



Kentucky Equal Justice Center  
201 W. Short Street, Suite 310  
Lexington, KY 40507

T: 859-233-3057  
F: 859-233-0007

## Memorandum

**DATE:** September 16, 2016  
**TO:** Kentucky Equal Justice Center Board  
**FROM:** Rich Seckel, Director  
**RE:** Financial report through August 31

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The following financial reports are attached:

**Profit and Loss Budget Overview:** budget for 2016 anticipates a loss of \$12,760 plus \$30,000 spent down Fellowship funds.

**Profit and Loss through August 31:** shows a loss of \$61,923 compared to the expected loss of \$53,981—a negative variance of \$7,942.

**Balance Sheet as of August 31:** shows Total Current Assets of \$310,847, up from \$284,755 on June 30 and down 10.5% percent from \$345,416 on August 31, 2015.

**Income and Expense Charts:** 79.4% of spending was payroll. 59% of income was grants.

### Carryover Prediction

<b>Total Current Assets December 31, 2015</b>		\$361,976
Budgeted Profit & Loss for the Year	-	\$ 42,760
Harvard Fellowship Part-time Extension	-	\$ 2,591
<b>Projected Balance 12/31/16</b>		<b>\$316,625</b>

### Unrestricted Funds

Audited	12/31/12	\$24,254
Audited	12/31/13	\$66,405
<b>Audited</b>	<b>12/31/14</b>	<b>\$87,994</b>
Estimated	12/31/15	\$82,925
Estimated	3/31/16	\$68,665
Estimated	6/30/16	\$61,201
Estimated	8/31/16	\$53,402

# KEJC Unrestricted Funds Balance

August 31, 2016

	<b>Balance</b>
<b>Total Current Assets</b>	<b>310,847.41</b>
<b>Restricted Funds</b>	
AILA Midsouth	257.43
BGCF Citizenship	0.00
BGCF Capacity	6,114.35
Catholic Diocese of Lexington	0.00
CLINIC Fellowship	7,492.80
Fayette County Bar Foundation	1,190.54
Foundation for a Healthy KY Boots	26,203.08
Harvard Fellowship	0.00
Health Law Fellowship	61,729.50
Health Gains Communications	2,205.47
Kentucky Bar Foundation	7,932.51
Mason Fund	51,000.00
KEJC Endowment	10,597.38
Public Welfare Foundation & LBF	67,006.34
United Way of the Bluegrass	13,815.58
<b>Total Restricted</b>	<b>255,544.98</b>
<b>Subtotal Unrestricted</b>	<b>55,302.43</b>
<b>Obligated Funds</b>	
Client Trust	3,620.00
Undistributed Attorneys Fees	1,720.00
<b>Client Funds</b>	<b>1,900.00</b>
Unrestricted Accounts Receivable	0.00
<b>Subtotal Receivable</b>	<b>0.00</b>
<b>Total Unrestricted</b>	<b>53,402.43</b>

**Kentucky Equal Justice Center**  
**Profit & Loss Budget Overview**  
January through December 2016

	<u>Jan - Dec 16</u>
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
Other Donations	31,800.00
Grants	362,600.00
Miscellaneous Income	25,000.00
Program Income	180,000.00
Program Services	38,840.00
<b>Total Income</b>	<u>638,240.00</u>
<b>Expense</b>	
Audit	4,650.00
Capital Additions	2,400.00
Case Management	2,940.00
Consultants	32,280.00
Contract Labor	9,150.00
Dues	4,440.00
Equipment Rental	2,331.20
Insurance	4,450.00
Library	2,100.00
Litigation expense	2,940.00
Miscellaneous	1,440.00
Office Supplies	6,740.00
Payroll Expenses	536,584.84
Postage and Delivery	3,690.00
Printing and Reproduction	4,104.00
Professional Fees	300.00
Rent	19,200.00
Repairs	840.00
Task Forces and Meetings	3,120.00
Telephone	13,140.00
Travel	24,840.00
<b>Total Expense</b>	<u>681,680.04</u>
<b>Net Ordinary Income</b>	-43,440.04
<b>Other Income/Expense</b>	
<b>Other Income</b>	
Interest Income	680.00
Harvard Fellow Reserve	30,000.00
<b>Total Other Income</b>	<u>30,680.00</u>
<b>Net Other Income</b>	<u>30,680.00</u>
<b>Net Income</b>	<u><b>-12,760.04</b></u>

