

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

**Applicant/Program:** Legal Aid Society, Inc. *(nc)*  
**Applicant Requested Amount:** \$8,000  
**Appropriation Request Amount:** *750*

**Executive Summary of Request**

Funds will be used to support Legal Aid Society's annual fundraising event, The Brush, Bottle and Barrel of the Bluegrass. Proceeds will benefit Legal Aid Society's general program services.

Is this program/project a fundraiser?	<input checked="checked" type="checkbox"/> Yes	<input type="checkbox"/> No
Is this applicant a faith based organization?	<input type="checkbox"/> Yes	<input checked="checked" type="checkbox"/> No
Does this application include funding for sub-grantee(s)?	<input type="checkbox"/> Yes	<input checked="checked" type="checkbox"/> 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.

*9*  
District #

*Bill Allred*  
Primary Sponsor Signature

*\$250<sup>00</sup>*  
Amount

*3/12/19*  
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: \_\_\_\_\_

**Applicant/Program:** <sup>Inc</sup> Legal Aid Society / The Brush, Bottle and Barrel of the Bluegrass

### Additional Disclosure and Signatures

#### Additional Council Office 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.

#### Council Member Signature and Amount

District 1	_____	\$ _____
District 2	_____	\$ _____
District 3	_____	\$ _____
District 4	_____	\$ _____
District 5	_____	\$ _____
District 6	_____	\$ _____
District 7	_____	\$ _____
District 8	_____	\$ _____
District 9	_____	\$ _____
District 10	_____	\$ _____
District 11	_____	\$ _____
District 12	_____	\$ _____
District 13	_____	\$ _____
District 14	_____	\$ _____
District 15	<i>Kevin Triplett</i>	\$ <i>1500-</i>

**Applicant/Program:** Inc (K)  
Legal Aid Society / The Brush, Bottle and Barrel of the Bluegrass

**Additional Disclosure and Signatures**

**Additional Council Office 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.

District 16 \_\_\_\_\_ \$ \_\_\_\_\_

District 17 \_\_\_\_\_ \$ \_\_\_\_\_

District 18 \_\_\_\_\_ \$ \_\_\_\_\_

District 19 \_\_\_\_\_ \$ \_\_\_\_\_

District 20 \_\_\_\_\_ \$ \_\_\_\_\_

District 21 \_\_\_\_\_ \$ \_\_\_\_\_

District 22 \_\_\_\_\_ \$ \_\_\_\_\_

District 23 \_\_\_\_\_ \$ \_\_\_\_\_

District 24 \_\_\_\_\_ \$ \_\_\_\_\_

District 25 \_\_\_\_\_ \$ \_\_\_\_\_

District 26 \_\_\_\_\_ \$ \_\_\_\_\_

## LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

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

**Program Name and Request Amount** The Brush, Bottle and Barrel of the Bluegrass - \$8,000

	Yes/No/NA
Is the NDF Transmittal Sheet Signed by all Council Member(s) Appropriating Funding?	<input type="checkbox"/> Yes
Is the funding proposed by Council Member(s) less than or equal to the request amount?	<input type="checkbox"/> Yes
Is the proposed public purpose of the program viable and well-documented?	<input type="checkbox"/> Yes
Will all of the funding go to programs specific to Louisville/Jefferson County?	<input type="checkbox"/> Yes
Has Council or Staff relationship to the Agency been adequately disclosed on the cover sheet?	<input type="checkbox"/> Yes
Has prior Metro Funds committed/granted been disclosed?	<input type="checkbox"/> Yes
Is the application properly signed and dated by authorized signatory?	<input type="checkbox"/> Yes
Is proof of Tax Exempt status of 501(c) 3, 4, 6, 19, 1120-H included?	<input type="checkbox"/> 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?	<input type="checkbox"/> N/A
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>	<input type="checkbox"/> Yes
Is the current Fiscal Year Budget included?	<input type="checkbox"/> Yes
Is the entity's board member list (with term length/term limits) included?	<input type="checkbox"/> Yes
Is recommended funding less than 33% of total agency operating budget?	<input type="checkbox"/> N/A
Does the application budget reflect only the revenue and expenses of the project/program?	<input type="checkbox"/> Yes
Is the cost estimate(s) from proposed vendor (if request is for capital expense) included?	<input type="checkbox"/> N/A
Is the most recent annual audit (if required by organization) included?	<input type="checkbox"/> Yes
Is a copy of Signed Lease (if rent costs are requested) included?	<input type="checkbox"/> N/A
Is the Supplemental Questionnaire for churches/religious organizations (if requesting organization is faith-based) included?	<input type="checkbox"/> N/A
Are the Articles of Incorporation of the Agency included?	<input type="checkbox"/> Yes
Is the IRS Form W-9 included?	<input type="checkbox"/> Yes
Is the IRS Form 990 included?	<input type="checkbox"/> Yes
Are the evaluation forms (if program participants are given evaluation forms) included?	<input type="checkbox"/> N/A
Affirmative Action/Equal Employment Opportunity plan and/or policy statement included (if required to do so)?	<input type="checkbox"/> N/A
Has the Agency agreed to participate in the BBB Charity review program? If so, has the applicant met the BBB Charity Review Standards?	<input type="checkbox"/> Yes
Prepared by: <span style="font-family: cursive; font-size: 1.2em;">Kyo Edwards</span>	Date: <span style="font-family: cursive; font-size: 1.2em;">3/6/19</span>

## LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

SECTION 1 – APPLICANT INFORMATION			
<b>Legal Name of Applicant Organization:</b> Legal Aid Society, Inc.			
<i>(as listed on: <a href="http://www.sos.ky.gov/business/records">http://www.sos.ky.gov/business/records</a>)</i>			
<b>Main Office Street &amp; Mailing Address:</b> 416 W. Muhammad Ali Blvd., Ste. 300			
<b>Website:</b> www.laslou.org			
<b>Applicant Contact:</b>	Neva-Marie Polley Scott	<b>Title:</b>	Executive Director
<b>Phone:</b>	502-614-3100	<b>Email:</b>	nscott@laslou.org
<b>Financial Contact:</b>	Kelly Krucki	<b>Title:</b>	CFO
<b>Phone:</b>	502-614-3108	<b>Email:</b>	kkrucki@laslou.org
<b>Organization's Representative who attended NDF Training:</b> Julia Leist, Kelly Krucki			
GEOGRAPHICAL AREA(S) WHERE PROGRAM ACTIVITIES ARE (WILL BE) PROVIDED			
<b>Program Facility Location(s):</b>	416 W. Muhammad Ali Blvd., Ste. 300 Louisville, KY 40202		
<b>Council District(s):</b>	All Council Districts	<b>Zip Code(s):</b>	All Jefferson County Zip Codes
SECTION 2 – PROGRAM REQUEST & FINANCIAL INFORMATION			
<b>PROGRAM/PROJECT NAME:</b> The Sixteenth Annual Brush, Bottle and Barrel of the Bluegrass			
<b>Total Request: (\$)</b>	8,000	<b>Total Metro Award (this program) in previous year: (\$)</b>	8,000
<b>Purpose of Request (check all that apply):</b>			
<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)			
<b>The Following are Required Attachments:</b>			
<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) 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	
<b>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.</b>			
<b>Source:</b>	External Agency Funds	<b>Amount: (\$)</b>	47,000
<b>Source:</b>	NDF	<b>Amount: (\$)</b>	13,100
<b>Source:</b>	CDBG, HOPWA, ESG, VAP	<b>Amount: (\$)</b>	146,500
<b>Has the applicant contacted the BBB Charity Review for participation?</b> <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No			
<b>Has the applicant met the BBB Charity Review Standards?</b> <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:**

The Legal Aid Society is a non-profit law firm that helps clients with civil legal problems that threaten basic human needs, such as safety, access to health care, shelter and economic stability. Last year, Legal Aid provided free legal representation to over 4,100 individuals. The Legal Aid Society delivers free legal services to people living in Jefferson and the fourteen surrounding counties in Kentucky. This request for funding is for services provided to Jefferson County residents.

Legal Aid helps clients whose legal problem falls into one of the five priorities areas (1) Support for Families: addressing the issues related to domestic violence and other critical family matters; (2) Preserving the Home: addressing the issues related to eviction, foreclosure, disruption of a child's education due to relocation, community development and tenants' rights; (3) Promoting Economic Stability: helping families escape poverty and achieve financial security by obtaining government benefits, expungements and resolving consumer debt matters; (4) Safety, Stability and Health: offering legal advice and protection clients need to feel stable and secure; (5) Populations with Special Vulnerabilities: offering programs addressing issues related to the rights of people diagnosed with HIV/AIDS, senior and end-of-life planning, children in the juvenile justice system, and children attending school in low-income neighborhoods.

**LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION**

**SECTION 4 - BOARD OF DIRECTORS AND PAID STAFF**

Board Member	Term End Date
Please see attached Board of Directors listing. The listing includes term end dates.	

**Describe the Board term limit policy:**  
 Legal Aid Society Board Members serve two-year terms. The Board of Directors has a Nominating Committee that actively recruits and identifies renewing and new members. Legal Aid has a mixture of members both new and returning each year. New members are required to attend an orientation, which educates members about policies, protocols and responsibilities. Legal Aid's Board of Directors is comprised of attorneys, community representatives (NAACP, Senior Citizen groups, Veteran organizations, etc.) and client community representatives (client representatives would qualify for services if they were to apply).

Three Highest Paid Staff Names	Annual Salary
Neva-Marie Polley Scott, Executive Director	97,500
Stewart Pope, Advocacy Director	95,500
Meagen Peden Agnew, COO	85,000

**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.):**

Project Start and End Date: Friday, April 26, 2019 6 pm to 8:30 pm

Description of Project: The Neighborhood Development Funds will be used to support Legal Aid Society' annual fundraising event - The Brush, Bottle and Barrel of the Bluegrass. This year's event will be held on Friday, April 26, 2019 from 6 pm to 8:30 pm at the downtown corporate office of Atria Senior Living.

The Brush, Bottle and Barrel of the Bluegrass is in its sixteenth year. The event is the official preview party for the Cherokee Triangle Art Fair. Select artists who participate in the Cherokee Triangle Art Fair will be on hand to display and sell their art in advance of the fair. The event also features tasting of Kentucky wines, bourbons, beers, great food and a silent auction. Last year, over 500 members of the legal community, community leaders, and friends of equal justice attended.

All proceeds from the Brush, Bottle and Barrel benefit Legal Aid Society's general program services. The event raises critical unrestricted funds that allow Legal Aid Society to adjust to federal government funding changes and address emerging needs of the community.

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

The funding will be used to offset some of the expenses of the event. These expenses include: advertising, valet parking, event insurance, supplies, musicians, and rental fees. See listing in budget for further details.



## LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

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

All funds raised by the Brush, Bottle and Barrel of the Bluegrass ("BBB") are used to further and support the mission of the Legal Aid Society - "to pursue justice for people in poverty." In 2018 Legal Aid assisted over 4,200 individual with civil legal matters of critical importance. Legal Aid provides needed legal intervention when individuals and families face crises that threaten their safety, income, housing, health and stability. Our services are always free. Our clients are accepted for service after they are screened for eligibility utilizing the U.S. Poverty Guidelines.

**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:**

One of Legal Aid Society's program priorities is "Preserving the Home." Legal Aid provides free legal services to qualifying residents of Jefferson County in order to prevent loss of home or homelessness. Measurable outcomes, which we will report at the end of the grant, include:

- The number of Jefferson County residents who receive legal advice regarding a housing crisis situation in order to prevent homelessness;
- The number of Jefferson County residents who receive extended legal service to avoid or delay eviction.

Additionally, a priority of Legal Aid Society is "Promoting Economic Stability." Legal Aid provides free legal services to Jefferson County residents in order to maintain or increase their income to be come more economically stable and self-sufficient. Services include legal counsel and representation on issues related to expungement and employment, consumer debts, taxes, and bankruptcy.

Legal Aid Society collects program data through the use of a case management system capable of recording demographic information and case specific data and outcomes. The case management system generates reports that document this information. This information also helps guide staff in the delivery of services by allowing staff 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.**

Legal Aid Society collaborates with numerous community partners in obtaining positive outcomes for our priority areas. These collaborations help produce lasting outcomes for our clients. Specifically, for our priority area of "Preserving the Home," Legal Aid partners with:

- Metropolitan Housing Coalition
- Louisville Metro Housing Authority
- Louisville Metro, Office of Resilience and Community Services
- Cathedral of the Assumption
- St. John Center for Homeless Men
- Coalition for the Homeless
- Volunteers of America
- Jefferson County Public Schools
- Center for Women and Families

## 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>			
<b>B: Rent/Utilities</b>			
<b>C: Office Supplies</b>			
<b>D: Telephone</b>			
<b>E: In-town Travel</b>			
<b>F: Client Assistance</b> (See Detailed List on Page 8)			
<b>G: Professional Service Contracts</b>			
<b>H: Program Materials</b>			
<b>I: Community Events &amp; Festivals</b> (See Detailed List on Page 8)	8000	28362.19	36362.19
<b>J: Machinery &amp; Equipment</b>			
<b>K: Capital Project</b>			
<b>L: Other Expenses</b> (See Detailed List on Page 8)			
<b>*TOTAL PROGRAM/PROJECT FUNDS</b>	<b>8,000</b>	<b>28362.19</b>	<b>36362.19</b>
<b>% of Program Budget</b>	22 %	78 %	<b>100%</b>

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)	28362.19 <i>annual campaign or file fees</i>
<b>Total Revenue for Columns 2 Expenses **</b>	<b>28362.19</b>

\*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 for Client Assistance, Community Events & Festivals or Other Expenses shown on Page 7 (circle one and use multiple sheets if necessary)	Column 1	Column 2	Column (1 + 2)=3
	Proposed Metro Funds	Non- Metro Funds	Total Funds
Louisville Magazine Advertising	1,000	140	1,140
Facebook Advertising	200	0	200
Flame Run (Spirit of Justice Award)		300	300
CBI Event Insurance		800	800
Parking Rental		800	800
Valet	800	0	800
Musicians		625	625
Atria Senior Living (Room Rental, Event Rentals, Entertainment, Floral)	6,000	3,924.19	9,924.19
Atria Senior Living (Catering and Bar)	0	18,773	18,773
Printing, Mailing, and Supplies		3,000	3,000
<b>Total</b>	<b>8,000</b>	<b>28,362.19</b>	36,362.19

## 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
Atria Senior Living	500	Room rental discount
<i>Total Value of In-Kind</i> <i>(to match Program Budget Line Item.</i> Volunteer Contribution & Other In Kind)	500	

**\* 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:** January

**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:**

It is possible that our agency will receive a reduction in funding as we do not control external funding sources in any given year. However, at this time we are not able to affirmatively state a specific amount we expect in reduction.

