-</b>	<b>114,392</b>	<b>445,794</b>	
<b>Support and revenue (under) over expenses and subsidy</b>	<b>52,796</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(61,880)</b>	<b>12,447</b>	<b>68</b>	<b>3,431</b>	<b>(236,550)</b>	
<b>Net assets, beginning of year</b>	<b>27,916</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>375,709</b>	<b>-</b>	<b>-</b>	<b>403,625</b>	<b>640,175</b>	
<b>Net assets, end of year</b>	<b>\$ 80,712</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 313,829</b>	<b>\$ 12,447</b>	<b>\$ 68</b>	<b>\$ 407,056</b>	<b>\$ 403,625</b>	

See independent auditor's report.

## **Supplementary Information**

**Legal Aid Society, Inc.**  
**Schedule of Expenditures of Federal Awards**  
**Year Ended December 31, 2020**

Federal grantor/pass through grantor/program or cluster title	Pass-through number	Federal CFDA number	Federal grant award	Federal expenditures	Passed through to subrecipients
<b>Federal Government Grant:</b>					
Legal services corporation (major program)		9.61801	\$ 1,645,536	\$ 1,645,536	\$ -
<b>Total from Legal Services Corporation</b>			<b>1,645,536</b>	<b>1,645,536</b>	<b>-</b>
<b>Department of the Treasury:</b>					
Low income taxpayer clinics		21.008	62,800	57,007	-
<b>Total from Department of Treasury</b>			<b>62,800</b>	<b>57,007</b>	<b>-</b>
<b>Department of Housing and Urban Development:</b>					
Passed through Louisville/Jefferson County Metro Government					
Housing Opportunities for person with AIDS		14.241	38,500	15,016	-
July 1, 2019 to June 30, 2020					
July 1, 2020 to June 30, 2021			38,500	27,330	-
Emergency Solutions Grant		14.231			
Homeless Assistance					
July 1, 2019 to June 30, 2020					
July 1, 2020 to June 30, 2021			30,000	13,328	-
Community Development Block Grant		14.218	30,000	22,144	-
Increasing Tenant Stability					
July 1, 2019 to June 30, 2020					
Community Development Block Grant		14.218	19,000	9,139	-
Tenant Assistance					
July 1, 2019 to June 30, 2020					
July 1, 2020 to June 30, 2021			19,000	9,139	-
Community Development Block Grant			19,000	18,000	-
Housing Counseling		14.218			
July 1, 2019 to June 30, 2020					
July 1, 2020 to June 30, 2021			26,700	2,092	-
COVID-19 Housing Protection Project & Eviction Liaison Project			26,700	15,704	-
July 1, 2020 to December 22, 2022			679,500	125,722	-
<b>Total passed through the Louisville/Jefferson County Metro Government</b>			<b>926,900</b>	<b>257,614</b>	<b>-</b>
<b>Total from Department of Housing and Urban Development</b>			<b>926,900</b>	<b>257,614</b>	<b>-</b>

See independent auditor's report and notes.

Legal Aid Society, Inc.  
 Schedule of Expenditures of Federal Awards (Continued)  
 Year Ended December 31, 2020

