

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

Applicant/Program: Legal Aid Society, Inc.
Applicant Requested Amount: \$8,000.00
Appropriation Request Amount: 7,550.⁰⁰

Executive Summary of Request

Fund will be used to support Legal Aid Society' 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?

Yes No

Is this applicant a faith based organization?

Yes No

Does this application include funding for sub-grantee(s)?

Yes No

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

15
District #

Marianne Zittel
Primary Sponsor Signature

1000-
Amount

3-22-18
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:

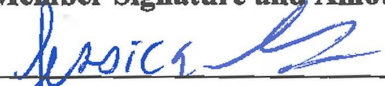








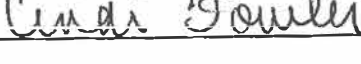
Legal Aid Society, Inc/ Brush Bottle and Barrel of the Bluegrass/2018

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		\$ 250.00
District 2		\$
District 3		\$ 200.00
District 4		\$ 250-
District 5		\$
District 6		\$ 500.00
District 7		\$ 750.-
District 8		\$
District 9		\$ 250.00
District 10		\$ 500.00
District 11		\$
District 12		\$ 250
District 13		\$ 500-
District 14		\$ 500-
District 15		\$

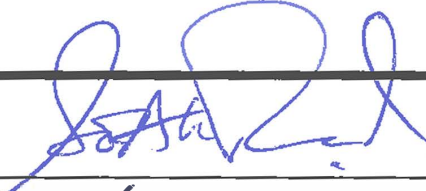




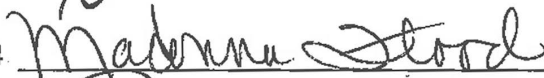


Applicant/Program:

Legal Aid Society, Inc/ Brush Bottle and Barrel of the Bluegrass/2018

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		\$ 250
District 17		\$ 250
District 18		\$
District 19		\$
District 20		\$ 100.00
District 21		\$ 500.00
District 22		\$
District 23		\$ 250 ⁰⁰
District 24		\$ 250.00
District 25		\$ 500 ⁰⁰
District 26		\$ 500 ⁰⁰

**LOUISVILLE METRO COUNCIL
NEIGHBORHOOD DEVELOPMENT FUND APPLICATION**

Legal Name of Applicant Organization Legal Aid Society , Inc/ Brush Bottle and Barrel of the Bluegrass/2018

Program Name and Request Amount \$8,000.00


	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"> ▶ Kentucky Secretary of State? ▶ Louisville Metro Revenue Commission? ▶ Louisville Metro Government? ▶ Internal Revenue Service? ▶ Louisville Metro Human Relations Commission? 	<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"/> Yes
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"/> N/A
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: **shughes**

Date: **Mar 22, 2018**

D-15

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

SECTION 1 – APPLICANT INFORMATION			
Legal Name of Applicant Organization: Legal Aid Society, Inc. <i>(as listed on: http://www.sos.ky.gov/business/records)</i>			
Main Office Street & Mailing Address: 416 W. Muhammad Ali Blvd., Suite 300, Louisville, KY 40202			
Website: www.laslou.org			
Applicant Contact:	Neva -Marie Polley Scott	Title:	Executive Director
Phone:	(502) 614-3100	Email:	nscott@laslou.org
Financial Contact:	Kelly Krucki	Title:	Chief Financial Officer
Phone:	(502) 614-3108	Email:	kkrucki@laslou.org
Organization's Representative who attended NDF Training: Kelly Krucki, CFO 			
GEOGRAPHICAL AREA(S) WHERE PROGRAM ACTIVITIES ARE (WILL BE) PROVIDED			
Program Facility Location(s):	416 W. Muhammad Ali Blvd., Suite 300, Louisville, KY 40202		
Council District(s):	All Council Districts	Zip Code(s):	All Jefferson County Zip Codes
SECTION 2 – PROGRAM REQUEST & FINANCIAL INFORMATION			
PROGRAM/PROJECT NAME: Legal Aid's Fifteenth Annual Brush, Bottle and Barrel of the Bluegrass			
Total Request: (\$)	8,000	Total Metro Award (this program) in previous year: (\$)	5000
Purpose of Request (check all that apply):			
<input type="checkbox"/> Operating Funds (generally cannot exceed 33% of agency's total operating budget) <input checked="" type="checkbox"/> Programming/services/events for direct benefit to community or qualified individuals <input type="checkbox"/> Capital Project of the organization (equipment, furnishing, building, etc)			
The Following are Required Attachments:			
<input checked="" type="checkbox"/> IRS Exempt Status Determination Letter <input checked="" type="checkbox"/> Current year projected budget <input checked="" type="checkbox"/> Current financial statement <input checked="" type="checkbox"/> Most recent IRS Form 990 or 1120-H <input checked="" type="checkbox"/> Articles of Incorporation (current & signed) Cost estimates from proposed vendor if request is for capital expense		Signed lease if rent costs are being requested <input checked="" type="checkbox"/> IRS Form W9 Evaluation forms if used in the proposed program <input checked="" type="checkbox"/> Annual audit (if required by organization) Faith Based Organization Certification Form, if applicable	
For the current fiscal year ending June 30, list all funds appropriated and/or received from Louisville Metro Government for this or any other program or expense, including funds received through Metro Federal Grants, from any department or Metro Council Appropriation (Neighborhood Development Funds). Attach additional sheet if necessary.			
Source:	External Agency Funds	Amount: (\$)	49,400
Source:	NDF	Amount: (\$)	6,000
Source:	CDBG, HOPWA, ESG	Amount: (\$)	143,400
Has the applicant contacted the BBB Charity Review for participation? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No			
Has the applicant met the BBB Charity Review Standards? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No			

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

SECTION 3 – AGENCY DETAILS

Describe Agency's Vision, Mission and Services:

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 4,500 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 foster children attending school in low-income neighborhoods.

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: April 27, 2018 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 27, 2018 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 fifteenth year. The even 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.

All proceeds from the Brush, Bottle and Barrel benefit Legal Aid Society's general program services. Last year, over 500 people attended.

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 2017, Legal Aid assisted over 4,500 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 advise 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.

Legal Aid Society collects program data through the use of a case management system (KEMPS) capable of recording demographic information and case specific data and outcomes. The case management system generates reports to 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 outcomes for our various 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 Community Services and Revitalization
- Jefferson County District/Eviction Court
- St. John Center for Homeless Men
- Coalition for the Homeless
- Volunteers of America
- Jefferson County Public Schools

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
A: Personnel Costs Including Benefits			
B: Rent/Utilities			
C: Office Supplies			
D: Telephone			
E: In-town Travel			
F: Client Assistance (See Detailed List on Page 8)			
G: Professional Service Contracts			
H: Program Materials			
I: Community Events & Festivals (See Detailed List on Page 8)	8000	18580	26580
J: Machinery & Equipment			
K: Capital Project			
L: Other Expenses (See Detailed List on Page 8)			
*TOTAL PROGRAM/PROJECT FUNDS	8000 ✓	18580 ✓	26580 ✓
% of Program Budget	30 %	70 %	100%

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

Other State, Federal or Local Government	
United Way	
Private Contributions (do not include individual donor names)	
Fees Collected from Program Participants	
Other (please specify)	18580
Total Revenue for Columns 2 Expenses **	18580 ✓

*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	1,000	140	1,140
Flame Run (Spirit of Justice Award)		405	405
Elite Valet	800		800
The Cincinnati Insurance Company (Event Insurance)	700	70	770
LA Promotions (Cup ware)	500	20	520
Musicians (5)	500		500
Atria Senior Living (Event Rental Fee)	500		500
Atria Hospitality (Rentals, Tents, Labor)	2,200	10,000	12,200
Atria Hospitality (Catering)		7,000	7,000
Printing (Invitations, Programs, etc.)	1,800	60	1,860
Other Supplies		885	885
Total	8,000	18,580	26,580

Applicant's Initials *WJG*

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	10,000	Donated Food
<i>Total Value of In-Kind (to match Program Budget Line Item. Volunteer Contribution & Other In Kind)</i>	10,000	

*** 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 1, 2018

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.

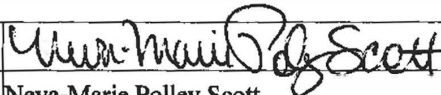
Standard Certifications

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.

Signature of Legal Signatory:		Date:	3/16/2018
Legal Signatory: (please print):	Neva-Marie Polley Scott	Title:	Executive Director
Phone:	(502) 614-3100	Extension:	
Email:	nscott@laslou.org		

W9 ✓

W-9
Request for Taxpayer Identification Number and Certification

Legal Aid Society, Inc.
416 West Muhammad Ali Blvd, Ste 200
Louisville, KY 40202

Taxpayer Identification Number (TIN)
61-0327628

Certification
I am an individual (or sole proprietor or partner in a partnership) who is not an exempt organization, and I am not a U.S. citizen or resident alien. I am not a U.S. government contractor or subcontractor. I am not a U.S. government contractor or subcontractor. I am not a U.S. government contractor or subcontractor.

Sign Here
Date: 4/2/18

General Instructions

Purpose of Form

File this form with your federal income tax return if you are a U.S. citizen or resident alien, or a U.S. government contractor or subcontractor, and you are not an exempt organization, and you are not a U.S. government contractor or subcontractor.

Comment

Fill & Sign

More Tools

Store and share files in the Document Cloud

Learn More



Department of the Treasury
Internal Revenue Service

P.O. Box 2508
Cincinnati OH 45201

In reply refer to: 0248421964
May 25, 2011 LTR 4168C EO
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00021710
BODC: TE

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



035501

Employer Identification Number:
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 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.

