

Kentucky Equal Justice Center

Budget vs. Actuals: Budget_FY24_P&L - FY24 P&L

January - March, 2024

	TOTAL					
	ACTUAL	BUDGET	OVER BUDGET	REMAINING	% OF BUDGET	% REMAINING
Revenue						
Contributions Revenue						
Contributions - Restricted		32,000.00	-32,000.00	32,000.00		100.00 %
Contributions - Unrestricted	7,679.58	120,000.00	-112,320.42	112,320.42	6.40 %	93.60 %
Grants						
Blue Grass Community Foundation		17,687.00	-17,687.00	17,687.00		100.00 %
Catholic Diocese of Lexington	1,875.00	20,000.00	-20,000.00	20,000.00	20.83 %	79.17 %
Elhapa Foundation		25,000.00	-25,000.00	25,000.00		100.00 %
Fayette County Bar Foundation	7,000.00	6,000.00	1,000.00	-1,000.00	116.67 %	-16.67 %
FHKY RHP Boots	50,000.00	66,600.00	-16,600.00	16,600.00	75.08 %	24.92 %
FRAC WIC CIAO	9,603.39	149,240.00	-139,636.61	139,636.61	6.43 %	93.57 %
Health Gains Communications		66,600.00	-66,600.00	66,600.00		100.00 %
HFGC Health Law Fellowship	50,000.00	101,600.00	-51,600.00	51,600.00	49.21 %	50.79 %
Humana		20,000.00	-20,000.00	20,000.00		100.00 %
KCET		21,000.00	-21,000.00	21,000.00		100.00 %
Kentucky Bar Foundation		9,500.00	-9,500.00	9,500.00		100.00 %
KHC Housing Stability	85,953.70	238,000.00	-152,046.30	152,046.30	36.12 %	63.89 %
LFUCG	131,369.76	758,000.00	-626,630.24	626,630.24	17.33 %	82.67 %
Louisville Bar Foundation		9,500.00	-9,500.00	9,500.00		100.00 %
Louisville Community Ministries		25,000.00	-25,000.00	25,000.00		100.00 %
MAZON Food Justice	15,000.00		15,000.00	-15,000.00		
NLIHC OSAH	3,000.00	50,000.00	-47,000.00	47,000.00	6.00 %	94.00 %
Other Grants - Unrestricted		60,000.00	-60,000.00	60,000.00		100.00 %
Specialty Crop Block Grant (SCBG)	3,133.17		3,133.17	-3,133.17		
United Way of the Bluegrass		18,000.00	-18,000.00	18,000.00		100.00 %
Vital Strategies		234,000.00	-234,000.00	234,000.00		100.00 %
VOCA Justice Cabinet	30,223.80	136,000.00	-105,776.20	105,776.20	22.22 %	77.78 %
Total Grants	387,158.82	2,040,727.00	-1,653,568.18	1,653,568.18	18.97 %	81.03 %
In-kind Contributions		20,400.00	-20,400.00	20,400.00		100.00 %
Miscellaneous Revenue		36,000.00	-36,000.00	36,000.00		100.00 %
Fundraising Events		42,000.00	-42,000.00	42,000.00		100.00 %
Total Miscellaneous Revenue		78,000.00	-78,000.00	78,000.00		100.00 %
Total Contributions Revenue	394,838.40	2,291,127.00	-1,896,288.60	1,896,288.60	17.23 %	82.77 %
Program Revenue						
Attorneys Fees		38,000.00	-38,000.00	38,000.00		100.00 %
Client Fees	-150.00	20,000.00	-20,150.00	20,150.00	-0.75 %	100.75 %
Other Program Revenue		180,000.00	-180,000.00	180,000.00		100.00 %
State Support Services	180,000.00		180,000.00	-180,000.00		
Total Program Revenue	179,850.00	238,000.00	-58,150.00	58,150.00	75.57 %	24.43 %
Total Revenue	\$574,688.40	\$2,529,127.00	\$ -1,954,438.60	\$1,954,438.60	22.72 %	77.28 %
GROSS PROFIT	\$574,688.40	\$2,529,127.00	\$ -1,954,438.60	\$1,954,438.60	22.72 %	77.28 %
Expenditures						
Facilities & Equipment						
Depreciation Expense	795.12		795.12	-795.12		
Equipment Rental	1,163.63	5,648.00	-4,484.37	4,484.37	20.60 %	79.40 %
Rent	9,450.00	60,912.00	-51,462.00	51,462.00	15.51 %	84.49 %
Repairs		720.00	-720.00	720.00		100.00 %
Total Facilities & Equipment	11,408.75	67,280.00	-55,871.25	55,871.25	16.96 %	83.04 %
General Expenses						
Bank Service Charges	123.75		123.75	-123.75		
Dues	2,468.00	6,185.00	-3,717.00	3,717.00	39.90 %	60.10 %

