

**Northern Kentucky Legal Aid Society, Inc.**  
**(DBA Legal Aid of the Bluegrass)**  
**LSC Recipient Number 618004**

**Financial Statements with Supplementary Information**  
**December 31, 2024 and 2023**  
**With Independent Auditors' Report**

**NORTHERN KENTUCKY LEGAL AID SOCIETY, INC.  
(DBA LEGAL AID OF THE BLUEGRASS)  
December 31, 2024 and 2023**

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## **Independent Auditors' Report**

To the Board of Directors  
Northern Kentucky Legal Aid Society, Inc. (DBA Legal Aid of the Bluegrass)  
Covington, Kentucky

### ***Report on the Audit of the Financial Statements***

#### ***Opinion***

We have audited the accompanying financial statements of Northern Kentucky Legal Aid Society, Inc. (DBA Legal Aid of the Bluegrass) (the "Organization"), which comprise the statements of financial position as of December 31, 2024 and 2023, and the related statements of activities, functional expenses and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Organization as of December 31, 2024 and 2023 and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

#### ***Basis for Opinion***

We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Organization 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 opinions.

#### ***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 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 Organization's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

#### ***Auditors' Responsibilities for the Audit of the 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 auditors' 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 generally accepted auditing standards 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.

**Independent Auditors' Report  
(Continued)**

***Auditors' Responsibilities for the Audit of the Financial Statements (Continued)***

In performing an audit in accordance with generally accepted auditing standards 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 Organization'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 Organization'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 audited during the audit.

***Supplementary Information***

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, statements of activities of unrestricted net assets summary and detail, and the summary of funding are presented for purposes of additional analysis and are 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 schedule of expenditures of federal awards, statements of activities of unrestricted net assets summary and detail, and the summary of funding are fairly stated, in all material respects, in relation to the financial statements as a whole.

**Independent Auditors' Report  
(Continued)**

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated April 29, 2025 on our consideration of the Organization's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control over financial reporting and compliance.



Crestview Hills, Kentucky  
April 29, 2025

**NORTHERN KENTUCKY LEGAL AID SOCIETY, INC.  
(DBA LEGAL AID OF THE BLUEGRASS)**

**Statements of Financial Position  
December 31, 2024 and 2023**

|   | 2024                | 2023                |
|---|---------------------|---------------------|
| <b>Assets</b>                               |                     |                     |
| Cash and cash equivalents                   | \$ 2,342,660        | \$ 2,285,218        |
| Grants receivable                           | 1,331,228           | 1,746,252           |
| Contributions receivable, net               | 43,468              | 101,494             |
| Prepaid expenses                            | 94,393              | 29,117              |
| Client escrow funds                         | 6,548               | 6,662               |
| Property and equipment, net                 | 1,994,874           | 1,696,678           |
| Right of use assets, net - operating leases | 159,318             | 118,935             |
| Total assets                                | <u>\$ 5,972,489</u> | <u>\$ 5,984,356</u> |
| <b>Liabilities and Net Assets</b>           |                     |                     |
| <b>Liabilities</b>                          |                     |                     |
| Accounts payable                            | \$ 94,824           | \$ 41,620           |
| Accrued compensated absences                | 126,416             | 118,102             |
| Accrued payroll, taxes and benefits         | 213,063             | 200,937             |
| Client trust deposits                       | 6,548               | 6,662               |
| Refundable advance - other grants           | 175,454             | 175,454             |
| Refundable advance - LSC                    | 411,768             | 433,241             |
| Notes payable                               | 214,012             | 255,898             |
| Lease liabilities - operating leases        | 158,294             | 118,082             |
| Total liabilities                           | <u>1,400,379</u>    | <u>1,349,996</u>    |
| <b>Net Assets</b>                           |                     |                     |
| <b>Without donor restrictions</b>           |                     |                     |
| Net investment in property and equipment    | 1,795,829           | 1,455,747           |
| Undesignated                                | 2,555,516           | 2,600,216           |
| Total net assets without donor restrictions | 4,351,345           | 4,055,963           |
| <b>With donor restrictions</b>              | <u>220,765</u>      | <u>578,397</u>      |
| Total net assets                            | <u>4,572,110</u>    | <u>4,634,360</u>    |
| Total liabilities and net assets            | <u>\$ 5,972,489</u> | <u>\$ 5,984,356</u> |

See accompanying notes to financial statements

**NORTHERN KENTUCKY LEGAL AID SOCIETY, INC.  
(DBA LEGAL AID OF THE BLUEGRASS)**

**Statement of Activities  
Year Ended December 31, 2024**

|                                       | <u>Without Donor<br/>Restrictions</u> | <u>With Donor<br/>Restrictions</u> | <u>Total</u>               |
|---------------------------------------|---------------------------------------|------------------------------------|----------------------------|
| <b>Support and revenue</b>            |                                       |                                    |                            |
| Grants and contracts                  | \$ 6,685,974                          | \$ 175,220                         | \$ 6,861,194               |
| Interest and other income             | 134,667                               | -                                  | 134,667                    |
| Other contributions                   | 154,814                               | -                                  | 154,814                    |
| Rental income                         | 30,284                                | -                                  | 30,284                     |
| Donated legal services                | 795,000                               | -                                  | 795,000                    |
| Net assets released from restrictions | 532,852                               | (532,852)                          | -                          |
| Total support and revenue             | <u>8,333,591</u>                      | <u>(357,632)</u>                   | <u>7,975,959</u>           |
| <b>Expenses</b>                       |                                       |                                    |                            |
| Salaries and benefits:                |                                       |                                    |                            |
| Lawyers                               | 1,849,735                             | -                                  | 1,849,735                  |
| Non-lawyers                           | 1,598,570                             | -                                  | 1,598,570                  |
| Lawyer's salaries - donated           | 795,000                               | -                                  | 795,000                    |
| Employee benefits                     | 1,598,582                             | -                                  | 1,598,582                  |
| Total salaries and benefits           | <u>5,841,887</u>                      | <u>-</u>                           | <u>5,841,887</u>           |
| Grant to KEJC                         | 47,268                                | -                                  | 47,268                     |
| Contract services                     | 717,483                               | -                                  | 717,483                    |
| Travel                                | 97,113                                | -                                  | 97,113                     |
| Space and occupancy                   | 183,410                               | -                                  | 183,410                    |
| Publications, dues and fees           | 29,736                                | -                                  | 29,736                     |
| Library updates                       | 43,830                                | -                                  | 43,830                     |
| Telephone                             | 117,843                               | -                                  | 117,843                    |
| Depreciation                          | 82,108                                | -                                  | 82,108                     |
| Office                                | 133,786                               | -                                  | 133,786                    |
| Litigation costs                      | 243,385                               | -                                  | 243,385                    |
| Equipment rental, purchase and repair | 345,474                               | -                                  | 345,474                    |
| Interest                              | 8,391                                 | -                                  | 8,391                      |
| Seminars and training                 | 61,280                                | -                                  | 61,280                     |
| Insurance                             | 59,988                                | -                                  | 59,988                     |
| Miscellaneous                         | 25,227                                | -                                  | 25,227                     |
| Total expenses                        | <u>8,038,209</u>                      | <u>-</u>                           | <u>8,038,209</u>           |
| <b>Change in net assets</b>           | 295,382                               | (357,632)                          | (62,250)                   |
| <b>Net assets, beginning of year</b>  | <u>4,055,963</u>                      | <u>578,397</u>                     | <u>4,634,360</u>           |
| <b>Net assets, end of year</b>        | <u><u>\$ 4,351,345</u></u>            | <u><u>\$ 220,765</u></u>           | <u><u>\$ 4,572,110</u></u> |

See accompanying notes to financial statements

**NORTHERN KENTUCKY LEGAL AID SOCIETY, INC.  
(DBA LEGAL AID OF THE BLUEGRASS)**

**Statement of Activities  
Year Ended December 31, 2023**

|                                       | <b>Without Donor<br/>Restrictions</b> | <b>With Donor<br/>Restrictions</b> | <b>Total</b>               |
|---------------------------------------|---------------------------------------|------------------------------------|----------------------------|
| <b>Support and revenue</b>            |                                       |                                    |                            |
| Grants and contracts                  | \$ 7,026,203                          | \$ 482,057                         | \$ 7,508,260               |
| Interest and other income             | 94,581                                | -                                  | 94,581                     |
| Other contributions                   | 113,715                               | 101,494                            | 215,209                    |
| Rental income                         | 30,045                                | -                                  | 30,045                     |
| Donated legal services                | 584,640                               | -                                  | 584,640                    |
| Net assets released from restrictions | 88,799                                | (88,799)                           | -                          |
| Total support and revenue             | <u>7,937,983</u>                      | <u>494,752</u>                     | <u>8,432,735</u>           |
| <b>Expenses</b>                       |                                       |                                    |                            |
| Salaries and benefits:                |                                       |                                    |                            |
| Lawyers                               | 1,489,638                             | -                                  | 1,489,638                  |
| Non-lawyers                           | 1,472,289                             | -                                  | 1,472,289                  |
| Lawyer's salaries - donated           | 584,640                               | -                                  | 584,640                    |
| Employee benefits                     | 1,446,147                             | -                                  | 1,446,147                  |
| Total salaries and benefits           | <u>4,992,714</u>                      | <u>-</u>                           | <u>4,992,714</u>           |
| Grant to KEJC                         | 69,569                                | -                                  | 69,569                     |
| Contract services                     | 701,498                               | -                                  | 701,498                    |
| Travel                                | 91,894                                | -                                  | 91,894                     |
| Space and occupancy                   | 174,487                               | -                                  | 174,487                    |
| Publications, dues and fees           | 28,499                                | -                                  | 28,499                     |
| Library updates                       | 50,867                                | -                                  | 50,867                     |
| Telephone                             | 104,632                               | -                                  | 104,632                    |
| Depreciation                          | 82,423                                | -                                  | 82,423                     |
| Office                                | 186,080                               | -                                  | 186,080                    |
| Litigation costs                      | 126,046                               | -                                  | 126,046                    |
| Equipment rental, purchase and repair | 137,488                               | -                                  | 137,488                    |
| Interest                              | 9,075                                 | -                                  | 9,075                      |
| Seminars and training                 | 17,802                                | -                                  | 17,802                     |
| Insurance                             | 55,544                                | -                                  | 55,544                     |
| Miscellaneous                         | 36,763                                | -                                  | 36,763                     |
| Total expenses                        | <u>6,865,381</u>                      | <u>-</u>                           | <u>6,865,381</u>           |
| <b>Change in net assets</b>           | 1,072,602                             | 494,752                            | 1,567,354                  |
| <b>Net assets, beginning of year</b>  | <u>2,983,361</u>                      | <u>83,645</u>                      | <u>3,067,006</u>           |
| <b>Net assets, end of year</b>        | <u><u>\$ 4,055,963</u></u>            | <u><u>\$ 578,397</u></u>           | <u><u>\$ 4,634,360</u></u> |

See accompanying notes to financial statements



**NORTHERN KENTUCKY LEGAL AID SOCIETY, INC.  
(DBA LEGAL AID OF THE BLUEGRASS)**

**Statement of Functional Expenses  
Year Ended December 31, 2024**

|  | <b>Legal<br/>Services</b> | <b>Supporting</b> | <b>Fundraising</b> | <b>Total</b>        |
|--|---------------------------|-------------------|--------------------|---------------------|
| <b>Salaries and benefits</b>                                   |                           |                   |                    |                     |
| Lawyers  | \$ 1,740,666              | \$ 70,951         | \$ 38,118          | \$ 1,849,735        |
| Non-lawyers  | 1,155,458                 | 277,376           | 165,736            | 1,598,570           |
| Employee benefits  | 1,324,372                 | 180,990           | 93,220             | 1,598,582           |
| <br>Total salaries and<br>related expenses                     | <br>4,220,496             | <br>529,317       | <br>297,074        | <br>5,046,887       |
| <b>Other expenses</b>  |                           |                   |                    |                     |
| Grant to KEJC  | 40,650                    | 6,618             | -                  | 47,268              |
| Contract services  | 601,810                   | 115,673           | -                  | 717,483             |
| Travel   | 83,517                    | 10,255            | 3,341              | 97,113              |
| Space and occupancy  | 157,882                   | 19,213            | 6,315              | 183,410             |
| Publications, dues and fees                                    | 25,574                    | 3,139             | 1,023              | 29,736              |
| Library updates  | 37,694                    | 4,628             | 1,508              | 43,830              |
| Telephone  | 101,345                   | 12,445            | 4,053              | 117,843             |
| Office   | 115,056                   | 14,127            | 4,603              | 133,786             |
| Litigation costs   | 209,311                   | 34,074            | -                  | 243,385             |
| Equipment rental, purchase and repair                          | 297,108                   | 36,482            | 11,884             | 345,474             |
| Interest   | 7,216                     | 887               | 288                | 8,391               |
| Seminars and training  | 52,701                    | 6,471             | 2,108              | 61,280              |
| Insurance  | 51,590                    | 6,334             | 2,064              | 59,988              |
| Miscellaneous  | 21,696                    | 2,663             | 868                | 25,227              |
| <br>Total expenses before donated<br>services and depreciation | <br>6,023,646             | <br>802,326       | <br>335,129        | <br>7,161,101       |
| <b>Donated services</b>  | 795,000                   | -                 | -                  | 795,000             |
| <b>Depreciation</b>  | 70,613                    | 8,671             | 2,824              | 82,108              |
|  | <u>\$ 6,889,259</u>       | <u>\$ 810,997</u> | <u>\$ 337,953</u>  | <u>\$ 8,038,209</u> |

See accompanying notes to financial statements

**NORTHERN KENTUCKY LEGAL AID SOCIETY, INC.  
(DBA LEGAL AID OF THE BLUEGRASS)**

**Statement of Functional Expenses  
Year Ended December 31, 2023**

|  | <b>Legal<br/>Services</b> | <b>Supporting</b> | <b>Fundraising</b> | <b>Total</b>        |
|--|---------------------------|-------------------|--------------------|---------------------|
| <b>Salaries and benefits</b>                                   |                           |                   |                    |                     |
| Lawyers  | \$ 1,355,571              | \$ 112,095        | \$ 21,972          | \$ 1,489,638        |
| Non-lawyers  | 1,148,385                 | 180,554           | 143,350            | 1,472,289           |
| Employee benefits  | 1,244,473                 | 120,956           | 80,718             | 1,446,147           |
| <br>Total salaries and<br>related expenses                     | <br>3,748,429             | <br>413,605       | <br>246,040        | <br>4,408,074       |
| <b>Other expenses</b>  |                           |                   |                    |                     |
| Grant to KEJC  | 59,829                    | 9,740             | -                  | 69,569              |
| Contract services  | 580,250                   | 121,248           | -                  | 701,498             |
| Travel   | 79,029                    | 9,704             | 3,161              | 91,894              |
| Space and occupancy  | 150,059                   | 18,426            | 6,002              | 174,487             |
| Publications, dues and fees                                    | 24,509                    | 3,010             | 980                | 28,499              |
| Library updates  | 43,746                    | 5,372             | 1,749              | 50,867              |
| Telephone  | 89,984                    | 11,048            | 3,600              | 104,632             |
| Office   | 160,029                   | 19,650            | 6,401              | 186,080             |
| Litigation costs   | 108,400                   | 17,646            | -                  | 126,046             |
| Equipment rental, purchase and repair                          | 118,240                   | 14,519            | 4,729              | 137,488             |
| Interest   | 7,804                     | 959               | 312                | 9,075               |
| Seminars and training  | 15,310                    | 1,880             | 612                | 17,802              |
| Insurance  | 47,768                    | 5,865             | 1,911              | 55,544              |
| Miscellaneous  | 31,614                    | 3,885             | 1,264              | 36,763              |
| <br>Total expenses before donated<br>services and depreciation | <br>5,265,000             | <br>656,557       | <br>276,761        | <br>6,198,318       |
| <b>Donated services</b>  | 584,640                   | -                 | -                  | 584,640             |
| <b>Depreciation</b>  | 70,884                    | 8,703             | 2,836              | 82,423              |
|  | <u>\$ 5,920,524</u>       | <u>\$ 665,260</u> | <u>\$ 279,597</u>  | <u>\$ 6,865,381</u> |

