

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

Applicant/Program: Legal Aid Society , Inc
Applicant Requested Amount: \$~~10~~000.00
Appropriation Request Amount: \$10,000.00

Executive Summary of Request

A program to provide civil legal assistance to remove barriers to employment . This program provides legal services for expungements ,providing direct legal representation. In 2016 the State of Kentucky changed its expungement laws to allow fro expungement of certain non-violent Class D felonies.

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

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

1
District #


Primary Sponsor Signature

\$5,000⁰⁰
Amount

9/6/2017
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.
None

Approved by:

Appropriations Committee Chairman

Date

Final Appropriations Amount: _____

Applicant/Program:

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.
None

District 1	<u>Jenica [Signature]</u>	\$ <u>5,000⁰⁰</u>
District 2	<u>Barbara Shanklin</u>	\$ <u>\$500.00</u>
District 3	<u>Marye [Signature]</u>	\$ <u>1,500⁰⁰</u>
District 4	<u>Barbara [Signature]</u>	\$ <u>\$500 -</u>
District 5	<u>Cheri B. Hamilton</u>	\$ <u>\$500</u>
District 6	<u>[Signature]</u>	\$ <u>\$500.00</u>
District 7		\$
District 8		\$
District 9		\$
District 10	<u>[Signature]</u>	\$ <u>500.00</u>
District 11		\$
District 12		\$
District 13	<u>Vicki Aubrey Welch</u>	\$ <u>500⁰⁰</u>
District 14		\$
District 15	<u>[Signature]</u>	\$ <u>500 -</u>

Applicant/Program:**Additional Council Office Disclosure**

List below any personal or business relationship you, your family or your legislative assistant have with this organization, its volunteers, its employees or members of its board of directors.
None

District 16 _____ \$ _____

District 17 _____ \$ _____

District 18 _____ \$ _____

District 19 _____ \$ _____

District 20 _____ \$ _____

District 21 _____ \$ _____

District 22 _____ \$ _____

District 23 _____ \$ _____

District 24 _____ \$ _____

District 25 _____ \$ _____

District 26 _____ \$ _____

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

Legal Name of Applicant Organization Legal Aid Society

Program Name and Request Amount Expungement program / \$ 10,000.00

	Yes/No/NA
Is the NDF Transmittal Sheet Signed by all Council Member(s) Appropriating Funding?	☒ Yes
Is the funding proposed by Council Member(s) less than or equal to the request amount?	☒ Yes
Is the proposed public purpose of the program viable and well-documented?	☒ Yes
Will all of the funding go to programs specific to Louisville/Jefferson County?	☒ Yes
Has Council or Staff relationship to the Agency been adequately disclosed on the cover sheet?	☒ Yes
Has prior Metro Funds committed/granted been disclosed?	☒ Yes
Is the application properly signed and dated by authorized signatory?	☒ Yes
Is proof of Tax Exempt status of 501(c) 3, 4, 6, 19, 1120-H included?	☒ Yes
If Metro funding is for a separate taxing district is the funding appropriated for a program outside the legal responsibility of that taxing district?	☐ N/A
Is the entity in good standing with: ▶ Kentucky Secretary of State? ▶ Louisville Metro Revenue Commission? ▶ Louisville Metro Government? ▶ Internal Revenue Service? ▶ Louisville Metro Human Relations Commission?	☒ Yes
Is the current Fiscal Year Budget included?	☒ Yes
Is the entity's board member list (with term length/term limits) included?	☒ Yes
Is recommended funding less than 33% of total agency operating budget?	☒ Yes
Does the application budget reflect only the revenue and expenses of the project/program?	☐ No
Is the cost estimate(s) from proposed vendor (if request is for capital expense) included?	☐ N/A
Is the most recent annual audit (if required by organization) included?	☒ Yes
Is a copy of Signed Lease (if rent costs are requested) included?	☐ N/A
Is the Supplemental Questionnaire for churches/religious organizations (if requesting organization is faith-based) included?	☐ N/A
Are the Articles of Incorporation of the Agency included?	☒ Yes
Is the IRS Form W-9 included?	☒ Yes
Is the IRS Form 990 included?	☒ Yes
Are the evaluation forms (if program participants are given evaluation forms) included?	☐ N/A
Affirmative Action/Equal Employment Opportunity plan and/or policy statement included (if required to do so)?	☐ No
Has the Agency agreed to participate in the BBB Charity review program? If so, has the applicant met the BBB Charity Review Standards?	☐ N/A
Prepared by: Charles Weathers 	Date: 9/6/2017

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			
Website: www.laslou.org			
Applicant Contact:	Neva-Marie Polley	Title:	Executive Director
Phone:	502-614-3105	Email:	npolley@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, Development Director			
GEOGRAPHICAL AREA(S) WHERE PROGRAM ACTIVITIES ARE (WILL BE) PROVIDED			
Program Facility Location(s):	416 W. Muhammad Ali Blvd., Ste. 300 Louisville, KY 40202		
Council District(s):	All Council Districts	Zip Code(s):	All Jefferson County Zip Codes
SECTION 2 – PROGRAM REQUEST & FINANCIAL INFORMATION			
PROGRAM/PROJECT NAME: Employment Opportunity Program/Expungement Services			
Total Request: (\$)	10,000	Total Metro Award (this program) in previous year: (\$)	0
Purpose of Request (check all that apply): ☐ Operating Funds (generally cannot exceed 33% of agency's total operating budget) ☒ Programming/services/events for direct benefit to community or qualified individuals ☐ Capital Project of the organization (equipment, furnishing, building, etc)			
The Following are Required Attachments:			
☒ IRS Exempt Status Determination Letter ☒ Current year projected budget ☒ Current financial statement ☒ Most recent IRS Form 990 or 1120-H ☒ Articles of Incorporation (current & signed) Cost estimates from proposed vendor if request is for capital expense		Signed lease if rent costs are being requested ☒ IRS Form W9 Evaluation forms if used in the proposed program ☒ Annual audit (if required by organization) Faith Based Organization Certification Form, if applicable	
For the current fiscal year ending June 30, list all funds appropriated and/or received from Louisville Metro Government for this or any other program or expense, including funds received through Metro Federal Grants, from any department or Metro Council Appropriation (Neighborhood Development Funds). Attach additional sheet if necessary.			
Source:	External Agency Funds	Amount: (\$)	59,400
Source:	NDF	Amount: (\$)	3,600
Source:	CDBG, HOPWA, ESG	Amount: (\$)	129,200
Has the applicant contacted the BBB Charity Review for participation? ☒ Yes ☐ No			
Has the applicant met the BBB Charity Review Standards? ☒ Yes ☐ 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 provided legal counsel, representation or information to over 4,000 individuals and/or groups whose incomes were at or below 125% of the poverty guideline; 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 clients need to feel stable and secure; (5) Populations with Special Vulnerabilities: offering programs addressing issues related to the rights of people diagnosed with HIV/AIDS, 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 - BOARD OF DIRECTORS AND PAID STAFF

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

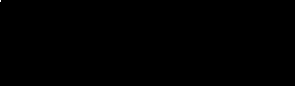
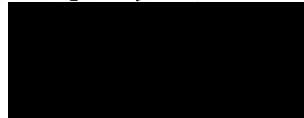
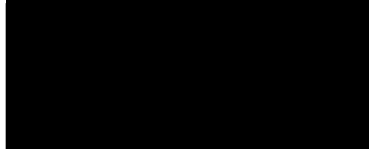
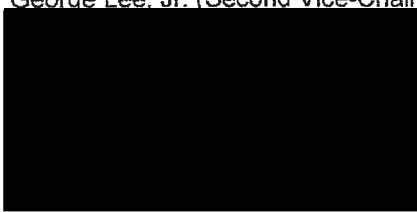
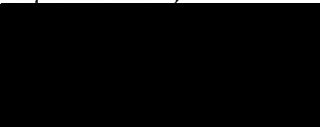
Describe the Board term limit policy:

