

# **Kentucky Equal Justice Center Board**

**December 14, 2023**

**Via Zoom**

## **Agenda**

### **11:00 Welcome and Introductions**

- New Staff and Board Members
- Recent Highlights
- Approval of Minutes
- Resolution Honoring Rick Clewett

### **11:15 Staff Reports Highlights**

- Projects (Food, Health, Housing, Immigration, Substance Use)
- Cross Project (Comms, Development, Ops, Outreach, Senior Counsel)

### **12:00 Lunch Break**

### **12:15 Special Guests**

- Tiffany Pyette, RJDEI Consultant and Board Member
- Glenda Harrison and Nan Hanley (Access to Justice Commission)

### **12:45 Administration and Development**

- Financial Report and Development Update
- IRS 990 for 2022
- Audit Committee Report
- Proposed Budget for FY 2024

### **1:15 Governance and Strategic Plan**

- Strategic Plan: Succession Update
- Conflict of Interest Forms
- Proposed Meeting Dates 2024

### **1:25 Announcements**

### **1:30 Adjournment**

## **Kentucky Equal Justice Center**

### **Board Minutes**

**September 21, 2023**

**Board Members Present:** Bonifacio “Flaco” Aleman, Tiffany Pyette (Client Members); Bob Brown, Dawn Howard, John Rosenberg (Community Members); Angeleigh Dorsey, Jefferson Coulter (Program Directors); Brandie Ingalls (Staff Rep).

**KEJC Staff:** Chloe Atwater, Phoenix Berry, Miranda Brown, Ben Carter, Natalie Chambers, Jackson Cooper, Lakin Dillingham, Yoko Dionisio, Stefanie Ebbens Kingsley, Raaziq El-Amin, Laura Harper Knight, Allison Hight, Robin Kunkel, Tyler Offerman, Bill Pauley, Abigail Rundell, Paola Schwartz, Rich Seckel, Carmen Solis, Jane Connell Young, Andrea Zang.

**Guests:** Glenda Harrison and Nan Hanley (Access to Justice Commission) and Mizari Suarez (RJDEI consultant).

### **Welcome and Introductions**

As the group gathered on Zoom, members greeted each other. Chair Bob Brown invited Director Rich Seckel to conduct a roll call. A quorum being present, Bob called the meeting to order.

### **Highlights of Recent Activity**

Turning to the agenda, Bob invited Rich to present highlights of recent activity. Rich focused first on new employees, noting said that KEJC had grown fast since the last board meeting, with new staff joining three projects, as follows:

- An attorney for the Kentucky Housing Corporation grant (Jackson Cooper)
- An attorney and outreach workers for the Lexington eviction program (Bill Pauley, Phoenix Berry, Jess Bowman, Lakin Dillingham, Andrea Zang)
- A coordinator based at KEJC for the Kentucky Food Action Network (Robin Kunkel)
- An attorney and paralegal to focus on discrimination against people struggling with substance use (Jane Connell Young and Carmen Solis)

Rich added that KEJC’s new Operations Manager, Heather Darby, would soon begin work. He thanked everyone who participated in the hiring processes for the new positions. Also on highlights, Rich mentioned that:

- Health advocacy team members had consulted with Jane Perkins at the National Health Law Project on potential challenges to unlawful Medicaid terminations during the post-pandemic “unwinding” of guaranteed coverage.
- Initial results of the Lexington Housing project showed it was having an impact, with cases dismissed and continued that otherwise might have seen evictions.

Rich said that initial meetings with Lexington city staff suggested they were energetically committed to the housing stabilization project.

### **Approval of Minutes**

Bob Brown invited a motion to approve the minutes of the last board meeting.

<b>Motion:</b>	John Rosenberg moved to approve the minutes of the September 21, 2023, board meeting.
<b>Second:</b>	Dawn Howard
<b>Action:</b>	Approved unanimously

### **Staff Reports**

In a new format for the meeting. Staff Reports came at the beginning. Chair Bob Brown said that staff reports really were the highlights of the meeting, but too often had been squeezed in at the end.

The board heard and discussed staff reports on multiple issues and projects. No board action was required in response to the reports. For details, see the Staff Reports on the KEJC Board web page under the September 26, 2023, heading at <https://www.kyequaljustice.org/board-meetings>.

### **Special Guests: Access to Justice Commission**

Glenda Harrison of the Kentucky Supreme Court's Access to Justice Commission (AJC) highlighted three commission projects:

- **The Legal Assistance in Treatment** project funded through the Justice Cabinet supported multiple Community Legal Resource Coordinators to reach people in substance use treatment facilities and connect them with legal help. While initially the project focused on civil legal needs, it later expanded to do things like clear up criminal warrants, fines, and fees so that people would have an easier time getting back into the community upon release.
- **Legal Help Centers** in courthouses across the state have helped about 1,700 people so far. The centerpiece of the project was an online interview process created and hosted online by the Administrative Office of the Courts to generate forms ready for filing. Glenda said that she and Nan were speaking from the help center in Fayette County.
- **Free Legal Answers** offers online legal advice from attorney volunteers to people below 200 percent of the federal poverty level. A project that originated within the American Bar Association, it now had branches in 38 states, with the Kentucky version to launch in a few days, on October 2, 2023.

Nan Hanley said the AJC still coordinated training for legal aid programs. She described the Substantive Law Overview scheduled for the following week, designed mainly for new attorneys and intake staff, with 99 attendees already signed up.

John Rosenberg said it was exciting to see the ABA Free Legal Answers model launching in Kentucky. He said that across the country it had engaged volunteer attorneys in answering thousands of legal questions.

### **Special Guest: RJDEI Consultant Mizari Suarez**

RJDEI Consultant Mizari Suarez gave an update on the RJDEI learning and discussion process. She said that the retreat in April became an occasion to pivot from a sole focus on racial justice focus to organizational communications challenges including:

- Building relationships between board and staff
- Working through how staff communicate with each other

Mizari said she had talked with Rich about next steps in which she would focus on a board self-assessment and Tiffany would host workshops on disability and racial justice. She said that her own contract would end soon but Tiffany would stay on in her capacity as a board member.

Mizari said the board self-assessment would take the form of a questionnaire followed by a Zoom discussion.

John Rosenberg asked whether the team's recommendations would address board composition, including the idea of having fewer legal aid directors and more community members. Mizari said that, with Rich leaving in the coming year, succession would be a good time to reimagine board membership

Jefferson Coulter said that during the April retreat there seemed to be lack of consensus on "who we served." He said, "I'm all in for fighting poverty." Food Justice Organizer Tyler Offerman observed that the disagreement might not have been so much about who KEJC served as how, including how we engaged and included community members in the work.

Communications Director Natalie Chambers observed that "we're also made up of members of the community," so that the work KEJC was doing with Mizari and Tiffany was some of the most important work KEJC was doing as an organization.

### **Administration: Financial Report for First Quarter**

At Bob's invitation, Rich next did a walkthrough of the August 31, 2023, financial Management Report provided by Charity CFO. Key figures on the balance sheet included:

- An ending cash balance of \$241,513
- Accounts receivable of \$231,028
- Accounts payable of \$96,761

The Statement of Activity through August showed:

- YTD operating revenue of \$1,420,947 representing 57% of the annual budget
- Total operating expense of \$1,521,262 representing 61% of the annual budget
- A YTD net loss of \$58,509 compared to the budgeted figure of positive \$19,041

Rich said that the months through August represented 66% percent of the year, so both that spending at 61% and revenue at 57% each were running slightly below budget.

Rich said he had included in the board package a budget vs. actual report that compared income and spending with the year-to-date budget rather than the full year. The figures showed income through August at 85% of budget and spending at 91%.

Rich noted that KEJC's budget dynamics had changed, with large grants for housing stability services that required costs to be reimbursed after the fact. Along the way, cash balances were drawn down and receivables went up. He said the new dynamic required ongoing attention to cash balances.

Rich said that The Charity CFO had recommended having three to six months' worth of cash available as a yard stick for financial health.

### **Administration: Recent Fundraising**

Rich said that he had prepared a summary of recent fundraising efforts. By way of a baseline, the first table showed that in 2022 KEJC had sought \$1,361,812 through grant writing and donations and received 87 percent of what it sought (\$1,181,305).

Rich said the table for 2023 showed higher dollar levels and a similar rate of return: \$2,037,861 sought and \$1,841,938, or 90%, awarded—now including the VOCA grant for Maxwell Street services to immigrant victims of crime. Among “good news” items for the year, Rich highlighted

- the large grant for housing stability services in Fayette County (\$980,380)
- a subgrant through Kentucky Youth Advocates for advocacy around WIC (\$70,677)
- a just-approved new grant from the Foundation for a Healthy Kentucky (\$85,000) for KEJC to add a full-time “kynector” to its health team

Rich said recent approval of the VOCA grant was good news, but it continued a downward trend in VOCA funding that affected not just KEJC but grantees across the board.

Rich said that end-of-year fundraising was coming up, with both a holiday letter mailing and the online Good Giving campaign on tap. He said he appreciated Resource Organizer Raaziq El-Amin and Communications Director Natalie Chambers doing advance marketing for each.

