

LAUREL LEGAL SERVICES, INC.  
 GREENSBURG, PA 15601  
 JUNE 30, 2019  
 FISCAL YEAR  
 APPROVED BUDGET (OCTOBER 2018)  
 ACTUAL NOVEMBER 2018 VS. APPROVED  
 BUDGET 2019

Management Purposes Only



	1	2	3	4	5
	Audited Actual Expenses for 2017 - 2018	Approved Budget June 30, 2019 2018 - 2019	Information Only Actual Expenses Five Months July 2018 - November 2018	FY 2018 - FY 2019 Variance from Approved Budget To Five Month Actuals	Percentage Spent of Approved Budget
Attorneys	\$ 555,592	\$ 655,596	\$ 264,020	\$ 391,576	40.27%
Paralegal	\$ 76,135	\$ 85,849	\$ 34,545	\$ 51,304	40.24%
Support Staff	\$ 355,704	\$ 317,919	\$ 130,630	\$ 187,289	41.09%
<b>Total Salary</b>	<b>\$ 987,431</b>	<b>\$ 1,059,364</b>	<b>\$ 429,195</b>	<b>\$ 630,169</b>	<b>40.51%</b>
FICA Taxes	\$ 74,874	\$ 81,041	\$ 32,380	\$ 48,661	39.96%
PA Unemployment Comp	\$ 7,146	\$ 7,360	\$ 3,067	\$ 4,293	41.67%
Hospitalization	\$ 237,784	\$ 273,971	\$ 121,540	\$ 152,431	44.36%
Life & Disability Insurance	\$ 18,081	\$ 15,068	\$ 8,049	\$ 7,019	53.42%
Workmen's Compensation	\$ 2,473	\$ 2,547	\$ 1,061	\$ 1,486	41.66%
<b>Total Benefits</b>	<b>\$ 340,358</b>	<b>\$ 379,987</b>	<b>\$ 166,097</b>	<b>\$ 213,890</b>	<b>43.71%</b>
<b>Total Salary &amp; Benefits</b>	<b>\$ 1,327,789</b>	<b>\$ 1,439,351</b>	<b>\$ 595,292</b>	<b>\$ 844,059</b>	<b>41.36%</b>
Consultants - IT	\$ 22,956	\$ 22,956	\$ 9,565	\$ 13,391	41.67%
Other Consultants	\$ 9,467	\$ 9,751	\$ 2,709	\$ 7,042	27.78%
Legal Server Fees	\$ 7,200	\$ 7,416	\$ 3,600	\$ 3,816	48.54%
Auditing	\$ 13,153	\$ 13,285	\$ 5,535	\$ 7,750	41.66%
<b>Total Consultants</b>	<b>\$ 52,776</b>	<b>\$ 53,408</b>	<b>\$ 21,409</b>	<b>\$ 31,999</b>	<b>40.09%</b>
Employee Local Travel	\$ 19,932	\$ 20,530	\$ 7,311	\$ 13,219	35.61%
Employee Out of Town Travel	\$ 7,261	\$ 17,479	\$ 8,052	\$ 9,427	46.07%
Board Meetings	\$ 1,012	\$ 1,043	\$ 948	\$ 95	90.89%
Board Travel	\$ 2,724	\$ 3,806	\$ 3,762	\$ 44	98.84%
Training	\$ 27,196	\$ 18,000	\$ 9,099	\$ 8,901	50.55%
<b>Total Travel</b>	<b>\$ 58,125</b>	<b>\$ 60,858</b>	<b>\$ 29,172</b>	<b>\$ 31,686</b>	<b>47.93%</b>
Rent	\$ 55,658	\$ 65,110	\$ 30,542	\$ 34,568	46.91%
Utilities	\$ 14,729	\$ 12,217	\$ 2,919	\$ 9,298	23.89%
Maintenance Services	\$ 18,325	\$ 18,875	\$ 2,424	\$ 16,451	12.84%
<b>Total Space Cost</b>	<b>\$ 88,712</b>	<b>\$ 96,202</b>	<b>\$ 35,885</b>	<b>\$ 60,317</b>	<b>37.30%</b>
Consumable Supplies ****	\$ 14,855	\$ 15,300	\$ 6,878	\$ 8,422	44.95%
Technology Expense	\$ 33,913	\$ 25,000	\$ 10,042	\$ 14,958	40.17%
<b>Total Office</b>	<b>\$ 48,768</b>	<b>\$ 40,300</b>	<b>\$ 16,920</b>	<b>\$ 23,380</b>	<b>41.99%</b>
Equipment Leases ****	\$ 19,142	\$ 18,466	\$ 6,978	\$ 11,488	37.79%
Maintenance Contracts ****	\$ 2,937	\$ 1,179	\$ 324	\$ 855	27.48%
<b>Total Equipment</b>	<b>\$ 22,079</b>	<b>\$ 19,645</b>	<b>\$ 7,302</b>	<b>\$ 12,343</b>	<b>37.17%</b>
Insurance	\$ 25,372	\$ 23,738	\$ 9,890	\$ 13,848	41.66%
Professional Dues	\$ 3,440	\$ 3,544	\$ 2,303	\$ 1,241	64.98%
Lawyers Assessment	\$ 2,250	\$ 2,250	\$ -	\$ 2,250	0.00%
Advertising	\$ 367	\$ 1,098	\$ 589	\$ 509	53.64%
Relocation -	\$ 6,755	\$ -	\$ -	\$ -	0.00%
Interest Expense	\$ 119	\$ -	\$ -	\$ -	0.00%
Law Library	\$ 10,651	\$ 10,971	\$ 1,915	\$ 9,056	17.46%
Telephone	\$ 45,396	\$ 31,145	\$ 11,270	\$ 19,875	36.19%
Office Furniture	\$ -	\$ 10,000	\$ -	\$ 10,000	0.00%
Postage	\$ 4,267	\$ 4,392	\$ 3,194	\$ 1,198	72.72%
Court Cost	\$ 951	\$ 980	\$ 836	\$ 144	85.31%
Depreciation	\$ 5,641	\$ 6,001	\$ 2,500	\$ 3,501	41.66%
Private Attorney Involvement	\$ 26,141	\$ 39,243	\$ 7,974	\$ 31,269	20.32%
Outreach	\$ -	\$ 3,649	\$ 724	\$ 2,925	19.84%
Anniversary Expense	\$ 5,731	\$ -	\$ -	\$ -	0.00%
<b>Total Other Costs</b>	<b>\$ 137,081</b>	<b>\$ 137,011</b>	<b>\$ 41,195</b>	<b>\$ 95,816</b>	<b>30.07%</b>
<b>Grand Total</b>	<b>\$ 1,735,330</b>	<b>\$ 1,846,775</b>	<b>\$ 747,175</b>	<b>\$ 1,099,600</b>	<b>40.46%</b>
<b>Projected Grant Total Income</b>	<b>\$ 1,799,272</b>	<b>\$ 1,858,860</b>			
<b>Increase/(Decrease) in Income</b>	<b>\$ 63,942</b>	<b>\$ 12,085</b>			
<b>Fund Balance Financial Statements</b>	<b>\$ 338,117</b>	<b>\$ 402,059</b>			
<b>Projected Fund Balance</b>	<b>\$ 402,059</b>	<b>\$ 414,144</b>			