See accompanying notes to financial statements

**NORTHERN KENTUCKY LEGAL AID SOCIETY, INC.  
(DBA LEGAL AID OF THE BLUEGRASS)**

**Statements of Cash Flows  
Years Ended December 31, 2024 and 2023**

|   | <u>2024</u>                | <u>2023</u>                |
|---|----------------------------|----------------------------|
| <b>Cash flows from operating activities</b>   |                            |                            |
| Change in net assets  | \$ (62,250)                | \$ 1,567,354               |
| Adjustments to reconcile change in net assets<br>to net cash from operating activities: |                            |                            |
| Depreciation  | 82,108                     | 82,423                     |
| Receipts of client escrow funds held in agency transactions                             | 144,741                    | 6,460                      |
| Payments of client escrow funds held in agency transactions                             | (144,855)                  | (7,745)                    |
| Non-cash lease recovery   | (171)                      | (606)                      |
| Changes in:   |                            |                            |
| Grants receivable   | 415,024                    | (729,424)                  |
| Contributions receivable, net   | 58,026                     | (4,134)                    |
| Prepaid expenses  | (65,276)                   | 16,607                     |
| Accounts payable  | 53,204                     | (54,132)                   |
| Accrued compensated absences  | 8,314                      | 4,052                      |
| Accrued payroll, benefits and taxes   | 12,126                     | 129,923                    |
| Refundable advances   | (21,473)                   | 315,888                    |
|   | <u>479,518</u>             | <u>1,326,666</u>           |
| Net cash provided (used) by operating activities  |                            |                            |
|   | <u>479,518</u>             | <u>1,326,666</u>           |
| <b>Cash flows used by investing activities</b>  |                            |                            |
| Purchase of property and equipment  | (380,304)                  | (588,832)                  |
|   | <u>(380,304)</u>           | <u>(588,832)</u>           |
| <b>Cash flows used by financing activities</b>  |                            |                            |
| Principal payments on notes payable   | (41,886)                   | (34,279)                   |
|   | <u>(41,886)</u>            | <u>(34,279)</u>            |
| <b>Net change in cash, cash equivalents, and restricted cash</b>                        | 57,328                     | 703,555                    |
| <b>Cash, cash equivalents, and restricted cash, beginning of year</b>                   | <u>2,291,880</u>           | <u>1,588,325</u>           |
| <b>Cash, cash equivalents, and restricted cash, end of year</b>                         | <u><u>\$ 2,349,208</u></u> | <u><u>\$ 2,291,880</u></u> |
| <b>Supplemental cash flows information and noncash transactions:</b>                    |                            |                            |
| Interest paid   | \$ 8,391                   | \$ 9,075                   |
| Note payable incurred for purchase of property and equipment                            | \$ -                       | \$ 46,843                  |
| See Note 9 for supplemental cash flow information related to leases                     |                            |                            |

See accompanying notes to financial statements

**NORTHERN KENTUCKY LEGAL AID SOCIETY, INC.  
(DBA LEGAL AID OF THE BLUEGRASS)**

**Notes to Financial Statements**

**NOTE 1 NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

***Nature of Operations and Principles of Consolidation***

Northern Kentucky Legal Aid Society, Inc. (DBA Legal Aid of the Bluegrass, and hereinafter referred to as such); (LABG), is a non-profit organization incorporated under the laws of the Commonwealth of Kentucky organized for the purpose of providing legal assistance in non-criminal proceedings to persons financially unable to afford legal assistance and who are residents of one of thirty-three counties in Northern, Northeastern and Central Kentucky.

A substantial amount of the funds to operate LABG are obtained from grant awards from Legal Services Corporation (LSC, a non-profit corporation established by Congress to administer a nationwide legal assistance program). LABG also receives supplemental funds from the Commonwealth of Kentucky's Access to Justice Fees (Kentucky filing fees).

LABG also receives grants under the Title III of Older Americans Act. This program is designated "Helping the Elderly with Legal and Problem Solving" (HELPS) and presently is administered through various area development districts located in LABG's service areas. The portion of the program applicable to legal services has been assigned to LABG.

***Financial Statement Presentation***

The financial statements have been prepared on the accrual basis of accounting in accordance with generally accepted accounting principles (GAAP). LABG is required to report information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions, which are available for use in general operations and not subject to donor restrictions; and net asset with donor restrictions, which are either temporary in nature, such as those that will be met by the passage of time or other events specified by the donor, or are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity.

***Cash and Cash Equivalents / Client Escrow Funds***

At various times throughout the year, LABG may have cash in financial institutions in excess of insured limits. The Federal Deposit Insurance Company (FDIC) insures account balances up to \$250,000 for each business depositor. Using these criteria, LABG had no cash in excess of insured limits at December 31, 2024 and 2023. In accordance with LSC guidelines, LSC funds in excess of FDIC limits that are not needed for immediate operating expenses have been invested in U.S. Treasury notes or bills, or other investment instruments, such as money market accounts or repurchase agreements that invest in U.S. government securities, and are reported as cash equivalents. This is accomplished through a daily sweep arrangement through LABG's financial institution.

LABG receives advances from clients for payment ordered by the court in connection with litigation proceedings. These amounts are maintained in separate bank accounts and are not available for use in current operations.

**NORTHERN KENTUCKY LEGAL AID SOCIETY, INC.  
(DBA LEGAL AID OF THE BLUEGRASS)**

**Notes to Financial Statements  
(Continued)**

**NOTE 1 NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

***Cash and Cash Equivalents / Client Escrow Funds (Continued)***

At December 31, 2024, cash and cash equivalents of \$2,342,660 and client escrow funds of \$6,548 reported within the statement of financial position sum to the total of \$2,349,208, which is the total of the cash, cash equivalents, and restricted cash shown in the statement of cash flows. At December 31, 2023, cash and cash equivalents of \$2,285,218 and client escrow funds of \$6,662 reported within the statement of financial position sum to the total of \$2,291,880, which is the total of the cash, cash equivalents, and restricted cash shown in the statement of cash flows.

***Property and Equipment***

Property and equipment are recorded at cost. Property and equipment acquired with LSC funds is considered to be owned by LABG while used in the program or in future authorized programs. However, LSC has a reversionary interest in these assets. LSC has the right to determine the use of any proceeds from the sale of assets purchased with its funds. Proceeds received from property and equipment sales that are earmarked as pertaining to LSC are separately identified in the supplemental schedules to these financial statements.

LABG follows the current LSC guidelines (and these guidelines approximate U.S. GAAP) of capitalizing the cost of all expenditures for property and equipment in excess of \$5,000. Depreciation of property and equipment is computed on a straight-line basis over the estimated service lives of the assets. Leasehold improvements are depreciated over the shorter of the lease term or their respective useful lives.

***Contributions***

LABG records gifts of cash and other assets at fair value as of the date of contribution. Such donations are recorded as revenue without donor restrictions unless explicit donor stipulations specify how the donated assets must be used. Gifts having donor stipulations which are satisfied in the period the gift is received are reported as revenue without donor restrictions and net assets without donor restrictions. Conditional gifts that are originally restricted by the donor and for which the condition and restriction are met in the same period are recorded as reported as revenue without donor restrictions and net assets without donor restrictions.

Unconditional gifts expected to be collected within one year are reported at their net realizable value. Unconditional gifts expected to be collected in future years are reported at the present value of estimated future cash flows. The resulting discount is amortized using the level-yield method and is reported as contribution revenue. Conditional promises to give are recognized as revenues when the conditions on which they depend are substantially met. LABG has numerous grants for which the grantor agencies' promises to give are conditioned upon LABG incurring certain qualifying expenses under the grant programs. At December 31, 2024 and 2023, these conditional promises to give totaled approximately \$1,385,000 and \$2,209,000. Many of these amounts are conditioned upon the grantor's availability of funds for the grant purpose in future years, mutual agreement to proceed with the grant project, and satisfactory performance under the grant agreements.

**NORTHERN KENTUCKY LEGAL AID SOCIETY, INC.  
(DBA LEGAL AID OF THE BLUEGRASS)**

**Notes to Financial Statements  
(Continued)**

**NOTE 1 NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

***Government Grants and Revenue Recognition***

Support funded by grants is recognized as LABG performs the contracted services or incurs outlays eligible for reimbursement under the grant agreements. A receivable is recognized to the extent grant support earned exceeds cash advances. Refundable advances are recognized to the extent cash advances exceed grant support earned.

Under Kentucky law, LABG receives Access to Justice Fees. This funding is derived from filing fees in the Circuit and District Courts. Under this funding, LABG is required to maintain appropriate accounting of the use of these funds and refund annually all unused or uncommitted funds to the state. Management determined that the amounts earned during 2024 and 2023 were expended or committed in accordance with the requirements of this law.

Grant activities and outlays are subject to audit and acceptance by the granting agency and, as a result of such audit, adjustments could be required.

***Income Taxes***

LABG is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code and a similar provision of Kentucky law. However, LABG is subject to federal income tax on any unrelated business taxable income.

LABG's IRS Form 990 is subject to review and examination by federal and state authorities. LABG believes it has appropriate support for any tax positions taken, and therefore, does not have any uncertain income tax positions that are material to the financial statements.

***Functional Allocation of Expenses***

The costs of supporting the various programs and other activities have been summarized on a functional basis in the statement of functional expenses. Expenses have been classified based upon the actual direct expenditures and cost allocations. The most significant allocations are salaries and related expenses, which were allocated based upon estimates of time spent by LABG personnel, and occupancy and depreciation, which were allocated based on use of resources.

***Use of Estimates***

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenues and expenses and the disclosure of contingent assets and liabilities in the financial statements and accompanying notes. Actual results could differ from those estimates.

**NORTHERN KENTUCKY LEGAL AID SOCIETY, INC.  
(DBA LEGAL AID OF THE BLUEGRASS)**

**Notes to Financial Statements  
(Continued)**

**NOTE 1 NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

***Leases***

LABG determines if an arrangement is a lease at inception. Right of use (ROU) assets represent the right to use an underlying asset for the lease term and lease liabilities represent the obligation to make lease payments arising from the lease. Operating lease ROU assets and liabilities are recognized at commencement date based on the present value of lease payments over the lease term. As most of LABG's leases do not provide an implicit rate, LABG uses a risk-free rate based on information available at commencement date to determine the present value of lease payments. The lease terms may include options to extend or terminate the lease when it is reasonably certain that LABG will exercise that option, which may require significant judgment. Lease expense for lease payments is recognized on a straight-line basis over the lease term.

LABG has lease agreements with lease and non-lease components, which are generally accounted for separately. For certain leases, such as copier and postage leases, LABG accounts for the lease and non-lease components as a single lease component. For arrangements accounted for as a single lease component, there may be variability in future lease payments as the amount of the non-lease components is typically revised from one period to the next. These, variable lease payments, which are primarily comprised of copier and postage charges for excess usage, are recognized in operating expenses in the period in which the obligation for those payments was incurred. LABG also elected to apply the short-term lease exemption to all its classes of assets.

***Subsequent Events***

LABG has evaluated subsequent events through April 29, 2025, which is the date the financial statements were available to be issued.

**NOTE 2 AVAILABILITY OF FINANCIAL ASSETS**

Financial assets available for general expenditure comprise of the following as of December 31:

|                               | <u>2024</u>         | <u>2023</u>         |
|-------------------------------|---------------------|---------------------|
| Cash and cash equivalents     | \$ 2,165,363        | \$ 1,803,161        |
| Grants receivable             | 1,331,228           | 1,746,252           |
| Contributions receivable, net | <u>43,468</u>       | <u>101,494</u>      |
|                               | <u>\$ 3,540,059</u> | <u>\$ 3,650,907</u> |

Contributions receivable consist of the unreceived portion of awards from various United Way agencies and other foundations.

LABG has a \$250,000 line of credit which it could draw upon in the event of an unanticipated liquidity need (see Note 6 for more details on the line of credit).

**NORTHERN KENTUCKY LEGAL AID SOCIETY, INC.  
(DBA LEGAL AID OF THE BLUEGRASS)**

**Notes to Financial Statements  
(Continued)**

**NOTE 3 GRANTS RECEIVABLE**

Grants receivable are stated at their contractually outstanding balances, net of any allowances for uncollectible amounts. Grants receivable at December 31 consisted of the following:

|  | 2024                | 2023                |
|--|---------------------|---------------------|
| Bluegrass ADD                                  | \$ 76,656           | \$ 81,526           |
| Boone County                                   | 5,602               | 5,417               |
| Campbell County                                | 16,449              | 10,536              |
| FIVCO ADD                                      | 33,378              | 41,831              |
| Gateway ADD                                    | 38,262              | 28,517              |
| Goodwill Industries of Kentucky                | 75,692              | 127,414             |
| HUD  | 24,774              | 30                  |
| IRS  | 68,599              | -                   |
| Kenton County                                  | 9,979               | 8,951               |
| Kentucky Housing Corporation                   | 28,645              | 114,138             |
| Kentucky Justice Cabinet                       | 552                 | 127,917             |
| LAV  | 26,183              | 116,266             |
| LFUCG  | 276,660             | 486,000             |
| LSC  | 150,843             | 128,473             |
| Northern Kentucky ADD                          | 40,656              | 39,793              |
| Other organizations and local bar associations | 50,641              | 135,702             |
| VOCA   | 407,657             | 293,741             |
|  | <u>\$ 1,331,228</u> | <u>\$ 1,746,252</u> |

**NOTE 4 CONTRIBUTIONS RECEIVABLE**

Contributions receivable, net as of December 31 consisted of the following:

|   | 2024             | 2023              |
|---|------------------|-------------------|
| Due within one year                                       | \$ 49,468        | \$ 107,494        |
| Less allowance for uncollectible contributions receivable | <u>(6,000)</u>   | <u>(6,000)</u>    |
|   | <u>\$ 43,468</u> | <u>\$ 101,494</u> |



**NORTHERN KENTUCKY LEGAL AID SOCIETY, INC.  
(DBA LEGAL AID OF THE BLUEGRASS)**

**Notes to Financial Statements  
(Continued)**

**NOTE 5 PROPERTY AND EQUIPMENT**

Property and equipment as of December 31 consisted of the following:

|                                 | <u>2024</u>                | <u>2023</u>                |
|---------------------------------|----------------------------|----------------------------|
| Land, building and improvements | \$ 2,250,879               | \$ 2,246,795               |
| Office furniture and equipment  | 842,821                    | 843,762                    |
| Construction in progress        | <u>362,926</u>             | <u>-</u>                   |
|                                 | 3,456,626                  | 3,090,557                  |
| Less accumulated depreciation   | <u>(1,461,752)</u>         | <u>(1,393,879)</u>         |
|                                 | <u><u>\$ 1,994,874</u></u> | <u><u>\$ 1,696,678</u></u> |

At December 31, 2024 and 2023, LABG had \$31,240 in office furniture and equipment purchased with LSC funds. The accumulated depreciation was \$24,190 and \$23,739 in 2024 and 2023, respectively.

**NOTE 6 LINE OF CREDIT**

LABG has available a \$250,000 line of credit at a bank. The line charges interest at the prime rate of 7.50% and 8.50% at December 31, 2024 and 2023, respectively. For the years ending December 31, 2024 and 2023, there were no borrowings on the line of credit. The line is collateralized by substantially all of LABG's assets and expires in March 2025, with an option to renew annually. Subsequent to year end, LABG renewed the line of credit through March 2026.