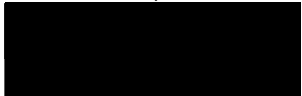
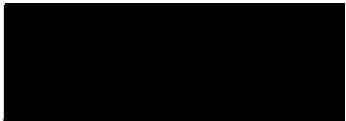
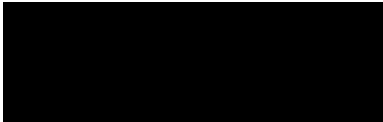
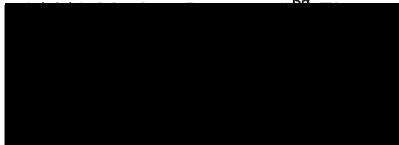
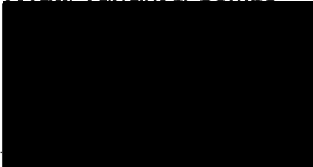
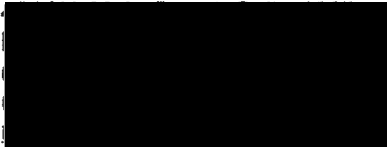
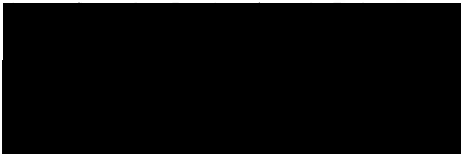
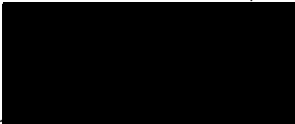
The Legal Aid Society Board of Directors rotate on a two year term. The Nominating Committee actively recruits and identifies renewing and potential board members, and nominates to the full board those who should be renewed for a new term or new members to a term. New members are required to attend an orientation, which informs them of our policies, protocols, and their responsibilities as board members. Unique to Legal Aid, our board consists of members of the private bar, as well as representatives of client eligible populations (i.e. veteran organizations, the NAACP, senior citizens, etc.).

Three Highest Paid Staff Names	Annual Salary
Neva-Marie Polley (Executive Director)	95,000
Stewart Pope (Advocacy Director)	94,918
Ron Marstin (Senior Attorney)	81,751

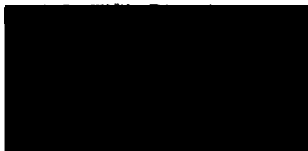


LEGAL AID SOCIETY
BOARD OF DIRECTORS 2017 (rev. 1/2017)

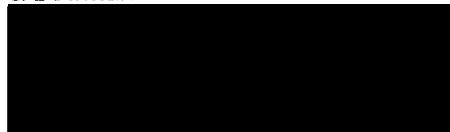
Appointing Group/Board Member(s)	Term of Office	Current Term Expires
Community Action Agency: Rose Robinson 	2-year term beginning in odd-numbered years	December 31, 2018
Multi-County Clients Council: George Bey  Louis Cook  Rev. John Henderson  Chris Johnson  George Lee, Jr. (Second Vice-Chair)  Rashid McClain (alternate representative) 		

Thomas Philpott 		
Roosevelt Smith III 	2-year term beginning in even-numbered years	December 31, 2017
Louisville Bar Association: Laurel S. Doheny, Esq. Pregliasco Straw-Boone Doheny Banks & Bowman  Marshall P. Eldred, Esq. Frost Brown Todd  Robert C. Ewald, Esq. Wyatt, Tarrant & Combs  Maria A. Fernandez, Esq. Fernandez Haynes & Kohn  Bart L. Greenwald Duncan Galloway Egan Greenwald PLLC  Martha Hasselbacher, Esq. 		

Christie A. Moore, Esq.
Bingham Greenebaum Doll



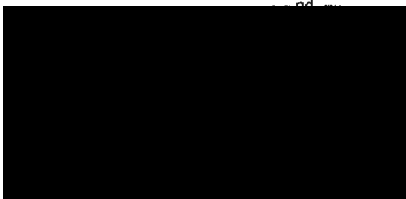
Delores Pregliasco, Esq.
Pregliasco Straw-Boone Doheny Banks
& Bowman



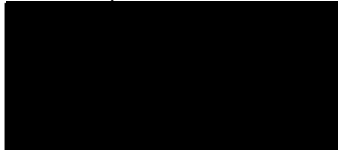
Kendrick R. Riggs, Esq. (First Vice-Chair)
Stoll Keenon Ogden PLLC



R. James Straus, Esq. (Chair)
Frost Brown Todd



Humana, Inc.



T. Morgan Ward, Jr., Esq.
Stites & Harbison

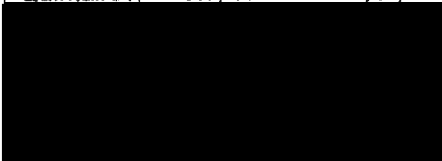
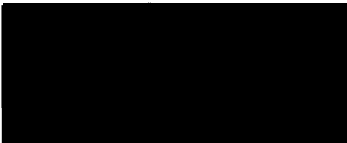
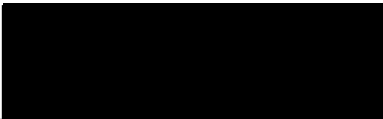
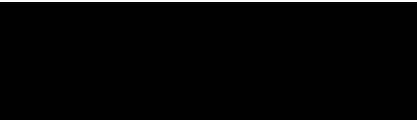
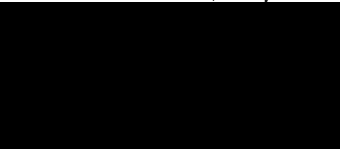


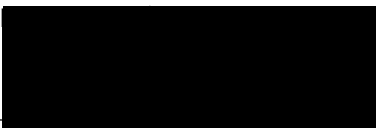
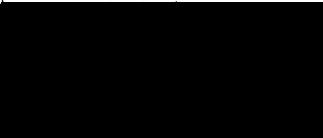
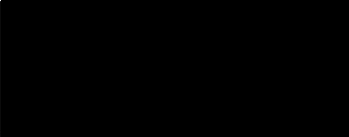
Cynthia W. Young, Esq.
Wyatt, Tarrant & Combs



2-year term beginning in odd-
numbered years

December 31, 2018

Louisville Black Lawyers Association: Tanisha A. Hickerson, Esq. Quintairos, Prieto, Wood & Boyer, P.A. 	2-year term beginning in even-numbered years	December 31, 2017
ACLU of Kentucky: Rebecca O'Neill, Esq. Kentucky Refugee Ministries 	2-year term beginning in even-numbered years	December 31, 2017
Brandeis School of Law: Professor Richard H. Nowka 	2-year term beginning in odd-numbered years	December 31, 2018
NAACP: Michael Brooks 	2-year term beginning in odd-numbered years	December 31, 2018
Women Lawyers Association of Jefferson County: Patricia Van Houten 	2-year term beginning in even-numbered years	December 31, 2017
Bullitt County Bar Association: J. Scott Wantland, Esq. 	2-year term beginning in even-numbered years	December 31, 2017

Hardin County Bar Association: Cassie Yates Clagett Aldridge & Aldridge 	2-year term beginning in even-numbered years	December 31, 2017
Grayson/Breckinridge/Meade Counties Bar Association: J. Brannon Dupree Stone Law Office, PLLC 	2-year term beginning in even-numbered years	December 31, 2017
Nelson County Bar Association: Shelly Ann Kamei Shelly Ann Kamei Law Offices, PLLC 	2-year term beginning in even-numbered years	December 31, 2017
Oldham/Henry Counties Bar Association: Robert A. Riley, Esq. (Secretary) James & Wells, P.S.C. 	2-year term beginning in even-numbered years	December 31, 2017
Shelby County Bar Association: William F. Stewart, Esq. William F. Stewart, PLLC Jason D. Fowler, PLLC 	2-year term beginning in even-numbered years	December 31, 2017
A Group Whose Mission is to Assist and Support Immigrants: Pavel Reyes Valdes 	2-year term beginning in odd-numbered years	December 31, 2018

**A Group Whose Mission is to Assist
and Support Seniors:**

Jo Ann Orr



2-year term beginning in odd-
numbered years

December 31, 2018

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

SECTION 5 -- PROGRAM/PROJECT NARRATIVE

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

The Employment Opportunity Program of the Legal Aid Society is an ongoing program provides civil legal assistance to remove legal barriers to employment. Specifically, this program provides legal services for expungements, providing direct legal representation.

In the summer of 2016, Kentucky has changed its expungement laws to allow for expungement of certain non-violent Class D felonies. Prior to this, felony convictions were not eligible for expungement. Under the new law, individuals may request to have a non-violent, Class D felony conviction expunged, provided: 1) it has been at least 5 years since the completion of the person's sentence or probation; 2) it has been five years since their most recent felony or misdemeanor conviction; and 3) the person has no pending criminal charges.