### **Administration: Audit and 990 Update**

Rich said that the audit for the year ending December 31, 2022, was underway. With help from KEJC's accounting firm, The Charity CFO, he had responded to multiple requests for documents and information from auditor Vickie Richardson and her team.

Rich said that federal funds in FY 2022 had exceeded the \$750,000 threshold that requires a federally defined “Single Audit” with more questions on internal controls, policies, and procedures. As a result, the price of the audit would increase. He said Vickie had assigned a new member of her staff to cover the Single Audit requirements.

Rich said the 990 nonprofit “tax return” would be based on the audit figures and would be ready for circulation to the board and submission by the November 15 deadline.

#### **Administration: Budget Assumptions for FY 2024**

Rich gave a brief overview of the assumptions he had set out to guide preparation of the budget for FY 2024. He said most were commonsense touchstones, like making a budget that could be paid for with known or predictable income while maintaining a healthy cash balance and unrestricted reserves.

Rich said one new item focused on building indirect cost allocation into grants wherever possible, to help pay for “back office” operations. He said he would schedule a meeting with Charity CFO to explore how best to manage, aggregate, and allocate them.

#### **Administration: Procurement Policy**

The board next turned its attention to the proposed KEJC Procurement Policy, which had been circulated with the board package. The policy had been reviewed and approved by the Executive Committee, with the proviso that the “trigger” for requiring multiple bids be raised from \$3,000 to \$5,000 if law and best practice permitted.

Rich said that a procurement policy was required by the Kentucky Public Protection Cabinet, the source of the VOCA grant for Maxwell Street. He said he had filled out a detailed “financial risk” questionnaire from the Cabinet which set out the requirement.

Rich said the proposed policy had been adapted from a policy from Vermont legal aid that had been archived in the national Management Information Exchange online library. He said he had researched the trigger question and found that the trigger could be raised to \$5,000 or even \$10,000.

- Motion:** John Rosenberg moved to adopt the proposed KEJC Procurement Policy with a revised trigger of \$5,000 for purchases that required bids.
- Second:** Jefferson Coulter
- Action:** Approved unanimously

#### **Administration: Capitalization Threshold**

Bob recognized Rich to bring another policy matter to the board’s attention. Rich said that for many years, KEJC had a capitalization threshold of \$500. The threshold was used to identify items that should be tracked over time as their value depreciated.

Rich said The Charity CFO had commented that the threshold was outdated and recommended increasing it. They had advised that \$1500 was now a common threshold for nonprofits.

Dawn Howard said her organization operated with a higher budget than KEJC and a \$5,000 capitalization threshold. She suggested adopting something now but running a potential higher figure past KEJC’s auditor later.

- Motion:** Dawn Howard moved to raise the threshold for depreciable property from \$500 to \$1,500.

**Second:** John Rosenberg  
**Action:** Approved unanimously

### **Governance and Strategic Planning: Report of the Nominating Committee**

The KEJC Nominating Committee had met on September 20 to consider nominations of:

- Current Community Members of the Board willing to continue
- A New Community Member to fill an expired vacant term
- Officers for the coming year

Nominating Committee members present on September 20 were Chair Bob Brown, Client Member Bonifacio Aleman, Attorney Staff Rep Brandie Ingalls, Program Director Evan Smith (interim acting director of AppalRed Legal Aid), and Community Member John Rosenberg.

The report of the Nominating Committee was circulated to the board before the meeting, including background materials for the potential new member. The committee had nominated:

- Community Members Bob Brown and Dawn Howard to serve new 2-year terms
- Michelle “Shelly Henry” to a 2-year term to fill the vacant Community Member position
- Chair Bob Brown and Treasurer Lisa Gabbard to serve new one-year terms as officers

Bob Brown noted that he was a nominee. He asked John Rosenberg to step in as chair during consideration of the nominations. John did so, presented the committee recommendations, and invited a motion.

**Motion:** Bonifacio Aleman moved to approve all the nominees put forward by the Nominating Committee.  
**Second:** Jefferson Coulter  
**Action:** Approved unanimously (Bob Brown recused)

John Rosenberg noted that Community Member Rick Clewett had retired from the board early in the year after several years of helpful service and guidance. John proposed that the board develop a resolution recognizing Rick’s service.

**Motion:** John Rosenberg moved that the board adopt a resolution recognizing former Community Member Rick Clewett and honoring his service.  
**Second:** Dawn Howard  
**Action:** Approved unanimously

Chair Bob Brown volunteered to craft the resolution recognizing Rick.

### **Governance: Next Meeting Date**

Chair Bob Brown said that the final board meeting of the year was scheduled for December 14, 2023.

### **Announcements and Adjournment**

Rich Seckel thanked Stefanie Ebbens Kingsley for her vigorous work to launch the housing stability project. John noted that Stefanie was moving to Milwaukee in her home state for a new job. The agenda having been completed, the chair entertained a motion to adjourn.

**Motion:** Dawn Howard moved to adjourn the meeting  
**Second:** John Rosenberg  
**Action:** Approved unanimously

Reported by:

Richard J. Seckel, Director  
December 12, 2023



# Kentucky Equal Justice Center

December 14, 2023

## Staff Report Highlights

### Outreach & Language Access — Miranda Brown

#### Networking/Outreach/Communications

- **Outreach:** KEJC staff spoke directly with over 800 people since the last board meeting, not counting housing outreach. Five staff members presented to an audience of about 100 people at the Substantive Law Overview Training with the legal aid organizations. Many KEJC staff and volunteers pitched in to host a series of three “know your rights” workshops in different Lexington locations in partnership with Neighbors Immigration Clinic and Patchwork Cooperative Loan Fund. The [“Our Power” workshops](#) attracted 36 participants, in addition to the many interpreters and volunteers, who learned about workplace rights, general rights especially for immigrants, and information and resources for worker cooperatives!

#### Direct Service

- **Health Coverage Enrollment Assistance:** Our healthcare team recruited and hired Suraya Shalash as our new Health Coverage Specialist! Suraya began work with KEJC on November 20th and completed her kynector onboarding on December 6th. She has been shadowing Miranda through helping established clients with Qualified Health Plan application and enrollment, identifying, and escalating systemic issues along the way. Suraya is a natural at identifying system issues!

#### Advocacy Feedback Loop

- **Medicaid Technical Advisory Committees (TACs):** Miranda serves on the [Consumer Rights & Client Needs TAC](#). She invited Jennifer Ballard-Kang, Refugee Health Promotion Coordinator for the Kentucky Office for Refugees, to speak to the committee about the barriers that refugees and their Community Health Workers have faced with booking interpreters for medical appointments. Jennifer shared that often medical providers inform CHWs that they must request interpretation services through the Medicaid MCO rather than directly through the healthcare provider. According to Title VI of the Civil Rights Act, any provider in receipt of federal funds must provide language interpretation. Department for Medicaid Services' Senior Deputy Commissioner, Veronica Judy-Cecil offered to clarify the requirements to providers and to clarify in communications to Medicaid members their rights and the grievance process when their rights are not upheld. Additionally, the TAC recommended that DMS create a process for beneficiaries to report when they are unable to access an in-network provider within time and distance standards.

## Language Access

- Thanks to Jackson's work coordinating outreach with the Louisville Tenants Union, we have now contracted with a second American Sign Language interpreter provider. ASL Interpreting Services serves the Louisville area, while our other contracted provider, Sign Language Network of Kentucky, serves the Bluegrass area.
- Miranda met with the Access to Justice Commission about improving language access in Kentucky's courts and in Access to Justice's self-help materials.
- Miranda worked with the Foundation for a Healthy Kentucky to coordinate a webinar designed for healthcare professionals to improve their language access. 167 people registered to hear speakers from the interpreting profession, healthcare, and city government. You can watch the recording of [Health for a Change: Breaking Down Language Barriers to Accessing Quality Care](#) at this link.

## Health Justice and Substance Use — Jane Connell Young

### Education

On **October 9 and 10, 2023**, Jane and Carmen attended **the KY Opioid Symposium in Lexington**. The Kentucky Opioid Abatement Advisory Commission (KYOAAC) held the Commonwealth's first-ever Kentucky Opioid Symposium. The inaugural two-day conference featured presentations and workshops by experts in their fields to foster increased awareness of the impact of the opioid epidemic and to bolster a collaborative approach to combating substance use issues.

### Connection

On **December 8, 2023**, Jane and persons from Legal Action Center (Sally Friedman, Jenn Stinton, and Diane Johnston) met virtually with Leah Dick and Kirby Allen of the University of Kentucky College of Public Health regarding Recovery Housing and the new legislation regarding medication for SUD. We also corresponded via email with officials from the Kentucky Cabinet for Health and Family Services regarding Recovery Housing. Further meetings will be scheduled so that we may better understand the ramifications of new legislation and allowed medication.

### Presentations

- On **November 9, 2023**, Jane presented the KEJC project to **Welfare and Health Task Force**, including Legal Aid personnel throughout Kentucky.
- On **November 14, 2023**, Ben led the KEJC participation in the Legal Aid SUD Program Session with other Kentucky Legal Aid offices regarding the response to the Opioid crisis.
- Jane began attending several of the "Town Hall" meetings initiated by the Kentucky Judicial Commission on Mental Health. Jane attended sessions in **Lexington (Oct. 11)**, **Louisville (Nov. 8)**, **Paducah (Oct. 25)** and **Pikeville (Nov. 15)**. Justice Lambert of the Kentucky Supreme Court chaired these meetings. Service providers and community agencies, such as

KEJC and Legal Aid, were present as persons directly affected by SUD told their personal stories to court and administrative agency representatives, providers and other attendees who are in recovery.

