

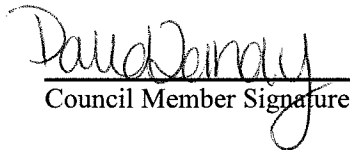
**NEIGHBORHOOD DEVELOPMENT FUND
Not-for-Profit Transmittal and Approval Form**

Applicant/Program: Legal Aid Society, Inc. / Project HELP Louisville

Executive Summary of Request:
The legal aid society is requesting funding to help cover the cost of paralegal services for the Homeless Experience Legal Protection (HELP). This program provides free legal assistances to th men of St. John Homeless Center

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

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

<u>4</u>		<u>1000</u>	<u>1/18/2015</u>
District #	Council Member Signature	Amount	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

Clerk's Office Only:

Request Amount: _____ Committee Amended Appropriation: _____

Original Appropriation: _____ Council Amended Appropriation: _____

Department/Project: _____

Additional Signatures

I have reviewed this request for an expenditure of city tax dollars, and have determined the funds will be used for a public purpose.

<u>8</u> District #	<u>Tom Owen</u> Council Member Signature	<u>\$1000</u> Amount	<u>12/17/2015</u> Date
<u>5</u> District #	<u>Cheri B. Hamilton</u> Council Member Signature	<u>\$961.</u> Amount	<u>12-17-15</u> Date
<u>22</u> District #	<u>Wesley Engel</u> Council Member Signature	<u>961.00</u> Amount	<u>12-17-15</u> Date
<u>16</u> District #	<u>Becky Dawson</u> Council Member Signature	<u>963.00</u> Amount	<u>12/17/15</u> Date
<u>21</u> District #	<u>Wesley Engel</u> Council Member Signature	<u>963.00</u> Amount	<u>12/17/15</u> Date
<u>20</u> District #	<u>Stuart Benson</u> Council Member Signature	<u>962.00</u> Amount	<u>12/17/15</u> Date
<u>17</u> District #	<u>Stuart Benson</u> Council Member Signature	<u>900</u> Amount	<u>12/17/15</u> Date
<u>12</u> District #	<u>Paul Deibel</u> Council Member Signature	<u>962</u> Amount	<u>12/17/15</u> Date
<u>3</u> District #	<u>Marye Shalaby</u> Council Member Signature	<u>500.00</u> Amount	<u>12/17/15</u> Date
<u>2</u> District #	<u>Barbara Shanklin</u> Council Member Signature	<u>961.59</u> Amount	<u>12/17/15</u> Date
<u>6</u> District #	<u>Wesley Engel</u> Council Member Signature	<u>961.00</u> Amount	<u>1-7-2016</u> Date

revised July 2015

Department/Project: _____

Additional Signatures

I have reviewed this request for an expenditure of city tax dollars, and have determined the funds will be used for a public purpose.

District #	Council Member Signature	Amount	Date
26		1000 ⁰⁰	1-7-16
1	Jessica G. Green	963.00	1-7-16
24	Madrina Flood	963.00	1-7-16
13	Vicki Aubrey Welch	#963.00	1-7-16
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

Department/Project: _____

Additional Signatures

I have reviewed this request for an expenditure of city tax dollars, and have determined the funds will be used for a public purpose.

_____ District #	_____ Council Member Signature	_____ Amount	_____ Date
_____ District #	_____ Council Member Signature	_____ Amount	_____ Date
_____ District #	_____ Council Member Signature	_____ Amount	_____ Date
_____ District #	_____ Council Member Signature	_____ Amount	_____ Date
_____ District #	_____ Council Member Signature	_____ Amount	_____ Date
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_____ District #	_____ Council Member Signature	_____ Amount	_____ Date
_____ District #	_____ Council Member Signature	_____ Amount	_____ Date
_____ District #	_____ Council Member Signature	_____ Amount	_____ Date
_____ District #	_____ Council Member Signature	_____ Amount	_____ Date



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., Ste. 300, Louisville, KY 40202			
Website: www.laslou.org			
Applicant Contact:	Jeffrey A. Been	Title:	Executive Director
Phone:	502-614-3100	Email:	jbeen@laslou.org
Financial Contact:	Kelly Krucki	Title:	Controller
Phone:	502-614-3108	Email:	kkrucki@laslou.org
Organization's Representative who attended NDF Training: Julia Leist			
GEOGRAPHICAL AREA(S) WHERE PROGRAM ACTIVITIES ARE (WILL BE) PROVIDED			
Program Facility Location(s):	416 W. Muhammad Ali Blvd., Ste. 300, Louisville, KY 40202		
Council District(s):		Zip Code(s):	
SECTION 2 – PROGRAM REQUEST & FINANCIAL INFORMATION			
PROGRAM/PROJECT NAME: Project H.E.L.P. Louisville			
Total Request: (\$)	\$25,000	Total Metro Award (this program) in previous year: (\$)	N/A
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"/> List of Board of Directors (include term & term limits) <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 <input type="checkbox"/> Cost estimates from proposed vendor if request is for capital expense		<input type="checkbox"/> Signed lease if rent costs are being requested <input checked="" type="checkbox"/> IRS Form W9 <input type="checkbox"/> Evaluation forms if used in the proposed program <input checked="" type="checkbox"/> Annual audit (if required by organization) <input type="checkbox"/> Faith Based Organization Certification Form, if required <input checked="" type="checkbox"/> Staff including the 3 highest paid staff	
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: (\$)	\$237,378
Source:	Brush, Bottle and Barrel of the Bluegrass NDF	Amount: (\$)	\$8,000
Source:		Amount: (\$)	
Has the applicant contacted the BBB Charity Review for participation? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No			
Has the applicant met the BBB Charity Review Standards? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No			



LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

SECTION 3 – AGENCY DETAILS

Describe Agency's Vision, Mission and Services:

The Legal Aid Society is a non-profit organization 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 represented nearly 4,000 individuals and/or groups whose incomes were at or below 125% of the poverty guidelines; however, most of our clients live well below the poverty level. The Legal Aid Society delivers free civil legal services to people living in Jefferson and the fourteen surrounding Kentucky counties. This request for funding is for services provided to Jefferson County residents.

Legal Aid Society helps clients who fall in the following priority areas:

- (1) Support for Families: addressing the issues related to domestic violence and kinship care;
- (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 issues;
- (4) Safety, Stability and Health: offering legal advice and protection to clients who 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, seniors 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 4 – 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 H.E.L.P. Louisville (Homeless Experience Legal Protection) is a collaboration between Legal Aid Society, the private bar, and St. John Center, an emergency day shelter for the homeless. It has the support of the Louisville Bar Association. It is the 34th program in the nation that leverages the donated resources of time and legal expertise of volunteer attorneys, law students and other legal professionals. Project H.E.L.P. Louisville has more than 60 volunteer attorneys who have committed to helping homeless individuals on legal problems that contribute to homelessness and are barriers to employment, housing, safety, and economic stability.

The legal assistance provided includes, among others, expunging criminal records, resolving traffic infractions that resulted in a driver's license suspension, securing disability payments due to a diagnosed mental or physical impairment, modifying a child support order, or obtaining court protective orders for personal safety. Project HELP started in Louisville in September 2015 and volunteer attorneys hold "office hours" at the St. John Center twice monthly. Since September, more than 60 homeless men have met with an attorney and are receiving legal help on a variety of legal problems.

Volunteer attorneys have committed to continue offering this service through 2016 at St. John Center. During 2016, if funding is secured for a full-time paralegal to coordinate these volunteer services, Project HELP will expand and be available at other shelters, including women's shelters.

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

Although Project HELP Louisville relies heavily on volunteer attorneys to assist homeless individuals, the program requires a program manager --a paralegal--who assists in recruiting and assigning of volunteers; establishing protocols and compiling training materials; creating a system for the tracking, monitoring, and reporting of legal services provided; serving as a central point of contact for volunteers and homeless clients; and providing monthly reports to the program's advisory council. This paralegal is critical if the program services are to expand to other homeless shelters in 2016.

This staff support is essential because it ensures that volunteers are recruited and matched with clients. It also provides the program with the ability to document the legal help provided and individual outcomes obtained. This paralegal compiles the overall outcomes and can show the savings to the community by the number of individuals who are no longer homeless as a result of this legal intervention. This personnel cost for a paralegal and for attorney supervision is the single largest cost of the program.

Legal Aid Society will cover the overhead cost associated with this paralegal. It requests Metro Council NDF funds to cover a portion of the salary and benefits associated with this paralegal for one year. This commitment of funds from Metro Council will be vital to leverage additional funds for expansion of services from funders such as the Louisville Bar Foundation and the Kentucky Bar Foundation. Legal Aid will work to establish this program as self-sustaining after two years through financial support from Metro United Way, foundations and other charitable gifts.



LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

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

N/A

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

- Effective October 24, 2013, reimbursements should not be made 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.

- 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.



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:

Project HELP Louisville will:

- Recruit and train volunteer attorneys (more than 60 have been recruited to date) who will staff "office hours" at the homeless shelter and will provide direct legal services (advice, counsel, brief services, ongoing representation) to homeless individuals. All volunteers will be provided a CLE training in those substantive practice areas most frequently needed in order to resolve legal problems for the homeless.
- Provide legal assistance to 250 homeless individuals annually on legal problems that are barriers to housing and self-sufficiency. More than 60 have been helped in the past three months.
- Produce an evaluation that reports on the number of homeless individuals who obtain housing or become self-sufficient as a result of legal intervention and assistance.

Louisville Metro Government and its institutional partners (University Hospital and Jail/Corrections) spend on average more than \$44 million in serving thousands of homeless in our community, at an average annual cost of over \$6,000 per each homeless individual. (The Cost of Homelessness Study, Louisville 2008). By helping a homeless person become economically stable and by removing the barriers to housing or employment, Project HELP will significantly reduce the costs Metro Government incurs in providing services to the homeless in this community.

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 has a strong tradition of working with community partners to effectively serve clients. In fact, Legal Aid's ability to collaborate with nonprofit organizations and other community initiatives is a unique strength that allows Legal Aid to leverage funding and pro resources to provide a holistic level of service to clients.

Legal Aid has a long-standing relationship with St. John Center for Homeless Men. As a day shelter, clients visit St. John Center to receive care that addresses immediate basic needs. They also provide social services that result in long-term housing and income stability. Legal Aid Society also partners with Wayside Christian Mission, Salvation Army, St. Vincent DePaul, and other homeless service providers.

Legal Aid's position as a respected law firm in the legal community allows Legal Aid to bridge the gap between need and resources; for example, Project Help will leverage pro bono attorneys from the private sector to assist clients at the St. John Center and other homeless shelters. Legal Aid also has strong ties to the local law school and, in 2016, will incorporate volunteer law students into the system of delivering legal services. This will leverage more resources and provide law students with practical experience.



LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

SECTION 5 – 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	25,000	29,686	54,686
B: Rent/Utilities		9,277	9,277
C: Office Supplies		1,419	1,419
D: Telephone		479	479
E: In-town Travel		383	383
F: Client Assistance (Attach Detailed List)		460	460
G: Professional Service Contracts			
H: Program Materials		690	690
I: Community Events & Festivals (Attach Detail List)			
J: Small Equipment		1,016	1,016
K: Capital Equipment			
L: Other Expenses (Attach Detail List)		7,476	7,476
*TOTAL PROGRAM/PROJECT FUNDS	25,000	50,886	75,886
% of Program Budget	33 %	67 %	100%

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

Other State, Federal or Local Government	0
United Way	0
Private Contributions (do not include individual donor names)	\$35,000 foundation requests
Fees Collected from Program Participants	0
Other (please specify)	\$15,886
Total Revenue for Columns 2 Expenses **	50,886

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

**Must equal or exceed total in column 2.



LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

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

Donor*/Type of Contribution	Value of Contribution	Method of Valuation
<i>Total Value of In-Kind</i> <i>(to match Program Budget Line Item.</i> <i>Volunteer Contribution & Other In Kind)</i>		

* 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

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:



LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

SECTION 6 – 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 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.
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 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.

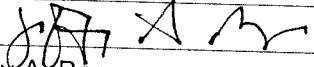
Standard Certifications

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 7 – 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:	December 16, 2015
Legal Signatory: (please print):	Jeffrey A. Been	Title:	Executive Director
Phone:	502-614-3100	Extension:	
		Email:	jbeen@laslou.org

Project HELP

Budget Attachment

Client Assistance Expense:

Fees for transcripts and related court fees \$460

Detail of Other Expenses:

Malpractice Insurance for Volunteers	\$1,093
Training and Meeting expenses	\$498
Professional dues and fees	\$748
IT support and related indirect expenses	<u>\$5,137</u>
TOTAL	\$7,476



Department of the Treasury
Internal Revenue Service

P.O. Box 2508
Cincinnati OH 45201

In reply refer to: 0248421964
May 25 2011 LTR 4168C E0
[REDACTED] 000000 00
00021710
BODC: TE

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



035501

Employer Identification Number: [REDACTED]
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).




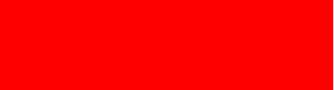


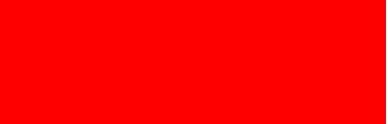

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

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.			
2016 BUDGET			
			ADJUSTED
	2016 BUDGET	Adjustments	2016 BUDGET
FEDERAL			
LEGAL SERVICES CORPORATION - Field	1,253,350		1,253,350
LSC TIG 14002	39,200		39,200
LSC TIG 14003	21,800		21,800
DEPARTMENT OF JUSTICE - CASE (UL/CWF)	182,040		182,040
INTERNAL REVENUE SERVICE - LITC	50,000		50,000
RIGHT TURN/FACE FORWARD	18,000		18,000
PRO BONO INNOVATION FUND	166,991		166,991
STATE OR LOCAL GOVERNMENT			
FILING FEES - COMMONWEALTH OF KY	600,000		600,000
KY GENERAL FUND (ACCESS TO JUSTICE)	144,840		144,840
LOUISVILLE METRO GOVERNMENT	150,100		150,100
HIV/AIDS-HOPWA	36,000		36,000
KIPDA	49,000		49,000
LTADD	22,330		22,330
KY JUSTICE & PUBLIC SAFETY CABINET - VAWA	109,863		109,863
FOUNDATIONS, GRANTS, CHARITABLE GIFT			
METRO UNITED WAY	204,408		204,408
NELSON COUNTY UNITED WAY	1,500		1,500
UNITED WAY OF CENTRAL KENTUCKY	5,000		5,000
BARTH FOUNDATION	5,000		5,000
EQUAL JUSTICE WORKS	54,450		54,450
GHEENS FOUNDATION	10,000		10,000
HIV/AIDS - WALK	27,000		27,000
HIV/AIDS - RYAN WHITE FUNDING	20,000		20,000
HUMANA FOUNDATION	10,000		10,000
KY IOLTA FUND	120,700		120,700
IOLTA BANK OF AMERICA	-		-
PRIOR YEAR TEMPORARILY RESTRICTED CARRYOVER	125,046		125,046
LOUISVILLE BAR FOUNDATION	25,000		25,000
MEDICAL LEGAL PARTNERSHIP	50,000		50,000
PNC FOUNDATION	10,000		10,000
SISTERS OF CHARITY OF NAZARETH	10,000		10,000
LOUISVILLE METRO HOUSING AUTHORITY	5,000		5,000
KEJC-BOOTS ON THE GROUND	5,000		5,000
WOMEN 4 WOMEN	10,000		10,000
WYATT, TARRANT, COMBS - FELLOW	68,580		68,580
ANNUAL CAMPAIGN	275,000		275,000
			-
OTHER			
SPECIAL EVENTS (NET)	45,000		45,000
RENT INCOME	15,072		15,072
INTEREST INCOME	3,000		3,000
MISCELLANEOUS INCOME	10,000		10,000
			-
TOTAL REVENUES FOR THE YEAR	3,958,270	-	3,958,270
OPERATING EXPENSES			
PERSONNEL EXPENSES	2,971,299		2,971,299.30
NON-PERSONNEL EXPENSES	907,394	-	907,394
CAPITAL BUDGET EXPENDITURES	45,000		45,000
TOTAL OPERATING EXPENSES	3,923,693	-	3,923,693
			-
OPERATING INCOME LESS EXPENSES	34,577	-	34,577
CASH CARRYOVER FROM PRIOR YEAR	1,528,136		1,528,136
			-
ESTIMATED AMOUNT TO CARRYOVER TO NEXT YEAR	1,562,713	-	1,562,713

	PROJECTED		ADJUSTED
	2016 EXPENSES	Adjustments	2016 EXPENSES
NON-PERSONNEL EXPENSES			
Contract Services	266,066		266,066
Rent, Building Maintenance	311,413		311,413
Local Travel	14,500		14,500
Office Expenses, Postage, Etc.	30,500		30,500
Telephone	17,000		17,000
Litigation	18,000		18,000
VLP Litigation Program Expenses	58,500		58,500
Audit	16,065		16,065
Insurance	29,000		29,000
Equipment Expenses	20,000		20,000
Training & Conferences	18,000		18,000
Dues	18,000		18,000
Library	22,000		22,000
Public Relations and Development	6,000		6,000
Statewide Expenses	45,000		45,000
Statewide Website	1,000		1,000
Board of Directors Expenses	3,000		3,000
Miscellaneous Expenses	13,350		13,350
Total Non-Personnel Expenses	907,394	-	907,394

LEGAL AID SOCIETY
BOARD OF DIRECTORS 2015 (rev. 9/2015)

Appointing Group/Board Member(s)	Term of Office	Current Term Expires
Community Action Agency:		
Rose Robinson 	2-year term beginning in odd-numbered years	December 31, 2016
Multi-County Clients Council:		
Akweya Nicobi Tirhakah Bey 		
George Bey 		
Louis Cook 		
Rev. Ernest P. Emery 		
Aqueelah S. Haleem 		
George Lee, Jr. (Second Vice-Chair) 		
James Dixon 	2-year term beginning in even-numbered years	December 31, 2015

Louisville Bar Association:


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Martha Hasselbacher, Esq.



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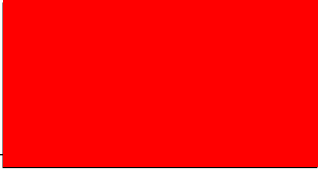
<p>Kendrick R. Riggs, Esq. Stoll Keenon Ogden PLLC 500 W. Jefferson Street 2000 PNC Plaza Louisville, KY 40202 (502) 333-6000 (502) 333-6099 (fax) Kendrick.riggs@skofirm.com</p> <p>R. James Straus, Esq. (Chair) Frost Brown Todd 400 W. Market Street, 32nd Floor Louisville, KY 40202 (502) 589-5400 (502) 581-1087 (fax) istraus@fbtlaw.com</p> <p>Christopher M. Todoroff, Esq. Humana, Inc. 500 W. Main Street Louisville, KY 40202 (502) 580-3707 (502) 508-3707 (fax) ctodoroff@humana.com</p> <p>T. Morgan Ward, Jr., Esq. Stites & Harbison 400 W. Market Street, Suite 1800 Louisville, KY 40202 (502) 681-0406 (502) 587-6391 (fax) mward@stites.com</p> <p>Cynthia W. Young, Esq. Wyatt, Tarrant & Combs 500 W. Jefferson Street Louisville, KY 40202 (502) 562-7292 (502) 589-0309 (fax) cyoung@wyattfirm.com</p>	<p>2-year term beginning in odd-numbered years</p>	<p>December 31, 2016</p>
<p>Louisville Black Lawyers Association:</p> <p>Tanisha A. Hickerson, Esq. Quintairos, Prieto, Wood & Boyer, P.A. 9300 Shelbyville Road, Suite 400 Louisville, KY 40222 (502) 423-6390 (502) 423-6391 (fax) thickerson@qpwbllaw.com</p>	<p>2-year term beginning in even-numbered years</p>	<p>December 31, 2015</p>

<p>ACLU of Kentucky:</p> <p>Rebecca O'Neill, Esq. Kentucky Refugee Ministries 969B Cherokee Road Louisville, KY 40204 (502) 479-9180 x10 boneill@kyrm.org</p>	<p>2-year term beginning in even-numbered years</p>	<p>December 31, 2015</p>
<p>Brandeis School of Law:</p> <p>Professor Richard H. Nowka 113 Spruce Lane Louisville, KY 40207 (502) 896-2749 (502) 852-0862 (fax) rick.nowka@louisville.edu</p>	<p>2-year term beginning in odd-numbered years</p>	<p>December 31, 2016</p>
<p>NAACP:</p> <p>Michael Brooks </p>	<p>2-year term beginning in odd-numbered years</p>	<p>December 31, 2016</p>
<p>Women Lawyers Association of Jefferson County:</p> <p>Deena G. Ombres, Esq. ResCare, Inc. 9901 Linn Station Road Louisville, KY 40223 (502) 394-2387 dombres@rescare.com</p>	<p>2-year term beginning in even-numbered years</p>	<p>December 31, 2015</p>
<p>Bullitt County Bar Association:</p> <p>J. Scott Wantland, Esq. </p>	<p>2-year term beginning in even-numbered years</p>	<p>December 31, 2015</p>
<p>Hardin County Bar Association:</p> <p>Cassie Yates Clagett Kerrick Bachert PSC 2413 Ring Road, Suite 117 Elizabethtown, KY 42701 </p>	<p>2-year term beginning in even-numbered years</p>	<p>December 31, 2015</p>