Federal grantor/pass through grantor/program or cluster title	Pass-through number	Federal CFDA number	Federal grant award	Federal expenditures	Passed through to subrecipients
<b>Department of Labor:</b>					
Passed through Kentuckiana Works Employment and Training Grant		17.270			
Remage Kcenty P program	LAS-1801209		\$ 20,000	\$ 2,250	\$ -
July 1, 2019 to June 30, 2020	LAS-18012020		20,000	1,950	-
July 1, 2020 to June 30, 2021					
Passed through Goodwill Fresh Start Recruty P program		17.270	5,000	314	-
July 1, 2020 to June 30, 2021			45,000	4,514	-
<b>Total from Department of Labor</b>					
<b>Department of Health and Human Services:</b>					
Passed through the Kentuckiana Regional Planning and Development Agency Special P rograms for Aging, Title III-B		93.044			
July 1, 2019 to June 30, 2020	P ON2-725-19008801251		30,000	10,266	-
July 1, 2020 to June 30, 2021	P ON2-725-19008801251		45,000	18,061	-
National Family Caregiver Support, Title III-B		93.052			
July 1, 2019 to June 30, 2020	P ON2-725-1900000633		6,071	1,120	-
July 1, 2020 to June 30, 2021	P ON2-725-1900000633		7,200	2,520	-
July 1, 2020 to June 30, 2021			88,271	3,1967	-
<b>Total passed through the Kentuckiana Regional Planning and Development Agency</b>					
Passed through the Lincoln Trail Area Development District Special P rograms for Aging, Title III-B Legal Aid Services		93.044			
July 1, 2019 to June 30, 2020	LTADD-05/FY'20		15,330	1,900	-
July 1, 2020 to June 30, 2021	LTADD-05/FY'21		18,810	15,453	-
July 1, 2020 to June 30, 2021			34,140	17,353	-
<b>Total passed through the Lincoln Trail Area Development District</b>					
Passed through the Lexington-Fayette County Health Department HIV Care Formula Grant		93.917			
July 1, 2019 to June 30, 2020	20 176 270005		85,000	37,639	-
July 1, 2020 to June 30, 2021	21176 270005		85,000	32,748	-
July 1, 2020 to June 30, 2021			170,000	70,387	-
<b>Total passed through the Lexington-Fayette County Health Department</b>					
Passed through the Volunteers of America Veterans Affairs Grant		64.03			
October 1, 2019 to September 30, 2020			5,000	2,850	-
October 1, 2020 to September 30, 2021			5,000	1,135	-
October 1, 2020 to September 30, 2021			10,000	3,985	-
<b>Total passed through the Volunteers of America</b>					
Passed through the Kentucky Cabinet for Health and Family Services Child Support Advice Hotline		93.597			
July 1, 2019 to June 30, 2020	P ON2 727 1800001869		128,000	58,872	17,605
July 1, 2020 to June 30, 2021	P ON2 727 2000001972		134,825	77,589	28,300
July 1, 2020 to June 30, 2021			262,825	136,461	45,905
<b>Total passed through the Kentucky Cabinet for Health and Family Services</b>					
<b>Total from Department of Health and Human Services</b>					
			565,236	260,153	45,905

See independent auditor's report and notes.

**Legal Aid Society, Inc.**  
**Schedule of Expenditures of Federal Awards (Continued)**  
**Year Ended December 31, 2020**

Federal grantor/pass through grantor/program or cluster title	Pass-through number	Federal CFDA number	Federal grant award	Federal expenditures	Passed through to subrecipients
<b>Department of Justice:</b>					
Passed through the Commonwealth of Kentucky Justice and Public Safety Cabinet					
Victim of Crimes Assistance Formula Grant (major program)					
October 1, 2019 to September 30, 2020		16.575	\$ 857,100	\$ 679,145	\$ -
October 1, 2020 to September 30, 2021	VOCA-2019-Legal Aid-00081 VOCA-2020-Legal Aid-00121		84,245	205,177	-
Total passed through the Commonwealth of Kentucky Justice and Public Safety Cabinet			167,345	884,322	-
Passed through Equal Justice Works-Americorps					
June 15, 2020 to August 31, 2022	2020-OVC-EJP-408	16.582	117,230	25,724	-
Total from Department of Justice			1,788,575	911,046	-
<b>Total</b>			<b>\$ 5,034,047</b>	<b>\$ 3,114,870</b>	<b>\$ 45,905</b>

See independent auditor's report and notes.

**Legal Aid Society, Inc.**  
**Notes to Schedule of Expenditures of Federal Awards**  
**Year Ended December 31, 2020**

**Note A - Basis of Presentation**

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Legal Aid Society, Inc. ("the Society") under programs of the federal government for the year ended December 31, 2020. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations ("CFR") Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance"). Because the schedule presents only a selected portion of the operations of the Society, it is not intended to and does not present the financial position, changes in net assets or cash flows of the Society.

**Note B - Summary of Significant Accounting Policies**

Expenditures reported on the schedule of expenditures of federal awards are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance wherein some types of expenditures are not allowable or are limited as to reimbursement. Pass-through entity identifying numbers are presented where available. The Society does not use the 10% de minimis indirect rate allowed in the Uniform Guidance, section 414.



**Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards***

Board of Directors  
Legal Aid Society, Inc.