- On **December 13, 2023**, Jane will assist Sally Friedman of Legal Action Center in her virtual presentation to the Society of Hospital Medicine (Kentucky Chapter), “Using Civil Rights Laws to Advance Justice for People Who Use(d) Drugs—The Essential Role of Hospitalists.”

## **Maxwell Street Legal Clinic — Allison Hight**

### **Staff Updates**

- Maxwell Street has unfortunately had a tough quarter for staffing. Benji Smith, one of our newly hired attorneys, left Maxwell Street in October for a position in Alaska. Paola Schwartz, who has been a legal assistant at Maxwell Street for nearly four years, recently announced that she is leaving for a full-time position in the Fayette County Attorney’s Office. We are now hiring for two open attorney positions and one legal assistant position.
- We have offered Michelle’s former position to Katie Taylor, an immigration attorney with expertise in asylum and deportation defense. She is waiting to accept or decline the offer until she learns more about KEJC’s budget and salary scale for next year.

### **Case Progress**

- We have had 32 cases approved since the last board meeting, including 17 DACA renewals, 4 citizenship cases, and 3 T visas for victims of human trafficking. We have opened 88 new cases, including 19 citizenship cases and 45 cases for victims of crime.
- Five of our recent DACA approvals can be credited to Gaby Dawson, our newest practitioner who received DOJ accreditation in August. Gaby continues to grow in her practice, and in addition to DACA renewals, green card renewals, work permit renewals and citizenship cases, she has also taken on and is learning how to prepare Temporary Protected Status and DACA Advance Parole cases.
- Abigail is also expanding her reach and recently accepted two citizenship cases for clients who require a disability waiver because they are unable to take the citizenship exam in English. These cases are notoriously difficult and, as a result, are in high demand. This is the first time we have been able to help clients with this case type in several years.
- Additionally, Abigail recently helped two clients with U visas, a humanitarian visa for victims of crime in the United States, apply for green cards. Both clients originally applied for their U visa nearly a decade ago. They have been working through the immigration system for a long time and both are very excited to soon have secure, long-term status in the United States.

### **Naturalization Clinic**

- As mentioned in our previous board report, Maxwell Street held a naturalization clinic in conjunction with the University of Kentucky law school in October. The clinic was a

success: guided by Maxwell Street staff members, 14 UK law students volunteered to assist 10 clients with applications for citizenship. Maxwell Street is continuing to monitor and provide full representation for those 10 clients. We plan to repeat the experience and hold another joint naturalization clinic next year.

## **Health Justice — Chloe Atwater**

### ***Alexander v. Miller* (UK HealthCare case)**

- After the case was pending for almost a year, Judge Van Tatenhove granted UK Healthcare's motion to dismiss at the end of September. While we are disappointed and are preparing for an uptick in individual collection actions against UK Healthcare patients, many of the case's goals were achieved when, in response to this case, the General Assembly changed the law to prevent the Department of Revenue from collecting medical debts.

### **Direct Representation**

- KEJC began representing a client in a case against a lawyer who misled the client, whose husband was in a nursing home now closed by CMS for poor living conditions, into thinking that she could be held personally liable for her husband's nursing home debts. She cannot be held liable under the Nursing Home Reform Act, and misleading her in this way constitutes a violation of the Fair Debt Collection Practices Act.

### **Public Health Emergency (PHE) Unwinding**

- Following extensive conversations with the National Health Law Program, Kentucky Voices for Health, and Legal Aid partners, Chloe and Ben sent a letter to the Cabinet for Health and Family Services near the start of September asking for a pause in Medicaid terminations. The letter yielded a response from the Cabinet, which, in addition to their responses to separate inquiries from Kentucky Voices for Health and other allies, produced a feedback loop between Kentucky advocates, the Center for Medicaid Services, and the Consumer Financial Protection Bureau.

While the Cabinet has never admitted to incorrectly applying federal statutes or regulations, the high number of change order requests and changes responsive to advocates' requests suggests that information KEJC and others have provided to regulators has had the desired effect of changing policies without resorting to litigation. Over time, the unwinding issues left unresolved have narrowed, and KEJC is still interested in pursuing administrative or legal remedies to those issues. Legal Aid partners have access to a Google Form to report current issues to KEJC.

### **Trans Health and Medicaid**

- KEJC was recently made aware of 2021 revisions to Kentucky's Medicaid Managed Care Organization (MCO) contracts that state that the Department for Medicaid Services will not provide reimbursement for gender affirming care. This exclusion has been found to be illegal

in several state and federal cases and will almost certainly violate forthcoming Biden Administration nondiscrimination rules even more clearly. Chloe is working with Kentucky Health Justice Network and the Trans Legal Defense and Education Fund to address this.

## **Media Mentions**

- Chloe was recently quoted in a [Louisville Public Media article](#) on Norton Healthcare flouting charity care regulations, and KEJC was referenced in a Kaiser Family Foundation piece citing the [Cabinet's response](#) to our September letter.

## **Lexington-Fayette Housing Stabilization — Bill Pauley**

### **Legal representation is necessary to make any legislation meaningful and effective**

- I have only worked with KEJC for a matter of months now. However, once I made my first court appearance, I realized just how important the legal aspect of our work is. In my time in court, I don't recall ever seeing a private attorney representing a tenant. On the other hand, landlords are often equipped with attorneys to argue their case. In fact, one attorney boasts on his website that he handles over 3,000 eviction cases per year. That's 3,000 chances to explain to judges how the law works in favor of the landlords, and 0 chances for the tenants to reply without organizations like ours. Without people to inform tenants of their rights, and to fight for them in court, any political or legal advances become meaningless.

### **Affordable housing is quickly becoming a crisis in Fayette County (and elsewhere)**

- It's undeniable that housing prices have spiked quickly and considerably in just the past few years. Communities are beginning to pass legislation to curb the harmful effects of temporary rentals on residential properties, but that can only do so much. In fact, the situation has reached a point that Lexington is on track to have over 900 homeless students. This would be the highest number of homeless students since the previous record set only last year. See WKYTV coverage "[Parents of at-risk Fayette Co. students anxious as rental assistance funding dries up.](#)"

### **Lexington/Fayette County's funding for rental assistance has ended**

- In order ease some of the effects from the pandemic, government funds were provided to help keep people in their homes. In Fayette County, these funds came to an end just weeks ago (see the above article). Tenants now no longer have access to an incredibly useful program that would help keep their housing secure. The ripple effects from this change are incalculable. A small economic change such as an unexpected medical bill could prove to be devastating. Our work can help to keep families sheltered until they are back on track, rather than to strip them of one of life's basic necessities.

## **Communications — Natalie Chambers**

### **Rental Assistance petition campaign**

- In December, KEJC launched a petition campaign using Action Network with the goal of convincing Lexington city officials to redirect part of the city’s budget for a new town hall to replenish the now-depleted rental assistance fund. The petition was shared via targeted email and social media posts, and in just a week has garnered more than 40 signers, with an initial goal of 50 (our signer goals will increase with subsequent promotional pushes). The campaign is ongoing and a similar campaign in Ashland to pass URLTA is in the works.  
[Link to petition](#)

### **Good Giving 2023**

- In November, KEJC participated in the statewide Good Giving fundraising event. Leading up to and during the week-long event, communications efforts included:
  - an email campaign that highlighted KEJC client stories
  - An email campaign that highlighted via statistics the work KEJC does in the community
  - A social media campaign that compelled audiences to participate in the Good Giving matching challenges

The challenge allowed KEJC to raise almost \$25,000, with more to come when final matches and prizes are tallied.

### **‘Our Power’ Worker’s Rights workshops**

- Throughout October, KEJC partnered with Neighbors Immigration Clinic and Patchwork Cooperative Loan Fund to host a series of worker’s rights workshops available in various languages. Communications efforts included co-branded social graphics and posts, a dedicated webpage on the KEJC website, and a registration form that allowed all partners to gain essential contact info for potential clients and organizers.

## **Ben Carter Senior — Litigation and Advocacy Counsel**

### **Support and Supervision (and not much else)**

- Ben attended MIE’s “Supervising Legal Work” training in Philadelphia in October. ClioCon in Nashville with Jackson Cooper, one of KEJC’s new Housing Justice Attorneys, followed the next week. ([Clio](#) is the case management software that non-MSLC practitioners at KEJC use. ClioCon is the annual training convention for Clio customers.)

- Following these two opportunities, Ben developed a Q4 Workplan that made an explicit, deliberate shift to support/supervision of our four non-MSLC legal projects (KHC statewide housing, LFUCG housing grant, Vital Strategies, and Health Justice). This shift and his workplan were informed by a new appreciation for:
  - how much work it takes to do a good job supporting and supervising nonprofit lawyers and firm staff
  - how much impact good support and supervision can have on a co-worker and the organization's work
  - feedback staff and board members provided in the [June 2023 Workplace Culture Survey](#) and directly to him, and
  - Stefanie Ebbens' departure which precipitated the need for Ben to (try to) show up for and support:
    - two experienced attorneys (but not in housing law)
    - our all-new SUD Discrimination team
    - Our all-new LFUCG eviction outreach team

More details are provided in [the workplan](#) itself.