**NOTE 7 NOTES PAYABLE**

|   | <u>2024</u>              | <u>2023</u>              |
|---|--------------------------|--------------------------|
| The Organization has a note payable to a bank which financed the purchase of a building at 300 East Main Street in Lexington, KY. The note charges a fixed interest rate of 3.4% and is collateralized by the real estate. Monthly payments of principal and interest are \$2,805 until May 2026, at which point a balloon payment of \$156,556 is due. | \$ 191,200               | \$ 217,692               |
| The Organization has a note payable to finance the purchase of an automobile. The note charges a fixed interest rate of 3.99% and is collateralized by the automobile. Monthly payments of principal are \$1,385 until May 23, 2026 when it matures.  | <u>22,812</u>            | <u>38,206</u>            |
|   | <u><u>\$ 214,012</u></u> | <u><u>\$ 255,898</u></u> |

**NORTHERN KENTUCKY LEGAL AID SOCIETY, INC.  
(DBA LEGAL AID OF THE BLUEGRASS)**

**Notes to Financial Statements  
(Continued)**

**NOTE 7 NOTES PAYABLE (CONTINUED)**

Future principal payments at December 31, 2024, are:

|      |                          |
|------|--------------------------|
| 2025 | \$ 43,539                |
| 2026 | <u>170,473</u>           |
|      | <u><u>\$ 214,012</u></u> |

**NOTE 8 NET ASSETS WITH DONOR RESTRICTIONS**

Net assets with donor restrictions as of December 31 held the following time or purpose restrictions:

|  | <u>2024</u>              | <u>2023</u>              |
|--|--------------------------|--------------------------|
| Contributions receivable                   | \$ 43,468                | \$ 96,340                |
| IOLTA Bank of America settlement           | -                        | 82,057                   |
| James Graham Brown Foundation - Technology | 90,582                   |                          |
| Legal Services Corp. -                     |                          |                          |
| Disaster Funding Case Management           | 51,449                   | 150,000                  |
| Kentucky Opioid - Project Renew            | <u>35,266</u>            | <u>250,000</u>           |
|  | <u><u>\$ 220,765</u></u> | <u><u>\$ 578,397</u></u> |

**NOTE 9 LEASES**

LABG has several leases for certain office space and office equipment extending beyond 12 months. These leases are for terms of 4 to 15 years and expire through September 2029. LABG has the option to extend one lease for an additional 15 years, which has not been recognized as a part of LABG's right to use assets and liabilities. At the end of the lease term, LABG shall vacate the facilities and return office equipment for the control to be returned to the lessor.

The components of lease expenses were as follows for the year ended December 31:

|                         | <u>2024</u> | <u>2023</u> |
|-------------------------|-------------|-------------|
| Operating lease expense | \$ 62,525   | \$ 61,266   |
| Variable lease expense  | 44,810      | 29,251      |

Other information related to leases was as follows:

|  |            |            |
|--|------------|------------|
| Operating cash flows                         | \$ 62,697  | \$ 61,872  |
| ROU assets in exchange for lease obligations | 100,506    | -          |
| Weighted average remaining lease term        | 3.37 years | 2.24 years |
| Weighted average discount rate               | 2.68%      | 1.36%      |

**NORTHERN KENTUCKY LEGAL AID SOCIETY, INC.  
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**Notes to Financial Statements  
(Continued)**

**NOTE 9 LEASES (CONTINUED)**

Future minimum lease payments under non-cancellable lease as of December 31, 2024 were as follows:

|                                     |                          |
|-------------------------------------|--------------------------|
| 2025                                | \$ 66,091                |
| 2026                                | 43,184                   |
| 2027                                | 21,923                   |
| 2028                                | 21,923                   |
| 2029                                | <u>13,678</u>            |
| Total future minimum lease payments | 166,799                  |
| Less imputed interest               | <u>(8,505)</u>           |
| Lease liabilities                   | <u><u>\$ 158,294</u></u> |

LABG leases a portion of its premises to a third party under a lease that expires in 2025 with an option to renew for three additional terms of five years each. Rental income was \$30,284 and \$30,045 in 2024 and 2023, respectively. Minimum future rental income under this non-cancellable lease as of December 31, 2024 is \$26,480 in 2025.

**NOTE 10 PRIVATE ATTORNEY INVOLVEMENT**

LABG is obligated to spend an amount equal to or greater than 12.5% of its Legal Services Corporation basic field grant on private attorney involvement (PAI) expenses. Also, 12.5% of the Kentucky filing fees must be used or committed for private attorney involvement activities during the year of receipt. LABG met all of these requirements for 2024 and 2023.

The following amounts were expended for private attorney involvement, which represented approximately 14% and 13% of the LSC basic field grant for 2024 and 2023, respectively, and 38% and 42% of Kentucky filing fees for 2024 and 2023, respectively, which exceeds the 12.5% PAI requirement.

|                                       | 2024                     | 2023                     |
|---------------------------------------|--------------------------|--------------------------|
| Salaries                              | \$ 121,467               | \$ 111,953               |
| Fringe benefits                       | 55,569                   | 54,953                   |
| Direct client service costs           | 51,446                   | 60,521                   |
| Contract services                     | 29,733                   | 21,022                   |
| Space and occupancy                   | 9,179                    | 6,173                    |
| Office                                | 6,689                    | 6,571                    |
| Telephone                             | 5,892                    | 4,086                    |
| Travel                                | 4,856                    | 3,489                    |
| Seminars and training                 | 3,064                    | 945                      |
| Insurance                             | 2,999                    | 2,233                    |
| Miscellaneous                         | 2,689                    | 1,521                    |
| Library updates                       | 2,192                    | 1,691                    |
| Equipment rental, purchase and repair | 82                       | 64                       |
| Direct other contracted services      | <u>-</u>                 | <u>5,250</u>             |
|                                       | <u><u>\$ 295,857</u></u> | <u><u>\$ 280,472</u></u> |

**NORTHERN KENTUCKY LEGAL AID SOCIETY, INC.  
(DBA LEGAL AID OF THE BLUEGRASS)**

**Notes to Financial Statements  
(Continued)**

**NOTE 11 KENTUCKY EQUAL JUSTICE CENTER**

LABG committed \$47,268 and \$69,569 for 2024 and 2023, respectively, to the Kentucky Equal Justice Center (KEJC), for expenses for services that KEJC provided. This funding comes from the Kentucky filing fee revenue.

**NOTE 12 RETIREMENT BENEFITS**

***Multiple-Employer Pension Plan***

LABG has elected to participate in the County Employee Retirement System (CERS), employer identification number 61-1431278, pursuant to KRS 78.510 administered by the Board of Trustees of the Kentucky Retirement System. This is a multiple-employer public retirement system which covers all eligible, full-time employees and provides for retirement, disability, and death benefits to plan members. Retirement benefits may be extended to beneficiaries of plan members under certain circumstances. Cost-of-living adjustments (COLA) are provided at the discretion of the state legislature. Benefit contributions and provisions are established by statute.

The plan is not required to file a Form 5500, therefore certain plan information is not required to be made publicly available. The Kentucky Retirement System issues a publicly available financial report that includes financial statements and required supplemental information from CERS. This report may be obtained by writing to the Kentucky Retirement Systems, 1260 Louisville Road, Frankfort, KY 40601-6124.

Non-hazardous plan members hired prior to September 1, 2008 are required to contribute five percent of annual creditable compensation, whereas those hired after this date are required to contribute six percent of annual creditable compensation with one percent of that contribution going to the KRS Insurance Fund.

There is an underfunded benefit obligation associated with the plan. Plan sponsors are required to contribute annually at an actuarially determined rate to satisfy the unfunded obligation. The rate for the plan years ended June 30, 2024 and 2023, the year-end of the plan, was 23.34% and 23.40% of participating members' compensations. The contribution requirement of LABG to the CERS for the years ended December 31, 2024 and 2023 was \$704,475 and \$599,341 respectively. There have been no significant changes that affect comparability of 2024 and 2023 contributions.

The following information is based on the financial statements of the Plan as of June 30 (shown in thousands):

|  | 2024         | 2023         |
|--|--------------|--------------|
| Actuarial value of assets                | \$ 9,211,735 | \$ 8,585,073 |
| Actuarial accrued liability              | 15,776,491   | 15,296,428   |
| Unfunded actuarial accrued liability     | 6,564,757    | 6,711,355    |
| Total contributions received by the plan | 764,778      | 697,681      |

**NORTHERN KENTUCKY LEGAL AID SOCIETY, INC.  
(DBA LEGAL AID OF THE BLUEGRASS)**

**Notes to Financial Statements  
(Continued)**

**NOTE 12 RETIREMENT BENEFITS (CONTINUED)**

***Multiple-Employer Post-retirement Benefits Other than Pension Plans***

LABG has elected to participate in the Kentucky Retirement Systems Insurance Fund (KRS Insurance Fund), which is administered by the Board of Trustees of the Kentucky Retirement System. This is a multiple-employer public post-retirement system established to provide hospital and medical insurance for members receiving benefits from CERS and other state-backed retirement systems. The KRS Insurance Fund pays a prescribed contribution for whole or partial payment of required premiums to purchase hospital and medical insurance. The dollar amount is subject to adjustment annually based on the retiree COLA and the Kentucky General Assembly reserves the right to suspend or reduce this benefit if, in its judgment, the welfare of the Commonwealth of Kentucky so demands.

Some spouse and dependents also qualify for the same proportion of coverage. The amount of contributions paid by the KRS Insurance Fund is based on a member's years of service. Effective January 1, 2013, the self-funding of healthcare benefits for most KRS Medicare eligible retirees ceased and these services were contracted through a fully insured Medicare Advantage Plan with Humana Insurance Company.

Plan sponsors are required to contribute annually at an actuarially determined rate. The rate as of June 30, 2024 and 2023, the year end of the plan, was 0.00% and 3.39% respectively, of participating members' compensations. The contribution requirement of LABG to the KRS Insurance Fund for the years ended December 31, 2024 and 2023 was \$-0- and \$98,080 respectively. There have been no significant changes that affect comparability of 2024 and 2023 contributions.

**NOTE 13 SIGNIFICANT CONCENTRATIONS**

Accounting principles generally accepted in the United States of America require disclosure of current vulnerabilities due to certain concentrations. In 2024 and 2023, approximately 30% and 24% of all LABG's support and revenue was received from LSC, respectively. In 2024 and 2023, approximately 35% and 43% of all LABG's support and revenue was received from other grants that were funded, either directly or indirectly, by the United State Federal Government, respectively.

**NOTE 14 CONTRIBUTED NONFINANCIAL ASSETS**

LABG receives nonfinancial contributions that are recognized within revenues and expenses on the statement of activities. Contributed nonfinancial assets include contributed legal services. Unless otherwise noted, contributed nonfinancial assets do not have donor-imposed restrictions and are used in LABG's programs.

Contributions of services are recognized as revenue at their estimated fair value only when the services received create or enhance nonfinancial assets or require specialized skills possessed by the individuals providing the service and the service would typically need to be purchased if not donated. Contributed legal services comprise of time from private attorneys and other assigned to work with staff attorneys. The fair value of contributed legal services are estimated at the standard hourly rates for attorneys in LABG's practice areas. LABG recognized contributed legal services of \$795,000 and \$584,640 in 2024 and 2023, respectively.

## **SUPPLEMENTARY INFORMATION**

**NORTHERN KENTUCKY LEGAL AID SOCIETY, INC.  
(DBA LEGAL AID OF THE BLUEGRASS)**

**Schedule of Expenditures of Federal Awards  
Year Ended December 31, 2024**

| <b>Federal Grantor/Pass-Through Grantor/<br/>Program or Cluster Title</b>           | <b>Assistance<br/>Listing<br/>Number</b> | <b>Pass-through Entity<br/>Identifying Number</b> | <b>Federal<br/>Expenditures</b> |
|---|--|---|---------------------------------|
| <b>Legal Services Corporation</b>   | 09.618004                                | KY-10 618004                                      | \$ 2,178,129                    |
| <b>Legal Services Corporation TIG Program</b>                                       | 09.618004                                | GT-00443 & GT-TG23A-00002                         | 95,438                          |
| <b>Legal Services Corporation Pro Bono Innovation Fund<br/>Transformation Grant</b> | 09.618004                                | GT-PB21T-00001                                    | <u>126,301</u>                  |
| Total for ALN 09.618004   |  |   | <u>2,399,868</u>                |
| <b>U.S. Department of Agriculture</b>   |  |   |                                 |
| <i>Passed through KY Youth Advocates</i>  |  |   |                                 |
| WIC Community Innovation and Outreach Project                                       | 10.557                                   | None  | <u>16,667</u>                   |
| <b>U.S. Department of Health and Human Services</b>                                 |  |   |                                 |
| <b>Aging Closer</b>   |  |   |                                 |
| <i>Passed through Bluegrass Area Development District:</i>                          |  |   |                                 |
| Helping the Elderly with Legal Problem Solving                                      |  |   |                                 |
| Title III-B of Older Americans  | 93.044                                   | AS-2023-2024 & AS-2024-2025                       | 26,895                          |
| <i>Passed through Buffalo Trace Area Development District:</i>                      |  |   |                                 |
| Helping the Elderly with Legal Problem Solving                                      | 93.044                                   | PON3-725-2200000036 & PON3-725-2400000102         | 14,255                          |
| Title III-B of Older Americans  |  |   |                                 |
| <i>Passed through FIVCO Area Development District:</i>                              |  |   |                                 |
| Helping the Elderly with Legal Problem Solving                                      | 93.044                                   | LAB PON3 725 2200000036 FY 24-Title III           | 11,975                          |
| Title III-B of Older Americans  |  | Omb./Legal Assist. & LAB PON3 725 2400000102      |                                 |
|   |  | FY-25 Title III Omb./Legal Assist.                |                                 |
|   |  | LAB PON3 725 2200000036 FY 24-Title III           |                                 |
| Title III-B - Ombudsman of Older Americans  | 93.044                                   | Omb./Legal Assist. & LAB PON3 725 2400000102      | 15,606                          |
|   |  | FY-25 Title III Omb./Legal Assist.                |                                 |
| <i>Passed through Gateway Area Development District:</i>                            |  |   |                                 |
| Helping the Elderly with Legal Problem Solving                                      | 93.044                                   | 24-01-LABG & 25-01-LABG                           | 29,743                          |
| Title III-B of Older Americans  |  |   |                                 |
| Title III-B - Ombudsman of Older Americans  | 93.044                                   | 24-01-LABG & 25-01-LABG                           | 14,800                          |
| <i>Passed through Northern Kentucky Area Development District:</i>                  |  |   |                                 |
| Helping the Elderly with Legal Problem Solving                                      | 93.044                                   | HS-A-24-LA & HS-A-25-LA                           | <u>52,884</u>                   |
| Title III-B of Older Americans  |  |   |                                 |
| Total for ALN 93.044 / Aging Closer   |  |   | <u>166,158</u>                  |
| <i>Passed through Kentucky Cabinet for Health and Family Services:</i>              |  |   |                                 |
| Public Health Workforce - Community Health Worker                                   | 93.048                                   | PON2 725 2300001268                               | <u>47,566</u>                   |
| <i>Passed through Bluegrass Area Development District:</i>                          |  |   |                                 |
| SHIP (Consolidated Appropriations Act)  | 93.324                                   | AS-2023-2024 & AS-2024-2025                       | 100,394                         |
| <i>Passed through FIVCO Area Development District:</i>                              |  |   |                                 |
| SHIP (Consolidated Appropriations Act)  | 93.324                                   | LAB - PON3 725 2200000040 SHIP FY 24 & LAB        |                                 |
|   |  | PON3 725 2400000094 SHIP FY 25                    | 36,622                          |
| <i>Passed through Gateway Area Development District:</i>                            |  |   |                                 |
| SHIP (Consolidated Appropriations Act)  | 93.324                                   | 24-04-LABG & 25-00-LABG                           | 34,719                          |
| <i>Passed through Northern Kentucky Area Development District:</i>                  |  |   |                                 |
| SHIP (Consolidated Appropriations Act)  | 93.324                                   | HS-A-24-LA & HS-A-25-LA                           | 50,188                          |
| <i>Passed through Kentucky Cabinet for Health and Family Services:</i>              |  |   |                                 |
| Public Health Workforce - Community Health Worker                                   | 93.324                                   | PON2 725 2300001268                               | <u>47,566</u>                   |
| Total for ALN 93.324  |  |   | <u>269,489</u>                  |

