

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

Applicant/Program: Legal Aid Society, Inc/South Central Regional Forums
Applicant Requested Amount: \$600
Appropriation Request Amount: \$600

Executive Summary of Request
 We are asking for funds for the Legal Aid Society to put on a presentation and workshop for local residents on civil legal problems. There will be 2 attorneys and 1 paralegal present for 2 hours. The presentation will start with a 30 minute introduction and then the lawyers will meet shortly to see how they can help the participants. Legal Aid will do intake if the participants meet the qualifications for Legal Aid help.

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.

24 Madonna Hood \$150 June 27, 2022
 District # Primary Sponsor Signature Amount Date

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

Approved by:

 Appropriations Committee Chairman Date
 Final Appropriations Amount: _____

Applicant/Program:

Legal Aid Society, Inc./South Central Regional Forum

Additional Disclosure and Signatures

Additional Council Office Disclosure

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

Council Member Signature and Amount

District 1	_____	\$ _____
District 2	_____	\$ _____
District 3	_____	\$ _____
District 4	_____	\$ _____
District 5	_____	\$ _____
District 6	_____	\$ _____
District 7	_____	\$ _____
District 8	_____	\$ _____
District 9	_____	\$ _____
District 10	_____	\$ _____
District 11	_____	\$ _____
District 12	_____	\$ _____
X District 13	<i>Maube Fox - JADA</i>	\$ <i>150.00</i>
District 14	_____	\$ _____
District 15	_____	\$ _____

Applicant/Program:

Legal Aid Society, Inc./South Central Regional Forum

Additional Disclosure and Signatures

Additional Council Office Disclosure

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

District 16 _____ \$ _____

District 17 _____ \$ _____

District 18 _____ \$ _____

District 19 _____ \$ _____

District 20 _____ \$ _____

X District 21 *Anna Gray* \$ 150.⁰⁰

District 22 _____ \$ _____

X District 23 *Jim Paly II* \$ 150

District 24 _____ \$ _____

District 25 _____ \$ _____

District 26 _____ \$ _____

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

Legal Name of Applicant Organization Legal Aid Society, Inc.

Program Name and Request Amount South Central Regional Forum / \$600

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

Prepared by: Andrea Crider Derouen

Date: June 27, 2022

Harward, Sonya

From: Stephen Ott <wobojobo@gmail.com>
Sent: Monday, June 27, 2022 1:27 PM
To: Derouen, Andrea C.
Cc: Harward, Sonya; Alexander, Elizabeth; Fox, Mark H.
Subject: Fwd: NDF for Legal Aid Society
Attachments: NDF Legal Aid Prog pg2.pdf; NDF Legal Aid Prog pg1.pdf

Follow Up Flag: Follow up
Flag Status: Flagged

CAUTION: This email came from outside of Louisville Metro. Do not click links or open attachments unless you recognize the sender and know the content is safe

Andrea,

You should find CM Fox's authorization for me to sign the NDF for \$150 to the Legal Aid Society's program included in this email. The two NDF documents should be attached to this email as well. I've copied Sonya for your convenience.

Please let me know if you have any questions or need any additional information.

Thank you for the opportunity to serve,

H. Stephen Ott
Metro Council District 13

----- Forwarded message -----

From: Fox, Mark H. <Mark.Fox@louisvilleky.gov>
Date: Mon, Jun 27, 2022 at 12:36 PM
Subject: RE: NDF for Legal Aid Society
To: wobojobo@gmail.com <wobojobo@gmail.com>

Authorized!

Thanks Stephen,

Mark

From: Stephen Ott <wobojobo@gmail.com>
Sent: Monday, June 27, 2022 12:25 PM
To: Fox, Mark H. <Mark.Fox@louisvilleky.gov>
Cc: Alexander, Elizabeth <Elizabeth.Alexander@louisvilleky.gov>
Subject: NDF for Legal Aid Society

CAUTION: This email came from outside of Louisville Metro. Do not click links or open attachments unless you recognize the sender and know the content is safe

Good afternoon CM Fox and Elizabeth,

Andrea from CW Flood's office came up and asked if I could sign for \$150 of a total of \$600 NDF to the Legal Aid Society program in District 13 and a few others. Andrea instructed me how to sign for the Councilman and the process of obtaining authorization to sign on his behalf. Therefore, I signed for CM Fox, followed by my initials for \$150. The NDF document is attached.

As a result, please respond to this email as soon as possible giving me the authorization to sign on your behalf for this particular NDF. Once I receive your authorization, I will forward the email on to CW Flood, Andrea and the Clerk's Office.

Please let me know if I need to correct anything that I have missed.

Thank you,

H. Stephen Ott

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Harward, Sonya

From: Peden, James
Sent: Tuesday, June 28, 2022 2:29 PM
To: Harward, Sonya; Bell, LaTonya J.; Derouen, Andrea C.
Subject: Legal Aide - South Central Forum

My LA, John Torsky has my permission to sign onto the NDF to bring Legal Aide to the South Central Forum.

Thank you,
James Peden

JAMES PEDEN
METRO COUNCILMAN, DISTRICT 23
601 W. JEFFERSON STREET
LOUISVILLE, KY 40202
(502) 574-1123

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

SECTION 1 – APPLICANT INFORMATION			
Legal Name of Applicant Organization:			
<i>(as listed on: http://www.sos.ky.gov/business/records)</i> Legal Aid Society, Inc.			
Main Office Street & Mailing Address: 416 W Muhammad Ali Blvd, Suite 300			
Website: www.yourlegalaid.org			
Applicant Contact:	Jefferson Coulter	Title:	Executive Director
Phone:	(502) 614-3100	Email:	jcoulter@laslou.org
Financial Contact:	Kelly Krucki	Title:	CFO
Phone:	(502) 614-3108	Email:	kkrucki@laslou.org
Organization’s Representative who attended NDF Training: Meredith Greenwell			
GEOGRAPHICAL AREA(S) WHERE PROGRAM ACTIVITIES ARE (WILL BE) PROVIDED			
Program Facility Location(s):	416 W Muhammad Ali Blvd, Ste 300, Louisville, KY 40202		
Council District(s):	2,13,23,24	Zip Code(s):	All zips in Council Districts
SECTION 2 – PROGRAM REQUEST & FINANCIAL INFORMATION			
PROGRAM/PROJECT NAME: South Central Regional Forum - Ask A Lawyer Event			
Total Request: (\$)	\$ 600.00	Total Metro Award (this program) in previous year: (\$)	\$ 0.00
Purpose of Request (check all that apply):			
<input type="checkbox"/> Operating Funds (generally cannot exceed 33% of agency’s total operating budget) <input checked="" type="checkbox"/> Programming/services/events for direct benefit to community or qualified individuals <input type="checkbox"/> Capital Project of the organization (equipment, furnishing, building, etc)			
The Following are Required Attachments:			
<input checked="" type="checkbox"/> IRS Exempt Status Determination Letter <input checked="" type="checkbox"/> Current year projected budget <input checked="" type="checkbox"/> Current financial statement <input checked="" type="checkbox"/> Most recent IRS Form 990 or 1120-H <input checked="" type="checkbox"/> Articles of Incorporation (current & signed) <input type="checkbox"/> Cost estimates from proposed vendor if request is for capital expense		<input type="checkbox"/> Signed lease if rent costs are being requested <input checked="" type="checkbox"/> IRS Form W9 <input type="checkbox"/> Evaluation forms if used in the proposed program <input checked="" type="checkbox"/> Annual audit (if required by organization) <input type="checkbox"/> Faith Based Organization Certification Form, if applicable	
For the current fiscal year ending June 30, list all funds appropriated and/or received from Louisville Metro Government for this or any other program or expense, including funds received through Metro Federal Grants, from any department or Metro Council Appropriation (Neighborhood Development Funds). Attach additional sheet if necessary.			
Source:	Complete List Attached	Amount: (\$)	
Source:		Amount: (\$)	
Source:		Amount: (\$)	
Has the applicant contacted the BBB Charity Review for participation? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No			
Has the applicant met the BBB Charity Review Standards? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No			

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

SECTION 3 – AGENCY DETAILS

Describe Agency's Vision, Mission and Services:

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

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

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

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.):

Legal Aid Society is requesting funds to support an Ask A Lawyer Clinic at the South Central Regional Forum on September 21st, 2022. Two Legal Aid attorneys and one Legal Aid paralegals will be present for ~~three~~^{two} hours to provide civil legal assistance to residence attending the forum. The program will begin with a short thirty minute presentation about Legal Aid Society and the type of services we provide. Upon the conclusion of this presentation, individuals/families will have the opportunity to sit one-on-one with an attorney to ask their legal questions and discuss issues they are facing and receive limited legal advice to help resolve their issues or move them in a direction to resolve the issue. Should the individual need extend representation, Legal Aid paralegals will conduct intake interviews to screen for income eligibility and the potential for extend representation. Legal Aid Society will not limit the number of residents in attendance and provide advice to all present. We anticipate that this process in total should take no more than three hours.