<p>Grayson/Breckinridge/Meade Counties Bar Association:</p> <p>J. Brannon Dupree Stone Law Office, PLLC 469 E. Broadway Brandenburg, KY 40108 [REDACTED]</p>	<p>2-year term beginning in even-numbered years</p>	<p>December 31, 2015</p>
<p>Nelson County Bar Association:</p> <p>Shelly Ann Kamei Shelly Ann Kamei Law Offices, PLLC P.O. Box 1427 Bardstown, KY 40004 (502) 348-3198 shelly@kameilaw.com</p>	<p>2-year term beginning in even-numbered years</p>	<p>December 31, 2015</p>
<p>Oldham/Henry Counties Bar Association:</p> <p>Robert A. Riley, Esq. (Secretary) James & Wells, P.S.C. 113 W. Main Street LaGrange, KY 40031 [REDACTED]</p>	<p>2-year term beginning in even-numbered years</p>	<p>December 31, 2015</p>
<p>Shelby County Bar Association:</p> <p>William F. Stewart, Esq. William F. Stewart, PLLC Jason D. Fowler, PLLC 310 Main Street Shelbyville, KY 40065 (502) 633-0035 (502) 647-0095 (fax) wfstewartlaw@bellsouth.net</p>	<p>2-year term beginning in even-numbered years</p>	<p>December 31, 2015</p>
<p>A Group Whose Mission is to Assist and Support Immigrants:</p> <p>Pavel Reyes Valdes 505 Beecher Street Louisville, KY 40215 [REDACTED] Work: (502) 213-3217 [REDACTED] Work: pvaldes@ridetarc.org</p>	<p>2-year term beginning in odd-numbered years</p>	<p>December 31, 2016</p>

A Group Whose Mission is to Assist and Support Seniors:

Jo Ann Orr



2-year term beginning in odd-numbered years

December 31, 2016

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


2014
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 2014 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		G Gross receipts \$ 3,812,893.		
LOUISVILLE, KY 40202		H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
F Name and address of principal officer: JEFFREY BEEN		H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No			
SAME AS C ABOVE		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		L Year of formation: 1921 M State of legal domicile: KY			
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶					

Part I Summary

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	33
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	33
	5 Total number of individuals employed in calendar year 2014 (Part V, line 2a)	5	53
	6 Total number of volunteers (estimate if necessary)	6	275
	7 a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b Net unrelated business taxable income from Form 990-T, line 34	7b	0.	
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)	2,775,735.	3,735,598.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	713,074.	0.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	-33,281.	7,879.
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	3,507,812.	3,792,110.
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0.	0.
	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)	2,741,964.	2,803,625.
	16a Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
	b Total fundraising expenses (Part IX, column (D), line 25) ▶ 109,698.		
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	817,354.	701,297.
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	3,559,318.	3,504,922.	
19 Revenue less expenses. Subtract line 18 from line 12	-51,506.	287,188.	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	21 Total liabilities (Part X, line 26)	2,141,056.	2,413,694.
	22 Net assets or fund balances. Subtract line 21 from line 20	377,370.	363,144.
		1,763,686.	2,050,550.

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		
	JEFFREY BEEN, 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"/>
	Firm's name ▶ MOUNTJOY CHILTON MEDLEY LLP	Firm's EIN ▶ 	Firm's address ▶ 702 NORTH SHORE DRIVE, # 500 JEFFERSONVILLE, IN 47130-3104	
			Phone no. (812) 670-3400	

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? No

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

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 \$ 773,829. including grants of \$) (Revenue \$) PROVIDE FREE LEGAL SERVICES TO INDIGENT INDIVIDUALS ON CIVIL PROBLEMS THAT STRENGTHEN FAMILY SUPPORTS AND PERSONAL SAFETY. IN 2014, WE SERVED 1,851 INDIVIDUALS ON ISSUES SUCH AS DIVORCE, CUSTODY, CHILD SUPPORT, AND PROTECTIVE ORDERS.

4b (Code:) (Expenses \$ 381,135. 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 2014, WE SERVED 644 INDIVIDUALS ON ISSUES INVOLVING DEBT COLLECTION, GOVERNMENT BENEFITS, OR TAXES.

4c (Code:) (Expenses \$ 449,041. including grants of \$) (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 2014, WE SERVED 378 INDIVIDUALS FROM THESE SPECIAL POPULATIONS.

4d Other program services (Describe in Schedule O.) (Expenses \$ 1,409,781. including grants of \$) (Revenue \$ 30,447.)

4e Total program service expenses 3,013,786.

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
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		

Part IV Checklist of Required Schedules (continued)

		Yes	No
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?		
24b			
24c			
24d			
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
25b			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	
28a			X
28b			X
28c		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
34			X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>		
35b			
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?		
38	Note. All Form 990 filers are required to complete Schedule O	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

Main form area containing questions 1a through 14b with corresponding input fields and Yes/No columns.

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 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.	1a	33	
b Enter the number of voting members included in line 1a, above, who are independent	1b	33	
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2		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?	3		X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4		X
5 Did the organization become aware during the year of a significant diversion of the organization's assets?	5		X
6 Did the organization have members or stockholders?	6		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?	7a		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?	7b		X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:			
a The governing body?	8a	X	
b Each committee with authority to act on behalf of the governing body?	8b	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	9		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 If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).	X	
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: **►**
JEFFREY BEEN - 502-584-1254
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) WILLIAM F. STEWART, ESQ. BOARD MEMBER	0.20	X		X				0.	0.	0.
(2) GEORGE LEE, JR. SECOND VICE-CHAIR	0.20	X		X				0.	0.	0.
(3) DELORES PREGLIASCO, ESQ. FIRST VICE-CHAIR	0.20	X		X				0.	0.	0.
(4) CYNTHIA W. YOUNG, ESQ. BOARD MEMBER	0.20	X						0.	0.	0.
(5) AKEWEYA NICOBİ TIRHAKAH BEY BOARD MEMBER	0.20	X						0.	0.	0.
(6) GEORGE BEY BOARD MEMBER	0.20	X						0.	0.	0.
(7) LOUIS COOK BOARD MEMBER	0.20	X						0.	0.	0.
(8) LAUREL S. DOHENY, ESQ. BOARD MEMBER	0.20	X						0.	0.	0.
(9) MARSHALL P. ELDRED, ESQ. BOARD MEMBER	0.20	X						0.	0.	0.
(10) REV. ERNEST P. EMERY BOARD MEMBER	0.20	X						0.	0.	0.
(11) ROBERT C. EWALD, ESQ. BOARD MEMBER	0.20	X						0.	0.	0.
(12) MARIA A. FERNANDEZ, ESQ. BOARD MEMBER	0.20	X						0.	0.	0.
(13) MARTHA HASSELBACHER, ESQ. BOARD MEMBER	0.20	X						0.	0.	0.
(14) R. JAMES STRAUS, ESQ. CHAIR	0.20	X		X				0.	0.	0.
(15) CHRISTOPHER M. TODOROFF, ESQ. BOARD MEMBER	0.20	X						0.	0.	0.
(16) T. MORGAN WARD, JR., ESQ. BOARD MEMBER	0.20	X						0.	0.	0.
(17) RICHARD H. NOWKA BOARD MEMBER	0.20	X						0.	0.	0.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) JACKIE DAVIS-PATTERSON BOARD MEMBER	0.20	X					0.	0.	0.	
(19) DEENA G. OMBRES, ESQ. BOARD MEMBER	0.20	X					0.	0.	0.	
(20) J. SCOTT WANTLAND, ESQ. BOARD MEMBER	0.20	X					0.	0.	0.	
(21) STEPHEN G. HOPKINS, ESQ. BOARD MEMBER	0.20	X					0.	0.	0.	
(22) JEREMY CHESSEY, ESQ. BOARD MEMBER	0.20	X					0.	0.	0.	
(23) ROBERT A. RILEY, ESQ. SECRETARY	0.20	X					0.	0.	0.	
(24) AHMED HUSSEIN BOARD MEMBER	0.20	X					0.	0.	0.	
(25) LOIS HOUSTON BOARD MEMBER	0.20	X					0.	0.	0.	
(26) AQUEELAH S. HALEEM BOARD MEMBER	0.20	X					0.	0.	0.	
1b Sub-total							0.	0.	0.	
c Total from continuation sheets to Part VII, Section A							105,563.	0.	38,290.	
d Total (add lines 1b and 1c)							105,563.	0.	38,290.	

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

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

Section B. Independent Contractors

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

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

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

SEE PART VII, SECTION A CONTINUATION SHEETS



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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(27) KENDRICK R. RIGGS, ESQ. BOARD MEMBER	0.20	X						0.	0.	0.
(28) REBECCA O'NEILL, ESQ. BOARD MEMBER	0.20	X						0.	0.	0.
(29) SHAMEKA L. O'NEIL, ESQ. BOARD MEMBER	0.20	X						0.	0.	0.
(30) TANISHA A. HICKERSON, ESQ. BOARD MEMBER	0.20	X						0.	0.	0.
(31) ROSE ROBINSON BOARD MEMBER	0.20	X						0.	0.	0.
(32) JAMES DIXON BOARD MEMBER	0.20	X						0.	0.	0.
(33) CHRISTIE MOORE, ESQ BOARD MEMBER	0.20	X						0.	0.	0.
(34) TERESA RENEE MCMAHAN, ESQ BOARD MEMBER	0.20	X						0.	0.	0.
(35) JO ANN ORR BOARD MEMBER	0.20	X						0.	0.	0.
(36) JEFFREY A. BEEN EXECUTIVE DIRECTOR	40.00			X				105,563.	0.	38,290.
Total to Part VII, Section A, line 1c								105,563.		38,290.