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of Legal Aid Society, Inc., which comprise the statement of financial position as of December 31, 2020, and the related statements of activities and changes in net assets, functional expenses and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated April 9, 2021.

**Internal Control over Financial Reporting**

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

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

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

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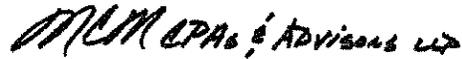
**Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* (Continued)**

**Compliance and Other Matters**

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

**Purpose of this Report**

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



Louisville, Kentucky  
April 9, 2021



**Independent Auditor's Report on Compliance for Each Major Federal Program and  
Report on Internal Control over Compliance in Accordance with the Uniform Guidance**

Board of Directors  
Legal Aid Society, Inc.

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

We have audited Legal Aid Society, Inc.'s compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Legal Aid Society, Inc.'s major federal programs for the year ended December 31, 2020. Legal Aid Society, Inc.'s major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

**Management's Responsibility**

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

**Auditor's Responsibility**

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

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

MCM CPAs & Advisors LLP

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**Independent Auditor's Report on Compliance for Each Major Federal Program and  
Report on Internal Control over Compliance in Accordance with the Uniform Guidance (Continued)**

**Opinion on Each Major Federal Program**

In our opinion, Legal Aid Society, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2020.

**Report on Internal Control over Compliance**

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

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

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

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

*MUM CPA & Advisors LLP*

Louisville, Kentucky  
April 9, 2021

**Legal Aid Society, Inc.  
Schedule of Findings and Questioned Costs  
Year Ended December 31, 2020**

**Section I - Summary of Audit Results (Under Section 515(d)(1) of the Uniform Guidance)**

Financial Statements

- i. An unmodified opinion was issued on the audit of the financial statements of Legal Aid Society, Inc. ("the Society") for the year ended December 31, 2020.
- ii. No significant deficiencies or material weaknesses were reported that related to internal control over financial statements.
- iii. The audit did not disclose any noncompliance which is material to the financial statements of the Society.

Federal Awards

- iv. No significant deficiencies or material weaknesses were reported that related to internal control over the major programs.
- v. An unmodified opinion was issued on compliance for the major federal programs of the Society for the year ended December 31, 2020.
- vi. The audit did not disclose audit findings required to be reported in accordance with Uniform Guidance Section 516(a).
- vii. The major programs of the Society for the year ended December 31, 2020 are:

<u>Program title</u>	<u>CFDA number</u>
Legal Services Corporation (LSC)	09.618010
Victims of Crime Act (VOCA)	16.575

- viii. The dollar threshold to distinguish between Type A and Type B programs was \$750,000 as described in Section 200.518 of the Uniform Guidance.
- ix. The auditee did not qualify as a low-risk auditee under Section 200.520 of the Uniform Guidance.

**Section II - Financial Statement Findings (Under Section 515(d)(2) of the Uniform Guidance)**

None

**Section III - Federal Award Findings and Questioned Costs (Under Section 516(a) of the Uniform Guidance)**

None

**Legal Aid Society, Inc.**  
**Summary Schedule of Prior Audit Findings**  
**Year Ended December 31, 2020**

**Financial Statement Findings (Under Section 515(d)(2) of the Uniform Guidance)**

None

**Federal Award Findings and Questioned Costs (Under Section 516(a) of the Uniform Guidance)**

None



# Kentucky Secretary of State

## Michael G. Adams

### LEGAL AID SOCIETY, INC.

<a href="#">File Annual Report</a>	<a href="#">File Certificate of Assumed Name (DBA)</a>	
<a href="#">Change Address or Registered Agent</a>	<a href="#">File Dissolution</a>	
<a href="#">Printable Forms</a>	<a href="#">Subscribe to changes made to this entity</a>	<a href="#">Certificates</a>

#### General Information

<b>Organization Number</b>	0145306
<b>Name</b>	LEGAL AID SOCIETY, INC.
<b>Profit or Non-Profit</b>	N - Non-profit
<b>Company Type</b>	KCO - Kentucky Corporation
<b>Status</b>	A - Active
<b>Standing</b>	G - Good
<b>State</b>	KY
<b>File Date</b>	12/17/1921
<b>Organization Date</b>	12/17/1921
<b>Last Annual Report</b>	1/7/2022
<b>Principal Office</b>	416 WEST MUHAMMAD ALI BLVD LOUISVILLE, KY 40202
<b>Registered Agent</b>	JEFFERSON COULTER 416 W. MUHAMMAD ALI BLVD. STE. 300 LOUISVILLE, KY 40202