LEGAL AID SOCIETY, INC.	
2018 BUDGET	
	2018 BUDGET
FEDERAL	
LEGAL SERVICES CORPORATION - Field	1,271,594
TIG 14002	31,000
TIG 14003	-
INTERNAL REVENUE SERVICE - LITC	50,000
RIGHT TURN/FACE FORWARD	3,000
DEPARTMENT OF JUSTICE - CASE (UL/CWF)	15,000
VOCA	375,000
VOA VETERANS PROGRAM	5,000
CHILD SUPPORT HOTLINE	115,200
PRO BONO INNOVATION FUND	62,622
STATE OR LOCAL GOVERNMENT	
FILING FEES - COMMONWEALTH OF KY	500,000
KY GENERAL FUND (ACCESS TO JUSTICE)	144,840
KIPDA	45,750
LTADD	3,000
LOUISVILLE METRO GOVERNMENT	154,300
HIV/AIDS-HOPWA	38,500
FOUNDATIONS, GRANTS, CHARITABLE GIFT	
KEJC-BOOTS ON THE GROUND	3,000
EQUAL JUSTICE WORKS	24,930
MEDICAL LEGAL PARTNERSHIP	110,000
LOUISVILLE METRO HOUSING AUTHORITY	1,500
LOUISVILLE METRO COUNCIL NDF	11,000
LOUISVILLE URBAN LEAGE	-
METRO UNITED WAY	167,806
TRICOUNTY UNITED WAY	2,500
UNITED WAY OF CENTRAL KENTUCKY	5,000
KY IOLTA FUND	78,000
CY PRES IOLTA	-
PNC FOUNDATION	10,000
KENTUCKY BAR FOUNDATION	15,000
LOUISVILLE BAR FOUNDATION	25,000
GOODWILL	30,000
GHEENS FOUNDATION	10,000
NORTON FDN	-
MILDRED V HORN FDN	-
HUMANA FOUNDATION	15,000
VV COOKE FDN	-
BARTH FOUNDATION	5,000
SISTERS OF CHARITY	-
WYATT, TARRANT, COMBS - FELLOW	46,000
SKADDEN FELLOW	-
HIV/AIDS - WALK	4,000
HIV/AIDS - RYAN WHITE FUNDING	60,000
ANNUAL CAMPAIGN	290,000
OTHER	
SPECIAL EVENTS (NET)	50,000
RENT INCOME	15,072
INTEREST INCOME	3,000
MISCELLANEOUS INCOME	3,000
TOTAL REVENUES FOR THE YEAR	3,799,614
OPERATING EXPENSES	
PERSONNEL EXPENSES	3,274,553
NON-PERSONNEL EXPENSES	785,030
CAPITAL BUDGET EXPENDITURES	45,000
TOTAL OPERATING EXPENSES	4,104,582
OPERATING INCOME LESS EXPENSES ACCRUAL	(304,968)
IOLTA BANK OF AMERICA- 2016	266,210
IOLTA BANK OF AMERICA CARRYOVER	-
OPERATING INCOME LESS EXPENSES CASH BASIS	(38,758)
CASH CARRYOVER FROM PRIOR YEAR	2,853,951
ESTIMATED AMOUNT TO CARRYOVER TO NEXT YEAR	2,548,983
BOARD MANDATED RESERVES	986,070

LEGAL AID SOCIETY, INC.			
STATEMENT OF FINANCIAL POSITION (BALANCE SHEET)			
AT DECEMBER 31, 2017			
ASSETS			
Cash and Investments			
Eclipse Bank - checking	156,174		
Fifth Third Bank - Business Checking	525,615		
Chase Bank	169,249		
Petty Cash	100		
PNC Bank	402,953	1,254,090	
Account Receivable Bank of America		782,147	
Account Receivable		467,171	
Cash in Escrow, Clients Deposits		56,234	
Cash in LAS Flex Benefit Plan		9,800	
Prepaid Expenses and Other Assets		40,229	
TOTAL CURRENT ASSETS			2,609,672
Fixed Assets Less Depreciation			65,865
ENDOWMENTS & RESTRICTED FUNDS			
Louisville Community Foundation (Diversity Intern)		24,010	
Marshall Eldred Excellence in Advocacy Award		23,887	
Board Mandated Reserves			
Chase Bank Savings	31,203		
Republic Bank matures 1-29-18	21,749		
Republic Bank matures 1-29-18	79,718		
Republic Bank matures 4-5-18	59,383		
US Bank matures 12-17-18	103,683		
Stock Yards Bank matures 1-29-19	51,335		
Stock Yards Bank matures 2-5-19	103,309		
Stock Yards Bank matures 4-29-18	52,124		
MainSource Bank matures 6-18-18	117,531		
MainSource Bank matures 8-22-18	104,055		
King Southern Bank matures 10-13-18	53,940		
King Southern Bank matures 8-7-18	102,128		
PBI Bank matures 7-8-18	106,026	986,184	
TOTAL RESTRICTED FUNDS			1,034,081
TOTAL ASSETS			3,709,617
LIABILITIES			
Current Liabilities		127,420	
Other Liabilities		184,413	
Long-Term Liabilities		6,446	
TOTAL LIABILITIES			318,280
NET ASSETS			
Net Assets at Beginning of Year		3,600,064	
Operating Income Over/Under Expenses	(208,726)		
Temporarily Restricted Carryforward	-		
TOTAL NET ASSETS			3,391,338
TOTAL LIABILITIES AND NET ASSETS			3,709,617

LEGAL AID SOCIETY, INC.				
2017 BUDGET/STATEMENT OF ACTIVITIES				YTD
	ADOPTED	2017	ADJUSTED	
	2017 BUDGET	ADJUSTMENTS	2017 BUDGET	ACTUAL THRU
REVENUES				12/31/2017
FEDERAL				
LEGAL SERVICES CORPORATION - Field	1,253,350	18,244	1,271,594	1,272,660
INTERNAL REVENUE SERVICE - LITC	50,000		50,000	50,000
RIGHT TURN/FACE FORWARD	8,000	(5,000)	3,000	1,750
DEPARTMENT OF JUSTICE - CASE (UL/CWF)	164,043		164,043	132,708
LSC TIG 14002	31,000	(31,000)	-	-
LSC TIG 14003	28,000	(8,000)	20,000	19,000
VOA VETERANS PROGRAM	5,000		5,000	4,350
CHILD SUPPORT HOTLINE	115,200		115,200	96,403
GOODWILL	-		-	423
PRO BONO INNOVATION FUND	62,622		62,622	62,622
STATE OR LOCAL GOVERNMENT				
FILING FEES - COMMONWEALTH OF KY	490,500		490,500	657,490
KY GENERAL FUND (ACCESS TO JUSTICE)	144,840		144,840	131,804
VOCA	104,687	127,246	231,933	301,555
KY JUSTICE & PUBLIC SAFETY CABINET - VAWA	109,863	(109,863)	-	-
KIPDA	49,000		49,000	42,575
LTADD	3,000		3,000	6,273
LOUISVILLE METRO GOVERNMENT	150,100		150,100	128,982
HIV/AIDS-HOPWA	38,500		38,500	46,324
FOUNDATIONS, GRANTS, CHARITABLE GIFT				
KEJC-BOOTS ON THE GROUND	5,000		5,000	3,000
EQUAL JUSTICE WORKS	72,000	(1,911)	70,089	74,215
MEDICAL LEGAL PARTNERSHIP	90,000	20,000	110,000	123,741
LOUISVILLE METRO HOUSING AUTHORITY	5,000		5,000	760
METRO UNITED WAY	197,600		197,600	182,695
TRICOUNTY UNITED WAY	2,500		2,500	-
UNITED WAY OF CENTRAL KENTUCKY	3,000	2,000	5,000	5,000
KY IOLTA FUND	120,700	(21,823)	98,877	98,977
CY PRES IOLTA		8,583	8,583	8,583
IOLTA BANK OF AMERICA- 2015	-		-	
PRIOR YEAR TEMPORARILY RESTRICTED CARRYOVER	15,000		15,000	
IOLTA BANK OF AMERICA- 2016	266,210		266,210	
PRIOR YEAR TEMPORARILY RESTRICTED CARRYOVER	199,650		199,650	
PNC FOUNDATION	10,000		10,000	10,000
LOUISVILLE BAR FOUNDATION	36,000	(9,000)	27,000	25,000
KENTUCKY BAR FOUNDATION		15,000	15,000	15,000
LOUISVILLE URBAN LEAGUE	-	1,140	1,140	2,720
GHEENS FOUNDATION	10,000		10,000	10,000
NORTON FDN		1,500	1,500	1,500
MILDRED V HORN FDN		1,000	1,000	1,000
HUMANA FOUNDATION	10,000	5,000	15,000	15,000
VV COOKE FDN		1,000	1,000	1,000
BARTH FOUNDATION	3,000	2,000	5,000	5,000
SISTERS OF CHARITY	-	500	500	500
WYATT, TARRANT, COMBS - FELLOW	67,500		67,500	74,297
SKADDEN FELLOW	75,700	(25,000)	50,700	49,741
HIV/AIDS - WALK	20,000	(3,200)	16,800	16,800
HIV/AIDS - RYAN WHITE FUNDING	30,000	(13,000)	17,000	17,340
ANNUAL CAMPAIGN	275,000		275,000	266,201
OTHER				
SPECIAL EVENTS (NET)	50,000	(10,000)	40,000	39,227
RENT INCOME	15,072		15,072	15,075
INTEREST INCOME	3,000		3,000	2,273
MISCELLANEOUS INCOME	10,000	(9,000)	1,000	518
TOTAL REVENUES FOR THE YEAR	4,399,637	(43,584)	4,356,053	4,020,081
OPERATING EXPENSES				
PERSONNEL EXPENSES	3,493,112	(118,153)	3,374,959	3,354,940
NON-PERSONNEL EXPENSES	902,089	-	902,089	869,741
CAPITAL BUDGET EXPENDITURES	45,000		45,000	4,126
TOTAL OPERATING EXPENSES	4,440,201	(118,153)	4,322,048	4,228,807
OPERATING INCOME LESS EXPENSES	(40,564)	74,569	34,005	(208,726)
CASH CARRYOVER FROM PRIOR YEAR	1,198,244		1,198,244	
LESS BANK OF AMERICA CASH CARRYOVER	(214,650)		(214,650)	
ESTIMATED AMOUNT TO CARRYOVER TO NEXT YEAR	943,030	74,569	983,594	

LEGAL AID SOCIETY				
2017 BUDGET/STATEMENT OF ACTIVITIES				
	ADOPTED	2017	ADJUSTED	YTD ACTUAL THRU
	2017 BUDGET	ADJUSTMENTS	2017 BUDGET	12/31/2017
PERSONNEL EXPENSES				
Salaries	2,398,203	{102,469}	2,295,734	2,332,912
Related Benefits	1,094,909	{15,684}	1,079,225	1,022,028
Total Personnel Expenses	3,493,112	{118,153}	3,374,959	3,354,940
NON-PERSONNEL EXPENSES				
Contract Services	212,200	3,000	215,200	210,833
Audit	19,000		19,000	17,200
Rent, Building Maintenance	309,600		309,600	305,266
Local Travel	13,500	3,000	16,500	20,998
Office Expenses, Postage, Etc.	35,500		35,500	30,854
Telephone	24,000		24,000	20,347
Litigation	26,400		26,400	21,083
VLP Litigation Program Expenses	50,000	{16,650}	33,350	5,282
Dues	19,000		19,000	22,290
Training & Conferences	30,000	5,000	35,000	39,881
Library	22,539		22,539	30,158
Statewide Expenses	45,000		45,000	49,776
Statewide Website	500		500	17
Insurance	30,000		30,000	30,905
Public Relations and Development	6,000	4,000	10,000	7,380
Board of Directors Expenses	500		500	540
Equipment Expenses	39,000		39,000	39,000
Miscellaneous Expenses	19,350	1,650	21,000	17,932
Total Non-Personnel Expenses	902,089	-	902,089	869,741
TOTAL OPERATING EXPENSES	4,395,201	{118,153}	4,277,048	4,224,681
CAPITAL EXPENSES				
	BUDGETED		ANTICIPATED	
			EXPENDITURES	
Vehicle	20,000		20,000	
Computers/Equipment	25,000		25,000	4,126
TOTAL CAPITAL BUDGETED	45,000	-	45,000	4,126
CASH & INVESTMENTS	1,254,090			
PLUS ACCOUNTS RECEIVABLE	1,249,318			
PLUS PREPAID EXPENSES	40,229			
LESS CURRENT LIABILITIES	{127,420}			
FUNDS @ 12-31-17 FOR FUTURE OPERATIONS	2,416,218			

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

2016

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.
▶ Information about Form 990 and its instructions is at www.irs.gov/form990.