## 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.

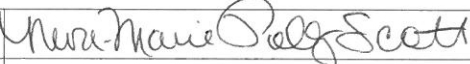
#### Standard Certifications

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>	3/4/2019
<b>Legal Signatory: (please print):</b>	Neva-Marie Polley Scott	<b>Title:</b>	Executive Director
<b>Phone:</b>	502-614-3100	<b>Extension:</b>	
<b>Email:</b>	nscott@laslou.org		

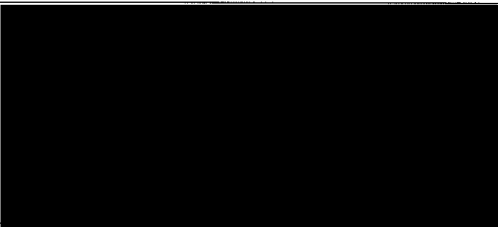
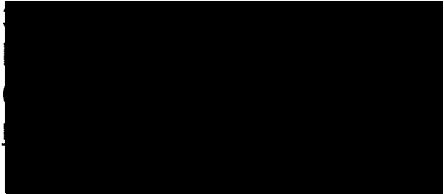
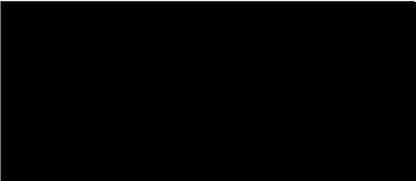
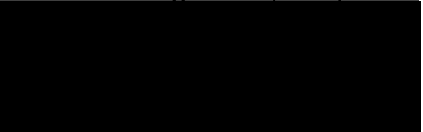
**LEGAL AID SOCIETY  
BOARD OF DIRECTORS 2018**

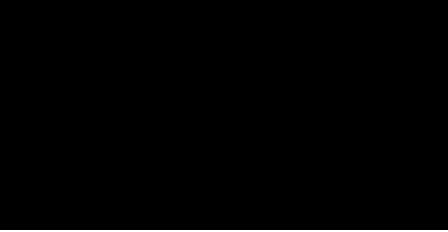
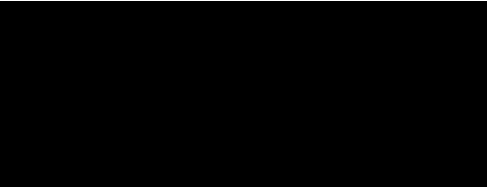
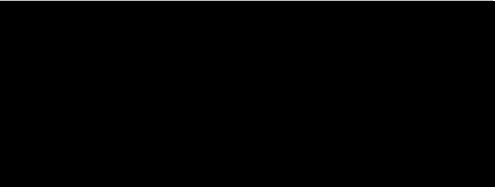
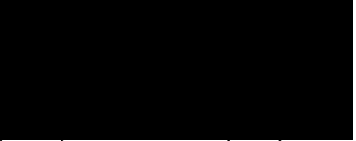
Appointing Group/Representative Board Member(s)	Term of Office	Current Term Expires	LSC Director Designation	Committees	Year of Initial Membership
<b>Community Action Agency:</b>					
Rose Robinson [REDACTED]	2-year term beginning in odd-numbered years	December 31, 2019	Client Member		2013
<b>Multi-County Clients Council:</b>					
George Bey [REDACTED]	2-year term beginning in even-numbered years	December 31, 2018	Client Member	Office Space Committee; Strategic Planning Committee	2010
Louis Cook [REDACTED]	2-year term beginning in even-numbered years	December 31, 2018	Client Member		2004
Rashid McClain [REDACTED]	2-year term beginning in even-numbered	December 31,			


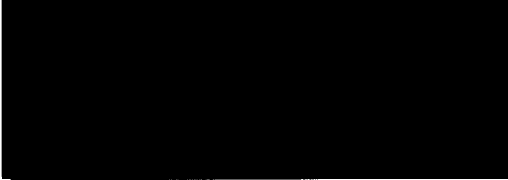

2016no1dad@gmail.com	years	2018	Client Member		2017
Thomas Philpott [REDACTED]	2-year term beginning in even-numbered years	December 31, 2018	Client Member		2016
Roosevelt Smith III [REDACTED]	2-year term beginning in even-numbered years	December 31, 2018	Client Member	Strategic Planning Committee	2016
Brenda Griggs [REDACTED]	2-year term beginning in even-numbered years	December 31, 2018	Client Member		2017
Ronald Triplett [REDACTED]	2-year term beginning in even-numbered years	December 31, 2018	Client Member		2017
<b>Louisville Bar Association:</b>					
Jeremiah Byrne [REDACTED]	2-year term beginning in odd-numbered	December 31,	McCollum	Office Space	



[REDACTED]	years	2019	Attorney	Committee	2017
Laurel S. Doheny, Esq. Pregliasco Straw-Boone Doheny Banks & Bowman [REDACTED]	2-year term beginning in odd-numbered years	December 31, 2019	McCollum Attorney	Finance & Audit Committee; Recruitment & Nominating Committee	1997
Robert C. Ewald, Esq. Wyatt, Tarrant & Combs [REDACTED]	2-year term beginning in odd-numbered years	December 31, 2019	McCollum Attorney	Recruitment & Nominating Committee (Chair)	1970
Maria A. Fernandez, Esq. Fernandez Haynes & Maloney PLLC [REDACTED]	2-year term beginning in odd-numbered years	December 31, 2019	McCollum Attorney	Finance & Audit Committee; Office Space Committee; Recruitment & Nominating Committee; Strategic Planning Committee (Co-Chair)	1999
Bart L. Greenwald, Esq. Duncan Galloway Egan Greenwald PLLC					

	2-year term beginning in odd-numbered years	December 31, 2019	McCollum Attorney	Project H.E.L.P.	2016
Martha Hasselbacher, Esq. 	2-year term beginning in odd-numbered years	December 31, 2019	McCollum Attorney	Recruitment & Nominating Committee; Doctors and Lawyers for Kids; Office Space Committee	2007 (re-appointed)
Christie A. Moore, Esq. Bingham Greenebaum Doll 	2-year term beginning in odd-numbered years	December 31, 2019	McCollum Attorney	Office Space Committee; JFA Campaign Chair 2017	2014
Delores Pregliasco, Esq. 	2-year term beginning in odd-numbered years	December 31, 2019	McCollum Attorney		1996

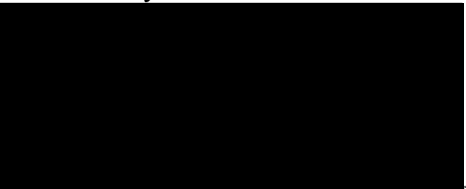
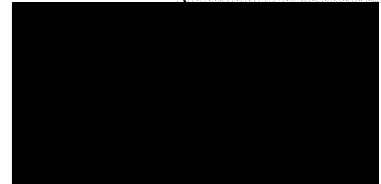
<p>Kendrick R. Riggs, Esq. (Chair) Stoll Keenon Ogden PLLC</p> 	<p>2-year term beginning in odd-numbered years</p>	<p>December 31, 2019</p>	<p>McCollum Attorney</p>	<p>Finance &amp; Audit Committee; Office Space Committee; Strategic Planning Committee (co-chair)</p>	<p>2013</p>
<p>R. James Straus, Esq. (First Vice-Chair) Frost Brown Todd</p> 	<p>2-year term beginning in odd-numbered years</p>	<p>December 31, 2019</p>	<p>McCollum Attorney</p>	<p>Finance &amp; Audit Committee; Recruitment &amp; Nominating Committee</p>	<p>1978</p>
<p>T. Morgan Ward, Jr., Esq. Stites &amp; Harbison</p> 	<p>2-year term beginning in odd-numbered years</p>	<p>December 31, 2019</p>	<p>McCollum Attorney</p>	<p>Recruitment &amp; Nominating Committee</p>	<p>1999</p>
<p>Cynthia W. Young, Esq. Wyatt, Tarrant &amp; Combs</p> 	<p>2-year term beginning in odd-numbered</p>	<p>December 31,</p>	<p>McCollum</p>	<p>Finance &amp; Audit Committee (Chair); Recruitment &amp; Nominating</p>	

	years	2019	Attorney	Committee	2004
<b>Louisville Black Lawyers Association:</b>					
Tanisha A. Hickerson, Esq. Quintairos, Prieto, Wood & Boyer, P.A.					
	2-year term beginning in even-numbered years	December 31, 2018	Other Attorney	Strategic Planning Committee	2014
<b>ACLU of Kentucky:</b>					
Michael Aldridge ACLU of Kentucky					
	2-year term beginning in even-numbered years	December 31, 2018	Other Director		2017
<b>Louis D. Brandeis School of Law at the University of Louisville:</b>					
Lisa H. Nicholson, Esq. Louis D. Brandeis School of Law at the University of Louisville					

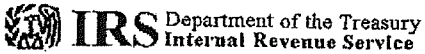
Louisville, KY 40292 [REDACTED]	2-year term beginning in odd-numbered years	December 31, 2019	Other Attorney		2017
<b>NAACP:</b>					
Michael Brooks [REDACTED]	2-year term beginning in odd-numbered years	December 31, 2019	Client Member		2015
<b>Women Lawyers Association of Jefferson County:</b>					
Patricia Van Houten, Esq. [REDACTED]	2-year term beginning in even-numbered years	December 31, 2018	Other Attorney	Strategic Planning Committee	2016
<b>Bullitt County Bar Association:</b>					
J. Scott Wantland, Esq. [REDACTED]	2-year term beginning in even-numbered years	December 31, 2018	McCollum Attorney		2007

<b>Hardin County Bar Association:</b>					
Cassie Yates Clagett, Esq. Clagett & Barnett, PLLC [REDACTED]	2-year term beginning in even-numbered years	December 31, 2018	McCollum Attorney		2015
<b>Grayson/Breckinridge/Meade Counties Bar Association:</b>					
J. Brannon Dupree, Esq. Schaefer & Dupree [REDACTED]	2-year term beginning in even-numbered years	December 31, 2018	McCollum Attorney		2015
<b>Nelson County Bar Association:</b>					
Shelly Ann Kamei, Esq. Shelly Ann Kamei Law Offices, PLLC [REDACTED]					

[REDACTED]	2-year term beginning in even-numbered years	December 31, 2018	McCollum Attorney	Strategic Planning Committee	2014
<b>Oldham/Henry Counties Bar Association:</b>					
Robert A. Riley, Esq. (Secretary) James & Wells, P.S.C. [REDACTED]	2-year term beginning in even-numbered years	December 31, 2018	McCollum Attorney	Recruitment & Nominating Committee	2007
<b>Shelby County Bar Association:</b>					
William F. Stewart, Esq. William F. Stewart, PLLC Jason D. Fowler, PLLC [REDACTED]	2-year term beginning in even-numbered years	December 31, 2018	McCollum Attorney	Recruitment & Nominating Committee; Office Space Committee	2006
<b>A Group Whose Mission is to Assist and Support Immigrants:</b>					

Pavel Reyes Valdes 	2-year term beginning in odd-numbered years	December 31, 2019	Client Member		2014
<b>A Group Whose Mission is to  Assist and Support Seniors:</b>					
Jo Ann Orr (Second Vice-Chair) 	2-year term beginning in odd-numbered years	December 31, 2019	Client Member	Finance & Audit Committee; Office Space Committee; Strategic Planning Committee	2013





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>2019 BUDGET/STATEMENT OF ACTIVITIES</b>				<b>YTD</b>
	<b>ADOPTED</b>	<b>2019</b>	<b>ADJUSTED</b>	<b>ACTUAL THRU</b>
	<b>2019 BUDGET</b>	<b>ADJUSTMENTS</b>	<b>2019 BUDGET</b>	<b>1/31/2019</b>
<b>REVENUES</b>				
<b>FEDERAL</b>				
LEGAL SERVICES CORPORATION - Field	1,259,848		1,259,848	209,978
TIG 14002	9,000		9,000	
INTERNAL REVENUE SERVICE - LITC	50,000	12,800	62,800	
KENTUCKIANA WORKS REIMAGE	20,000		20,000	
VOCA	600,000		600,000	
VOA VETERANS PROGRAM	5,000		5,000	
CHILD SUPPORT HOTLINE	115,200		115,200	
GOODWILL	30,000		30,000	
EQUAL JUSTICE WORKS	24,930		24,930	1,908
HIV/AIDS - RYAN WHITE FUNDING	70,000		70,000	
<b>STATE GOVERNMENT</b>				
FILING FEES - COMMONWEALTH OF KY	500,000		500,000	(13,091)
KY GENERAL FUND (ACCESS TO JUSTICE)	109,794		109,794	48,285
KIPDA	45,750		45,750	
LTADD	5,000		5,000	
<b>LOCAL GOVERNMENT</b>				
LOUISVILLE METRO GOVERNMENT	168,350		168,350	
HIV/AIDS-HOPWA	38,500		38,500	
LOUISVILLE METRO HOUSING AUTHORITY	250		250	
<b>FOUNDATIONS, GRANTS, CHARITABLE GIFT</b>				
KEJC-BOOTS ON THE GROUND	1,500		1,500	
MEDICAL LEGAL PARTNERSHIP	110,000		110,000	
METRO UNITED WAY	182,420		182,420	15,202
TRICOUNTY UNITED WAY	2,500		2,500	
UNITED WAY OF CENTRAL KENTUCKY	2,500		2,500	
COMMUNITY FOUNDATION	20,000		20,000	20,000
KY IOLTA FUND	78,000		78,000	
IOLTA BANK OF AMERICA- 2016 CARRY OVER FUNDS	266,210		266,210	
CY PRES IOLTA AWARD- 2018 CARRYOVER FUNDS	89,750		89,750	
PNC FOUNDATION	10,000		10,000	
KENTUCKY BAR FOUNDATION	15,000		15,000	
LOUISVILLE BAR FOUNDATION	30,000		30,000	
GHEENS FOUNDATION	10,000		10,000	
HUMANA FOUNDATION	10,000	(2,500)	7,500	
WYATT, TARRANT, COMBS - FELLOW	20,000		20,000	
HIV/AIDS - WALK	4,000		4,000	
ANNUAL CAMPAIGN	310,000		310,000	20,586
<b>OTHER</b>				
SPECIAL EVENTS (NET)	50,000		50,000	2,500
RENT INCOME	15,072		15,072	1,256
INTEREST INCOME	3,000		3,000	173
LANDLORD ASSISTANCE	25,000		25,000	
CARRYOVER FROM OPERATING RESERVES FOR CAPITAL PROJECT	40,000		40,000	
MISCELLANEOUS INCOME	500		500	48
<b>TOTAL REVENUES FOR THE YEAR</b>	<b>4,347,074</b>	<b>10,300</b>	<b>4,357,374</b>	<b>306,845</b>
<b>OPERATING EXPENSES</b>				
PERSONNEL EXPENSES	3,438,433	(5,364)	3,433,069	217,152
NON-PERSONNEL EXPENSES	818,641	-	818,641	111,927
CAPITAL BUDGET EXPENDITURES	65,000		65,000	14,132
<b>TOTAL OPERATING EXPENSES</b>	<b>4,322,074</b>	<b>(5,364)</b>	<b>4,316,710</b>	<b>343,211</b>
<b>OPERATING INCOME LESS EXPENSES</b>	<b>25,000</b>	<b>15,664</b>	<b>40,664</b>	<b>(36,367)</b>
<b>TOTAL INCOME LESS EXPENSES</b>	<b>25,000</b>	<b>15,664</b>	<b>40,664</b>	<b>(36,367)</b>
<b>CASH CARRYOVER FROM PRIOR YEAR</b>				
LESS BANK OF AMERICA CASH CARRYOVER	2,813,439		2,813,439	
	(266,210)		(266,210)	
CY PRES IOLTA AWARD- 2018 CARRYOVER FUNDS	(89,750)		(89,750)	
CARRYOVER FROM OPERATING RESERVES FOR CAPITAL PROJECT	(40,000)		(40,000)	
<b>ESTIMATED AMOUNT TO CARRYOVER TO NEXT YEAR</b>	<b>2,442,479</b>	<b>15,664</b>	<b>2,458,143</b>	

