

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

	Year Ending 12/31/2024	Year Ending 12/31/2023	
	Operating Budget	Operating Budget	Summary
<b>Revenue</b>			
Grant Revenue - Governmental			
AOC Helpline	50,000.00	50,000.04	(0.04)
AOC Indigents Fund	348,000.00	348,000.00	0.00
DHS SSI Disability	32,640.00	32,640.00	0.00
West End Home	30,000.00	0.00	30,000.00
UTC- Indeed	15,004.00	0.00	15,004.00
HCTN/UTC	0.00	30,000.00	(30,000.00)
FCLS	500,000.00	605,225.80	(105,225.80)
TCAD 2023-2024	33,750.00	0.00	33,750.00
Total Grant Revenue - Govt.	1,009,394.00	1,065,865.84	(56,471.84)
Grant Revenue - Other			
EJW Fellowship	0.00	33,463.68	(33,463.68)
NASW - HELP4TN.org	8,500.00	8,499.96	0.04
Butler Snow	0.00	3,000.00	(3,000.00)
International Paper	25,000.00	24,999.96	0.04
Baker Donelson	3,000.00	3,000.00	0.00
West End Home	0.00	29,799.96	(29,799.96)
TBF	0.00	14,748.48	(14,748.48)
CFMTN	0.00	3,000.03	(3,000.03)
EJW-DR	12,500.00	57,000.02	(44,500.02)
IOLTA	0.00	20,000.04	(20,000.04)
Mem Fdtn	0.00	2,000.04	(2,000.04)
TIG	49,592.00	0.00	49,592.00
Total Grant Revenue - Other	98,592.00	199,512.17	(100,920.17)
Program Fees	150.00	150.00	0.00
Sponsorships	45,000.00	25,000.00	20,000.00
Registrations	43,750.00	43,750.00	0.00
Donations	700.00	700.04	(0.04)
Interest	3,600.00	300.00	3,300.00
Total Revenue	1,201,186.00	1,335,278.05	(134,092.05)
<b>Expenditures</b>			
Personnel Related Expense			
Gross Wages	566,939.32	644,055.30	(77,115.98)
Employer FICA/Medicare	40,617.02	49,271.12	(8,654.10)
Employer Unemployment Taxes	1,000.00	699.96	300.04
Health Insurance	37,062.42	62,673.64	(25,611.22)
Life/ADD & Disability Insurance	11,092.28	16,136.20	(5,043.92)
Retirement Contributions	15,928.23	19,321.84	(3,393.61)
Staff Development and Training	6,685.00	12,190.00	(5,505.00)
Staff Memberships and Professional Fees	8,435.00	7,015.08	1,419.92
Miscellaneous Staffing Expense	200.00	300.00	(100.00)
Payroll & Benefit Processing	1,850.00	1,764.00	86.00

Worker's Comp Insurance	634.74	983.24	(348.50)
Total Personnel Expense	690,444.01	814,410.38	(123,966.37)
Professional Services			
Outside Accounting Services	49,150.00	49,046.66	103.34
Audit/Tax Preparation	15,000.00	21,999.99	(6,999.99)
Contractors	13,795.00	83,600.92	(69,805.92)
Total Professional Services	77,945.00	154,647.57	(76,702.57)
Program Expense			
Outreach	1,440.00	1,140.00	300.00
Listserv	350.00	324.00	26.00
Telephone and IT			
Telephone and IT	48,081.00	64,233.04	(16,152.04)
Total Telephone and IT	48,081.00	64,233.04	(16,152.04)
Event Expenses			
Equal Justice University	0.00	44,350.00	(44,350.00)
FCLS	0.00	9,770.00	(9,770.00)
General Administration	71,350.00	0.00	71,350.00
Total Event Expenses	71,350.00	54,120.00	17,230.00
Board Travel, Meals and Lodging	700.00	704.00	(4.00)
Staff Travel, Meals and Lodging	22,850.00	43,723.02	(20,873.02)
Total Program Expense	144,771.00	164,244.06	(19,473.06)
Operations Expenses			
Rent	105,776.00	100,873.28	4,902.72
Sub-lease Income	(45,391.60)	(31,595.40)	(13,796.20)
General Overhead Expense			
Supplies	11,820.00	6,646.74	5,173.26
Postage & Delivery	800.00	899.96	(99.96)
Office Equipment - not-capitalized	0.00	20,150.00	(20,150.00)
Equipment Rental	2,500.00	2,231.74	268.26
Printing & Reproduction	5,600.00	9,583.34	(3,983.34)
Telephone and Internet	1,860.00	2,160.00	(300.00)
Organizational Insurance	15,200.00	14,899.96	300.04
Dues & Subscriptions	3,375.00	3,740.36	(365.36)
Bank Fees & Service Charges	0.00	60.00	(60.00)
Taxes and Fees	12.00	12.00	0.00
Fees/Licenses	560.00	560.04	(0.04)
Depreciation	10,000.00	9,999.96	0.04
Total General Overhead Expense	51,727.00	70,944.10	(19,217.10)
IT Related Repairs & Maint.	12,600.00	15,229.70	(2,629.70)
Board Related Expense	1,000.00	999.96	0.04
Other Expense	1,200.00	11,444.96	(10,244.96)
Total Operations Expenses	126,911.40	167,896.60	(40,985.20)
Total Expenditures	1,040,071.41	1,301,198.61	(261,127.20)
<b>Total Change in Net Assets</b>	<b>161,114.59</b>	<b>34,079.44</b>	<b>127,035.15</b>