## Food Justice — Tyler Offerman

### Kentucky Food Action Network

- We continue to work with the Kentucky Center for Economic Policy, Community Farm Alliance, and Feeding KY to support the Kentucky Food Action Network (KFAN). The most exciting development has been the hiring of our new KFAN Coordinator. Robin started in August and has really hit the ground running! We are seeing a large increase in membership and efficiency across the Network.
  - **The Farm Bill:** working with legal aid partners across the nation to stop harmful SNAP claims/overpayments/fraud policy changes from being included in the Senate Farm Bill draft
  - **Food is Medicine:** have completed one focus group and the other is expected to happen in January. Beginning conversation with Medicaid Commissioner Lee to get CHFS to apply for an 1115 waiver to get medically tailored meals and housing covered as a reimbursement expense.
  - **Advocacy Training Series:** this week we are finishing up our 5-part virtual training series which has so far engaged over 50 people in discussion about our 2024 legislative priorities and the skills needed to communicate with legislators during the general assembly

### Legislative and Administrative Advocacy

- **Legislative:** We continue to engage around Sen. Westerfield's BR8. You can find a [section breakdown here](#), but some highlights include:

- 3 cross program administrative improvements
  - Prohibition on sole-use of algorithms and computer generated “proof” when bringing accusation of intentional program violations
- 9 healthcare related measures
  - Basic Health Plan
  - Appropriating funds to pay for all needed Home and Community Based Waiver slots
- 6 food assistance related measures
  - Pre-release waiver for SNAP enrollment before re-entry
  - SNAP transitional benefits program
- 3 childcare related measures
  - Continue all pandemic-era supports to CCAP
- 2 tax credits
- 3 housing related measures
  - New, permanent rental assistance programs for pregnant people and families with children
  - Eviction expungement
- 1 education related measure
- 1 general enabling measure

### **Administrative Advocacy**

**SNAP IPV:** we continue to see a massive drop in bad IPV decisions from CHFS and we believe this to be the results of our more than 3 years of administrative advocacy efforts in collaboration with legal aids BUT we are beginning to see some troubling cases involving language access issues. We are investigating this with the legal aid programs.

### **WIC CIAO**

KEJC recently secured funding to work on WIC outreach and program improvements. We have surveyed hundreds of WIC participants, analyzed data received through ORR, and had conversations with local health departments across the state. And we got our first referrals to our legal aid partners! Andrew Chandler at LAS had the idea to reach out through their Medical Legal Partnership. Through that connection, Andrew has received several referrals of clients applying for WIC but languishing on a waitlist to get their initial interview. This is in direct violation of the state’s timeliness requirements and Andrew has filed for fair hearings.



## **Operations Management — Heather Darby**

### **General operations**

- Since starting at the end of September, I am gradually taking on some of the operations duties that Rich has been completing up until this point. I have been fully oriented to handle bill pay and am working on smoothing the process to ensure bills are paid in a timely manner. I am in the process of learning how to fully utilize Nextiva, our phone system, and have ordered updated business cards for most staff members.

### **Executive Search**

- As my first project, Rich asked me to write the Request for Proposals for our Executive search. We received 3 bids from contractors who were referred to us (Thred Partners, Monday Morning, and Koya Partners), and one bid from Management Information Exchange (MIE), which is a nonprofit focused on supporting management at Legal Aid organizations. All proposals have been shared with Bob and the Executive Committee.

## **Statewide Housing Justice Report — Jackson Cooper**

### **Direct Services**

- The statewide housing team has engaged in direct services in a number of ways. Laura Harper Knight led the efforts to assist tenants seeking rental assistance. She, along with the team of University of Louisville law school interns, helped to prevent 62 evictions in Jefferson County with this work. The statewide housing justice attorneys (previously Stefanie Ebbens Kingsley and now Jackson Cooper) have filed a variety of legal claims on behalf of Kentucky tenants, including actions to recover rental deposits, retaliation claims, fair housing discrimination cases, and actions to seal eviction records to minimize harm as people seek new housing.

### **Outreach**

- Laura Harper Knight has knocked 351 doors of Kentuckians facing eviction in Warren County since the April start of the statewide eviction diversion program. She also supported in-court navigation services at 32 Warren County eviction dockets, offering support and referrals for countless tenants.

### **Coalitions**

- The statewide housing team has worked together with several housing-focused coalitions in Kentucky. These coalitions are banding together to address policies related to eviction, homelessness, rental assistance, source of income discrimination, and eviction expungement.

## **Grassroots Organizing**

- A new focus of the statewide housing team has been the support of tenants' unions across the Commonwealth. Laura Harper Knight has been working together with the residents of the Kentucky Gardens mobile home park to demand fair treatment from the landowners. Jackson Cooper has initiated a recurring clinic to provide legal support to the Louisville Tenants Union, helping its members with legal issues and bringing together attorneys of like mind who want to help. We continue to find ways to expand our support of these groups across the state to help shift the balance of power.

## **Resource Organizer - Raaziq El-Amin**

### **End of Year Appeal**

- Raaziq was committed to getting the End of Year Appeal letter mailed out sooner than in recent years. Thanks to Heather's input and Natalie's design assistance, the appeal included an insert that listed the multiple ways donors could make their gifts. We're seeing good results with many people already showing their support!

### **Good Giving Challenge**

- Raaziq dedicated a good amount of time to planning Good Giving outreach with Natalie. In the end, we raised \$24,679 (before matches and prizes are applied) thanks to support from close to 100 donors. Quite a few board and staff members showed up to help promote our involvement in Good Giving. Thank you to everyone who pitched in and gave!

### **Looking ahead!**

- Raaziq has been gearing up for the new year by preparing for and drafting the 2024 Development Plan. Raaziq has met with multiple board members to cultivate deeper relationships and to discuss future involvement in fundraising activities. Raaziq has also encouraged staff input by sharing a survey and through one-on-one conversations. Next steps include digging into the 2023 donor list and adapting the plan to align with the adopted budget for 2024.

# Resolution in Recognition and Appreciation of Distinguished Service by Rick Clewett

**WHEREAS**, it is the mission of the Kentucky Equal Justice Center to promote equal justice for all residents of the Commonwealth by serving as an advocate for low income and other vulnerable people;

**WHEREAS**, Rick Clewett has supported the mission of KEJC through his many hours of work with community organizations on behalf of poor people;

**WHEREAS**, Rick Clewett has served as a member of the Board of Directors of KEJC, where he generously shared his wide experience, his expertise and his caring assistance in many ways;

**WHEREAS**, during his service of the Board of Directors Rick Clewett provided valuable guidance to the Board to assist KEJC in fulfilling its mission;

**WHEREAS**, the Kentucky Equal Justice Center wishes to publicly acknowledge Rick Clewett's valuable contribution to its mission;

**NOW, THEREFORE, BE IT RESOLVED**, the Kentucky Equal Justice Center acknowledges and extends its gratitude to Rick Clewett for his distinguished service on the Board of Directors and for his extensive contributions to achieving the mission of KEJC.

**Be It Further Resolved**, that this Resolution is retained in the corporate records of KEJC and a copy of the Resolution is given to Rick Clewett.

As adopted on this 21<sup>st</sup> day of September,  
2023 by the Board of Directors,



Robert J. Brown  
Chairman

# Final Recommendations

## Resources:

- I recommend continuation of the BIPOC Affinity Space and the White Learning Caucus Space meetings. These will be self facilitated and virtual. KEJC should provide zoom hosting for both spaces whenever needed.
- I recommend KEJC provide a physical copy or ebook of the book *Sustaining Spirit: Self-Care For Social Justice* by Naomi Ortiz at no cost to them for each staff member that would like one. For those who are unable to attend the BIPOC space due to scheduling, this will be especially helpful to have provided.

## Personnel/Board:

- I recommend the formal pursuit of information about staff unionization. This should include scheduled seminars where folks can ask questions of unionization facilitators to explore if this is a direction needed. An informational session could provide clarity to some of the needs I have heard from staff.
- I strongly recommend that an HR position be created and hired from an external pool. This can extend until unionization if that is pursued or continued if the group prefers not to unionize. I recommend contracting this for a small time set. It is essential that grievances be able to be filed with someone impartial. This is a need I would recommend you prioritize immediately. It is NOT covered by the Operations Manager. HR work is a specific and dedicated role. Racial Justice will be advanced in the organization if HR is handled appropriately.
- **I recommend that only one seat of the board is taken by our legal aid directors. They could rotate or choose one that commits. This would free up more of their time to do their workloads and allow for more people of our communities to be in those spaces and to be invested in the future of KEJC.**
- **I strongly recommend rotated facilitation of board meetings amongst board members so that all are familiar with the process of running the meetings and can fill in at any time needed.**
- I recommend an informal exploration of why our Exec. Committee lacks racial diversity and I want to name that I am troubled by the lack of BIPOC in this decision making body.
- I recommend we add a question about accessibility issues experienced to the exit interview.
- I recommend viewing the [Just Workload Write-Up](#) to reference for the creation of job postings **and** in the visioning work that will follow after the leadership transition.
- I recommend utilizing direct communication to approach conflict or discord and a process of restorative justice in cases of harm within the org.