<b>LEGAL AID SOCIETY</b>				
<b>2019 BUDGET/STATEMENT OF ACTIVITIES</b>				
	<b>ADOPTED</b>	<b>2019</b>	<b>ADJUSTED</b>	<b>YTD ACTUAL THRU</b>
	<b>2019 BUDGET</b>	<b>ADJUSTMENTS</b>	<b>2019 BUDGET</b>	<b>1/31/2019</b>
<b>PERSONNEL EXPENSES</b>				
Salaries	2,332,041	(34,996)	2,297,045	164,981
Related Benefits	1,106,392	29,632	1,136,024	52,171
<b>Total Personnel Expenses</b>	<b>3,438,433</b>	<b>(5,364)</b>	<b>3,433,069</b>	<b>217,152</b>
<b>NON-PERSONNEL EXPENSES</b>				
Contract Services	116,200		116,200	3,600
Audit	27,600		27,600	-
Rent, Building Maintenance	319,300		319,300	48,787
Local Travel	19,000		19,000	675
Office Expenses, Postage, Etc.	37,000		37,000	340
Telephone	19,000		19,000	1,653
Litigation	21,500		21,500	-
VLP Litigation Program Expenses	20,000		20,000	1,400
Dues	21,450		21,450	6,780
Training & Conferences	35,000		35,000	1,116
Library	29,720		29,720	1,000
Statewide Expenses	48,080		48,080	11,782
Insurance	26,000		26,000	24,789
Public Relations and Development	11,500		11,500	7,900
Board of Directors Expenses	250		250	-
Equipment Expenses	46,541		46,541	1,374
Miscellaneous Expenses	20,500		20,500	731
<b>Total Non-Personnel Expenses</b>	<b>818,641</b>	<b>-</b>	<b>818,641</b>	<b>111,927</b>
<b>TOTAL OPERATING EXPENSES</b>	<b>4,257,074</b>	<b>(5,364)</b>	<b>4,251,710</b>	<b>329,079</b>
<b>CAPITAL EXPENSES</b>				
	<b>BUDGETED</b>		<b>ANTICIPATED</b>	
Office Security Upgrade	65,000		65,000	14,132
<b>TOTAL CAPITAL BUDGETED</b>	<b>65,000</b>	<b>-</b>	<b>65,000</b>	<b>14,132</b>
CASH & INVESTMENTS	1,659,496			
PLUS ACCOUNTS RECEIVABLE	748,078			
PLUS PREPAID EXPENSES	94,345			
LESS CURRENT LIABILITIES	(65,923)			
<b>FUNDS @ 1-31-19 FOR FUTURE OPERATIONS</b>	<b>2,435,997</b>			

<b>LEGAL AID SOCIETY, INC.</b>			
<b>STATEMENT OF FINANCIAL POSITION (BALANCE SHEET)</b>			
<b>AT JANUARY 31, 2019</b>			
<b>ASSETS</b>			
<b>Cash and investments</b>			
Eclipse Bank - checking	237,889		
Fifth Third Bank - Business Checking	834,785		
Fifth Third Bank - Charitable Gaming	194		
Chase Bank	182,752		
Petty Cash	100		
PNC Bank	403,776	1,659,496	
Account Receivable Bank of America		529,653	
Account Receivable		218,425	
Cash in Escrow, Clients Deposits		42,303	
Cash in LAS Flex Benefit Plan		7,301	
Prepaid Expenses and Other Assets		94,345	
<b>TOTAL CURRENT ASSETS</b>			<b>2,551,523</b>
Fixed Assets Less Depreciation			63,260
<b>ENDOWMENTS &amp; RESTRICTED FUNDS</b>			
Louisville Community Foundation (Diversity Intern)		28,574	
Marshall Eldred Excellence in Advocacy Award		48,985	
<b>Board Mandated Reserves</b>			
Chase Bank Savings	17,795		
Republic Bank matures 1-29-20	102,486		
Republic Bank matures 4-5-19	59,978		
US Bank matures 7-17-20	103,773		
Stock Yards Bank matures 1-29-19	52,157		
Stock Yards Bank matures 2-5-19	104,962		
Stock Yards Bank matures 4-29-20	53,170		
MainSource Bank matures 6-18-20	117,884		
MainSource Bank matures 8-22-19	104,193		
King Southern Bank matures 10-13-19	54,499		
King Southern Bank matures 8-7-19	103,858		
Limestone Bank matures 7-8-19	107,637	982,392	
<b>TOTAL RESTRICTED FUNDS</b>			<b>1,059,951</b>
<b>TOTAL ASSETS</b>			<b>3,674,733</b>
<b>LIABILITIES</b>			
Current Liabilities		65,923	
Other Liabilities		177,329	
Long-Term Liabilities		32,117	
<b>TOTAL LIABILITIES</b>			<b>275,370</b>
<b>NET ASSETS</b>			
Net Assets at Beginning of Year		3,435,730	
Operating Income Over/Under Expenses	(36,367)		
Temporarily Restricted Carryforward	-		
<b>TOTAL NET ASSETS</b>			<b>3,399,363</b>
<b>TOTAL LIABILITIES AND NET ASSETS</b>			<b>3,674,733</b>

Form **990**

**Return of Organization Exempt From Income Tax**  
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

OMB No. 1545-0047

**2017**

Open to Public Inspection

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.

**A** For the 2017 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>4,142,923.</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
	City or town, state or province, country, and ZIP or foreign postal code <b>LOUISVILLE, KY 40202</b>		<b>H(b)</b> Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No
<b>F</b> Name and address of principal officer: <b>NEVA-MARIE POLLEY SAME AS C ABOVE</b>			<b>H(c)</b> Group exemption number ▶
<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.LASLOU.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 ▶			<b>L</b> Year of formation: <b>1921</b> <b>M</b> State of legal domicile: <b>KY</b>

**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>3</b>	<b>32</b>
	<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b)	<b>4</b>	<b>32</b>
	<b>5</b> Total number of individuals employed in calendar year 2017 (Part V, line 2a)	<b>5</b>	<b>59</b>
	<b>6</b> Total number of volunteers (estimate if necessary)	<b>6</b>	<b>125</b>
	<b>7 a</b> Total unrelated business revenue from Part VIII, column (C), line 12	<b>7a</b>	<b>0.</b>
<b>b</b> Net unrelated business taxable income from Form 990-T, line 34	<b>7b</b>	<b>0.</b>	
<b>Revenue</b>	<b>8</b> Contributions and grants (Part VIII, line 1h)	<b>Prior Year</b> 5,124,739.	<b>Current Year</b> 4,093,127.
	<b>9</b> Program service revenue (Part VIII, line 2g)	0.	0.
	<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d)	2,877.	10,573.
	<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	74,462.	7,118.
	<b>12</b> Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	5,202,078.	4,110,818.
<b>Expenses</b>	<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1-3)	140,724.	128,127.
	<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
	<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	3,069,419.	3,357,561.
	<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
	<b>b</b> Total fundraising expenses (Part IX, column (D), line 25) ▶ <b>159,104.</b>		
	<b>17</b> Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	756,558.	773,669.
<b>18</b> Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	3,966,701.	4,259,357.	
<b>19</b> Revenue less expenses. Subtract line 18 from line 12	1,235,377.	-148,539.	
<b>Net Assets or Fund Balances</b>	<b>20</b> Total assets (Part X, line 16)	<b>Beginning of Current Year</b> 3,955,406.	<b>End of Year</b> 3,787,229.
	<b>21</b> Total liabilities (Part X, line 26)	355,342.	335,704.
	<b>22</b> Net assets or fund balances. Subtract line 21 from line 20	3,600,064.	3,451,525.

**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.

<b>Sign Here</b>	Signature of officer	Date			
	<b>NEVA-MARIE POLLEY, EXECUTIVE DIRECTOR</b> Type or print name and title				
<b>Paid Preparer Use Only</b>	Print/Type preparer's name <b>REBECCA L. PHILLIPS, CPA</b>	Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	PTIN <b>P00024055</b>
	Firm's name ▶ <b>MCM CPAS &amp; ADVISORS LLP</b>	Firm's EIN ▶ <b>27-1235638</b>		Phone no. (812) 670-3400	
Firm's address ▶ <b>702 NORTH SHORE DRIVE, # 500 JEFFERSONVILLE, IN 47130-3104</b>					

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? [X] Yes [ ] 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 \$ 462,404. including grants of \$ 128,127. ) (Revenue \$ ) PROVIDE FREE LEGAL SERVICES TO INDIGENT INDIVIDUALS ON CIVIL PROBLEMS THAT STRENGTHEN FAMILY SUPPORTS AND PERSONAL SAFETY. IN 2017, WE SERVED 1,942 INDIVIDUALS ON ISSUES SUCH AS DIVORCE, CUSTODY, CHILD SUPPORT, AND PROTECTIVE ORDERS.

4b (Code: ) (Expenses \$ 359,892. including grants of \$ 0. ) (Revenue \$ ) PROVIDE FREE LEGAL SERVICES TO INDIGENT INDIVIDUALS ON CIVIL LEGAL PROBLEMS THAT STRENGTHENS THE ECONOMIC STABILITY OF INDIVIDUALS AND FAMILIES. IN 2017, WE SERVED 813 INDIVIDUALS ON ISSUES INVOLVING DEBT COLLECTION, GOVERNMENT BENEFITS, OR TAXES.

4c (Code: ) (Expenses \$ 291,715. including grants of \$ 0. ) (Revenue \$ ) PROVIDE FREE LEGAL SERVICES TO INDIGENTS WHO HAVE SUFFERED DOMESTIC VIOLENCE, SEXUAL ASSAULT, HUMAN TRAFFICKING OR STALKING. HELP IN DIRECTING SECURE SAFETY THROUGH ASSISTANCE IN SECURING PROTECTIVE ORDERS AND ASSISTING WITH OTHER LEGAL REMEDIES THAT WILL HELP ENSURE ONGOING FREEDOM FROM VIOLENCE. IN 2017, WE SERVED 701 INDIVIDUALS ON THESE ISSUES.

4d Other program services (Describe in Schedule O.) (Expenses \$ 2,527,906. including grants of \$ ) (Revenue \$ 180.)

4e Total program service expenses 3,641,917.

**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 temporarily restricted endowments, permanent endowments, or 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

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

		Yes	No
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	
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? <i>If "Yes," complete Schedule I, Parts I and III</i> .....		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? <i>If "Yes," complete Schedule J</i> .....		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? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i> .....		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? .....		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? .....		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? .....		
25a	<b>Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i> .....		X
b	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? <i>If "Yes," complete Schedule L, Part I</i> .....		X
26	Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If "Yes," complete Schedule L, Part II</i> .....		X
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i> .....		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):		
a	A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i> .....		X
b	A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i> .....		X
c	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i> .....		X
29	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i> .....		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i> .....		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i> .....		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i> .....		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? <i>If "Yes," complete Schedule R, Part I</i> .....		X
34	Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i> .....		X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)? .....		X
b	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)? <i>If "Yes," complete Schedule R, Part V, line 2</i> .....		
36	<b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i> .....		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? <i>If "Yes," complete Schedule R, Part VI</i> .....		X
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? <b>Note.</b> 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
<b>1a</b>	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable		
<b>1b</b>	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable		
<b>1c</b>	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	
<b>2a</b>	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		
<b>2b</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	
<b>3a</b>	Did the organization have unrelated business gross income of \$1,000 or more during the year?		X
<b>3b</b>	If "Yes," has it filed a Form 990-T for this year? If "No," to line 3b, provide an explanation in Schedule O		
<b>4a</b>	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>4b</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).		
<b>5a</b>	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
<b>5b</b>	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
<b>5c</b>	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?		
<b>6a</b>	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>6b</b>	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
<b>7</b>	<b>Organizations that may receive deductible contributions under section 170(c).</b>		
<b>7a</b>	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>7b</b>	If "Yes," did the organization notify the donor of the value of the goods or services provided?	X	
<b>7c</b>	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
<b>7d</b>	If "Yes," indicate the number of Forms 8282 filed during the year		
<b>7e</b>	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
<b>7f</b>	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
<b>7g</b>	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
<b>7h</b>	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
<b>8</b>	<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?		
<b>9</b>	<b>Sponsoring organizations maintaining donor advised funds.</b>		
<b>9a</b>	Did the sponsoring organization make any taxable distributions under section 4966?		
<b>9b</b>	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		
<b>10</b>	<b>Section 501(c)(7) organizations.</b> Enter:		
<b>10a</b>	Initiation fees and capital contributions included on Part VIII, line 12		
<b>10b</b>	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities		
<b>11</b>	<b>Section 501(c)(12) organizations.</b> Enter:		
<b>11a</b>	Gross income from members or shareholders		
<b>11b</b>	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)		
<b>12a</b>	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?		
<b>12b</b>	If "Yes," enter the amount of tax-exempt interest received or accrued during the year		
<b>13</b>	<b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b>		
<b>13a</b>	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>13b</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		
<b>13c</b>	Enter the amount of reserves on hand		
<b>14a</b>	Did the organization receive any payments for indoor tanning services during the tax year?		X
<b>14b</b>	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O		

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 in 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; 1b Enter the number of voting members included in line 1a, above, who are independent; 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?; 3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person?; 4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?; 5 Did the organization become aware during the year of a significant diversion of the organization's assets?; 6 Did the organization have members or stockholders?; 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?; 7b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?; 8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: a The governing body? b Each committee with authority to act on behalf of the governing body?; 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 in Schedule O.