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	218,533.				
	1 b Membership dues					
	1 c Fundraising events	39,981.				
	1 d Related organizations					
	1 e Government grants (contributions)	2,922,918.				
	1 f All other contributions, gifts, grants, and similar amounts not included above	554,166.				
	g Noncash contributions included in lines 1a-1f: \$	7,585.				
	h Total. Add lines 1a-1f	3,735,598.				
Program Service Revenue	2 a _____					
	2 b _____					
	2 c _____					
	2 d _____					
	2 e _____					
	2 f All other program service revenue					
	g Total. Add lines 2a-2f					
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		7,367.		7,367.	
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties					
	6 a Gross rents	(i) Real	15,075.			
		(ii) Personal	0.			
		b Less: rental expenses				
	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	3,386.			
		(ii) Other				
		b Less: cost or other basis and sales expenses	2,874.			
	c Gain or (loss)	512.				
	d Net gain or (loss)		512.		512.	
	8 a Gross income from fundraising events (not including \$ 39,981. of contributions reported on line 1c). See Part IV, line 18	a	21,020.			
		b Less: direct expenses	17,909.			
c Net income or (loss) from fundraising events			3,111.		3,111.	
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	30,447.	30,447.			
b _____						
c _____						
d All other revenue						
e Total. Add lines 11a-11d		30,447.				
12 Total revenue. See instructions.		3,792,110.	30,447.	0.	26,065.	

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
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	143,853.	121,829.	17,427.	4,597.
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	1,806,041.	1,529,541.	218,788.	57,712.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	308,525.	261,291.	37,375.	9,859.
9 Other employee benefits	406,821.	344,538.	49,283.	13,000.
10 Payroll taxes	138,385.	117,199.	16,764.	4,422.
11 Fees for services (non-employees):				
a Management	15,600.	15,600.		
b Legal				
c Accounting				
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.)	122,768.	120,437.	1,710.	621.
12 Advertising and promotion	6,973.	1,481.		5,492.
13 Office expenses	65,054.	54,868.	7,471.	2,715.
14 Information technology	3,500.	2,952.	402.	146.
15 Royalties				
16 Occupancy	264,752.	232,948.	23,328.	8,476.
17 Travel	17,333.	15,754.	1,579.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	24,595.	24,595.		
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	25,890.	25,890.		
23 Insurance	27,376.	24,086.	2,412.	878.
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	42,741.	42,741.		
b LITIGATION	29,033.	29,033.		
c LIBRARY	25,366.	22,319.	2,235.	812.
d DUES AND FEES	19,333.	17,011.	1,703.	619.
e All other expenses	10,983.	9,673.	961.	349.
25 Total functional expenses. Add lines 1 through 24e	3,504,922.	3,013,786.	381,438.	109,698.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

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



Part X Balance Sheet

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

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	200,891.	1	152,685.
	2 Savings and temporary cash investments	1,501,722.	2	1,628,454.
	3 Pledges and grants receivable, net	248,162.	3	478,163.
	4 Accounts receivable, net		4	
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instr). Complete Part II of Sch L		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	74,603.	9	56,295.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 579,264.		
	b Less: accumulated depreciation	10b 507,968.	85,679.	10c 71,296.
	11 Investments - publicly traded securities		11	
	12 Investments - other securities. See Part IV, line 11	29,999.	12	26,801.
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11		15	
16 Total assets. Add lines 1 through 15 (must equal line 34)	2,141,056.	16	2,413,694.	
Liabilities	17 Accounts payable and accrued expenses	310,299.	17	289,051.
	18 Grants payable		18	
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D	41,721.	21	47,818.
	22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	25,350.	25	26,275.
	26 Total liabilities. Add lines 17 through 25	377,370.	26	363,144.
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 Unrestricted net assets	1,701,830.	27	1,982,331.
	28 Temporarily restricted net assets	38,656.	28	44,984.
	29 Permanently restricted net assets	23,200.	29	23,235.
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building, or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
33 Total net assets or fund balances	1,763,686.	33	2,050,550.	
34 Total liabilities and net assets/fund balances	2,141,056.	34	2,413,694.	



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	3,792,110.
2	Total expenses (must equal Part IX, column (A), line 25)	2	3,504,922.
3	Revenue less expenses. Subtract line 2 from line 1	3	287,188.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	1,763,686.
5	Net unrealized gains (losses) on investments	5	-324.
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	2,050,550.

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	

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

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

▶ Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2014

Open to Public Inspection

Name of the organization

LEGAL AID SOCIETY, INC.

Employer identification number



Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 11, check only one box.)

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

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-9 above or IRC section (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see Instructions)	(vi) Amount of other support (see Instructions)
			Yes	No		
Total						

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) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	3,857,322.	4,026,338.	2,718,486.	2,775,735.	3,008,463.	16,386,344.
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	3,857,322.	4,026,338.	2,718,486.	2,775,735.	3,008,463.	16,386,344.
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.						16,386,344.

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
7 Amounts from line 4	3,857,322.	4,026,338.	2,718,486.	2,775,735.	3,008,463.	16,386,344.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	43,840.	34,338.	28,286.	25,573.	22,442.	154,479.
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.)	5,391.	6,031.	254,883.	21,399.	30,447.	318,151.
11 Total support. Add lines 7 through 10						16,858,974.
12 Gross receipts from related activities, etc. (see instructions)					12	2,299,265.

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**

Section C. Computation of Public Support Percentage

14 Public support percentage for 2014 (line 6, column (f) divided by line 11, column (f))	14	97.20 %
15 Public support percentage from 2013 Schedule A, Part II, line 14	15	97.19 %

16a **33 1/3% support test - 2014.** 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

b **33 1/3% support test - 2013.** 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

17a **10% -facts-and-circumstances test - 2014.** 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

b **10% -facts-and-circumstances test - 2013.** 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

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

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

(Complete only if you checked the box on line 9 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) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(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) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(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 2014 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage from 2013 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2014 (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from 2013 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2014. 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 - 2013. 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 on line 11 of Part I. If you checked 11a of Part I, complete Sections A and B. If you checked 11b of Part I, complete Sections A and C. If you checked 11c of Part I, complete Sections A, D, and E. If you checked 11d 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? <i>If "No" describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer (b) and (c) below.</i>		
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
4a Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes" and if you checked 11a or 11b in Part I, answer (b) and (c) below.</i>		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
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)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed, (ii) the reasons for each such action, (iii) the authority under the organization's organizing document authorizing such action, and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
b 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 (a) its supported organizations; (b) individuals that are part of the charitable class benefited by one or more of its supported organizations; or (c) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in IRC 4958(c)(3)(C)), a family member of a substantial contributor, or a 35-percent controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
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))? <i>If "Yes," provide detail in Part VI.</i>		
b Did one or more disqualified persons (as defined in line 9(a)) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
c Did a disqualified person (as defined in line 9(a)) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
10a Was the organization subject to the excess business holdings rules of IRC 4943 because of IRC 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer (b) below.</i>		
b Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

Part IV Supporting Organizations (continued)

		Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?		
	a A person who directly or indirectly controls, either alone or together with persons described in (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? If "Yes" to a, b, or c, provide detail in Part VI .			

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? 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.		
	2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.		

Section C. Type II Supporting Organizations

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

Section D. 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, (1) a written notice describing the type and amount of support provided during the prior tax year, (2) a copy of the Form 990 that was most recently filed as of the date of notification, and (3) 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? If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).		
	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? If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.		

Section E. Type III Functionally-Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions):

a The organization satisfied the Activities Test. Complete **line 2** below.

b The organization is the parent of each of its supported organizations. Complete **line 3** below.

c The organization supported a governmental entity. Describe in **Part VI** how you supported a government entity (see instructions).

2 Activities Test. **Answer (a) and (b) below.**

		Yes	No
a	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.		
	b Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.		
3	Parent of Supported Organizations. Answer (a) and (b) below.		
	a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? Provide details in Part VI .		
	b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.		



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

1 Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970. 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 2014 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-2014	(iii) Distributable Amount for 2014
1 Distributable amount for 2014 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2014 (reasonable cause required-see instructions)			
3 Excess distributions carryover, if any, to 2014:			
a			
b			
c			
d			
e From 2013			
f Total of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2014 distributable amount			
i Carryover from 2009 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4 Distributions for 2014 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2014 distributable amount			
c Remainder. Subtract lines 4a and 4b from 4.			
5 Remaining underdistributions for years prior to 2014, if any. Subtract lines 3g and 4a from line 2 (if amount greater than zero, see instructions).			
6 Remaining underdistributions for 2014. Subtract lines 3h and 4b from line 1 (if amount greater than zero, see instructions).			
7 Excess distributions carryover to 2015. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a			
b			
c			
d Excess from 2013			
e Excess from 2014			



Part VI **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12. Also complete this part for any additional information. (See instructions).

Multiple horizontal lines for supplemental information.

Schedule B
(Form 990, 990-EZ,
or 990-PF)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

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

OMB No. 1545-0047

2014

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. Do not 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 is not covered by the General Rule and/or the Special Rules does not 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 does not 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) (2014)

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	LOUISVILLE/JEFFERSON COUNTY METRO GOVERNMENT 601 W. JEFFERSON STREET LOUISVILLE, KY 40202	\$ 259,978.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	LEGAL SERVICES CORPORATION 3333 K STREET NW WASHINGTON, DC 20007	\$ 1,476,124.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	DEPARTMENT OF JUSTICE 950 PENNSYLVANIA AVE, NW WASHINGTON, DC 20530	\$ 496,430.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	COMMONWEALTH OF KENTUCKY JUSTICE & PUBLIC SAFETY CABINET 125 HOLMES STREET FRANKFORT, KY 40601	\$ 109,863.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5	METRO UNITED WAY 334 E. BROADWAY LOUISVILLE, KY 40202	\$ 212,033.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
6	EQUAL JUSTICE WORKS - AMERICORPS 1730 M ST., NW, STE. 1010 WASHINGTON, DC 20036-4511	\$ 96,800.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization

Employer identification number

LEGAL AID SOCIETY, INC.



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	KENTUCKY IOLTA FUND 514 W. MAIN STREET FRANKFORT, KY 40601-1815	\$ 96,560.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
8	KY FILING FEES - DEPT OF TREASURY DEPARTMENT OF TREASURY FRANKFORT, KY 40601	\$ 630,575.	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.)
		\$	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 LEGAL AID SOCIETY, INC.	Employer identification number
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Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this info. once.)
 Use duplicate copies of Part III if additional space is needed.

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

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

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

OMB No. 1545-0047

2014

Open to Public Inspection

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

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" to 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" to 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, and enforcing conservation easements during the year ▶ _____
- 7 Amount of expenses incurred in monitoring, inspecting, 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" to 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 in 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 in 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" to 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	
d Additions during the year	
e Distributions during the year	
f Ending balance	

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 in Part XIII

Part V Endowment Funds. Complete if the organization answered "Yes" to 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	29,999.	29,351.	30,024.	38,629.	34,819.
b Contributions					552.
c Net investment earnings, gains, and losses	884.	4,740.	3,417.	-725.	3,359.
d Grants or scholarships	3,783.	3,783.	3,783.	7,567.	
e Other expenditures for facilities and programs					
f Administrative expenses	299.	309.	307.	313.	101.
g End of year balance	26,801.	29,999.	29,351.	30,024.	38,629.