**Kentucky Equal Justice Center**  
**Profit & Loss**  
January through August 2016

	<u>Jan - Aug 16</u>
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
Other Donations	9,323.30
Grants	247,200.00
Miscellaneous Income	204.00
Program Income	132,148.00
Program Services	29,674.08
<b>Total Income</b>	<u>418,549.38</u>
<b>Expense</b>	
Case Management	2,225.00
Consultants	27,600.00
Contract Labor	5,561.50
Dues	3,595.00
Equipment Rental	3,142.18
Insurance	4,943.72
Library	1,582.12
Litigation expense	3,088.34
Miscellaneous	796.49
Office Supplies	4,529.35
Payroll Expenses	381,977.95
Postage and Delivery	2,752.46
Printing and Reproduction	335.87
Rent	17,015.00
Task Forces and Meetings	910.73
Telephone	9,410.20
Travel	11,725.17
<b>Total Expense</b>	<u>481,191.08</u>
<b>Net Ordinary Income</b>	-62,641.70
<b>Other Income/Expense</b>	
<b>Other Income</b>	
Interest Income	103.04
Other Income	615.72
<b>Total Other Income</b>	<u>718.76</u>
<b>Net Other Income</b>	718.76
<b>Net Income</b>	<u><u>-61,922.94</u></u>

**Kentucky Equal Justice Center  
Profit & Loss Budget vs. Actual  
January through August 2016**

	<u>Jan - Aug 16</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>Other Donations</b>	9,323.30	7,200.00	2,123.30	129.49%
<b>Grants</b>				
Center for Responsible Lending	2,500.00			
Health Gains Communications	27,000.00	30,000.00	-3,000.00	90.0%
Louisville Bar Foundation 2015	0.00	3,600.00	-3,600.00	0.0%
United Way of the Bluegrass	16,200.00	16,200.00	0.00	100.0%
FHKY RHP Boots	50,000.00	50,000.00	0.00	100.0%
Catholic Diocese of Lexington	500.00	0.00	500.00	100.0%
HFGC Health Law Fellowship	45,000.00	45,000.00	0.00	100.0%
Kentucky Bar Foundation	10,000.00			
Public Welfare Foundation	80,000.00	80,000.00	0.00	100.0%
Restricted	0.00	20,000.00	-20,000.00	0.0%
Unrestricted	0.00	1,200.00	-1,200.00	0.0%
Grants - Other	16,000.00	0.00	16,000.00	100.0%
<b>Total Grants</b>	247,200.00	246,000.00	1,200.00	100.49%
<b>Miscellaneous Income</b>	204.00	0.00	204.00	100.0%
<b>Program Income</b>	132,148.00	132,148.00	0.00	100.0%
<b>Program Services</b>	29,674.08	25,893.34	3,780.74	114.6%
<b>Total Income</b>	418,549.38	411,241.34	7,308.04	101.78%
<b>Expense</b>				
<b>Capital Additions</b>	0.00	1,200.00	-1,200.00	0.0%
<b>Case Management</b>	2,225.00	2,640.00	-415.00	84.28%
<b>Consultants</b>	27,600.00	18,596.00	9,004.00	148.42%
<b>Contract Labor</b>	5,561.50	4,975.00	586.50	111.79%
<b>Dues</b>	3,595.00	2,960.00	635.00	121.45%
<b>Equipment Rental</b>	3,142.18	1,481.60	1,660.58	212.08%
<b>Insurance</b>	4,943.72	4,450.00	493.72	111.1%
<b>Library</b>	1,582.12	1,400.00	182.12	113.01%
<b>Litigation expense</b>	3,088.34	1,960.00	1,128.34	157.57%
<b>Miscellaneous</b>	796.49	960.00	-163.51	82.97%
<b>Office Supplies</b>	4,529.35	4,494.00	35.35	100.79%
<b>Payroll Expenses</b>	381,977.95	373,669.47	8,308.48	102.22%
<b>Postage and Delivery</b>	2,752.46	2,460.00	292.46	111.89%
<b>Printing and Reproduction</b>	335.87	2,736.00	-2,400.13	12.28%
<b>Rent</b>	17,015.00	13,400.00	3,615.00	126.98%
<b>Repairs</b>	0.00	560.00	-560.00	0.0%
<b>Task Forces and Meetings</b>	910.73	2,080.00	-1,169.27	43.79%
<b>Telephone</b>	9,410.20	8,760.00	650.20	107.42%
<b>Travel</b>	11,725.17	16,560.00	-4,834.83	70.8%
<b>Total Expense</b>	481,191.08	465,342.07	15,849.01	103.41%
<b>Net Ordinary Income</b>	-62,641.70	-54,100.73	-8,540.97	115.79%
<b>Other Income/Expense</b>				
<b>Other Income</b>				
Interest Income	103.04	120.00	-16.96	85.87%
Other Income	615.72			
<b>Total Other Income</b>	718.76	120.00	598.76	598.97%
<b>Net Other Income</b>	718.76	120.00	598.76	598.97%
<b>Net Income</b>	<u>-61,922.94</u>	<u>-53,980.73</u>	<u>-7,942.21</u>	<u>114.71%</u>