## Accessibility:

- I firmly recommend a formalized mandatory bio break of 3-5 minutes every hour (or every 30 minutes, ideally!) on zoom so that people can stretch or use the bathroom. I encourage this being codified and implemented for all board and staff meetings that are internal. I recommend one 30 minute break for meals during the quarterly board meetings.
- I recommend written resources be listed by category to make them easier to read.
- I recommend a wheelchair ramp for the KEJC office and appropriate audio equipment for hybrid zoom/in person meetings.
- If an accessibility request by a staff member is made in writing (even email,) it should be met within the month. I recommend that this be codified.
- I recommend that the hiring process include a full inquiry of accessibility needs. I can assist in helping us form one if needed.
- I recommend a clean, separate language access budget.
- Captions should be on for all zoom meetings. This has been requested repeatedly throughout the process, by many.
- I recommend trauma-informed training to be conducted by someone qualified. This org employs impacted people, has impacted people on its board, and staff regularly interface with people in deeply traumatic points in their life while the stakes are high. There should be genuine acknowledgement of this **and** financial investment in making our people are prepared.

#### Gender and Sexuality:

- I recommend the addition of pronouns as part of introductions in all meetings as an intentional stance that KEJC will respect them when not in legally necessary bindings. I recommend we codify this step in how we conduct board meetings.
- I recommend a specific commitment to respecting the gender and sexual identity of coworkers and board members. Specifically, I recommend that intentional repeated invalidation of gender or sexual identity be viewed as active discrimination and that these microaggressions not be tolerated. An infraction of this kind should instigate a process of restorative justice focusing on repair to the impacted person.



## Racial Justice Recommendations | Prepared by Mizari Suárez | December 12, 2023

Today's recommendations come from a year-long contract with the Kentucky Equal Justice Center (KEJC) and their Racial Justice committee. These recommendations are based on the time spent working with staff and the board and should serve as the next steps for moving forward as an organization.

### Staff

#### Maxwell Street Legal Clinic

- There needs to be more connection between KEJC and Maxwell Street Legal Clinic (MSLC). Since the beginning of the project, both facilitators faced the challenge of connecting and engaging with MSLC staff. After the retreat in April, MSLC staff stopped coming to **required** racial justice training. As a facilitator, I often heard MSLC staff say they didn't see how this project had anything to do with them. This is very concerning as a racial justice facilitator. If MSLC staff can not see how racial justice work is vital to the legal services arena, I worry that this was a check the box for the organization.
  - **Recommendation: There needs to be clear communication between MSLC and the KEJC Executive Director. Collaboratively, there needs to be a communication plan drafted on how to work together and establish racial justice goals that align with the overall KEJC racial justice plan but also consider the MSLC client population. MSLC staff and client population need to feel seen, heard, and represented in this plan and throughout the organization.**
- MSLC lacks racial diversity. The positions of "authority" or "power" are occupied by white women. During the process, a staff member brought to our attention that they were not given the opportunity to interview/apply for a DOJ representative position and "automatically" given to another MSLC staff member. Every staff member should be given the chance to move up within the organization. Still, as an organization, there should be transparent processes for hiring internally, considering equitable processes for everyone.
  - **Recommendation: KEJC Executive Director and Racial Justice committee should establish a clear internal process for equitable hiring. There should be a**

**transparent collaboration between the ED, the racial justice committee, and the MSLC Director. When positions open at MSLC, there should be a consideration for creating a hiring committee that includes KEJC and MSLC staff and diverse community members with lived experiences to help interview diverse candidates. The excuse that BIPOC individuals don't go to law school or are not applying for non-profit jobs is no longer valid.**

- Finally, MSLC staff should be treated like everyone else and be mandated to attend KEJC-required training.

#### KEJC

- During the process, it was concerning to see how many new staff were hired and how many of them left after a few months. The most concerning part of this was that many of the individuals who left were BIPOC and bilingual individuals. This tells us that the working environment within KEJC is not one of welcoming for BIPOC folks. This is concerning and should be addressed.
  - **Recommendation: KEJC should work through the following**
    - **What does the salary look like for the positions that became vacant? Does the salary scale reflect an equitable start within the organization? Does it allow for growth into other salary bands? Does it also reflect a holistic compensation for professional and lived experience?**
      - **Action item: restructuring salary scale within the organization for everyone, not just new hires!**
    - **What does organizational culture look like within KEJC? Do all the lawyers eat together, and administrative staff sit at another table? How are power dynamics between KEJC staff handled?**
      - **Action item: Continue to provide staff with professional development and, within team developmental days, build in organizational culture. This may require a facilitator to come in and help the organization figure out the best ways to create a culture of welcoming and belonging.**
      - **Continue to provide the space for affinity groups. These spaces will allow individuals to continue their racial justice learning and find community within KEJC. KEJC should continue the required racial justice training throughout the year.**
  - **Organizational Chart - Staff within KEJC lack clear direction or understanding of how they contribute to the organization's mission. There needs to be clear communication with each staff member about their role within the organization and what is expected of them.**

- Continue working with DISC as a framework to establish a communication plan for each individual to know what is expected of them.
- The creation of an organizational chart would be beneficial for all staff, but especially new hires.
- Hiring an HR director who can adequately help onboarding new hires.
  - Consider using DISC as a framework for onboarding

## Board

- The board needs racial diversity and board members with lived experience.
  - **Recommendation: The board should create a nomination committee and a transparent process for inviting potential board members into the organization and recruiting diverse board members.**
- The board is heavily legal aid-centered, and an internal conversation should include board members and KEJC staff on minimizing the number of board seats for legal aid.
  - **Recommendation: One board seat is reserved for legal aid, but leave it to the discretion of KEJC staff and board members on the number of appropriate seats.**
- The board is heavily disconnected. Board participation at the retreat consisted of three board members. Only two of the three board members stayed for the whole retreat.
  - **Recommendation: An annual retreat or events throughout the year that bring board members together to help everyone understand their role within the organization.**
    - **Action Item: Work with a facilitator for a yearly board retreat that engages all board members. This can include a check-in on the organization's mission and vision, board evaluation, goal setting, etc.**
- The board, alongside staff, needs to continue racial justice training. During a board meeting, my name was butchered multiple times by a board member. The board member not once apologized for their actions but instead continued to go through the meeting, not correctly pronouncing my name. Although this is a minor incident, it's evident that the board lacks cultural or language competency.
  - **Recommendation: Set money aside to hire a racial justice facilitator to lead training on racial justice topics. The board should not rely on their BIPOC board members to teach them about racial justice.**
  - **Board members should also attend their perspective affinity group meetings provided by KEJC.**
- The board should make an effort to connect with KEJC staff. There is a considerable disconnect between staff and board members. This establishes inequitable power



dynamics. Staff and board members should work as co-collaborators to better the organization.

- **Recommendation: Staff should continue to attend board meetings**
- **Make an intentional effort to engage staff and board in a yearly gathering.**