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

- a Board designated or quasi-endowment %
- b Permanent endowment 86.69 %
- c Temporarily restricted endowment 13.31 %

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

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

	Yes	No
(i) unrelated organizations	<input checked="" type="checkbox"/>	<input type="checkbox"/>
(ii) related organizations	<input type="checkbox"/>	<input checked="" type="checkbox"/>
3b	<input type="checkbox"/>	<input type="checkbox"/>

b If "Yes" to 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" to 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		16,200.	10,547.	5,653.
d Equipment		395,024.	340,842.	54,182.
e Other		168,040.	156,579.	11,461.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				71,296.

Part VII Investments - Other Securities.

Complete if the organization answered "Yes" to 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" to 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" to 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" to 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	9,609.
(3) REFURBISHMENT ALLOWANCE	16,666.
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.)	26,275.

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" to Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements		1	4,222,936.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2a	-324.	
b	Donated services and use of facilities	2b	431,150.	
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d	2e	430,826.	
3	Subtract line 2e from line 1	3	3,792,110.	
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	3,792,110.	

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

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

1	Total expenses and losses per audited financial statements		1	3,936,072.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a	Donated services and use of facilities	2a	431,150.	
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d	2e	431,150.	
3	Subtract line 2e from line 1	3	3,504,922.	
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	3,504,922.	

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 IS EXEMPT FROM FEDERAL AND STATE INCOME TAXES UNDER SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE. HOWEVER, INCOME GENERATED FROM ACTIVITIES UNRELATED TO THE SOCIETY'S EXEMPT PURPOSE IS SUBJECT TO TAX

UNDER IRC SECTION 511. THE SOCIETY DID NOT HAVE ANY MATERIAL UNRELATED BUSINESS INCOME FOR THE YEAR ENDED DECEMBER 31, 2014.

THE FINANCIAL ACCOUNTING STANDARDS BOARD (FASB) ISSUED GUIDANCE ON ACCOUNTING FOR UNCERTAINTY IN INCOME TAXES. THE CORPORATION RECOGNIZES UNCERTAIN INCOME TAX POSITIONS USING THE "MORE-LIKELY-THAN-NOT" APPROACH AS DEFINED IN THE ASC. MANAGEMENT EVALUATED THE SOCIETY'S TAX POSITIONS AND CONCLUDED THE SOCIETY HAD TAKEN NO UNCERTAIN TAX POSITIONS THAT REQUIRED ADJUSTMENT TO THE FINANCIAL STATEMENTS TO COMPLY WITH THE PROVISIONS OF THIS GUIDANCE.

THE SOCIETY IS NO LONGER SUBJECT TO FEDERAL, STATE, OR LOCAL EXAMINATIONS BY TAX AUTHORITIES FOR THE CLOSED TAX YEARS BEFORE 2011.

SCHEDULE G
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities
Complete if the organization answered "Yes" to Form 990, Part IV, lines 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.
▶ Attach to Form 990 or Form 990-EZ.

OMB No. 1545-0047

2014

Open to Public Inspection

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

Name of the organization

LEGAL AID SOCIETY, INC.

Employer identification number

Part I Fundraising Activities. Complete if the organization answered "Yes" to Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- a Mail solicitations
- b Internet and email solicitations
- c Phone solicitations
- d In-person solicitations
- e Solicitation of non-government grants
- f Solicitation of government grants
- g Special fundraising events

2 a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? Yes No

b If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
Total				▶		

3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

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

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events (add col. (a) through col. (c))	
		DINNER AND AUCTION (event type)	(event type)	NONE (total number)		
Revenue	1	Gross receipts	61,001.		61,001.	
	2	Less: Contributions	39,981.		39,981.	
	3	Gross income (line 1 minus line 2)	21,020.		21,020.	
Direct Expenses	4	Cash prizes				
	5	Noncash prizes	7,585.		7,585.	
	6	Rent/facility costs	2,398.		2,398.	
	7	Food and beverages	2,447.		2,447.	
	8	Entertainment	500.		500.	
	9	Other direct expenses	4,979.		4,979.	
	10	Direct expense summary. Add lines 4 through 9 in column (d)				17,909.
	11	Net income summary. Subtract line 10 from line 3, column (d)				3,111.

Part III Gaming. Complete if the organization answered "Yes" to 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).



Part IV Supplemental Information *(continued)*

Lined area for supplemental information.

SCHEDULE L (Form 990 or 990-EZ)

Transactions With Interested Persons

OMB No. 1545-0047

2014

Open To Public Inspection

Department of the Treasury Internal Revenue Service

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V, line 38a or 40b. Attach to Form 990 or Form 990-EZ. Information about Schedule L (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

Name of the organization LEGAL AID SOCIETY, INC.

Employer identification number [Redacted]

Part I Excess Benefit Transactions (section 501(c)(3), section 501(c)(4), and 501(c)(29) organizations only).

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b.

Table with 4 main columns: (a) Name of disqualified person, (b) Relationship between disqualified person and organization, (c) Description of transaction, (d) Corrected? (Yes/No).

2 Enter the amount of tax incurred by the organization managers or disqualified persons during the year under section 4958 \$
3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization \$

Part II Loans to and/or From Interested Persons.

Complete if the organization answered "Yes" on Form 990-EZ, Part V, line 38a or Form 990, Part IV, line 26; or if the organization reported an amount on Form 990, Part X, line 5, 6, or 22.

Table with 9 main columns: (a) Name of interested person, (b) Relationship with organization, (c) Purpose of loan, (d) Loan to or from the organization?, (e) Original principal amount, (f) Balance due, (g) In default?, (h) Approved by board or committee?, (i) Written agreement? (Yes/No).

Total \$

Part III Grants or Assistance Benefiting Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

Table with 5 main columns: (a) Name of interested person, (b) Relationship between interested person and the organization, (c) Amount of assistance, (d) Type of assistance, (e) Purpose of assistance.

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

Schedule L (Form 990 or 990-EZ) 2014

Part IV Business Transactions Involving Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
LOUISVILLE MEDICAL/LEGAL ENTITY THAT HAS COM		62,416.	JEFFREY BEE		X

Part V Supplemental Information

Provide additional information for responses to questions on Schedule L (see instructions).

SCH L, PART IV, BUSINESS TRANSACTIONS INVOLVING INTERESTED PERSONS:

(A) NAME OF INTERESTED PERSON:

LOUISVILLE MEDICAL/LEGAL COMMUNITY HEALTH PARTNERSHIP

(B) RELATIONSHIP BETWEEN INTERESTED PERSON AND ORGANIZATION:

ENTITY THAT HAS COMMON BOARD MEMBERS

(D) DESCRIPTION OF TRANSACTION: JEFFREY BEEN, EXECUTIVE DIRECTOR, AND

MARTHA HASSELBACHER, BOARD MEMBER, ALSO SERVE ON THE BOARD OF LOUISVILLE

MEDICAL/LEGAL COMMUNITY HEALTH PARTNERSHIP. LOUISVILLE MEDICAL/LEGAL

COMMUNITY HEALTH PARTNERSHIP ENGAGES LEGAL AID SOCIETY TO PROVIDE LEGAL

SERVICES TO HELP FURTHER THEIR EXEMPT PURPOSE.

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.

OMB No. 1545-0047

2014

Open to Public
Inspection

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

Name of the organization

LEGAL AID SOCIETY, INC.

EIN 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 4D, OTHER PROGRAM SERVICES:

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

EXPENSES \$ 1,409,781. INCLUDING GRANTS OF \$ 0. REVENUE \$ 30,447.

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

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

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

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

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

AFTER A REVIEW OF COMPARABLE STUDIES, THE BOARD OF DIRECTORS DETERMINES AND
APPROVES THE COMPENSATION FOR THE EXECUTIVE DIRECTOR. THE EXECUTIVE
DIRECTOR DETERMINES AND APPROVES THE COMPENSATION FOR KEY EMPLOYEES. THE
EXECUTIVE DIRECTOR REVIEWS COMPARABILITY STUDIES FOR KEY EMPLOYEES. THE
PROCESS AND DECISIONS ARE DOCUMENTED.

Name of the organization

LEGAL AID SOCIETY, INC.

Employer identification number



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.

FILED

JEFF. CO., KY

DEC 29 1995

AMENDED AND RESTATED ARTICLES OF INCORPORATION

of the

Rebecca Jackson, Clerk
BY *[Signature]* D

LEGAL AID SOCIETY, INC.

1. Name.

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

2. Purposes.

The Corporation's purposes shall be to:

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

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

3. Internal Affairs.

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

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

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

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

RECEIVED & FILED
Dr. Noe
Dec 28 3 45 PM '95
REG. SECRETARY
SECRETARY OF STATE
CORPORATION DIV.
[Signature]

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

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

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

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

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

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

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

4. No Members.

The Corporation shall have no members.

5. Directors.

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

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

Community Action Agency (CAA)

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

Multi-County Clients Council

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

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

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

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

Louisville Bar Association

Robert J. DeAngelis, Jr., Esq.
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1800 One Riverfront Plaza
Louisville, KY 40202

Charles W. Dobbins, Jr.
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Buckaway
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Louisville, KY 40202

Marshall P. Eldred, Jr., Esq.
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2800 Citizens Plaza
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825 Brown & Williamson Tower
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Stephen P. Imhoff, Esq.
Borowitz & Goldsmith
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Louisville, KY 40202-3363

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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
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Louisville, KY 40207

National Association
for the Advancement of Colored People (NAACP)

Anita Lawless -- Client Representative
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Louisville, KY 40212

Women Lawyers Association of Jefferson County

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Ogden, Newell & Welch
1200 One Riverfront Plaza
Louisville, KY 40202

Elizabethtown District

Bullitt County Bar Association

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

Hardin County Bar Association

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

Grayson/Breckinridge/Meade Counties Bar Association

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

Hardin County Clients Council

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

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

Shelbyville District

Nelson County Bar Association

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

Oldham/Henry Counties Bar Association

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

Marion County NAACP

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

Shelby County Bar Association

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

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

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

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

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

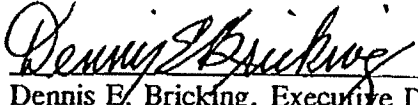
(2) Acts or omissions not in good faith or which involve intentional misconduct or are known to the director to be a violation of law; or

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

6. Principal Office.

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

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


Dennis E. Bricking, Executive Director

070\articles\amended.las

Request for Taxpayer Identification Number and Certification

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

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

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Note. If the account is in more than one name, see the instructions for line 1 and the chart on page 4 for guidelines on whose number to enter.