(Continued)

**NORTHERN KENTUCKY LEGAL AID SOCIETY, INC.  
(DBA LEGAL AID OF THE BLUEGRASS)**

**Schedule of Expenditures of Federal Awards (Continued)  
Year Ended December 31, 2024**

| <b>Federal Grantor/Pass-Through Grantor/<br/>Program or Cluster Title</b>               | <b>Assistance<br/>Listing<br/>Number</b> | <b>Pass-through Entity<br/>Identifying Number</b>   | <b>Federal<br/>Expenditures</b> |
|---|--|---|---------------------------------|
| <b>U.S. Department of Health and Human Services</b>                                     |  |   |                                 |
| <i>Passed through Bluegrass Area Development District:</i>                              |  |   |                                 |
| Medicare Improvements for Patients and Providers Act MIPPA                              | 93.071                                   | AS-2023-2024 & AS-2024-2025   | 73,732                          |
| <i>Passed through FIVCO Area Development District:</i>                                  |  |   |                                 |
| Medicare Improvements for Patients and Providers Act MIPPA                              | 93.071                                   | LAB PON3 725 2200000037 FY 24 MIPPA & LAB<br>PON3 725 2200000037 FY 25 MIPPA  | 11,175                          |
| <i>Passed through Gateway Area Development District:</i>                                |  |   |                                 |
| Medicare Improvements for Patients and Providers Act MIPPA                              | 93.071                                   | 24-04-LABG & 25-00-LABG   | 20,930                          |
| <i>Passed through the National Council on Aging:</i>                                    |  |   |                                 |
| Medicare Improvements for Patients and Providers Act Benefits<br>Enrollment Center      | 93.071                                   | 90MINC0001  | 73,489                          |
| <i>Passed through Northern Kentucky Area Development District:</i>                      |  |   |                                 |
| Medicare Improvements for Patients and Providers Act MIPPA                              | 93.071                                   | HS-A-24-LA & HS-A-25-LA   | 42,494                          |
| Total for ALN 93.071  |  |   | 221,820                         |
| <i>Passed through FIVCO Area Development District:</i>                                  |  |   |                                 |
|   |  | LAB PON3 725 2200000019 FY 24 Title VII<br>Omb/Elder Abuse & LAB PON3 725 2400000100 FY<br>25-Title VII Omb/Elder Abuse | 2,481                           |
| Title VII of Older Americans Act - Elder Abuse  | 93.041                                   |   |                                 |
| <i>Passed through Gateway Area Development District:</i>                                |  |   |                                 |
| Title VII of Older Americans Act - Elder Abuse  | 93.041                                   | 24-01-LABG & 25-01-LABG   | 1,130                           |
| Total for ALN 93.041  |  |   | 3,611                           |
| <i>Passed through FIVCO Area Development District:</i>                                  |  |   |                                 |
|   |  | LAB PON3 725 2200000019 FY 24 Title VII<br>Omb/Elder Abuse & LAB PON3 725 2400000100 FY<br>25-Title VII Omb/Elder Abuse | 9,045                           |
| Title VII of Older Americans Act - Ombudsman  | 93.042                                   |   |                                 |
| <i>Passed through Gateway Area Development District:</i>                                |  |   |                                 |
| Title VII of Older Americans Act - Ombudsman  | 93.042                                   | 24-01-LABG & 25-01-LABG   | 4,036                           |
| Total for ALN 93.042  |  |   | 13,081                          |
| Total U.S. Department of Health and Human Services                                      |  |   | 721,725                         |
| <b>U.S. Department of Housing and Urban Development</b>                                 |  |   |                                 |
| <i>Passed through West Tennessee Legal Services:</i>                                    |  |   |                                 |
| Housing Counseling Assistance Program   | 14.169                                   | HC220011020 & HC230011006   | 57,423                          |
| <b>U.S. Department of Justice</b>   |  |   |                                 |
| Legal Assistance to Victims   | 16.524                                   | 15JOVW-21-GG-00370-LEGA   | 148,119                         |
| <i>Passed Through Kentucky Justice &amp; Public Safety Cabinet:</i>                     |  |   |                                 |
| Victim of Crimes Act 1984   | 16.575                                   | PON2-500-2300003738 & PON2-500-250000511  | 376,768                         |
| ARPA 2021 - Project HOPE (Holistic Legal Options for People in<br>Emergency Situations) | 16.575                                   | PON2 500 2400000465   | 331,823                         |
| Total for ALN 16.575  |  |   | 708,591                         |
| Total U.S. Department of Justice  |  |   | 856,710                         |
| <b>U.S. Department of the Treasury</b>  |  |   |                                 |
| <i>Passed Through Lexington/Fayette Urban County Government:</i>                        |  |   |                                 |
| Emergency Rental Assistance Program - Eviction Court Intervention &<br>Outreach         | 21.023                                   | ERA2  | 679,957                         |
| ARPA 2021 Noncapital Grant Community Partner Agreement                                  | 21.027                                   | ERA2  | 149,983                         |
| Low Income Taxpayer Clinics   | 21.008                                   | 24-LITC0705-01-00   | 68,599                          |
| Total U.S. Department of the Treasury   |  |   | 898,539                         |
| <b>U.S. Department of Veteran Affairs</b>   |  |   |                                 |
| Legal Services for Homeless Veterans and Veterans At-Risk for<br>Homelessness Grant     | 64.056                                   | KY-572-LSV-293-22   | 210,320                         |
| Total Expenditures of Federal Awards  |  |   | \$ 5,161,252                    |



**NORTHERN KENTUCKY LEGAL AID SOCIETY, INC.  
(DBA LEGAL AID OF THE BLUEGRASS)**

**Schedule of Expenditures of Federal Awards (Continued)  
Year Ended December 31, 2024**

**NOTE 1 BASIS OF PRESENTATION**

The supplementary schedule of expenditures of federal awards includes the federal grant activity of LABG for the year ended December 31, 2024. 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). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

**NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Expenditures reported on the schedule are reported on the accrual basis of accounting in accordance with generally accepted accounting principles. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

**NOTE 3 SUBRECIPIENTS**

LABG provided no federal awards to subrecipients.

**NOTE 4 INDIRECT COST RATE**

LABG has elected to use the 10% de minimis cost rate allowed under Uniform Guidance for the grants that allow for the de minimis cost rate to be utilized.

**NORTHERN KENTUCKY LEGAL AID SOCIETY, INC.  
(DBA LEGAL AID OF THE BLUEGRASS)**

**Supplemental Statement of Activities  
Unrestricted Net Assets - Summary  
December 31, 2024**

|   | <b>Without donor restrictions</b> |                     |                     |
|---|-----------------------------------|---------------------|---------------------|
|   | <b>Operations</b>                 | <b>Property</b>     | <b>Total</b>        |
| <b>Unrestricted support and revenue</b>               | <u>\$ 8,333,591</u>               | <u>\$ -</u>         | <u>\$ 8,333,591</u> |
| <b>Expenses</b>                                       |                                   |                     |                     |
| Salaries and benefits:                                |                                   |                     |                     |
| Lawyers   | 1,849,735                         | -                   | 1,849,735           |
| Non-Lawyers   | 1,598,570                         | -                   | 1,598,570           |
| Lawyers' salaries - donated                           | 795,000                           | -                   | 795,000             |
| Employee benefits                                     | <u>1,598,582</u>                  | <u>-</u>            | <u>1,598,582</u>    |
| Total salaries and benefits                           | <u>5,841,887</u>                  | <u>-</u>            | <u>5,841,887</u>    |
| Grant to KEJC   | 47,268                            | -                   | 47,268              |
| Contract services                                     | 717,483                           | -                   | 717,483             |
| Travel  | 97,113                            | -                   | 97,113              |
| Space and occupancy                                   | 183,410                           | -                   | 183,410             |
| Publications, dues and fees                           | 29,736                            | -                   | 29,736              |
| Library updates                                       | 43,830                            | -                   | 43,830              |
| Telephone   | 117,843                           | -                   | 117,843             |
| Depreciation  | -                                 | 82,108              | 82,108              |
| Office  | 133,786                           | -                   | 133,786             |
| Litigation costs                                      | 243,385                           | -                   | 243,385             |
| Equipment rental, purchase and repair                 | 345,474                           | -                   | 345,474             |
| Interest  | 8,391                             | -                   | 8,391               |
| Seminars and training                                 | 61,280                            | -                   | 61,280              |
| Insurance   | 59,988                            | -                   | 59,988              |
| Miscellaneous   | <u>25,227</u>                     | <u>-</u>            | <u>25,227</u>       |
| Total expenses  | <u>7,956,101</u>                  | <u>82,108</u>       | <u>8,038,209</u>    |
| <b>Change in net assets</b>                           | 377,490                           | (82,108)            | 295,382             |
| <b>Acquisition of equipment and reclassifications</b> | (422,190)                         | 422,190             | -                   |
| <b>Net assets, beginning of year</b>                  | <u>2,600,216</u>                  | <u>1,455,747</u>    | <u>4,055,963</u>    |
| <b>Net assets, end of year</b>                        | <u>\$ 2,555,516</u>               | <u>\$ 1,795,829</u> | <u>\$ 4,351,345</u> |

See independent auditors' report

**NORTHERN KENTUCKY LEGAL AID SOCIETY, INC.  
(DBA LEGAL AID OF THE BLUEGRASS)**

**Supplemental Detail Statement of Activities  
December 31, 2024**

|   | Anthem<br>Expungement<br>Grant | BEC SHIP<br>(NCOA) | Bluegrass<br>MIPPA | BlueGrass<br>SHIP HCFA | BlueGrass<br>Title III | Boots on the<br>Ground | Buffalo<br>Trace Title III | BUTLER<br>FOUNDATION | Capital<br>Campaign<br>Donations | Capital<br>Campaign<br>LEXINGTON | CHFS-<br>Community<br>Health<br>Worker | Covington<br>Expenses | CY Pres          |
|---|--------------------------------|--------------------|--------------------|------------------------|------------------------|------------------------|----------------------------|----------------------|----------------------------------|----------------------------------|--|-----------------------|------------------|
| <b>Support and Revenue</b>                            |                                |                    |                    |                        |                        |                        |                            |                      |                                  |                                  |  |                       |                  |
| Grant & Contracts                                     | \$ 80                          | \$ 87,500          | \$ 73,732          | \$ 100,394             | \$ 26,895              | \$ -                   | \$ 14,255                  | \$ -                 | \$ -                             | \$ -                             | \$ 95,133                              | \$ -                  | \$ -             |
| Interest Earned & other Income                        | -                              | -                  | -                  | -                      | -                      | -                      | -                          | -                    | -                                | -                                | -                                      | -                     | -                |
| Miscellaneous Contributions                           | -                              | -                  | -                  | -                      | -                      | -                      | -                          | 1,585                | -                                | -                                | -                                      | -                     | -                |
| Rental Income   | -                              | -                  | -                  | -                      | -                      | -                      | -                          | -                    | -                                | -                                | -                                      | -                     | -                |
| Donated Legal Services                                | -                              | -                  | -                  | -                      | -                      | -                      | -                          | -                    | -                                | -                                | -                                      | -                     | -                |
| <b>Total Income</b>                                   | <b>80</b>                      | <b>87,500</b>      | <b>73,732</b>      | <b>100,394</b>         | <b>26,895</b>          | <b>-</b>               | <b>14,255</b>              | <b>1,585</b>         | <b>-</b>                         | <b>-</b>                         | <b>95,133</b>                          | <b>-</b>              | <b>-</b>         |
| <b>Salaries and Benefits:</b>                         |                                |                    |                    |                        |                        |                        |                            |                      |                                  |                                  |  |                       |                  |
| Lawyers   | -                              | -                  | 4,163              | 6,413                  | 13,730                 | 250                    | 7,464                      | -                    | -                                | -                                | 7,500                                  | -                     | -                |
| Non-lawyers   | -                              | 27,256             | 49,286             | 50,582                 | 5,755                  | -                      | 2,534                      | -                    | -                                | -                                | 57,967                                 | -                     | -                |
| Employee benefits                                     | -                              | 14,052             | 19,243             | 22,423                 | 7,410                  | 117                    | 4,257                      | -                    | -                                | -                                | 27,693                                 | -                     | -                |
| Donated Legal Services                                | -                              | -                  | -                  | -                      | -                      | -                      | -                          | -                    | -                                | -                                | -                                      | -                     | -                |
| <b>Total salaries and benefits</b>                    | <b>-</b>                       | <b>41,308</b>      | <b>72,692</b>      | <b>79,418</b>          | <b>26,895</b>          | <b>367</b>             | <b>14,255</b>              | <b>-</b>             | <b>-</b>                         | <b>-</b>                         | <b>93,160</b>                          | <b>-</b>              | <b>-</b>         |
| <b>Other Expenses</b>                                 |                                |                    |                    |                        |                        |                        |                            |                      |                                  |                                  |  |                       |                  |
| Grant to KEJCF  | -                              | -                  | -                  | -                      | -                      | -                      | -                          | -                    | -                                | -                                | -                                      | -                     | -                |
| Children's Law Center                                 | -                              | -                  | -                  | -                      | -                      | -                      | -                          | -                    | -                                | -                                | -                                      | -                     | -                |
| Contract services-Attorney                            | -                              | -                  | -                  | -                      | -                      | -                      | -                          | -                    | -                                | -                                | -                                      | -                     | -                |
| Contract services                                     | -                              | 9,042              | 1,040              | 4,746                  | -                      | -                      | -                          | -                    | -                                | -                                | 1,973                                  | -                     | -                |
| Travel  | -                              | -                  | -                  | 240                    | -                      | -                      | -                          | -                    | -                                | -                                | -                                      | -                     | -                |
| Space and occupancy                                   | -                              | 8,500              | -                  | 7,500                  | -                      | 40                     | 100                        | 1,288                | -                                | -                                | -                                      | -                     | -                |
| Publications, dues and fees                           | -                              | -                  | -                  | 190                    | -                      | -                      | -                          | -                    | -                                | -                                | -                                      | -                     | -                |
| Library updates                                       | -                              | -                  | -                  | -                      | -                      | -                      | -                          | -                    | -                                | -                                | -                                      | -                     | -                |
| Telephone   | -                              | 4,516              | -                  | 2,000                  | -                      | 93                     | 147                        | -                    | -                                | -                                | -                                      | -                     | -                |
| Office  | -                              | 8,110              | -                  | 5,966                  | -                      | -                      | -                          | -                    | -                                | -                                | -                                      | -                     | -                |
| Litigation costs                                      | 80                             | -                  | -                  | -                      | -                      | -                      | -                          | 297                  | -                                | -                                | -                                      | -                     | -                |
| Equipment rental, purchase and repair                 | -                              | 500                | -                  | -                      | -                      | -                      | -                          | -                    | -                                | -                                | -                                      | -                     | -                |
| Recognition & Community Education                     | -                              | -                  | -                  | -                      | -                      | -                      | -                          | -                    | -                                | -                                | -                                      | -                     | -                |
| Interest  | -                              | -                  | -                  | -                      | -                      | -                      | -                          | -                    | -                                | -                                | -                                      | -                     | -                |
| Seminars and training                                 | -                              | 4,011              | -                  | 334                    | -                      | -                      | -                          | -                    | -                                | -                                | -                                      | -                     | -                |
| Insurance   | -                              | 1,000              | -                  | -                      | -                      | -                      | -                          | -                    | -                                | -                                | -                                      | -                     | -                |
| LAV Contractual                                       | -                              | -                  | -                  | -                      | -                      | -                      | -                          | -                    | -                                | -                                | -                                      | -                     | -                |
| Miscellaneous   | -                              | -                  | -                  | -                      | -                      | -                      | -                          | -                    | -                                | -                                | -                                      | -                     | -                |
| <b>Total Expenses</b>                                 | <b>80</b>                      | <b>76,987</b>      | <b>73,732</b>      | <b>100,394</b>         | <b>26,895</b>          | <b>500</b>             | <b>14,502</b>              | <b>1,585</b>         | <b>-</b>                         | <b>-</b>                         | <b>95,133</b>                          | <b>-</b>              | <b>-</b>         |
| <b>Net Income</b>                                     | <b>-</b>                       | <b>10,513</b>      | <b>-</b>           | <b>-</b>               | <b>-</b>               | <b>(500)</b>           | <b>(247)</b>               | <b>-</b>             | <b>-</b>                         | <b>-</b>                         | <b>-</b>                               | <b>-</b>              | <b>-</b>         |
| <b>Equipment acquisitions &amp; reclassifications</b> | <b>-</b>                       | <b>-</b>           | <b>-</b>           | <b>-</b>               | <b>-</b>               | <b>-</b>               | <b>-</b>                   | <b>-</b>             | <b>-</b>                         | <b>-</b>                         | <b>-</b>                               | <b>-</b>              | <b>-</b>         |
| <b>Net Assets beginning of Year</b>                   | <b>246</b>                     | <b>3,998</b>       | <b>-</b>           | <b>-</b>               | <b>-</b>               | <b>7,072</b>           | <b>247</b>                 | <b>5,931</b>         | <b>1,892</b>                     | <b>3,657</b>                     | <b>-</b>                               | <b>11,666</b>         | <b>46,552</b>    |
| <b>Net Assets End of Year</b>                         | <b>\$ 246</b>                  | <b>\$ 14,511</b>   | <b>\$ -</b>        | <b>\$ -</b>            | <b>\$ -</b>            | <b>\$ 6,572</b>        | <b>\$ -</b>                | <b>\$ 5,931</b>      | <b>\$ 1,892</b>                  | <b>\$ 3,657</b>                  | <b>\$ -</b>                            | <b>\$ 11,666</b>      | <b>\$ 46,552</b> |