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

Funds requested will pay for 3 hours of staff time for our ~~five~~^{two} attorneys and ~~two~~^{one} paralegals. This includes travel time for each staff member. While we fully expect to conduct intakes and on board new clients from this opportunity, we are only requesting funds to support the time during the Forum. Should a client need further assistance, other resources will support the extend representation (i.e. other billable grants or General Funds).

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.

~~N/A LAS will provide back up of staff time upon the conclusion of the Forum.~~

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.

~~LAS will provide back up of staff time upon the conclusion of the Forum~~

Harward, Sonya

From: Derouen, Andrea C.
Sent: Tuesday, July 5, 2022 1:12 PM
To: Harward, Sonya
Subject: RE: Needed for Legal Aid Society NDF

The 1st is fine—sorry forgot to email back--

From: Harward, Sonya <Sonya.Harward@louisvilleky.gov>
Sent: Tuesday, July 5, 2022 9:01 AM
To: Derouen, Andrea C. <Andrea.Derouen@louisvilleky.gov>
Subject: RE: Needed for Legal Aid Society NDF

Hi Andrea, just following up on this one.

Thanks,
Sonya



Sonya Harward

Louisville Metro Council Clerk

601 W. Jefferson Street, Ste. 103
Louisville, KY 40202
(502)574-2704 (direct)
(502)574-3902 (ofc)

From: Derouen, Andrea C. <Andrea.Derouen@louisvilleky.gov>
Sent: Wednesday, June 29, 2022 4:05 PM
To: Harward, Sonya <Sonya.Harward@louisvilleky.gov>
Subject: RE: Needed for Legal Aid Society NDF

Ok, will contact them tomorrow--

From: Harward, Sonya <Sonya.Harward@louisvilleky.gov>
Sent: Wednesday, June 29, 2022 4:04 PM
To: Derouen, Andrea C. <Andrea.Derouen@louisvilleky.gov>
Subject: RE: Needed for Legal Aid Society NDF

The date it is heard has no bearing on the process. The date that is important is the date the application is filed (sent to you). You may want to have them read the two options again with the application date in mind and see if either is needed.

Thanks ma'am!



Sonya Harward

Louisville Metro Council Clerk

601 W. Jefferson Street, Ste. 103
Louisville, KY 40202
(502)574-2704 (direct)
(502)574-3902 (ofc)

From: Derouen, Andrea C. <Andrea.Derouen@louisvilleky.gov>
Sent: Wednesday, June 29, 2022 4:01 PM
To: Harward, Sonya <Sonya.Harward@louisvilleky.gov>
Subject: RE: Needed for Legal Aid Society NDF

I believe they are saying that because it is in September and we will just get it read for the 1st time at the end of July.

If checking the 1st one would suffice, I am sure I could ask them to check that one.

From: Harward, Sonya <Sonya.Harward@louisvilleky.gov>
Sent: Wednesday, June 29, 2022 2:04 PM
To: Derouen, Andrea C. <Andrea.Derouen@louisvilleky.gov>
Subject: Needed for Legal Aid Society NDF
Importance: High

Andrea, see attached. In the application on page 5, section 5.D., the second box is selected regarding reimbursement. Has the program already taken place? If so, the correct box is checked but that section says it requires the Council sponsor to demonstrate why it's an emergency. Therefore, please provide a brief statement about why this is considered an emergency.

If the program has not taken place yet, maybe they want to select the first box instead??

Thanks!



Sonya Harward

Louisville Metro Council Clerk

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:

Civil legal aid is powerful. It can change the course of an individual's life and alter the futures of generations that follow. Over 227,500 Louisville residents live at or below 200% of the federal poverty-line, with an estimated 70% of low-income Americans facing one or more unmet civil legal issue impacting their health, housing, income, safety, or stability. Civil legal intervention can remove barriers to the justice system and thus remove barriers to obtaining economic stability.

Legal Aid Society will track the number of individuals who received advice during the Forum and will report generally on the type of issues facing the clients. Additionally, should clients need further assistance, Legal Aid can report on the number of individuals who go on to receive extended representation. Legal Aid utilizes a case management system to track client and case data, including outcomes, demographics, and more. Legal Aid utilizes this system to report on services.

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.

Since our founding in 1921, strategic partners are an important part of our service model. A large barrier to accessing justice is understanding that one's issue is a legal issue; thus it is critical that Legal Aid work with community partners to reach individuals facing a civil legal crisis. Legal Aid Society works closely with the following community partners: Louisville Urban League, Goodwill Industries of Kentucky, the Center for Women and Families, the University of Louisville Brandeis School of Law, St. John's Center, UP for Women and Children, Catholic Charities, UP for Women and Children, Volunteers of America, Coalition for the Homeless, Louisville Metro Government to name but a few.

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	\$ 600.00		\$ 600.00
B: Rent/Utilities			\$ 0.00
C: Office Supplies			\$ 0.00
D: Telephone			\$ 0.00
E: In-town Travel			\$ 0.00
F: Client Assistance (See Detailed List on Page 8)			\$ 0.00
G: Professional Service Contracts			\$ 0.00
H: Program Materials			\$ 0.00
I: Community Events & Festivals (See Detailed List on Page 8)			\$ 0.00
J: Machinery & Equipment			\$ 0.00
K: Capital Project			\$ 0.00
L: Other Expenses (See Detailed List on Page 8)			\$ 0.00
*TOTAL PROGRAM/PROJECT FUNDS	\$ 600.00	\$ 0.00	\$ 600.00
% of Program Budget	100.00%	0.00%	100%

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

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

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

**Must equal or exceed total in column 2.

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

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

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

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

Agency Fiscal Year Start Date: 01/01/2022

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

If YES, please explain:

N/A

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

SECTION 7 – CERTIFICATIONS & ASSURANCES

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

Standard Assurances

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

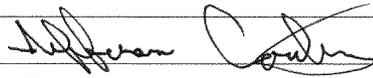
Standard Certifications

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

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

SECTION 8 – CERTIFICATIONS & ASSURANCES

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

Signature of Legal Signatory:		Date:	06/16/2022
Legal Signatory: (please print):	Jefferson Coulter	Title:	Executive Director
Phone:	(502) 614-3100	Extension:	
Email:	jcoulter@laslou.org		



Louisville Metro Government
Office of Management and Budget

Neighborhood Development Fund Training Attestation

Grantee Organization Name: Legal Aid Society, Inc.

Grantee Representative Name: Meredith Greenwell, Associate Director of Development

I agree that I am an authorized representative and/or signatory of the organization named above and attest to having viewed the Neighborhood Development Fund training presentation. I understand the reporting requirements of the Neighborhood Development Fund grant. Additionally, after viewing the presentation, I have correctly answered the below questions.

Please check:



I viewed the NDF training material on the website

Answer the following questions before signing (Circle or write in the correct answer).

1. The NDF funding your agency received is a gift from LMG? True or False
2. Name the three budget categories that require a detail list.
Client Assistance, Community Events and Festivals, and Other Expenses
3. If your agency charged gross pay to NDF, you are required to provide additional documentation to satisfy reporting requirements. True or False
4. Which four questions should your financial support documentation answer at all times? Who made the purchase, What was purchased, When was the purchase made, and Where was the purchase made.
5. Your agency is considered noncompliant if you do not account for funds received and/or your financial report is missing support documentation? True or False
6. Canceled check, bank statement, invoice and receipt are considered proof of payment. True or False.