## Kentucky Equal Justice Center

09/16/16

## Balance Sheet

Accrual Basis

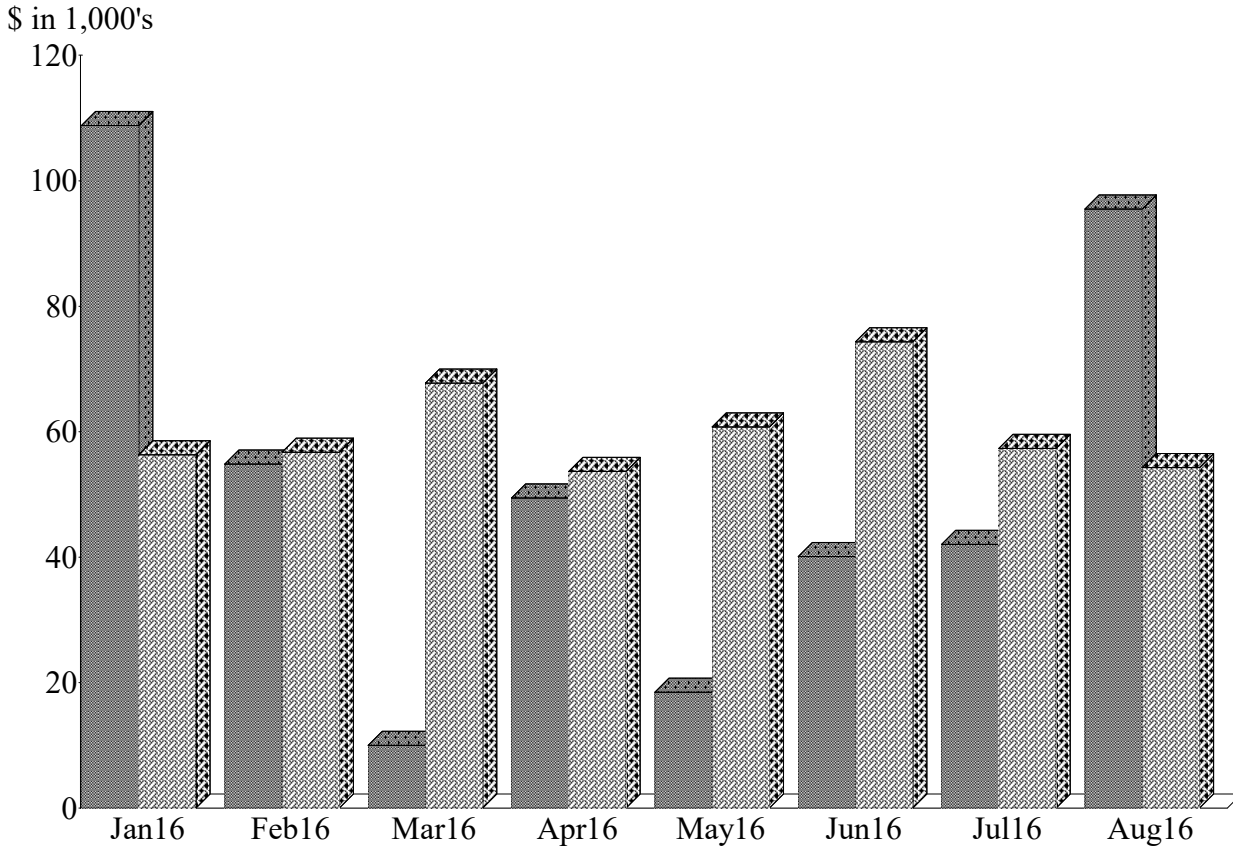
As of August 31, 2016

	<u>Aug 31, 16</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
Chase Savings	141,842.68
Chase IOLTA	3,620.00
Chase Checking	59,311.35
<b>Total Checking/Savings</b>	<u>204,774.03</u>
<b>Accounts Receivable</b>	
Accounts Receivable	95,476.00
<b>Total Accounts Receivable</b>	<u>95,476.00</u>
<b>Other Current Assets</b>	
KEJC Endowment Fund	10,597.38
<b>Total Other Current Assets</b>	<u>10,597.38</u>
<b>Total Current Assets</b>	<u>310,847.41</u>
<b>Other Assets</b>	
Accumulated Depreciation - Comp	-37,030.21
Computer and Phone Equipment	55,396.80
<b>Total Other Assets</b>	<u>18,366.59</u>
<b>TOTAL ASSETS</b>	<b><u><u>329,214.00</u></u></b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Other Current Liabilities</b>	
Client Trust Funds	5,911.00
Direct Deposit Liabilities	172.97
Payroll Liabilities	959.58
<b>Total Other Current Liabilities</b>	<u>7,043.55</u>
<b>Total Current Liabilities</b>	<u>7,043.55</u>
<b>Long Term Liabilities</b>	
Accrued leave	26,584.33
<b>Total Long Term Liabilities</b>	<u>26,584.33</u>
<b>Total Liabilities</b>	<u>33,627.88</u>
<b>Equity</b>	
Temporarily Restricted Net Asse	170,977.02
Opening Bal Equity	62,900.79
Retained Earnings	123,631.25
Net Income	-61,922.94
<b>Total Equity</b>	<u>295,586.12</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u><u>329,214.00</u></u></b>