A person may only request to have one felony conviction expunged in their lifetime under the statute, and it must be one of the felony convictions enumerated in the felony expungement statute. The law limits the felony convictions which may be expunged to 61 nonviolent, Class D felonies, so many felony charges will remain ineligible for expungement under Kentucky law. The filing fees for felony expungement will be \$500.

The changes in the law have created an increase in the demand for our expungement services. In 2016, the program served 379 individuals with expungement issues.

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

For our clients, the court costs associated with an expungement is prohibitive. This funding will allow for Legal Aid Society to pay for these court costs should the court not grant a waiver of these fees. Specifically, these funds will be used to pay for citizens of Councilwoman Green's district (District 1). Legal Aid Society will submit for reimbursement.



LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

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

N/A

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

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

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

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

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

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

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

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

An expungement can literally change a life by helping an individual become more marketable and employable. The goal of expungement representation for Legal Aid clients is to put the client in a position where they can apply for jobs and seek economic stability. Legal Aid records all client information in a confidential client database. We record the legal problem addressed, the outcome and the main benefit for all clients served. Reports can be generated which show the number of clients who were represented in expungement matters and the outcomes achieved in their cases.

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

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

- Metropolitan Housing Coalition
- Louisville Metro Housing Authority
- Louisville Metro Community Services and Revitalization
- Jefferson County District/Eviction Court
- St. John's Center for Homeless Men
- Coalition for the Homeless
- Volunteers of America
- Jefferson County Public Schools

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

SECTION 6 – PROGRAM/PROJECT BUDGET SUMMARY

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

Program/Project Expenses	Column 1	Column 2	Column (1+2)=3
	Proposed Metro Funds	Non- Metro Funds	Total Funds
A: Personnel Costs Including Benefits			
B: Rent/Utilities			
C: Office Supplies			
D: Telephone			
E: In-town Travel			
F: Client Assistance (See Detailed List on Page 8)	10000		10000
G: Professional Service Contracts			
H: Program Materials			
I: Community Events & Festivals (See Detailed List on Page 8)			
J: Machinery & Equipment			
K: Capital Project			
L: Other Expenses (See Detailed List on Page 8)			
*TOTAL PROGRAM/PROJECT FUNDS	10000		10000
% of Program Budget	100 %	0 %	100%

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

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

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

**Must equal or exceed total in column 2.



LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

Detail for Client Assistance, Community Events & Festivals or Other Expenses shown on Page 7 (circle one and use multiple sheets if necessary)	Column 1	Column 2	Column (1 + 2)=3
	Proposed Metro Funds	Non-Metro Funds	Total Funds
Expungement Program	10,000		10,000
Total	10,000		10,000

Weathers, Charles

From: Krucki, Kelly <kkrucki@laslou.org>
Sent: Wednesday, September 13, 2017 4:19 PM
To: Weathers, Charles
Subject: Page 8 Correction
Attachments: SKMBT_36317091316250.pdf

Charles,

It's attached! Let me know if you need anything else.

Thanks,

Kelly Krucki
Controller
Legal Aid Society
416 W. Muhammad Ali Blvd., Suite 300
Louisville, KY 40202
(502) 614-3108 DID
(502) 614-3708 Fax
Find us on the web at www.laslou.org

[Click here](#) to make a gift to Legal Aid.

[Click here](#) to volunteer your services to Legal Aid.



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> Volunteer Contribution & Other In Kind)		

*** 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 7 – CERTIFICATIONS & ASSURANCES

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

Standard Assurances

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

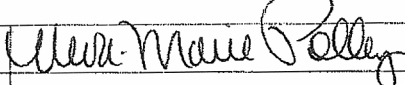
Standard Certifications

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

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

SECTION 8 – CERTIFICATIONS & ASSURANCES

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

Signature of Legal Signatory:		Date:	8/18/2017
Legal Signatory: (please print):	Neva-Marie Polley	Title:	Executive Director
Phone:	502-614-3100	Extension:	
Email:	npolley@laslou.org		



IRS Department of the Treasury
Internal Revenue Service

P.O. Box 2508
Cincinnati OH 45201

In reply refer to: 0248421964
May 25, 2011 LTR 4168C E0
[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.	
2017 BUDGET	
	2017 BUDGET
FEDERAL	
LEGAL SERVICES CORPORATION - Field	1,253,350
INTERNAL REVENUE SERVICE - LITC	50,000
RIGHT TURN/FACE FORWARD	8,000
DEPARTMENT OF JUSTICE - CASE (UL/CWF)	164,043
VOCA	104,687
LSC TIG 14002	31,000
LSC TIG 14003	28,000
VOA VETERANS PROGRAM	5,000
CHILD SUPPORT HOTLINE	115,200
PRO BONO INNOVATION FUND	62,622
STATE OR LOCAL GOVERNMENT	
FILING FEES - COMMONWEALTH OF KY	490,500
KY GENERAL FUND (ACCESS TO JUSTICE)	144,840
KY JUSTICE & PUBLIC SAFETY CABINET - VAWA	109,863
KIPDA	49,000
LTADD	3,000
LOUISVILLE METRO GOVERNMENT	150,100
HIV/AIDS-HOPWA	38,500
FOUNDATIONS, GRANTS, CHARITABLE GIFT	
KEJC-BOOTS ON THE GROUND	5,000
EQUAL JUSTICE WORKS	72,000
MEDICAL LEGAL PARTNERSHIP	90,000
LOUISVILLE METRO HOUSING AUTHORITY	5,000
METRO UNITED WAY	197,600
TRICOUNTY UNITED WAY	2,500
UNITED WAY OF CENTRAL KENTUCKY	3,000
KY IOLTA FUND	120,700
IOLTA BANK OF AMERICA- 2015	-
PRIOR YEAR TEMPORARILY RESTRICTED CARRYOVER	15,000
IOLTA BANK OF AMERICA- 2016	266,210
PRIOR YEAR TEMPORARILY RESTRICTED CARRYOVER	199,650
PNC FOUNDATION	10,000
LOUISVILLE BAR FOUNDATION	36,000
GHEENS FOUNDATION	10,000
HUMANA FOUNDATION	10,000
BARTH FOUNDATION	3,000
WYATT, TARRANT, COMBS - FELLOW	67,500
SKADDEN FELLOW	75,700
HIV/AIDS - WALK	20,000
HIV/AIDS - RYAN WHITE FUNDING	30,000
ANNUAL CAMPAIGN	275,000
OTHER	
SPECIAL EVENTS (NET)	50,000
RENT INCOME	15,072
INTEREST INCOME	3,000
MISCELLANEOUS INCOME	10,000
TOTAL REVENUES FOR THE YEAR	4,399,637
OPERATING EXPENSES	
PERSONNEL EXPENSES	3,493,112
NON-PERSONNEL EXPENSES	902,089
CAPITAL BUDGET EXPENDITURES	45,000
TOTAL OPERATING EXPENSES	4,440,201
OPERATING INCOME LESS EXPENSES	(40,564)
CASH CARRYOVER FROM PRIOR YEAR	1,198,244
ESTIMATED AMOUNT TO CARRYOVER TO NEXT YEAR	1,157,680
BOARD MANDATED RESERVES	655,682

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
DEC 28 3 45 PM '95
CLERK
JEFFERSON COUNTY
KENTUCKY
[Signature]

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

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

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

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

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

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

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

4. No Members.

The Corporation shall have no members.