A For the 2016 calendar year, or tax year beginning and ending

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	C Name of organization LEGAL AID SOCIETY, INC.		D Employer identification number
	Doing business as		
	Number and street (or P.O. box if mail is not delivered to street address)	Room/suite	E Telephone number
	416 W. MUHAMMAD ALI BLVD.	300	502-584-1254
	City or town, state or province, country, and ZIP or foreign postal code LOUISVILLE, KY 40202		G Gross receipts \$ 5,224,124.
F Name and address of principal officer: NEVA-MARIE POLLEY SAME AS C ABOVE		H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions)	
I 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		H(c) Group exemption number ▶	
J Website: ▶ WWW.LASLOU.ORG			
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶		L Year of formation: 1921 M State of legal domicile: KY	

Part I Summary		Prior Year	Current Year
Activities & Governance	1 Briefly describe the organization's mission or most significant activities: TO PROVIDE FREE CIVIL LEGAL HELP TO INDIGENT RESIDENTS OF BRECKENRIDGE, BULLITT, GRAYSON, HARDIN,		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	34
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	34
	5 Total number of individuals employed in calendar year 2016 (Part V, line 2a)	5	56
	6 Total number of volunteers (estimate if necessary)	6	244
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
7b Net unrelated business taxable income from Form 990-T, line 34	7b	0.	
Revenue	8 Contributions and grants (Part VIII, line 1h)	3,997,559.	5,124,739.
	9 Program service revenue (Part VIII, line 2g)	0.	0.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	8,302.	2,877.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	66,861.	74,462.
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	4,072,722.	5,202,078.
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	142,323.	140,724.
	14 Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	2,926,016.	3,069,419.
	16a Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
	b Total fundraising expenses (Part IX, column (D), line 25) ▶ 129,319.		
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	689,827.	756,558.
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	3,758,166.	3,966,701.	
19 Revenue less expenses. Subtract line 18 from line 12	314,556.	1,235,377.	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year 2,768,784.	End of Year 3,955,406.
	21 Total liabilities (Part X, line 26)	404,097.	355,342.
	22 Net assets or fund balances. Subtract line 21 from line 20	2,364,687.	3,600,064.

Part II Signature Block

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

Sign Here	Signature of officer	Date			
	NEVA-MARIE POLLEY, EXECUTIVE DIRECTOR Type or print name and title				
Paid Preparer Use Only	Print/Type preparer's name JOHN C. PIEPER, CPA	Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	PTIN P00085833
	Firm's name ▶ MOUNTJOY CHILTON MEDLEY LLP	Firm's EIN ▶ 27-1235638		Phone no. (812) 670-3400	
Firm's address ▶ 702 NORTH SHORE DRIVE, # 500		JEFFERSONVILLE, IN 47130-3104			

May the IRS discuss this return with the preparer shown above? (see instructions) Yes No

Part III Statement of Program Service Accomplishments

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

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

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

If "Yes," describe these new services on Schedule O.

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

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ 619,913. including grants of \$ 83,570.) (Revenue \$) PROVIDE FREE LEGAL SERVICES TO INDIGENT INDIVIDUALS ON CIVIL PROBLEMS THAT STRENGTHEN FAMILY SUPPORTS AND PERSONAL SAFETY. IN 2016, WE SERVED 1,376 INDIVIDUALS ON ISSUES SUCH AS DIVORCE, CUSTODY, CHILD SUPPORT, AND PROTECTIVE ORDERS.

4b (Code:) (Expenses \$ 457,604. including grants of \$ 57,154.) (Revenue \$) PROVIDE FREE LEGAL SERVICES TO INDIGENT INDIVIDUALS ON CIVIL LEGAL PROBLEMS THAT MAY POSE BARRIERS TO ECONOMIC STABILITY OR ACCESS TO SERVICES FOR SPECIAL POPULATIONS, E.G. VETERANS, CHILDREN, SENIORS, PERSONS LIVING WITH A DISABILITY, HOMELESS. IN 2016, WE SERVED 1,068 INDIVIDUALS FROM THESE SPECIAL POPULATIONS.

4c (Code:) (Expenses \$ 487,914. including grants of \$) (Revenue \$) PROVIDE FREE LEGAL SERVICES TO INDIGENT INDIVIDUALS ON CIVIL LEGAL PROBLEMS THAT STRENGTHENS THE ECONOMIC STABILITY OF INDIVIDUALS AND FAMILIES. IN 2016, WE SERVED 653 INDIVIDUALS ON ISSUES INVOLVING DEBT COLLECTION, GOVERNMENT BENEFITS, OR TAXES.

4d Other program services (Describe in Schedule O.) (Expenses \$ 1,847,878. including grants of \$) (Revenue \$ 53,629.)

4e Total program service expenses 3,413,309.

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 Section 501(c)(3) organizations. 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 <i>If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?</i>		
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 Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <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 <i>If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2</i>		
36 Section 501(c)(3) organizations. 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?	X	

Note. All Form 990 filers are required to complete Schedule O

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable		
1b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	X	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?		X
b	If "Yes," has it filed a Form 990-T for this year? If "No," to line 3b, provide an explanation in Schedule O		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		X
b	If "Yes," enter the name of the foreign country: See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
7	Organizations that may receive deductible contributions under section 170(c).		
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?		X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
d	If "Yes," indicate the number of Forms 8282 filed during the year		
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the sponsoring organization make any taxable distributions under section 4966?		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		
10	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on Part VIII, line 12		
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities		
11	Section 501(c)(12) organizations. Enter:		
a	Gross income from members or shareholders		
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)		
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year		
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
a	Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O.		
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans		
c	Enter the amount of reserves on hand		
14a	Did the organization receive any payments for indoor tanning services during the tax year?		X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation 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

Section A. Governing Body and Management

	Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year 1a <u>34</u> If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.		
b Enter the number of voting members included in line 1a, above, who are independent 1b <u>34</u>		
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		X
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person?		X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
5 Did the organization become aware during the year of a significant diversion of the organization's assets?		X
6 Did the organization have members or stockholders?		X
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?		X
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a The governing body?	X	
b Each committee with authority to act on behalf of the governing body?	X	
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O		X

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

	Yes	No
10a Did the organization have local chapters, branches, or affiliates?		X
b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?		
11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	X	
b Describe in Schedule O the process, if any, used by the organization to review this Form 990.		
12a Did the organization have a written conflict of interest policy? If "No," go to line 13	X	
b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	X	
13 Did the organization have a written whistleblower policy?	X	
14 Did the organization have a written document retention and destruction policy?	X	
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?		
a The organization's CEO, Executive Director, or top management official	X	
b Other officers or key employees of the organization	X	
If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).		
16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		X
b 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.
 Own website Another's website 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) R. JAMES STRAUS, ESQ. CHAIR	2.00	X		X			0.	0.	0.	
(2) ROBERT A. RILEY, ESQ. SECRETARY	1.00	X		X			0.	0.	0.	
(3) GEORGE LEE, JR. SECOND VICE-CHAIR	1.00	X		X			0.	0.	0.	
(4) KENDRICK R. RIGGS, ESQ. FIRST VICE-CHAIR	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 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	0.20	X					0.	0.	0.	
(15) MARTHA HASSELBACHER, ESQ. BOARD MEMBER	0.20	X					0.	0.	0.	
(16) CHRISTOPHER M. TODOROFF, ESQ. BOARD MEMBER	0.20	X					0.	0.	0.	
(17) T. MORGAN WARD, JR., ESQ. BOARD MEMBER	0.20	X					0.	0.	0.	

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional	Officer	Key employee	Highest compensated employee	Former			
(18) RICHARD H. NOWKA BOARD MEMBER	0.20	X						0.	0.	0.
(19) MICHAEL BROOKS BOARD MEMBER	0.20	X						0.	0.	0.
(20) CHRIS JOHNSON, BOARD MEMBER	0.20	X						0.	0.	0.
(21) J. SCOTT WANTLAND, ESQ. BOARD MEMBER	0.20	X						0.	0.	0.
(22) CASSIE YATES CLAGETT BOARD MEMBER	0.20	X						0.	0.	0.
(23) J. BRANNON DUPREE BOARD MEMBER	0.20	X						0.	0.	0.
(24) SHELLY ANN KAMEI BOARD MEMBER	0.20	X						0.	0.	0.
(25) PAVEL REYES VALDES BOARD MEMBER	0.20	X						0.	0.	0.
(26) THOMAS PHILPOTT BOARD MEMBER	0.20	X						0.	0.	0.
1b Sub-total								0.	0.	0.
c Total from continuation sheets to Part VII, Section A								143,231.	0.	66,005.
d Total (add lines 1b and 1c)								143,231.	0.	66,005.

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 VIII Statement of Revenue

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

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a 204,742.					
	b Membership dues	1b					
	c Fundraising events	1c 49,114.					
	d Related organizations	1d					
	e Government grants (contributions)	1e 4,321,218.					
	f All other contributions, gifts, grants, and similar amounts not included above	1f 549,665.					
	g Noncash contributions included in lines 1a-1f: \$	6,091.					
	h Total. Add lines 1a-1f		5,124,739.				
Program Service Revenue	2 a _____	Business Code _____					
	b _____						
	c _____						
	d _____						
	e _____						
	f All other program service revenue						
	g Total. Add lines 2a-2f						
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		2,110.			2,110.	
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
	6 a Gross rents	(i) Real	15,075.				
		(ii) Personal	0.				
		c Rental income or (loss)	15,075.				
	d Net rental income or (loss)		15,075.			15,075.	
	7 a Gross amount from sales of assets other than inventory	(i) Securities	3,765.				
		(ii) Other					
		b Less: cost or other basis and sales expenses	2,998.				
		c Gain or (loss)	767.				
	d Net gain or (loss)		767.			767.	
	8 a Gross income from fundraising events (not including \$ 49,114. of contributions reported on line 1c). See Part IV, line 18	a	24,806.				
		b Less: direct expenses	19,048.				
		c Net income or (loss) from fundraising events		5,758.			5,758.
9 a Gross income from gaming activities. See Part IV, line 19	a						
	b Less: direct expenses						
	c Net income or (loss) from gaming activities						
10 a Gross sales of inventory, less returns and allowances	a						
	b Less: cost of goods sold						
	c Net income or (loss) from sales of inventory						
Miscellaneous Revenue		Business Code					
11 a MISCELLANEOUS		900099	53,629.	53,629.			
	b _____						
	c _____						
	d All other revenue						
e Total. Add lines 11a-11d			53,629.				
12 Total revenue. See instructions.			5,202,078.	53,629.	0.	23,710.	