**Kentucky Equal Justice Center**  
**Balance Sheet Prev Year Comparison**  
**As of August 31, 2016**

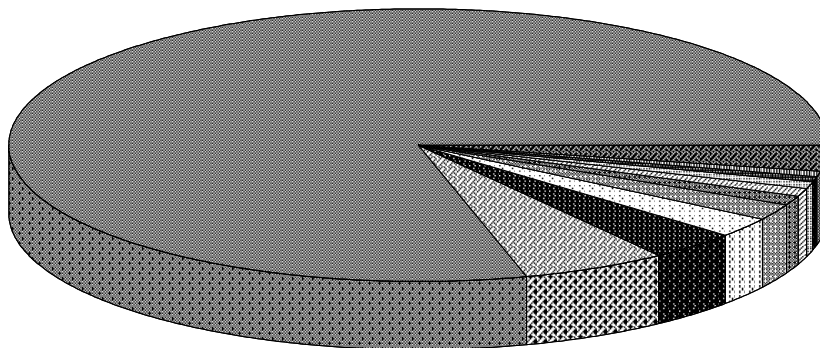
	Aug 31, 16	Aug 31, 15	\$ Change	% Change
<b>ASSETS</b>				
<b>Current Assets</b>				
<b>Checking/Savings</b>				
Chase Savings	141,842.68	141,701.02	141.66	0.1%
Chase IOLTA	3,620.00	2,920.00	700.00	24.0%
Chase Checking	59,311.35	151,234.60	-91,923.25	-60.8%
<b>Total Checking/Savings</b>	204,774.03	295,855.62	-91,081.59	-30.8%
<b>Accounts Receivable</b>				
Accounts Receivable	95,476.00	49,560.25	45,915.75	92.7%
<b>Total Accounts Receivable</b>	95,476.00	49,560.25	45,915.75	92.7%
<b>Other Current Assets</b>				
KEJC Endowment Fund	10,597.38	0.00	10,597.38	100.0%
<b>Total Other Current Assets</b>	10,597.38	0.00	10,597.38	100.0%
<b>Total Current Assets</b>	310,847.41	345,415.87	-34,568.46	-10.0%
<b>Other Assets</b>				
Accumulated Depreciation - Comp	-37,030.21	-29,508.59	-7,521.62	-25.5%
Computer and Phone Equipment	55,396.80	51,906.14	3,490.66	6.7%
<b>Total Other Assets</b>	18,366.59	22,397.55	-4,030.96	-18.0%
<b>TOTAL ASSETS</b>	<b>329,214.00</b>	<b>367,813.42</b>	<b>-38,599.42</b>	<b>-10.5%</b>
<b>LIABILITIES &amp; EQUITY</b>				
<b>Liabilities</b>				
<b>Current Liabilities</b>				
<b>Other Current Liabilities</b>				
Client Trust Funds	5,911.00	5,911.00	0.00	0.0%
Direct Deposit Liabilities	172.97	172.97	0.00	0.0%
Payroll Liabilities	959.58	694.12	265.46	38.2%
<b>Total Other Current Liabilities</b>	7,043.55	6,778.09	265.46	3.9%
<b>Total Current Liabilities</b>	7,043.55	6,778.09	265.46	3.9%
<b>Long Term Liabilities</b>				
Accrued leave	26,584.33	24,318.38	2,265.95	9.3%
<b>Total Long Term Liabilities</b>	26,584.33	24,318.38	2,265.95	9.3%
<b>Total Liabilities</b>	33,627.88	31,096.47	2,531.41	8.1%
<b>Equity</b>				
Temporarily Restricted Net Asse	170,977.02	170,977.02	0.00	0.0%
Opening Bal Equity	62,900.79	52,900.79	10,000.00	18.9%
Retained Earnings	123,631.25	35,093.55	88,537.70	252.3%
Net Income	-61,922.94	77,745.59	-139,668.53	-179.7%
<b>Total Equity</b>	295,586.12	336,716.95	-41,130.83	-12.2%
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>329,214.00</b>	<b>367,813.42</b>	<b>-38,599.42</b>	<b>-10.5%</b>