5. Directors.

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

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

Community Action Agency (CAA)

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

Multi-County Clients Council

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

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

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

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

Louisville Bar Association

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

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

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

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

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

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

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

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

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

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

Kentucky National Bar Association

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

Louisville Tenants Association (LTA)

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

ACLU of Kentucky

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

University of Louisville School of Law

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

National Association
for the Advancement of Colored People (NAACP)

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

Women Lawyers Association of Jefferson County

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

Elizabethtown District

Bullitt County Bar Association

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

Hardin County Bar Association

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

Grayson/Breckinridge/Meade Counties Bar Association

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

Hardin County Clients Council

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

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

Shelbyville District

Nelson County Bar Association

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

Oldham/Henry Counties Bar Association

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

Marion County NAACP

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

Shelby County Bar Association

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

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

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

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

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

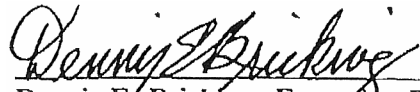
(2) Acts or omissions not in good faith or which involve intentional misconduct or are known to the director to be a violation of law; or

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

6. Principal Office.

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

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



Dennis E. Bricking, Executive Director

070\articles\amended.las

LEGAL AID SOCIETY, INC.				
STATEMENT OF FINANCIAL POSITION (BALANCE SHEET)				
AT JULY 31, 2017				
ASSETS				
Cash and investments				
Eclipse Bank - checking	397,116			
Fifth Third Bank - Business Checking	58,549			
Chase Bank	200,431			
Petty Cash	100			
PNC Bank	402,769			
Republic Bank matures 4-5-18	59,383			
Republic Bank matures 1-29-18	79,718			
Stock Yards Bank matures 10-29-17	51,335			
Stock Yards Bank matures 4-29-18	52,124			
King Southern Bank matures 10-13-17	53,940	1,355,464		
Aaccount Receivable Bank of America		1,048,357		
Account Receivable		150		
Cash in Escrow, Clients Deposits		58,398		
Cash in LAS Flex Benefit Plan		9,800		
Prepaid Expenses and Other Assets		18,865		
TOTAL CURRENT ASSETS			2,491,035	
Fixed Assets Less Depreciation			65,865	
ENDOWMENTS & RESTRICTED FUNDS				
Louisville Community Foundation (Diversity Intern)		24,010		
Marshall Eldred Excellence in Advocacy Award		23,875		
Board Mandated Reserves				
Republic Bank matures 1-29-18	21,749			
US Bank matures 12-17-18	103,683			
Stock Yards Bank matures 11-5-17	103,309			
First Capital Bank matures 8-22-17	103,985			
First Capital Bank matures 6-18-18	117,310			
King Southern Bank matures 8-7-17	102,128			
PBI Bank matures 7-8-18	106,026	658,191		
TOTAL RESTRICTED FUNDS			706,076	
TOTAL ASSETS				3,262,975
LIABILITIES				
Current Liabilities		70,551		
Other Liabilities		186,587		
Long-Term Liabilities		6,446		
TOTAL LIABILITIES			263,585	
NET ASSETS				
Net Assets at Beginning of Year		3,600,064		
Operating Income Over/Under Expenses	(600,673)			
Temporarily Restricted Carryforward	-			
TOTAL NET ASSETS			2,999,391	
TOTAL LIABILITIES AND NET ASSETS				3,262,975

LEGAL AID SOCIETY, INC.				
2017 BUDGET/STATEMENT OF ACTIVITIES				YTD
	ADOPTED	2017	ADJUSTED	
	2017 BUDGET	ADJUSTMENTS	2017 BUDGET	ACTUAL THRU
				7/31/2017
REVENUES				
FEDERAL				
LEGAL SERVICES CORPORATION - Field	1,253,350	18,244	1,271,594	846,930
INTERNAL REVENUE SERVICE - LTC	50,000		50,000	10,417
RIGHT TURN/FACE FORWARD	8,000		8,000	750
DEPARTMENT OF JUSTICE - CASE (UL/CWF)	164,043		164,043	32,549
LSC TIG 14002	31,000		31,000	
LSC TIG 14003	28,000	(8,000)	20,000	19,000
VOA VETERANS PROGRAM	5,000		5,000	1,650
CHILD SUPPORT HOTLINE	115,200		115,200	
PRO BONO INNOVATION FUND	62,622		62,622	62,622
STATE OR LOCAL GOVERNMENT				
FILING FEES - COMMONWEALTH OF KY	490,500		490,500	255,856
KY GENERAL FUND (ACCESS TO JUSTICE)	144,840		144,840	43,935
VOCA	104,687	127,246	231,933	
KY JUSTICE & PUBLIC SAFETY CABINET - VAWA	109,863	(109,863)	-	
KIPDA	49,000		49,000	12,935
LTADD	3,000		3,000	2,754
LOUISVILLE METRO GOVERNMENT	150,100		150,100	48,141
PROJECT HELP		9,000	9,000	7,689
HIV/AIDS- NDF		7,750	7,750	7,750
HIV/AIDS-HOPWA	38,500		38,500	7,860
FOUNDATIONS, GRANTS, CHARITABLE GIFT				
KEJC-BOOTS ON THE GROUND	5,000		5,000	
EQUAL JUSTICE WORKS	72,000	(1,911)	70,089	42,407
MEDICAL LEGAL PARTNERSHIP	90,000		90,000	57,602
LOUISVILLE METRO HOUSING AUTHORITY	5,000		5,000	40
METRO UNITED WAY	197,600		197,600	112,775
TRICOUNTY UNITED WAY	2,500		2,500	
UNITED WAY OF CENTRAL KENTUCKY	3,000	2,000	5,000	5,000
KY IOLTA FUND	120,700		120,700	
IOLTA BANK OF AMERICA- 2015	-		-	
PRIOR YEAR TEMPORARILY RESTRICTED CARRYOVER	15,000		15,000	
IOLTA BANK OF AMERICA- 2016				
PRIOR YEAR TEMPORARILY RESTRICTED CARRYOVER	465,860		465,860	
PNC FOUNDATION	10,000		10,000	
LOUISVILLE BAR FOUNDATION	36,000		36,000	25,000
KENTUCKY BAR FOUNDATION		15,000	15,000	15,000
LOUISVILLE URBAN LEAGUE	-	1,140	1,140	2,720
GHEENS FOUNDATION	10,000		10,000	
HUMANA FOUNDATION	10,000		10,000	15,000
BARTH FOUNDATION	3,000	2,000	5,000	5,000
SISTERS OF CHARITY	-	500	500	500
WYATT, TARRANT, COMBS - FELLOW	67,500		67,500	19,953
SKADDEN FELLOW	75,700		75,700	33,439
HIV/AIDS - WALK	20,000	(3,200)	16,800	16,800
HIV/AIDS - RYAN WHITE FUNDING	30,000		30,000	14,420
ANNUAL CAMPAIGN	275,000		275,000	44,356
OTHER				
SPECIAL EVENTS (NET)	50,000		50,000	30,367
RENT INCOME	15,072		15,072	7,538
INTEREST INCOME	3,000		3,000	1,504
MISCELLANEOUS INCOME	10,000		10,000	461
TOTAL REVENUES FOR THE YEAR	4,399,637	59,906	4,459,543	1,810,720
OPERATING EXPENSES				
PERSONNEL EXPENSES	3,493,112	(118,153)	3,374,959	1,919,685
NON-PERSONNEL EXPENSES	902,089	-	902,089	491,708
CAPITAL BUDGET EXPENDITURES	45,000		45,000	-
TOTAL OPERATING EXPENSES	4,440,201	(118,153)	4,322,048	2,411,393
OPERATING INCOME LESS EXPENSES	(40,564)	178,059	137,495	(600,673)
CASH CARRYOVER FROM PRIOR YEAR	1,198,244		1,198,244	
ESTIMATED AMOUNT TO CARRYOVER TO NEXT YEAR	1,157,680	178,059	1,198,244	

Request for Taxpayer Identification Number and Certification

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

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.
Legal Aid Society

2 Business name/disregarded entity name, if different from above

3 Check appropriate box for federal tax classification; check only **one** of the following seven boxes:
☐ Individual/sole proprietor or single-member LLC
☒ C Corporation
☐ S Corporation
☐ Partnership
☐ Trust/estate
☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶
Note. 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.
☐ Other (see instructions) ▶

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):
Exempt payee code (if any) _____
Exemption from FATCA reporting code (if any) _____
(Applies to accounts maintained outside the U.S.)

5 Address (number, street, and apt. or suite no.)
416 W. Muhammad Ali Blvd., Suite 300

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

7 List account number(s) here (optional)

Requester's name and address (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the 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

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

or

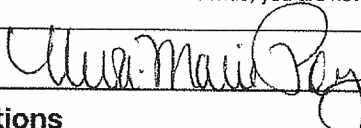
Employer identification number

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 ▶ 

Date ▶ 8/23/2016

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.

Form **990**Department of the Treasury
Internal Revenue Service**Return of Organization Exempt From Income Tax**
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

► 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.