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 8b, 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	140,724.	140,724.		
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	209,236.	41,992.	154,632.	12,612.
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	1,991,103.	1,793,183.	132,345.	65,575.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	316,780.	278,510.	28,141.	10,129.
9 Other employee benefits	398,813.	362,513.	21,786.	14,514.
10 Payroll taxes	153,487.	130,340.	17,734.	5,413.
11 Fees for services (non-employees):				
a Management				
b Legal				
c Accounting	24,220.	21,297.	2,177.	746.
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.)	63,919.	63,919.		
12 Advertising and promotion	9,297.	3,805.		5,492.
13 Office expenses	91,560.	75,788.	11,748.	4,024.
14 Information technology	65,071.	65,071.		
15 Royalties				
16 Occupancy	275,071.	241,873.	24,730.	8,468.
17 Travel	11,314.	10,264.	1,050.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	27,765.	27,765.		
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	22,875.		22,875.	
23 Insurance	29,732.	26,144.	2,673.	915.
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	48,677.	48,677.		
b LIBRARY	27,413.	24,105.	2,465.	843.
c LITIGATION	22,617.	22,617.		
d DUES AND FEES	19,100.	16,795.	1,717.	588.
e All other expenses	17,927.	17,927.		
25 Total functional expenses. Add lines 1 through 24e	3,966,701.	3,413,309.	424,073.	129,319.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

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

Part X Balance Sheet

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

		(A) Beginning of year		(B) End of year	
Assets	1	283,122.	1	847,682.	
	2	1,860,109.	2	1,428,144.	
	3	492,884.	3	1,549,245.	
	4		4		
	5		5		
	6		6		
	7		7		
	8		8		
	9	46,157.	9	40,459.	
	10a	619,444.			
	10b	553,578.	59,504.	10c	65,866.
	11		11		
	12	27,008.	12	24,010.	
	13		13		
	14		14		
	15		15		
16	2,768,784.	16	3,955,406.		
Liabilities	17	287,896.	17	270,375.	
	18		18		
	19		19		
	20		20		
	21	65,004.	21	72,078.	
	22		22		
	23		23		
	24		24		
	25	51,197.	25	12,889.	
	26	404,097.	26	355,342.	
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.				
	27	2,291,553.	27	2,414,910.	
	28	49,855.	28	1,161,454.	
	29	23,279.	29	23,700.	
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.				
	30		30		
	31		31		
	32		32		
33	2,364,687.	33	3,600,064.		
34	2,768,784.	34	3,955,406.		

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	5,202,078.
2	Total expenses (must equal Part IX, column (A), line 25)	2	3,966,701.
3	Revenue less expenses. Subtract line 2 from line 1	3	1,235,377.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	2,364,687.
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	3,600,064.

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	

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) 2012	(b) 2013	(c) 2014	(d) 2015	(e) 2016	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	2,718,486.	2,775,735.	3,735,598.	3,997,559.	5,124,739.	18,352,117.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	2,718,486.	2,775,735.	3,735,598.	3,997,559.	5,124,739.	18,352,117.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4.						18,352,117.

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2012	(b) 2013	(c) 2014	(d) 2015	(e) 2016	(f) Total
7 Amounts from line 4	2,718,486.	2,775,735.	3,735,598.	3,997,559.	5,124,739.	18,352,117.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	28,286.	25,573.	22,442.	23,250.	17,185.	116,736.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	254,883.	21,399.	30,447.	50,817.	78,435.	435,981.
11 Total support. Add lines 7 through 10						18,904,834.
12 Gross receipts from related activities, etc. (see instructions)					12	1,599,734.
13 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						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2016 (line 6, column (f) divided by line 11, column (f))	14	97.08 %
15 Public support percentage from 2015 Schedule A, Part II, line 14	15	97.20 %
16a 33 1/3% support test - 2016. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input checked="" type="checkbox"/>
b 33 1/3% support test - 2015. 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 stop here. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
17a 10% -facts-and-circumstances test - 2016. 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 stop here. 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 10% -facts-and-circumstances test - 2015. 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 stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
18 Private foundation. 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) 2012	(b) 2013	(c) 2014	(d) 2015	(e) 2016	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge ...						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2012	(b) 2013	(c) 2014	(d) 2015	(e) 2016	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources ...						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						

14 First 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

15 Public support percentage for 2016 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage from 2015 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2016 (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from 2015 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2016. 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 - 2015. 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
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? 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.		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer (b) and (c) below.		
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)? If "Yes," describe in Part VI when and how the organization made the determination.		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in Part VI what controls the organization put in place to ensure such use.		
4a Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes," and if you checked 12a or 12b in Part I, answer (b) and (c) below.		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? 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.		
c 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)? 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.		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? 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).		
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 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? If "Yes," provide detail in Part VI.		
7 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? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).		
9a 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))? If "Yes," provide detail in Part VI.		
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? If "Yes," provide detail in Part VI.		
c 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? If "Yes," provide detail in Part VI.		
10a 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)? If "Yes," answer 10b below.		
b Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)		

Part IV Supporting Organizations *(continued)*

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

Section B. Type I Supporting Organizations

	Yes	No
1 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? <i>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.</i>		
2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? <i>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.</i>		

Section C. Type II Supporting Organizations

	Yes	No
1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? <i>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).</i>		

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year <i>(see instructions)</i> .		
a <input type="checkbox"/> The organization satisfied the Activities Test. <i>Complete line 2 below.</i>		
b <input type="checkbox"/> The organization is the parent of each of its supported organizations. <i>Complete line 3 below.</i>		
c <input type="checkbox"/> The organization supported a governmental entity. <i>Describe in Part VI how you supported a government entity (see instructions).</i>		
2 Activities Test. <i>Answer (a) and (b) below.</i>		
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <i>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.</i>		
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? <i>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.</i>		
3 Parent of Supported Organizations. <i>Answer (a) and (b) below.</i>		
a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? <i>Provide details in Part VI.</i>		
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>		

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

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

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

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

Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1	
2	Enter 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	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	6	

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

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

Section D - Distributions	Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	
4 Amounts paid to acquire exempt-use assets	
5 Qualified set-aside amounts (prior IRS approval required)	
6 Other distributions (describe in Part VI). See instructions	
7 Total annual distributions. Add lines 1 through 6	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions	
9 Distributable amount for 2016 from Section C, line 6	
10 Line 8 amount divided by Line 9 amount	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2016	(iii) Distributable Amount for 2016
1 Distributable amount for 2016 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2016 (reasonable cause required- explain in Part VI). See instructions			
3 Excess distributions carryover, if any, to 2016:			
a			
b			
c From 2013			
d From 2014			
e From 2015			
f Total of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2016 distributable amount			
i Carryover from 2011 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4 Distributions for 2016 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2016 distributable amount			
c Remainder. Subtract lines 4a and 4b from 4			
5 Remaining underdistributions for years prior to 2016, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions			
6 Remaining underdistributions for 2016. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions			
7 Excess distributions carryover to 2017. Add lines 3j and 4c			
8 Breakdown of line 7:			
a			
b Excess from 2013			
c Excess from 2014			
d Excess from 2015			
e Excess from 2016			

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.
▶ Information about Schedule B (Form 990, 990-EZ, or 990-PF) and
its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2016

Name of the organization

LEGAL AID SOCIETY, INC.

Employer identification number

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) (2016)

Name of organization LEGAL AID SOCIETY, INC.	Employer identification number
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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	<p>LOUISVILLE/JEFFERSON COUNTY METRO GOVERNMENT</p> <hr/> <p>601 W. JEFFERSON STREET</p> <hr/> <p>LOUISVILLE, KY 40202</p>	\$ 151,300.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	<p>METRO UNITED WAY</p> <hr/> <p>334 E. BROADWAY</p> <hr/> <p>LOUISVILLE, KY 40202</p>	\$ 199,242.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	<p>LEGAL SERVICES CORPORATION</p> <hr/> <p>3333 K STREET NW</p> <hr/> <p>WASHINGTON, DC 20007</p>	\$ 1,489,296.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	<p>DEPARTMENT OF JUSTICE</p> <hr/> <p>950 PENNSYLVANIA AVE, NW</p> <hr/> <p>WASHINGTON, DC 20530</p>	\$ 152,929.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5	<p>COMMONWEALTH OF KENTUCKY JUSTICE & PUBLIC SAFETY CABINET</p> <hr/> <p>125 HOLMES STREET</p> <hr/> <p>FRANKFORT, KY 40601</p>	\$ 109,863.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
6	<p>KENTUCKY IOLTA FUND</p> <hr/> <p>514 W. MAIN STREET</p> <hr/> <p>FRANKFORT, KY 40601</p>	\$ 1,314,567.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization LEGAL AID SOCIETY, INC.	Employer identification number
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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	<p>ACCESS TO JUSTICE</p> <p>300 E. MAIN STREET, SUITE 110</p> <p>LEXINGTON, KY 40507</p>	\$ 133,465.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
8	<p>KENTUCKY DEPARTMENT OF TREASURY</p> <p>US HIGHWAY 127, SUITE 100</p> <p>FRANKFORT, KY 40601</p>	\$ 622,115.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
9	<p>DOCTORS & LAWYERS FOR KIDS</p> <p>600 W. MAIN STREET, SUITE 100</p> <p>LOUISVILLE, KY 40202</p>	\$ 108,296.	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.)
		\$ _____	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.

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.

51-0537626

Part III

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

Use duplicate copies of Part III if additional space is needed.

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

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

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

▶ Information about Schedule D (Form 990) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2016
Open to Public Inspection

Name of the organization **LEGAL AID SOCIETY, INC.** Employer identification number

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 8/17/06, 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	27,008.	26,801.	29,999.	29,351.	30,024.
b Contributions					
c Net investment earnings, gains, and losses	1,077.	509.	884.	4,740.	3,417.
d Grants or scholarships	3,784.		3,783.	3,783.	3,783.
e Other expenditures for facilities and programs					
f Administrative expenses	291.	302.	299.	309.	307.
g End of year balance	24,010.	27,008.	26,801.	29,999.	29,351.

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

- a Board designated or quasi-endowment .00 %
- b Permanent endowment 98.71 %
- c Temporarily restricted endowment 1.29 %

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	X	
(ii) related organizations		X
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		41,611.	13,894.	27,717.
d Equipment		409,793.	372,340.	37,453.
e Other		168,040.	167,344.	696.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				65,866.

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)		
Total. (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)		
Total. (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)	
Total. (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	9,800.
	(3) FLEXIBLE MEDICAL REIMBURSEMENT	1,935.
	(4) FLEXIBLE DEPENDENT CHILD CARE	1,154.
	(5)	
	(6)	
	(7)	
	(8)	
	(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶		12,889.