Social security number	Employer identification number									
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 25%; height: 20px;"> </td> <td style="width: 25%; height: 20px;"> </td> <td style="width: 25%; height: 20px;"> </td> <td style="width: 25%; height: 20px;"> </td> </tr> <tr> <td style="text-align: center;">-</td> <td style="text-align: center;">-</td> <td colspan="2"></td> </tr> </table>					-	-			<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 100%; height: 20px;"> </td> </tr> </table>	
-	-									

Part II Certification

Under penalties of perjury, I certify that:

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

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions on page 3.

Sign Here	Signature of U.S. person ▶	<i>[Signature]</i>	Date ▶ <i>May 14, 2015</i>
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General Instructions

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

Future developments. Information about developments affecting Form W-9 (such as legislation enacted after we release it) is at www.irs.gov/fw9.

Purpose of Form

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

- Form 1099-INT (interest earned or paid)
- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)

- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

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

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See *What is backup withholding?* on page 2.

By signing the filled-out form, you:

- Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
- Certify that you are not subject to backup withholding, or
- Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income, and
- Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See *What is FATCA reporting?* on page 2 for further information.

Legal Aid Society, Inc.

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

Year Ended December 31, 2014

Legal Aid Society, Inc.

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December 31, 2014

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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, 2014, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Kentucky
Indiana
Ohio

MCM CPAs & Advisors
P 812.670.3400 | F 812.670.3400
McCauley Centre | 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, 2014, 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 2013 financial statements, and our report dated April 29, 2014, 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, 2013, 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 13 through 15 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, as required by the Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, is also presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated April 30, 2015, 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 30, 2015

Legal Aid Society, Inc.
Statement of Financial Position
December 31, 2014

	<u>2014</u>	<u>Comparative Only 2013</u>
Assets		
Assets		
Cash and cash equivalents	\$ 765,379	\$ 707,775
Cash in escrow, client deposits	47,818	41,721
Certificates of deposit	967,942	953,117
Investments	26,801	29,999
Grants and contracts receivable	478,163	248,162
Prepaid expenses and other assets	56,295	74,603
Property and equipment, net	71,296	85,679
Total Assets	<u>\$ 2,413,694</u>	<u>\$ 2,141,056</u>
Liabilities and Net Assets		
Liabilities		
Accounts payable	\$ 30,216	\$ 38,034
Client deposits	47,818	41,721
Accrued rent	65,604	90,024
Accrued vacation and benefits	193,231	182,241
Other current liabilities	26,275	25,350
Total Liabilities	363,144	377,370
Net Assets		
Unrestricted		
Available for operations	1,261,925	967,041
Invested in property and equipment	71,296	85,679
Board designated - operating reserve	649,110	649,110
Total Unrestricted Net Assets	1,982,331	1,701,830
Temporarily restricted		
Legal Services Corporation	44,984	-
Other	-	38,656
Total Temporarily Restricted Net Assets	44,984	38,656
Permanently restricted	23,235	23,200
Total Net Assets	<u>2,050,550</u>	<u>1,763,686</u>
Total Liabilities and Net Assets	<u>\$ 2,413,694</u>	<u>\$ 2,141,056</u>

See accompanying notes.

Legal Aid Society, Inc.
Statement of Activities
Year Ended December 31, 2014

	2014					Comparative
	Unrestricted	Temporarily Restricted		Permanently Restricted	Total	Only
		LSC	Other			Total
						Total
Support, Revenue, and Gains						
Grants and contracts	\$ 144,840	\$ 1,344,263	\$ 1,167,782	\$ -	\$ 2,656,885	\$ 2,464,793
Contributions	303,927	-	-	84	304,011	287,956
Special event revenue	50,677	-	-	-	50,677	38,796
Filing fees	630,575	-	-	-	630,575	625,269
Interest on Lawyer Trust Accounts	96,560	-	-	-	96,560	87,805
Donated legal services	-	431,150	-	-	431,150	523,962
Interest income	7,333	-	-	35	7,368	10,498
Gain on investments	188	-	-	-	188	1,314
Loss on disposition of leasehold improvements	-	-	-	-	-	(44,189)
Rent income	15,075	-	-	-	15,075	15,075
Miscellaneous	2,490	-	27,957	-	30,447	21,399
Net assets released from restrictions	2,964,908	(1,730,429)	(1,234,395)	(84)	-	-
Total Support, Revenue, and Gains	4,216,573	44,984	(38,656)	35	4,222,936	4,032,678
Expenses and Losses						
Program services	3,444,936	-	-	-	3,444,936	3,599,533
Management and general	381,438	-	-	-	381,438	351,920
Fund-raising	109,698	-	-	-	109,698	131,827
Total Expenses and Losses	3,936,072	-	-	-	3,936,072	4,083,280
Changes in Net Assets	280,501	44,984	(38,656)	35	286,864	(50,602)
Net Assets, Beginning of Year	1,701,830	-	38,656	23,200	1,763,686	1,814,288
Net Assets, End of Year	\$ 1,982,331	\$ 44,984	\$ -	\$ 23,235	\$ 2,050,550	\$ 1,763,686

See accompanying notes.

Legal Aid Society, Inc.
Statement of Functional Expenses
Year Ended December 31, 2014

	2014				Comparative Only 2013
	Program Services	Management and General	Fundraising	Total	Total
Personnel Expenses					
Lawyers	\$ 1,251,867	\$ 100,596	\$ 15,979	\$ 1,368,442	\$ 1,264,819
Paralegals	203,803	-	37,885	241,688	314,986
Other	195,700	135,619	8,445	339,764	321,076
Employee benefits	723,027	103,423	27,281	853,731	841,084
Total Personnel Expenses	2,374,397	339,638	89,590	2,803,625	2,741,965
Non-personnel Expenses					
Rent, utilities, and building maintenance	232,948	23,328	8,476	264,752	273,677
Equipment expense	17,708	1,773	645	20,126	28,264
Office supplies and expense	23,703	2,374	862	26,939	36,864
Telephone	16,409	1,643	598	18,650	16,873
Travel	15,754	1,579	-	17,333	12,237
Training	24,595	-	-	24,595	25,259
Insurance	24,086	2,412	878	27,376	27,766
Library	22,319	2,235	812	25,366	28,446
Dues and fees	17,011	1,703	619	19,333	17,227
Litigation	29,033	-	-	29,033	14,400
Audit and payroll processing	17,071	1,709	621	19,401	18,321
Consultants and contract services	118,967	-	-	118,967	214,129
Advertising and public relations	1,481	-	5,492	6,973	6,110
Donated services expense	431,150	-	-	431,150	523,962
Depreciation	25,890	-	-	25,890	40,408
Office of Kentucky Legal Services Programs	42,741	-	-	42,741	45,440
Bank and investment fees	-	2,083	756	2,839	2,294
Other	9,673	961	349	10,983	9,638
Total Non-personnel Expenses	1,070,539	41,800	20,108	1,132,447	1,341,315
Total Functional Expenses	\$ 3,444,936	\$ 381,438	\$ 109,698	\$ 3,936,072	\$ 4,083,280

See accompanying notes.

Legal Aid Society, Inc.
Statement of Cash Flows
Year Ended December 31, 2014

	<u>2014</u>	<u>Comparative Only 2013</u>
Cash Flows from Operating Activities		
Cash received from grants, contracts, rent, and filing fees	\$ 3,169,094	\$ 3,202,841
Cash paid to suppliers, employees, and other	(3,481,047)	(3,539,316)
Contributions received	304,011	287,956
Interest income received	7,368	10,498
Other income received	81,124	60,195
Net Cash Provided by Operating Activities	<u>80,550</u>	<u>22,174</u>
Cash Flows from Investing Activities		
Purchase of property and equipment	(11,507)	(32,095)
(Purchase) Redemption of certificates of deposit	(14,825)	97,329
Proceeds on sale of investments	3,386	666
Net Cash (Used) Provided by Investing Activities	<u>(22,946)</u>	<u>65,900</u>
Net Increase in Cash and Cash Equivalents	57,604	88,074
Cash and Cash Equivalents, Beginning of Year	<u>707,775</u>	<u>619,701</u>
Cash and Cash Equivalents, End of Year	<u>\$ 765,379</u>	<u>\$ 707,775</u>
Reconciliation of Changes in Net Assets to Net Cash Provided by Operating Activities		
Changes in net assets	\$ 286,864	\$ (50,602)
Adjustments to reconcile changes in net assets to net cash provided (used) by operating activities		
Depreciation	25,890	40,408
(Gain) loss on investments	(188)	(1,314)
Loss on disposition of leasehold improvements	-	44,189
(Increase) decrease in:		
Grants and contracts receivable	(230,001)	11,155
Other current assets	18,308	(16,601)
Increase (decrease) in:		
Accounts payable	(7,818)	(7,598)
Deferred revenue	-	(1,256)
Accrued rent	(24,420)	(19,582)
Accrued vacation and benefits	10,990	6,417
Other current liabilities	925	16,958
Net Cash Provided by Operating Activities	<u>\$ 80,550</u>	<u>\$ 22,174</u>

See accompanying notes.

Legal Aid Society, Inc.
Notes to Financial Statements
December 31, 2014

Note A - Nature of Organization 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 for non-governmental entities. 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 review 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 H 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. 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.
4. Cash Equivalents: The Society considers all short-term investments with an original maturity of three months or less to be cash equivalents.

Legal Aid Society, Inc.
Notes to Financial Statements (Continued)
December 31, 2014

Note B - Summary of Significant Accounting Policies (Continued)

5. Certificate 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.
6. Concentration of Credit Risk: 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.
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. 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 billed to the grant providers, based upon either eligible costs incurred or units of service provided.

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, 2014, 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.

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 market 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.

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

Legal Aid Society, Inc.
Notes to Financial Statements (Continued)
December 31, 2014

Note B - Summary of Significant Accounting Policies (Continued)

10. Court Awarded Attorney Fees: Attorney fees awarded to the Society are allocated to the programs which incurred the litigation costs and expenses. The fees are recognized as support upon collection. No attorney fees were collected in 2014.
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.
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, 2014 was \$6,973.
14. 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.

Note C - Fair Value Measurements

Accounting standards for fair value measurements (ASC820-10) establish a comprehensive framework for measuring fair value and expand required disclosures concerning fair value measurements. Specifically, the standards sets forth a definition of fair value and establish a hierarchy prioritizing the inputs to valuation techniques, giving the highest priority to quoted prices in active markets for identical assets and liabilities and the lowest priority to unobservable value inputs.

Details on the methods and assumptions used to determine the fair values of the financial assets and liabilities are as follows:

Fair value measurements based on Level 1 inputs: Measurements that are most observable are based on quoted prices of identical instruments obtained from the principal markets in which they are traded. Closing prices are both readily available and representative of fair value. Market transactions occur with sufficient frequency and volume to ensure liquidity.