OMB No. 1545-0047

2015Open to Public
Inspection**A For the 2015 calendar year, or tax year beginning and ending****B** Check if applicable:

- ☐ Address change
☐ Name change
☐ Initial return
☐ Final return/terminated
☐ Amended return
☐ Application pending

C Name of organization

LEGAL AID SOCIETY, INC.

Doing business as

Number and street (or P.O. box if mail is not delivered to street address)

416 W. MUHAMMAD ALI BLVD.

Room/suite

300

City or town, state or province, country, and ZIP or foreign postal code

LOUISVILLE, KY 40202

F Name and address of principal officer: NEVA-MARIE POLLEY
SAME AS C ABOVE**D** Employer identification number

-***

E Telephone number

502-584-1254

G Gross receipts \$

4,110,195.

H(a) Is this a group returnfor subordinates? ☐ Yes ☒ No**H(b)** Are all subordinates included?☐ Yes ☐ No

If "No," attach a list. (see instructions)

H(c) Group exemption number ►**I** Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) () ◀ (insert no.) ☐ 4947(a)(1) or ☐ 527**J** Website: ► WWW.LASLOU.ORG**K** Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other ►**L** Year of formation: 1921**M** State of legal domicile: KY**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 ☐ 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) 33
	4	Number of independent voting members of the governing body (Part VI, line 1b) 33
	5	Total number of individuals employed in calendar year 2015 (Part V, line 2a) 54
	6	Total number of volunteers (estimate if necessary) 244
		7a
7b		Net unrelated business taxable income from Form 990-T, line 34 0.
Revenue	8	Contributions and grants (Part VIII, line 1h) 3,735,598.
	9	Program service revenue (Part VIII, line 2g) 0.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d) 7,879.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) 48,633.
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) 3,792,110.
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3) 0.
	14	Benefits paid to or for members (Part IX, column (A), line 4) 0.
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) 2,803,625.
	16a	Professional fundraising fees (Part IX, column (A), line 11e) 0.
	b	Total fundraising expenses (Part IX, column (D), line 25) 126,238.
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) 701,297.
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) 3,504,922.
Net Assets or Fund Balances	19	Revenue less expenses. Subtract line 18 from line 12 287,188.
	20	Total assets (Part X, line 16) 2,413,694.
	21	Total liabilities (Part X, line 26) 363,144.
	22	Net assets or fund balances. Subtract line 21 from line 20 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
	NEVA-MARIE POLLEY, EXECUTIVE DIRECTOR	
Preparer Use Only	Print/Type preparer's name	Preparer's signature
	JOHN C. PIEPER, CPA	
Preparer Use Only	Firm's name	Firm's EIN
	MOUNTJOY CHILTON MEDLEY LLP	**-*****
Preparer Use Only	Firm's address	Phone no. (812) 670-3400
	702 NORTH SHORE DRIVE, # 500 JEFFERSONVILLE, IN 47130-3104	

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

Part 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>	1 X	
2 Is the organization required to complete Schedule B, Schedule of Contributors?	2 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>	3	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>	4	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>	5	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>	6	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>	7	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>	8	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>	9 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>	10 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>	11a 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>	11b	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>	11c	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>	11d	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>	11e 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>	11f 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>	12a 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>	12b	X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>	13	X
14a Did the organization maintain an office, employees, or agents outside of the United States?	14a	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>	14b	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>	15	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>	16	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>	17	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>	18 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>	19	X

Part V Statements Regarding Other IRS Filings and Tax ComplianceCheck if Schedule O contains a response or note to any line in this Part V ☐

		Yes	No
1a Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	1a 14		
b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1b 0		
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	X	
2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a 54		
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	2b	X	
3a Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a		X
b If "Yes," has it filed a Form 990-T for this year? If "No," to line 3b, provide an explanation in Schedule O	3b		
4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a		X
b If "Yes," enter the name of the foreign country: See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		X
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		X
c If "Yes," to line 5a or 5b, did the organization file Form 8886-T?	5c		
6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a		X
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b		
7 Organizations that may receive deductible contributions under section 170(c).			
a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a		X
b If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b		
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c		X
d If "Yes," indicate the number of Forms 8282 filed during the year	7d		
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		X
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		X
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g		
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h		
8 Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8		
9 Sponsoring organizations maintaining donor advised funds.			
a Did the sponsoring organization make any taxable distributions under section 4966?	9a		
b Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b		
10 Section 501(c)(7) organizations. Enter:			
a Initiation fees and capital contributions included on Part VIII, line 12	10a		
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b		
11 Section 501(c)(12) organizations. Enter:			
a Gross income from members or shareholders	11a		
b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b		
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a		
b If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b		
13 Section 501(c)(29) qualified nonprofit health insurance issuers.			
a Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O.	13a		
b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b		
c Enter the amount of reserves on hand	13c		
14a Did the organization receive any payments for indoor tanning services during the tax year?	14a		X
b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	14b		

Form 990 (2015)

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors
Check if Schedule O contains a response or note to any line in this Part VII ☐
Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees
1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

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

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) R. JAMES STRAUS, ESQ. CHAIR	0.20	X		X				0.	0.	0.
(2) ROBERT A. RILEY, ESQ. SECRETARY	0.20	X		X				0.	0.	0.
(3) GEORGE LEE, JR. SECOND VICE-CHAIR	0.20	X		X				0.	0.	0.
(4) DELORES PREGLIASCO, ESQ. FIRST VICE-CHAIR	0.20	X		X				0.	0.	0.
(5) WILLIAM F. STEWART, ESQ. BOARD MEMBER	0.20	X						0.	0.	0.
(6) CYNTHIA W. YOUNG, ESQ. BOARD MEMBER	0.20	X						0.	0.	0.
(7) AKEWEYA NICOBİ TIRHAKAH BEY BOARD MEMBER	0.20	X						0.	0.	0.
(8) GEORGE BEY BOARD MEMBER	0.20	X						0.	0.	0.
(9) LOUIS COOK BOARD MEMBER	0.20	X						0.	0.	0.
(10) LAUREL S. DOHENY, ESQ. BOARD MEMBER	0.20	X						0.	0.	0.
(11) MARSHALL P. ELDRED, ESQ. BOARD MEMBER	0.20	X						0.	0.	0.
(12) REV. ERNEST P. EMERY BOARD MEMBER	0.20	X						0.	0.	0.
(13) ROBERT C. EWALD, ESQ. BOARD MEMBER	0.20	X						0.	0.	0.
(14) MARIA A. FERNANDEZ, ESQ. BOARD MEMBER	0.20	X						0.	0.	0.
(15) MARTHA HASSELBACHER, ESQ. BOARD MEMBER	0.20	X						0.	0.	0.
(16) CHRISTOPHER M. TODOROFF, ESQ. BOARD MEMBER	0.20	X						0.	0.	0.
(17) T. MORGAN WARD, JR., ESQ. BOARD MEMBER	0.20	X						0.	0.	0.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (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) TANISHA A. HICKERSON, ESQ. BOARD MEMBER	0.20	X						0.	0.	0.
(30) ROSE ROBINSON BOARD MEMBER	0.20	X						0.	0.	0.
(31) JAMES DIXON BOARD MEMBER	0.20	X						0.	0.	0.
(32) CHRISTIE MOORE, ESQ BOARD MEMBER	0.20	X						0.	0.	0.
(33) JO ANN ORR BOARD MEMBER	0.20	X						0.	0.	0.
(34) JEFFREY A. BEEN EXECUTIVE DIRECTOR	40.00			X				101,855.	0.	37,973.
Total to Part VII, Section A, line 1c								101,855.		37,973.