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	5,624,760.
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	422,682.	
	c Recoveries of prior year grants	2c		
	d Other (Describe in Part XIII.)	2d		
	e Add lines 2a through 2d	2e	422,682.	
3	Subtract line 2e from line 1		3	5,202,078.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
	a Investment expenses not included on Form 990, Part VIII, line 7b	4a		
	b Other (Describe in Part XIII.)	4b		
	c Add lines 4a and 4b	4c		0.
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)		5	5,202,078.

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	4,389,383.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
	a Donated services and use of facilities	2a	422,682.	
	b Prior year adjustments	2b		
	c Other losses	2c		
	d Other (Describe in Part XIII.)	2d		
	e Add lines 2a through 2d	2e	422,682.	
3	Subtract line 2e from line 1		3	3,966,701.
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	3,966,701.

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 \$10,000 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)		
1	Gross receipts	73,920.		73,920.	
2	Less: Contributions	49,114.		49,114.	
3	Gross income (line 1 minus line 2)	24,806.		24,806.	
Direct Expenses	4	Cash prizes			
	5	Noncash prizes	6,091.	6,091.	
	6	Rent/facility costs	5,740.	5,740.	
	7	Food and beverages	2,694.	2,694.	
	8	Entertainment	500.	500.	
	9	Other direct expenses	4,023.	4,023.	
	10	Direct expense summary. Add lines 4 through 9 in column (d)			19,048.
	11	Net income summary. Subtract line 10 from line 3, column (d)			5,758.

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 13a %
b An outside facility 13b %

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

15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? Yes No

b If "Yes," enter the amount of gaming revenue received by the organization ▶ \$ _____ and the amount of gaming revenue retained by the third party ▶ \$ _____

c If "Yes," enter name and address of the third party:
Name ▶ _____
Address ▶ _____

16 Gaming manager information:

Name ▶ _____
Gaming manager compensation ▶ \$ _____
Description of services provided ▶ _____

Director/officer Employee Independent contractor

17 Mandatory distributions:

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

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

**SCHEDULE I
(Form 990)**

Department of the Treasury
Internal Revenue Service

**Grants and Other Assistance to Organizations,
Governments, and Individuals in the United States**
Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.

▶ Attach to Form 990.

▶ Information about Schedule I (Form 990) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2016

Open to Public
Inspection

Name of the organization

LEGAL AID SOCIETY, INC.

Employer identification number

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 noncash assistance	(h) Purpose of grant or assistance
LEGAL AID OF THE BLUEGRASS 104 EAST 7TH ST. COVINGTON, KY 41011	61-0668572	501(C)(3)	19,000.	0.			TO CREATE A COORDINATED, STATEWIDE TEAM OF PRO BONO ATTORNEYS THAT WILL REACH LOW-INCOME VETERANS
KENTUCKY LEGAL AID 1700 DESTINY LANE BOWLING GREEN, KY 42104	61-0916523	501(C)(3)	19,000.	0.			TO CREATE A COORDINATED, STATEWIDE TEAM OF PRO BONO ATTORNEYS THAT WILL REACH LOW-INCOME VETERANS
APPALACHIAN RESEARCH AND DEFENSE FUND OF KENTUCKY, INC. - 120 NORTH FRONT AVENUE - PRESTONBURG, KY 41653	61-0848948	501(C)(3)	19,000.	0.			TO CREATE A COORDINATED, STATEWIDE TEAM OF PRO BONO ATTORNEYS THAT WILL REACH LOW-INCOME VETERANS
UNIVERSITY OF LOUISVILLE RESEARCH FOUNDATION - 300 EAST MARKET ST., SUITE 300 - LOUISVILLE, KY 40202-1959	61-1029626	501(C)(3)	37,457.	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)	41,766.	0.			TO PROVIDE FREE LEGAL SERVICES TO VICTIMS OF DOMESTIC AND OTHER FORMS OF PERSONAL VIOLENCE IN
KENTUCKY ASSOCIATION OF SEXUAL ASSAULT PROGRAMS, INC. - 83 C MICHAEL DAVENPORT BLVD. - FRANKFORT, KY 40604	61-1202976	501(C)(3)	4,347.	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 ▶ 6.
- 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.

Schedule I (Form 990) (2016)

SEE PART IV FOR COLUMN (H) DESCRIPTIONS

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 TEAM OF PRO BONO ATTORNEYS THAT WILL REACH LOW-INCOME VETERANS AT THEIR POINT OF NEED REGARDLESS OF LOCATION OR ISSUE.

NAME OF ORGANIZATION OR GOVERNMENT: KENTUCKY LEGAL AID

(H) PURPOSE OF GRANT OR ASSISTANCE: TO CREATE A COORDINATED, STATEWIDE TEAM OF PRO BONO ATTORNEYS THAT WILL REACH LOW-INCOME VETERANS AT THEIR POINT OF NEED REGARDLESS OF LOCATION OR ISSUE.

NAME OF ORGANIZATION OR GOVERNMENT:

APPALACHIAN RESEARCH AND DEFENSE FUND OF KENTUCKY, INC.

(H) PURPOSE OF GRANT OR ASSISTANCE: TO CREATE A COORDINATED, STATEWIDE TEAM OF PRO BONO ATTORNEYS THAT WILL REACH LOW-INCOME VETERANS AT THEIR POINT OF NEED REGARDLESS OF LOCATION OR ISSUE.

NAME OF ORGANIZATION OR GOVERNMENT:

UNIVERSITY OF LOUISVILLE RESEARCH FOUNDATION

(H) PURPOSE OF GRANT OR ASSISTANCE: TO PROVIDE FREE LEGAL SERVICES TO

Part IV Supplemental Information

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.

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.

NAME OF ORGANIZATION OR GOVERNMENT:

KENTUCKY ASSOCIATION OF SEXUAL ASSAULT PROGRAMS, INC.

(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.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2016

Open to Public
Inspection

Name of the organization

LEGAL AID SOCIETY, INC.

Employer identification number

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 3, CHANGES IN PROGRAM SERVICES:

LEGAL AID SOCIETY'S LEAPS PROGRAM WAS AN INITIATIVE THAT PARTNERED WITH
JCPS TO USE THE LAW TO ADDRESS BARRIERS TO LEARNING AN RAISE STUDENT
ACHIEVEMENT FOR LOW-INCOME CHILDREN ATTENDING HIGH POVERTY/LOW
PERFORMING SCHOOLS. THIS PROGRAM IS NO LONGER ACTIVE.

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

A VARIETY OF LEGAL SERVICES RELATED TO THE ORGANIZATION'S MISSION MAKE
UP THE OTHER EXPENSES AMOUNT.

EXPENSES \$ 1,847,878. INCLUDING GRANTS OF \$ 0. REVENUE \$ 53,629.

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

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

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

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

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

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

Schedule O (Form 990 or 990-EZ) (2016)

Name of the organization

LEGAL AID SOCIETY, INC.

Employer identification number

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.**

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, 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
Type or print	Name of exempt organization or other filer, see instructions. LEGAL AID SOCIETY, INC.	Employer identification number (EIN) or
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. 416 W. MUHAMMAD ALI BLVD., NO. 300	Social security number (SSN)
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. LOUISVILLE, KY 40202	

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, 2017**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

▶ calendar year **2016** 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

3a 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.	3a	\$	0.
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.	3b	\$	0.
c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$	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.

**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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BY [Signature]
STATE
SCOTT 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

Legal Aid Society, Inc.

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

Year Ended December 31, 2016

Legal Aid Society, Inc.

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December 31, 2016

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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, 2016, 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

Mountjoy Chilton Medley LLP

P 812.670.3400 | F 812.670.3400

702 North Shore Drive | Suite 500 | Jeffersonville, IN 47130

www.mcmcpa.com | 888.587.1719

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Independent Auditor's Report (Continued)

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Society as of December 31, 2016, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Report on Summarized Comparative Information

We have previously audited the Legal Aid Society, Inc.'s 2015 financial statements, and our report dated April 28, 2016, 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, 2015, 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 26, 2017, 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.



Jeffersonville, Indiana
April 26, 2017

Legal Aid Society, Inc.
Statement of Financial Position
December 31, 2016

	<u>2016</u>	<u>Comparative Only 2015</u>
Assets		
Assets		
Cash and cash equivalents	\$ 1,249,485	\$ 1,128,325
Cash in escrow, client deposits	72,078	65,004
Certificates of deposit	954,263	949,902
Investments	24,010	27,008
Grants and contracts receivable (see Note D)	1,549,245	492,884
Prepaid expenses and other assets	40,459	46,157
Property and equipment, net	<u>65,866</u>	<u>59,504</u>
Total Assets	<u>\$ 3,955,406</u>	<u>\$ 2,768,784</u>
Liabilities and Net Assets		
Liabilities		
Accounts payable	\$ 81,199	\$ 57,127
Client deposits	72,078	65,004
Accrued rent	6,446	35,541
Accrued vacation and benefits	182,730	191,619
Other current liabilities	<u>12,889</u>	<u>54,806</u>
Total Liabilities	355,342	404,097
Net Assets		
Unrestricted		
Available for operations	1,691,740	1,582,939
Invested in property and equipment	65,866	59,504
Board designated - operating reserve	<u>657,304</u>	<u>649,110</u>
Total Unrestricted Net Assets	2,414,910	2,291,553
Temporarily restricted		
Legal Services Corporation	13,326	21,717
Other	<u>1,148,128</u>	<u>28,138</u>
Total Temporarily Restricted Net Assets	1,161,454	49,855
Permanently restricted		
	<u>23,700</u>	<u>23,279</u>
Total Net Assets	<u>3,600,064</u>	<u>2,364,687</u>
Total Liabilities and Net Assets	<u>\$ 3,955,406</u>	<u>\$ 2,768,784</u>

See accompanying notes.

Legal Aid Society, Inc.
Statement of Activities and Changes in Net Assets
Year Ended December 31, 2016

	2016					Comparative Only 2015
	Unrestricted	Temporarily Restricted		Permanently Restricted	Total	Total
		LSC	Other			
Support, Revenue, and Gains						
Grants and contracts	\$ 133,465	\$ 1,489,296	\$ 1,150,641	\$ -	\$ 2,773,402	\$ 2,795,277
IOLTA Bank of America settlement (see Note D)	-	-	1,314,567	-	1,314,567	-
Contributions	287,103	-	-	421	287,524	342,154
Special event revenue	54,872	-	-	-	54,872	59,587
Filing fees	622,115	-	-	-	622,115	627,804
Interest on Lawyer Trust Accounts	78,017	-	-	-	78,017	173,706
Donated legal services	-	422,682	-	-	422,682	443,770
Interest income	2,110	-	-	-	2,110	8,175
(Loss) gain on investments	767	-	-	-	767	(402)
Gain on disposal of assets	-	-	-	-	-	110
Rent income	4,660	1,608	8,807	-	15,075	15,075
Miscellaneous	9,004	10,737	33,888	-	53,629	50,817
Net assets released from restrictions	3,320,627	(1,932,714)	(1,387,913)	-	-	-
Total Support, Revenue, and Gains	4,512,740	(8,391)	1,119,990	421	5,624,760	4,516,073
Expenses and Losses						
Program services	3,835,992	-	-	-	3,835,992	3,685,116
Management and general	424,073	-	-	-	424,073	390,582
Fund-raising	129,318	-	-	-	129,318	126,238
Total Expenses and Losses	4,389,383	-	-	-	4,389,383	4,201,936
Changes in Net Assets	123,357	(8,391)	1,119,990	421	1,235,377	314,137
Net Assets, Beginning of Year	2,291,553	21,717	28,138	23,279	2,364,687	2,050,550
Net Assets, End of Year	\$ 2,414,910	\$ 13,326	\$ 1,148,128	\$ 23,700	\$ 3,600,064	\$ 2,364,687

See accompanying notes.