Meredith Greenwell
Grantee Representative Signature

March 16, 2022
Date

NOTE: Please return to Roxanne Steele

E-mail address: Roxanne.Steele@louisvilleky.gov

Fax: 502-574-3219

Mailing Address: Louisville Metro Government

ATTN: NDF Coordinator

611 West Jefferson St.

Louisville, KY 40202

LEGAL AID SOCIETY

CELEBRATING 100 YEARS

LEGAL AID SOCIETY - 2022 BOARD OF DIRECTORS

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

Ella Franklin 3253 Taylor Blvd. Louisville, KY 40215 (502) 356-3049 ellafranklin51258@gmail.com	2-year term beginning in even- numbered years	December 31, 2022	Client Member		2020
Janice Hoskins 1702 S. 36th Street Louisville, KY 40211 Ph# 502 592-0194 ictsa210@hotmail.com	2-year term beginning in even- numbered years	December 31, 2022	Client Member	Office Space Committee; Strategic Planning Committee	2019
Ronald Triplett 4413 Hale Avenue Louisville, KY 40211 502-599-0831 Ronaldtriplett0831@gmail.com	2-year term beginning in even- numbered years	December 31, 2022	Client Member		2017
George Winston 1114 South 4 th Street, Apt. 1604 Louisville, KY 40203 (502) 587-8078 gwthecrossman@yahoo.com	2-year term beginning in even- numbered years	December 31, 2022	Client Member		2020
Louisville Bar Association:					
Jeremiah Byrne, Esq. Frost Brown Todd 400 W. Market St., Ste. 3200 Louisville, KY 40202 (502) 589-5400 jbyrne@fbtlaw.com	2-year term beginning in odd- numbered years	December 31, 2023	McCollum Attorney	Office Space Committee	2017
Laurel S. Doheny, Esq. Pregliasco Straw-Boone Doheny Banks & Bowman 200 S. Fifth Street, Suite 404 S. Louisville, KY 40202 (502) 568-4700 lsd@psbdlaw.com	2-year term beginning in odd- numbered years	December 31, 2023	McCollum Attorney	Finance & Audit Committee; Recruitment & Nominating Committee	1997

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



035501

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

Dear TAXPAYER:

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

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

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

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

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

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

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

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

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

Form 990

Return of Organization Exempt From Income Tax

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

OMB No. 1545-0047

2020

Open to Public Inspection

Department of the Treasury Internal Revenue Service

Do not enter social security numbers on this form as it may be made public.

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

Form 990 header section including: A For the 2020 calendar year, or tax year beginning and ending; B Check if applicable; C Name of organization (LEGAL AID SOCIETY, INC.); D Employer identification number (61-0537626); E Telephone number (502-584-1254); F Name and address of principal officer (NEVA-MARIE SCOTT); G Gross receipts (\$5,367,994); H(a) Is this a group return for subordinates? (Yes No); H(b) Are all subordinates included? (Yes No); I Tax-exempt status (501(c)(3)); J Website (WWW.YOURLEGALAID.ORG); K Form of organization (Corporation); L Year of formation (1921); M State of legal domicile (KY).

Part I Summary table with columns: Activities & Governance, Revenue, Expenses, Net Assets or Fund Balances. Rows include: 1-7a/7b Summary items; 8-12 Revenue (Total: 5,367,280); 13-19 Expenses (Total: 4,418,477); 20-22 Net Assets (Total: 3,980,607).

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.

Signature Block form fields: Sign Here (Signature of officer: NEVA-MARIE SCOTT, EXECUTIVE DIRECTOR); Paid Preparer (Name: ELEANOR A. LIVINGSTON, CP; Firm: MCM CPAS & ADVISORS LLP; Address: 462 S. 4TH ST., SUITE 2600, LOUISVILLE, KY 40202); Date; Check if self-employed; PTIN: P00226461; Firm's EIN: 27-1235638; Phone no.: (502) 749-1900.

May the IRS discuss this return with the preparer shown above? See instructions. [X] Yes [] No

SEE SCHEDULE O FOR ORGANIZATION MISSION STATEMENT CONTINUATION

Part III Statement of Program Service Accomplishments

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

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

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

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

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

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

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

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

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

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

Part IV Checklist of Required Schedules

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

Part IV Checklist of Required Schedules (continued)

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

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

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

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

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

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

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

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

Section A. Governing Body and Management

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

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

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

Section C. Disclosure

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

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

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

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

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

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

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

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

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

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

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

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

Section B. Independent Contractors

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

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

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

SEE PART VII, SECTION A CONTINUATION SHEETS

Part VIII Statement of Revenue

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

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514	
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a 114,767.					
	b Membership dues	1b					
	c Fundraising events	1c 11,225.					
	d Related organizations	1d					
	e Government grants (contributions)	1e 4,638,592.					
	f All other contributions, gifts, grants, and similar amounts not included above	1f 553,301.					
	g Noncash contributions included in lines 1a-1f	1g \$					
	h Total. Add lines 1a-1f		5,317,885.				
	Program Service Revenue	2 a _____ Business Code					
b _____							
c _____							
d _____							
e _____							
f All other program service revenue							
g Total. Add lines 2a-2f							
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		10,112.			10,112.	
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
	6 a Gross rents	6a (i) Real 15,073.					
		b Less: rental expenses	6b 0.				
		c Rental income or (loss)	6c 15,073.				
	d Net rental income or (loss)		15,073.			15,073.	
	7 a Gross amount from sales of assets other than inventory	7a (i) Securities (ii) Other 3,355.					
		b Less: cost or other basis and sales expenses	7b 0.				
		c Gain or (loss)	7c 3,355.				
	d Net gain or (loss)		3,355.			3,355.	
	8 a Gross income from fundraising events (not including \$ 11,225. of contributions reported on line 1c). See Part IV, line 18	8a 0.					
		b Less: direct expenses	8b 714.				
		c Net income or (loss) from fundraising events		-714.			-714.
9 a Gross income from gaming activities. See Part IV, line 19	9a						
	b Less: direct expenses	9b					
c Net income or (loss) from gaming activities							
10 a Gross sales of inventory, less returns and allowances	10a						
	b Less: cost of goods sold	10b					
	c Net income or (loss) from sales of inventory						
Miscellaneous Revenue	11 a MISCELLANEOUS Business Code		900099	21,569.	21,569.		
	b _____						
	c _____						
	d All other revenue						
	e Total. Add lines 11a-11d			21,569.			
12 Total revenue. See instructions			5,367,280.	21,569.	0.	27,826.	

Part IX Statement of Functional Expenses

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

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

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

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

Part X Balance Sheet

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

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

Part XI Reconciliation of Net Assets

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

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

Part XII Financial Statements and Reporting

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

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

Form 990 (2020)

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

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

Section A. Public Support

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

Section B. Total Support

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

Section C. Computation of Public Support Percentage

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

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

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

Section A. Public Support

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

Section B. Total Support

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

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

Section C. Computation of Public Support Percentage

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

Section D. Computation of Investment Income Percentage

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

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

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

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

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

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

Part IV Supporting Organizations (continued)

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

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally Integrated Supporting Organizations

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

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

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

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	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 (<i>explain in detail in Part VI</i>):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 0.035.	6	
7	Recoveries of prior-year distributions	7	
8	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 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	

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

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

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

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

Schedule A (Form 990 or 990-EZ) 2020

Schedule B

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

Department of the Treasury Internal Revenue Service

Schedule of Contributors

- Attach to Form 990, Form 990-EZ, or Form 990-PF. Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2020

Name of the organization

LEGAL AID SOCIETY, INC.

Employer identification number

61-0537626

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

[X] 501(c)(3) (enter number) organization

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

[] 527 political organization

Form 990-PF

[] 501(c)(3) exempt private foundation

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

[] 501(c)(3) taxable private foundation

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

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

General Rule

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

Special Rules

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

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

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

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

Name of organization LEGAL AID SOCIETY, INC.	Employer identification number 61-0537626
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Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

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

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

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

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

Name of organization LEGAL AID SOCIETY, INC.	Employer identification number 61-0537626
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Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this info. once.) ▶ \$ _____
Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

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

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

OMB No. 1545-0047

2020

Open to Public Inspection

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

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

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

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

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

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

Protection of natural habitat Preservation of a certified historic structure

Preservation of open space

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

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

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

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

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

Yes No

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

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

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

Yes No

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

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

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

1a If the organization elected, as permitted under FASB 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 FASB 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 FASB ASC 958 relating to these items:

a Revenue included on Form 990, Part VIII, line 1

▶ \$ _____

b Assets included in Form 990, Part X

▶ \$ _____

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

Schedule D (Form 990) 2020

032051 12-01-20

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

- 3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):
- a Public exhibition
 - b Scholarly research
 - c Preservation for future generations
 - d Loan or exchange program
 - e Other _____
- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

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

- 1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No
- b If "Yes," explain the arrangement in Part XIII and complete the following table:
- | | Amount |
|---------------------------------|---------|
| c Beginning balance | 39,409. |
| d Additions during the year | 14,447. |
| e Distributions during the year | 9,313. |
| f Ending balance | 44,543. |
- 2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes No
- b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII

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

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

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment 32.6500 %
 - b Permanent endowment 67.3500 %
 - c Term endowment _____ %
- The percentages on lines 2a, 2b, and 2c should equal 100%.
- 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- | | Yes | No |
|-----------------------------|-----|----|
| (i) Unrelated organizations | X | |
| (ii) Related organizations | | X |
- b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?
- 4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements		83,674.	43,025.	40,649.
d Equipment		84,891.	72,083.	12,808.
e Other		107,186.	69,180.	38,006.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				91,463.