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Detailed Income	1	2	3	4 FY 2018 - FY 2019 Variance from Prior Year	5 Percentage Increase/(Decrease Income PY
	Audited Income 2017 - 2018	Projected Income June 30, 2019 2018 - 2019		= (1-2)	= (4/1)
PLS State *	\$ 113,348	P \$ 104,065		\$ (9,283)	-8.19%
PLS Title XX *	\$ 233,787	P \$ 215,877		\$ (17,910)	-7.66%
PLS DAP *	\$ 50,455	P \$ 50,161		\$ (294)	-0.58%
IOLTA *	\$ 53,376	P \$ 87,725		\$ 34,349	64.35%
Access to Justice *	\$ 574,561	P \$ 637,898		\$ 63,337	11.02%
PLAN Mortgage Foreclosure *	\$ -	P \$ -		\$ -	0.00%
PLAN Bank of America *	\$ 47,062	P \$ -		\$ (47,062)	-100.00%
<b>Total</b>	<b>\$ 1,072,589</b>	<b>\$ 1,095,726</b>		<b>\$ 23,137</b>	<b>2.16%</b>
LSC for the Year	\$ 635,802	L \$ 663,504		\$ 27,702	4.36%
<b>Total</b>	<b>\$ 1,708,391</b>	<b>\$ 1,759,230</b>		<b>\$ 50,839</b>	<b>2.98%</b>
AAA Westmoreland County	\$ 18,295	\$ 22,000		\$ 3,705	20.25%
Westmoreland Manor	\$ 1,152	\$ 510		\$ (642)	-55.73%
Court Appointments	\$ 2,130	\$ 1,800		\$ (330)	-15.49%
Interest Income	\$ 300	\$ 320		\$ 20	6.67%
IOLTA Special Grant	\$ 37,500	\$ 30,000		\$ (7,500)	-20.00%
Fair Housing Grant	\$ 1,395	\$ -		\$ (1,395)	-100.00%
Donations	\$ 10,872	D \$ 10,000		\$ (872)	-8.02%
BlackBurn	\$ 9,494	\$ 30,000		\$ 20,506	215.99%
MLK	\$ -	\$ -		\$ -	0.00%
Miscellaneous Income	\$ 9,743	\$ 5,000		\$ (4,743)	-48.68%
<b>Total</b>	<b>\$ 90,881</b>	<b>\$ 99,630</b>		<b>\$ 8,749</b>	<b>9.63%</b>
<b>Projected Grant Total Income</b>	<b>\$ 1,799,272</b>	<b>\$ 1,858,860</b>	<b>\$ -</b>	<b>\$ 59,588</b>	<b>3.31%</b>
<b>Expenses for the year</b>	<b>\$ 1,735,330</b>	<b>\$ 1,846,775</b>			
<b>Increase/(Decrease) in Income</b>	<b>\$ 63,942</b>	<b>\$ 12,085</b>			
Fund Balance Financial Statements	\$ 338,116	\$ 338,116			
<b>Projected Fund Balance</b>	<b>\$ -</b>	<b>\$ 350,201</b>			