(Continued)

**NORTHERN KENTUCKY LEGAL AID SOCIETY, INC.  
(DBA LEGAL AID OF THE BLUEGRASS)**

**Supplemental Detail Statement of Activities (Continued)  
December 31, 2024**

|   | PAI-Pro Bono<br>Luncheon<br>Donations | Other<br>Donations | Equal<br>Justice<br>Works-Elder<br>Law | Fayette<br>County Bar<br>Association | FIVCO Elder<br>Abuse | FIVCO MIPPA | FIVCO<br>Ombudsman<br>STATE | FIVCO SHIP<br>HCFA | FIVCO Title III<br>Ombudsman | FIVCO Title III<br>Ombudsman | FIVCO TITLE<br>VII<br>Ombudsman | Franklin<br>County Fiscal<br>Court | Gateway Elder<br>Abuse |
|---|---------------------------------------|--------------------|--|--------------------------------------|----------------------|-------------|-----------------------------|--------------------|------------------------------|------------------------------|---------------------------------|------------------------------------|------------------------|
| <b>Support and Revenue</b>                            |                                       |                    |  |                                      |                      |             |                             |                    |                              |                              |                                 |                                    |                        |
| Grant & Contracts                                     | \$ -                                  | \$ -               | \$ 7,000                               | \$ -                                 | \$ 2,481             | \$ 11,175   | \$ 42,743                   | \$ 36,622          | \$ 11,975                    | \$ 15,606                    | \$ 9,045                        | \$ -                               | \$ 1,130               |
| Interest Earned & other Income                        | -                                     | 4,253              | -                                      | -                                    | -                    | -           | -                           | -                  | -                            | -                            | -                               | -                                  | -                      |
| Miscellaneous Contributions                           | -                                     | 65,109             | -                                      | -                                    | -                    | -           | -                           | -                  | -                            | -                            | -                               | -                                  | -                      |
| Rental Income   | -                                     | -                  | -                                      | -                                    | -                    | -           | -                           | -                  | -                            | -                            | -                               | -                                  | -                      |
| Donated Legal Services                                | -                                     | -                  | -                                      | -                                    | -                    | -           | -                           | -                  | -                            | -                            | -                               | -                                  | -                      |
| <b>Total Income</b>                                   | -                                     | 69,362             | 7,000                                  | -                                    | 2,481                | 11,175      | 42,743                      | 36,622             | 11,975                       | 15,606                       | 9,045                           | -                                  | 1,130                  |
| <b>Salaries and Benefits:</b>                         |                                       |                    |  |                                      |                      |             |                             |                    |                              |                              |                                 |                                    |                        |
| Lawyers   | -                                     | -                  | -                                      | 800                                  | -                    | 627         | -                           | 3,144              | 6,718                        | -                            | -                               | 250                                | -                      |
| Non-lawyers   | -                                     | -                  | -                                      | 1,090                                | 1,524                | 7,480       | 27,710                      | 21,627             | 1,642                        | 9,591                        | 5,534                           | 295                                | 933                    |
| Employee benefits                                     | -                                     | -                  | -                                      | 530                                  | 957                  | 2,938       | 15,033                      | 10,243             | 3,615                        | 6,015                        | 3,511                           | 187                                | 197                    |
| Donated Legal Services                                | -                                     | -                  | -                                      | -                                    | -                    | -           | -                           | -                  | -                            | -                            | -                               | -                                  | -                      |
| <b>Total salaries and benefits</b>                    | -                                     | -                  | -                                      | 2,420                                | 2,481                | 11,045      | 42,743                      | 35,014             | 11,975                       | 15,606                       | 9,045                           | 732                                | 1,130                  |
| <b>Other Expenses</b>                                 |                                       |                    |  |                                      |                      |             |                             |                    |                              |                              |                                 |                                    |                        |
| Grant to KEJCF  | -                                     | -                  | -                                      | -                                    | -                    | -           | -                           | -                  | -                            | -                            | -                               | -                                  | -                      |
| Children's Law Center                                 | -                                     | -                  | -                                      | -                                    | -                    | -           | -                           | -                  | -                            | -                            | -                               | -                                  | -                      |
| Contract services-Attorney                            | -                                     | -                  | -                                      | -                                    | -                    | -           | -                           | -                  | -                            | -                            | -                               | -                                  | -                      |
| Contract services                                     | -                                     | -                  | 7,000                                  | -                                    | -                    | 130         | -                           | 649                | -                            | -                            | -                               | -                                  | -                      |
| Travel  | -                                     | 139                | -                                      | -                                    | -                    | -           | -                           | -                  | -                            | -                            | -                               | -                                  | -                      |
| Space and occupancy                                   | -                                     | -                  | -                                      | -                                    | -                    | -           | -                           | -                  | -                            | -                            | -                               | -                                  | -                      |
| Publications, dues and fees                           | -                                     | 46                 | -                                      | -                                    | -                    | -           | -                           | -                  | -                            | -                            | -                               | -                                  | -                      |
| Library updates                                       | -                                     | -                  | -                                      | -                                    | -                    | -           | -                           | -                  | -                            | -                            | -                               | 268                                | -                      |
| Telephone   | -                                     | -                  | -                                      | 2,280                                | -                    | -           | -                           | -                  | -                            | -                            | -                               | -                                  | -                      |
| Office  | -                                     | 793                | -                                      | -                                    | -                    | -           | -                           | 959                | -                            | -                            | -                               | -                                  | -                      |
| Litigation costs                                      | -                                     | -                  | -                                      | -                                    | -                    | -           | -                           | -                  | -                            | -                            | -                               | -                                  | -                      |
| Equipment rental, purchase and repair                 | -                                     | -                  | -                                      | -                                    | -                    | -           | -                           | -                  | -                            | -                            | -                               | -                                  | -                      |
| Recognition & Community Education                     | -                                     | 11,341             | -                                      | -                                    | -                    | -           | -                           | -                  | -                            | -                            | -                               | -                                  | -                      |
| Interest  | -                                     | -                  | -                                      | -                                    | -                    | -           | -                           | -                  | -                            | -                            | -                               | -                                  | -                      |
| Seminars and training                                 | -                                     | -                  | -                                      | -                                    | -                    | -           | -                           | -                  | -                            | -                            | -                               | -                                  | -                      |
| Insurance   | -                                     | -                  | -                                      | -                                    | -                    | -           | -                           | -                  | -                            | -                            | -                               | -                                  | -                      |
| LAV Contractual                                       | -                                     | -                  | -                                      | -                                    | -                    | -           | -                           | -                  | -                            | -                            | -                               | -                                  | -                      |
| Miscellaneous   | -                                     | -                  | -                                      | -                                    | -                    | -           | -                           | -                  | -                            | -                            | -                               | -                                  | -                      |
| <b>Total Expenses</b>                                 | -                                     | 12,319             | 7,000                                  | 4,700                                | 2,481                | 11,175      | 42,743                      | 36,622             | 11,975                       | 15,606                       | 9,045                           | 1,000                              | 1,130                  |
| <b>Net Income</b>                                     | -                                     | 57,043             | -                                      | (4,700)                              | -                    | -           | -                           | -                  | -                            | -                            | -                               | (1,000)                            | -                      |
| <b>Equipment acquisitions &amp; reclassifications</b> | -                                     | -                  | -                                      | -                                    | -                    | -           | -                           | -                  | -                            | -                            | -                               | -                                  | -                      |
| <b>Net Assets beginning of Year</b>                   | 20,351                                | 160,125            | -                                      | 8,755                                | -                    | -           | -                           | -                  | -                            | -                            | -                               | 2,000                              | -                      |
| <b>Net Assets End of Year</b>                         | \$ 20,351                             | \$ 217,168         | \$ -                                   | \$ 4,055                             | \$ -                 | \$ -        | \$ -                        | \$ -               | \$ -                         | \$ -                         | \$ -                            | \$ 1,000                           | \$ -                   |

(Continued)

**NORTHERN KENTUCKY LEGAL AID SOCIETY, INC.  
(DBA LEGAL AID OF THE BLUEGRASS)**

**Supplemental Detail Statement of Activities (Continued)  
December 31, 2024**

|   | GATEWAY LTC<br>STATE | Gateway<br>MIPPA | Gateway<br>SHIP HCFA | Gateway Title<br>III | Gateway Title<br>III<br>Ombudsman | Gateway Title VII<br>Ombudsman | Anonymous<br>Foundation | Goodwill PAI | Goodwill -<br>Other | Homeless<br>Veterans -<br>PAI | Homeless<br>Veterans<br>Legal<br>Service -<br>Other | Horizon<br>Community<br>Funds | HUD           |
|---|----------------------|------------------|----------------------|----------------------|-----------------------------------|--------------------------------|-------------------------|--------------|---------------------|-------------------------------|---|-------------------------------|---------------|
| <b>Support and Revenue</b>                            |                      |                  |                      |                      |                                   |                                |                         |              |                     |                               |   |                               |               |
| Grant & Contracts                                     | \$ 36,666            | \$ 20,930        | \$ 34,719            | \$ 29,743            | \$ 14,800                         | \$ 4,036                       | \$ -                    | \$ 489       | \$ 126,181          | \$ 6,159                      | \$ 204,161  | \$ 2,000                      | \$ 57,423     |
| Interest Earned & other Income                        | -                    | -                | -                    | -                    | -                                 | -                              | -                       | -            | 750                 | -                             | -   | -                             | -             |
| Miscellaneous Contributions                           | -                    | -                | -                    | -                    | -                                 | -                              | -                       | -            | -                   | -                             | -   | -                             | -             |
| Rental Income   | -                    | -                | -                    | -                    | -                                 | -                              | -                       | -            | -                   | -                             | -   | -                             | -             |
| Donated Legal Services                                | -                    | -                | -                    | -                    | -                                 | -                              | -                       | -            | -                   | -                             | -   | -                             | -             |
| <b>Total Income</b>                                   | <b>36,666</b>        | <b>20,930</b>    | <b>34,719</b>        | <b>29,743</b>        | <b>14,800</b>                     | <b>4,036</b>                   | <b>-</b>                | <b>489</b>   | <b>126,931</b>      | <b>6,159</b>                  | <b>204,161</b>                                      | <b>2,000</b>                  | <b>57,423</b> |
| <b>Salaries and Benefits:</b>                         |                      |                  |                      |                      |                                   |                                |                         |              |                     |                               |   |                               |               |
| Lawyers   | -                    | 1,202            | 1,960                | 11,669               | -                                 | -                              | -                       | 330          | 41,945              | 3,988                         | 77,497  | -                             | 25,332        |
| Non-lawyers   | 24,647               | 13,553           | 19,446               | 3,816                | 9,154                             | 3,252                          | -                       | -            | 26,450              | -                             | 34,707  | -                             | 9,831         |
| Employee benefits                                     | 6,882                | 5,951            | 8,878                | 7,412                | 2,157                             | 784                            | -                       | 159          | 27,986              | 2,171                         | 52,927  | -                             | 17,027        |
| Donated Legal Services                                | -                    | -                | -                    | -                    | -                                 | -                              | -                       | -            | -                   | -                             | -   | -                             | -             |
| <b>Total salaries and benefits</b>                    | <b>31,529</b>        | <b>20,706</b>    | <b>30,284</b>        | <b>22,897</b>        | <b>11,311</b>                     | <b>4,036</b>                   | <b>-</b>                | <b>489</b>   | <b>96,381</b>       | <b>6,159</b>                  | <b>165,131</b>                                      | <b>-</b>                      | <b>52,190</b> |
| <b>Other Expenses</b>                                 |                      |                  |                      |                      |                                   |                                |                         |              |                     |                               |   |                               |               |
| Grant to KEJCF  | -                    | -                | -                    | -                    | -                                 | -                              | -                       | -            | -                   | -                             | -   | -                             | -             |
| Children's Law Center                                 | -                    | -                | -                    | -                    | -                                 | -                              | -                       | -            | -                   | -                             | -   | -                             | -             |
| Contract services-Attorney                            | -                    | -                | -                    | -                    | -                                 | -                              | -                       | -            | -                   | -                             | -   | -                             | -             |
| Contract services                                     | -                    | 224              | 2,480                | 6,846                | -                                 | -                              | -                       | -            | 2,500               | -                             | 6,250   | -                             | 883           |
| Travel  | -                    | -                | -                    | -                    | -                                 | -                              | -                       | -            | -                   | -                             | 1,864   | -                             | -             |
| Space and occupancy                                   | -                    | -                | -                    | -                    | -                                 | -                              | -                       | -            | -                   | -                             | 2,280   | -                             | 3,000         |
| Publications, dues and fees                           | -                    | -                | 100                  | -                    | -                                 | -                              | -                       | -            | -                   | -                             | 6,373   | -                             | 100           |
| Library updates                                       | -                    | -                | -                    | -                    | -                                 | -                              | -                       | -            | -                   | -                             | -   | -                             | -             |
| Telephone   | -                    | -                | -                    | -                    | -                                 | -                              | -                       | -            | -                   | -                             | 10,437  | -                             | 750           |
| Office  | 5,137                | -                | 1,855                | -                    | 3,489                             | -                              | -                       | -            | -                   | -                             | 6,543   | -                             | -             |
| Litigation costs                                      | -                    | -                | -                    | -                    | -                                 | -                              | -                       | -            | 20,170              | -                             | 2,283   | -                             | -             |
| Equipment rental, purchase and repair                 | -                    | -                | -                    | -                    | -                                 | -                              | -                       | -            | 7,880               | -                             | -   | -                             | -             |
| Recognition & Community Education                     | -                    | -                | -                    | -                    | -                                 | -                              | -                       | -            | -                   | -                             | -   | -                             | -             |
| Interest  | -                    | -                | -                    | -                    | -                                 | -                              | -                       | -            | -                   | -                             | -   | -                             | -             |
| Seminars and training                                 | -                    | -                | -                    | -                    | -                                 | -                              | -                       | -            | -                   | -                             | -   | -                             | -             |
| Insurance   | -                    | -                | -                    | -                    | -                                 | -                              | -                       | -            | -                   | -                             | 3,000   | -                             | 500           |
| LAV Contractual                                       | -                    | -                | -                    | -                    | -                                 | -                              | -                       | -            | -                   | -                             | -   | -                             | -             |
| Miscellaneous   | -                    | -                | -                    | -                    | -                                 | -                              | -                       | -            | -                   | -                             | -   | -                             | -             |
| <b>Total Expenses</b>                                 | <b>36,666</b>        | <b>20,930</b>    | <b>34,719</b>        | <b>29,743</b>        | <b>14,800</b>                     | <b>4,036</b>                   | <b>-</b>                | <b>489</b>   | <b>126,931</b>      | <b>6,159</b>                  | <b>204,161</b>                                      | <b>-</b>                      | <b>57,423</b> |
| <b>Net Income</b>                                     | <b>-</b>             | <b>-</b>         | <b>-</b>             | <b>-</b>             | <b>-</b>                          | <b>-</b>                       | <b>-</b>                | <b>-</b>     | <b>-</b>            | <b>-</b>                      | <b>-</b>  | <b>2,000</b>                  | <b>-</b>      |
| <b>Equipment acquisitions &amp; reclassifications</b> | <b>-</b>             | <b>-</b>         | <b>-</b>             | <b>-</b>             | <b>-</b>                          | <b>-</b>                       | <b>-</b>                | <b>-</b>     | <b>-</b>            | <b>-</b>                      | <b>-</b>  | <b>-</b>                      | <b>-</b>      |
| <b>Net Assets beginning of Year</b>                   | <b>-</b>             | <b>-</b>         | <b>-</b>             | <b>-</b>             | <b>-</b>                          | <b>-</b>                       | <b>25,190</b>           | <b>-</b>     | <b>25,681</b>       | <b>-</b>                      | <b>-</b>  | <b>1,000</b>                  | <b>-</b>      |
| <b>Net Assets End of Year</b>                         | <b>\$ -</b>          | <b>\$ -</b>      | <b>\$ -</b>          | <b>\$ -</b>          | <b>\$ -</b>                       | <b>\$ -</b>                    | <b>\$ 25,190</b>        | <b>\$ -</b>  | <b>\$ 25,681</b>    | <b>\$ -</b>                   | <b>\$ -</b>   | <b>\$ 3,000</b>               | <b>\$ -</b>   |