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?; 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?; 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; 12b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?; 12c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done; 13 Did the organization have a written whistleblower policy?; 14 Did the organization have a written document retention and destruction policy?; 15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?; 15a The organization's CEO, Executive Director, or top management official; 15b Other officers or key employees of the organization; 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?; 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 (or 1024 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 in Schedule O)
19 Describe in 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 POLLEY - 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.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

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			
(1) KENDRICK R. RIGGS, ESQ. CHAIR	2.00	X		X				0.	0.	0.
(2) R. JAMES STRAUS, ESQ. FIRST VICE-CHAIR	1.00	X		X				0.	0.	0.
(3) JO ANN ORR SECOND VICE-CHAIR	1.00	X		X				0.	0.	0.
(4) ROBERT A. RILEY, ESQ. SECRETARY	1.00	X		X				0.	0.	0.
(5) WILLIAM F. STEWART, ESQ. BOARD MEMBER	0.20	X						0.	0.	0.
(6) CYNTHIA W. YOUNG, ESQ. BOARD MEMBER	1.00	X						0.	0.	0.
(7) PATRICIA VAN HOUTEN, ESQ. BOARD MEMBER	0.20	X						0.	0.	0.
(8) GEORGE BEY BOARD MEMBER	0.20	X						0.	0.	0.
(9) LOUIS COOK BOARD MEMBER	0.20	X						0.	0.	0.
(10) LAUREL S. DOHENY, ESQ. BOARD MEMBER	0.20	X						0.	0.	0.
(11) BART GREENWALD BOARD MEMBER	0.20	X						0.	0.	0.
(12) RASHID MCCLAIN BOARD MEMBER	0.20	X						0.	0.	0.
(13) ROOSEVELT SMITH III BOARD MEMBER	0.20	X						0.	0.	0.
(14) MARIA A. FERNANDEZ, ESQ. BOARD MEMBER	0.75	X						0.	0.	0.
(15) MARTHA HASSELBACHER, ESQ. BOARD MEMBER	0.20	X						0.	0.	0.
(16) T. MORGAN WARD, JR., ESQ. BOARD MEMBER	0.20	X						0.	0.	0.
(17) MICHAEL BROOKS 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			
(18) J. SCOTT WANTLAND, ESQ. BOARD MEMBER	0.20	X						0.	0.	0.
(19) CASSIE YATES CLAGETT, ESQ. BOARD MEMBER	0.20	X						0.	0.	0.
(20) J. BRANNON DUPREE, ESQ. BOARD MEMBER	0.20	X						0.	0.	0.
(21) SHELLY ANN KAMEI, ESQ. BOARD MEMBER	0.20	X						0.	0.	0.
(22) PAVEL REYES VALDES BOARD MEMBER	0.20	X						0.	0.	0.
(23) THOMAS PHILPOTT BOARD MEMBER	0.20	X						0.	0.	0.
(24) DELORES PREGLIASCO, ESQ. BOARD MEMBER	0.20	X						0.	0.	0.
(25) TANISHA A. HICKERSON, ESQ. BOARD MEMBER	0.20	X						0.	0.	0.
(26) ROSE ROBINSON BOARD MEMBER	0.20	X						0.	0.	0.
<b>1b Sub-total</b> .....								0.	0.	0.
<b>c Total from continuation sheets to Part VII, Section A</b> .....								154,847.	0.	72,799.
<b>d Total (add lines 1b and 1c)</b> .....								154,847.	0.	72,799.

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 **0**

	Yes	No
3 Did the organization list any former officer, director, or 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)

Table with columns (A) Name and title, (B) Average hours per week, (C) Position, (D) Reportable compensation from the organization, (E) Reportable compensation from related organizations, and (F) Estimated amount of other compensation.

**Part VIII Statement of Revenue**

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

			(A)	(B)	(C)	(D)	
			Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512-514	
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	<b>1 a</b> Federated campaigns	<b>1a</b> 187,694.					
	<b>b</b> Membership dues	<b>1b</b>					
	<b>c</b> Fundraising events	<b>1c</b> 56,322.					
	<b>d</b> Related organizations	<b>1d</b>					
	<b>e</b> Government grants (contributions)	<b>1e</b> 3,249,322.					
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above	<b>1f</b> 599,789.					
	<b>g</b> Noncash contributions included in lines 1a-1f: \$						
	<b>h Total.</b> Add lines 1a-1f						4,093,127.
<b>Program Service Revenue</b>	<b>2 a</b>	<b>Business Code</b>					
	<b>b</b>						
	<b>c</b>						
	<b>d</b>						
	<b>e</b>						
	<b>f</b> All other program service revenue						
	<b>g Total.</b> Add lines 2a-2f						
<b>Other Revenue</b>	<b>3</b> Investment income (including dividends, interest, and other similar amounts)		7,324.			7,324.	
	<b>4</b> Income from investment of tax-exempt bond proceeds						
	<b>5</b> Royalties						
	<b>6 a</b> Gross rents	(i) Real	15,076.				
		(ii) Personal	0.				
			15,076.				
	<b>b</b> Less: rental expenses						
	<b>c</b> Rental income or (loss)						
	<b>d</b> Net rental income or (loss)			15,076.			15,076.
	<b>7 a</b> Gross amount from sales of assets other than inventory	(i) Securities	4,231.				
		(ii) Other					
		<b>b</b> Less: cost or other basis and sales expenses	982.				
		<b>c</b> Gain or (loss)	3,249.				
	<b>d</b> Net gain or (loss)			3,249.			3,249.
	<b>8 a</b> Gross income from fundraising events (not including \$ 56,322. of contributions reported on line 1c). See Part IV, line 18	<b>a</b>	22,985.				
<b>b</b> Less: direct expenses		31,123.					
<b>c</b> Net income or (loss) from fundraising events			-8,138.				
<b>9 a</b> Gross income from gaming activities. See Part IV, line 19	<b>a</b>						
	<b>b</b> Less: direct expenses						
	<b>c</b> Net income or (loss) from gaming activities						
<b>10 a</b> Gross sales of inventory, less returns and allowances	<b>a</b>						
	<b>b</b> Less: cost of goods sold						
	<b>c</b> Net income or (loss) from sales of inventory						
<b>Miscellaneous Revenue</b>		<b>Business Code</b>					
<b>11 a</b> MISCELLANEOUS	900099		180.	180.			
<b>b</b>							
<b>c</b>							
<b>d</b> All other revenue							
<b>e Total.</b> Add lines 11a-11d			180.				
<b>12 Total revenue.</b> See instructions.			4,110,818.	180.	0.	17,511.	

**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	128,127.	128,127.		
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	227,647.	25,178.	181,775.	20,694.
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	2,162,363.	1,944,446.	138,341.	79,576.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	105,893.	101,781.	1,649.	2,463.
9 Other employee benefits	803,973.	703,858.	66,835.	33,280.
10 Payroll taxes	57,685.	48,514.	6,793.	2,378.
11 Fees for services (non-employees):				
a Management				
b Legal				
c Accounting	17,200.	15,299.	1,392.	509.
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.)	21,632.	21,632.		
12 Advertising and promotion	7,380.	1,888.		5,492.
13 Office expenses	90,640.	80,233.	7,621.	2,786.
14 Information technology	65,050.	65,050.		
15 Royalties				
16 Occupancy	320,521.	285,103.	25,937.	9,481.
17 Travel	20,998.	19,247.	1,751.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	38,956.	38,956.		
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	19,553.		19,553.	
23 Insurance	30,219.	26,880.	2,445.	894.
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses in 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	49,793.	49,793.		
b LIBRARY	30,157.	26,825.	2,440.	892.
c DUES AND FEES	22,290.	19,827.	1,804.	659.
d LITIGATION	20,613.	20,613.		
e All other expenses	18,667.	18,667.		
25 Total functional expenses. Add lines 1 through 24e	4,259,357.	3,641,917.	458,336.	159,104.
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
<b>Assets</b>	<b>1</b> Cash - non-interest-bearing .....	847,682.	<b>1</b>	892,682.
	<b>2</b> Savings and temporary cash investments .....	1,428,144.	<b>2</b>	1,440,815.
	<b>3</b> Pledges and grants receivable, net .....	1,549,245.	<b>3</b>	1,332,472.
	<b>4</b> Accounts receivable, net .....		<b>4</b>	
	<b>5</b> Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L .....		<b>5</b>	
	<b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instr). Complete Part II of Sch L .....		<b>6</b>	
	<b>7</b> Notes and loans receivable, net .....		<b>7</b>	
	<b>8</b> Inventories for sale or use .....		<b>8</b>	
	<b>9</b> Prepaid expenses and deferred charges .....	40,459.	<b>9</b>	38,341.
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D .....	<b>10a</b> 197,769.		
	<b>b</b> Less: accumulated depreciation .....	<b>10b</b> 143,424.	65,866.	<b>10c</b> 54,345.
	<b>11</b> Investments - publicly traded securities .....		<b>11</b>	
	<b>12</b> Investments - other securities. See Part IV, line 11 .....	24,010.	<b>12</b>	28,574.
	<b>13</b> Investments - program-related. See Part IV, line 11 .....		<b>13</b>	
	<b>14</b> Intangible assets .....		<b>14</b>	
	<b>15</b> Other assets. See Part IV, line 11 .....		<b>15</b>	
<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 34) .....	3,955,406.	<b>16</b>	3,787,229.	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses .....	270,375.	<b>17</b>	267,127.
	<b>18</b> Grants payable .....		<b>18</b>	
	<b>19</b> Deferred revenue .....		<b>19</b>	1,256.
	<b>20</b> Tax-exempt bond liabilities .....		<b>20</b>	
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D .....	72,078.	<b>21</b>	56,234.
	<b>22</b> Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L .....		<b>22</b>	
	<b>23</b> Secured mortgages and notes payable to unrelated third parties .....		<b>23</b>	
	<b>24</b> Unsecured notes and loans payable to unrelated third parties .....		<b>24</b>	
	<b>25</b> 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 .....	12,889.	<b>25</b>	11,087.
	<b>26 Total liabilities.</b> Add lines 17 through 25 .....	355,342.	<b>26</b>	335,704.
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.</b>			
	<b>27</b> Unrestricted net assets .....	2,414,910.	<b>27</b>	2,498,248.
	<b>28</b> Temporarily restricted net assets .....	1,161,454.	<b>28</b>	929,577.
	<b>29</b> Permanently restricted net assets .....	23,700.	<b>29</b>	23,700.
	<b>Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.</b>			
	<b>30</b> Capital stock or trust principal, or current funds .....		<b>30</b>	
	<b>31</b> Paid-in or capital surplus, or land, building, or equipment fund .....		<b>31</b>	
	<b>32</b> Retained earnings, endowment, accumulated income, or other funds .....		<b>32</b>	
<b>33</b> Total net assets or fund balances .....	3,600,064.	<b>33</b>	3,451,525.	
<b>34</b> Total liabilities and net assets/fund balances .....	3,955,406.	<b>34</b>	3,787,229.	



**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	4,110,818.
2	Total expenses (must equal Part IX, column (A), line 25)	2	4,259,357.
3	Revenue less expenses. Subtract line 2 from line 1	3	-148,539.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	3,600,064.
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 in Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	3,451,525.

**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
2b	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	
2c	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 in 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	
3b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits	X	

Form 990 (2017)

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

**Public Charity Status and Public Support**

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

**2017**

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

Name of the organization <b>LEGAL AID SOCIETY, INC.</b>	Employer identification number <b>61-0537626</b>
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**Part I Reason for Public Charity Status** (All organizations must complete this part.) See instructions.

- The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)
- 1  A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
  - 2  A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990 or 990-EZ).)
  - 3  A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
  - 4  A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: \_\_\_\_\_
  - 5  An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
  - 6  A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
  - 7  An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
  - 8  A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
  - 9  An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: \_\_\_\_\_
  - 10  An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions - subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
  - 11  An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
  - 12  An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
    - a  **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
    - b  **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
    - c  **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
    - d  **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
    - e  Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
    - f Enter the number of supported organizations .....
    - g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
<b>Total</b>						

**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) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....	2,775,735.	3,735,598.	3,997,559.	5,124,739.	4,093,127.	19,726,758.
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....						
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge .....						
<b>4 Total.</b> Add lines 1 through 3 .....	2,775,735.	3,735,598.	3,997,559.	5,124,739.	4,093,127.	19,726,758.
<b>5</b> 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) .....						
<b>6 Public support.</b> Subtract line 5 from line 4.						19,726,758.

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
<b>7</b> Amounts from line 4 .....	2,775,735.	3,735,598.	3,997,559.	5,124,739.	4,093,127.	19,726,758.
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources .....	25,573.	22,442.	23,250.	17,185.	22,400.	110,850.
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on .....						
<b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) .....	21,399.	30,447.	50,817.	78,435.	180.	181,278.
<b>11 Total support.</b> Add lines 7 through 10						20,018,886.
<b>12</b> Gross receipts from related activities, etc. (see instructions) .....					12	817,584.
<b>13 First five 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**

<b>14</b> Public support percentage for 2017 (line 6, column (f) divided by line 11, column (f)) .....	<b>14</b>	98.54 %
<b>15</b> Public support percentage from 2016 Schedule A, Part II, line 14 .....	<b>15</b>	97.08 %
<b>16a 33 1/3% support test - 2017.</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 - 2016.</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"/>
<b>17a 10% -facts-and-circumstances test - 2017.</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 - 2016.</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"/>
<b>18 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) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....						
<b>2</b> 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 .....						
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513 .....						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge .....						
<b>6 Total.</b> Add lines 1 through 5 .....						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons .....						
<b>b</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 .....						
<b>c</b> Add lines 7a and 7b .....						
<b>8 Public support.</b> (Subtract line 7c from line 6.)						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
<b>9</b> Amounts from line 6 .....						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources .....						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 .....						
<b>c</b> Add lines 10a and 10b .....						
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on .....						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) .....						
<b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.)						

**14 First five 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**

<b>15</b> Public support percentage for 2017 (line 8, column (f) divided by line 13, column (f)) .....	<b>15</b>	%
<b>16</b> Public support percentage from 2016 Schedule A, Part III, line 15 .....	<b>16</b>	%

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

<b>17</b> Investment income percentage for 2017 (line 10c, column (f) divided by line 13, column (f)) .....	<b>17</b>	%
<b>18</b> Investment income percentage from 2016 Schedule A, Part III, line 17 .....	<b>18</b>	%

**19a 33 1/3% support tests - 2017.** 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 - 2016.** 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 12a of Part I, complete Sections A and B. If you checked 12b of Part I, complete Sections A and C. If you checked 12c of Part I, complete Sections A, D, and E. If you checked 12d of 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 (b) and (c) 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 12a or 12b in Part I, answer (b) and (c) 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 (b) and (c) 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 (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 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
<b>11</b> Has the organization accepted a gift or contribution from any of the following persons?		
<b>a</b> A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?		
<b>b</b> A family member of a person described in (a) above?		
<b>c</b> A 35% controlled entity of a person described in (a) or (b) above? If "Yes" to a, b, or c, provide detail in Part VI.		

**Section B. Type I Supporting Organizations**

	Yes	No
<b>1</b> Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's 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 directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.		
<b>2</b> 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.		

**Section C. Type II Supporting Organizations**

	Yes	No
<b>1</b> 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).		

