

# Management Report

Kentucky Equal Justice Center

For the period ended November 30, 2023

Prepared on

**December 13, 2023**

# Kentucky Equal Justice Center

## Budget Overview: FY2023

January - December 2023

	<b>Total</b>
<b>Revenue</b>	
Contributions Revenue	180,000.00
Contributions - Restricted	57,000.00
Contributions - Unrestricted	108,000.00
Grants	12,000.00
Blue Grass Community Foundation	20,000.00
Catholic Diocese of Lexington	7,500.00
CLASP PIF	0.00
Fayette County Bar Foundation	5,000.00
FHKY RHP Boots	100,000.00
Health Gains Communications	80,000.00
Humana	10,000.00
KCET	31,972.00
Kentucky Bar Foundation	10,000.00
KHC Housing Stability	961,100.00
LABG Housing	320,182.50
Louisville Bar Foundation	9,600.00
Louisville Community Ministries	25,000.00
MAZON Food Justice	110,000.00
Other Grants - Restricted	70,667.00
Other Grants - Unrestricted	17,400.00
United Way of the Bluegrass	15,000.00
Vital Strategies	119,000.00
VOCA Justice Cabinet	154,112.00
<b>Total Grants</b>	<b>\$ 2,078,533.50</b>
In-kind Contributions	20,400.00
Miscellaneous Revenue	
Fundraising Events	12,000.00
<b>Total Miscellaneous Revenue</b>	<b>\$ 12,000.00</b>
<b>Total Contributions Revenue</b>	<b>\$ 2,455,933.50</b>
Program Revenue	
Attorneys Fees	41,000.00
Client Fees	12,000.00
<b>Total Program Revenue</b>	<b>\$ 53,000.00</b>
<b>Total Revenue</b>	<b>\$ 2,508,933.50</b>
<b>Gross Profit</b>	<b>\$ 2,508,933.50</b>
<b>Expenditures</b>	
Facilities & Equipment	
Equipment Rental	5,568.00
Rent	52,910.00
Repairs	5,220.00

<b>Total Facilities &amp; Equipment</b>	<b>\$</b>	<b>63,698.00</b>
<b>General Expenses</b>		
Dues		5,220.00
Insurance - Liability and Property		7,260.00
Miscellaneous		1,680.00
Office Supplies		10,860.00
Postage and Delivery - General		4,560.00
Printing and Reproduction - General		10,320.00
Telecommunications		39,005.00
Travel - Conference		40,004.00
<b>Total General Expenses</b>	<b>\$</b>	<b>118,909.00</b>
<b>Personnel &amp; Payroll</b>		
CERS Employer		232,046.52
Dental Insurance		12,352.05
Health Insurance		169,636.06
KY Unemployment Company		956.77
Life and Disability		13,150.71
Medicare Company		74,262.19
Salaries		963,187.63
Workers Comp		1,843.28
<b>Total Personnel &amp; Payroll</b>	<b>\$</b>	<b>1,467,435.21</b>
<b>Professional &amp; Contract Services</b>		
Accounting Services		52,050.00
Audit Services		4,920.00
<b>Total Professional &amp; Contract Services</b>	<b>\$</b>	<b>56,970.00</b>
<b>Program Expenses</b>		
Case Management		9,748.00
Consultants		32,416.00
Contract Labor		5,700.00
Library - Subscriptions		2,600.00
Litigation expense		7,200.00
Subgrants		697,840.54
Task Forces and Meetings		5,820.00
<b>Total Program Expenses</b>	<b>\$</b>	<b>761,324.54</b>
<b>Purchases</b>		18,600.00
<b>Uncategorized Expenditure</b>		3,135.91
<b>Total Expenditures</b>	<b>\$</b>	<b>2,490,072.66</b>
<b>Net Operating Revenue</b>	<b>\$</b>	<b>18,860.84</b>
<b>Other Revenue</b>		
Interest Income		180.00
<b>Total Other Revenue</b>	<b>\$</b>	<b>180.00</b>
<b>Net Other Revenue</b>	<b>\$</b>	<b>180.00</b>
<b>Net Revenue</b>	<b>\$</b>	<b>19,040.84</b>