Legal Aid Society, Inc.
Statement of Functional Expenses
Year Ended December 31, 2016

	2016				Comparative Only 2015
	Program Services	Management and General	Fundraising	Total	Total
Personnel Expenses					
Lawyers	\$ 1,396,709	\$ 98,581	\$ 11,880	\$ 1,507,170	\$ 1,429,679
Paralegals	302,860	-	53,510	356,370	315,450
Other	127,358	149,985	10,478	287,821	296,232
Employee benefits	779,611	106,072	32,375	918,058	884,656
Total Personnel Expenses	2,606,538	354,638	108,243	3,069,419	2,926,017
Non-personnel Expenses					
Rent, utilities, and building maintenance	241,873	24,730	8,468	275,071	271,245
Equipment expense	23,873	2,441	836	27,150	18,764
Office supplies and expense	31,452	3,216	1,101	35,769	32,074
Telephone	20,464	2,092	717	23,273	20,763
Travel	10,264	1,050	-	11,314	14,931
Training	27,446	-	-	27,446	20,876
Insurance	26,144	2,673	915	29,732	29,043
Library	24,105	2,465	843	27,413	25,810
Dues and fees	16,795	1,717	588	19,100	18,470
Litigation	22,617	-	-	22,617	20,634
Audit and payroll processing	21,297	2,177	746	24,220	18,336
Consultants and contract services	268,893	-	-	268,893	240,433
Advertising and public relations	3,805	-	5,492	9,297	11,939
Donated services expense	422,682	-	-	422,682	443,770
Depreciation	-	22,875	-	22,875	22,735
Office of Kentucky Legal Services Programs	48,677	-	-	48,677	46,532
Bank and investment fees	-	3,999	1,369	5,368	2,828
Other	19,067	-	-	19,067	16,736
Total Non-personnel Expenses	1,229,454	69,435	21,075	1,319,964	1,275,919
Total Functional Expenses	\$ 3,835,992	\$ 424,073	\$ 129,318	\$ 4,389,383	\$ 4,201,936

See accompanying notes.

Legal Aid Society, Inc.
Statement of Cash Flows
Year Ended December 31, 2016

	<u>2016</u>	<u>Comparative Only 2015</u>
Cash Flows from Operating Activities		
Cash received from grants, contracts, rent, and filing fees	\$ 3,746,815	\$ 3,597,141
Cash paid to suppliers, employees, and other	(3,997,086)	(3,701,526)
Contributions received	287,524	342,154
Interest income received	2,110	8,175
Other income received	108,501	110,404
	<u>147,864</u>	<u>356,348</u>
Net Cash Provided by Operating Activities		
Cash Flows from Investing Activities		
Purchases of property and equipment	(26,108)	(10,943)
(Purchase) sale of certificates of deposit	(4,361)	18,040
Sale (purchase) of investments	3,765	(499)
	<u>(26,704)</u>	<u>6,598</u>
Net Cash (Used in) Provided by Investing Activities		
Increase in Cash and Cash Equivalents	121,160	362,946
Cash and Cash Equivalents, Beginning of Year	<u>1,128,325</u>	<u>765,379</u>
Cash and Cash Equivalents, End of Year	<u>\$ 1,249,485</u>	<u>\$ 1,128,325</u>
Reconciliation of Changes in Net Assets to		
Net Cash Provided by Operating Activities		
Changes in Net Assets	\$ 1,235,377	\$ 314,137
Adjustments to reconcile changes in net assets to		
net cash provided by operating activities		
Depreciation	22,875	22,735
(Gain) loss on investments	(767)	402
Gain on disposal of assets	-	(110)
(Increase) decrease in:		
Grants and contracts receivable	(1,056,361)	(14,721)
Other current assets	5,698	10,138
Increase (decrease) in:		
Accounts payable	20,943	26,911
Accrued rent	(29,095)	(30,063)
Accrued vacation and benefits	(8,889)	(1,612)
Other current liabilities	(41,917)	28,531
	<u>\$ 147,864</u>	<u>\$ 356,348</u>
Net Cash Provided by Operating Activities		
Noncash Supplemental Disclosures		
Fixed assets in accounts payable	\$ 12,570	\$ 9,441

See accompanying notes.

Legal Aid Society, Inc.
Notes to Financial Statements
December 31, 2016

Note A - Nature of Society and Operations

Legal Aid Society, Inc. (the "Society"), is a 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 two 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)
December 31, 2016

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, 2016, 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 costs 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 are 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)
December 31, 2016

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. \$1,000 in attorney fees were collected in 2016.
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, 2016 was \$9,297.
14. Income Taxes: The Society has received a determination letter from the Internal Revenue Service indicating that it qualifies as a tax-exempt Society 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 is effective for annual reporting periods beginning after December 15, 2017. Early adoption is permitted.

In February 2016, the FASB issued ASU No. 2016-02, *Leases*. This updated guidance provides new requirements for leases to be recognized in the consolidated financial statements. In general, the guidance requires the lessee to recognize liabilities on the consolidated statement of financial position for the obligation to make lease payments and an asset for the right to use the underlying assets for the lease term. There is a differentiation between finance leases and operating leases for the lessee in the consolidated statements of activities and cash flows. Finance leases recognize interest on the lease liability separately from the right to use the asset whereas an operating lease recognizes a single lease cost allocated over the lease term on a generally straight-line basis. All cash payments are within operating activities in the consolidated statement of cash flows except finance leases classify repayments of the principal portion of the lease liability within financing activities. The updated guidance is to be applied using a modified retrospective approach effective for annual and interim periods beginning after December 15, 2019. Early adoption is permitted.

Legal Aid Society, Inc.
Notes to Financial Statements (Continued)
December 31, 2016

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 to annual reporting periods beginning after December 15, 2018.

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, 2016.

Investments held by the Community Foundation of Louisville: These investments are 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, 2016 are as follows:

	<u>Fair Value</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
Investments	\$ 24,010	\$ -	\$ 24,010	\$ -

Legal Aid Society, Inc.
Notes to Financial Statements (Continued)
December 31, 2016

Note D - Grants and Contracts Receivable

During the year ended December 31, 2016, the Society received a one-time grant through Kentucky Interest on Lawyers' Trust Accounts ("IOLTA") related to the Bank of America settlement. The total grant award is \$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%.

Grants and contracts receivable include the following at December 31, 2016:

	<u>2016</u>
Gross grants and contracts receivable	\$ 1,565,727
Less: Unamortized discount	<u>(16,482)</u>
Grants and Contracts Receivable, net	<u>\$ 1,549,245</u>

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

Less than one year	\$ 767,098
One to five years	<u>798,629</u>
Total Gross Grants and Contracts Receivable	<u>\$ 1,565,727</u>

Note E - Property and Equipment

Property and equipment of the Society at December 31, 2016 are summarized as follows:

	<u>2016</u>
Law library	\$ 9,130
Leasehold improvements	41,611
Equipment	484,322
Furniture and fixtures	<u>84,381</u>
Total	619,444
Less accumulated depreciation	<u>(553,578)</u>
Total Property and Equipment	<u>\$ 65,866</u>

Legal Aid Society, Inc.
Notes to Financial Statements (Continued)
December 31, 2016

Note F - Legal Services Corporation Grants

The Society's operations are funded partially through a basic field grant from LSC in the amount of \$1,288,392 for the year ended December 31, 2016. In accordance with LSC regulations, no less than 12.5% of the basic LSC award is designated for Private Attorney Involvement ("PAI"). The Society was also 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, 2016 from LSC grants was \$1,489,296.

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, 2016. The agreement was renewed for an additional year through June 30, 2017. 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 \$250 to \$650. The leases expire on various dates through September 2017.

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,			
2017	\$ 252,356	\$ 7,538	\$ 244,818
2018	257,194	-	257,194
2019	262,032	-	262,032
2020	266,869	-	266,869
2021	272,513	-	272,513
Thereafter	<u>520,389</u>	<u>-</u>	<u>520,389</u>
Total	<u>\$ 1,831,353</u>	<u>\$ 7,538</u>	<u>\$ 1,823,815</u>

Rent expense for office space totaled \$218,424 for the year ended December 31, 2016, and net rent expense, after deducting rental income of \$15,075 for the year ended December 31, 2016, from subleases, was \$203,349.

Legal Aid Society, Inc.
Notes to Financial Statements (Continued)
December 31, 2016

Note H - Retirement Plan

The Society has elected to participate in the County Employees Retirement System (CERS), pursuant to KRS 78.530 administered by the Board of Trustees of the Kentucky Retirement Systems. This is a cost sharing, multiple employer defined benefit pension plan, which covers all eligible full-time employees and provides for retirement, disability and death benefits to plan members. Benefit contributions and provisions are established by 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 17.06% and increased to 18.68% beginning July 2016.

The Society's contribution to CERS for the year ended December 31, 2016 amounted to \$333,807.