Fair value measurements based on Level 2 inputs: Measurements derived indirectly from observable inputs or from quoted prices from markets that are less liquid are considered Level 2. Measurements may consider inputs that other market participants would use in valuing a portfolio, quoted market prices for similar securities, interest rates, credit risks, and others.

Fair value measurements based on Level 3 inputs: Measurements that are least observable are estimated from related market data, determined from sources with little or no market activity for comparable contracts, or are positions with longer durations.

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.

Legal Aid Society, Inc.
Notes to Financial Statements (Continued)
December 31, 2014

Note C - Fair Value Measurements (Continued)

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, 2014.

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, 2014 are as follows:

	<u>Fair Value</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
Investments	<u>\$ 26,801</u>	<u>\$ -</u>	<u>\$ 26,801</u>	<u>\$ -</u>

Note D - Property and Equipment

Property and equipment of the Society at December 31, 2014 are summarized as follows:

Law library	\$ 9,130
Leasehold improvements	16,200
Equipment	469,553
Furniture and fixtures	<u>84,381</u>
Total	579,264
Less accumulated depreciation	<u>(507,968)</u>
Total Property and Equipment	<u>\$ 71,296</u>

Note E - Legal Services Corporation Grants

The Society's operations are funded partially through a grant from LSC (grant 618010) in the amount of \$1,296,479 for the year ended December 31, 2014. In accordance with LSC regulations, no less than 12.5% of the LSC award is designated for Private Attorney Involvement ("PAI").

Legal Aid Society, Inc.
Notes to Financial Statements (Continued)
December 31, 2014

Note F - Lease Commitments

The Society leases office space under an operating lease. The lease expires September 2016, with monthly lease payments ranging from \$14,513 to \$20,559. 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 original ten-year term. The Society has the option to renew the lease for three additional five-year terms. 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 a \$25,000 allowance for renovation and refurbishment of the office space. The lease may be terminated in the event funding of the Society is discontinued by LSC.

On July 1, 2008, the Society commenced subleasing a portion of the office space to another institution under a noncancelable agreement, which expires June 30, 2016. 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 payment required under operating leases, net of sublease income.

	<u>Rental Payments</u>	<u>Sublease Income</u>	<u>Net Rentals</u>
Year Ending December 31,			
2015	\$ 238,650	\$ 15,075	\$ 223,575
2016	247,519	7,538	239,981
2017	252,356	-	252,356
2018	257,194	-	257,194
Thereafter	<u>1,321,800</u>	<u>-</u>	<u>1,321,800</u>
Total	<u>\$ 2,317,519</u>	<u>\$ 22,613</u>	<u>\$ 2,294,906</u>

Rent expense for office space totaled \$246,666 for the year ended December 31, 2014, and net rent expense, after deducting rental income of \$15,075 for the year ended December 31, 2014, from subleases, was \$231,591.

Note G - 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 18.89% and decreased to 17.67% beginning July 1, 2014.

The Society's contribution to CERS for the year ended December 31, 2014 amounted to \$308,525.

Legal Aid Society, Inc.
Notes to Financial Statements (Continued)
December 31, 2014

Note H - 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, but no less than the prior year calculation. At December 31, 2014, the mandated operating reserve was \$649,110. This reserve is included in the certificates of deposit of the Society.

Note I - Income Taxes

The Society is exempt from Federal and State income taxes under Section 501(c)(3) of the Internal Revenue Code. However, income generated from activities unrelated to the Society's exempt purpose is subject to tax under IRC Section 511. The Society did not have any material unrelated business income for the years ended December 31, 2014.

The Financial Accounting Standards Board (FASB) issued guidance on accounting for uncertainty in income taxes. The Corporation recognizes uncertain income tax positions using the "more-likely-than-not" approach as defined in the ASC. Management evaluated the Society's tax positions and concluded the Society had taken no uncertain tax positions that required adjustment to the financial statements to comply with the provisions of this guidance.

The Society is no longer subject to Federal, state, or local examinations by tax authorities for the closed tax years before 2011.

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, 2014

	2014					Comparative
	Unrestricted					Only
	Access to Justice	Annual Campaign	Filing Fees	Miscellaneous Unrestricted	Total	Total
Support, Revenue, and Gains						
Grants and contracts	\$ 144,840	\$ -	\$ -	\$ -	\$ 144,840	\$ 130,920
Contributions	-	303,927	-	-	303,927	287,356
Special event revenue	-	50,677	-	-	50,677	38,796
Filing fees	-	-	630,575	-	630,575	625,269
Interest on Lawyers Trust Accounts	-	-	-	96,560	96,560	87,805
Interest income	-	-	-	7,333	7,333	10,498
Gain on investments	-	-	-	188	188	1,314
Loss on disposition of leasehold improvements	-	-	-	-	-	(44,189)
Rent income	-	-	-	15,075	15,075	15,075
Miscellaneous	-	-	-	2,490	2,490	8,468
Total Support, Revenue, and Gains	144,840	354,604	630,575	121,646	1,251,665	1,161,312
Expenses and Losses						
Due and fees	-	-	3,780	-	3,780	3,226
Depreciation	-	-	25,890	-	25,890	40,408
Office of KY Legal Services Program	-	-	42,741	-	42,741	45,440
Miscellaneous office expense	-	-	-	75	75	977
Total Expenses and Losses	-	-	72,411	75	72,486	90,051
Support, Revenue, and Gains Over Expenses and Losses	144,840	354,604	558,164	121,571	1,179,179	1,071,261
Subsidy from unrestricted funds for excess expenditures	-	-	(898,678)	-	(898,678)	(1,029,603)
Total Support, Revenue, and Gains Over (Under) Expenses and Losses and Subsidy	\$ 144,840	\$ 354,604	\$ (340,514)	\$ 121,571	\$ 280,501	\$ 41,658

Legal Aid Society, Inc.
Schedules of Support and Revenue, Expenses,
and Changes in Net Assets for LSC Funds
Year Ended December 31, 2014

	2014				Comparative Only 2013	
	Basic	Private Attorney Involvement	Technology Grant 14002	Technology Grant 14003	Total	Total
Support and Revenue						
Legal Services Corporation	\$ 1,134,419	\$ 162,060	\$ 31,400	\$ 16,384	\$ 1,344,263	\$ 1,211,925
Donated legal services	-	431,150	-	-	431,150	523,962
Total Support and Revenue	1,134,419	593,210	31,400	16,384	1,775,413	1,735,887
Expenses						
Personnel	563,344	112,023	-	-	675,367	703,921
Fringe benefits	246,651	49,047	-	-	295,698	311,465
Rent, utilities, and building maintenance	72,626	14,798	-	-	87,424	97,551
Equipment Expenses	5,521	1,125	-	-	6,646	9,620
Office Supplies and expense	6,336	3,918	-	-	10,254	21,373
Telephone	4,962	1,011	-	-	5,973	6,019
Travel	4,010	817	-	-	4,827	3,922
Training	2,226	2,346	1,400	1,400	7,372	13,699
Insurance	7,509	1,530	-	-	9,039	9,898
Library	6,748	1,375	-	-	8,123	10,139
Dues and fees	-	310	-	-	310	1,611
Litigation	3,170	4,262	-	-	7,432	2,928
Audit and payroll services	5,322	1,084	-	-	6,406	6,530
Consultants and contract services	19,746	4,024	-	-	23,770	77,044
Advertising and public relations	1,899	437	-	-	2,336	2,226
Donated services expenses	-	431,150	-	-	431,150	523,962
Bank Fees	779	159	-	-	938	818
Miscellaneous office expense	2,859	699	-	-	3,558	3,232
Total Expenses	953,708	630,115	1,400	1,400	1,586,623	1,805,958
Support and Revenue Over (Under) Expenses	180,711	(36,905)	30,000	14,984	188,790	(70,071)
Subsidy from unrestricted funds for excess expenditures	(180,711)	36,905	-	-	(143,806)	54,012
Net Assets, Beginning of Year	-	-	-	-	-	16,059
Net Assets, End of Year	\$ -	\$ -	\$ 30,000	\$ 14,984	\$ 44,984	\$ -

Legal Aid Society, Inc.
Schedules of Support and Revenue, and Expenses
by Funding Source - Other Restricted Net Assets
Year Ended December 31, 2014

	Temporarily Restricted - Other							Comparative	
	Support For Families	Preserving the Home	Maintaining Economic Stability	Safety, Stability & Health	Populations with Special Vulnerabilities	Rural	Community Development	Total	2013 Total
Support and Revenue									
Grants									
Louisville Metro Government	\$ -	\$ 117,736	\$ 82,040	\$ -	\$ 47,629	\$ -	\$ -	\$ 247,405	\$ 185,990
KIPDA	-	-	-	52,588	-	-	-	52,588	34,895
LTADD	-	-	-	4,998	-	-	-	4,998	3,137
Metro United Way	140,516	-	37,721	-	33,796	-	-	212,033	214,757
Norton Foundation	-	10,000	-	-	-	-	-	10,000	25,000
Internal Revenue Service	-	-	50,476	-	-	-	-	50,476	28,650
PNC Foundation	-	10,000	-	-	-	-	-	10,000	10,000
Barth Foundation	-	5,000	-	-	-	-	-	5,000	3,000
Gheens Foundation	-	-	-	-	10,000	-	-	10,000	10,000
Louisville Bar Foundation	-	-	25,000	-	-	-	-	25,000	25,000
Kentucky Bar Foundation	-	-	-	-	-	-	-	-	20,000
Humana Foundation	-	-	-	10,000	-	-	-	10,000	10,000
Doctors and Lawyers for Kids	-	-	-	-	62,416	-	-	62,416	59,760
Wyatt, Tarrant, Combs	62,966	-	-	-	-	-	-	62,966	64,688
CHIPRA	-	-	-	80,377	-	-	-	80,377	26,315
VAWA	109,863	-	-	-	-	-	-	109,863	115,044
Verizon	-	-	-	-	-	-	-	-	10,000
Sisters of Charity/Nazareth	-	-	10,000	-	-	-	-	10,000	20,000
Equal Justice Works- Americorps	-	-	-	-	35,968	-	-	35,968	25,519
Department of Justice Case	123,872	-	-	-	-	-	-	123,872	160,826
HIV/AIDS legal project funds	-	-	-	-	44,820	-	-	44,820	69,367
Other	10,000	1,214	-	10,000	243	6,500	-	27,957	12,931
Total Support and Revenue	447,217	143,950	205,237	157,963	234,872	6,500	-	1,195,739	1,134,879
Expenses									
Personnel	306,559	191,733	221,105	99,073	247,981	151,737	56,339	1,274,527	1,196,959
Fringe benefits	134,222	83,947	96,807	43,378	108,575	66,436	24,668	558,033	529,620
Rent, utilities, and building maintenance	48,344	25,027	28,132	13,295	40,832	18,308	3,390	177,328	176,125
Equipment expense	3,675	1,902	2,138	1,011	3,104	1,392	258	13,480	18,643
Office supplies and expense	4,260	2,183	2,470	1,160	4,719	1,597	296	16,685	15,491
Telephone	3,303	1,710	1,922	908	3,351	1,251	232	12,506	8,313
Travel	3,151	1,827	1,639	1,685	3,006	1,011	187	17,223	11,559
Training	5,423	907	3,528	408	6,292	561	104	18,337	17,870
Insurance	4,999	2,588	2,909	1,375	4,222	1,893	351	17,243	18,307
Library	5,259	2,325	2,614	1,235	3,794	1,701	315	15,243	12,390
Dues and fees	4,136	2,449	2,114	717	3,698	1,453	676	21,601	11,471
Litigation	12,559	1,567	3,866	602	2,060	799	148	12,995	11,790
Audit and payroll services	3,543	1,834	2,062	974	2,992	1,342	248	95,197	137,085
Consultants and contract services	60,126	6,805	7,649	3,615	11,102	4,978	922	4,637	3,885
Advertising and public relations	1,264	654	735	348	438	196	36	1,901	1,476
Bank Fees	518	268	302	143	438	196	36	1,901	1,476
Miscellaneous office expense	1,903	985	1,143	658	1,807	721	133	7,350	5,434
Total Expenses	603,244	328,711	381,135	170,585	449,041	255,855	88,392	2,276,963	2,187,271
Support and Revenue Under Expenses	(156,027)	(184,761)	(175,898)	(12,622)	(214,169)	(249,355)	(88,392)	(1,081,224)	(1,052,392)
Subsidy from unrestricted funds for excess expenditures	156,027	184,761	175,898	9,121	179,014	249,355	88,392	1,042,568	975,591
Net Assets, Beginning of Year	-	-	-	3,501	35,155	-	-	38,656	115,457
Net Assets, End of Year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 38,656