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

	Yes	No
<b>1</b> 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?		
<b>2</b> 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).		
<b>3</b> By reason of the relationship described in (2), 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.		

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

<b>1</b> Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).		
<b>a</b> <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
<b>b</b> <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
<b>c</b> <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).		
<b>2</b> Activities Test. Answer (a) and (b) below.		
<b>a</b> 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
<b>b</b> Did the activities described in (a) 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.		
<b>3</b> Parent of Supported Organizations. Answer (a) and (b) below.		
<b>a</b> 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? Provide details in Part VI.		
<b>b</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.		

**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.

<b>Section A - Adjusted Net Income</b>		(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	

<b>Section B - Minimum Asset Amount</b>		(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	<b>Discount</b> claimed for blockage or other factors (explain in detail in <b>Part VI</b> ):		
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 1-1/2% 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 .035	6	
7	Recoveries of prior-year distributions	7	
8	<b>Minimum Asset Amount</b> (add line 7 to line 6)	8	

<b>Section C - Distributable Amount</b>			Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1	
2	Enter 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	<input type="checkbox"/> 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
<b>1</b> Amounts paid to supported organizations to accomplish exempt purposes	
<b>2</b> Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
<b>3</b> Administrative expenses paid to accomplish exempt purposes of supported organizations	
<b>4</b> Amounts paid to acquire exempt-use assets	
<b>5</b> Qualified set-aside amounts (prior IRS approval required)	
<b>6</b> Other distributions (describe in <b>Part VI</b> ). See instructions.	
<b>7 Total annual distributions.</b> Add lines 1 through 6.	
<b>8</b> Distributions to attentive supported organizations to which the organization is responsive (provide details in <b>Part VI</b> ). See instructions.	
<b>9</b> Distributable amount for 2017 from Section C, line 6	
<b>10</b> Line 8 amount divided by line 9 amount	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2017	(iii) Distributable Amount for 2017
<b>1</b> Distributable amount for 2017 from Section C, line 6			
<b>2</b> Underdistributions, if any, for years prior to 2017 (reasonable cause required- explain in <b>Part VI</b> ). See instructions.			
<b>3</b> Excess distributions carryover, if any, to 2017			
<b>a</b>			
<b>b</b> From 2013			
<b>c</b> From 2014			
<b>d</b> From 2015			
<b>e</b> From 2016			
<b>f Total</b> of lines 3a through e			
<b>g</b> Applied to underdistributions of prior years			
<b>h</b> Applied to 2017 distributable amount			
<b>i</b> Carryover from 2012 not applied (see instructions)			
<b>j</b> Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
<b>4</b> Distributions for 2017 from Section D, line 7: \$			
<b>a</b> Applied to underdistributions of prior years			
<b>b</b> Applied to 2017 distributable amount			
<b>c</b> Remainder. Subtract lines 4a and 4b from 4.			
<b>5</b> Remaining underdistributions for years prior to 2017, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in <b>Part VI</b> . See instructions.			
<b>6</b> Remaining underdistributions for 2017. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in <b>Part VI</b> . See instructions.			
<b>7 Excess distributions carryover to 2018.</b> Add lines 3j and 4c.			
<b>8</b> Breakdown of line 7:			
<b>a</b> Excess from 2013			
<b>b</b> Excess from 2014			
<b>c</b> Excess from 2015			
<b>d</b> Excess from 2016			
<b>e</b> Excess from 2017			



**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

**2017**

Name of the organization

LEGAL AID SOCIETY, INC.

Employer identification number

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, 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).

LHA For Paperwork Reduction Act Notice, see the instructions for Form 990, 990-EZ, or 990-PF. Schedule B (Form 990, 990-EZ, or 990-PF) (2017)

Name of organization <b>LEGAL AID SOCIETY, INC.</b>	Employer identification number <b>61-0537626</b>
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**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	LOUISVILLE/JEFFERSON COUNTY METRO GOVERNMENT  601 W. JEFFERSON STREET  LOUISVILLE, KY 40202	\$ 195,134.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	METRO UNITED WAY  334 E. BROADWAY  LOUISVILLE, KY 40202	\$ 182,694.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	LEGAL SERVICES CORPORATION  3333 K STREET NW  WASHINGTON, DC 20007	\$ 1,416,282.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	DEPARTMENT OF JUSTICE  950 PENNSYLVANIA AVE, NW  WASHINGTON, DC 20530	\$ 132,708.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5	COMMONWEALTH OF KENTUCKY JUSTICE & PUBLIC SAFETY CABINET  125 HOLMES STREET  FRANKFORT, KY 40601	\$ 301,555.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
6	KENTUCKY IOLTA FUND  514 W. MAIN STREET  FRANKFORT, KY 40601	\$ 115,773.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization <b>LEGAL AID SOCIETY, INC.</b>	Employer identification number <b>61-0537626</b>
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**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
7	ACCESS TO JUSTICE 300 E. MAIN STREET, SUITE 110 LEXINGTON, KY 40507	\$ 131,804.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
8	KENTUCKY DEPARTMENT OF TREASURY US HIGHWAY 127, SUITE 100 FRANKFORT, KY 40601	\$ 655,100.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
9	DOCTORS & LAWYERS FOR KIDS 600 W. MAIN STREET, SUITE 100 LOUISVILLE, KY 40202	\$ 123,741.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
10	KENTUCKY CABINET FOR HEALTH AND FAMILY SERVICES 730 SCHENKEL LANE PO BOX 2150 FRANKFORT, KY 40602	\$ 96,403.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$ _____	Person <input 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

(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

(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

(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

**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](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2017**  
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.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year .....		
2 Aggregate value of contributions to (during year) .....		
3 Aggregate value of grants from (during year) .....		
4 Aggregate value at end of year .....		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? .....	<input type="checkbox"/> Yes <input type="checkbox"/> No	
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? .....	<input type="checkbox"/> Yes <input type="checkbox"/> No	

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

1 Purpose(s) of conservation easements held by the organization (check all that apply).

Preservation of land for public use (e.g., recreation or education)       Preservation of a historically important land area

Protection of natural habitat       Preservation of a certified historic structure

Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
a Total number of conservation easements .....	2a
b Total acreage restricted by conservation easements .....	2b
c Number of conservation easements on a certified historic structure included in (a) .....	2c
d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register .....	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ \_\_\_\_\_

4 Number of states where property subject to conservation easement is located ▶ \_\_\_\_\_

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? .....

Yes  No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ \_\_\_\_\_

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ \$ \_\_\_\_\_

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? .....

Yes  No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

**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.

- 1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items.
- b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:
- (i) Revenue included on Form 990, Part VIII, line 1 .....
- ▶ \$ \_\_\_\_\_
- (ii) Assets included in Form 990, Part X .....
- ▶ \$ \_\_\_\_\_
- 2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items:
- a Revenue included on Form 990, Part VIII, line 1 .....
- ▶ \$ \_\_\_\_\_
- b Assets included in Form 990, Part X .....
- ▶ \$ \_\_\_\_\_

**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 are a 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 programs
  - 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:
- |                                 | Amount |
|---------------------------------|--------|
| c Beginning balance             | 1c     |
| d Additions during the year     | 1d     |
| e Distributions during the year | 1e     |
| f Ending balance                | 1f     |
- 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	24,010.	27,008.	26,801.	29,999.	29,351.
b Contributions					
c Net investment earnings, gains, and losses	4,717.	1,077.	509.	884.	4,740.
d Grants or scholarships		3,784.		3,783.	3,783.
e Other expenditures for facilities and programs					
f Administrative expenses	157.	291.	302.	299.	309.
g End of year balance	28,574.	24,010.	27,008.	26,801.	29,999.

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment  %
  - b Permanent endowment  68.43 %
  - c Temporarily restricted endowment  31.57 %
- 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:
- |                             | Yes                                 | No                                  |
|-----------------------------|-------------------------------------|-------------------------------------|
| (i) unrelated organizations | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
| (ii) related organizations  | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
- 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		44,114.	14,113.	30,001.
d Equipment		73,055.	48,711.	24,344.
e Other		80,600.	80,600.	0.
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				54,345.



**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	9,488.
(3) FLEXIBLE MEDICAL REIMBURSEMENT	964.
(4) FLEXIBLE DEPENDENT CHILD CARE	635.
(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 FIN 48 (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	4,450,871.
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	340,053.	
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d	2e	340,053.	
3	Subtract line 2e from line 1	3	4,110,818.	
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	4,110,818.	

**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	4,599,410.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a	Donated services and use of facilities	2a	340,053.	
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d	2e	340,053.	
3	Subtract line 2e from line 1	3	4,259,357.	
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	4,259,357.	

**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.

**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

**Part XIII** Supplemental Information (continued)

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 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))
		DINNER AND AUCTION		NONE	
Revenue		(event type)	(event type)	(total number)	
Revenue	1	Gross receipts	79,307.		79,307.
	2	Less: Contributions	56,322.		56,322.
	3	Gross income (line 1 minus line 2)	22,985.		22,985.
Direct Expenses	4	Cash prizes			
	5	Noncash prizes	5,480.		5,480.
	6	Rent/facility costs	12,636.		12,636.
	7	Food and beverages	7,454.		7,454.
	8	Entertainment	500.		500.
	9	Other direct expenses	5,053.		5,053.
	10	Direct expense summary. Add lines 4 through 9 in column (d)			31,123.
	11	Net income summary. Subtract line 10 from line 3, column (d)			-8,138.

**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	1	Gross revenue			
Direct Expenses	2	Cash prizes			
	3	Noncash prizes			
	4	Rent/facility costs			
	5	Other direct expenses			
	6	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
	7	Direct expense summary. Add lines 2 through 5 in column (d)			
	8	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 | <b>13a</b> | % |
| b An outside facility         | <b>13b</b> | % |

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.

\_\_\_\_\_

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\_\_\_\_\_



**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

**2017**

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)	10,359.	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)	16,066.	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)	10,150.	0.			TO CREATE A COORDINATED, STATEWIDE HOTLINE FOR INDIVIDUALS TO SEEK CUSTODY & VISITATION
UNIVERSITY OF LOUISVILLE RESEARCH FOUNDATION - 300 EAST MARKET ST., SUITE 300 - LOUISVILLE, KY 40202-1959	61-1029626	501(C)(3)	45,381.	0.			TO PROVIDE FREE LEGAL SERVICES TO VICTIMS OF DOMESTIC AND OTHER FORMS OF PERSONAL VIOLENCE IN
THE CENTER FOR WOMEN AND FAMILIES 927 SOUTH 2ND STREET LOUISVILLE, KY 40203	61-0444846	501(C)(3)	41,402.	0.			TO PROVIDE FREE LEGAL SERVICES TO VICTIMS OF DOMESTIC AND OTHER FORMS OF PERSONAL VIOLENCE IN

- 2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table **5.**
- 3 Enter total number of other organizations listed in the line 1 table **0.**

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990.  
**SEE PART IV FOR COLUMN (H) DESCRIPTIONS**

Schedule I (Form 990) (2017)



**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 CONTROLLER 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 CONTROLLER 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 CONTROLLER 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 SERVICES.

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 SERVICES.

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 SERVICES.

NAME OF ORGANIZATION OR GOVERNMENT:

UNIVERSITY OF LOUISVILLE RESEARCH FOUNDATION

(H) PURPOSE OF GRANT OR ASSISTANCE: TO PROVIDE FREE LEGAL SERVICES TO VICTIMS OF DOMESTIC AND OTHER FORMS OF PERSONAL VIOLENCE IN ORDER TO INCREASE THEIR SAFETY AND PROVIDE THE SUPPORT NEEDED TO LEAD SUPPORTED AND SAFE LIVES. THE PROJECT IS OPEN TO CLIENTS WHO LIVE IN POVERTY AND

**Part IV** Supplemental Information

HAVE FAMILY LAW ISSUES AND OTHER CIVIL LEGAL NEEDS THAT, IF ADDRESSED, WILL INCREASE THEIR SAFETY AND END THE CYCLE OF VIOLENCE FOR BOTH THEM AND THEIR CHILDREN.

NAME OF ORGANIZATION OR GOVERNMENT: THE CENTER FOR WOMEN AND FAMILIES

(H) PURPOSE OF GRANT OR ASSISTANCE: TO PROVIDE FREE LEGAL SERVICES TO VICTIMS OF DOMESTIC AND OTHER FORMS OF PERSONAL VIOLENCE IN ORDER TO INCREASE THEIR SAFETY AND PROVIDE THE SUPPORT NEEDED TO LEAD SUPPORTED AND SAFE LIVES. THE PROJECT IS OPEN TO CLIENTS WHO LIVE IN POVERTY AND HAVE FAMILY LAW ISSUES AND OTHER CIVIL LEGAL NEEDS THAT, IF ADDRESSED, WILL INCREASE THEIR SAFETY AND END THE CYCLE OF VIOLENCE FOR BOTH THEM AND THEIR CHILDREN.

**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

**2017**

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 2, NEW PROGRAM SERVICES:

LAS EXPANDED ITS WORK TO INCLUDE REENTRY WORK SPECIFICALLY TARGETED TO  
INDIVIDUALS WHO WERE RECENTLY INCARCERATED FOR THE PURPOSE OF PROVIDING  
SERVICES TO PREVENT RECIDIVISM.

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

A VARIETY OF LEGAL SERVICES RELATED TO THE ORGANIZATION'S MISSION  
INCLUDING REENTRY WORK SPECIFICALLY TARGETED TO INDIVIDUALS WHO WERE  
RECENTLY INCARCERATED FOR THE PURPOSE OF PROVIDING SERVICES TO PREVENT  
RECIDIVISM.

EXPENSES \$ 2,527,906. INCLUDING GRANTS OF \$ 0. REVENUE \$ 180.

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.

Name of the organization LEGAL AID SOCIETY, INC.	Employer identification number 61-0537626
---	--

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 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 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.

# Application for Automatic Extension of Time To File an Exempt Organization Return

Department of the Treasury  
Internal Revenue Service

▶ **File a separate application for each return.**  
▶ **Information about Form 8868 and its instructions is at [www.irs.gov/form8868](http://www.irs.gov/form8868).**

**Electronic filing (e-file).** You can electronically file Form 8868 to request a 6-month automatic extension of time to file any of the forms listed below with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, for which an extension request must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit [www.irs.gov/efile](http://www.irs.gov/efile), click on Charities & Non-Profits, and click on e-file for Charities and Non-Profits.

**Automatic 6-Month Extension of Time.** Only submit original (no copies needed).

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

		Enter filer's identifying number
<b>Type or print</b>	Name of exempt organization or other filer, see instructions.  <b>LEGAL AID SOCIETY, INC.</b>	Employer identification number (EIN) or  <b>61-0537626</b>
File by the due date for filing your return. See instructions.	Number, street, and room or suite no. If a P.O. box, see instructions. <b>416 W. MUHAMMAD ALI BLVD., NO. 300</b>	Social security number (SSN)
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. <b>LOUISVILLE, KY 40202</b>	

Enter the Return Code for the return that this application is for (file a separate application for each return) 0 | 1

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

**NEVA-MARIE POLLEY**

• The books are in the care of ▶ **416 MUHAMMAD ALI BLVD., SUITE 300 - LOUISVILLE, KY 40202**  
Telephone No. ▶ **502-614-3100** Fax No. ▶ \_\_\_\_\_

• If the organization does not have an office or place of business in the United States, check this box

• If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) \_\_\_\_\_. If this is for the whole group, check this box . If it is for part of the group, check this box  and attach a list with the names and EINs of all members the extension is for.