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 ☐

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.				
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	142,323.	142,323.		
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	139,827.	41,948.	76,905.	20,974.
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	1,901,534.	1,683,295.	165,302.	52,937.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	311,819.	263,532.	36,997.	11,290.
9 Other employee benefits	427,221.	361,063.	50,690.	15,468.
10 Payroll taxes	145,615.	123,066.	17,277.	5,272.
11 Fees for services (non-employees):				
a Management				
b Legal				
c Accounting	18,336.	16,141.	1,623.	572.
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.)	98,110.	98,110.		
12 Advertising and promotion	11,939.	6,447.		5,492.
13 Office expenses	74,429.	63,030.	8,431.	2,968.
14 Information technology	822.	723.	73.	26.
15 Royalties				
16 Occupancy	271,245.	238,771.	24,017.	8,457.
17 Travel	14,931.	13,566.	1,365.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	21,195.	21,157.	28.	10.
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	22,735.	22,735.		
23 Insurance	29,043.	25,566.	2,572.	905.
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 LEGAL AID	46,532.	46,532.		
b LIBRARY	25,810.	22,720.	2,285.	805.
c LITIGATION	20,634.	20,634.		
d DUES AND FEES	18,470.	16,259.	1,635.	576.
e All other expenses	15,596.	13,729.	1,381.	486.
25 Total functional expenses. Add lines 1 through 24e	3,758,166.	3,241,347.	390,581.	126,238.
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 XI Reconciliation of Net AssetsCheck if Schedule O contains a response or note to any line in this Part XI ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	1	4,072,722.
2	Total expenses (must equal Part IX, column (A), line 25)	2	3,758,166.
3	Revenue less expenses. Subtract line 2 from line 1	3	314,556.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	2,050,550.
5	Net unrealized gains (losses) on investments	5	-419.
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	2,364,687.

Part XII Financial Statements and ReportingCheck 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: ☐ Cash ☒ Accrual ☐ 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: ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis	2a	X
b Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: ☒ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis	2b	X
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.	2c	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?	3a	X
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits	3b	X

Form 990 (2015)

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) 2011	(b) 2012	(c) 2013	(d) 2014	(e) 2015	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	4,026,338.	2,718,486.	2,775,735.	3,735,598.	3,997,559.	17,253,716.
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	4,026,338.	2,718,486.	2,775,735.	3,735,598.	3,997,559.	17,253,716.
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.						17,253,716.

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2011	(b) 2012	(c) 2013	(d) 2014	(e) 2015	(f) Total
7 Amounts from line 4	4,026,338.	2,718,486.	2,775,735.	3,735,598.	3,997,559.	17,253,716.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	34,338.	28,286.	25,573.	22,442.	23,250.	133,889.
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.)	6,031.	254,883.	21,399.	30,447.	50,817.	363,577.
11 Total support. Add lines 7 through 10						17,751,182.
12 Gross receipts from related activities, etc. (see instructions)					12	1,592,549.
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 2015 (line 6, column (f) divided by line 11, column (f))	14	97.20 %
15 Public support percentage from 2014 Schedule A, Part II, line 14	15	97.31 %
16a 33 1/3% support test - 2015. 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 - 2014. 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 - 2015. 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 - 2014. 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		☐

Schedule A (Form 990 or 990-EZ) 2015

Part IV Supporting Organizations

(Complete only if you checked a box in line 11 on 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

- 1 Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No" describe in **Part VI** how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.
- 2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in **Part VI** how the organization determined that the supported organization was described in section 509(a)(1) or (2).
- 3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer (b) and (c) below.
- b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in **Part VI** when and how the organization made the determination.
- c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in **Part VI** what controls the organization put in place to ensure such use.
- 4a Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes," and if you checked 11a or 11b in Part I, answer (b) and (c) below.
- b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in **Part VI** how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.
- c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If "Yes," explain in **Part VI** what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.
- 5a Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in **Part VI**, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).
- b **Type I or Type II only.** Was any added or substituted supported organization part of a class already designated in the organization's organizing document?
- c **Substitutions only.** Was the substitution the result of an event beyond the organization's control?
- 6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If "Yes," provide detail in **Part VI**.
- 7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).
- 8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).
- 9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in **Part VI**.
- b Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in **Part VI**.
- c Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in **Part VI**.
- 10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer 10b below.
- b Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)

	Yes	No
1		
2		
3a		
3b		
3c		
4a		
4b		
4c		
5a		
5b		
5c		
6		
7		
8		
9a		
9b		
9c		
10a		
10b		

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 VI

(See instructions.)

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
1	LOUISVILLE/JEFFERSON COUNTY METRO GOVERNMENT 601 W. JEFFERSON STREET LOUISVILLE, KY 40202	\$ 182,575.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
2	METRO UNITED WAY 334 E. BROADWAY LOUISVILLE, KY 40202	\$ 206,035.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
3	LEGAL SERVICES CORPORATION 3333 K STREET NW WASHINGTON, DC 20007	\$ 1,407,518.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
4	DEPARTMENT OF JUSTICE 950 PENNSYLVANIA AVE, NW WASHINGTON, DC 20530	\$ 148,142.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
5	COMMONWEALTH OF KENTUCKY JUSTICE & PUBLIC SAFETY CABINET 125 HOLMES STREET FRANKFORT, KY 40601	\$ 109,863.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
6	KENTUCKY IOLTA FUND 514 W. MAIN STREET FRANKFORT, KY 40601	\$ 298,814.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)

SCHEDULE D
(Form 990)Department of the Treasury
Internal Revenue Service**Supplemental Financial Statements**▶ Complete if the organization answered "Yes" on Form 990,
Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
▶ Attach to Form 990.▶ Information about Schedule D (Form 990) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

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Name of the organization

LEGAL AID SOCIETY, INC.

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

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?	☐ Yes	☐ 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?	☐ Yes	☐ No

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

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

☐ Preservation of land for public use (e.g., recreation or education)	☐ Preservation of a historically important land area
☐ Protection of natural habitat	☐ Preservation of a certified historic structure
☐ Preservation of open space	

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

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register	2d

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

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

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

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

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

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

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

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included on Form 990, Part VIII, line 1	▶ \$
(ii) Assets included in Form 990, Part X	▶ \$

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items:

a Revenue included on Form 990, Part VIII, line 1	▶ \$
b Assets included in Form 990, Part X	▶ \$

Part VII Investments - Other Securities.

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

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

Part VIII Investments - Program Related.

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

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

Part IX Other Assets.

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

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

Part X Other Liabilities.

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) FLEXIBLE BENEFIT PLAN	9,531.
(3) REFURBISHMENT ALLOWANCE	41,666.
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	
	51,197.

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 ☒

Schedule D (Form 990) 2015

Part XIII Supplemental Information *(continued)*

FOR INCOME TAXES IS INCLUDED IN THE FINANCIAL STATEMENTS.

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

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

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events (add col. (a) through col. (c))
		DINNER AND AUCTION (event type)	(event type)	NONE (total number)	
Revenue	1 Gross receipts	70,215.			70,215.
	2 Less: Contributions	49,796.			49,796.
	3 Gross income (line 1 minus line 2)	20,419.			20,419.
Direct Expenses	4 Cash prizes				
	5 Noncash prizes	8,822.			8,822.
	6 Rent/facility costs	2,208.			2,208.
	7 Food and beverages	2,608.			2,608.
	8 Entertainment	500.			500.
	9 Other direct expenses	5,312.			5,312.
	10 Direct expense summary. Add lines 4 through 9 in column (d)				19,450.
	11 Net income summary. Subtract line 10 from line 3, column (d)				969.

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

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
Revenue	1 Gross revenue				
	2 Cash prizes				
Direct Expenses	3 Noncash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	☐ Yes _____ % ☐ No	☐ Yes _____ % ☐ No	☐ Yes _____ % ☐ 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: _____

Part IV	Supplemental Information (continued)
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This image shows a single sheet of white paper with horizontal ruling lines. The lines are evenly spaced and run across the width of the page. There are no margins, text, or other markings on the paper.

Part IV Supplemental Information

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

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

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

NAME OF ORGANIZATION OR GOVERNMENT:

KENTUCKY ASSOCIATION OF SEXUAL ASSAULT PROGRAMS, INC.

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

Name of the organization

LEGAL AID SOCIETY, INC.

Employer identification number

-***

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.

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.

**SCHEDULE I
(Form 990)**

Department of the Treasury
Internal Revenue Service

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

OMB No. 1545-0047

2015

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

Name of the organization

LEGAL AID SOCIETY, INC.