Projected Carryover and Required Spending 2017-2018		2018-2019 10% of Revenues	
IOLTA	5,338.00	10% of Revenues	8,772.50
MLK	-		-
Bank of America	4,706.00		-
AJA	57,456.00	10% of Revenues	63,789.80
LSC - 30.4% Carryover	193,347.00	17% of Revenues	112,795.68
	<u>260,847.00</u>		<u>185,357.98</u>
Projected Revenues to Budget (Current Rev. Plus PY Carryover Less Current Projected Carryover Current Approved Budget 2018 - 2019)			\$ 1,934,349.02 1,846,775.00
Projected Balance Remaining to Spend/(Overspent)			87,574.02

2.51%  
Of Budgeted  
Expenses

Projected Carryover and Required Spending 2018-2019		2019-2020 10% of Revenues	
IOLTA	8,772.50	10% of Revenues	8,772.50
MLK	-		-
Bank of America	-		-
AJA	63,789.80	10% of Revenues	63,789.80
LSC	112,795.68	10% of Revenues	112,795.68
	<u>185,357.98</u>		<u>185,357.98</u>
Projected Revenues to Budget (Current Rev. Plus PY Carryover Less Current Projected Carryover Current Proposed Budget 2019 - 2020)			\$ 1,858,860.00 1,810,892.00
Projected Balance Remaining to Spend/(Overspent)			47,968.00

-2.65%  
Of Budgeted  
Expenses