**Kentucky Equal Justice Center**  
**Statement of Financial Position**  
As of November 30, 2023

	<u>Total</u>
<b>ASSETS</b>	
Current Assets	
Bank Accounts	
Bill.com Money Out Clearing	0.00
Bloomerang Clearing Account	0.00
Chase Checking	235,329.51
Chase IOLTA	3,903.00
Chase Savings	26,267.71
Total Bank Accounts	<b>\$ 265,500.22</b>
Accounts Receivable	
Accounts Receivable	301,272.50
Total Accounts Receivable	<b>\$ 301,272.50</b>
Other Current Assets	
Prepaid Expenses	10,293.38
Uncategorized Asset	0.00
Undeposited Funds	0.00
Vanguard Brokerage	139,533.58
Total Other Current Assets	<b>\$ 149,826.96</b>
Total Current Assets	<b>\$ 716,599.68</b>
Fixed Assets	
Accumulated Depreciation - Comp	-60,129.99
Computer and Phone Equipment	64,664.34
Total Fixed Assets	<b>\$ 4,534.35</b>
<b>TOTAL ASSETS</b>	<b>\$ 721,134.03</b>
<b>LIABILITIES AND EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	191,658.01
Total Accounts Payable	<b>\$ 191,658.01</b>
Other Current Liabilities	
CERS Employer Contribution	23,190.82
Client Trust Funds	5,911.00
LAB Deferred Revenue	0.00
Payroll Liabilities	4,694.59
Total Other Current Liabilities	<b>\$ 33,796.41</b>
Total Current Liabilities	<b>\$ 225,454.42</b>
Long-Term Liabilities	
Accrued leave	35,467.19
Total Long-Term Liabilities	<b>\$ 35,467.19</b>
Total Liabilities	<b>\$ 260,921.61</b>
Equity	
Opening Bal Equity	0.00
Temporarily Restricted Net Asse	208,956.23
Unrestricted Net Assets	337,363.41
Net Revenue	-86,107.22
Total Equity	<b>\$ 460,212.42</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$ 721,134.03</b>

**Kentucky Equal Justice Center**  
**Statement of Financial Position Comparison**  
As of November 30, 2023

	Total	
	As of Nov 30, 2023	As of Nov 30, 2022 (PY)
<b>ASSETS</b>		
Current Assets		
Bank Accounts		
Bill.com Money Out Clearing	0.00	0.00
Bloomerang Clearing Account	0.00	
Chase Checking	235,329.51	328,572.35
Chase IOLTA	3,903.00	3,903.00
Chase Savings	26,267.71	100,266.87
Total Bank Accounts	\$ 265,500.22	\$ 432,742.22
Accounts Receivable		
Accounts Receivable	301,272.50	162,392.58
Total Accounts Receivable	\$ 301,272.50	\$ 162,392.58
Other Current Assets		
Prepaid Expenses	10,293.38	
Uncategorized Asset	0.00	
Undeposited Funds	0.00	0.00
Vanguard Brokerage	139,533.58	130,047.38
Total Other Current Assets	\$ 149,826.96	\$ 130,047.38
Total Current Assets	\$ 716,599.68	\$ 725,182.18
Fixed Assets		
Accumulated Depreciation - Comp	-60,129.99	-57,728.37
Computer and Phone Equipment	64,664.34	63,002.19
Total Fixed Assets	\$ 4,534.35	\$ 5,273.82
<b>TOTAL ASSETS</b>	<b>\$ 721,134.03</b>	<b>\$ 730,456.00</b>
<b>LIABILITIES AND EQUITY</b>		
Liabilities		
Current Liabilities		
Accounts Payable		
Accounts Payable	191,658.01	318,097.81
Total Accounts Payable	\$ 191,658.01	\$ 318,097.81
Other Current Liabilities		
CERS Employer Contribution	23,190.82	13,503.95
Client Trust Funds	5,911.00	5,911.00
LAB Deferred Revenue	0.00	
Payroll Liabilities	4,694.59	8,938.57
Total Other Current Liabilities	\$ 33,796.41	\$ 28,353.52
Total Current Liabilities	\$ 225,454.42	\$ 346,451.33
Long-Term Liabilities		
Accrued leave	35,467.19	35,467.19
Total Long-Term Liabilities	\$ 35,467.19	\$ 35,467.19
Total Liabilities	\$ 260,921.61	\$ 381,918.52
Equity		
Opening Bal Equity	0.00	0.00
Temporarily Restricted Net Asse	208,956.23	169,100.00
Unrestricted Net Assets	337,363.41	504,987.69
Net Revenue	-86,107.22	-325,550.21
Total Equity	\$ 460,212.42	\$ 348,537.48
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$ 721,134.03</b>	<b>\$ 730,456.00</b>