Note I - Board Mandated Cash Operating Reserve

The Board of Legal Aid Society mandates that the Society maintain an operating reserve at a minimum of two months operating expenses (less non-cash expenses such as donated services and depreciation), but no less than the prior year calculation. At December 31, 2016, the mandated operating reserve was \$657,304. This reserve is included in the certificates of deposit 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, 2016

	2016				Comparative Only 2015	
	Unrestricted					
	Access to Justice	Annual Campaign	Filing Fees	Miscellaneous Unrestricted	Total	Total
Support, Revenue, and Gains						
Grants and contracts	\$ 133,465	\$ -	\$ -	\$ -	\$ 133,465	\$ 144,840
Contributions	-	312,103	-	(25,000)	287,103	342,154
Special event revenue	-	54,872	-	-	54,872	59,587
Filing fees	-	-	622,115	-	622,115	627,804
Interest on Lawyers						
Trust Accounts	-	-	-	78,017	78,017	173,706
Interest income	-	-	-	2,110	2,110	8,131
(Loss) Gain on investments	-	-	-	767	767	(402)
Gain on sale of investments	-	-	-	-	-	110
Rent income	-	-	-	4,660	4,660	15,075
Miscellaneous	-	-	-	9,004	9,004	4,149
Total Support, Revenue, and Gains	133,465	366,975	622,115	69,558	1,192,113	1,375,154
Expenses and Losses						
Due and fees	-	-	-	-	-	3,691
Depreciation	-	-	22,875	-	22,875	22,735
Office of KY Legal Services Program	-	-	48,677	-	48,677	46,532
Miscellaneous office expense	-	-	-	738	738	-
Total Expenses and Losses	-	-	71,552	738	72,290	72,958
Support, Revenue, and Gains Over Expenses and Losses	133,465	366,975	550,563	68,820	1,119,823	1,302,196
Subsidy from unrestricted funds for excess expenditures	(133,465)	(366,975)	(427,285)	(68,820)	(996,545)	(988,904)
Total Support, Revenue, and Gains Over Expenses and Losses and Subsidy	\$ -	\$ -	\$ 123,278	\$ -	\$ 123,278	\$ 313,292

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, 2016

	2016					Comparative Only 2015	
	Basic	Private Attorney Involvement	Technology Grant 14002	Technology Grant 14003	Pro Bono Innovation Grant	Total	Total
Support and Revenue							
Legal Services Corporation	\$ 1,127,343	\$ 161,049	\$ 28,661	\$ 47,000	\$ 125,243	\$ 1,489,296	\$ 1,407,518
Donated legal services	-	422,682	-	-	-	422,682	443,770
Rent income	-	729	104	31	744	1,608	-
Other	-	10,333	48	15	341	10,737	-
Total Support and Revenue	1,127,343	594,793	28,813	47,046	126,328	1,924,323	1,851,288
Expenses							
Personnel	700,745	90,503	17,450	7,331	79,155	895,184	814,537
Fringe benefits	299,032	38,621	7,447	3,128	33,778	382,006	352,993
Rent, utilities, and building maintenance	85,039	13,294	1,901	574	13,577	114,385	104,758
Equipment Expenses	8,090	1,265	336	55	1,521	11,267	7,055
Office Supplies and expense	9,014	2,460	201	61	4,353	16,089	12,676
Telephone	7,099	1,110	159	48	1,133	9,549	7,794
Travel	1,839	405	145	12	1,201	3,602	5,204
Training	2,428	439	706	1,256	3,209	8,038	7,121
Insurance	9,190	1,437	205	62	1,468	12,362	11,216
Library	8,284	1,295	185	56	1,323	11,143	9,698
Dues and fees	3,164	985	71	21	835	5,076	1,521
Litigation	1,313	1,357	29	9	210	2,918	2,877
Audit and payroll services	7,488	1,171	167	51	1,195	10,072	7,080
Consultants and contract services	19,864	21,402	7,999	38,201	60,326	147,792	127,069
Advertising and public relations	2,875	449	64	19	459	3,866	4,611
Donated services expenses	-	422,682	-	-	-	422,682	443,770
Bank Fees	1,660	259	37	11	265	2,232	1,092
Miscellaneous office expense	4,509	867	102	30	720	6,228	6,506
Total Expenses	1,171,633	600,001	37,204	50,925	204,728	2,064,491	1,927,578
Support and Revenue Over (Under) Expenses	(44,290)	(5,208)	(8,391)	(3,879)	(78,400)	(140,168)	(76,290)
Subsidy from unrestricted funds for excess expenditures	44,290	5,208	-	3,879	78,400	131,777	53,023
Support and Revenue Over (Under) Expenses and Subsidy	-	-	(8,391)	-	-	(8,391)	(23,267)
Net Assets, Beginning of Year	-	-	21,717	-	-	21,717	44,984
Net Assets, End of Year	\$ -	\$ -	\$ 13,326	\$ -	\$ -	\$ 13,326	\$ 21,717

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, 2016

	Temporarily Restricted - Other							Comparative Only	
	Support for Families	Preserving the Home	Maintaining Economic Stability	Safety, Stability & Health	Populations with Special Vulnerabilities	Rural	Community Development	Total	2015 Total
Support and Revenue									
Grants									
Louisville Metro Government	\$ -	\$ 84,740	\$ -	\$ -	\$ 66,560	\$ -	\$ -	\$ 151,300	\$ 118,925
KOLTA Bank of America settlement	-	-	-	-	-	-	134,567	1,344,567	125,108
KPDA	-	-	-	43,554	-	-	-	43,554	40,020
LTADD	-	-	-	15,632	-	-	-	15,632	22,130
Metro United Way	132,157	-	35,383	-	31,702	-	-	199,242	206,035
Internal Revenue Service	-	-	50,000	-	-	-	-	50,000	50,000
PNC Foundation	-	10,000	-	-	-	-	-	10,000	10,000
Barth Foundation	-	3,000	-	-	-	-	-	3,000	5,000
Greens Foundation	-	-	-	-	10,000	-	-	10,000	10,000
Louisville Bar Foundation	-	-	-	-	25,000	-	-	25,000	34,352
Humana Foundation	-	-	-	10,000	-	-	-	10,000	10,000
Department of Human Services	-	-	50,000	-	-	-	-	50,000	63,650
Doctors and Lawyers for Kids	-	-	-	-	108,296	-	-	108,296	51,942
Wyatt, Tarrant, Combs	68,525	-	-	-	-	-	-	68,525	66,888
Skadden Fellow	33,372	-	-	-	-	-	-	33,372	-
CHIPRA	-	-	-	-	-	-	-	-	16,063
VAWA	109,863	-	-	-	-	-	-	109,863	109,863
Verizon	-	-	-	-	-	-	-	-	10,000
Sisters of Charity/Nazareth	-	-	15,000	-	-	-	-	15,000	10,000
Equal Justice Works - Americorps	-	-	23,468	-	46,930	4,000	-	74,398	72,751
Department of Justice Case	152,929	-	-	-	-	-	-	152,929	148,142
HIV/AIDS legal project funds	-	-	-	-	20,530	-	-	20,530	62,050
Rent income	2,420	837	1,850	304	2,185	619	592	8,807	-
Other	2,432	2,000	11,955	864	9,124	6,433	1,080	33,888	46,668
Total Support and Revenue	501,698	100,577	187,656	70,354	320,327	11,052	1,316,239	2,507,903	1,289,587
Expenses									
Personnel	298,783	146,072	267,034	51,166	275,100	96,479	121,543	1,256,177	1,226,825
Fringe benefits	127,501	62,334	113,952	21,834	117,394	41,171	51,866	536,052	531,663
Rent, utilities, and building maintenance	44,150	15,272	33,749	5,547	39,875	11,291	10,802	160,686	166,486
Equipment expense	4,199	1,453	3,807	528	3,794	1,074	1,028	15,883	11,709
Office supplies and expense	4,886	1,724	3,642	588	6,412	1,245	1,183	19,680	19,397
Telephone	3,685	1,275	2,817	463	3,639	943	902	13,724	12,969
Travel	1,441	399	1,076	326	2,121	2,054	295	7,712	9,726
Training	6,426	884	3,770	158	7,190	622	358	19,408	13,756
Insurance	4,773	1,651	3,648	600	4,310	1,220	1,168	17,370	17,825
Library	4,300	1,938	3,287	540	4,053	1,100	1,052	16,270	16,112
Dues and fees	3,758	1,628	2,801	561	3,524	420	1,332	14,024	13,266
Litigation	11,410	492	2,720	1,120	3,208	175	574	19,699	17,758
Audit and payroll services	3,887	1,345	2,972	488	3,511	994	951	14,148	11,254
Consultants and contract services	93,881	3,567	7,883	1,296	9,314	2,637	2,523	121,101	113,364
Advertising and public relations	1,492	516	1,141	187	1,348	382	365	5,431	7,328
Bank Fees	862	298	659	108	778	220	211	3,136	1,736
Miscellaneous office expense	4,479	1,011	2,646	295	2,343	717	610	12,101	10,226
Total Expenses	619,913	241,859	457,604	85,805	487,914	162,744	196,763	2,252,602	2,201,400
Support and Revenue (Under) Over Expenses	(118,215)	(141,282)	(269,948)	(15,451)	(167,587)	(151,692)	1,119,476	255,301	(911,813)
Subsidy from unrestricted funds for excess expenditures	118,215	141,282	241,810	15,451	196,239	151,692	-	864,689	935,881
Support and Revenue (Under) Over Expenses and Subsidy	-	-	(28,138)	-	28,652	-	1,119,476	1,119,990	24,068
Net Assets, Beginning of Year	-	-	28,138	-	-	-	-	28,138	4,070
Net Assets, End of Year	\$ -	\$ -	\$ -	\$ -	\$ 28,652	\$ -	\$ 1,119,476	\$ 1,148,128	\$ 28,138

See independent auditor's report.

Supplementary Information

Legal Aid Society, Inc.
Schedule of Expenditures of Federal Awards
Year Ended December 31, 2016

Federal Grantor/Pass Through Grantor/Program or Cluster Title	Pass-Through Number	Federal CFDA Number	Federal Grant Award	Federal Expenditures	Passed Through to Subrecipients
Federal Government Grant:					
Legal Services Corporation (major program)		9.61801	\$ 1,288,392	\$ 1,288,392	\$ -
Legal Services Corporation (technology - 14002)			89,661	28,661	-
Legal Services Corporation (technology - 14003)			89,984	47,000	-
Legal Services Corporation (pro bono)			333,982	125,243	57,154
Total from Legal Services Corporation			1,802,019	1,489,296	57,154
Department of the Treasury:					
Low Income Taxpayer Clinics		21.008	50,000	50,000	-
Total from Department of Treasury			50,000	50,000	-
Department of Housing and Urban Development:					
Passed through Louisville/Jefferson County Metro Government					
Housing Opportunities for person with AIDS					
July 1, 2015 to June 30, 2016	KYH15-F001	14.241	36,000	19,436	-
July 1, 2016 to June 30, 2017	KYH16-F001		38,500	29,140	-
Emergency Solutions Grant					
July 1, 2015 to June 30, 2016	E-15-MC-21-0006	14.231	45,000	10,600	-
July 1, 2016 to June 30, 2017	E-16-MC-21-0006		45,000	14,796	-
Community Development Block Grant					
Tenant Counseling and Prevention					
July 1, 2015 to June 30, 2016	B-15-MC-21-0008	14.218	19,000	10,285	-
July 1, 2016 to June 30, 2017	B-16-MC-21-0008		19,000	19,000	-
Community Development Block Grant					
Foreclosure Clinics and Assistance					
July 1, 2015 to June 30, 2016	B-15-MC-21-0008	14.218	26,700	11,428	-
July 1, 2016 to June 30, 2017	B-16-MC-21-0008		26,700	9,230	-
Total Passed Through the Louisville/Jefferson County Metro Government			255,900	123,915	-
Total from Department of Housing and Urban Development			255,900	123,915	-

Legal Aid Society, Inc.
Schedule of Expenditures of Federal Awards (Continued)
Year Ended December 31, 2016