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	ACTUAL	BUDGET	OVER BUDGET	REMAINING	% OF BUDGET	% REMAINING
Insurance - Liability and Property	446.55	8,880.00	-8,433.45	8,433.45	5.03 %	94.97 %
Insurance - Malpractice	1,629.56		1,629.56	-1,629.56		
Merchant Processing Fees	339.09		339.09	-339.09		
Miscellaneous	1,368.95	3,600.00	-2,231.05	2,231.05	38.03 %	61.97 %
Office Supplies		12,096.00	-12,096.00	12,096.00		100.00 %
Office Supplies - Computer	2,122.90		2,122.90	-2,122.90		
Office Supplies - General Supplies	2,778.13		2,778.13	-2,778.13		
Postage and Delivery - General	1,620.09	8,370.00	-6,749.91	6,749.91	19.36 %	80.64 %
Postage and Delivery - Other Delivery	42.30		42.30	-42.30		
Printing and Reproduction - General	818.44	12,480.00	-11,661.56	11,661.56	6.56 %	93.44 %
Printing and Reproduction - Outside Copying	425.23		425.23	-425.23		
Telecommunications	1,019.02	40,704.00	-39,684.98	39,684.98	2.50 %	97.50 %
Conference Calls	1,404.20		1,404.20	-1,404.20		
CRM Data Management	2,731.77		2,731.77	-2,731.77		
Internet / Email	2,810.10		2,810.10	-2,810.10		
Total Telecommunications	7,965.09	40,704.00	-32,738.91	32,738.91	19.57 %	80.43 %
Travel - Conference	524.94		524.94	-524.94		
Travel - Local	2,837.13	43,624.00	-40,786.87	40,786.87	6.50 %	93.50 %
Total General Expenses	25,510.15	135,939.00	-110,428.85	110,428.85	18.77 %	81.23 %
Personnel & Payroll						
CERS Employer	76,909.68		76,909.68	-76,909.68		
Dental Insurance	4,267.53		4,267.53	-4,267.53		
ER Taxes	25,524.38		25,524.38	-25,524.38		
Health Insurance	63,896.82		63,896.82	-63,896.82		
Life and Disability	3,994.15		3,994.15	-3,994.15		
Payroll Service Fees	759.78		759.78	-759.78		
Salaries	341,311.29	2,185,791.67	-1,844,480.38	1,844,480.38	15.62 %	84.39 %
Workers Comp	258.51		258.51	-258.51		
Total Personnel & Payroll	516,922.14	2,185,791.67	-1,668,869.53	1,668,869.53	23.65 %	76.35 %
Professional & Contract Services						
Accounting Services	12,000.00	48,000.00	-36,000.00	36,000.00	25.00 %	75.00 %
Audit Services		6,400.00	-6,400.00	6,400.00		100.00 %
Other Contract Services	4,403.24		4,403.24	-4,403.24		
Total Professional & Contract Services	16,403.24	54,400.00	-37,996.76	37,996.76	30.15 %	69.85 %
Program Expenses						
Case Management	2,679.42	22,992.00	-20,312.58	20,312.58	11.65 %	88.35 %
Consultants	40,050.50	32,660.00	7,390.50	-7,390.50	122.63 %	-22.63 %
Contract Labor	700.00	29,400.00	-28,700.00	28,700.00	2.38 %	97.62 %
Library - Publications	131.50		131.50	-131.50		
Library - Subscriptions		3,960.00	-3,960.00	3,960.00		100.00 %
Litigation expense	2,896.86	15,540.00	-12,643.14	12,643.14	18.64 %	81.36 %
Subgrants		74,210.00	-74,210.00	74,210.00		100.00 %
Task Forces and Meetings	795.34	5,600.00	-4,804.66	4,804.66	14.20 %	85.80 %
Total Program Expenses	47,253.62	184,362.00	-137,108.38	137,108.38	25.63 %	74.37 %
Purchases		8,460.00	-8,460.00	8,460.00		100.00 %
Uncategorized Expenditure	218.46		218.46	-218.46		
Total Expenditures	\$617,716.36	\$2,636,232.67	\$ -2,018,516.31	\$2,018,516.31	23.43 %	76.57 %
NET OPERATING REVENUE	\$ -43,027.96	\$ -107,105.67	\$64,077.71	\$ -64,077.71	40.17 %	59.83 %
Other Revenue						
Dividend Revenue	819.80		819.80	-819.80		
Interest Income	1.29	180.00	-178.71	178.71	0.72 %	99.28 %