# Kentucky Equal Justice Center

## Statement of Activity

January - November, 2023

	<u>Total</u>
<b>Revenue</b>	
Contributions Revenue	1,795,416.19
Program Revenue	323,345.90
<b>Total Revenue</b>	<b>\$ 2,118,762.09</b>
<b>Gross Profit</b>	<b>\$ 2,118,762.09</b>
<b>Expenditures</b>	
Facilities & Equipment	32,687.83
General Expenses	119,455.48
Personnel & Payroll	1,237,025.21
Professional & Contract Services	72,571.20
Program Expenses	780,632.22
QuickBooks Payments Fees	10.00
Uncategorized Expenditure	1,207.56
<b>Total Expenditures</b>	<b>\$ 2,243,589.50</b>
<b>Net Operating Revenue</b>	<b>-\$ 124,827.41</b>
<b>Other Revenue</b>	
Dividend Revenue	2,370.04
Interest Income	12.15
Realized Gain/Loss on Investments	126.61
Unrealized Gain/Loss on Investments	36,211.39
<b>Total Other Revenue</b>	<b>\$ 38,720.19</b>
<b>Net Other Revenue</b>	<b>\$ 38,720.19</b>
<b>Net Revenue</b>	<b>-\$ 86,107.22</b>

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**Kentucky Equal Justice Center**  
**Budget vs. Actuals: FY\_23 - FY23 P&L**  
January - November, 2023

		Total		
	Actual	Budget	over Budget	% of Budget
<b>Revenue</b>				
Contributions Revenue		165,000.00	-165,000.00	0.00%
Contributions - Restricted		52,250.00	-52,250.00	0.00%
Contributions - Unrestricted	35,470.08	99,000.00	-63,529.92	35.83%
Grants		11,000.00	-11,000.00	0.00%
Blue Grass Community Foundation	21,250.00	18,333.37	2,916.63	115.91%
Catholic Diocese of Lexington	8,125.00	6,875.00	1,250.00	118.18%
CBPP Food Justice 2022-2023	0.00		0.00	
CLASP PIF		0.00	0.00	
Elhapa Foundation	25,000.00		25,000.00	
Fayette County Bar Foundation		4,583.37	-4,583.37	0.00%
FHKY RHP Boots	135,000.00	91,666.63	43,333.37	147.27%
Health Care Advocacy	85,000.00		85,000.00	
Health Gains Communications		73,333.37	-73,333.37	0.00%
HFGC Health Law Fellowship	50,000.00		50,000.00	
Humana	10,000.00	9,166.63	833.37	109.09%
KCET	22,972.00	29,307.63	-6,335.63	78.38%
Kentucky Bar Foundation	10,000.00	9,166.63	833.37	109.09%
KHC Housing Stability	931,359.07	881,008.37	50,350.70	105.72%
LABG Housing	9,900.56	293,500.68	-283,600.12	3.37%
LFUCG	171,961.69		171,961.69	
Louisville Bar Foundation		8,800.00	-8,800.00	0.00%
Louisville Community Ministries		22,916.63	-22,916.63	0.00%
MAZON Food Justice	125,000.00	100,833.37	24,166.63	123.97%
NLIHC OSAH	-7,500.00		-7,500.00	
Other Grants - Restricted	1,000.00	64,778.12	-63,778.12	1.54%
Other Grants - Unrestricted	8,000.00	15,950.00	-7,950.00	50.16%
United Way of the Bluegrass	16,441.80	13,750.00	2,691.80	119.58%
Vital Strategies		109,083.37	-109,083.37	0.00%
VOCA Justice Cabinet	135,696.91	141,269.37	-5,572.46	96.06%
<b>Total Grants</b>	<b>\$ 1,759,207.03</b>	<b>\$ 1,905,322.54</b>	<b>-\$ 146,115.51</b>	<b>92.33%</b>
In-kind Contributions	500.00	18,700.00	-18,200.00	2.67%
Miscellaneous Revenue	239.08		239.08	
Fundraising Events		11,000.00	-11,000.00	0.00%
<b>Total Miscellaneous Revenue</b>	<b>\$ 239.08</b>	<b>\$ 11,000.00</b>	<b>-\$ 10,760.92</b>	<b>2.17%</b>
<b>Total Contributions Revenue</b>	<b>\$ 1,795,416.19</b>	<b>\$ 2,251,272.54</b>	<b>-\$ 455,856.35</b>	<b>79.75%</b>
<b>Program Revenue</b>			0.00	
Attorneys Fees	38,162.10	37,583.37	578.73	101.54%
Client Fees	2,925.00	11,000.00	-8,075.00	26.59%
Other Program Revenue	1,008.80		1,008.80	
Services	101,250.00		101,250.00	
State Support Services	180,000.00		180,000.00	
<b>Total Program Revenue</b>	<b>\$ 323,345.90</b>	<b>\$ 48,583.37</b>	<b>\$ 274,762.53</b>	<b>665.55%</b>