Employer identification number
-***

Part I General Information on Grants and Assistance

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

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

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

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
LEGAL AID OF THE BLUEGRASS 104 EAST 7TH ST. COVINGTON, KY 41011	**_*****	501(C)(3)	19,000.	0.			TO CREATE A COORDINATED, STATEWIDE TEAM OF PRO BONO ATTORNEYS THAT WILL REACH LOW-INCOME VETERANS
KENTUCKY LEGAL AID 1700 DESTINY LANE BOWLING GREEN, KY 42104	**_*****	501(C)(3)	19,000.	0.			TO CREATE A COORDINATED, STATEWIDE TEAM OF PRO BONO ATTORNEYS THAT WILL REACH LOW-INCOME VETERANS
APPALACHIAN RESEARCH AND DEFENSE FUND OF KENTUCKY, INC. - 120 NORTH FRONT AVENUE - PRESTONBURG, KY 41653	**_*****	501(C)(3)	19,000.	0.			TO CREATE A COORDINATED, STATEWIDE TEAM OF PRO BONO ATTORNEYS THAT WILL REACH LOW-INCOME VETERANS
UNIVERSITY OF LOUISVILLE RESEARCH FOUNDATION - 300 EAST MARKET ST., SUITE 300 - LOUISVILLE, KY 40202-1959	**_*****	501(C)(3)	34,041.	0.			TO PROVIDE FREE LEGAL SERVICES TO VICTIMS OF DOMESTIC AND OTHER FORMS OF PERSONAL VIOLENCE IN
THE CENTER FOR WOMEN AND FAMILIES 927 SOUTH 2ND STREET LOUISVILLE, KY 40203	**_*****	501(C)(3)	49,156.	0.			TO PROVIDE FREE LEGAL SERVICES TO VICTIMS OF DOMESTIC AND OTHER FORMS OF PERSONAL VIOLENCE IN
KENTUCKY ASSOCIATION OF SEXUAL ASSAULT PROGRAMS, INC. - 83 C MICHAEL DAVENPORT BLVD. - FRANKFORT, KY 40604	**_*****	501(C)(3)	2,125.	0.			TO PROVIDE FREE LEGAL SERVICES TO VICTIMS OF DOMESTIC AND OTHER FORMS OF PERSONAL VIOLENCE IN

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table **6.**

3 Enter total number of other organizations listed in the line 1 table **0.**

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

Schedule I (Form 990) (2015)

SEE PART IV FOR COLUMN (H) DESCRIPTIONS

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

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

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

PART I, LINE 2:

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

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

CONTROLLER WILL REQUEST THE FOLLOWING ITEMS FROM ALL SUBGRANTEES:

- YEARLY AUDITED FINANCIAL STATEMENTS

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

INDICATING DEFICIENCIES WITH COMPLIANCE

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

APPLICABLE GRANTS

Part IV Supplemental Information

- TIMESHEET BACKUP FOR ALL INVOICES SENT TO LEGAL AID SOCIETY

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

PART II, LINE 1, COLUMN (H):

NAME OF ORGANIZATION OR GOVERNMENT: LEGAL AID OF THE BLUEGRASS

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

NAME OF ORGANIZATION OR GOVERNMENT: KENTUCKY LEGAL AID

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

NAME OF ORGANIZATION OR GOVERNMENT:

APPALACHIAN RESEARCH AND DEFENSE FUND OF KENTUCKY, INC.

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

NAME OF ORGANIZATION OR GOVERNMENT:

UNIVERSITY OF LOUISVILLE RESEARCH FOUNDATION

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

Part IV Supplemental Information

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

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

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

NAME OF ORGANIZATION OR GOVERNMENT:

KENTUCKY ASSOCIATION OF SEXUAL ASSAULT PROGRAMS, INC.

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

(Form 990 or 990-EZ)

► 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.

OMB No. 1545-0047

2015

Open To Public Inspection

Department of the Treasury
Internal Revenue Service

Name of the organization

LEGAL AID SOCIETY, INC.

Employer identification number

* * _ * * * * *

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.

[illegible]

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.

[illegible]

Total

Part III Grants or Assistance Benefiting Interested Persons.	
---	--

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

[illegible]

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

Schedule L (Form 990 or 990-EZ) 2015

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
JEFFREY BEEN & MARTHA HASSELBACHER	ENTITY THAT HAS COMMON BOARD MEMBERS	51,942	JEFFREY BEEN & MARTHA HASSELBACHER		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 PERSON:** JEFFREY BEEN & MARTHA HASSELBACHER**(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.

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

OMB No. 1545-0047

2015

Open to Public
Inspection

Name of the organization

LEGAL AID SOCIETY, INC.

Employer identification number
-***

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

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

FORM 990, PART III, LINE 2, NEW PROGRAM SERVICES:

PROJECT HELP: PROJECT H.E.L.P. (HOMELESS EXPERIENCE LEGAL PROTECTION)
MATCHES VOLUNTEER ATTORNEYS WITH MEMBERS OF THE COMMUNITY WHO ARE
HOMELESS. PROJECT H.E.L.P. LAUNCHED IN SEPTEMBER 2015 AND PROVIDES
FREE CIVIL LEGAL ASSISTANCE TO CLIENTS OF ST. JOHN CENTER FOR HOMELESS
MEN WITH AN ONGOING CLINIC THAT TAKES PLACE EVERY OTHER TUESDAY AT ST.
JOHN CENTER. IN 2016, THE PROGRAM WILL EXPAND TO OTHER LOCATIONS,
INCLUDING LOCATIONS THAT SERVE WOMEN AND CHILDREN.

ECONOMIC DEVELOPMENT PROGRAM: THE ECONOMIC DEVELOPMENT PROGRAM
PROVIDES FREE CIVIL LEGAL SERVICES TO SMALL BUSINESS OWNERS WHOSE
INCOME IS WITHIN THE POVERTY GUIDELINES. FREE CIVIL LEGAL SERVICES ARE
PROVIDED FOR THE PURPOSE OF HELPING THE BUSINESS OWNER ACHIEVE ECONOMIC
STABILITY AND INDEPENDENCE.

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 \$ 1,688,768. INCLUDING GRANTS OF \$ 0. REVENUE \$ 50,817.

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

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.
532211
09-02-15

Schedule O (Form 990 or 990-EZ) (2015)

Name of the organization

LEGAL AID SOCIETY, INC.

Employer identification number

-***

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.

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.

Additional Information

Legal Aid Society, Inc.
Schedules of Support, Revenue, and Gains, and Expenses
and Losses by Funding Source - Unrestricted Net Assets
Year Ended December 31, 2016

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

See independent auditor's report.

Legal Aid Society, Inc.
Schedules of Support and Revenue, Expenses,
and Changes in Net Assets for LSC Funds
Year Ended December 31, 2016

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

See independent auditor's report

Legal Aid Society, Inc.
Schedules of Support and Revenue, and Expenses
by Funding Source - Other Restricted Net Assets
Year Ended December 31, 2016

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

See independent auditor's report.

Supplementary Information

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

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

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

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

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

Federal Grantor/Pass Through Grantor/Program or Cluster Title	Pass- Through Number	Federal CFDA Number	Federal Grant Award	Federal Expenditures	Passed Through to Subrecipients
Department of Justice:					
Legal Assistance for Victims					
October 1, 2014 to September 30, 2017		16.524			
Total Legal Assistance for Victims			496,430	152,929	83,570
Passed through the Commonwealth of Kentucky Justice and Public Safety Cabinet			496,430	152,929	83,570
Violence Against Women Formula Grant					
January 1, 2015 to December 31, 2015		16.588	109,863	109,863	-
Victim of Crimes Assistance Formula Grant					
October 1, 2016 to September 30, 2017		16.575	104,687	-	-
Total Passed Through the Commonwealth of Kentucky Justice and Public Safety Cabinet			214,550	109,863	-
Passed through Equal Justice Works-Americorps					
October 1, 2015 to September 30, 2016		94.006	76,600	40,302	-
October 1, 2016 to September 30, 2017			100,240	34,096	-
Total Passed Through Equal Justice Works-Americorps			176,840	74,398	-
Total from Department of Justice			887,820	337,190	83,570
Total			\$ 3,386,309	\$ 2,083,412	\$ 140,724

See independent auditor's report and notes.

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

Note 1 - Basis of Presentation

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

Note 2 - Summary of Significant Accounting Policies

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

Legal Aid Society, Inc.

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

Year Ended December 31, 2016

Legal Aid Society, Inc.

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December 31, 2016

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Independent Auditor's Report

Board of Directors
Legal Aid Society, Inc.