### Income and Expense by Month January through August 2016



### Expense Summary January through August 2016

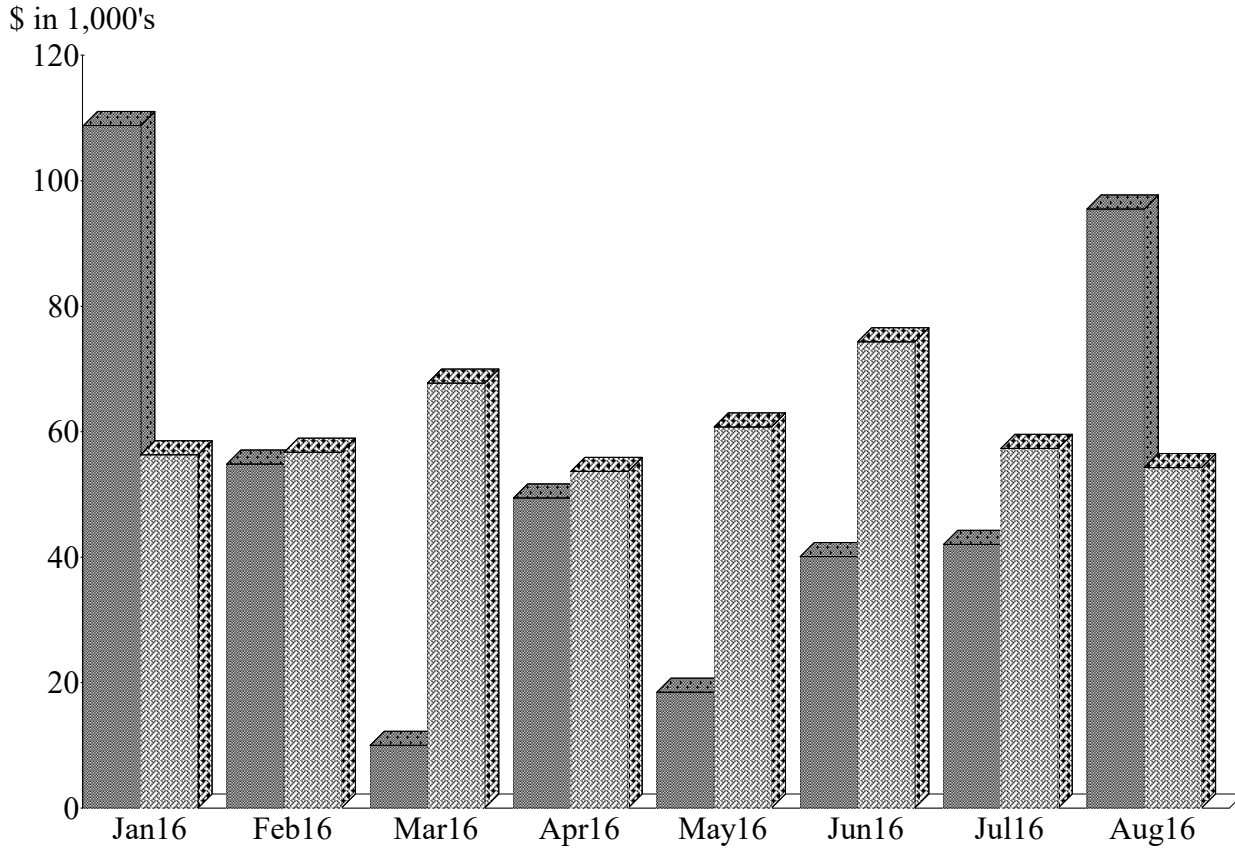
Payroll Expenses	79.38%
Consultants	5.74
Rent	3.54
Travel	2.44
Telephone	1.96
Contract Labor	1.16
Insurance	1.03
Office Supplies	0.94
Dues	0.75
Equipment Rental	0.65
Other	2.43
<b>Total</b>	<b>\$481,191.08</b>



