

LEGAL AID SOCIETY, INC.	
2024 BUDGET/STATEMENT OF ACTIVITIES	
	2024 BUDGET
REVENUES	
FEDERAL	
LEGAL SERVICES CORPORATION - Field	1,870,535
PROBONO INNOVATION FUND	99,045
KLA DISASTER GRANT	150,000
INTERNAL REVENUE SERVICE - LITC	100,000
VOCA	376,181
VAWA	-
EQUAL JUSTICE WORKS- GB	34,500
EQUAL JUSTICE WORKS- VIPP	76,900
JCPS	-
VOA VETERANS PROGRAM	5,000
VA FOX GRANT	365,345
VA LSV GRANT	150,000
CUSTODY & VISITATION HOTLINE	100,000
GOODWILL- EXPUNGEMENT	112,500
GOODWILL- ASPIRE	50,000
HIV/AIDS - RYAN WHITE FUNDING	200,000
KEJC/KHC	-
COSSAP	-
KYOAAC	250,000
STATE GOVERNMENT	
FILING FEES - COMMONWEALTH OF KY	578,678
KY GENERAL FUND (ACCESS TO JUSTICE)	80,000
KIPDA	50,574
LTADD	20,400
LOCAL GOVERNMENT	
LOUISVILLE METRO GOVERNMENT	717,200
LOUISVILLE METRO HOUSING AUTHORITY	25,000

FOUNDATIONS, GRANTS, CHARITABLE GIFT	
METRO UNITED WAY	25,000
TRICOUNTY UNITED WAY	3,000
WIC	20,000
FAMILY HEALTH CENTER	45,000
BANK OF AMERICA	70,000
KY IOLTA FUND	173,165
NORTON CHILDRENS HOSPITAL FOUNDATION	10,000
LOUISVILL URBAN LEAGUE	-
LOUISVILLE BAR FOUNDATION	30,000
ANNUAL CAMPAIGN	575,000
ROOT TO RISE CARRYOVER (Shelbyville & West End Office Operations dedicated funds)	180,606
OTHER	
EVENT	50,000
RENT INCOME	15,072
INTEREST INCOME	3,000
MISCELLANEOUS INCOME	30,000
TOTAL REVENUES FOR THE YEAR	6,641,701
OPERATING EXPENSES	
PERSONNEL EXPENSES	5,393,191
NON-PERSONNEL EXPENSES	1,275,820
TOTAL OPERATING EXPENSES	6,669,011
TOTAL OPERATING INCOME LESS EXPENSES	(27,310)
NON-OPERATING (SPECIAL PROJECT) INCOME	
JAMES GRAHAM BROWN FOUNDATION CARRYOVER	166,667
ROOT TO RISE CARRYOVER (Case Management System Project dedicated funds)	84,564
TOTAL NON-OPERATING (SPECIAL PROJECT) INCOME	251,231
NON-OPERATING (SPECIAL PROJECT) EXPENSE	
TechBridge (Contract Case Management System Implementation)	84,564
LABG & APPALRED (Case Management System Implementation Passthrough Funds)	166,667
TOTAL NON-OPERATING (SPECIAL PROJECT) EXPENSE	251,231

TOTAL NON-OPERATING INCOME LESS EXPENSES	(0)
TOTAL INCOME LESS EXPENSES	(27,309)
OPERATING CASH CARRYOVER FROM PRIOR YEAR	1,615,953
TOTAL OPERATING INCOME/LOSS	(27,310)
TOTAL CARRYOVER FUNDS* USED FOR R2R OPERATIONS	(180,606)
TOTAL CARRYOVER FUNDS* USED FOR SPECIAL PROJECT	(251,231)
ESTIMATED AMOUNT TO CARRYOVER TO NEXT YEAR	1,156,806
*Carry over funds are funds received in prior years that are meant for expenses that did not occur until a future year. These funds current reside in our Cash and	