# 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>

Wednesday, Dec 13, 2023 08:02:23 AM GMT-8 - Accrual Basis

**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>

Wednesday, Dec 13, 2023 08:05:47 AM GMT-8 - Accrual Basis

# 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 VH KY	
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%

KEJC with Maxwell Street Legal Clinic 2024  
Draft 2

Expense	KEJC Total 2023	2024 VOCA	2024 Immigrant Rights	2024 MSLC Total	2024 KEJC General	Update KEJC Total	2023 -2024 Difference	2024 on Anniv	2024 before Anniv	Tiered % Increase		Salary 2024	Adjusted Salary 2024
<b>Salaries and Fringes</b>													
Director					152,009.90	152,009.90		107,187.72	94,431.12	0.00		107,187.72	
Operations Manager					78,489.09	78,489.09		51,706.00	50,235.00	3.00	1,518.08	50,602.75	52,120.83
Senior Counsel					101,712.18	101,712.18		75,975.00	74,531.00	1.00	749.52	74,952.17	75,701.69
Food Justice Organizer					97,172.26	97,172.26		58,176.00	56,780.00	3.00	1,717.36	57,245.33	58,962.69
KFAN Coordinator					73,055.61	73,055.61		47,292.00	45,820.00	4.00	1,857.33	46,433.33	48,290.67
Health Justice Attorney					82,754.71	82,754.71		54,168.00	52,416.00	3.00	1,616.28	53,876.00	55,492.28
Health Coverage Specialist					85,127.14	85,127.14		56,978.00	55,580.00	3.00	1,670.90	55,696.50	57,367.40
Health Justice Vital Strategies					108,706.54	108,706.54		74,125.00	72,731.00	1.00	733.12	73,311.83	74,044.95
Vital Strategies Outreach					73,049.98	73,049.98		45,820.00	44,168.00	4.00	1,794.25	44,856.33	46,650.59
Outreach Coordinator					64,712.26	64,712.26		58,176.00	56,780.00	3.00	1,200.93	40,031.02	41,231.95
Resource Organizer					71,013.96	71,013.96		45,968.00	44,316.00	4.00	1,794.67	44,866.67	46,661.33
Communications Director					94,053.57	94,053.57		62,856.00	61,617.00	2.00	1,250.93	62,546.25	63,797.18
KHC Housing Justice Attorney					97,797.60	97,797.60		65,787.00	64,316.00	2.00	1,308.39	65,419.25	66,727.64
KHC Housing Outreach Lead I					83,456.00	83,456.00		49,963.00	48,492.00	4.00	1,944.58	48,614.58	50,559.17
LFUCG Housing Attorney					110,620.77	110,620.77		74,125.00	72,731.00	1.00	730.80	73,079.50	73,810.30
LFUCG Housing Attorney II					88,732.38	88,732.38		58,463.00	58,463.00	3.00	1,753.89	58,463.00	60,216.89
LFUCG Resources JB					87,413.46	87,413.46		58,604.00	57,291.00	3.00	1,728.58	57,619.25	59,347.83
LFUCG Outreach CB					64,612.34	64,612.34		41,224.00	39,572.00	5.00	2,006.13	40,122.67	42,128.80
LFUCG Outreach LD					68,448.89	68,448.89		44,168.00	42,516.00	4.00	1,722.67	43,066.67	44,789.33
LFUCG Outreach AZ					68,448.89	68,448.89		44,168.00	42,516.00	4.00	1,722.67	43,066.67	44,789.33
LFUCG Intake Assistant					23,889.74	23,889.74			21,782.40			21,782.40	
Immigration Attorney PD AH		13,054.48	73,975.37	87,029.85	0.00	87,029.85		60,263.00	58,692.00	3.00	1,483.01	49,433.67	50,916.68
Immigration Attorney New AR		35,993.72	35,993.72	71,987.44	0.00	71,987.44		46,512.00	44,760.00	10.00	4,578.20	45,782.00	50,360.20
Immigration Attorney New -BS		6,256.48	35,453.40	41,709.88	0.00	41,709.88		44,760.00	44,760.00	10.00	2,238.00	22,380.00	24,618.00
VOCA Fellow I Attorney New KT		12,680.05	71,853.61	84,533.65	0.00	84,533.65		60,263.00	60,263.00	2.00	1,104.82	55,241.08	56,345.91
VOCA Fellow II DOJ -MH					0.00								0.00
VOCA Legal Assistant DOJ GD		27,880.30	41,820.45	69,700.75	0.00	69,700.75		51,492.00	50,020.00	3.00	1,511.64	50,388.00	51,899.64
Legal Assistant I		0.00	26,839.38	26,839.38	0.00	26,839.38		21,794.80	2,722.80			24,517.60	
Legal Assistant II		0.00	23,240.11	23,240.11	0.00	23,240.11		2,550.00	18,630.00			21,180.00	
<b>Subtotal Salary and Fringe</b>	<b>1,467,435.20</b>	<b>95,865.03</b>	<b>309,176.04</b>	<b>405,041.07</b>	<b>1,775,277.27</b>	<b>2,180,318.33</b>	<b>712,883.13</b>	<b>48.6%</b>			Increase	39,736.74	1,431,762.23
											Cash fringe	11,666.71	
											Total to Scale	51,403.44	
<b>Operating expense</b>	<b>Total</b>	<b>VOCA</b>	<b>IMM</b>	<b>MSLC</b>	<b>KEJC</b>	<b>Total</b>	<b>Difference</b>						
Capital Additions - Equipment	18,600.00		1,200.00	1,200.00	7,260.00	8,460.00	-10,140.00						
Consultants	32,416.00		2,000.00	2,000.00	30,660.00	32,660.00	244.00						
Contract Labor	5,700.00		4,200.00	4,200.00	25,200.00	29,400.00	23,700.00						
Contract Accounting	52,050.00				48,000.00	48,000.00	-4,050.00						
Dues	5,220.00	540.00	2,260.00	2,800.00	3,385.00	6,185.00	965.00						
Equipment Rental	5,568.00	1,560.00	2,340.00	3,900.00	1,748.00	5,648.00	80.00						
Insurance	7,260.00	1,008.00	2,352.00	3,360.00	5,520.00	8,880.00	1,620.00						
Library	2,600.00		480.00	480.00	3,480.00	3,960.00	1,360.00						
Litigation Support	7,200.00	1,440.00	2,160.00	3,600.00	11,940.00	15,540.00	8,340.00						
Miscellaneous	1,680.00		1,200.00	1,200.00	2,400.00	3,600.00	1,920.00						
Case Management	9,748.00	630.00	2,730.00	3,360.00	19,632.00	22,992.00	13,244.00						
Office Supplies	10,860.00	1,800.00	3,360.00	5,160.00	6,936.00	12,096.00	1,236.00						
Postage and Delivery	4,560.00	1,560.00	2,340.00	3,900.00	4,470.00	8,370.00	3,810.00						
Printing and Copying	10,320.00	1,800.00	1,200.00	3,000.00	9,480.00	12,480.00	2,160.00						

Prof Tax Audit	4,920.00				6,400.00	6,400.00	1,480.00
Rent	52,910.00		20,400.00	20,400.00	40,512.00	60,912.00	8,002.00
Repairs	5,220.00		360.00	360.00	360.00	720.00	-4,500.00
Subgrants	697,840.54				74,210.00	74,210.00	-623,630.54
Telecomm and CRM	39,005.00	2,160.00	5,520.00	7,680.00	33,024.00	40,704.00	1,699.00
Travel and Training	40,004.00	4,200.00	2,400.00	6,600.00	37,024.00	43,624.00	3,620.00
Task Forces & Meetings	5,820.00		600.00	600.00	5,000.00	5,600.00	-220.00
Indirect cost	3,135.91				30,253.55	30,253.55	
<b>Subtotal operating</b>	<b>1,022,637.45</b>	<b>16,698.00</b>	<b>57,102.00</b>	<b>73,800.00</b>	<b>406,894.55</b>	<b>480,694.55</b>	<b>-541,942.91</b>
<b>Total expense</b>	<b>2,490,072.65</b>	<b>112,563.03</b>	<b>366,278.04</b>	<b>478,841.07</b>	<b>2,182,171.81</b>	<b>2,661,012.88</b>	<b>170,940.23</b>
<b>Projected income</b>	<b>Total</b>	<b>VOCA</b>	<b>IMM</b>	<b>MSLC</b>	<b>KEJC</b>	<b>Total</b>	<b>Difference</b>
Program Contributions	180,000.00		36,000.00	36,000.00	144,000.00	180,000.00	0.00
Client Fees	12,000.00		20,000.00	20,000.00	0.00	20,000.00	8,000.00
Attorney Fees	36,000.00		2,000.00	2,000.00	36,000.00	38,000.00	2,000.00
Individual Donations	108,000.00		48,000.00	48,000.00	72,000.00	120,000.00	12,000.00
Fundraising Events	12,000.00		6,000.00	6,000.00	36,000.00	42,000.00	30,000.00
Foundation Healthy KY	50,000.00			0.00	66,600.00	66,600.00	16,600.00
Interact for Health	80,000.00			0.00	101,600.00	101,600.00	21,600.00
Foundation Boots	50,000.00			0.00	66,600.00	66,600.00	16,600.00
Vital Strategies Health	119,000.00			0.00	234,000.00	234,000.00	
VOCA	154,112.00	136,000.00		136,000.00	0.00	136,000.00	-18,112.00
FCBF	5,000.00		6,000.00	6,000.00	0.00	6,000.00	1,000.00
BGCF	20,000.00		20,000.00	20,000.00	0.00	20,000.00	0.00
Bar Grants KBF LBF	19,600.00		10,000.00	10,000.00	9,000.00	19,000.00	-600.00
KCET	31,972.00			0.00	21,000.00	21,000.00	-10,972.00
MAZON	110,000.00			0.00	0.00	0.00	-110,000.00
CFA Humana	10,000.00			0.00	20,000.00	20,000.00	10,000.00
FRAC WIC	70,667.00			0.00	149,240.00	149,240.00	
Specialty Crop Block Grant					17,687.00	17,687.00	
Kentucky Housing	961,100.00			0.00	238,000.00	238,000.00	-723,100.00
LFUCG Hosing	320,182.50			0.00	758,000.00	758,000.00	
Louisville Community Ministry	25,000.00			0.00	25,000.00	25,000.00	
NLIHC OSAH	50,000.00				50,000.00	50,000.00	
United Way of Bluegrass	15,000.00		18,000.00	18,000.00	0.00	18,000.00	3,000.00
Catholic Diocese	7,500.00		9,000.00	9,000.00	0.00	9,000.00	1,500.00
Elhapa					25,000.00	25,000.00	
Small Grants	17,400.00		6,000.00	6,000.00	15,000.00	21,000.00	3,600.00
Task Force Sponsors	0.00			0.00	0.00	0.00	0.00
New Grants General	27,000.00		9,000.00	9,000.00	18,000.00	27,000.00	0.00
New Grants Safety Net	30,000.00			0.00	12,000.00	12,000.00	-18,000.00
Major Gift Exploration	12,000.00		12,000.00	12,000.00	20,000.00	32,000.00	20,000.00
Mason Fund	0.00		36,000.00	36,000.00	0.00	36,000.00	36,000.00
In-Kind Rent	20,400.00		20,400.00	20,400.00	0.00	20,400.00	
Interest Income	180.00			0.00	180.00	180.00	0.00
<b>Total income</b>	<b>2,509,113.50</b>	<b>136,000.00</b>	<b>258,400.00</b>	<b>394,400.00</b>	<b>2,134,907.00</b>	<b>2,529,307.00</b>	<b>-698,884.00</b>
<b>Income over expense</b>	<b>22,176.76</b>	<b>23,436.97</b>	<b>-107,878.04</b>	<b>-84,441.07</b>	<b>-47,264.81</b>	<b>-131,705.88</b>	
<b>COLA</b>	<b>-24,489.06</b>					<b>-75,903.44</b>	<b>Scale Adjust</b>
<b>Adjusted Net</b>	<b>-2,312.30</b>					<b>-207,609.32</b>	<b>-8.21%</b>
<b>Projected carryover from 2023</b>	<b>145,450.00</b>		<b>12,000.00</b>	<b>12,000.00</b>	<b>175,574.00</b>	<b>187,574.00</b>	
<b>Net</b>	<b>167,626.76</b>		<b>-95,878.04</b>	<b>-72,441.07</b>		<b>-20,035.32</b>	
<b>Available 1-time unrestricted</b>							
Vanguard	58,832.12		51,704.96	51,704.96	2,491.00	54,195.96	
Cy Pres	42,841.00				0.00	0.00	
Nonprofit relief	37,595.00				0.00	0.00	