By Account

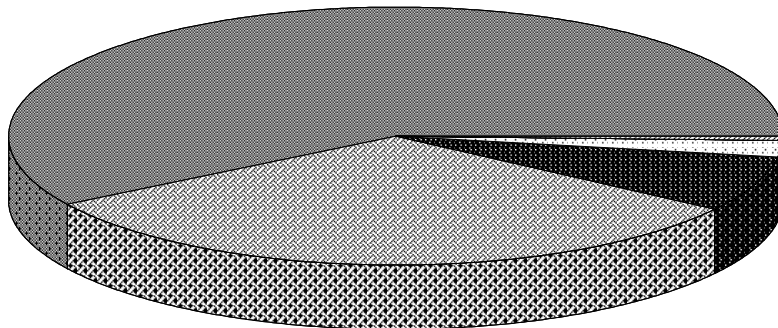


Income and Expense by Month  
January through August 2016



Income Summary  
January through August 2016

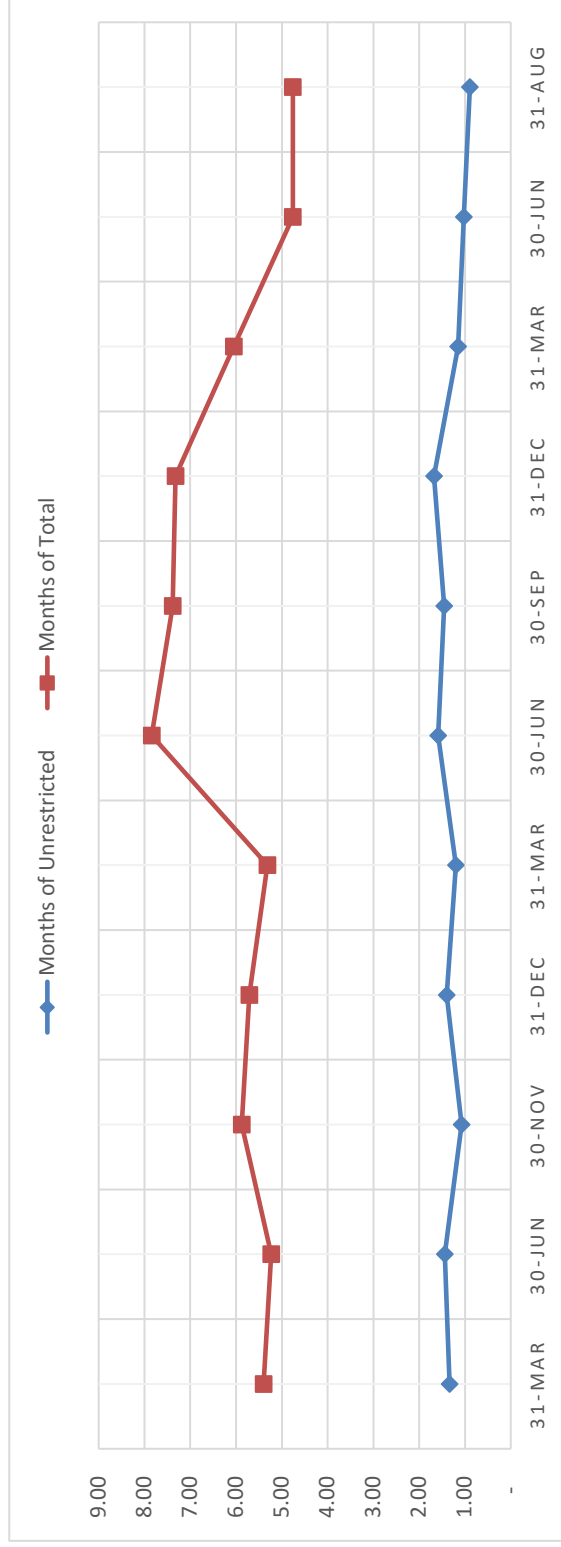
Grants	58.96%
Program Income	31.52
Program Services	7.08
Other Donations	2.22
Other Income	0.15
Miscellaneous Income	0.05
Interest Income	0.02
<b>Total</b>	<b>\$419,268.14</b>



By Account

**Months of Reserves 2014-2016**  
Restricted and Unrestricted

	2014				2015				2016						
	31-Mar	30-Jun	30-Nov	31-Dec	31-Mar	30-Jun	30-Sep	31-Dec	31-Mar	30-Jun	30-Sep	31-Dec	31-Mar	30-Jun	31-Aug
Monthly Total Budget	47,409	47,409	47,409	47,409	47,409	47,409	49,458	49,458	59,842	59,842	59,842	49,458	59,842	59,842	59,842
Unrestricted Assets	63,348	68,183	51,012	66,389	56,935	75,220	71,899	82,925	68,665	61,201	61,201	82,925	68,665	61,201	53,402
Total Current Assets	256,039	248,017	278,423	270,772	251,850	371,785	365,221	361,976	361,976	284,755	284,755	361,976	361,976	284,755	284,755
Percent Unrestricted	24.74%	27.49%	18.32%	24.52%	22.61%	20.23%	19.69%	22.91%	18.97%	21.49%	18.75%	22.91%	18.97%	21.49%	18.75%
Months of Unrestricted	1.34	1.44	1.08	1.40	1.20	1.59	1.45	1.68	1.15	1.02	0.89	1.68	1.15	1.02	0.89
Months of Total	5.40	5.23	5.87	5.71	5.31	7.84	7.38	7.32	6.05	4.76	4.76	7.32	6.05	4.76	4.76