LEGAL AID SOCIETY	
2024 BUDGET/STATEMENT OF ACTIVITIES	
	2024 BUDGET
PERSONNEL EXPENSES	
Salaries	3,652,438
Related Benefits	1,740,753
Total Personnel Expenses	5,393,191
NON-PERSONNEL EXPENSES	
Contract Services	315,300
Audit	35,000
Rent, Building Maintenance	382,795
Local Travel	63,700
Office Expenses, Postage, Etc.	52,000
Telephone	25,000
Litigation	45,000
VLP Litigation Program Expenses	10,000
Dues	20,000
Client Assistance VA Grant	26,900
Training & Conferences	20,000
Library	32,250
Statewide Expenses	45,000
Insurance	30,000
Public Relations and Development	19,630
Other Advertising	11,275
Outreach	10,000
Board of Directors Expenses	300
Technology Expenses	105,670
Miscellaneous Expenses	26,000
Total Non-Personnel Expenses	1,275,820
TOTAL OPERATING EXPENSES	6,669,011

LEGAL AID SOCIETY, INC.			
2023 & 2024 BUDGET/STATEMENT OF ACTIVITIES COMPARISON			
	ADJUSTED		
	2023 BUDGET	2024 BUDGET	VARIANCE
REVENUES			
FEDERAL			
LEGAL SERVICES CORPORATION - Field	1,870,535	1,870,535	-
PROBONO INNOVATION FUND	192,391	99,045	(93,346)
KLA DISASTER GRANT	-	150,000	150,000
INTERNAL REVENUE SERVICE - LITC	70,000	100,000	30,000
VOCA	488,547	376,181	(112,366)
VAWA	8,000	-	(8,000)
EQUAL JUSTICE WORKS-GB	50,250	34,500	(15,750)
EQUAL JUSTICE WORKS- VIPP	-	76,900	76,900
JCPS	60,445	-	(60,445)
LSC TIG KICK THE TIRES	9,405	-	(9,405)
VOA VETERANS PROGRAM	5,000	5,000	-
VA FOX GRANT	251,290	365,345	114,055
VA LSV GRANT	62,500	150,000	87,500
CUSTODY & VISITATION HOTLINE	100,000	100,000	-
GOODWILL- EXPUNGEMENT	132,500	112,500	(20,000)
GOODWILL- ASPIRE	-	50,000	50,000
HIV/AIDS - RYAN WHITE FUNDING	160,000	200,000	40,000
KEJC/KHC	32,350	-	(32,350)
COSSAP	91,750	-	(91,750)
KYOAAC	83,333	250,000	166,667
STATE GOVERNMENT			
FILING FEES - COMMONWEALTH OF KY	565,000	578,678	13,678
KY GENERAL FUND (ACCESS TO JUSTICE)	80,000	80,000	-
KIPDA	75,550	50,574	(24,976)
LTADD	20,400	20,400	-
LOCAL GOVERNMENT			
LOUISVILLE METRO GOVERNMENT	767,400	717,200	(50,200)
LOUISVILLE METRO HOUSING AUTHORITY	25,000	25,000	-
FOUNDATIONS, GRANTS, CHARITABLE GIFT			
METRO UNITED WAY	47,748	25,000	(22,748)
COMMUNITY FOUNDATION OF LOUISVILLE	25,000		(25,000)
TRICOUNTY UNITED WAY	3,000	3,000	-
WIC	10,000	20,000	10,000
FAMILY HEALTH CENTER	45,000	45,000	-
BANK OF AMERICA	-	70,000	70,000
KY IOLTA FUND	226,000	173,165	(52,835)
NORTON CHILDRENS HOSPITAL FOUNDATION	10,000	10,000	-
LOUISVILLE URBAN LEAGUE	10,000	-	(10,000)
LOUISVILLE BAR FOUNDATION	15,000	30,000	15,000
KY NONPROFIT ASSISTANCE FUND CARRYOVER	100,000	-	(100,000)
ANNUAL CAMPAIGN	575,000	575,000	-
ROOT TO RISE	70,000		
ROOT TO RISE CARRYOVER	351,500	180,606	(170,894)