Part VII Investments - Other Securities.

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

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
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	10,591.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	10,591.

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

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

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

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

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

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

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

Part XIII Supplemental Information.

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

PART IV, LINE 2B:

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

PART V, LINE 4:

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

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

Part XIII Supplemental Information (continued)

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

PART X, LINE 2:

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

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

PART XI, LINE 2D - OTHER ADJUSTMENTS:

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

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

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

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

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

9 Enter the state(s) in which the organization conducts gaming activities: _____

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

b If "No," explain: _____

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

b If "Yes," explain: _____

**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

2020

Open to Public
Inspection

Name of the organization

LEGAL AID SOCIETY, INC.

Employer identification number
61-0537626

Part I General Information on Grants and Assistance

- 1** Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? Yes No
- 2** Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

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

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

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

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

Schedule I (Form 990) 2020

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

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of 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 CFO WILL REQUEST THE FOLLOWING ITEMS FROM ALL SUBGRANTEES:

- YEARLY AUDITED FINANCIAL STATEMENTS
- MONITORING REPORTS FOR ANY AUDITS, ON-SIGHT REVIEWS OR OTHER MEANS INDICATING DEFICIENCIES WITH COMPLIANCE
- UPDATES TO LEGAL AID SOCIETY FOR ANY CHANGE IN PERSONNEL WORKING ON THE APPLICABLE GRANTS

Part IV Supplemental Information

- TIMESHEET BACKUP FOR ALL INVOICES SENT TO LEGAL AID SOCIETY

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

PART II, LINE 1, COLUMN (H):

NAME OF ORGANIZATION OR GOVERNMENT: LEGAL AID OF THE BLUEGRASS

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

NAME OF ORGANIZATION OR GOVERNMENT: KENTUCKY LEGAL AID

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

NAME OF ORGANIZATION OR GOVERNMENT:

APPALACHIAN RESEARCH AND DEFENSE FUND OF KENTUCKY, INC.

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

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

▶ Attach to Form 990 or 990-EZ.

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

OMB No. 1545-0047

2020

Open to Public
Inspection

Name of the organization

LEGAL AID SOCIETY, INC.

Employer identification number

61-0537626

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

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

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

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

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

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

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

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

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

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

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

Schedule O (Form 990 or 990-EZ) 2020

032211 11-20-20

Name of the organization

LEGAL AID SOCIETY, INC.

Employer identification number

61-0537626

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

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

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

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

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

FORM 990, PART XII, LINE 2C

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

FILED

JEFF. CO., KY

DEC 29 1995

AMENDED AND RESTATED ARTICLES OF INCORPORATION

of the

Rebecca Jackson, Clerk
BY *[Signature]* D

LEGAL AID SOCIETY, INC.

1. Name.

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

2. Purposes.

The Corporation's purposes shall be to:

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

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

3. Internal Affairs.

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

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

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

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

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(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

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Legal Aid Society, Inc.

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

Year Ended December 31, 2021

Legal Aid Society, Inc.
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Year Ended December 31, 2021

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Independent Auditor's Report

Board of Directors
Legal Aid Society, Inc.

Opinion

We have audited the financial statements of Legal Aid Society, Inc. (the "Society") which comprise the statement of financial position as of December 31, 2021 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.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Society as of December 31, 2021, 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.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America ("GAAS") and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Society and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Society's ability to continue as a going concern for one year after the date that the financial statements are issued.

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Independent Auditor's Report (Continued)

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Society's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Society's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Report on Summarized Comparative Information

We have previously audited the Legal Aid Society, Inc.'s 2020 financial statements, and our report dated April 9, 2021, 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, 2020, 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 17 through 19 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 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.

Independent Auditor's Report (Continued)

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated April 8, 2022 on our consideration of the Society's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Legal Aid Society, Inc.'s 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.

MCM CPA & ADVISORS LLP

Louisville, Kentucky

April 8, 2022

Legal Aid Society, Inc.
Statement of Financial Position
December 31, 2021

	<u>2021</u>	<u>Comparative only 2020</u>
Assets		
Assets		
Cash and cash equivalents	\$ 1,514,046	\$ 1,984,609
Cash in escrow, client deposits	6,683	44,544
Certificates of deposit	1,488,652	1,481,314
Investments	40,301	35,962
Beneficial interest in funds held in trust by others	33,994	25,477
Grants and contracts receivable	919,431	698,158
Prepaid expenses and other assets	94,775	73,571
Other receivables	34	96,399
Property and equipment, net	79,848	91,463
	<u>\$ 4,177,764</u>	<u>\$ 4,531,497</u>
Liabilities and net assets		
Liabilities		
Accounts payable	\$ 197,283	\$ 129,092
Client deposits	6,683	44,544
Accrued rent	33,537	38,439
Accrued vacation and benefits	269,990	326,774
Deferred revenue	1,256	1,450
Other current liabilities	10,247	10,591
	<u>518,996</u>	<u>550,890</u>
Net assets		
Net assets without donor restrictions		
Available for operations	1,756,321	2,103,475
Invested in property and equipment	79,848	91,463
Board designated endowment	40,301	35,962
Board designated - operating reserve	1,366,037	1,196,682
	<u>3,242,507</u>	<u>3,427,582</u>
Net assets with donor restrictions		
Legal Services Corporation	-	71,792
Other program restrictions	333,567	407,056
Endowment funds	82,694	74,177
	<u>416,261</u>	<u>553,025</u>
Total net assets with donor restrictions	<u>416,261</u>	<u>553,025</u>
Total net assets	<u>3,658,768</u>	<u>3,980,607</u>
Total liabilities and net assets	<u>\$ 4,177,764</u>	<u>\$ 4,531,497</u>

See accompanying notes.

Legal Aid Society, Inc.
Statement of Activities and Changes in Net Assets
Year Ended December 31, 2021

	2021				Comparative only 2020		
	Net assets with donor restrictions						
	Net assets without donor restrictions	Other purpose restrictions			Restricted in perpetuity	Total	Total
		LSC					
Support, revenue, and gains							
Grants and contracts	\$ 85,280	\$ 1,463,445	\$ 2,236,185	\$ -	\$ 3,784,910	\$ 3,487,618	
IOLTA Bank of America settlement	-	-	-	-	-	460	
Contributions	454,151	-	94,074	10,000	558,225	513,415	
Special event revenue, net of expenses of \$26,285	35,205	-	-	-	35,205	10,511	
Filing fees	477,174	68,168	-	-	545,342	507,055	
Justice Cabinet	3,388	-	-	-	3,388	31,368	
Interest on lawyer trust accounts	117,260	-	-	-	117,260	89,544	
CY Pres Award	86,418	-	-	-	86,418	-	
Paycheck Protection Program loan forgiveness	-	-	-	-	-	677,200	
Donated legal services	-	217,047	3,150	-	220,197	165,955	
Interest income	2,342	2,143	4,553	-	9,038	10,112	
Gain (loss) on investments	985	901	1,909	(1,483)	2,312	3,355	
Rent income	3,913	3,580	7,581	-	15,074	15,073	
Miscellaneous	2,428	3,342	3,402	-	9,172	30,330	
Net assets released from donor restrictions	4,254,761	(1,830,418)	(2,424,343)	-	-	-	
Total support, revenue, and gains	5,523,305	(71,792)	(73,489)	8,517	5,386,541	5,541,996	
Expenses and losses							
Program services	4,740,021	-	-	-	4,740,021	4,025,122	
Management and general	639,089	-	-	-	639,089	630,139	
Fundraising	329,270	-	-	-	329,270	320,950	
Total expenses and losses	5,708,380	-	-	-	5,708,380	4,976,211	
Changes in net assets	(185,075)	(71,792)	(73,489)	8,517	(321,839)	565,785	
Net assets, beginning of year	3,427,582	71,792	407,056	74,177	3,980,607	3,414,822	
Net assets, end of year	\$ 3,242,507	\$ -	\$ 333,567	\$ 82,694	\$ 3,658,768	\$ 3,980,607	

See accompanying notes.