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Realized Gain/Loss on Investments	2,721.50		2,721.50	-2,721.50		
Unrealized Gain/Loss on Investments	6,820.87		6,820.87	-6,820.87		
Total Other Revenue	\$10,363.46	\$180.00	\$10,183.46	\$ -10,183.46	5,757.48 %	-5,657.48 %
Other Expenditures						
Indirect Costs		30,136.26	-30,136.26	30,136.26		100.00 %
Total Other Expenditures	\$0.00	\$30,136.26	\$ -30,136.26	\$30,136.26	0.00%	100.00 %
NET OTHER REVENUE	\$10,363.46	\$ -29,956.26	\$40,319.72	\$ -40,319.72	-34.60 %	134.60 %
NET REVENUE	\$ -32,664.50	\$ -137,061.93	\$104,397.43	\$ -104,397.43	23.83 %	76.17 %

**Office of Kentucky Legal Services Programs, Inc.
Cash Flow Forecast**

	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24
CASH ON HAND (beginning of the month)	182,871.30	(50,597.69)	(241,498.40)	331,885.09	141,083.52	76,613.95	835,509.47	770,625.33	631,242.19
CASH INFLOWS									
Revenue from Contributions	5,000.00	10,000.00	84,000.00	10,000.00	10,000.00	84,000.00	10,000.00	10,000.00	84,000.00
Revenue from Grants	11,333.00	11,333.00	398,899.33	11,333.00	74,499.00	428,532.33	74,499.00		
UW Payments	1,370.15	1,370.15	1,370.15	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
Attorney and Client Fees	4,833.00	4,833.00	4,833.00	4,833.00	4,833.00	4,833.00	4,833.00	4,833.00	4,833.00
State Support Services									
Interest Revenue	0.41	0.41	0.41	0.41	0.41	0.41	0.41	0.41	0.41
Add back Depreciation expenses	265.04	251.54	220.83	220.83	220.83	206.26	206.26	206.26	206.26
TOTAL CASH INFLOWS	\$ 34,134.60	\$ 39,121.10	\$ 945,556.06	\$ 39,220.24	\$ 165,552.24	\$ 1,004,937.34	\$ 165,537.67	\$ 91,038.67	\$ 448,611.00
CASH OUTFLOWS									
Facilities & Equipment	5,500.00	5,500.00	8,320.00	5,500.00	5,500.00	8,320.00	5,500.00	5,500.00	8,320.00
General Expenses	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
Personnel & Payroll	182,149.31	182,149.31	182,149.31	182,149.31	182,149.31	182,149.31	182,149.31	182,149.31	182,149.31
Professional & Contract Services	9,171.00	9,171.00	9,171.00	9,171.00	9,171.00	15,771.00	9,371.00	9,371.00	9,371.00
Accounting Services	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	10,600.00	4,200.00	4,200.00	4,200.00
Consulting Services	5,171.00	5,171.00	5,171.00	5,171.00	5,171.00	5,171.00	5,171.00	5,171.00	5,171.00
State Support Services	37,581.78		139,330.76						
Program Expenses	14,030.50	14,030.50	14,030.50	14,030.50	14,030.50	14,030.50	14,030.50	14,030.50	14,030.50
TOTAL CASH OUTFLOWS	\$ 267,603.59	\$ 230,021.81	\$ 372,172.57	\$ 230,021.81	\$ 230,021.81	\$ 246,041.81	\$ 230,421.81	\$ 230,421.81	\$ 233,241.81
CASH POSITION (end of the month) (estimate)	(50,597.69)	(241,498.40)	331,885.09	141,083.52	76,613.95	835,509.47	770,625.33	631,242.19	846,611.39