<b>Total Revenue</b>	<b>\$ 2,118,762.09</b>	<b>\$ 2,299,855.91</b>	<b>-\$ 181,093.82</b>	<b>92.13%</b>
<b>Gross Profit</b>	<b>\$ 2,118,762.09</b>	<b>\$ 2,299,855.91</b>	<b>-\$ 181,093.82</b>	<b>92.13%</b>
<b>Expenditures</b>				
<b>Facilities &amp; Equipment</b>			0.00	
Depreciation Expense	2,167.87		2,167.87	
Equipment Rental	5,649.96	5,104.00	545.96	110.70%
Rent	24,750.00	48,500.87	-23,750.87	51.03%
Repairs	120.00	4,785.00	-4,665.00	2.51%
<b>Total Facilities &amp; Equipment</b>	<b>\$ 32,687.83</b>	<b>\$ 58,389.87</b>	<b>-\$ 25,702.04</b>	<b>55.98%</b>
<b>General Expenses</b>			0.00	
Bank Service Charges	367.30		367.30	
Dues	5,062.29	4,785.00	277.29	105.79%
Insurance - Liability and Property	1,375.82	6,655.00	-5,279.18	20.67%
Insurance - Malpractice	4,374.72		4,374.72	
Merchant Processing Fees	166.80		166.80	
Miscellaneous	9,506.79	1,540.00	7,966.79	617.32%
Office Supplies	234.00	9,955.00	-9,721.00	2.35%
Office Supplies - Computer	12,638.37		12,638.37	
Office Supplies - General Supplies	7,339.06		7,339.06	
Postage and Delivery - General	3,771.06	4,180.00	-408.94	90.22%
Postage and Delivery - Other Delivery	244.24		244.24	
Printing and Reproduction - General	1,413.71	9,460.00	-8,046.29	14.94%
Printing and Reproduction - Outside Copying	21.04		21.04	
Telecommunications		35,754.62	-35,754.62	0.00%
Conference Calls	4,509.09		4,509.09	
CRM Data Management	2,420.86		2,420.86	
Internet / Email	19,266.77		19,266.77	
<b>Total Telecommunications</b>	<b>\$ 26,196.72</b>	<b>\$ 35,754.62</b>	<b>-\$ 9,557.90</b>	<b>73.27%</b>
Travel - Conference	28,823.27	36,670.37	-7,847.10	78.60%
Travel - Local	17,920.29		17,920.29	
<b>Total General Expenses</b>	<b>\$ 119,455.48</b>	<b>\$ 108,999.99</b>	<b>\$ 10,455.49</b>	<b>109.59%</b>
<b>Personnel &amp; Payroll</b>			0.00	
CERS Employer	202,926.26	212,709.31	-9,783.05	95.40%
Dental Insurance	12,704.16	11,322.74	1,381.42	112.20%
ER Taxes	65,220.63		65,220.63	
Health Insurance	123,571.88	155,499.74	-31,927.86	79.47%
KY Unemployment Company		877.03	-877.03	0.00%
Life and Disability	11,579.42	12,054.79	-475.37	96.06%
Medicare Company		68,073.72	-68,073.72	0.00%
Payroll Service Fees	1,488.36		1,488.36	
Salaries	818,845.15	882,922.04	-64,076.89	92.74%
Workers Comp	689.35	1,689.71	-1,000.36	40.80%
<b>Total Personnel &amp; Payroll</b>	<b>\$ 1,237,025.21</b>	<b>\$ 1,345,149.08</b>	<b>-\$ 108,123.87</b>	<b>91.96%</b>
<b>Professional &amp; Contract Services</b>			0.00	
Accounting Services	41,975.00	47,712.50	-5,737.50	87.97%
Audit Services		4,510.00	-4,510.00	0.00%
Consulting Services	29,541.15		29,541.15	
Other Contract Services	1,055.05		1,055.05	
<b>Total Professional &amp; Contract Services</b>	<b>\$ 72,571.20</b>	<b>\$ 52,222.50</b>	<b>\$ 20,348.70</b>	<b>138.97%</b>