#### Current Officers

<b>Chairman</b>	KENDRICK RIGGS
<b>Vice President</b>	R. JAMES STRAUS
<b>Vice President</b>	JO ANN ORR
<b>Secretary</b>	ROBERT RILEY
<b>Director</b>	WILLIAM F STEWART
<b>Director</b>	LAUREL DOHENY

Director

MARIA FERNANDEZ

## Individuals / Entities listed at time of formation

Director

Director

Director

Incorporator

CHAS STRULL

Incorporator

A H BOWMAN

Incorporator

CHAS W MORRIS

Incorporator

ROBT F VAUGHAN

Incorporator

O A WEHLE

## Images available online

Documents filed with the Office of the Secretary of State on September 15, 2004 or thereafter are available as scanned images or PDF documents. Documents filed prior to September 15, 2004 will become available as the images are created.

Registered Agent name/address change	1/7/2022 2:54:07 PM	1 page	PDF
Annual Report	1/7/2022	1 page	PDF
Annual Report	1/4/2021	1 page	PDF
Annual Report Amendment	1/27/2020	1 page	PDF
Annual Report	1/7/2020	1 page	PDF
Registered Agent name/address change	2/6/2019 4:06:17 PM	1 page	PDF
Annual Report	2/6/2019	1 page	PDF
Annual Report	2/1/2018	1 page	PDF
Annual Report	1/24/2017	1 page	PDF
Registered Agent name/address change	1/12/2016 2:37:12 PM	1 page	PDF
Annual Report	1/12/2016	1 page	PDF
Annual Report	2/13/2015	1 page	PDF
Annual Report	1/23/2014	1 page	PDF
Annual Report	1/15/2013	1 page	PDF
Annual Report	1/17/2012	1 page	PDF
Annual Report	5/17/2011	1 page	tiff PDF
Annual Report	6/29/2010	1 page	tiff PDF
Annual Report	7/7/2009	1 page	tiff PDF
Annual Report	5/30/2008	1 page	tiff PDF
Statement of Change	4/24/2007	1 page	tiff PDF
Annual Report	4/11/2007	1 page	tiff PDF
Principal Office Address Change	11/6/2006	1 page	tiff PDF
Annual Report	5/2/2006	1 page	tiff PDF
Statement of Change	5/12/2005	1 page	tiff PDF
Annual Report	4/21/2005	1 page	tiff PDF
Annual Report	8/15/2003	1 page	tiff PDF
Annual Report	8/26/2002	5 pages	tiff PDF
Annual Report	6/26/2001	5 pages	tiff PDF
Annual Report	6/19/2000	5 pages	tiff PDF
Annual Report	8/23/1999	5 pages	tiff PDF
Annual Report	6/16/1998	5 pages	tiff PDF
Annual Report	7/1/1997	5 pages	tiff PDF

Annual Report	7/1/1996	5 pages	tiff	PDF
Amended and Restated Articles	12/28/1995	8 pages	tiff	PDF
Annual Report	7/1/1995	4 pages	tiff	PDF
Annual Report	7/1/1994	4 pages	tiff	PDF
Annual Report	7/1/1993	1 page	tiff	PDF
Annual Report	7/1/1992	6 pages	tiff	PDF
Annual Report	7/1/1991	4 pages	tiff	PDF
Annual Report	7/1/1991	4 pages	tiff	PDF
Annual Report	7/1/1989	4 pages	tiff	PDF
Statement of Change	5/29/1985	2 pages	tiff	PDF
Amendment	3/19/1980	4 pages	tiff	PDF
Statement of Change	6/25/1976	2 pages	tiff	PDF
Statement of Change	6/27/1975	2 pages	tiff	PDF
Letters	6/27/1975	1 page	tiff	PDF
Statement of Change	3/23/1972	3 pages	tiff	PDF
Amendment	3/3/1972	5 pages	tiff	PDF
Amendment	9/16/1966	4 pages	tiff	PDF
Annual Report	7/1/1941	29 pages	tiff	PDF
Statement of Change	4/25/1927	1 page	tiff	PDF
Articles of Incorporation	12/17/1921	6 pages	tiff	PDF