# KEJC Recent Fundraising Effort

2015

2015 Source	For	Status	Requested	Awarded	% Awarded
AILA Mid-South	Immigration	Pending	4,090	1,050	26%
Blue Grass Community Foundation	Citizenship	Pending	10,000	12,000	120%
Catholic Diocese of Lexington	Immigration	Awarded	6,980	1,000	14%
Center for Responsible Lending	Consumer	Paid	2,500	4,000	160%
CLASP Family Benefits*	Public Benefits	Declined	150,000	-	0%
CLINIC Fellowship	Immigration	Awarded	50,000	50,000	100%
Fayette County Bar Foundation	Immigration	Pending	8,000	5,000	63%
Foundation for a Healthy Kentucky Boots	Health Outreach	Awarded	50,000	50,000	100%
Foundation for a Healthy Kentucky Fellow	Health Advocacy	Awarded	45,000	45,000	100%
Good Giving Challenge 2015	General Support	In process	10,000	18,205	182%
Harvard Public Interest Fellowship	Immigration	Awarded	45,000	45,000	100%
Health Gains Communications FHKY	Health Advocacy	Awarded	10,000	10,000	100%
Health Gains Communications IFH	Health Advocacy	Awarded	30,000	20,000	67%
Holiday Letter and Holiday Season	By Designation	Received	8,000	12,557	157%
Kentucky Bar Foundation	Immigration	Awarded	9,300	2,000	22%
King's Daughters Foundation	Immigration Printer	Pending	6,000	-	0%
KVH Families USA HST Subgrant	Health Advocacy	Awarded	24,000	24,000	100%
Lexington-Fayette Social Resources	Maxwell Street	Ineligible	-	-	0%
Louisville Bar Foundation	Employment	Awarded	3,664	3,664	100%
Public Welfare Foundation	Employment	Awarded	80,000	80,000	100%
United Way of the Bluegrass (renewal)	Immigration	Renewed	16,200	16,314	101%
<b>Subtotal 2015</b>			<b>\$568,734</b>	<b>\$399,790</b>	<b>70%</b>
<b>Total 2011-15</b>			<b>\$2,077,873</b>	<b>\$1,563,178</b>	<b>75%</b>

\* Without CLASP grant, % awarded would be 95%

## KEJC Recent Fundraising Effort

2016

2016	For	Status	Requested	Awarded	% Awarded
Foundation for a Healthy Kentucky Boots	Health Outreach	Awarded	50,000	50,000	100%
Public Welfare Foundation	Employment	Awarded	80,000	80,000	100%
Kentucky Bar Foundation	Immigration	Awarded	10,200	10,000	98%
Kentucky Gives Day	General Support	Completed	2,500	3,038	122%
Catholic Diocese of Lexington	Immigration	Awarded	8,500	1,000	12%
Interact for Health Fellowship	Health Advocacy	Awarded	45,000	45,000	100%
IFH Health Gains Communications	Health Advocacy	Awarded	20,000	20,000	100%
Foundation Healthy KY Rapid Response	Health Communications	Awarded	10,000	10,000	100%
United Way of the Bluegrass (renewal)	Immigration	Awarded	16,200	16,200	100%
AILA Midsouth	Immigration	Pending	6,369	-	0%
Fayette County Bar Foundation	Immigration	Pending	6,900		0%
		<b>Subtotal 2016</b>	<b>\$255,669</b>	<b>\$235,238</b>	<b>92%</b>

## Coming Up

Good Giving Challenge 2016	General Support	Planned	18,000
Holiday Letter	As Designated	Planned	10,000
	<b>Total</b>		<b>\$28,000</b>