Subtotal	139,268.12			54,195.96
Net	306,894.88	-44,173.08	-20,736.11	34,160.64

**KENTUCKY EQUAL  
JUSTICE CENTER**

FINANCIAL STATEMENTS AND  
INDEPENDENT AUDITOR'S REPORT

DECEMBER 31, 2022

DRAFT

PREPARED BY  
**VICKIE C. RICHARDSON, CPA, PSC**  
114 EAST HIGH STREET  
MT. STERLING, KY 40353



Kentucky Equal Justice Center

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***Vickie C. Richardson, CPA, PSC***  
*114 East High Street*  
*Mount Sterling, KY 40353*

**INDEPENDENT AUDITOR'S REPORT**

To the Board of Directors  
Kentucky Equal Justice Center  
Lexington, Kentucky

**Report on the Audit of the Financial Statements**

***Opinion***

We have audited the accompanying financial statements of Kentucky Equal Justice Center (a nonprofit organization), which comprise the statement of financial position as of December 31, 2022, and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements present fairly, in all material respects, the financial position of Kentucky Equal Justice Center as of December 31, 2022, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

***Basis for Opinion***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Kentucky Equal Justice Center and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

***Responsibilities of Management for the Financial Statement***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Kentucky Equal Justice Center's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Kentucky Equal Justice Center's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Kentucky Equal Justice Center's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

#### ***Supplementary Information***

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the financial statements as a whole.

#### ***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated December 4, 2023, on our consideration of Kentucky Equal Justice Center's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Kentucky Equal Justice Center's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Kentucky Equal Justice Center's internal control over financial reporting and compliance.

**Vickie C. Richardson, CPA, PSC**

Mt. Sterling, Kentucky

December 4, 2023

Kentucky Equal Justice Center  
STATEMENT OF FINANCIAL POSITION  
December 31, 2022

ASSETS

Current assets	
Cash	\$ 433,989
Investments	122,816
Accounts receivable	613,401
Prepaid expenses	<u>3,415</u>
Total current assets	<u>1,173,621</u>
Property and Equipment	
Computer equipment	64,664
Less accumulated depreciation	<u>(57,962)</u>
Net Property and equipment	<u>6,702</u>
Total assets	<u><u>\$ 1,180,323</u></u>

LIABILITIES AND NET ASSETS

Current Liabilities	
Accounts Payable	\$ 524,738
Client trust funds	5,911
Payroll tax payable	<u>67,888</u>
Total current liabilities	<u>598,537</u>
Long Term Liabilities	
Accrued leave	<u>35,467</u>
Total long term liabilities	<u>35,467</u>
Total liabilities	<u>634,004</u>
Net assets	
Without donor imposed restrictions	418,813
With donor imposed restrictions	<u>127,507</u>
Total net assets	<u>546,320</u>
Total liabilities and net assets	<u><u>\$ 1,180,324</u></u>

See accompanying notes.

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**Kentucky Equal Justice Center**  
**STATEMENT OF ACTIVITIES**  
For the year ended December 31, 2022

	Unrestricted Immigrant Rights Proj.	General Poverty Law and Administrative	Total Without Donor Imposed Restrictions	Housing Stability
Revenues:				
Grants	\$ 0	12,470	12,470	\$ 796,645
Program income	0	180,000	180,000	0
Donations	35,393	38,205	73,598	0
Client fees	7,398	300	7,698	0
Attorney fees	0	1,000	1,000	0
Other	1,000	13,737	14,737	0
Investment income	0	2,084	2,084	0
In-Kind donations	20,400	0	20,400	0
Total revenue, gains and other support	64,191	247,797	311,988	796,645
Expenses:				
Case management	2,079	1,706	3,785	0
Consultants	0	0	0	0
Contract labor	3,850	0	3,850	0
Depreciation	205	245	450	268
Dues & subscriptions	854	2,556	3,410	0
Equipment rental	1,861	670	2,531	0
Grants	0	0	0	628,238
Insurance	1,765	672	2,437	251
Interest expense	0	21	21	0
Library	0	665	665	275
Litigation expense	268	1,024	1,292	0
Miscellaneous	210	775	985	569
Office	2,348	6,256	8,604	400
Payroll and benefits	92,749	149,285	242,034	130,175
Postage	1,801	389	2,190	33
Printing	544	4,531	5,075	0
Professional	0	21,235	21,235	0
Rent	20,400	17,480	37,880	0
Repairs	0	0	0	0
Task forces	0	211	211	0
Telecommunications	3,974	17,840	21,814	2,710
Travel	615	5,386	6,001	2,915
Unrealized loss on investments	0	33,694	33,694	0
Total expenses	\$ 133,523	\$ 264,640	\$ 398,163	\$ 765,834
Change in net assets			(86,175)	
Net assets, beginning of year			504,988	
Net assets, end of year			\$ 418,813	

See accompanying notes.

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**Kentucky Equal Justice Center**  
**STATEMENT OF ACTIVITIES**  
For the year ended December 31, 2022

Poverty Law Advocacy	Health Care Advocacy	Restricted Immigrant Rights Proj.	Food Justice Fellowship	Total with Donor Imposed Restrictions	Total
\$ 172,595	\$ 160,000	\$ 236,378	\$ 130,000	\$ 1,495,618	\$ 1,508,088
0	0	0	0	0	180,000
43,082	0	1,500	0	44,582	118,180
0	0	1,729	0	1,729	9,427
0	0	0	0	0	1,000
0	0	0	0	0	14,737
0	0	0	0	0	2,084
0	0	0	0	0	20,400
<u>215,677</u>	<u>160,000</u>	<u>239,607</u>	<u>130,000</u>	<u>1,541,929</u>	<u>1,853,917</u>
412	471	1,870	0	2,753	6,538
80,000	4,000	0	19,000	103,000	103,000
0	0	0	0	0	3,850
442	310	471	161	1,652	2,102
0	702	1,490	106	2,298	5,708
649	480	1,176	240	2,545	5,076
0	0	0	0	628,238	628,238
1,434	1,137	1,946	151	4,920	7,357
0	0	0	0	0	21
0	432	844	60	1,611	2,275
240	1,726	8,161	0	10,127	11,419
0	105	0	0	674	1,659
488	391	2,419	50	3,748	12,352
199,955	147,858	212,742	85,758	776,489	1,018,523
46	51	1,585	0	1,714	3,904
25	171	441	0	636	5,711
0	0	729	0	729	21,964
3,275	5,565	0	2,280	11,120	49,000
0	0	0	80	80	80
25	125	0	668	818	1,029
2,524	3,830	4,063	878	14,005	35,819
115	274	10,399	2,662	16,366	22,366
0	0	0	0	0	33,694
<u>\$ 289,631</u>	<u>\$ 167,628</u>	<u>\$ 248,334</u>	<u>\$ 112,094</u>	<u>\$ 1,583,522</u>	<u>\$ 1,981,685</u>
				(41,593)	(127,768)
				<u>169,100</u>	<u>674,088</u>
				<u>\$ 127,507</u>	<u>\$ 546,320</u>

Kentucky Equal Justice Center  
STATEMENT OF CASH FLOWS  
For the year ended December 31, 2022

Cash flows from operating activities:

Change in net assets \$ (127,768)

Adjustments to reconcile change in net assets to  
net cash provided by operating activities:

Depreciation 2,102

Unrealized loss on investments 33,694

(Increase)/ Decrease in current assets:

Accounts receivable (501,562)

Prepaid expenses (3,415)

Rental deposit 715

Increase/(Decrease) in current liabilities:

Accounts payable 589,273

Net cash used by operating activities (6,961)

Cash flows from investing activities:

Purchase of investments (2,064)

Purchase of capital assets (2,568)

Net cash used by investing activities (4,632)

Decrease in cash (11,593)

Cash, beginning of year 445,582

Cash, end of year \$ 433,989

Kentucky Equal Justice Center  
NOTES TO THE FINANCIAL STATEMENTS  
December 31, 2022

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NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization

Office of Kentucky Legal Services Programs, Inc. (OKLSP) is a non-stock, non-profit organization formed in 1976. On June 11, 2007, September 23, 2017 and August 8, 2023, OKLSP filed for an assumed name, Kentucky Equal Justice Center (KEJC). KEJC serves as a coordinating agency for programs that provide free or nominally priced civil legal services to individuals and groups in the Commonwealth of Kentucky who are otherwise unable to afford legal assistance.