Legal Aid Society, Inc.
Statement of Functional Expenses
Year Ended December 31, 2021

	2021			Comparative only	
	Program services	Management and general	Fundraising	Total	2020 Total
Personnel expenses					
Lawyers	\$ 1,736,374	\$ 222,022	\$ 25,851	\$ 1,984,247	\$ 1,687,751
Paralegals	569,539	-	-	569,539	485,227
Other	139,346	164,795	162,627	466,768	453,666
Employee benefits	1,183,615	187,237	91,232	1,462,084	1,237,977
Total personnel expenses	3,628,874	574,054	279,710	4,482,638	3,864,621
Non-personnel expenses					
Rent, utilities, and building maintenance	303,441	20,492	11,034	334,967	323,025
Equipment expense	81,300	5,490	2,956	89,746	95,196
Office supplies and expense	43,171	2,915	1,570	47,656	53,309
Telephone	29,295	1,978	1,065	32,338	24,291
Travel	9,970	673	-	10,643	8,646
Training	18,200	-	-	18,200	17,475
Insurance	26,381	1,781	959	29,121	26,305
Library	30,828	2,082	1,121	34,031	32,073
Dues and fees	27,871	1,882	1,013	30,766	24,647
Litigation	42,747	-	-	42,747	38,992
Audit and payroll processing	27,699	1,870	1,007	30,576	26,600
Consultants and contract services	173,691	-	-	173,691	157,252
Advertising and public relations	-	-	27,846	27,846	25,832
Donated services expense	220,197	-	-	220,197	165,955
Depreciation	-	24,036	-	24,036	23,528
Office of Kentucky legal services programs	43,849	-	-	43,849	44,156
Bank and investment fees	-	1,836	989	2,825	2,237
Special event expenses	-	-	26,285	26,285	714
Other	32,507	-	-	32,507	22,071
Total non-personnel expenses	1,111,147	65,035	75,845	1,252,027	1,112,304
Total functional expenses	4,740,021	639,089	355,555	5,734,665	4,976,925
Expenses included with revenues	-	-	26,285	26,285	714
	\$ 4,740,021	\$ 639,089	\$ 329,270	\$ 5,708,380	\$ 4,976,211

See accompanying notes.

Legal Aid Society, Inc.
Statement of Cash Flows
Year Ended December 31, 2021

	<u>2021</u>	<u>Comparative only 2020</u>
Cash flows from operating activities		
Cash received from grants, contracts, rent, and filing fees	\$ 4,357,807	\$ 4,855,638
Cash paid to suppliers, employees, and other	(5,383,019)	(4,774,904)
Contributions received	558,225	513,415
Interest income received	9,038	10,112
Other income received	9,172	30,330
	<u> </u>	<u> </u>
Net cash (used in) provided by operating activities	(448,777)	634,591
Cash flows from investing activities		
Purchases of property and equipment	(12,421)	(47,451)
Purchase of certificates of deposit	(7,338)	(507,521)
Change in client deposit liability	(37,861)	5,075
Purchase of investments	(2,027)	(1,648)
	<u> </u>	<u> </u>
Net cash used in investing activities	(59,647)	(551,545)
(Decrease) increase in cash, cash equivalents and restricted cash	(508,424)	83,046
Cash, cash equivalents and restricted cash, beginning of year	<u>2,029,153</u>	<u>1,946,107</u>
Cash, cash equivalents and restricted cash, end of year	<u>\$ 1,520,729</u>	<u>\$ 2,029,153</u>
Reconciliation of total cash, cash equivalents and restricted cash with the statement of financial position		
Cash and cash equivalents	\$ 1,514,046	\$ 1,984,609
Cash in escrow, client deposits	6,683	44,544
	<u> </u>	<u> </u>
	<u>\$ 1,520,729</u>	<u>\$ 2,029,153</u>

See accompanying notes.

Legal Aid Society, Inc.
Notes to Financial Statements
Year Ended December 31, 2021

Note A - Nature of Society and Operations

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

Note B - Summary of Significant Accounting Policies

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

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

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

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

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

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

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

Legal Aid Society, Inc.
Notes to Financial Statements (Continued)
Year Ended December 31, 2021

Note B - Summary of Significant Accounting Policies (Continued)

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

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

Provisions for doubtful grant and contract receivables are recorded to the extent management estimates reimbursement requests may be denied based upon historical trends. At December 31, 2021, management determined all accounts were collectible; therefore, there is no allowance for doubtful accounts. Receivables are charged to the allowance when the reimbursement required is denied. Amounts are considered past due based upon the grant agreement or contract.

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

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

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

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

Legal Aid Society, Inc.
Notes to Financial Statements (Continued)
Year Ended December 31, 2021

Note B - Summary of Significant Accounting Policies (Continued)

10. Court Awarded Attorney Fees: Attorney fees awarded to the Society are allocated to the programs which incurred the litigation costs and expenses. The fees are recognized as support upon collection. There were no attorney fees collected in 2021.
11. Functional Allocation of Expenses: The costs of providing the various programs and other activities have been summarized on a functional basis in the statement of activities and changes in net assets. The statement of functional expenses presents expenses by function and natural classification. Expenses directly attributable to a specific functional area of the Society are reported as expenses of those functional areas. Indirect costs that benefit multiple functional areas, such as salaries and benefits, occupancy, depreciation and professional services, have been allocated among the programs and supporting services benefited primarily based on estimates of time and level of effort.
12. Donated Services: Donated legal services are reflected as support and revenue with a corresponding expense of the same amount. The amounts are computed at hourly rates established by the volunteering lawyer. Student volunteers are valued at a rate of \$10 per hour.
13. Advertising: The Society expenses advertising costs as incurred. Total advertising expense for the year ended December 31, 2021 was \$27,846.
14. Income Taxes: The Society has received a determination letter from the Internal Revenue Service indicating that it qualifies as a tax-exempt organization under section 501(c)(3) of the Internal Revenue Code. Accordingly, no provision for income taxes is included in the financial statements.

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

15. Recent Accounting Pronouncements: In February 2016, the FASB issued ASU 2016-02, *Leases*. The standard requires all leases with lease terms over 12 months to be capitalized as a right-of-use asset and lease liability on the balance sheet at the date of lease commencement. Leases will be classified as either finance or operating. This distinction will be relevant for the pattern of expense recognition in the statement of operations. The standard will be effective for the calendar year ending December 31, 2022. The Society has commenced its evaluation of the standard and anticipates a material impact to the financial statements upon adoption by recognition of a material right-of-use asset and lease liability on the balance sheet.

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

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

The Society is currently evaluating ASU 2020-07 and ASU 2016-13 and their related impact on the Society's financial statements.

Legal Aid Society, Inc.
Notes to Financial Statements (Continued)
Year Ended December 31, 2021

Note C - Liquidity and Availability of Resources

The Society's financial assets available within one year of the statement of financial position date for general expenditures as of December 31, 2021 are as follows:

	<u>2021</u>	<u>2020</u>
Cash and cash equivalents	\$ 1,514,046	\$ 1,984,609
Cash in escrow, client deposits	6,683	44,544
Certificates of deposit	1,488,652	1,481,314
Investments	40,301	35,962
Grants and contracts receivable	919,431	698,158
Other receivables	<u>34</u>	<u>96,399</u>
 Total financial assets	 3,969,147	 4,340,986
 Less amounts not available to be used within one year		
Restricted by donors in perpetuity	82,694	74,177
Restricted by donors for programs	333,567	407,056
Financial assets held for others	6,683	44,544
 Amounts unavailable to management without board's approval		
Board designated endowment	40,301	35,962
Board designated operating reserve	<u>1,366,037</u>	<u>1,196,682</u>
 Total financial assets available to meet cash needs for general expenditures within one year	 <u>\$ 2,139,865</u>	 <u>\$ 2,582,565</u>

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

Note D - Fair Value Measurements

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

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

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

Legal Aid Society, Inc.
Notes to Financial Statements (Continued)
Year Ended December 31, 2021

Note D - Fair Value Measurements (Continued)

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

Following is a description of the valuation methodologies used for the assets and liabilities measured at fair value. There have been no changes in the methodologies used to determine fair value at December 31, 2021.