	ADJUSTED			
	2023 BUDGET		2024 BUDGET	VARIANCE
OTHER				
EVENT	50,000		50,000	-
RENT INCOME	15,072		15,072	-
INTEREST INCOME	3,000		3,000	-
MISCELLANEOUS INCOME	21,235		30,000	8,765
TOTAL REVENUES FOR THE YEAR	6,779,201		6,641,701	(137,500)
OPERATING EXPENSES				
PERSONNEL EXPENSES	5,561,238		5,393,191	(168,047)
NON-PERSONNEL EXPENSES	1,191,140		1,275,820	84,680
TOTAL OPERATING EXPENSES	6,752,378		6,669,011	(83,367)
OPERATING INCOME LESS EXPENSES	26,823		(27,310)	(54,133)
NON-OPERATING (SPECIAL PROJECT) INCOME				
JAMES GRAHAM BROWN FOUNDATION CARRYOVER	-		166,667	166,667
ROOT TO RISE CARRYOVER (Case Management System Project dedicated funds)	-		84,564	84,564
TOTAL NON-OPERATING (SPECIAL PROJECT) INCOME	-		251,231	251,231
NON-OPERATING (SPECIAL PROJECT) EXPENSE				
TechBridge (Contract Case Management System Implementation)	-		84,564	84,564
LABG & APPALRED (Case Management System Implementation Passthrough Funds)	-		166,667	166,667
TOTAL NON-OPERATING (SPECIAL PROJECT) EXPENSE	-		251,231	251,231
TOTAL NON-OPERATING INCOME LESS EXPENSES	-		(0)	(0)
TOTAL INCOME LESS EXPENSES	26,823.07		(27,310.45)	(54,134)
OPERATING CASH CARRYOVER FROM PRIOR YEAR	2,040,630		1,615,953	(424,677)
TOTAL OPERATING INCOME/LOSS	26,823		(27,310)	(54,133)
TOTAL CARRYOVER FUNDS* USED FOR R2R OPERATIONS	(351,500)		(180,606)	170,894
TOTAL CARRYOVER FUNDS* USED FOR OTHER OPERATIONS	(100,000)		-	100,000
TOTAL CARRYOVER FUNDS* USED FOR SPECIAL PROJECT	-		(251,231)	(251,231)
ESTIMATED AMOUNT TO CARRYOVER TO NEXT YEAR	1,615,953		1,156,806	(459,147)
*Carry over funds are funds received in prior years that are meant for expenses that did not occur until a future year. These funds current reside in our Cash and Net Assets on the balance sheet.				

	ADJUSTED			
	2023 BUDGET		2024 BUDGET	VARIANCE
PERSONNEL EXPENSES				
Salaries	3,766,246		3,652,438	(113,808)
Related Benefits	1,794,992		1,740,753	(54,239)
Total Personnel Expenses	5,561,238		5,393,191	(168,047)
NON-PERSONNEL EXPENSES				
Contract Services	244,985		315,300	70,315
Audit	35,000		35,000	-
Rent, Building Maintenance	367,100		382,795	15,695
Local Travel	15,000		63,700	48,700
Office Expenses, Postage, Etc.	47,000		52,000	5,000
Telephone	25,000		25,000	-
Litigation	55,000		45,000	(10,000)
VLP Litigation Program Expenses	25,000		10,000	(15,000)
Dues	27,900		20,000	(7,900)
Client Assistance VA Grant	50,000		26,900	(23,100)
Training & Conferences	40,000		20,000	(20,000)
Library	32,250		32,250	-
Statewide Expenses	48,080		45,000	(3,080)
Insurance	33,000		30,000	(3,000)
Public Relations and Development	40,905		40,905	-
Board of Directors Expenses	300		300	-
Equipment Expenses	84,120		105,670	21,550
Miscellaneous Expenses	20,500		26,000	5,500
Total Non-Personnel Expenses	1,191,140		1,275,820	84,680
TOTAL OPERATING EXPENSES	6,752,378		6,669,011	(83,367)