**1** I request an automatic 6-month extension of time until **NOVEMBER 15, 2018**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

▶  calendar year **2017** or  
▶  tax year beginning \_\_\_\_\_, and ending \_\_\_\_\_.

**2** If the tax year entered in line 1 is for less than 12 months, check reason:  Initial return  Final return  
 Change in accounting period

<b>3a</b> If this application is for Forms 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	<b>3a</b>	\$	0.
<b>b</b> If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	<b>3b</b>	\$	0.
<b>c Balance due.</b> Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	<b>3c</b>	\$	0.

**Caution:** If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

LHA **For Privacy Act and Paperwork Reduction Act Notice, see instructions.**

Form **8868** (Rev. 1-2017)

**MAIL TO: DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE CENTER  
OGDEN, UT 84201-0045**

**FILED**

JEFF. CO., KY

DEC 29 1995

AMENDED AND RESTATED ARTICLES OF INCORPORATION

of the

LEGAL AID SOCIETY, INC.

Rebecca Jackson, Clerk

BY [Signature] D

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.

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Dr. Noe  
DEC 28 3 45 PM '95  
BY [Signature]  
HONORABLE CLERK OF COURTS  
JEFFERSON COUNTY  
KENTUCKY

(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;

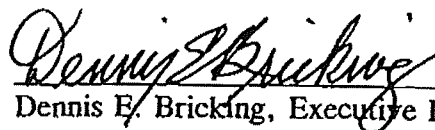
(2) Acts or omissions not in good faith or which involve intentional misconduct or are known to the director to be a violation of law; or

(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

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

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

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.  
**Legal Aid Society**

**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.

Individual/sole proprietor or single-member LLC

**C Corporation**

S Corporation

Partnership

Trust/estate

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.

Other (see instructions) ▶ \_\_\_\_\_

**4** Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exempt payee code (if any) \_\_\_\_\_

Exemption from FATCA reporting code (if any) \_\_\_\_\_

(Applies to accounts maintained outside the U.S.)

**5** Address (number, street, and apt. or suite no.) See instructions.  
**416 W. Muhammad Ali Blvd., Ste. 300**

**6** City, state, and ZIP code  
**Louisville, KY 40202**

**7** List account number(s) here (optional)

Requester's name and address (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.

**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.

**Social security number**

			-			-			
--	--	--	---	--	--	---	--	--	--

or

**Employer identification number**

6	1	-	0	5	3	7	6	2	6
---	---	---	---	---	---	---	---	---	---

## Part II Certification

Under penalties of perjury, I certify that:

- 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
- 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
- I am a U.S. citizen or other U.S. person (defined below); and
- 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.

**Sign Here** Signature of U.S. person ▶ *Julie Lee* Date ▶ 1/21/19

## 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, 2017**

**Legal Aid Society, Inc.**

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Year Ended December 31, 2017

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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, 2017, 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.

**Kentucky**  
**Indiana**  
**Ohio**

**MCM CPAs & Advisors LLP**  
P 502.749.1900 | F 502.749.1930  
2600 Meidinger Tower | 462 South Fourth Street | Louisville, KY 40202  
[www.mcmcpa.com](http://www.mcmcpa.com) | 888.587.1719  
A Member of PrimeGlobal - An Association of Independent Accounting Firms

## **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, 2017, 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 2016 financial statements, and our report dated April 26, 2017, 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, 2016, 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 14 through 16 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 10, 2018, 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 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 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.



Louisville, Kentucky  
April 10, 2018

**Legal Aid Society, Inc.**  
**Statement of Financial Position**  
**December 31, 2017**

	<u>2017</u>	<u>Comparative Only 2016</u>
<b>Assets</b>		
Assets		
Cash and cash equivalents	\$ 1,318,670	\$ 1,249,485
Cash in escrow, client deposits	56,234	72,078
Certificates of deposit	958,593	954,263
Investments	28,574	24,010
Grants and contracts receivable (see Note D)	1,332,472	1,549,245
Prepaid expenses and other assets	38,341	40,459
Property and equipment, net	54,345	65,866
	<u>54,345</u>	<u>65,866</u>
Total Assets	<u>\$ 3,787,229</u>	<u>\$ 3,955,406</u>
<b>Liabilities and Net Assets</b>		
Liabilities		
Accounts payable	\$ 59,231	\$ 81,199
Client deposits	56,234	72,078
Accrued rent	21,700	6,446
Accrued vacation and benefits	186,196	182,730
Deferred revenue	1,256	-
Other current liabilities	11,087	12,889
	<u>11,087</u>	<u>12,889</u>
Total Liabilities	335,704	355,342
Net Assets		
Unrestricted		
Available for operations	1,383,952	1,691,740
Invested in property and equipment	54,345	65,866
Board designated - operating reserve	1,059,951	657,304
	<u>1,059,951</u>	<u>657,304</u>
Total Unrestricted Net Assets	2,498,248	2,414,910
Temporarily restricted		
Legal Services Corporation	15,834	13,326
Other	913,743	1,148,128
	<u>913,743</u>	<u>1,148,128</u>
Total Temporarily Restricted Net Assets	929,577	1,161,454
Permanently restricted		
	<u>23,700</u>	<u>23,700</u>
Total Net Assets	<u>3,451,525</u>	<u>3,600,064</u>
Total Liabilities and Net Assets	<u>\$ 3,787,229</u>	<u>\$ 3,955,406</u>

See accompanying notes.

**Legal Aid Society, Inc.**  
**Statement of Activities and Changes in Net Assets**  
**Year Ended December 31, 2017**

	2017					Comparative
	Unrestricted	Temporarily Restricted		Permanently Restricted	Total	Only
		LSC	Other			2016
					Total	
Support, Revenue, and Gains						
Grants and contracts	\$ 131,804	\$ 1,416,282	\$ 1,429,095	\$ -	\$ 2,977,181	\$ 2,773,402
IOLTA Bank of America settlement (see Note D)	-	-	8,212	-	8,212	1,314,567
Contributions	251,104	-	-	-	251,104	287,524
Special event revenue	48,184	-	-	-	48,184	54,872
Filing fees	655,100	-	-	-	655,100	622,115
Interest on Lawyer Trust Accounts	107,561	-	-	-	107,561	78,017
Donated legal services	-	340,053	-	-	340,053	422,682
Interest income	750	-	-	-	750	2,110
Gain on investments	333	-	-	-	333	767
Rent income	1,544	5,560	7,972	-	15,076	15,075
Miscellaneous	2,115	4,145	41,057	-	47,317	53,629
Net assets released from restrictions	3,484,253	(1,763,532)	(1,720,721)	-	-	-
Total Support, Revenue, and Gains	4,682,748	2,508	(234,385)	-	4,450,871	5,624,760
Expenses and Losses						
Program services	3,981,969	-	-	-	3,981,969	3,835,992
Management and general	458,338	-	-	-	458,338	424,073
Fund-raising	159,103	-	-	-	159,103	129,318
Total Expenses and Losses	4,599,410	-	-	-	4,599,410	4,389,383
Changes in Net Assets	83,338	2,508	(234,385)	-	(148,539)	1,235,377
Net Assets, Beginning of Year	2,414,910	13,326	1,148,128	23,700	3,600,064	2,364,687
Net Assets, End of Year	\$ 2,498,248	\$ 15,834	\$ 913,743	\$ 23,700	\$ 3,451,525	\$ 3,600,064

See accompanying notes.

**Legal Aid Society, Inc.**  
**Statement of Functional Expenses**  
**Year Ended December 31, 2017**

	2017				Comparative Only 2016
	Program Services	Management and General	Fundraising	Total	Total
Personnel Expenses					
Lawyers	\$ 1,543,265	\$ 138,152	\$ 15,222	\$ 1,696,639	\$ 1,507,170
Paralegals	313,024	-	-	313,024	356,370
Other	107,942	136,885	81,043	325,870	287,821
Employee benefits	859,547	120,356	42,125	1,022,028	918,058
<b>Total Personnel Expenses</b>	<b>2,823,778</b>	<b>395,393</b>	<b>138,390</b>	<b>3,357,561</b>	<b>3,069,419</b>
Non-personnel Expenses					
Rent, utilities, and building maintenance	285,103	25,937	9,481	320,521	275,071
Equipment expense	31,215	2,840	1,038	35,093	27,150
Office supplies and expense	27,444	2,497	913	30,854	35,769
Telephone	21,573	1,963	717	24,253	23,273
Travel	19,248	1,752	-	21,000	11,314
Training	38,956	-	-	38,956	27,446
Insurance	26,880	2,445	894	30,219	29,732
Library	26,826	2,440	892	30,158	27,413
Dues and fees	19,827	1,804	659	22,290	19,100
Litigation	20,613	-	-	20,613	22,617
Audit and payroll processing	15,299	1,392	509	17,200	24,220
Consultants and contract services	214,810	-	-	214,810	268,893
Advertising and public relations	1,888	-	5,492	7,380	9,297
Donated services expense	340,053	-	-	340,053	422,682
Depreciation	-	19,553	-	19,553	22,875
Office of Kentucky Legal Services Programs	49,793	-	-	49,793	48,677
Bank and investment fees	-	322	118	440	5,368
Other	18,663	-	-	18,663	19,067
<b>Total Non-personnel Expenses</b>	<b>1,158,191</b>	<b>62,945</b>	<b>20,713</b>	<b>1,241,849</b>	<b>1,319,964</b>
<b>Total Functional Expenses</b>	<b>\$ 3,981,969</b>	<b>\$ 458,338</b>	<b>\$ 159,103</b>	<b>\$ 4,599,410</b>	<b>\$ 4,389,383</b>

See accompanying notes.

**Legal Aid Society, Inc.**  
**Statement of Cash Flows**  
**Year Ended December 31, 2017**

	<u>2017</u>	<u>Comparative Only 2016</u>
<b>Cash Flows from Operating Activities</b>		
Cash received from grants, contracts, rent, and filing fees	\$ 3,979,903	\$ 3,746,815
Cash paid to suppliers, employees, and other	(4,228,909)	(3,997,086)
Contributions received	251,104	287,524
Interest income received	750	2,110
Other income received	95,501	108,501
	<u>98,349</u>	<u>147,864</u>
<b>Net Cash Provided by Operating Activities</b>		
<b>Cash Flows from Investing Activities</b>		
Purchases of property and equipment	(20,603)	(26,108)
Purchase of certificates of deposit	(4,330)	(4,361)
(Purchase) sale of investments	(4,231)	3,765
	<u>(29,164)</u>	<u>(26,704)</u>
<b>Net Cash Used in Investing Activities</b>		
<b>Increase in Cash and Cash Equivalents</b>		
	69,185	121,160
<b>Cash and Cash Equivalents, Beginning of Year</b>		
	<u>1,249,485</u>	<u>1,128,325</u>
<b>Cash and Cash Equivalents, End of Year</b>		
	<u>\$ 1,318,670</u>	<u>\$ 1,249,485</u>
<b>Reconciliation of Changes in Net Assets to</b>		
<b>Net Cash Provided by Operating Activities</b>		
Changes in Net Assets	\$ (148,539)	\$ 1,235,377
<b>Adjustments to reconcile changes in net assets to</b>		
<b>net cash provided by operating activities</b>		
Depreciation	19,553	22,875
Gain on investments	(333)	(767)
<b>(Increase) decrease in:</b>		
Grants and contracts receivable	216,773	(1,056,361)
Other current assets	2,118	5,698
<b>Increase (decrease) in:</b>		
Accounts payable	(9,397)	20,943
Accrued rent	15,254	(29,095)
Accrued vacation and benefits	3,466	(8,889)
Deferred revenue	1,256	-
Other current liabilities	(1,802)	(41,917)
	<u>\$ 98,349</u>	<u>\$ 147,864</u>
<b>Net Cash Provided by Operating Activities</b>		
<b>Noncash Supplemental Disclosures</b>		
Fixed assets in accounts payable	\$ -	\$ 12,570

See accompanying notes.

**Legal Aid Society, Inc.**  
**Notes to Financial Statements**  
**Year Ended December 31, 2017**

**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. Additionally, the Society has reported information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets, when applicable. A description of the three net asset categories follows:

*Unrestricted Net Assets* 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 unrestricted net assets have board imposed limitations on their use. Although the board could release or revise the limitations on their use in the future to the extent not externally restricted, there is no intent to do so. The board passed a resolution to maintain a cash reserve of a minimum of three months current operating expenses for fiscal responsibility. See Note I for additional information.

*Temporarily Restricted Net Assets* include grants for which grantor imposed restrictions or time restrictions have not been met.

*Permanently Restricted Net Assets* include amounts for which the donor has stipulated that the corpus be invested in perpetuity and only the income be made available for program operations in accordance with donor restrictions.

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.

**Legal Aid Society, Inc.**  
**Notes to Financial Statements (Continued)**  
**Year Ended December 31, 2017**

**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 credit risk on bank deposits.
6. Certificates of Deposit: The Society 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. The net change in unrealized gains or losses as well as interest income is included in the Statements 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 C 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, 2017, 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.

The Society does not have access to collateral and does not charge interest on receivables.

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.



**Legal Aid Society, Inc.**  
**Notes to Financial Statements (Continued)**  
**Year Ended December 31, 2017**

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

9. Property and Equipment (Continued): 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.
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. No attorney fees were collected in 2017.
11. Functional Allocation of Expenses: The costs of providing the various programs and other activities have been summarized on a functional basis in the statements of activities and functional expenses. Accordingly, certain costs 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, 2017 was \$7,380.
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 August 2016, the FASB issued Accounting Standards Update ("ASU") 2016-14, *Presentation of Financial Statements of Not-for-Profit Entities*. This updated guidance changes presentation and disclosure requirements for not-for-profit entities to provide more relevant information about their resources (and the changes in those resources) to donors, grantors, creditors and other users. This guidance includes qualitative and quantitative requirements in the following areas: 1) net asset classes; 2) investment return; 3) expenses; 4) liquidity and availability of resources, and 5) presentation of operating cash flows. This standard will be effective for the calendar year ending December 31, 2018.

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, 2020.

In November 2016, the FASB issued ASU 2016-18, *Statement of Cash Flows (Topic 820)*. This standard requires that a statement of cash flows explain the change during the period in the total of cash, cash equivalents, and amounts generally described as restricted cash or restricted cash equivalents. Consequently, amounts generally described as restricted cash and restricted cash equivalents should be included with cash and cash equivalents when reconciling the beginning of period and end of period total amounts shown on the statement of cash flows. This guidance is effective for the calendar year ending December 31, 2019.