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

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

Fair values of financial assets measured on a recurring basis at December 31, 2021 are as follows:

	<u>Fair value</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
Investments	\$ 40,301	\$ -	\$ 40,301	\$ -
Beneficial interest	<u>33,994</u>	<u>-</u>	<u>33,994</u>	<u>-</u>
	<u>\$ 74,295</u>	<u>\$ -</u>	<u>\$ 74,295</u>	<u>\$ -</u>

Note E - Endowment Funds

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

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

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

Legal Aid Society, Inc.
Notes to Financial Statements (Continued)
Year Ended December 31, 2021

Note E - Endowment Funds (Continued)

Changes in endowment net assets for the year ended December 31, 2021 were as follows:

	<u>Without donor restrictions</u>	<u>With donor restrictions - purpose restrictions</u>	<u>With donor restrictions - restricted in perpetuity</u>	<u>Total</u>
Endowment net assets, beginning of year	\$ 35,962	\$ 68	\$ 74,177	\$ 110,207
Investment return, net	4,339	16	517	4,872
Contributions	-	-	10,000	10,000
Appropriations for expenditures	<u>-</u>	<u>-</u>	<u>(2,000)</u>	<u>(2,000)</u>
Endowment net assets, end of year	<u>\$ 40,301</u>	<u>\$ 84</u>	<u>\$ 82,694</u>	<u>\$ 123,079</u>

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

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

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

Legal Aid Society, Inc.
Notes to Financial Statements (Continued)
Year Ended December 31, 2021

Note F - Property and Equipment

Property and equipment of the Society at December 31, 2021 are summarized as follows:

	<u>Non-LSC</u>	<u>LSC</u>	<u>Total</u>
Leasehold improvements	\$ 83,674	\$ -	\$ 83,674
Equipment	97,312	-	97,312
Vehicles	87,728	-	87,728
Furniture and fixtures	<u>19,458</u>	<u>-</u>	<u>19,458</u>
Total	288,172	-	288,172
Less accumulated depreciation	<u>(208,324)</u>	<u>-</u>	<u>(208,324)</u>
Total property and equipment	<u>\$ 79,848</u>	<u>\$ -</u>	<u>\$ 79,848</u>

Note G - Legal Services Corporation Grants

The Society's operations are funded partially through a basic field grant from LSC in the amount of \$1,425,705 for the year ended December 31, 2021. In accordance with LSC regulations, funds of no less than 12.5% of the basic LSC award must be designated for Private Attorney Involvement ("PAI"). Unspent grant dollars may be carried over to the subsequent year. Total revenue recognized during the year ended December 31, 2021 from LSC grants was \$1,463,445.

Note H - Commitments and Contingencies

Lease Contingency

The Society leases office space under an operating lease. The original lease was set to expire October 2016 and had monthly lease payments ranging from \$14,513 to \$20,559. In August 2013, the Society entered into an agreement to extend the lease through October 2023, with monthly payments beginning November 2016, ranging from \$20,963 to \$23,881. The addendum to the lease also provided the Society with allowances for renovation and refurbishment of the office space. The lease may be terminated in the event funding of the Society is discontinued by LSC. The Society accrues expense on the lease in an amount such that the total rent expense under the lease will be recognized ratably over the lease term. The Society has the option to renew the lease for three additional five-year terms. In February 2022, the Society entered into another addendum to the lease with monthly lease payments beginning in April 2022 through December 2031 ranging from \$22,575 to \$24,188. The addendum provides the Society allowances totaling \$100,000 for renovation and refurbishment.

On July 1, 2008, the Society commenced subleasing a portion of the office space to another institution under a non-cancelable agreement, which expired July 30, 2020. The agreement was renewed for an additional year through July 30, 2021 and was renewed again through July, 30, 2022. The agreement requires rentals of \$15,075 per year.

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

Legal Aid Society, Inc.
Notes to Financial Statements (Continued)
Year Ended December 31, 2021

Note H - Commitments and Contingencies (Continued)

Lease Contingency (Continued)

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

<u>Year ending December 31,</u>	<u>Rental payments</u>	<u>Sublease income</u>	<u>Net rentals</u>
2022	\$ 273,319	\$ 8,794	\$ 264,525
2023	270,900	-	270,900
2024	275,736	-	275,736
2025	275,736	-	275,736
2026	280,572	-	280,572
Thereafter	<u>1,431,900</u>	<u>-</u>	<u>1,431,900</u>
Total	<u>\$ 2,808,163</u>	<u>\$ 8,794</u>	<u>\$ 2,799,369</u>

Rent expense for office space totaled \$267,611 for the year ended December 31, 2021, and net office rent expense, after deducting rental income of \$15,075 for the year ended December 31, 2021, from subleases, was \$252,536.

Note I - Retirement Plan

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

Covered employees are required to contribute 5.00% of their salary to the plan. Covered employees who begin participation on or after September 1, 2008 are required to contribute 6.00% of their salary to be allocated as follows: 5.00% to the member's account and 1.00% to the KRS insurance fund. The Society's contribution rate for the employees was 26.95% during 2021. The rate will decrease to 26.79% for the period beginning July 2022.

The Society's contribution to CERS for the year ended December 31, 2021 amounted to \$681,026.

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

Legal Aid Society, Inc.
Notes to Financial Statements (Continued)
Year Ended December 31, 2021

Note J - Board Mandated Cash Operating Reserve

The Board of Legal Aid Society mandates that the Society maintain an operating reserve of a minimum of three months operating expenses (less non-cash expenses such as donated services and depreciation), but no less than the prior year calculation. At December 31, 2021, the mandated operating reserve was \$1,366,035. This reserve is included in the certificates of deposit and savings accounts of the Society.

Note K - Refundable Advance - Paycheck Protection Program Loan

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

Additional Information

Legal Aid Society, Inc.
Schedules of Support, Revenue, and Gains, and Expenses
and Losses by Funding Source - Net Assets Without Donor Restrictions
Year Ended December 31, 2021

	2021					Comparative only 2020
	Net assets without donor restrictions					Total
	Access to justice	Annual campaign	Filing fees	Miscellaneous unrestricted	Total	
Support, revenue, and gains						
Grants and contracts	\$ 85,280	\$ -	\$ -	\$ -	\$ 85,280	\$ 82,679
Contributions	-	454,151	-	-	454,151	407,165
Special event revenue	-	35,205	-	-	35,205	10,511
Filing fees	-	-	477,174	-	477,174	443,673
Justice Cabinet	-	-	-	3,388	3,388	31,368
Interest on lawyers trust accounts	-	-	-	117,260	117,260	89,544
CY Pres Award	-	-	-	86,418	86,418	-
PPP loan	-	-	-	-	-	677,200
Interest income	-	-	-	2,342	2,342	2,024
Gain (loss) on investments	-	-	-	985	985	926
Rent income	-	-	-	3,913	3,913	3,038
Miscellaneous	-	-	-	2,428	2,428	3,893
Total support, revenue, and gains	85,280	489,356	477,174	216,734	1,268,544	1,752,021
Expenses and losses						
Personnel	36,836	211,376	206,114	93,617	547,943	555,670
Employee benefits	17,831	102,316	99,769	45,315	265,231	261,896
Occupancy	4,171	23,933	23,337	10,600	62,041	124,469
Equipment expenses	1,017	5,835	5,690	2,584	15,126	34,235
Office supplies and expense	474	2,718	2,650	1,204	7,046	12,028
Telephone	403	2,310	2,253	1,023	5,989	5,329
Travel	109	624	608	276	1,617	1,353
Training	156	893	871	396	2,316	1,279
Insurance	363	2,081	2,029	921	5,394	5,301
Library	348	1,999	1,950	886	5,183	5,196
Dues and fees	1,038	5,956	5,808	2,638	15,440	13,798
Litigation	162	930	907	412	2,411	2,040
Audit and payroll services	381	2,185	2,130	968	5,664	5,359
Consultants and contract services	2,432	13,953	13,606	6,180	36,171	25,317
Advertising and public relations	392	2,247	2,191	995	5,825	5,274
Depreciation	1,616	9,272	9,041	4,107	24,036	23,528
Office of KY legal services program	2,948	16,915	16,494	7,492	43,849	44,156
Bank and investment fees	35	202	197	89	523	451
Miscellaneous office expense	1,422	8,161	7,958	3,615	21,156	12,260
Total expenses and losses	72,134	413,906	403,603	183,318	1,072,961	1,138,939
Support, revenue, and gains over expenses and losses	13,146	75,450	73,571	33,416	195,583	613,082
Subsidy (to) from unrestricted funds for excess expenditures	(13,146)	(260,525)	(73,571)	(33,416)	(380,658)	(131,281)
Total support, revenue, and gains over expenses and losses and subsidy	\$ -	\$ (185,075)	\$ -	\$ -	\$ (185,075)	\$ 481,801

See independent auditor's report.