(Continued)

**NORTHERN KENTUCKY LEGAL AID SOCIETY, INC.  
(DBA LEGAL AID OF THE BLUEGRASS)**

**Supplemental Detail Statement of Activities (Continued)  
December 31, 2024**

|   | Bank of<br>America IOLTA | CY PRES<br>IOLTA | IOLTA<br>FELLOW | IOLTA - Other | James<br>Graham<br>Brown<br>Foundation | KEJC | Kentucky<br>Bar<br>Foundation | Kentucky File<br>Fee PAI | Kentucky File<br>Fee Other | Kentucky<br>Opioid | Kentucky<br>Youth<br>Advocates -<br>WIC | KY General<br>Fund | KY Nonprofit<br>Assistance<br>Fund |
|---|--------------------------|------------------|-----------------|---------------|--|------|-------------------------------|--------------------------|----------------------------|--------------------|---|--------------------|------------------------------------|
| <b>Support and Revenue</b>                            |                          |                  |                 |               |  |      |                               |                          |                            |                    |   |                    |                                    |
| Grant & Contracts                                     | \$ -                     | \$ -             | \$ 164,557      | \$ 96,942     | \$ 90,582                              | \$ - | \$ -                          | \$ 96,624                | \$ 673,804                 | \$ 62,500          | \$ 16,667                               | \$ 104,600         | \$ -                               |
| Interest Earned & other Income                        | -                        | -                | -               | -             | -                                      | -    | -                             | -                        | 3,197                      | -                  | -                                       | -                  | -                                  |
| Miscellaneous Contributions                           | -                        | 10,942           | -               | -             | -                                      | -    | -                             | -                        | -                          | -                  | -                                       | -                  | -                                  |
| Rental Income   | -                        | -                | -               | -             | -                                      | -    | -                             | -                        | -                          | -                  | -                                       | -                  | -                                  |
| Donated Legal Services                                | -                        | -                | -               | -             | -                                      | -    | -                             | -                        | -                          | -                  | -                                       | -                  | -                                  |
| <b>Total Income</b>                                   | -                        | 10,942           | 164,557         | 96,942        | 90,582                                 | -    | -                             | 96,624                   | 677,001                    | 62,500             | 16,667                                  | 104,600            | -                                  |
| <b>Salaries and Benefits:</b>                         |                          |                  |                 |               |  |      |                               |                          |                            |                    |   |                    |                                    |
| Lawyers   | 16,000                   | -                | 32,000          | 27,039        | -                                      | -    | 200                           | 21,554                   | 36,716                     | 83,578             | 10,679                                  | 23,050             | -                                  |
| Non-lawyers   | 28,841                   | -                | 38,875          | 17,343        | -                                      | -    | -                             | 13,893                   | 102,150                    | 34,579             | -                                       | 49,475             | -                                  |
| Employee benefits                                     | 20,935                   | -                | 34,198          | 19,899        | -                                      | -    | 59                            | 15,895                   | 96,690                     | 53,681             | 5,988                                   | 32,964             | -                                  |
| Donated Legal Services                                | -                        | -                | -               | -             | -                                      | -    | -                             | -                        | -                          | -                  | -                                       | -                  | -                                  |
| <b>Total salaries and benefits</b>                    | 65,776                   | -                | 105,073         | 64,281        | -                                      | -    | 259                           | 51,342                   | 235,556                    | 171,838            | 16,667                                  | 105,489            | -                                  |
| <b>Other Expenses</b>                                 |                          |                  |                 |               |  |      |                               |                          |                            |                    |   |                    |                                    |
| Grant to KEJCF  | -                        | -                | -               | -             | -                                      | -    | -                             | -                        | 47,268                     | -                  | -                                       | -                  | -                                  |
| Children's Law Center                                 | -                        | -                | -               | -             | -                                      | -    | -                             | -                        | 52,520                     | -                  | -                                       | -                  | -                                  |
| Contract services-Attorney                            | -                        | -                | -               | 4,914         | -                                      | -    | -                             | 22,424                   | 5,085                      | -                  | -                                       | -                  | -                                  |
| Contract services                                     | 932                      | -                | 5,701           | 11,815        | -                                      | -    | -                             | 9,886                    | 7,810                      | 16,400             | -                                       | 10,324             | -                                  |
| Travel  | 3,349                    | -                | 3,914           | 1,984         | -                                      | -    | -                             | 1,615                    | 9,337                      | 1,849              | -                                       | 14,900             | -                                  |
| Space and occupancy                                   | 1,500                    | -                | 5,000           | 3,739         | -                                      | -    | -                             | 3,042                    | 1,609                      | 6,750              | -                                       | 1,435              | -                                  |
| Publications, dues and fees                           | -                        | -                | -               | 743           | -                                      | -    | -                             | 743                      | 1,639                      | -                  | -                                       | 6,837              | -                                  |
| Library updates                                       | -                        | -                | -               | 892           | -                                      | -    | 141                           | 710                      | 1,827                      | 2,625              | -                                       | 1,472              | -                                  |
| Telephone   | 500                      | -                | -               | 2,729         | -                                      | -    | -                             | 1,989                    | 956                        | 3,572              | -                                       | 2,000              | -                                  |
| Office  | -                        | -                | 436             | 2,760         | -                                      | -    | -                             | 2,346                    | 6,176                      | 6,300              | -                                       | 4,850              | -                                  |
| Litigation costs                                      | -                        | -                | -               | -             | -                                      | -    | -                             | -                        | -                          | -                  | -                                       | -                  | -                                  |
| Equipment rental, purchase and repair                 | -                        | -                | 38,432          | 34            | -                                      | -    | -                             | 28                       | (21,618)                   | 1,000              | -                                       | 20,000             | -                                  |
| Recognition & Community Education                     | -                        | -                | -               | 516           | -                                      | -    | -                             | 420                      | 3,886                      | -                  | -                                       | -                  | -                                  |
| Interest  | -                        | -                | -               | -             | -                                      | -    | -                             | -                        | 8,391                      | -                  | -                                       | -                  | -                                  |
| Seminars and training                                 | 10,000                   | -                | 4,000           | 1,296         | -                                      | -    | -                             | 1,074                    | 6,644                      | -                  | -                                       | 4,500              | -                                  |
| Insurance   | -                        | -                | 2,000           | 1,239         | -                                      | -    | -                             | 1,005                    | 131                        | 3,875              | -                                       | 4,000              | -                                  |
| LAV Contractual                                       | -                        | -                | -               | -             | -                                      | -    | -                             | -                        | -                          | -                  | -                                       | -                  | -                                  |
| Miscellaneous   | -                        | -                | -               | -             | -                                      | -    | -                             | -                        | 317                        | -                  | -                                       | -                  | -                                  |
| <b>Total Expenses</b>                                 | 82,057                   | -                | 164,556         | 96,942        | -                                      | -    | 400                           | 96,624                   | 367,534                    | 214,209            | 16,667                                  | 175,807            | -                                  |
| <b>Net Income</b>                                     | (82,057)                 | 10,942           | 1               | -             | 90,582                                 | -    | (400)                         | -                        | 309,467                    | (151,709)          | -                                       | (71,207)           | -                                  |
| <b>Equipment acquisitions &amp; reclassifications</b> | -                        | -                | -               | -             | -                                      | -    | -                             | -                        | (401,103)                  | -                  | -                                       | -                  | -                                  |
| <b>Net Assets beginning of Year</b>                   | 82,057                   | 85,284           | 146,959         | -             | -                                      | -    | 1,697                         | -                        | 1,041,162                  | 186,976            | -                                       | 174,813            | 52,926                             |
| <b>Net Assets End of Year</b>                         | \$ -                     | \$ 96,226        | \$ 146,960      | \$ -          | \$ 90,582                              | \$ - | \$ 1,297                      | \$ -                     | \$ 949,526                 | \$ 35,267          | \$ -                                    | \$ 103,606         | \$ 52,926                          |

(Continued)

**NORTHERN KENTUCKY LEGAL AID SOCIETY, INC.  
(DBA LEGAL AID OF THE BLUEGRASS)**

**Supplemental Detail Statement of Activities (Continued)  
December 31, 2024**

|   | LAV 2          | Legal Aid BG<br>L'ville-Custody | LFUCG - PAI   | LFUCG Capital<br>Grant | LFUCG - Other<br>Grant | LSC Excess 2023<br>Fund Balance | LSC-TIG<br>Cyber<br>Security | LSC Disaster<br>Funding-Case<br>Mgmt | LSC PAI       | LSC Pro<br>Bono<br>Innovation | LSC TIG<br>19003 | LSC TIG<br>Adoption<br>Expan. &<br>Enhanc | LSC Basic<br>Field |
|---|----------------|---------------------------------|---------------|------------------------|------------------------|---------------------------------|------------------------------|--------------------------------------|---------------|-------------------------------|------------------|---|--------------------|
| <b>Support and Revenue</b>                            |                |                                 |               |                        |                        |                                 |                              |                                      |               |                               |                  |   |                    |
| Grant & Contracts                                     | \$ 148,119     | \$ 9,376                        | \$ 16,339     | \$ 149,983             | \$ 662,769             | \$ 433,241                      | \$ 3,416                     | \$ -                                 | \$ 53,978     | \$ 126,301                    | \$ -             | \$ 92,022                                 | \$ 1,690,910       |
| Interest Earned & other Income                        | -              | -                               | -             | -                      | 849                    | -                               | -                            | -                                    | -             | -                             | -                | -   | 27,877             |
| Miscellaneous Contributions                           | -              | -                               | -             | -                      | -                      | -                               | -                            | -                                    | -             | -                             | -                | -   | -                  |
| Rental Income   | -              | -                               | -             | -                      | -                      | -                               | -                            | -                                    | -             | -                             | -                | -   | -                  |
| Donated Legal Services                                | -              | -                               | -             | -                      | -                      | -                               | -                            | -                                    | -             | -                             | -                | -   | -                  |
| <b>Total Income</b>                                   | <b>148,119</b> | <b>9,376</b>                    | <b>16,339</b> | <b>149,983</b>         | <b>663,618</b>         | <b>433,241</b>                  | <b>3,416</b>                 | <b>-</b>                             | <b>53,978</b> | <b>126,301</b>                | <b>-</b>         | <b>92,022</b>                             | <b>1,718,787</b>   |
| <b>Salaries and Benefits:</b>                         |                |                                 |               |                        |                        |                                 |                              |                                      |               |                               |                  |   |                    |
| Lawyers   | 67,257         | 3,500                           | 10,983        | -                      | 97,088                 | 109,571                         | -                            | -                                    | 14,877        | 70,737                        | -                | -   | 504,462            |
| Non-lawyers   | -              | 3,268                           | -             | -                      | 173,204                | 113,151                         | -                            | -                                    | 10,648        | 4,381                         | -                | 5,642                                     | 374,848            |
| Employee benefits                                     | 31,234         | 3,289                           | 5,356         | -                      | 112,894                | 102,511                         | -                            | -                                    | 11,684        | 37,898                        | -                | 2,926                                     | 401,427            |
| Donated Legal Services                                | -              | -                               | -             | -                      | -                      | -                               | -                            | -                                    | -             | -                             | -                | -   | -                  |
| <b>Total salaries and benefits</b>                    | <b>98,491</b>  | <b>10,057</b>                   | <b>16,339</b> | <b>-</b>               | <b>383,186</b>         | <b>325,233</b>                  | <b>-</b>                     | <b>-</b>                             | <b>37,209</b> | <b>113,016</b>                | <b>-</b>         | <b>8,568</b>                              | <b>1,280,737</b>   |
| <b>Other Expenses</b>                                 |                |                                 |               |                        |                        |                                 |                              |                                      |               |                               |                  |   |                    |
| Grant to KEJCF  | -              | -                               | -             | -                      | -                      | -                               | -                            | -                                    | -             | -                             | -                | -   | -                  |
| Children's Law Center                                 | -              | -                               | -             | -                      | -                      | -                               | -                            | -                                    | -             | -                             | -                | -   | -                  |
| Contract services-Attorney                            | -              | -                               | -             | -                      | -                      | 12,500                          | -                            | -                                    | -             | -                             | -                | -   | 33,753             |
| Contract services                                     | 8,000          | 819                             | -             | -                      | 12,000                 | 43,593                          | (26)                         | 35,832                               | 7,772         | 3,999                         | -                | 72,024                                    | 157,296            |
| Travel  | 1,404          | -                               | -             | -                      | -                      | 4,900                           | -                            | -                                    | 1,257         | 670                           | -                | -   | 24,312             |
| Space and occupancy                                   | 504            | 1,000                           | -             | -                      | 3,000                  | 8,100                           | -                            | -                                    | 2,398         | 3,500                         | -                | 5,166                                     | 72,115             |
| Publications, dues and fees                           | 139            | -                               | -             | -                      | 3,500                  | -                               | -                            | -                                    | -             | -                             | -                | -   | -                  |
| Library updates                                       | 3,313          | -                               | -             | -                      | -                      | 4,000                           | -                            | -                                    | 590           | 500                           | -                | 250                                       | 17,325             |
| Telephone   | 2,035          | 250                             | -             | -                      | 8,000                  | 10,000                          | -                            | -                                    | 1,435         | 1,482                         | -                | 1,000                                     | 30,988             |
| Office  | 3,000          | -                               | -             | -                      | 4,676                  | 13,065                          | -                            | -                                    | 1,584         | 1,000                         | -                | -   | 34,266             |
| Litigation costs                                      | -              | -                               | -             | -                      | 215,687                | -                               | -                            | -                                    | -             | -                             | -                | -   | 4,868              |
| Equipment rental, purchase and repair                 | -              | -                               | -             | 136,688                | 29,569                 | 5,000                           | -                            | -                                    | 21            | -                             | -                | -   | 32,861             |
| Recognition & Community Education                     | -              | -                               | -             | -                      | -                      | -                               | -                            | -                                    | 264           | -                             | -                | -   | 2,378              |
| Interest  | -              | -                               | -             | -                      | -                      | -                               | -                            | -                                    | -             | -                             | -                | -   | -                  |
| Seminars and training                                 | -              | -                               | -             | -                      | -                      | 1,850                           | -                            | -                                    | 693           | 1,134                         | -                | 4,264                                     | 6,649              |
| Insurance   | 1,000          | 250                             | -             | -                      | 4,000                  | 5,000                           | -                            | -                                    | 755           | 1,000                         | -                | 750                                       | 21,239             |
| LAV Contractual                                       | 30,233         | -                               | -             | -                      | -                      | -                               | -                            | -                                    | -             | -                             | -                | -   | -                  |
| Miscellaneous   | -              | -                               | -             | -                      | -                      | -                               | -                            | -                                    | -             | -                             | -                | -   | -                  |
| <b>Total Expenses</b>                                 | <b>148,119</b> | <b>12,376</b>                   | <b>16,339</b> | <b>136,688</b>         | <b>663,618</b>         | <b>433,241</b>                  | <b>(26)</b>                  | <b>35,832</b>                        | <b>53,978</b> | <b>126,301</b>                | <b>-</b>         | <b>92,022</b>                             | <b>1,718,787</b>   |
| <b>Net Income</b>                                     | <b>-</b>       | <b>(3,000)</b>                  | <b>-</b>      | <b>13,295</b>          | <b>-</b>               | <b>-</b>                        | <b>3,442</b>                 | <b>(35,832)</b>                      | <b>-</b>      | <b>-</b>                      | <b>-</b>         | <b>-</b>                                  | <b>-</b>           |
| <b>Equipment acquisitions &amp; reclassifications</b> | <b>-</b>       | <b>-</b>                        | <b>-</b>      | <b>(13,295)</b>        | <b>-</b>               | <b>-</b>                        | <b>-</b>                     | <b>(62,719)</b>                      | <b>-</b>      | <b>-</b>                      | <b>-</b>         | <b>-</b>                                  | <b>-</b>           |
| <b>Net Assets beginning of Year</b>                   | <b>-</b>       | <b>19,012</b>                   | <b>-</b>      | <b>-</b>               | <b>-</b>               | <b>-</b>                        | <b>(3,442)</b>               | <b>150,000</b>                       | <b>-</b>      | <b>-</b>                      | <b>-</b>         | <b>-</b>                                  | <b>-</b>           |
| <b>Net Assets End of Year</b>                         | <b>\$ -</b>    | <b>\$ 16,012</b>                | <b>\$ -</b>   | <b>\$ -</b>            | <b>\$ -</b>            | <b>\$ -</b>                     | <b>\$ -</b>                  | <b>\$ 51,449</b>                     | <b>\$ -</b>   | <b>\$ -</b>                   | <b>\$ -</b>      | <b>\$ -</b>                               | <b>\$ -</b>        |