Federal Grantor/Pass Through Grantor/Program or Cluster Title	Pass- Through Number	Federal CFDA Number	Federal Grant Award	Federal Expenditures	Passed Through to Subrecipients
Department of Labor:					
Passed through Kentuckiana Works Employment and Training Grant Right Turn Face Forward July 1, 2015 to June 30, 2016 July 1, 2016 to June 30, 2017	710-202-14		17.27	127,500 101,000	6,350 1,250
Total from Department of Labor			<u>228,500</u>	<u>7,600</u>	<u>-</u>
Department of Health and Human Services:					
Passed through the Kentuckiana Regional Planning and Development Agency Special Programs for Aging, Title III-B July 1, 2015 to June 30, 2016 July 1, 2016 to June 30, 2017		PON-725-1400001066-4	93.044	30,000 30,000	15,000 15,000
National Family Caregiver Support, Title III-E July 1, 2015 to June 30, 2016 July 1, 2016 to June 30, 2017			93.052	7,500 7,500	504 2,555
Total Passed Through the Kentuckiana Regional Planning and Development Agency			<u>75,000</u>	<u>33,059</u>	<u>-</u>
Passed through the Lincoln Trail Area Development District Special Programs for Aging, Title VII Ombudsman July 1, 2015 to June 30, 2016 July 1, 2016 to June 30, 2017		#5/FY' 17	93.042	21,330 3,690	12,495 3,137
Total Passed Through the Lincoln Trail Area Development District			<u>25,020</u>	<u>15,632</u>	<u>-</u>
Passed through the Lexington- Fayette County Health Department HIV Care Formula Grant July 1, 2015 to June 30, 2016 July 1, 2016 to June 30, 2017		16-17-PUBLIC-A	93.917	20,000 30,000	4,950 15,580
Total Passed Through the Lexington- Fayette County Health Department			<u>50,000</u>	<u>20,530</u>	<u>-</u>
Passed through the Volunteers of America Veterans Affairs Grant October 1, 2015 to September 30, 2016 October 1, 2016 to September 30, 2017			64.03	7,050 5,000	4,990 1,200
Total Passed Through the Volunteers of America			<u>12,050</u>	<u>6,190</u>	<u>-</u>
Total from Department of Health and Human Services			<u>162,070</u>	<u>75,411</u>	<u>-</u>

Legal Aid Society, Inc.
Schedule of Expenditures of Federal Awards (Continued)
Year Ended December 31, 2016

Federal Grantor/Pass Through Grantor/Program or Cluster Title	Pass- Through Number	Federal CFDA Number	Federal Grant Award	Federal Expenditures	Passed Through to Subrecipients
Department of Justice:					
Legal Assistance for Victims October 1, 2014 to September 30, 2017		16.524	496,430	152,929	83,570
Total Legal Assistance for Victims			<u>496,430</u>	<u>152,929</u>	<u>83,570</u>
Passed through the Commonwealth of Kentucky Justice and Public Safety Cabinet					
Violence Against Women Formula Grant January 1, 2015 to December 31, 2015		VAWA-2015-Legal Ai-00456	16.588	109,863	-
Victim of Crimes Assistance Formula Grant October 1, 2016 to September 30, 2017		VOCA-2016-Legal Aid -00104	16.575	104,687	-
Total Passed Through the Commonwealth of Kentucky Justice and Public Safety Cabinet			<u>214,550</u>	<u>109,863</u>	<u>-</u>
Passed through Equal Justice Works-Americorps					
October 1, 2015 to September 30, 2016		14NDHDC001; 13NDHDC003	94.006	76,600	-
October 1, 2016 to September 30, 2017		14NDHDC001; 16NDHDC003		100,240	-
Total Passed Through Equal Justice Works-Americorps			<u>176,840</u>	<u>74,398</u>	<u>-</u>
Total from Department of Justice			<u>887,820</u>	<u>337,190</u>	<u>83,570</u>
Total			<u>\$ 3,386,309</u>	<u>\$ 2,083,412</u>	<u>\$ 140,724</u>

See independent auditor's report and notes.

Legal Aid Society, Inc.
Notes to Schedule of Expenditures of Federal Awards
December 31, 2016

Note 1 - Basis of Presentation

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Legal Aid Society, Inc. ("the Society") under programs of the federal government for the year ended December 31, 2016. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the schedule presents only a selected portion of the operations of the Society, it is not intended to and does not present the financial position, changes in net assets or cash flows of the Society.

Note 2 - Summary of Significant Accounting Policies

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



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, 2016, 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 26, 2017.

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.



Jeffersonville, Indiana
April 26, 2017



**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 U.S. *Office of Management and Budget (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, 2016. 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, 2016.

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.



Jeffersonville, Indiana
April 26, 2017

**Legal Aid Society, Inc.
Schedule of Findings and Questioned Costs
Year Ended December 31, 2016**

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, 2016.
- 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, 2016.
- 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, 2016 is:

Program Title

CFDA Number

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, 2016

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**

Organization Number	0145306
Name	LEGAL AID SOCIETY, INC.
Profit or Non-Profit	N - Non-profit
Company Type	KCO - Kentucky Corporation
Status	A - Active
Standing	G - Good
State	KY
File Date	12/17/1921
Organization Date	12/17/1921
Last Annual Report	2/1/2018
Principal Office	416 WEST MUHAMMAD ALI BLVD LOUISVILLE, KY 40202
Registered Agent	NEVA-MARIE POLLEY 416 W. MUHAMMAD ALI BLVD. STE. 300 LOUISVILLE, KY 40202

Current Officers

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

Individuals / Entities listed at time of formation

Director	▲
Director	▲
Director	▲
Incorporator	<u>CHAS STRULL</u>
Incorporator	<u>A H BOWMAN</u>
Incorporator	<u>CHAS W MORRIS</u>
Incorporator	<u>ROBT F VAUGHAN</u>
Incorporator	<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.

<u>Annual Report</u>	2/1/2018	1 page	<u>PDF</u>
<u>Annual Report</u>	1/24/2017	1 page	<u>PDF</u>

Registered Agent name/address change	1/12/2016 2:37:12 PM	1 page	PDF
Annual Report	1/12/2016	1 page	PDF
Annual Report	2/13/2015	1 page	PDF
Annual Report	1/23/2014	1 page	PDF
Annual Report	1/15/2013	1 page	PDF
Annual Report	1/17/2012	1 page	PDF
Annual Report	5/17/2011	1 page	tiff PDF
Annual Report	6/29/2010	1 page	tiff PDF
Annual Report	7/7/2009	1 page	tiff PDF
Annual Report	5/30/2008	1 page	tiff PDF
Statement of Change	4/24/2007	1 page	tiff PDF
Annual Report	4/11/2007	1 page	tiff PDF
Principal Office Address Change	11/6/2006	1 page	tiff PDF
Annual Report	5/2/2006	1 page	tiff PDF
Statement of Change	5/12/2005	1 page	tiff PDF
Annual Report	4/21/2005	1 page	tiff PDF
Annual Report	8/15/2003	1 page	tiff PDF
Annual Report	8/26/2002	5 pages	tiff PDF
Annual Report	6/26/2001	5 pages	tiff PDF
Annual Report	6/19/2000	5 pages	tiff PDF
Annual Report	8/23/1999	5 pages	tiff PDF
Annual Report	6/16/1998	5 pages	tiff PDF
Annual Report	7/1/1997	5 pages	tiff PDF
Annual Report	7/1/1996	5 pages	tiff PDF
Amended and Restated Articles	12/28/1995	8 pages	tiff PDF
Annual Report	7/1/1995	4 pages	tiff PDF
Annual Report	7/1/1994	4 pages	tiff PDF
Annual Report	7/1/1993	1 page	tiff PDF
Annual Report	7/1/1992	6 pages	tiff PDF
Annual Report	7/1/1991	4 pages	tiff PDF
Annual Report	7/1/1991	4 pages	tiff PDF
Annual Report	7/1/1989	4 pages	tiff PDF
Statement of Change	5/29/1985	2 pages	tiff PDF
Amendment	3/19/1980	4 pages	tiff PDF
Statement of Change	6/25/1976	2 pages	tiff PDF
Statement of Change	6/27/1975	2 pages	tiff PDF
Letters	6/27/1975	1 page	tiff PDF
Statement of Change	3/23/1972	3 pages	tiff PDF
Amendment	3/3/1972	5 pages	tiff PDF
Amendment	9/16/1966	4 pages	tiff PDF
Annual Report	7/1/1941	29 pages	tiff PDF
Statement of Change	4/25/1927	1 page	tiff PDF
Articles of Incorporation	12/17/1921	6 pages	tiff PDF

Assumed Names

Activity History

Filing	File Date	Effective Date	Org. Referenced
Annual report	2/1/2018 9:34:19 PM	2/1/2018 9:34:19 PM	
Annual report	1/24/2017 3:35:10 PM	1/24/2017 3:35:10 PM	
Annual report	1/12/2016 3:03:11 PM	1/12/2016 3:03:11 PM	
Registered agent address change	1/12/2016 2:37:12 PM	1/12/2016 2:37:12 PM	
Annual report	2/13/2015 11:15:02 AM	2/13/2015 11:15:02 AM	
Annual report	1/23/2014 11:17:56 AM	1/23/2014 11:17:56 AM	
Annual report	1/15/2013 8:29:59 AM	1/15/2013 8:29:59 AM	
Annual report	1/17/2012 12:20:42 PM	1/17/2012 12:20:42 PM	
Annual report	5/17/2011 12:23:31 PM	5/17/2011	
Annual report	6/29/2010 11:09:02 AM	6/29/2010	
Annual report	7/7/2009 3:13:09 PM	7/7/2009	
Annual report	5/30/2008 10:48:42 AM	5/30/2008	
Registered agent address change	4/24/2007 1:52:48 PM	4/24/2007	
Principal office change	4/12/2007 8:17:35 AM	4/12/2007	
Annual report	4/11/2007 12:15:02 PM	4/11/2007	
Principal office change	11/6/2006 8:49:46 AM	11/6/2006	
Annual report	5/2/2006 9:17:02 AM	5/2/2006	
Registered agent address change	5/12/2005 1:18:39 PM	5/12/2005	
Amendment - Amended and restated articles / CLP	12/28/1995	12/28/1995	
Amendment - Miscellaneous amendments	12/28/1995	12/28/1995	
Amendment previous name	3/19/1980	3/19/1980	<u>LEGAL AID</u> <u>SOCIETY OF</u> <u>LOUISVILLE</u>

Microfilmed Images

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

Registered Agent name/address change	5/12/2005	1 page
Annual Report	3/31/2005	1 page
Annual Report	8/5/2004	1 page

Annual Report	8/15/2003	1 page
Annual Report	8/26/2002	5 pages
Annual Report	6/26/2001	5 pages
Annual Report	6/19/2000	5 pages
Annual Report	8/23/1999	5 pages
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Annual Report	7/1/1992	6 pages
Annual Report	7/1/1991	4 pages
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Statement of Change	5/29/1985	2 pages
Amendment	3/19/1980	2 pages
Statement of Change	6/25/1976	2 pages
Statement of Change	6/27/1975	2 pages
Statement of Change	3/23/1972	2 pages
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