Legal Aid Society, Inc.
Schedules of Support and Revenue, Expenses,
and Changes in Net Assets With Donor Restrictions - LSC Funds
Year Ended December 31, 2021

	2021					Comparative only 2020
	Basic	Private attorney involvement	COVID	LSC ProBono Innovation Grant	Total	Total
	Support and revenue					
Legal Services Corporation	\$ 1,315,660	\$ 110,045	\$ -	\$ 37,740	\$ 1,463,445	\$ 1,645,536
Donated legal services	-	217,047	-	-	217,047	132,335
Interest income	1,837	306	-	-	2,143	3,402
Contributions	-	-	-	-	-	1,250
Gain on investments	772	129	-	-	901	1,557
Louisville Metro	-	-	-	-	-	500
File fees	-	68,168	-	-	68,168	63,382
Rent income	3,069	511	-	-	3,580	5,106
Other	800	2,542	-	-	3,342	4,985
Total support and revenue	1,322,138	398,748	-	37,740	1,758,626	1,858,053
Expenses						
Personnel	839,247	112,634	53,136	21,001	1,026,018	964,069
Employee benefits	406,233	54,520	25,720	10,165	496,638	454,380
Rent, utilities, and building maintenance	90,372	11,348	-	2,740	104,460	84,225
Equipment expenses	22,034	2,767	-	878	25,679	29,103
Office supplies and expense	10,263	1,289	-	311	11,863	12,412
Telephone	8,725	1,096	-	264	10,085	7,756
Travel	2,354	296	-	70	2,720	2,307
Training	3,373	830	-	122	4,325	2,897
Insurance	7,856	987	-	238	9,081	8,910
Library	7,550	948	-	229	8,727	8,733
Dues and fees	11,615	-	-	-	11,615	7,554
Litigation	3,513	572	-	106	4,191	4,154
Audit and payroll services	8,249	1,036	-	250	9,535	9,010
Consultants and contract services	32,272	10,107	-	978	43,357	45,154
Advertising and public relations	7,268	913	-	220	8,401	8,640
Donated services expenses	-	217,047	-	-	217,047	132,335
Bank fees	762	96	-	23	881	756
Miscellaneous office expense	1,151	640	-	145	1,936	755
Total expenses	1,462,837	417,126	78,856	37,740	1,996,559	1,783,150
Support and revenue over (under) expenses	(140,699)	(18,378)	(78,856)	-	(237,933)	74,903
Subsidy (to) from unrestricted funds for excess expenditures	140,699	18,378	7,064	-	166,141	(3,111)
Support and revenue over (under) expenses and subsidy	-	-	(71,792)	-	(71,792)	71,792
Net assets, beginning of year	-	-	71,792	-	71,792	-
Net assets, end of year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 71,792

See independent auditor's report.

Legal Aid Society, Inc.

Schedules of Support and Revenue, and Expenses

by Funding Source - Net Assets With Donor Restrictions - Other Purpose Restrictions

Year Ended December 31, 2021

	Other purposes restrictions											Comparative
	Family advocacy	Personal safety	Housing & government benefits	Economic stability advocacy	Health & vulnerable populations	Veterans	Brief services/intake	Community development	Populations with special disabilities	Endowment Earnings	Total	only 2020 Total
Support and revenue												
Grants												
Louisville Metro Government	\$ -	\$ -	\$ 775,668	\$ 17,928	\$ 40,633	\$ -	\$ 4,000	\$ -	\$ 35,924	\$ -	\$ 874,153	\$ 336,368
IOLTA	-	-	-	-	-	-	-	-	-	-	-	460
KJPDA	-	-	32,254	5,897	4,175	2,775	5,677	-	1,608	-	52,386	34,981
LTADD	650	857	4,369	740	220	4,345	3,301	-	-	-	14,482	17,353
United Way	37,320	-	13,321	-	9,322	-	-	-	-	-	59,963	114,767
Child Support Hotline	124,401	-	-	-	-	-	5,060	-	-	-	129,461	136,461
Internal Revenue Service	-	-	-	96,648	-	-	-	-	-	-	96,648	57,007
Louisville Bar Foundation	-	-	30,000	-	-	-	-	-	-	-	30,000	30,000
Kentucky Bar Foundation	-	-	-	-	-	-	-	-	-	-	-	5,000
Goodwill	-	962	520	35,480	448	-	1,240	-	848	-	39,498	31,464
Doctors and Lawyers for Kids	-	-	-	-	-	-	-	-	50,771	-	50,771	15,069
VOCA	414,559	353,097	-	-	-	-	-	-	-	-	767,656	884,322
COSSAP	-	-	-	-	-	-	11,033	-	-	-	11,033	-
Equal Justice Works - Americorps	-	-	-	-	54,151	-	-	-	-	-	54,151	25,724
HIV/AIDS legal project funds	-	-	-	-	55,983	-	-	-	-	-	55,983	70,387
Donated services	-	-	-	3,150	-	-	-	-	-	-	3,150	33,620
Contributions	-	-	20,000	2,500	10,000	2,000	5,000	-	54,574	-	94,074	95,000
Interest income	1,254	663	1,086	571	304	16	125	290	228	16	4,553	4,686
Gain (loss) on investments	528	279	457	240	128	7	52	122	96	-	1,909	2,111
Rent income	2,096	1,108	1,814	954	508	27	208	485	381	-	7,581	6,929
Other	547	289	473	474	132	1,207	54	127	99	-	3,402	21,452
Total support and revenue	581,355	357,255	879,962	164,582	176,004	10,377	35,750	1,024	144,529	16	2,350,854	1,923,161
Expenses												
Personnel	328,516	206,605	380,202	175,700	100,845	6,287	32,640	149,033	66,764	-	1,446,592	1,106,905
Fringe benefits	159,016	100,006	184,035	85,047	48,814	3,043	15,799	72,139	32,317	-	700,216	521,701
Rent, utilities, and building maintenance	46,576	24,622	40,315	21,205	11,280	600	4,625	10,784	8,459	-	168,466	114,331
Equipment expense	14,011	6,003	10,009	10,203	2,750	146	1,128	2,629	2,062	-	48,941	31,858
Office supplies and expense	7,837	3,839	7,357	3,772	1,328	410	525	2,291	1,388	-	28,747	28,869
Telephone	4,497	2,377	3,892	2,047	1,089	58	446	1,041	817	-	16,264	11,206
Travel	1,845	650	1,726	604	324	32	120	281	724	-	6,306	4,986
Training	2,750	1,554	2,235	2,313	1,144	72	173	663	655	-	11,559	13,299
Insurance	4,049	2,141	3,505	1,843	981	52	402	938	735	-	14,646	12,094
Library	7,954	2,057	5,352	1,772	942	50	386	901	707	-	20,121	18,144
Dues and fees	805	730	338	1,440	85	33	115	165	-	-	3,711	3,295
Litigation	9,091	7,200	4,506	10,769	1,178	205	180	419	2,597	-	36,145	32,798
Audit and payroll services	4,251	2,247	3,680	1,936	1,030	55	422	984	772	-	15,377	12,231
Consultants and contract services	50,636	8,793	14,397	7,572	4,028	214	1,651	3,851	3,021	-	94,163	86,781
Advertising and public relations	3,746	1,980	3,315	1,705	907	48	372	867	680	-	13,620	11,918
Donated services	-	-	-	3,150	-	-	-	-	-	-	3,150	33,620
Bank Fees	393	208	340	179	95	5	39	91	71	-	1,421	1,030
Miscellaneous office expense	2,589	1,278	2,407	1,303	586	31	240	542	439	-	9,415	9,056
Total expenses	648,562	372,290	667,611	332,560	177,406	11,341	59,148	247,569	122,373	-	2,638,860	2,054,122
Support and revenue (under) over expenses	(67,207)	(15,035)	212,351	(167,978)	(1,402)	(964)	(23,398)	(246,545)	22,156	16	(288,006)	(130,961)
Subsidy (to) from unrestricted funds for excess expenditures	-	15,035	-	167,978	1,402	964	23,398	-	5,740	-	214,517	134,392
Support and revenue (under) over expenses and subsidy	(67,207)	-	212,351	-	-	-	-	(246,545)	27,896	16	(73,489)	3,431
Net assets, beginning of year	80,712	-	-	-	-	-	-	313,829	12,447	68	407,056	403,625
Net assets, end of year	\$ 13,505	\$ -	\$ 212,351	\$ -	\$ -	\$ -	\$ -	\$ 67,284	\$ 40,343	\$ 84	\$ 333,567	\$ 407,056

See independent auditor's report.

Supplementary Information

Legal Aid Society, Inc.
Schedule of Expenditures of Federal Awards
Year Ended December 31, 2021

Federal grantor/pass through grantor/program or cluster title	Pass-through number	Federal CFDA number	Federal grant award	Federal expenditures	Passed through to subrecipients
Federal Government Grant:					
Legal Services Corporation (major program)		9.61801	\$ 1,425,705	\$ 1,425,705	\$ -
Legal Services Corporation (pro bono)			285,165	37,740	-
Total from legal services corporation			1,710,870	1,463,445	-
Department of the Treasury:					
Low income taxpayer clinics		21.008	87,800	96,648	-
Total from department of treasury			87,800	96,648	-
Department of Housing and Urban Development:					
Passed through Louisville/Jefferson County Metro Government					
Housing Opportunities for person with AIDS		14.241			
July 1, 2020 to June 30, 2021	11-211-0577		38,500	11,170	-
July 1, 2021 to June 30, 2022	KYH21-F001		38,500	29,464	-
Emergency Solutions Grant		14.231			
Homeless Assistance					
July 1, 2020 to June 30, 2021	E-20-MC-21-0008		30,000	7,856	-
July 1, 2021 to June 30, 2022	E-21-MC-21-0008		30,000	18,673	-
Community Development Block Grant		14.218			
Tenant Assistance					
July 1, 2021 to June 30, 2022	KYH21-F001		19,000	18,000	-
Community Development Block Grant					
Housing Counseling		14.218			
July 1, 2020 to June 30, 2021			26,700	10,996	-
July 1, 2021 to June 30, 2022			26,700	22,165	-
COVID-19 Housing Protection Project & Eviction Liaison Project					
July 1, 2020 to June 30, 2022	E-20-MW-21-0008	93.224	679,500	380,427	-
Total passed through the Louisville/Jefferson County Metro Government			888,900	498,751	-
Total from Department of Housing and Urban Development			888,900	498,751	-

See independent auditor's report and notes.

