

Tennessee Alliance for Legal Services
TALS Operating Budget with Prior Year Comparison

	Year Ending 12/31/2022	Year Ending 12/31/2021	
	Operating Budget	Operating Budget	Summary
Revenue			
Grant Revenue - Governmental			
AOC Helpline	50,841.72	47,841.72	3,000.00
AOC Indigents Fund	401,081.80	455,201.23	(54,119.43)
DHS SSI Disability	10,191.81	14,000.00	(3,808.19)
TCAD Elder Trust	0.00	98,098.36	(98,098.36)
DHS Cycles of Success-Multi-County	0.00	61,798.78	(61,798.78)
DHS Cycles of Success-Shelby County	0.00	47,640.78	(47,640.78)
TCAD Senior Line 2 - Title VII	0.00	8,295.00	(8,295.00)
THDA Grant	61,571.52	0.00	61,571.52
West End Home	22,500.00	0.00	22,500.00
Elder Trust 2022	90,952.17	0.00	90,952.17
Total Grant Revenue - Govt.	637,139.02	732,875.87	(95,736.85)
Grant Revenue - Other			
EJW Fellowship	50,000.00	0.00	50,000.00
Frist	0.00	1,864.20	(1,864.20)
NASW - HELP4TN.org	8,500.00	8,500.00	0.00
TAPM	1,624.48	3,500.00	(1,875.52)
Butler Snow	3,000.00	0.00	3,000.00
International Paper	25,000.00	25,000.00	0.00
Baker Donelson	3,000.00	3,000.00	0.00
Tennessee Legal Initiatives Fund	0.00	31,411.48	(31,411.48)
HCA	6,960.00	0.00	6,960.00
Total Grant Revenue - Other	98,084.48	73,275.68	24,808.80
Program Fees	400.00	500.00	(100.00)
Sponsorships	26,000.00	32,000.00	(6,000.00)
Registrations	43,750.00	38,150.00	5,600.00
Donations	1,400.00	1,400.00	0.00
Interest	300.00	300.00	0.00
Total Revenue	807,073.50	878,501.55	(71,428.05)
Expenditures			
Personnel Related Expense			
Gross Wages	444,461.25	391,865.84	52,595.41
Employer FICA/Medicare	34,001.29	30,013.64	3,987.65
Employer Unemployment Taxes	550.00	350.00	200.00
Health Insurance	69,888.00	53,137.89	16,750.11
Life/ADD & Disability Insurance	16,952.55	10,369.76	6,582.79
Retirement Contributions	13,333.84	11,770.06	1,563.78
Staff Development and Training	1,587.00	2,377.00	(790.00)
Staff Memberships and Professional Fees	3,986.00	4,296.00	(310.00)
Payroll & Benefit Processing	1,680.00	2,050.00	(370.00)
Worker's Comp Insurance	629.24	1,000.40	(371.16)
Total Personnel Expense	587,069.17	507,230.59	79,838.58
Professional Services			
Outside Accounting Services	84,810.00	80,798.28	4,011.72
Audit/Tax Preparation	20,000.00	18,300.00	1,700.00
Contractors	57,882.83	95,468.42	(37,585.59)
Consultants	6,960.00	5,000.00	1,960.00
Total Professional Services	169,652.83	199,566.70	(29,913.87)
Program Expense			
Outreach	6,782.50	16,973.74	(10,191.24)
Listserv	324.00	324.00	0.00
Telephone and IT	37,232.10	36,800.86	431.24

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Event Expenses			
Equal Justice University	56,850.00	50,390.73	6,459.27
Task Force	400.00	905.12	(505.12)
Total Event Expenses	57,250.00	51,295.85	5,954.15
Board Travel, Meals and Lodging	704.00	686.40	17.60
Staff Travel, Meals and Lodging	12,376.00	9,811.60	2,564.40
Total Program Expense	114,668.60	115,892.45	(1,223.85)
Operations Expenses			
Rent	73,560.44	74,635.41	(1,074.97)
Sub-lease Income	(30,932.12)	(32,370.11)	1,437.99
Supplies	1,625.52	2,100.00	(474.48)
Postage & Delivery	900.00	300.00	600.00
Office Equipment - not-capitalized	4,000.00	2,245.00	1,755.00
Equipment Rental	1,991.52	1,869.84	121.68
Printing & Reproduction	0.00	200.00	(200.00)
Telephone and Internet	1,293.84	3,168.82	(1,874.98)
Organizational Insurance	3,829.47	11,901.44	(8,071.97)
Dues & Subscriptions	3,481.33	2,240.33	1,241.00
Bank Fees & Service Charges	60.00	375.00	(315.00)
Taxes and Fees	15.00	15.00	0.00
Fees/Licenses	560.00	560.00	0.00
Depreciation	10,000.00	10,000.00	0.00
IT/Web Hosting	1,961.34	1,889.08	72.26
IT Related Repairs & Maint.	6,387.84	7,956.00	(1,568.16)
Board Related Expense	350.00	1,000.00	(650.00)
Other Expense	1,000.00	1,000.00	0.00
Total Operations Expenses	80,084.18	89,085.81	(9,001.63)
Total Expenditures	951,474.78	911,775.55	39,699.23
Total Change in Net Assets	(144,401.28)	(33,274.00)	(111,127.28)

Note 1: \$33,274.00 of 2022 expense was prepaid using revenue recognized in 2019.

Note 2: \$111,127.28 remaining deficit to be balanced using retained cash.