(Continued)

**NORTHERN KENTUCKY LEGAL AID SOCIETY, INC.  
(DBA LEGAL AID OF THE BLUEGRASS)**

**Supplemental Detail Statement of Activities (Continued)  
December 31, 2024**

|   | Low Income<br>Tax Clinic | Miscellaneous<br>- Unclassified | NKADD<br>Boone Co | NKADD<br>Campbell Co | NKADD HCFA<br>SHIP | NKADD Kenton Co | NKADD<br>MIPPA | NKADD TITLE<br>III | NKU Norse<br>Violence<br>Prevention | Notre Dame<br>Fellowship | Payment<br>Protection<br>Program<br>Loan | PNC<br>Charitable<br>Trust | PNC<br>Foundation |
|---|--------------------------|---------------------------------|-------------------|----------------------|--------------------|-----------------|----------------|--------------------|-------------------------------------|--------------------------|--|----------------------------|-------------------|
| <b>Support and Revenue</b>                            |                          |                                 |                   |                      |                    |                 |                |                    |                                     |                          |  |                            |                   |
| Grant & Contracts                                     | \$ 68,599                | \$ 320                          | \$ 19,899         | \$ 21,026            | \$ 50,188          | \$ 24,956       | \$ 42,494      | \$ 52,884          | \$ -                                | \$ 96,434                | \$ -                                     | \$ -                       | \$ 10,000         |
| Interest Earned & other Income                        | -                        | 91,762                          | -                 | -                    | -                  | -               | -              | -                  | -                                   | -                        | -  | -                          | -                 |
| Miscellaneous Contributions                           | -                        | -                               | -                 | -                    | -                  | -               | -              | -                  | -                                   | -                        | -  | -                          | -                 |
| Rental Income   | -                        | -                               | -                 | -                    | -                  | -               | -              | -                  | -                                   | -                        | -  | -                          | -                 |
| Donated Legal Services                                | -                        | -                               | -                 | -                    | -                  | -               | -              | -                  | -                                   | -                        | -  | -                          | -                 |
| <b>Total Income</b>                                   | <b>68,599</b>            | <b>92,082</b>                   | <b>19,899</b>     | <b>21,026</b>        | <b>50,188</b>      | <b>24,956</b>   | <b>42,494</b>  | <b>52,884</b>      | <b>-</b>                            | <b>96,434</b>            | <b>-</b>                                 | <b>-</b>                   | <b>10,000</b>     |
| <b>Salaries and Benefits:</b>                         |                          |                                 |                   |                      |                    |                 |                |                    |                                     |                          |  |                            |                   |
| Lawyers   | 32,796                   | -                               | 9,985             | 10,870               | 2,826              | 10,543          | 3,472          | 27,559             | -                                   | 60,378                   | -  | 4,250                      | 200               |
| Non-lawyers   | 7,623                    | -                               | 3,683             | 3,513                | 32,506             | 6,268           | 27,463         | 8,242              | -                                   | -                        | -  | 3,750                      | 1,400             |
| Employee benefits                                     | 16,789                   | -                               | 6,231             | 6,393                | 13,286             | 8,145           | 11,028         | 17,083             | -                                   | 27,925                   | -  | 3,529                      | 762               |
| Donated Legal Services                                | -                        | -                               | -                 | -                    | -                  | -               | -              | -                  | -                                   | -                        | -  | -                          | -                 |
| <b>Total salaries and benefits</b>                    | <b>57,208</b>            | <b>-</b>                        | <b>19,899</b>     | <b>20,776</b>        | <b>48,618</b>      | <b>24,956</b>   | <b>41,963</b>  | <b>52,884</b>      | <b>-</b>                            | <b>88,303</b>            | <b>-</b>                                 | <b>11,529</b>              | <b>2,362</b>      |
| <b>Other Expenses</b>                                 |                          |                                 |                   |                      |                    |                 |                |                    |                                     |                          |  |                            |                   |
| Grant to KEJCF  | -                        | -                               | -                 | -                    | -                  | -               | -              | -                  | -                                   | -                        | -  | -                          | -                 |
| Children's Law Center                                 | -                        | -                               | -                 | -                    | -                  | -               | -              | -                  | -                                   | -                        | -  | -                          | -                 |
| Contract services-Attorney                            | -                        | -                               | -                 | -                    | -                  | -               | -              | -                  | -                                   | -                        | -  | -                          | -                 |
| Contract services                                     | 2,186                    | 20,647                          | -                 | -                    | 802                | -               | 531            | -                  | -                                   | -                        | -  | 750                        | 250               |
| Travel  | 214                      | 4,856                           | -                 | -                    | -                  | -               | -              | -                  | -                                   | -                        | -  | -                          | -                 |
| Space and occupancy                                   | 3,500                    | -                               | -                 | -                    | -                  | -               | -              | -                  | -                                   | -                        | -  | 1,721                      | 780               |
| Publications, dues and fees                           | 76                       | -                               | -                 | 250                  | 500                | -               | -              | -                  | -                                   | -                        | -  | -                          | -                 |
| Library updates                                       | 667                      | -                               | -                 | -                    | -                  | -               | -              | -                  | -                                   | -                        | -  | 250                        | 50                |
| Telephone   | 1,500                    | -                               | -                 | -                    | -                  | -               | -              | -                  | 1,000                               | -                        | -  | -                          | -                 |
| Office  | -                        | -                               | -                 | -                    | 268                | -               | -              | -                  | -                                   | -                        | -  | 500                        | 125               |
| Litigation costs                                      | -                        | -                               | -                 | -                    | -                  | -               | -              | -                  | -                                   | -                        | -  | -                          | -                 |
| Equipment rental, purchase and repair                 | -                        | -                               | -                 | -                    | -                  | -               | -              | -                  | -                                   | -                        | -  | -                          | -                 |
| Recognition & Community Education                     | -                        | 5,222                           | -                 | -                    | -                  | -               | -              | -                  | -                                   | -                        | -  | -                          | -                 |
| Interest  | -                        | -                               | -                 | -                    | -                  | -               | -              | -                  | -                                   | -                        | -  | -                          | -                 |
| Seminars and training                                 | 2,748                    | -                               | -                 | -                    | -                  | -               | -              | -                  | -                                   | -                        | -  | -                          | -                 |
| Insurance   | 500                      | -                               | -                 | -                    | -                  | -               | -              | -                  | -                                   | -                        | -  | 250                        | 50                |
| LAV Contractual                                       | -                        | -                               | -                 | -                    | -                  | -               | -              | -                  | -                                   | -                        | -  | -                          | -                 |
| Miscellaneous   | -                        | 883                             | -                 | -                    | -                  | -               | -              | -                  | -                                   | -                        | -  | -                          | -                 |
| <b>Total Expenses</b>                                 | <b>68,599</b>            | <b>31,608</b>                   | <b>19,899</b>     | <b>21,026</b>        | <b>50,188</b>      | <b>24,956</b>   | <b>42,494</b>  | <b>52,884</b>      | <b>1,000</b>                        | <b>88,303</b>            | <b>-</b>                                 | <b>15,000</b>              | <b>3,617</b>      |
| <b>Net Income</b>                                     | <b>-</b>                 | <b>60,474</b>                   | <b>-</b>          | <b>-</b>             | <b>-</b>           | <b>-</b>        | <b>-</b>       | <b>-</b>           | <b>(1,000)</b>                      | <b>8,131</b>             | <b>-</b>                                 | <b>(15,000)</b>            | <b>6,383</b>      |
| <b>Equipment acquisitions &amp; reclassifications</b> | <b>-</b>                 | <b>-</b>                        | <b>-</b>          | <b>-</b>             | <b>-</b>           | <b>-</b>        | <b>-</b>       | <b>-</b>           | <b>-</b>                            | <b>-</b>                 | <b>-</b>                                 | <b>-</b>                   | <b>-</b>          |
| <b>Net Assets beginning of Year</b>                   | <b>-</b>                 | <b>-</b>                        | <b>-</b>          | <b>-</b>             | <b>-</b>           | <b>-</b>        | <b>-</b>       | <b>-</b>           | <b>1,000</b>                        | <b>(8,131)</b>           | <b>586</b>                               | <b>45,000</b>              | <b>3,617</b>      |
| <b>Net Assets End of Year</b>                         | <b>\$ -</b>              | <b>\$ 60,474</b>                | <b>\$ -</b>       | <b>\$ -</b>          | <b>\$ -</b>        | <b>\$ -</b>     | <b>\$ -</b>    | <b>\$ -</b>        | <b>\$ -</b>                         | <b>\$ -</b>              | <b>\$ 586</b>                            | <b>\$ 30,000</b>           | <b>\$ 10,000</b>  |

(Continued)



**NORTHERN KENTUCKY LEGAL AID SOCIETY, INC.  
(DBA LEGAL AID OF THE BLUEGRASS)**

**Supplemental Detail Statement of Activities (Continued)  
December 31, 2024**

|   | Anonymous<br>Foundation | Rental Earned<br>Income | Service<br>Generated<br>Income | State of<br>Kentucky<br>Health Ins. | UW Grtr Cinci<br>Comm Chest | UW Heart of<br>Kentucky/Me | UW of<br>Bluegrass | VOCA PAI | VOCA - Other | VOCA-ARPA -<br>PAI | VOCA-ARPA -<br>Other | Unclassified | TOTAL        |
|---|-------------------------|-------------------------|--------------------------------|-------------------------------------|-----------------------------|----------------------------|--------------------|----------|--------------|--------------------|----------------------|--------------|--------------|
| <b>Support and Revenue</b>                            |                         |                         |                                |                                     |                             |                            |                    |          |              |                    |                      |              |              |
| Grant & Contracts                                     | \$ -                    | \$ -                    | \$ -                           | \$ -                                | \$ -                        | \$ -                       | \$ -               | \$ 7,169 | \$ 369,599   | \$ 18,156          | \$ 313,667           | \$ -         | \$ 6,861,194 |
| Interest Earned & other Income                        | -                       | -                       | 5,979                          | -                                   | -                           | -                          | -                  | -        | -            | -                  | -                    | -            | 134,667      |
| Miscellaneous Contributions                           | -                       | -                       | -                              | -                                   | 76,919                      | -                          | 259                | -        | -            | -                  | -                    | -            | 154,814      |
| Rental Income   | -                       | 30,284                  | -                              | -                                   | -                           | -                          | -                  | -        | -            | -                  | -                    | -            | 30,284       |
| Donated Legal Services                                | -                       | -                       | -                              | -                                   | -                           | -                          | -                  | -        | -            | -                  | -                    | 795,000      | 795,000      |
| <b>Total Income</b>                                   | -                       | 30,284                  | 5,979                          | -                                   | 76,919                      | -                          | 259                | 7,169    | 369,599      | 18,156             | 313,667              | 795,000      | 7,975,959    |
| <b>Salaries and Benefits:</b>                         |                         |                         |                                |                                     |                             |                            |                    |          |              |                    |                      |              |              |
| Lawyers   | -                       | -                       | -                              | -                                   | 53,000                      | 7,000                      | 750                | -        | 156,069      | 811                | 124,953              | -            | 1,849,735    |
| Non-lawyers   | -                       | -                       | -                              | -                                   | 34,000                      | 7,268                      | 589                | -        | 39,410       | -                  | 36,895               | -            | 1,598,570    |
| Employee benefits                                     | -                       | -                       | -                              | -                                   | 45,809                      | 5,961                      | 567                | -        | 92,000       | 406                | 82,385               | -            | 1,598,582    |
| Donated Legal Services                                | -                       | -                       | -                              | -                                   | -                           | -                          | -                  | -        | -            | -                  | -                    | 795,000      | 795,000      |
| <b>Total salaries and benefits</b>                    | -                       | -                       | -                              | -                                   | 132,809                     | 20,229                     | 1,906              | -        | 287,479      | 1,217              | 244,233              | 795,000      | 5,841,887    |
| <b>Other Expenses</b>                                 |                         |                         |                                |                                     |                             |                            |                    |          |              |                    |                      |              |              |
| Grant to KEJCF  | -                       | -                       | -                              | -                                   | -                           | -                          | -                  | -        | -            | -                  | -                    | -            | 47,268       |
| Children's Law Center                                 | -                       | -                       | -                              | -                                   | -                           | -                          | -                  | -        | -            | -                  | -                    | -            | 52,520       |
| Contract services-Attorney                            | -                       | -                       | -                              | -                                   | -                           | -                          | -                  | 7,169    | -            | 16,939             | -                    | -            | 102,784      |
| Contract services                                     | -                       | -                       | -                              | -                                   | 9,897                       | -                          | 200                | -        | 30,723       | -                  | 18,020               | -            | 531,946      |
| Travel  | -                       | -                       | -                              | -                                   | 14,272                      | 3,000                      | -                  | -        | 2,305        | -                  | 732                  | -            | 97,113       |
| Space and occupancy                                   | -                       | 2,605                   | -                              | -                                   | 5,901                       | 2,000                      | 429                | -        | 10,362       | -                  | 14,546               | -            | 183,410      |
| Publications, dues and fees                           | -                       | -                       | -                              | -                                   | 8,400                       | -                          | -                  | -        | 100          | -                  | -                    | -            | 29,736       |
| Library updates                                       | -                       | -                       | -                              | -                                   | 514                         | -                          | -                  | -        | 4,815        | -                  | 3,621                | -            | 43,830       |
| Telephone   | -                       | -                       | -                              | -                                   | -                           | 2,000                      | 500                | -        | 14,002       | -                  | 11,682               | -            | 117,843      |
| Office  | -                       | -                       | -                              | -                                   | 4,000                       | 2,500                      | -                  | -        | 6,368        | -                  | 6,714                | -            | 133,786      |
| Litigation costs                                      | -                       | -                       | -                              | -                                   | -                           | -                          | -                  | -        | -            | -                  | -                    | -            | 243,385      |
| Equipment rental, purchase and repair                 | -                       | -                       | -                              | -                                   | 73,745                      | -                          | -                  | -        | 11,936       | -                  | 9,398                | -            | 345,474      |
| Recognition & Community Education                     | -                       | -                       | -                              | -                                   | -                           | -                          | -                  | -        | -            | -                  | -                    | -            | 24,027       |
| Interest  | -                       | -                       | -                              | -                                   | -                           | -                          | -                  | -        | -            | -                  | -                    | -            | 8,391        |
| Seminars and training                                 | -                       | -                       | -                              | -                                   | 5,000                       | 7,083                      | -                  | -        | -            | -                  | -                    | -            | 61,280       |
| Insurance   | -                       | -                       | -                              | -                                   | 2,214                       | -                          | -                  | -        | 1,509        | -                  | 4,721                | -            | 59,988       |
| LAV Contractual                                       | -                       | -                       | -                              | -                                   | -                           | -                          | -                  | -        | -            | -                  | -                    | -            | 30,233       |
| Miscellaneous   | -                       | -                       | -                              | -                                   | -                           | -                          | -                  | -        | -            | -                  | -                    | -            | 1,200        |
| <b>Total Expenses</b>                                 | -                       | 2,605                   | -                              | -                                   | 256,752                     | 36,812                     | 3,035              | 7,169    | 369,599      | 18,156             | 313,667              | 795,000      | 7,956,101    |
| <b>Net Income</b>                                     | -                       | 27,679                  | 5,979                          | -                                   | (179,833)                   | (36,812)                   | (2,776)            | -        | -            | -                  | -                    | -            | 19,858       |
| <b>Equipment acquisitions &amp; reclassifications</b> | -                       | -                       | -                              | -                                   | -                           | -                          | -                  | -        | -            | -                  | -                    | -            | (477,117)    |
| <b>Net Assets beginning of Year</b>                   | 44,365                  | 327,390                 | 81,489                         | 100,886                             | 279,832                     | 36,812                     | 2,776              | -        | -            | -                  | -                    | -            | 3,177,429    |
| <b>Net Assets End of Year</b>                         | \$ 44,365               | \$ 355,069              | \$ 87,468                      | \$ 100,886                          | \$ 99,999                   | \$ -                       | \$ -               | \$ -     | \$ -         | \$ -               | \$ -                 | \$ -         | \$ 2,720,170 |