Legal Aid Society, Inc.
Schedule of Expenditures of Federal Awards (Continued)
Year Ended December 31, 2021

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 Reimage Reentry Program July 1, 2020 to June 30, 2021	LAS-11012020	17,270	\$ 12,000	\$ 225	\$ -
Total from Department of Labor			<u>12,000</u>	<u>225</u>	<u>-</u>
Department of Health and Human Services:					
Passed through the Kentuckiana Regional Planning and Development Agency					
Special Programs for Aging, Title III-B July 1, 2020 to June 30, 2021	PON2-725-1900801251	93,044	45,000	18,618	-
July 1, 2021 to June 30, 2022	PON2-725-2000002717	93,052	42,500	22,181	-
National Family Caregiver Support, Title III-E July 1, 2020 to June 30, 2021	PON2-725-1900000633		7,200	210	-
July 1, 2021 to June 30, 2022	PON2-725-2000002839		8,435	980	-
Total passed through the Kentuckiana Regional Planning and Development Agency			<u>103,135</u>	<u>41,989</u>	<u>-</u>
Passed through the Lincoln Trail Area Development District					
Special Programs for Aging, Title III-B Legal Aid Services July 1, 2020 to June 30, 2021	LTADD-05/FY'21	93,044	41,160	4,310	-
July 1, 2021 to June 30, 2022	LTADD-05/FY'22		24,000	10,315	-
Total passed through the Lincoln Trail Area Development District			<u>65,160</u>	<u>14,625</u>	<u>-</u>
Passed through the Lexington- Fayette County Health Department					
HIV Care Formula Grant July 1, 2020 to June 30, 2021	21 176 270005	93,917	85,000	27,075	-
July 1, 2021 to June 30, 2022	22 176 270005		85,000	28,908	-
Total passed through the Lexington- Fayette County Health Department			<u>170,000</u>	<u>55,983</u>	<u>-</u>
Passed through the Volunteers of America Veterans Affairs Grant					
October 1, 2020 to September 30, 2021		64,03	5,000	300	-
October 1, 2021 to September 30, 2022			5,000	900	-
Total passed through the Volunteers of America			<u>10,000</u>	<u>1,200</u>	<u>-</u>
Passed through the Kentucky Cabinet for Health and Family Services Child Support Advice Hotline					
July 1, 2020 to June 30, 2021	PON2 727 2000001972	93,597	134,825	57,236	-
July 1, 2021 to June 30, 2022	PON2 727 2000001972		134,825	72,225	34,004
Total passed through the Kentucky Cabinet for Health and Family Services			<u>269,650</u>	<u>129,461</u>	<u>34,004</u>
Total from Department of Health and Human Services			<u>617,945</u>	<u>243,258</u>	<u>34,004</u>

See independent auditor's report and notes.

Legal Aid Society, Inc.
Schedule of Expenditures of Federal Awards (Continued)
Year Ended December 31, 2021

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:					
Passed through the Commonwealth of Kentucky Justice and Public Safety Cabinet					
Victim of Crimes Assistance Formula Grant		16.575			
October 1, 2020 to September 30, 2021	VOCA-2020-Legal Aid -00121		\$ 814,245	\$ 609,068	\$ -
October 1, 2021 to September 30, 2022	VOCA-2021-Legal Aid -00124		610,684	158,588	-
Comprehensive Opioid, Stimulant, and Substance Abuse Program					
October 1, 2021 to September 30, 2022	DG-KCARE-COSSAP-2019-LegalAI-00007		91,150	11,033	-
Total passed through the Commonwealth of Kentucky Justice and Public Safety Cabinet					
			1,516,079	778,689	-
Passed through Equal Justice Works-Americorps					
June 15, 2021 to August 31, 2022	2020-OVC-EJP-008	16.582	117,230	54,150	-
Total from Department of Justice					
			1,633,309	832,839	-
Total					
			\$ 4,950,824	\$ 3,135,166	\$ 34,004

See independent auditor's report and notes.

Legal Aid Society, Inc.
Notes to Schedule of Expenditures of Federal Awards
Year Ended December 31, 2021

Note A - Basis of Presentation

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Legal Aid Society, Inc. (the "Society") under programs of the federal government for the year ended December 31, 2021. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations ("CFR") Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance"). Because the schedule presents only a selected portion of the operations of the Society, it is not intended to and does not present the financial position, changes in net assets or cash flows of the Society.

Note B - Summary of Significant Accounting Policies

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



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

Board of Directors
Legal Aid Society, Inc.

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of Legal Aid Society, Inc. which comprise the statement of financial position as of December 31, 2021, and the related statements of activities and changes in net assets, functional expenses and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated April 8, 2022.

Internal Control over Financial Reporting

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

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

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

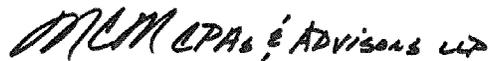
**Independent Auditor's Report on Internal Control over Financial Reporting and on
Compliance and Other Matters Based on an Audit of Financial Statements Performed
in Accordance with *Government Auditing Standards* (Continued)**

Compliance and Other Matters

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

Purpose of this Report

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

MCM CPA & ADVISORS LLP

Louisville, Kentucky

April 8, 2022



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

Board of Directors
Legal Aid Society, Inc.

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Legal Aid Society, Inc.'s compliance with the types of compliance requirements described in the OMB *Compliance Supplement* that could have a direct and material effect on each of Legal Aid Society, Inc.'s major federal programs for the year ended December 31, 2021. Legal Aid Society, Inc.'s major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Legal Aid Society, Inc. complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2021.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America ("GAAS"); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance"). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Legal Aid Society, Inc. and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Legal Aid Society, Inc.'s compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to Legal Aid Society Inc.'s federal programs.

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

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Legal Aid Society, Inc.'s compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Legal Aid Society, Inc.'s compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Legal Aid Society, Inc.'s compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Legal Aid Society, Inc.'s internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Legal Aid Society, Inc.'s internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

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

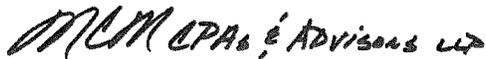
Report on Internal Control over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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



Louisville, Kentucky

April 8, 2022

**Legal Aid Society, Inc.
Schedule of Findings and Questioned Costs
Year Ended December 31, 2021**

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

Financial Statements

- i. An unmodified opinion was issued on the audit of the financial statements of Legal Aid Society, Inc. (the "Society") for the year ended December 31, 2021.
- ii. No significant deficiencies or material weaknesses were reported that related to internal control over financial statements.
- iii. The audit did not disclose any noncompliance which is material to the financial statements of the Society.

Federal Awards

- iv. No significant deficiencies or material weaknesses were reported that related to internal control over the major programs.
- v. An unmodified opinion was issued on compliance for the major federal programs of the Society for the year ended December 31, 2021.
- vi. The audit did not disclose audit findings required to be reported in accordance with Uniform Guidance Section 516(a).
- vii. The major program of the Society for the year ended December 31, 2021 is:

<u>Program title</u>	<u>CFDA number</u>
Legal Services Corporation (LSC)	09.618010

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

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

None

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

None

Legal Aid Society, Inc.
Summary Schedule of Prior Audit Findings
Year Ended December 31, 2021

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

None

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

None



Kentucky Secretary of State

Michael G. Adams

LEGAL AID SOCIETY, INC.

File Annual Report	File Certificate of Assumed Name (DBA)	
Change Address or Registered Agent	File Dissolution	
Printable Forms	Subscribe to changes made to this entity	Certificates

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	1/7/2022
Principal Office	416 WEST MUHAMMAD ALI BLVD LOUISVILLE, KY 40202
Registered Agent	JEFFERSON COULTER 416 W. MUHAMMAD ALI BLVD. STE. 300 LOUISVILLE, KY 40202

Current Officers

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