<b>Program Expenses</b>			0.00	
Case Management	6,764.79	8,935.63	-2,170.84	75.71%
Consultants	741,298.56	29,714.63	711,583.93	2494.73%
Contract Labor	3,792.50	5,225.00	-1,432.50	72.58%
Library - Publications	140.04		140.04	
Library - Subscriptions	1,921.14	2,383.37	-462.23	80.61%
Litigation expense	14,691.44	6,600.00	8,091.44	222.60%
Subgrants	7,500.00	639,687.18	-632,187.18	1.17%
Task Forces and Meetings	4,523.75	5,335.00	-811.25	84.79%
<b>Total Program Expenses</b>	<b>\$ 780,632.22</b>	<b>\$ 697,880.81</b>	<b>\$ 82,751.41</b>	<b>111.86%</b>
Purchases		17,050.00	-17,050.00	0.00%
QuickBooks Payments Fees	10.00		10.00	
Uncategorized Expenditure	1,207.56	2,874.63	-1,667.07	42.01%
<b>Total Expenditures</b>	<b>\$ 2,243,589.50</b>	<b>\$ 2,282,566.88</b>	<b>-\$ 38,977.38</b>	<b>98.29%</b>
<b>Net Operating Revenue</b>	<b>-\$ 124,827.41</b>	<b>\$ 17,289.03</b>	<b>-\$ 142,116.44</b>	<b>-722.00%</b>
<b>Other Revenue</b>				
Dividend Revenue	2,370.04		2,370.04	
Interest Income	12.15	165.00	-152.85	7.36%
Realized Gain/Loss on Investments	126.61		126.61	
Unrealized Gain/Loss on Investments	36,211.39		36,211.39	
<b>Total Other Revenue</b>	<b>\$ 38,720.19</b>	<b>\$ 165.00</b>	<b>\$ 38,555.19</b>	<b>23466.78%</b>
<b>Net Other Revenue</b>	<b>\$ 38,720.19</b>	<b>\$ 165.00</b>	<b>\$ 38,555.19</b>	<b>23466.78%</b>
<b>Net Revenue</b>	<b>-\$ 86,107.22</b>	<b>\$ 17,454.03</b>	<b>-\$ 103,561.25</b>	<b>-493.34%</b>

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# KEJC Unrestricted Fund Balance

October 31, 2023

	Balance
<b>Total Current Assets</b>	442,487.70
<b>Restricted Funds</b>	
BGCF Citizenship	9,817.12
Catholic Diocese of Lexington	926.37
Center on Budget and Policy Priorities	20,000.00
Community Farm Alliance VHKY	
Community Farm Alliance EFA	15,000.00
Elhapa Foundation	
Families and Workers Fund (UI)	7,143.11
Fayette County Bar Foundation	
Foundation for a Healthy KY Boots	14,888.76
Haggin Trust	
Health Gains Communications	18,781.26
Health Law Fellowship	30,128.17
Homeless and Housing ERASE	0.00
Humana	3,444.76
Kentucky Bar Foundation	5,180.72
KCEP Safety Net Initiative	0.00
KCET Civic Engagement	2,447.70
KCET Language Access	9,273.56
Mason Fund at Vanguard	131,537.55
MAZON Food Justice / Feeding KY	82,184.41
MAZON Rapid Response	318.38
NLIHC OSAH	20,731.50
Paycheck Protection Program	0.00
Public Welfare Foundation	0.00
United Way of the Bluegrass	3,311.67
Vital Strategies	17,935.74
<b>Total Restricted</b>	393,050.78
<b>Subtotal Unrestricted</b>	49,436.92
<b>Obligated Funds</b>	
Client Trust	3,900.00
<b>Client Funds</b>	1,920.00
<b>Undistributed Attorneys Fees</b>	1,980.00
<b>Total Unrestricted</b>	51,416.92

## 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%
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	-	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%
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			\$2,138,427	\$1,897,504	89%

### Coming Up

Good Giving Challenge	General Support	Planning	36,000	25,680	71%
Holiday Letter	General Support	Planning	20,000	-	0%
Total			\$56,000	\$25,680	46%