**Note:** Does not include capital activity.

See independent auditors' report

**NORTHERN KENTUCKY LEGAL AID SOCIETY, INC.  
(DBA LEGAL AID OF THE BLUEGRASS)**

**Supplemental Schedule – Summary of Funding  
December 31, 2024**

|   | Period        | Award<br>Amount | Recognized in<br>2024 |
|---|---------------|-----------------|-----------------------|
| BEC SHIP Funding  |               |                 |                       |
| Sustainability Benefits Enrollment Center (BEC) Grants      | 01/24 - 08/25 | \$ 125,000      | \$ 75,000             |
| Sustainability Benefits Enrollment Center (BEC) Grants      | 10/23 - 12/23 | 15,000          | 10,000                |
| Sustainability Benefits Enrollment Center (BEC) Grants-SNAP | 10/23 - 01/24 | 2,500           | 2,500                 |
| Bluegrass Area Development District                         |               |                 |                       |
| Title III   | 07/24 - 06/25 | 30,000          | 17,281                |
|   | 07/23 - 06/24 | 29,036          | 9,614                 |
| MIPPA   | 09/24 - 08/25 | 81,949          | 27,316                |
|   | 09/23 - 08/24 | 69,624          | 46,416                |
| SHIP  | 07/24 - 06/25 | 90,788          | 45,394                |
|   | 07/23 - 06/24 | 110,000         | 55,000                |
| Buffalo Trace Area Development District                     |               |                 |                       |
| Title III   | 07/24 - 06/25 | 14,419          | 9,260                 |
|   | 07/23 - 06/24 | 9,548           | 4,995                 |
| CHFS-Community Health Worker                                | 12/22 - 09/24 | 232,546         | 95,132                |
| Equal Justice Works - Rural Summer Legal Fellow             | 05/24 - 07/24 | 7,000           | 7,000                 |
| FIVCO   |               |                 |                       |
| Title VII Ombudsman   | 07/24 - 06/25 | 6,428           | 3,214                 |
|   | 07/23 - 06/24 | 17,075          | 5,831                 |
| Title VII Elder Abuse                                       | 07/24 - 06/25 | 2,422           | 1,212                 |
|   | 07/23 - 06/24 | 2,537           | 1,269                 |
| State Long Term Care Ombudsman                              | 07/24 - 06/25 | 56,379          | 28,190                |
|   | 07/23 - 06/24 | 27,955          | 14,553                |
| MIPPA   | 09/24 - 08/25 | 15,214          | 5,072                 |
|   | 09/23 - 08/24 | 9,155           | 6,103                 |
| Title IIIB Ombudsman  | 07/24 - 06/25 | 15,606          | 7,802                 |
|   | 07/23 - 06/24 | 15,606          | 7,804                 |
| SHIP  | 07/24 - 06/25 | 27,593          | 13,796                |
|   | 07/23 - 06/24 | 45,650          | 22,826                |
| Title III Legal Assistance                                  | 07/24 - 06/25 | 23,945          | 9,765                 |
|   | 07/23 - 06/24 | 18,945          | 2,210                 |
| Gateway Area Development District                           |               |                 |                       |
| Elder Abuse   | 07/24 - 06/25 | 1,440           | 720                   |
|   | 07/23 - 06/24 | 820             | 410                   |
| LTC State   | 07/24 - 06/25 | 39,209          | 19,604                |
|   | 07/23 - 06/24 | 27,097          | 13,548                |
| Title IIIB Ombudsman  | 07/24 - 06/25 | 14,800          | 7,400                 |
|   | 07/23 - 06/24 | 14,800          | 7,400                 |
| Title IIIB Legal Assistance                                 | 07/24 - 06/25 | 18,300          | 15,618                |
|   | 07/23 - 06/24 | 18,300          | 14,125                |
| Title VII Ombudsman   | 07/24 - 06/25 | 3,822           | 1,912                 |
|   | 07/23 - 06/24 | 5,314           | 2,124                 |
| SHIP  | 07/24 - 06/25 | 26,637          | 13,319                |
|   | 07/23 - 06/24 | 42,800          | 21,400                |
| MIPPA   | 07/24 - 06/25 | 31,512          | 12,917                |
|   | 07/23 - 06/24 | 18,383          | 8,013                 |
| Goodwill  | 01/24-12/24   | 105,500         | 126,670               |
| Homeless Veterans Legal Service                             | 08/24-09/25   | 300,000         | 60,157                |
|   | 08/23-07/24   | 150,000         | 150,000               |
| HUD-West Tennessee Legal Services                           | 10/23 - 03/25 | 44,090          | 20,217                |
|   | 07/23 - 09/24 | 94,786          | 37,206                |

(Continued)

**NORTHERN KENTUCKY LEGAL AID SOCIETY, INC.  
(DBA LEGAL AID OF THE BLUEGRASS)**

**Supplemental Schedule – Summary of Funding (Continued)  
December 31, 2024**

|   | Period          | Award<br>Amount | Recognized in<br>2024 |
|---|-----------------|-----------------|-----------------------|
| IOLTA   | 09/24 - 08/25   | 261,500         | 87,167                |
|   | 09/23 - 08/24   | 261,500         | 174,333               |
| James Graham Brown Foundation                       | 12/2022-08/2025 | 90,582          | 90,582                |
| Kentucky File Fee (Access to Justice)               | 01/24 - 12/24   | 770,428         | 770,428               |
| Kentucky General Fund                               | 01/24 - 12/24   | 104,600         | 104,600               |
| Kentucky Opioid Abatement Advisory Commission       | 09/24 - 09/25   | 125,000         | 62,500                |
| Kentucky Youth Advocates - WIC                      | 07/23 - 10/24   | 30,000          | 16,667                |
| Legal Aid Society of Louisville                     |                 |                 |                       |
| Visitation and Custody Hotline                      | 07/24 - 06/25   | 9,375           | 4,688                 |
|   | 07/23 - 06/24   | 9,375           | 4,689                 |
| Legal Assistance to Victims                         | 10/21 - 09/24   | 600,000         | 148,119               |
| Legal Services Corporation                          |                 |                 |                       |
| Legal Services Corp. Basic                          | 01/24 - 12/24   | 2,156,656       | 1,744,888             |
| Legal Services Corp. Basic                          | 01/23 - 12/23   | 2,156,656       | 433,241               |
| Legal Services Corp. PBIF                           | 10/21 - 09/25   | 440,000         | 126,301               |
| Legal Services Corp. TIG                            | 11/23 - 10/25   | 209,333         | 92,022                |
| Legal Services Corp. TIG                            | 12/22 - 05/24   | 35,000          | 3,416                 |
| Lexington-Fayette Urban County Government           |                 |                 |                       |
| Eviction Court Intervention and Outreach            | 03/24 - 06/25   | 200,000         | 49,601                |
|   | 04/23-12/24     | 926,411         | 629,507               |
| Nonprofit Capital Grant Community Partner Agreement | 10/22-12/26     | 693,134         | 149,983               |
| Low Income Taxpayer Clinics                         | 07/24 - 12/24   | 100,000         | 68,599                |
| Northern Kentucky Area Development District         |                 |                 |                       |
| Boone County  | 07/24 - 06/25   | 18,000          | 10,575                |
|   | 07/23 - 06/24   | 18,000          | 9,324                 |
| Campbell County                                     | 07/24 - 06/25   | 20,000          | 11,275                |
|   | 07/23 - 06/24   | 19,000          | 9,751                 |
| Kenton County                                       | 06/24 - 05/25   | 20,770          | 18,243                |
|   | 06/23 - 05/24   | 19,075          | 6,713                 |
| SHIP  | 07/24 - 06/25   | 43,726          | 21,863                |
|   | 07/23 - 06/24   | 56,650          | 28,325                |
| MIPPA   | 09/24 - 08/25   | 53,095          | 17,700                |
|   | 09/23 - 08/24   | 37,194          | 24,794                |
| Title III   | 07/24 - 06/25   | 40,000          | 22,732                |
|   | 07/23 - 06/24   | 52,134          | 30,152                |
| Univ. of Notre Dame Fellowship                      | 07/23-12/25     | 130,000         | 96,434                |
| VOCA  | 10/24 - 09/25   | 403,432         | 109,523               |
|   | 10/23 - 09/24   | 403,432         | 267,244               |
| VOCA-ARPA   | 11/23 - 10/24   | 425,000         | 331,823               |
| Other   | Various         |                 | 12,400                |
|   |                 |                 | <u>\$ 6,857,517</u>   |

See independent auditors' report

**INDEPENDENT AUDITORS' 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  
Northern Kentucky Legal Aid Society, Inc. (DBA Legal Aid of the Bluegrass)

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Legal Aid of the Bluegrass (LABG) (a nonprofit organization), which comprise the statement of financial position as of December 31, 2024, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, have issued our report thereon dated April 29, 2025.

**Report on Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered LABG's internal control over financial reporting (internal control) as a basis for designing 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 LABG's internal control. Accordingly, we do not express an opinion on the effectiveness of LABG'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 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 or significant deficiencies may exist that were not identified.

**Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether LABG'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 financial statements. 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*.

**INDEPENDENT AUDITORS' 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)**

**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 organization'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 organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Crestview Hills, Kentucky  
April 29, 2025

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM  
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE  
AND LEGAL SERVICES CORPORATION'S AUDIT GUIDE AND COMPLIANCE SUPPLEMENT**

Board of Directors  
Northern Kentucky Legal Aid Society, Inc. (DBA Legal Aid of the Bluegrass)

**Report on Compliance for Each Major Federal Program**

***Opinion on Each Major Federal Program***

We have audited Legal Aid of the Bluegrass' (LABG) compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* and the *Compliance Supplement for Audit of LSC Recipients* that could have a direct and material effect on each of LABG's major federal programs for the year ended December 31, 2024. LABG'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, LABG complied, in all material respects with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2024.

***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; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and *OMB Compliance Supplement for audits of LSC Recipients*. Our responsibilities under those standards and the Uniform Guidance and *OMB Compliance Supplement for audits of LSC Recipients* are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of LABG 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 LABG'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 LABG's federal programs.

***Auditors' 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 LABG'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 generally accepted auditing standards, *Government Auditing Standards*, the Uniform Guidance, and the *OMB Compliance Supplement for audits of LSC Recipients* will always detect material noncompliance when it exists.

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM  
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE  
AND LEGAL SERVICES CORPORATION'S AUDIT GUIDE AND COMPLIANCE SUPPLEMENT  
(CONTINUED)**

***Auditors' Responsibilities for the Audit of Compliance (Continued)***

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 LABG's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, the Uniform Guidance, and the *OMB Compliance Supplement for audits of LSC Recipients*, 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 LABG'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 LABG'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 and the *OMB Compliance Supplement for audits of LSC Recipients*, but not for the purpose of expressing an opinion on the effectiveness of LABG'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.

**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.

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM  
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE  
AND LEGAL SERVICES CORPORATION'S AUDIT GUIDE AND COMPLIANCE SUPPLEMENT  
(CONTINUED)**

**Report on Internal Control over Compliance (Continued)**

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.



Crestview Hills, Kentucky  
April 29, 2025



**NORTHERN KENTUCKY LEGAL AID SOCIETY, INC.  
(DBA LEGAL AID OF THE BLUEGRASS)**

**Schedule of Findings and Questioned Costs  
Year Ended December 31, 2024**

**Section I – Summary of Auditors’ Results**

***Financial Statements***

Type of auditors’ report issued: Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? \_\_\_\_\_ Yes X No
- Significant deficiency(ies) identified that are not considered to be material weaknesses? \_\_\_\_\_ Yes X None noted
- Noncompliance material to financial statements noted? \_\_\_\_\_ Yes X No

***Federal Awards***

Internal control over major programs:

- Material weakness(es) identified? \_\_\_\_\_ Yes X No
- Significant deficiency(ies) identified that are not considered to be material weaknesses? \_\_\_\_\_ Yes X None noted

Type of auditor’s report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with Section 2 CFR Section 200.516(a)? \_\_\_\_\_ Yes X No

***Identification of major programs***

| <b>Assistance<br/>Listing No.</b> | <b>Name of Federal Programs or Clusters</b> |
|-----------------------------------|---|
| 9.618004                          | Legal Services Corporation                  |

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000

Auditee qualified as low-risk auditee? X Yes \_\_\_\_\_ No

**Section II – Financial Statement Findings**

No matters are reportable

**Section III – Federal Award Findings and Questioned Costs**

No matters are reportable

**NORTHERN KENTUCKY LEGAL AID SOCIETY, INC.  
(DBA LEGAL AID OF THE BLUEGRASS)**

**Summary Schedule of Prior Audit Findings  
Year Ended December 31, 2024**

| <b>Reference Number</b>   | <b>Summary of Finding</b> | <b>Status</b> |
|---------------------------|---------------------------|---------------|
| No matters are reportable |                           |               |