## Assumed Names

## Activity History

Filing	File Date	Effective Date	Org. Referenced
Annual report	1/7/2022 3:06:21 PM	1/7/2022 3:06:21 PM	
Registered agent address change	1/7/2022 2:54:07 PM	1/7/2022 2:54:07 PM	
Annual report	1/4/2021 3:13:51 PM	1/4/2021 3:13:51 PM	
Amendment to annual report	1/27/2020 3:34:09 PM	1/27/2020 3:34:09 PM	
Annual report	1/7/2020 4:06:27 PM	1/7/2020 4:06:27 PM	
Annual report	2/6/2019 4:09:46 PM	2/6/2019 4:09:46 PM	
Registered agent address change	2/6/2019 4:06:17 PM	2/6/2019 4:06:17 PM	
Annual report	2/1/2018 9:34:19 PM	2/1/2018 9:34:19 PM	
Annual report	1/24/2017 3:35:10 PM	1/24/2017 3:35:10 PM	
Annual report	1/12/2016 3:03:11 PM	1/12/2016 3:03:11 PM	
Registered agent address change	1/12/2016 2:37:12 PM	1/12/2016 2:37:12 PM	
Annual report	2/13/2015 11:15:02 AM	2/13/2015 11:15:02 AM	
Annual report	1/23/2014 11:17:56 AM	1/23/2014 11:17:56 AM	

Annual report	1/15/2013 8:29:59 AM	1/15/2013 8:29:59 AM	
Annual report	1/17/2012 12:20:42 PM	1/17/2012 12:20:42 PM	
Annual report	5/17/2011 12:23:31 PM	5/17/2011	
Annual report	6/29/2010 11:09:02 AM	6/29/2010	
Annual report	7/7/2009 3:13:09 PM	7/7/2009	
Annual report	5/30/2008 10:48:42 AM	5/30/2008	
Registered agent address change	4/24/2007 1:52:48 PM	4/24/2007	
Principal office change	4/12/2007 8:17:35 AM	4/12/2007	
Annual report	4/11/2007 12:15:02 PM	4/11/2007	
Principal office change	11/6/2006 8:49:46 AM	11/6/2006	
Annual report	5/2/2006 9:17:02 AM	5/2/2006	
Registered agent address change	5/12/2005 1:18:39 PM	5/12/2005	
Amendment - Amended and restated articles / CLP	12/28/1995	12/28/1995	
Amendment - Miscellaneous amendments	12/28/1995	12/28/1995	
Amendment previous name	3/19/1980	3/19/1980	LEGAL AID SOCIETY OF LOUISVILLE

## Microfilmed Images

Microfilm images are not available online. They can be ordered by faxing a Request For Corporate Documents to the Corporate Records Branch at 502-564-5687.

Registered Agent name/address change	5/12/2005	1 page
Annual Report	3/31/2005	1 page
Annual Report	8/5/2004	1 page
Annual Report	8/15/2003	1 page
Annual Report	8/26/2002	5 pages
Annual Report	6/26/2001	5 pages
Annual Report	6/19/2000	5 pages
Annual Report	8/23/1999	5 pages
Annual Report	6/16/1998	5 pages
Annual Report	7/1/1997	5 pages
Annual Report	7/1/1996	5 pages
Amended and Restated Articles	12/28/1995	7 pages
Annual Report	7/1/1995	4 pages
Annual Report	7/1/1994	4 pages
Annual Report	7/1/1993	1 page
Annual Report	7/1/1992	6 pages
Annual Report	7/1/1991	4 pages
Annual Report	7/1/1990	4 pages

Annual Report	7/1/1989	4 pages
Statement of Change	5/29/1985	2 pages
Amendment	3/19/1980	2 pages
Statement of Change	6/25/1976	2 pages
Statement of Change	6/27/1975	2 pages
Statement of Change	3/23/1972	2 pages
Amendment	3/3/1972	4 pages
Amendment	9/16/1966	3 pages
Annual Report	7/1/1941	29 pages
Statement of Change	4/25/1927	1 page
Articles of Incorporation	12/17/1921	5 pages

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