Supplementary Information

Legal Aid Society, Inc.
Schedule of Expenditures of Federal Awards
Year Ended December 31, 2014

Federal Grantor/Pass Through Grantor/Program or Cluster Title	Pass- Through Number	Federal CFDA Number	Federal Grant Award	Federal Expenditures
Federal Government Grant:				
Legal Services Corporation		09.618010	\$ 1,296,479	\$ 1,296,479
Legal Services Corporation (technology - 14002)			89,661	1,400
Legal Services Corporation (technology - 14003)			89,984	1,400
Total from Legal Services Corporation			1,476,124	1,299,279
Department of 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	1713-515			
Community Development Block Grant	2101-515			
Housing Opportunities for person with AIDS		14.241		
July 1, 2013 to June 30, 2014			28,500	18,384
July 1, 2014 to June 30, 2015			38,500	20,471
July 1, 2014 to June 30, 2015			23,878	8,774
Community Development Block Grant				
Emergency Shelter Grant		14.231		
July 1, 2013 to June 30, 2014			34,700	19,067
July 1, 2014 to June 30, 2015			42,200	38,147
Community Development Block Grant				
Tenant Counseling and Prevention		14.218		
July 1, 2013 to June 30, 2014			19,400	9,147
July 1, 2014 to June 30, 2015			19,400	11,654
Community Development Block Grant				
Foreclosure Clinics and Assistance		14.218		
July 1, 2013 to June 30, 2014			26,700	14,788
July 1, 2014 to June 30, 2015			26,700	11,850
Total passed through the Louisville/ Jefferson County Metro Government			259,978	152,282
Total from Department of Housing and Urban Development			259,978	152,282
Department of Health and Human Services:				
Passed through the Kentuckiana Regional Planning and Development Agency	PON2-725-1300002009-1			
Special Programs for Aging, Title III-B		93.044		
July 1, 2013 to June 30, 2014			21,900	9,900
July 1, 2014 to June 30, 2015			21,900	9,900
National Family Caregiver Support, Title III-E		93.052		
July 1, 2013 to June 30, 2014			5,775	1,470
July 1, 2014 to June 30, 2015			7,500	5,409
Total passed through the Kentuckiana Regional Planning and Development Agency			57,075	26,679
Passed through the Lincoln Trail Area Development District	725 1200001048 1			
Special Programs for Aging, Title VII Ombudsman		93.042		
July 1, 2013 to June 30, 2014			9,570	4,998
July 1, 2014 to June 30, 2015			9,570	3,137
Total passed through the Lincoln Trail Area Development District			19,140	8,135

Legal Aid Society, Inc.
Schedule of Expenditures of Federal Awards (Continued)
Year Ended December 31, 2014

Federal Grantor/Pass Through Grantor/Program or Cluster Title	Pass- Through Number	Federal CFDA Number	Federal Grant Award	Federal Expenditures
Passed through Volunteers of America HIV Care Formula Grant		93.917		
August 1, 2013 to June 30, 2014			10,250	6,520
August 1, 2014 to December 31, 2014			5,000	5,000
July 1, 2014 to June 30, 2015			2,500	2,500
Total passed through the Volunteers of America			17,750	14,020
Total from Department of Health and Human Services			93,965	48,834
Department of Justice:				
Legal Assistance for Victims		16.524		
October 1, 2012 to September 30, 2014			266,667	106,318
October 1, 2014 to September 30, 2017			496,430	17,553
Total from Legal Assistance for Victims			763,097	123,871
Passed through the Commonwealth of Kentucky Justice and Public Safety Cabinet				
ARRA - Violence Against Women Formula Grant VAWA-2013-LegalAi-00313		16.588		
January 1, 2014 to December 31, 2014			109,863	109,863
Total passed through the Commonwealth of Kentucky Justice and Public Safety Cabinet			109,863	109,863
Passed through the Equal Justice Works-Americorps	13NDHDC003	94.006		
September 1, 2013 to August 31, 2014			24,200	15,922
September 1, 2014 to August 31, 2015			72,600	19,821
Total passed through Equal Justice Works-Americorps			96,800	35,743
Total from Department of Justice			969,760	269,477
Total			<u>\$ 2,849,827</u>	<u>\$ 1,819,872</u>

Notes to Schedule of Expenditures of Federal Awards

Note 1 - Basis of Presentation

Reporting Entities:

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Legal Aid Society, Inc. and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, Audits of States, Local Governments and Non-profit Organizations. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

**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., as of and for the year ended December 31, 2014, and the related notes to the financial statements, and have issued our report thereon dated April 30, 2015.

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 30, 2015



**Independent Auditor's Report on Compliance for Each Major Federal Program and
Report on Internal Control over Compliance**

Board of Directors
Legal Aid Society, Inc.

Report on Compliance for Each Major Federal Program

We have audited Legal Aid Society, Inc.'s compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of Legal Aid Society, Inc.'s major federal program for the year ended December 31, 2014. 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 OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 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.

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Kentucky
Indiana
Ohio

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An Independent Member of Baker Tilly International

Independent Auditor's Report on Compliance for Each Major Federal Program and Report on Internal Control over Compliance (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, 2014.

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 OMB Circular A-133, 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 OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.



Jeffersonville, Indiana
April 30, 2015

Legal Aid Society, Inc.
Schedule of Findings and Questioned Costs
Year Ended December 31, 2014

A. Summary of Audit Results

1. The auditor's report expresses an unmodified opinion on the financial statements of Legal Aid Society, Inc. for the year ended December 31, 2014.
2. No significant deficiencies relating to the audit of the financial statements are reported in the 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*.
3. No instances of noncompliance material to the financial statements of Legal Aid Society, Inc. that would be required to be reported in accordance with *Government Auditing Standards* were disclosed during the audit.
4. No significant deficiencies relating to the audit of the major federal award programs are reported in the Independent Auditor's Report on Compliance for Each Major Federal Program and Report on Internal Control over Compliance.
5. The auditor's report on compliance for the major federal award programs for Legal Aid Society, Inc. expresses an unmodified opinion.
6. The audit disclosed no audit findings required to be reported under Section 510(a) of OMB Circular A-133.
7. The program tested as a major program was:

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

8. The threshold used for distinguishing between Type A and B programs was \$300,000.
9. Legal Aid Society, Inc. qualified as a low-risk auditee.

B. Summary of Financial Statement Audit Results

None

C. Findings and Questioned Costs - Major Federal Awards Programs Audit

None

Legal Aid Society, Inc.
Summary Schedule of Prior Audit Findings
Year Ended December 31, 2014

None.

Legal Aid Society Staff List December 16,2015

Last name	First name
Been	Jeffrey
Pope	S.
Agnew	Meagen
Bacon	Brenda
Braden	Jonathan
Brent	Laura
Brown	Jeffrey
Caragianis	Sarah
Clemons	Leslie
Darbro	Tracey
Dennis	Sean
Doyle	Andrea
Dupin	Carol
Ford	Catherine
Foster	Melissa
Goodwin	Lori
Hersh	Jacqueline
Horton	Gwendolyn
Khan	Hammad
Kilkelly	Lisa
King	Whitney
Krucki	Kelly
Leist	Julia
Lutz	Courtney
Maraman	Nicholas
Marstin	Ronald
Miller	Kristi
Ordover	Eileen
Pence	Jennifer
Polley	Neva-Marie
Railey	Whitney
Robinson	Beth
Rufus	Sharon
Saiyed	Soha
Schulte	Stephanie
Staton	Jeffrey
Swartz	Victoria
Volk	Lindsay
Willis	Stephanie
Young	John

Project HELP

Budget Attachment

Client Assistance Expense:

Fees for transcripts and related court fees \$460

Detail of Other Expenses:

Malpractice Insurance for Volunteers	\$1,093
Training and Meeting expenses	\$498
Professional dues and fees	\$748
IT support and related indirect expenses	<u>\$5,137</u>
TOTAL	\$7,476

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	1/12/2016
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>R. JAMES STRAUS</u>
Vice President	<u>GEORGE LEE, JR.</u>
Vice President	<u>DELORES PREGLIASCO</u>
Secretary	<u>ROB RILEY</u>
Director	<u>RICHARD NOWKA</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.

Registered Agent

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Louisville Metro Council

David W. Tandy
District 4 Councilman

Keidra D.C. King
Legislative Aide

March 7, 2016

Metro Council Clerk:

I have given my aide Keidra King permission to sign for me regarding the following Neighborhood Development Funds: Legal Aid Society, Kentucky African American Heritage Center and the Miss Kentucky Scholarship Pageant

Please contact my office if you have further question.

With warmest regards, I am...

Very truly yours,

David W. Tandy
Fourth District Councilman