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

15. Recent Accounting Pronouncements (Continued): In May 2014, the FASB issued ASU No. 2014-09, *Revenue from Contracts with Customers (Topic 606)*. This updated guidance supersedes the revenue recognition guidance in Topic 605, Revenue Recognition. The core principle of the guidance is that an entity should recognize revenue to depict the transfer of promised goods and services to customers in an amount that reflects the consideration to which the entity expects to be entitled in the exchange for those goods and services. This standard is effective for the calendar year ending December 31, 2019.

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

**Note C - 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 asset or liabilities. Level 3 includes values determined using pricing models or similar techniques reflecting the Society's own assumptions.

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, 2017.

Investments held by the Community Foundation of Louisville: These investments are units of a Community Foundation of Louisville investment fund valued using the Net Asset Value ("NAV") provided by the Foundation. The NAV is based on the value of the underlying investment assets.

Fair values of financial assets measured on a recurring basis at December 31, 2017 are as follows:

	<u>Fair Value</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
Investments	<u>\$ 28,574</u>	<u>\$ -</u>	<u>\$ 28,574</u>	<u>\$ -</u>

**Legal Aid Society, Inc.**  
**Notes to Financial Statements (Continued)**  
**Year Ended December 31, 2017**

**Note D - Grants and Contracts Receivable**

Grants and contracts receivable include the following at December 31, 2017:

	<u>2017</u>
Gross grants and contracts receivable	\$ 1,340,742
Less: Unamortized discount	<u>(8,270)</u>
Grants and Contracts Receivable, net	<u>\$ 1,332,472</u>

Grants and contracts receivable are due according to the following schedule:

Less than one year	\$ 808,323
One to five years	<u>532,419</u>
Total Gross Grants and Contracts Receivable	<u>\$ 1,340,742</u>

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 2021. Amounts receivable from this grant are being discounted at a rate of 1.05%.

**Note E - Property and Equipment**

Property and equipment of the Society at December 31, 2017 are summarized as follows:

	<u>2017</u>
Leasehold improvements	\$ 44,114
Equipment	134,197
Furniture and fixtures	<u>19,458</u>
Total	197,769
Less accumulated depreciation	<u>(143,424)</u>
Total Property and Equipment	<u>\$ 54,345</u>

**Legal Aid Society, Inc.**  
**Notes to Financial Statements (Continued)**  
**Year Ended December 31, 2017**

**Note F - Legal Services Corporation Grants**

The Society's operations are funded partially through a basic field grant from LSC in the amount of \$1,271,594 for the year ended December 31, 2017. In accordance with LSC regulations, no less than 12.5% of the basic LSC award is designated for Private Attorney Involvement ("PAI"). The Society has also been awarded two Technology Innovation Grants from LSC in the amounts of \$89,661 and \$89,984, along with a Pro Bono Innovation Grant in the amount of \$333,982. Unspent grant dollars may be carried over to the subsequent year. Total revenue recognized during the year ended December 31, 2017 from LSC grants was \$1,416,282.

**Note G - Lease Commitments**

The Society leases office space under an operating lease. The original lease expired 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 provides 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 June 30, 2017. The agreement was renewed for an additional year through June 30, 2018. The agreement requires annual rentals of \$15,075 per year.

The Society also leases office equipment under operating lease agreements. Monthly rentals of these leases range from approximately \$106 to \$222. The leases expire on various dates through September 2022.

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

	<u>Rental Payments</u>	<u>Sublease Income</u>	<u>Net Rentals</u>
Year Ending December 31,			
2018	\$ 257,194	\$ 7,538	\$ 249,656
2019	262,032	-	262,032
2020	266,869	-	266,869
2021	272,513	-	272,513
2022	281,576	-	281,576
Thereafter	<u>238,813</u>	<u>-</u>	<u>238,813</u>
Total	<u>\$ 1,578,997</u>	<u>\$ 7,538</u>	<u>\$ 1,571,459</u>

Rent expense for office space totaled \$267,611 for the year ended December 31, 2017, and net office rent expense, after deducting rental income of \$15,075 for the year ended December 31, 2017, from subleases, was \$252,536.

**Legal Aid Society, Inc.**  
**Notes to Financial Statements (Continued)**  
**Year Ended December 31, 2017**

**Note H - 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 18.68% and increased to 19.18% beginning July 2017.

The Society's contribution to CERS for the year ended December 31, 2017 amounted to \$380,213.

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, 2016 (the most recent information available), the Society's unfunded net pension liability in CERS was \$3,837,023.

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

The Board of Legal Aid Society mandates that the Society maintain an operating reserve. During 2017 this operating reserve was revised from a minimum of two months operating expenses to 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, 2017, the mandated operating reserve was \$1,059,951. This reserve is included in the certificates of deposit and savings accounts of the Society.

## **Additional Information**

**Legal Aid Society, Inc.**  
**Schedules of Support, Revenue, and Gains, and Expenses**  
**and Losses by Funding Source - Unrestricted Net Assets**  
**Year Ended December 31, 2017**

	2017					Comparative
	Unrestricted					Only
	Access to Justice	Annual Campaign	Filing Fees	Miscellaneous Unrestricted	Total	Total
<b>Support, Revenue, and Gains</b>						
Grants and contracts	\$ 131,804	\$ -	\$ -	\$ -	\$ 131,804	\$ 133,465
Contributions	-	251,104	-	-	251,104	287,103
Special event revenue	-	48,184	-	-	48,184	54,872
Filing fees	-	-	655,100	-	655,100	622,115
Interest on Lawyers						
Trust Accounts	-	-	-	107,561	107,561	78,017
Interest income	-	-	-	750	750	2,110
Gain on investments	-	-	-	333	333	767
Rent income	-	-	-	1,544	1,544	4,660
Miscellaneous	-	-	-	2,115	2,115	9,004
<b>Total Support, Revenue, and Gains</b>	<b>131,804</b>	<b>299,288</b>	<b>655,100</b>	<b>112,303</b>	<b>1,198,495</b>	<b>1,192,113</b>
<b>Expenses and Losses</b>						
Personnel	29,602	71,485	147,130	25,218	273,435	-
Fringe benefits	12,954	31,282	64,384	11,034	119,654	-
Rent, utilities, and building maintenance	3,554	8,582	17,664	3,027	32,827	-
Equipment expenses	370	893	1,837	315	3,415	-
Office Supplies and expense	333	805	1,657	284	3,079	-
Telephone	269	649	1,337	230	2,485	-
Travel	121	292	602	106	1,121	-
Training	150	362	745	129	1,386	-
Insurance	335	809	1,665	285	3,094	-
Library	328	791	1,629	280	3,028	-
Dues and fees	1,180	2,849	5,863	1,004	10,896	-
Litigation	70	170	350	61	651	-
Audit and payroll services	191	461	948	161	1,761	-
Consultants and contract services	750	1,811	3,728	639	6,928	-
Advertising and public relations	82	198	407	70	757	-
Depreciation	-	-	19,553	-	19,553	22,875
Office of KY Legal Services Program	-	-	49,793	-	49,793	48,677
Bank and investment fees	5	12	24	4	45	-
Miscellaneous office expense	1,455	3,513	7,230	1,260	13,458	738
<b>Total Expenses and Losses</b>	<b>51,749</b>	<b>124,964</b>	<b>326,546</b>	<b>44,107</b>	<b>547,366</b>	<b>72,290</b>
<b>Support, Revenue, and Gains</b>						
Over Expenses and Losses	80,055	174,324	328,554	68,196	651,129	1,119,823
<b>Subsidy from unrestricted funds for</b>						
<b>excess expenditures</b>	<b>(80,055)</b>	<b>(174,324)</b>	<b>(245,216)</b>	<b>(68,196)</b>	<b>(567,791)</b>	<b>(996,545)</b>
<b>Total Support, Revenue, and</b>						
<b>Gains Over Expenses</b>						
<b>and Losses and Subsidy</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 83,338</b>	<b>\$ -</b>	<b>\$ 83,338</b>	<b>\$ 123,278</b>

See independent auditor's report.

**Legal Aid Society, Inc.**  
**Schedules of Support and Revenue, Expenses,**  
**and Changes in Net Assets for LSC Funds**  
**Year Ended December 31, 2017**

	2017						Comparative Only 2016
	Basic	Private Attorney Involvement	Technology Grant 14002	Technology Grant 14003	Pro Bono Innovation Grant	Total	Total
<b>Support and Revenue</b>							
Legal Services Corporation	\$ 1,112,645	\$ 158,949	\$ -	\$ 20,066	\$ 124,622	\$ 1,416,282	\$ 1,489,296
Donated legal services	-	340,053	-	-	-	340,053	422,682
Rent income	4,078	7	719	84	672	5,560	1,608
Other	3,120	504	52	4	465	4,145	10,737
<b>Total Support and Revenue</b>	<b>1,119,843</b>	<b>499,513</b>	<b>771</b>	<b>20,154</b>	<b>125,759</b>	<b>1,766,040</b>	<b>1,924,323</b>
<b>Expenses</b>							
Personnel	721,580	85,081	13,845	2,817	84,810	908,133	895,184
Fringe benefits	315,763	37,231	6,059	1,233	37,113	397,399	382,006
Rent, utilities, and building maintenance	86,705	15,283	1,780	145	14,288	118,201	114,385
Equipment Expenses	9,017	1,589	230	15	1,486	12,337	11,267
Office Supplies and expense	8,131	1,552	167	14	1,388	11,252	16,089
Telephone	6,561	1,156	135	11	1,081	8,944	9,549
Travel	2,692	846	224	5	1,337	5,104	3,602
Training	3,658	2,695	2,103	6	3,321	11,783	8,038
Insurance	8,175	1,441	168	14	1,347	11,145	12,362
Library	7,996	1,409	164	13	1,318	10,900	11,143
Dues and fees	6,940	342	4	-	250	7,536	5,076
Litigation	1,719	1,369	35	3	283	3,409	2,918
Audit and payroll services	4,653	820	95	8	767	6,343	10,072
Consultants and contract services	18,300	8,508	14,126	31	3,016	43,981	147,792
Advertising and public relations	1,996	352	41	3	329	2,721	3,866
Donated services expenses	-	340,053	-	-	-	340,053	422,682
Bank Fees	119	21	2	-	20	162	2,232
Miscellaneous office expense	-	725	205	2	249	1,181	6,228
<b>Total Expenses</b>	<b>1,204,005</b>	<b>500,473</b>	<b>39,383</b>	<b>4,320</b>	<b>152,403</b>	<b>1,900,584</b>	<b>2,064,491</b>
<b>Support and Revenue Over (Under) Expenses</b>	<b>(84,162)</b>	<b>(960)</b>	<b>(38,612)</b>	<b>15,834</b>	<b>(26,644)</b>	<b>(134,544)</b>	<b>(140,168)</b>
<b>Subsidy from unrestricted funds for excess expenditures</b>	<b>84,162</b>	<b>960</b>	<b>25,286</b>	<b>-</b>	<b>26,644</b>	<b>137,052</b>	<b>131,777</b>
<b>Support and Revenue Over (Under) Expenses and Subsidy</b>	<b>-</b>	<b>-</b>	<b>(13,326)</b>	<b>15,834</b>	<b>-</b>	<b>2,508</b>	<b>(8,391)</b>
<b>Net Assets, Beginning of Year</b>	<b>-</b>	<b>-</b>	<b>13,326</b>	<b>-</b>	<b>-</b>	<b>13,326</b>	<b>21,717</b>
<b>Net Assets, End of Year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 15,834</b>	<b>\$ -</b>	<b>\$ 15,834</b>	<b>\$ 13,326</b>

See independent auditor's report.



Legal Aid Society, Inc.  
Schedules of Support and Revenue, and Expenses  
by Funding Source - Other Restricted Net Assets  
Year Ended December 31, 2017