KEJC Recent Fundraising Effort

2023

Source	For	Status	Requested	Awarded	% Awarded
Blue Grass Community Foundation	Immigration Law	Pledged	18,000	20,000	111%
Catholic Diocese of Lexington	Immigration	Awarded	14,420	7,500	52%
Elhapa Foundation	Unrestricted	Awarded	25,000	25,000	100%
FRAC WIC CIAO Subgrant	Food Justice	Awarded	70,667	70,667	100%
Feeding Kentucky	Food Justice	Donated	15,000	15,000	100%
Fayette County Bar Foundation	Immigration	Pending	7,932	6,000	76%
Foundation for a Healthy Kentucky I	Health Law Fellow	Awarded	50,000	50,000	100%
Foundation for a Healthy Kentucky II	Boots on the Ground	Awarded	50,000	50,000	100%
Foundation for a Healthy Kentucky III	kynector	Awarded	85,000	85,000	100%
Give For Good Louisville	General Support	Completed	6,000	2,169	36%
Humana Foundation Subgrant	Food Justice	Awarded	10,000	10,000	100%
Interact for Health	Health Law Fellow	Awarded	65,000	65,000	100%
Interact for Health Communications	Communications	Awarded	20,000	20,000	100%
Lexington Housing Stability	Housing	Awarded	980,380	980,380	100%
Kentucky Bar Foundation	Immigration	Awarded	13,890	10,000	72%
Kentucky Civic Engagement Table	Racial Justice DEI	Awarded	5,000	5,000	100%
Kentucky Civic Engagement Table	Language Access	Awarded	17,972	17,927	100%
Kentucky Gives Day	General Support	Completed	3,600	2,507	70%
Kentucky Housing Corporation	Operating Funds	Denied	25,000	-	0%
MAZON	Food Justice	Awarded	70,000	110,000	157%
National Low Income Housing OSAH	Housing	Awarded	50,000	5,000	10%
Specialty Crop Block Grant	Food Justice	Awarded	50,566	50,566	100%
United Way of the Bluegrass	Immigration	Awarded	27,324	15,000	55%
United Way of the Bluegrass	Workers Rights	Denied	74,299	-	0%
Vital Strategies	Substance Use	Awarded	246,749	207,122	84%
VOCA	Immigration	Awarded	179,628	118,666	66%
Total 2023			\$2,163,427	\$1,928,504	89%

Holiday Season

Good Giving Challenge	General Support	Completed	36,000	26,933	75%
Holiday Letter	General Support	Completed	20,000	32,569	163%
Total			\$56,000	\$59,502	106%

KEJC Recent Fundraising Effort

2024

Source	For	Status	Requested	Awarded	% Awarded
Catholic Diocese of Lexington	Immigration	Applied	15,090		0%
Foundation for a Healthy Kentucky I	Health Law Fellow	Awarded	50,000	50,000	100%
Foundation for a Healthy Kentucky II	Boots on the Ground	Awarded	50,000	50,000	100%
Kentucky Bar Foundation	Immigration	Awarded	14,636	14,636	100%
Legal Assistance for Victims	Nest Subgrant	Applied	177,721		0%
Louisville Bar Foundation	Housing	Applied	19,932		0%
MAZON Rapid Response	Public Benefits	Awarded	15,000	15,000	100%
National Low Income Housing OSAH	Housing	Awarded	50,000	50,000	100%
United Way of the Bluegrass	Immigration	Applied	36,760		0%
VOCA ARPA	Immigration	Applied	82,100		0%
Total 2023			\$511,239	\$179,636	35%

Coming Up

Kentucky Gives Day	General Support	Planning	3,600		0%
Humana Foundation Subgrant	Food Justice	Planning	17,055		0%
Interact for Health	Health Plus	Planning	100,000		0%
Vital Strategies	SUD Discrimination	Planning	227,700		0%
VOCA	Immigration	Planning	136,000		0%
Total			\$484,355	\$0	0%