Report on the Financial Statements

We have audited the accompanying financial statements of Legal Aid Society, Inc. (the "Society") which comprise the statement of financial position as of December 31, 2016, and the related statements of activities and changes in net assets, functional expenses and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Kentucky
Indiana
Ohio

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Independent Auditor's Report (Continued)

Opinion

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

Report on Summarized Comparative Information

We have previously audited the Legal Aid Society, Inc.'s 2015 financial statements, and our report dated April 28, 2016, expressed an unmodified opinion on those financial statements. In our opinion, the summarized comparative information presented herein as of and for the year ended December 31, 2015, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The additional information on pages 14 through 16 is presented for the purpose of additional analysis and is not a required part of the financial statements. The schedule of expenditures of federal awards is also presented for purposes of additional analysis as required by the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated April 26, 2017, on our consideration of the Society's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Legal Aid Society, Inc.'s internal control over financial reporting and compliance.



Jeffersonville, Indiana
April 26, 2017

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

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

See accompanying notes.

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

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

See accompanying notes.

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

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

See accompanying notes.

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

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

See accompanying notes.

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

Note A - Nature of Society and Operations

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

Note B - Summary of Significant Accounting Policies

1. Basis of Accounting and Presentation: The financial statements are prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America ("GAAP"). The Accounting Codification ("ASC") as produced by the Financial Accounting Standards Board ("FASB") is the sole source of authoritative GAAP. Additionally, the Society has reported information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets, when applicable. A description of the three net asset categories follows:

Unrestricted Net Assets include the following:

Available for Operations - These net assets represent the portion of expendable funds available for support of the operation of the Society.

Invested in Property and Equipment - These net assets represent cumulative resources expended for property and equipment, less the accumulated depreciation recorded on the property and equipment and net of related debt.

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

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

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

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

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

Note B - Summary of Significant Accounting Policies (Continued)

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

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

Provisions for doubtful grant and contract receivables are recorded to the extent management estimates reimbursement requests may be denied based upon historical trends. At December 31, 2016, management determined all accounts were collectible; therefore, there is no allowance for doubtful accounts. Receivables are charged to the allowance when the reimbursement required is denied. Amounts are considered past due based upon the grant agreement or contract.

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

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

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

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

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

Note B - Summary of Significant Accounting Policies (Continued)

9. Property and Equipment (Continued): Property and equipment are considered to be owned by the Society while used in current programs. However, LSC maintains a reversionary interest in all non-expendable property purchased in whole or in part with LSC funds, as well as the right to determine the use of any proceeds from the sale of such assets.
10. Court Awarded Attorney Fees: Attorney fees awarded to the Society are allocated to the programs which incurred the litigation costs and expenses. The fees are recognized as support upon collection. \$1,000 in attorney fees were collected in 2016.
11. Functional Allocation of Expenses: The costs of providing the various programs and other activities have been summarized on a functional basis in the statements of activities and functional expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited primarily based on estimates of time and level of effort.
12. Donated Services: Donated legal services are reflected as support and revenue with a corresponding expense of the same amount. The amounts are computed at hourly rates established by the volunteering lawyer.
13. Advertising: The Society expenses advertising costs as incurred. Total advertising expense for the year ended December 31, 2016 was \$9,297.
14. Income Taxes: The Society has received a determination letter from the Internal Revenue Service indicating that it qualifies as a tax-exempt Society under section 501(c)(3) of the Internal Revenue Code. Accordingly, no provision for income taxes is included in the financial statements.

The Society recognizes uncertain income tax positions using the "more-likely-than-not" approach as defined in the ASC. No liability for uncertain income tax positions has been recorded in the accompanying financial statements.
15. Recent Accounting Pronouncements: In August 2016, the FASB issued Accounting Standards Update ("ASU") 2016-14, *Presentation of Financial Statements of Not-for-Profit Entities*. This updated guidance changes presentation and disclosure requirements for not-for-profit entities to provide more relevant information about their resources (and the changes in those resources) to donors, grantors, creditors and other users. This guidance includes qualitative and quantitative requirements in the following areas: 1) net asset classes; 2) investment return; 3) expenses; 4) liquidity and availability of resources, and 5) presentation of operating cash flows. This standard is effective for annual reporting periods beginning after December 15, 2017. Early adoption is permitted.

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

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

Note B - Summary of Significant Accounting Policies (Continued)

15. Recent Accounting Pronouncements (Continued): In May 2014, the FASB issued ASU No. 2014-09, *Revenue from Contracts with Customers (Topic 606)*. This updated guidance supersedes the revenue recognition guidance in Topic 605, Revenue Recognition. The core principle of the guidance is that an entity should recognize revenue to depict the transfer of promised goods and services to customers in an amount that reflects the consideration to which the entity expects to be entitled in the exchange for those goods and services. This standard is effective to annual reporting periods beginning after December 15, 2018.

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

Note C - Fair Value Measurements

FASB ASC 820, *Fair Value Measurements and Disclosures*, provides the framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements).

The three levels of the fair value hierarchy under FASB ASC 820 are described as follows:

- Level 1 - Quoted market prices in active markets for identical assets or liabilities. An active market for the asset or liability is a market in which the transaction for the asset or liability occurs with sufficient frequency and volume to provide pricing information on an ongoing basis.
- Level 2 - Observable market-based inputs or unobservable inputs that are corroborated by market data, such as quoted prices for similar assets or liabilities or model-derived valuations.
- Level 3 - Unobservable inputs that are supported by little or no market activity and are significant to the fair value of the asset or liabilities. Level 3 includes values determined using pricing models or similar techniques reflecting the Society's own assumptions.

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

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

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

Fair values of financial assets measured on a recurring basis at December 31, 2016 are as follows:

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

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

Note D - Grants and Contracts Receivable

During the year ended December 31, 2016, the Society received a one-time grant through Kentucky Interest on Lawyers' Trust Accounts ("IOLTA") related to the Bank of America settlement. The total grant award is \$1,331,049 and is to be used for foreclosure prevention legal assistance or community redevelopment assistance. The grant is to be received in five equal annual installments along with any interest accrued over a period of five years from October 2016 to September 2021. Amounts receivable from this grant are being discounted at a rate of 1.05%.

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

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

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

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

Note E - Property and Equipment

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

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

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

Note F - Legal Services Corporation Grants

The Society's operations are funded partially through a basic field grant from LSC in the amount of \$1,288,392 for the year ended December 31, 2016. In accordance with LSC regulations, no less than 12.5% of the basic LSC award is designated for Private Attorney Involvement ("PAI"). The Society was also awarded two Technology Innovation Grants from LSC in the amounts of \$89,661 and \$89,984, along with a Pro Bono Innovation Grant in the amount of \$333,982. Unspent grant dollars may be carried over to the subsequent year. Total revenue recognized during the year ended December 31, 2016 from LSC grants was \$1,489,296.

Note G - Lease Commitments

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

On July 1, 2008, the Society commenced subleasing a portion of the office space to another institution under a non-cancelable agreement, which expired June 30, 2016. The agreement was renewed for an additional year through June 30, 2017. The agreement requires annual rentals of \$15,075 per year.

The Society also leases office equipment under operating lease agreements. Monthly rentals of these leases range from approximately \$250 to \$650. The leases expire on various dates through September 2017.

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

	<u>Rental Payments</u>	<u>Sublease Income</u>	<u>Net Rentals</u>
Year Ending December 31,			
2017	\$ 252,356	\$ 7,538	\$ 244,818
2018	257,194	-	257,194
2019	262,032	-	262,032
2020	266,869	-	266,869
2021	272,513	-	272,513
Thereafter	<u>520,389</u>	<u>-</u>	<u>520,389</u>
Total	<u>\$ 1,831,353</u>	<u>\$ 7,538</u>	<u>\$ 1,823,815</u>

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

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

Note H - Retirement Plan

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

Covered employees are required to contribute 5.00% of their salary to the plan. Covered employees who begin participation on or after September 1, 2008 are required to contribute 6.00% of their salary to be allocated as follows: 5.00% to the member's account and 1.00% to the KRS insurance fund. The Society's contribution rate for the employees was 17.06% and increased to 18.68% beginning July 2016.

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

Note I - Board Mandated Cash Operating Reserve

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

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	1/24/2017
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>KENDRICK RIGGS</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 CHAS STRULL

Director A H BOWMAN

Incorporator CHAS W MORRIS

Incorporator ROBT F VAUGHAN

Incorporator O A WEHLE

Images available online

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

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