	Temporarily Restricted - Other									Comparative	
	Family Advocacy	Personal Safety	Housing & Government Benefits	Economic Stability Advocacy	Health & Vulnerable Populations	Veterans	Brief Services/Intake	Community Development	VLP - Populations with Special Disabilities	Total	2016 Total
<b>Support and Revenue</b>											
<b>Grants</b>											
Louisville Metro Government	\$ -	\$ -	\$ 52,379	\$ 16,887	\$ 46,324	\$ -	\$ -	\$ -	\$ 34,544	\$ 150,134	\$ 151,300
IOLTA Bank of America settlement	-	-	-	-	-	-	-	8,212	-	8,212	1,314,567
KIPDA	-	-	21,288	-	-	-	21,288	-	-	42,576	43,554
LTADD	-	-	-	3,690	-	-	2,583	-	-	6,273	15,632
Metro United Way	121,291	-	-	-	61,403	-	-	-	-	182,694	199,242
Child Support Hotline	20,582	-	-	-	-	-	75,821	-	-	96,403	-
Internal Revenue Service	-	-	-	50,000	-	-	-	-	-	50,000	50,000
PNC Foundation	-	-	10,000	-	-	-	-	-	-	10,000	10,000
Barth Foundation	-	-	5,000	-	-	-	-	-	-	5,000	3,000
Gheens Foundation	-	-	-	-	-	-	-	-	10,000	10,000	10,000
Louisville Bar Foundation	-	-	-	25,000	-	-	-	-	-	25,000	25,000
Kentucky Bar Foundation	-	-	-	-	-	15,000	-	-	-	15,000	-
Humana Foundation	-	-	-	-	-	-	15,000	-	-	15,000	10,000
Department of Human Services	-	-	-	45,000	-	-	-	-	-	45,000	50,000
Doctors and Lawyers for Kids	-	-	-	-	-	-	-	-	123,741	123,741	108,296
Wyatt, Tarrant, Combs	10,438	-	-	-	-	-	63,859	-	-	74,297	68,525
Skadden Fellow	49,741	-	-	-	-	-	-	-	-	49,741	33,372
VOCA	145,599	155,956	-	-	-	-	-	-	-	301,555	109,863
VAWA	-	-	-	-	-	-	-	-	-	-	-
Sisters of Charity/Nazareth	-	-	-	500	-	-	-	-	-	500	15,000
Equal Justice Works- Americorps	-	-	-	40,480	-	35,653	-	-	-	76,133	74,398
Department of Justice Case	132,708	-	-	-	-	-	-	-	-	132,708	152,929
HIV/AIDS legal project funds	-	-	-	-	17,340	-	-	-	-	17,340	20,530
Rent income	1,390	1,258	354	1,357	641	802	615	669	886	7,972	8,807
Other	961	869	6,745	5,832	17,244	4,905	426	463	3,612	41,057	33,888
<b>Total Support and Revenue</b>	<b>482,710</b>	<b>158,083</b>	<b>95,766</b>	<b>188,746</b>	<b>142,952</b>	<b>56,360</b>	<b>179,592</b>	<b>9,344</b>	<b>172,783</b>	<b>1,486,336</b>	<b>2,507,903</b>
<b>Expenses</b>											
Personnel	206,233	164,766	69,997	207,231	76,758	63,772	103,978	148,948	112,282	1,153,965	1,256,177
Fringe benefits	90,248	72,101	30,631	90,684	33,589	27,906	45,501	65,180	49,135	504,975	536,052
Rent, utilities, and building maintenance	29,547	26,740	7,533	28,854	13,638	17,057	13,077	14,214	18,833	169,493	160,686
Equipment expense	3,073	2,781	783	4,647	1,486	1,774	1,360	1,478	1,959	19,341	15,883
Office supplies and expense	2,954	2,773	751	2,719	1,279	1,600	1,226	1,348	1,873	16,523	19,680
Telephone	2,236	2,023	570	2,183	1,032	1,291	989	1,075	1,425	12,824	13,724
Travel	1,858	2,308	924	1,894	423	4,034	406	1,025	1,903	14,775	7,712
Training	3,634	3,524	5,373	4,671	684	925	552	600	5,824	25,787	19,408
Insurance	2,786	2,521	710	2,720	1,286	1,608	1,233	1,340	1,776	15,980	17,370
Library	3,034	2,466	695	2,661	1,344	1,776	1,206	1,311	1,737	16,230	16,270
Dues and fees	717	316	731	786	184	156	78	300	590	3,858	14,024
Litigation	6,129	1,014	1,655	1,984	879	1,044	259	294	3,295	16,553	19,699
Audit and payroll services	1,586	1,435	404	1,548	732	915	702	763	1,011	9,096	14,148
Consultants and contract services	106,941	5,644	1,590	6,090	2,878	3,600	30,183	3,000	3,975	163,901	121,101
Advertising and public relations	680	616	173	664	314	393	301	327	434	3,902	5,431
Bank Fees	41	37	10	40	19	23	18	20	25	233	3,136
Miscellaneous office expense	707	650	404	516	239	601	229	348	330	4,024	12,101
<b>Total Expenses</b>	<b>462,404</b>	<b>291,715</b>	<b>122,934</b>	<b>359,892</b>	<b>136,764</b>	<b>128,475</b>	<b>201,298</b>	<b>241,571</b>	<b>206,407</b>	<b>2,151,460</b>	<b>2,252,602</b>
<b>Support and Revenue (Under) Over Expenses</b>	<b>20,306</b>	<b>(133,632)</b>	<b>(27,168)</b>	<b>(171,146)</b>	<b>6,188</b>	<b>(72,115)</b>	<b>(21,706)</b>	<b>(232,227)</b>	<b>(33,624)</b>	<b>(665,124)</b>	<b>255,301</b>
<b>Subsidy from unrestricted funds for excess expenditures</b>	<b>-</b>	<b>133,632</b>	<b>27,168</b>	<b>171,146</b>	<b>-</b>	<b>72,115</b>	<b>21,706</b>	<b>-</b>	<b>4,972</b>	<b>430,739</b>	<b>864,689</b>
<b>Support and Revenue (Under) Over Expenses and Subsidy</b>	<b>20,306</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,188</b>	<b>-</b>	<b>-</b>	<b>(232,227)</b>	<b>(28,652)</b>	<b>(234,385)</b>	<b>1,119,990</b>
<b>Net Assets, Beginning of Year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,119,476</b>	<b>28,652</b>	<b>1,148,128</b>	<b>28,138</b>
<b>Net Assets, End of Year</b>	<b>\$ 20,306</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,188</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 887,249</b>	<b>\$ -</b>	<b>\$ 913,743</b>	<b>\$ 1,148,128</b>

See independent auditor's report.

**Supplementary Information**

Legal Aid Society, Inc.  
Schedule of Expenditures of Federal Awards  
Year Ended December 31, 2017

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	\$ 1,271,594	\$ 1,271,594	\$ -
Legal Services Corporation (technology - 14002)			89,661	-	-
Legal Services Corporation (technology - 14003)			89,984	20,066	-
Legal Services Corporation (pro bono)			333,982	124,622	-
<b>Total from Legal Services Corporation</b>			<b>1,785,221</b>	<b>1,416,282</b>	<b>-</b>
<b>Department of the Treasury:</b>					
Low Income Taxpayer Clinics		21,008	50,000	50,000	-
<b>Total from Department of Treasury</b>			<b>50,000</b>	<b>50,000</b>	<b>-</b>
<b>Department of Housing and Urban Development:</b>					
Passed through Louisville/Jefferson County Metro Government					
Housing Opportunities for person with AIDS		14,218			
July 1, 2016 to June 30, 2017			38,500	9,360	-
July 1, 2017 to June 30, 2018			38,500	36,964	-
Emergency Solutions Grant		14,231			
Eviction Defense					
July 1, 2016 to June 30, 2017			45,000	4,843	-
July 1, 2017 to June 30, 2018			40,000	20,300	-
Emergency Solutions Grant		14,231			
Homeless Assistance					
July 1, 2016 to June 30, 2017			41,426	10,017	-
July 1, 2017 to June 30, 2018			38,900	24,527	-
Community Development Block Grant		14,218			
Tenant Counseling and Prevention					
July 1, 2016 to June 30, 2017			19,000	-	-
July 1, 2017 to June 30, 2018			19,000	19,000	-
Community Development Block Grant		14,218			
Foreclosure Clinics and Assistance					
July 1, 2016 to June 30, 2017			26,700	10,425	-
July 1, 2017 to June 30, 2018			26,700	2,234	-
<b>Total Passed Through the Louisville/Jefferson County Metro Government</b>			<b>333,726</b>	<b>137,670</b>	<b>-</b>
<b>Total from Department of Housing and Urban Development</b>			<b>333,726</b>	<b>137,670</b>	<b>-</b>

Legal Aid Society, Inc.  
 Schedule of Expenditures of Federal Awards (Continued)  
 Year Ended December 31, 2017

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 Right Turn Face Forward July 1, 2016 to June 30, 2017	710-202-14	17.270	101,000	1,750	-
Passed through Goodwill Fresh Start Reentry Program July 1, 2017 to December 31, 2017		17.270	5,000	423	-
<b>Total from Department of Labor</b>			106,000	2,173	-
<b>Department of Health and Human Services:</b>					
Passed through the Kentuckiana Regional Planning and Development Agency Special Programs for Aging, Title III-B July 1, 2016 to June 30, 2017		93.044	30,000	15,000	-
July 1, 2017 to June 30, 2018			30,000	15,000	-
National Family Caregiver Support, Title III-E July 1, 2016 to June 30, 2017		93.052	7,500	1,645	-
July 1, 2017 to June 30, 2018			7,500	2,730	-
<b>Total Passed Through the Kentuckiana Regional Planning and Development Agency</b>			75,000	34,375	-
Passed through the Lincoln Trail Area Development District Special Programs for Aging, Title III-B Legal Aid Services July 1, 2016 to June 30, 2017		93.044	3,690	3,137	-
July 1, 2017 to June 30, 2018			17,000	3,136	-
<b>Total Passed Through the Lincoln Trail Area Development District</b>			20,690	6,273	-
Passed through the Lexington- Fayette County Health Department HIV Care Formula Grant July 1, 2016 to June 30, 2017		93.917	30,000	14,420	-
December 1, 2017 to June 30, 2018			60,000	2,920	-
<b>Total Passed Through the Lexington- Fayette County Health Department</b>			90,000	17,340	-
Passed through the Volunteers of America Veterans Affairs Grant October 1, 2016 to September 30, 2017		64.03	5,000	4,050	-
October 1, 2017 to September 30, 2018			5,000	300	-
<b>Total Passed Through the Volunteers of America</b>			10,000	4,350	-
Passed through the Kentucky Cabinet for Health and Family Services Child Support Advice Hotline February 1, 2017 to June 30, 2017		93.563	64,000	24,343	9,059
July 1, 2017 to June 30, 2018			128,000	72,060	27,516
<b>Total Passed Through the Kentucky Cabinet for Health and Family Services</b>			192,000	96,403	36,575
<b>Total from Department of Health and Human Services</b>			387,690	158,741	36,575

See independent auditor's report and notes.

Legal Aid Society, Inc.  
 Schedule of Expenditures of Federal Awards (Continued)  
 Year Ended December 31, 2017

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>					
Legal Assistance for Victims					
October 1, 2014 to March 31, 2018		16.524	496,430	132,708	91,553
Total Legal Assistance for Victims			496,430	132,708	91,553
Passed through the Commonwealth of Kentucky Justice and Public Safety Cabinet					
Victim of Crimes Assistance Formula Grant					
October 1, 2016 to September 30, 2017		16.575	231,933	231,933	-
Victim of Crimes Assistance Formula Grant					
October 1, 2017 to September 30, 2018			300,000	69,622	-
Total Passed Through the Commonwealth of Kentucky Justice and Public Safety Cabinet			531,933	301,555	-
Passed through Equal Justice Works-Americorps					
October 1, 2016 to November 30, 2017		94.006	75,140	74,215	-
December 31, 2017 to December 31, 2018			50,120	1,918	-
Total Passed Through Equal Justice Works-Americorps			125,260	76,133	-
<b>Total from Department of Justice</b>			<b>1,153,623</b>	<b>510,396</b>	<b>91,553</b>
<b>Total</b>			<b>\$ 3,816,260</b>	<b>\$ 2,275,262</b>	<b>\$ 128,128</b>



**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, 2017, 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 10, 2018.

**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.

**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.

*MUM CPA & ADVISORS LLP*

Louisville, Kentucky  
April 10, 2018



**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, 2017. 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.



**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, 2017.

**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.



Louisville, Kentucky  
April 10, 2018

**Legal Aid Society, Inc.  
Schedule of Findings and Questioned Costs  
Year Ended December 31, 2017**

**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, 2017.
- 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 program.
- v. An unmodified opinion was issued on compliance for the major federal program of the Society for the year ended December 31, 2017.
- vi. The audit did not disclose audit findings required to be reported in accordance with Uniform Guidance Section 516(a).
- vii. The major program of the Society for the year ended December 31, 2017 is:

<u>Program Title</u>	<u>CFDA Number</u>
Legal Services Corporation (LSC)	09.618010

- 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, 2017**

**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

**LEGAL AID SOCIETY, INC.****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>	2/6/2019
<b>Principal Office</b>	416 WEST MUHAMMAD ALI BLVD LOUISVILLE, KY 40202
<b>Registered Agent</b>	NEVA-MARIE POLLEY SCOTT 416 W. MUHAMMAD ALI BLVD. STE. 300 LOUISVILLE, KY 40202

**Current Officers**

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

**Individuals / Entities listed at time of formation**

<b>Director</b>	-
<b>Director</b>	-
<b>Director</b>	-
<b>Incorporator</b>	<u>CHAS STRULL</u>
<b>Incorporator</b>	<u>A H BOWMAN</u>
<b>Incorporator</b>	<u>CHAS W MORRIS</u>
<b>Incorporator</b>	<u>ROBT F VAUGHAN</u>
<b>Incorporator</b>	<u>O A WEHLE</u>

**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

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PDF

<a href="#">Annual Report</a>	2/6/2019	1 page	<a href="#">PDF</a>	
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<a href="#">Annual Report</a>	1/24/2017	1 page	<a href="#">PDF</a>	
<a href="#">Registered Agent name/address change</a>	1/12/2016 2:37:12 PM	1 page	<a href="#">PDF</a>	
<a href="#">Annual Report</a>	1/12/2016	1 page	<a href="#">PDF</a>	
<a href="#">Annual Report</a>	2/13/2015	1 page	<a href="#">PDF</a>	
<a href="#">Annual Report</a>	1/23/2014	1 page	<a href="#">PDF</a>	
<a href="#">Annual Report</a>	1/15/2013	1 page	<a href="#">PDF</a>	
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<a href="#">Annual Report</a>	5/17/2011	1 page	<a href="#">tiff</a>	<a href="#">PDF</a>
<a href="#">Annual Report</a>	6/29/2010	1 page	<a href="#">tiff</a>	<a href="#">PDF</a>
<a href="#">Annual Report</a>	7/7/2009	1 page	<a href="#">tiff</a>	<a href="#">PDF</a>
<a href="#">Annual Report</a>	5/30/2008	1 page	<a href="#">tiff</a>	<a href="#">PDF</a>
<a href="#">Statement of Change</a>	4/24/2007	1 page	<a href="#">tiff</a>	<a href="#">PDF</a>
<a href="#">Annual Report</a>	4/11/2007	1 page	<a href="#">tiff</a>	<a href="#">PDF</a>
<a href="#">Principal Office Address Change</a>	11/6/2006	1 page	<a href="#">tiff</a>	<a href="#">PDF</a>
<a href="#">Annual Report</a>	5/2/2006	1 page	<a href="#">tiff</a>	<a href="#">PDF</a>
<a href="#">Statement of Change</a>	5/12/2005	1 page	<a href="#">tiff</a>	<a href="#">PDF</a>
<a href="#">Annual Report</a>	4/21/2005	1 page	<a href="#">tiff</a>	<a href="#">PDF</a>
<a href="#">Annual Report</a>	8/15/2003	1 page	<a href="#">tiff</a>	<a href="#">PDF</a>
<a href="#">Annual Report</a>	8/26/2002	5 pages	<a href="#">tiff</a>	<a href="#">PDF</a>
<a href="#">Annual Report</a>	6/26/2001	5 pages	<a href="#">tiff</a>	<a href="#">PDF</a>
<a href="#">Annual Report</a>	6/19/2000	5 pages	<a href="#">tiff</a>	<a href="#">PDF</a>
<a href="#">Annual Report</a>	8/23/1999	5 pages	<a href="#">tiff</a>	<a href="#">PDF</a>
<a href="#">Annual Report</a>	6/16/1998	5 pages	<a href="#">tiff</a>	<a href="#">PDF</a>
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<a href="#">Amended and Restated Articles</a>	12/28/1995	8 pages	<a href="#">tiff</a>	<a href="#">PDF</a>
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<a href="#">Annual Report</a>	7/1/1993	1 page	<a href="#">tiff</a>	<a href="#">PDF</a>
<a href="#">Annual Report</a>	7/1/1992	6 pages	<a href="#">tiff</a>	<a href="#">PDF</a>
<a href="#">Annual Report</a>	7/1/1991	4 pages	<a href="#">tiff</a>	<a href="#">PDF</a>
<a href="#">Annual Report</a>	7/1/1991	4 pages	<a href="#">tiff</a>	<a href="#">PDF</a>
<a href="#">Annual Report</a>	7/1/1989	4 pages	<a href="#">tiff</a>	<a href="#">PDF</a>
<a href="#">Statement of Change</a>	5/29/1985	2 pages	<a href="#">tiff</a>	<a href="#">PDF</a>
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Filing	File Date	Effective Date	Org. Referenced
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	
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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	<u>LEGAL AID SOCIETY OF LOUISVILLE</u>

## Microfilmed Images

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