KEJC is funded by contracts with the four Legal Services Corporation-funded legal services programs in Kentucky whereby it receives a portion of civil filing fees earmarked through the state courts for civil legal services programs. The funding source allows KEJC to function under regular advocacy and lobbying rules for non-profit organizations. Approximately 10% of KEJC's total revenue is from the four legal services programs. KEJC also receives grants from various organizations. Approximately 81% of KEJC's total revenue is from grants.

As of January 2, 2008, KEJC entered into a Program Transfer Agreement with Repairers of the Breach, Inc. (the Repairers). Under the terms of the agreement, the Repairers transferred the management, operations, capital assets and cash balance of Maxwell Street Legal Clinic to KEJC.

Basis of Accounting

The financial statements have been prepared using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recorded as earned and expenses are recorded at the time liabilities are incurred.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Cash and Cash Equivalents

Cash and cash equivalents include all monies in banks.

Financial Instruments

KEJC's financial instruments consist of cash and cash equivalents, and accounts receivable. Cash and cash equivalents, and accounts receivable are stated at cost, which approximates fair value.



Kentucky Equal Justice Center  
NOTES TO THE FINANCIAL STATEMENTS  
December 31, 2022

---

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

Income Taxes

KEJC qualifies as a tax-exempt organization under Section 501 (c) (3) of the Internal Revenue Code and is classified by the Internal Revenue Service as other than a private foundation.

KEJC's *Form 990, Return of Organization Exempt from Income Tax*, for the years ending 2020, 2021, and 2022 are subject to examination by the IRS, generally for three years after they are filed.

Accounts Receivable

Accounts receivable at December 31, 2022, consists of grants receivables.

Uncollectible accounts are charged to bad debt expense when they are declared uncollectible. Management believes the results of this method approximate the allowance for doubtful accounts.

Revenue Recognition

Grants and donations are recognized in the period the pledges are made. Program income, attorney's fees and client fees are recognized in the period the services are performed.

Fair Value of Financial Instruments

KEJC follows the provisions of FASB ASC 820, *Fair Value Measurements and Disclosures*, (ASC 820) for fair value measurements of financial assets and financial liabilities, and for fair value measurements of nonfinancial items that are recognized or disclosed at fair value in the financial statements on a recurring basis. ASC 820 defines fair value as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. ASC 820 also establishes a three-tier hierarchy to classify fair market measurements for disclosure purposes. Inputs refer broadly to the assumptions that market participants would use in pricing the asset or liability, including assumptions about risk.

Investments

KEJC's investments are stated at fair value. Purchases and sales of investments are recorded on a trade-date basis. Realized and unrealized gains and losses on investments are determined by comparison of the actual cost to the proceeds at the time of disposition or fair value as of the end of the financial statement period. Dividend and interest income are recorded as earned. Investment income or loss (including realized and unrealized gains and losses on investments, interest, and dividends) is included in the statement of activities and changes in net assets.

Kentucky Equal Justice Center  
NOTES TO THE FINANCIAL STATEMENTS  
December 31, 2022

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NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

Investment securities are exposed to various risks, such as interest rate, overall market volatility and credit risks.

Fair Value of Financial Instruments

The three-tier hierarchy of inputs is summarized in the three broad levels listed as follows.

- Level 1 – quoted prices in active markets for identical assets.
- Level 2 – other significant observable inputs (including quoted prices for similar assets, interest rates, prepayment speeds, and credit risk)
- Level 3 – significant unobservable inputs (including KEJC’s assumptions in determining the fair value of assets)

NOTE 2 – INVESTMENTS

Investments (all Level 1 measurements) consist of the following at December 31, 2022:

	<u>Cost</u>	<u>Fair Value</u>	<u>Unrealized Appreciation (Depreciation)</u>
Money market funds	\$ 21,556	\$ 21,559	\$ 3
Stocks and options	21,059	22,021	962
Mutual Funds	<u>56,314</u>	<u>79,235</u>	<u>22,921</u>
 Total Investments	 <u>\$ 98,929</u>	 <u>\$ 122,815</u>	 <u>\$ 23,886</u>

Kentucky Equal Justice Center  
NOTES TO THE FINANCIAL STATEMENTS  
December 31, 2022

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NOTE 2 – INVESTMENTS - CONTINUED

Investment return for the year ended December 31, 2022, is summarized below:

Realized gains	\$ 307
Dividends	1,756
Interest Income	<u>21</u>
Total investment return	<u>\$ 2,084</u>

NOTE 3 – PROPERTY AND EQUIPMENT

Beginning balance office equipment and computers:	\$ 62,096
Purchase of computers	2,568
Less accumulated depreciation	<u>(57,962)</u>
Ending balance:	<u>\$ 6,702</u>

KEJC capitalizes property and equipment over \$1,500. Lesser amounts are expensed. Purchased property and equipment is capitalized at cost. Donations of property and equipment are recorded as contributions at their estimated fair value. Such donations are reported as contributions without donor imposed restrictions unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as contributions with donor imposed restrictions. Absent donor stipulations regarding how long those donated assets must be maintained, the Organization reports expirations of donor restrictions when the donated or acquired assets are placed in service. The Organization reclassifies net assets with donor imposed restrictions to net assets without donor imposed restrictions at that time. Property and equipment are depreciated using the straight-line method over estimated useful lives of five years. Software is amortized over three years.

NOTE 4 - PENSION PLAN

KEJC's employees are covered by the County Employees Retirement System (CERS), which is part of the Kentucky Retirement System. Full time employees participate in CERS and contribute 5% of their

Kentucky Equal Justice Center  
NOTES TO THE FINANCIAL STATEMENTS  
December 31, 2022

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NOTE 4 - PENSION PLAN – CONTINUED

gross wages and new employees hired after September 1, 2008, contribute 1% additional. Total pension plan expense to KEJC was \$156,887. A Comprehensive Annual Financial Report on the Kentucky Retirement System may be requested from the following address:

Kentucky Public Pensions Authority  
Perimeter Park West  
1260 Louisville Road  
Frankfort, KY 40601-6124

NOTE 5 – NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions are available for the following periods:

Periods after December 31, 2022	\$ 127,507
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Net assets were released from the grant restrictions by incurring expenses satisfying the purpose specified by the grant as follows:

KY Bar Foundation	\$ 13,181
MSPC	660
Consumer Reports Award	649
HFGC	95,266
Francis Hollis Brain Foundation	5,000
Foundation for a Healthy Kentucky	53,650
Victims of Crime Act	193,253
Bluegrass Community Foundation	11,588
Public Welfare Foundation	58,158
KHC Housing Stability	677,193
LABG Housing	69,452
NLIHC OSAH	6,604
Catholic Diocese	7,076
Fayette County Bar Foundation	5,169
United Way	12,408
Kentucky Center for Economic Policy	27,442
Homeless & Housing Coalition of Kentucky	12,586
Families and Workers Fund	81,412
Kentucky Civic Engagement Table	9,904
MAZON	87,974
Community Farm Alliance	18,073

Kentucky Equal Justice Center  
NOTES TO THE FINANCIAL STATEMENTS  
December 31, 2022

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NOTE 5 – NET ASSETS WITH DONOR RESTRICTIONS - CONTINUED

Cy Pres	4,002
CLASP PIF	6,521
Elhapa Foundation	38,684
Haggin Trust	63,646
Health Gains Communication	12,190
CBPP Food Justice	6,047
Louisville Bar Foundation	<u>5,734</u>
	<u>\$1,583,522</u>

NOTE 6– LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

KEJC has \$1,170,206 of financial assets available within one year of the balance sheet date to meet cash needs for general expenditure, consisting of cash of \$433,989, investment funds of \$122,816 that make up the Mason Fund in the Vanguard account, and funds and accounts receivable of \$613,401. KEJC structures its financial assets to be available as its general expenditures, liabilities, and other obligations come due.

NOTE 7 – IN-KIND CONTRIBUTIONS

The value of donated property and services included as contributions in the accompanying statement of activities and the corresponding expenses for the year ended December 31, 2022, are as follows:

Rent and Utilities	\$ 20,400
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NOTE 8 – METHODS USED FOR ALLOCATION OF EXPENSES

The cost of providing program and other activities have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among the programs and general and administrative expenses.

KEJC prepares an annual budget by program. Programs include Immigrant Rights, Poverty Law, Healthcare Advocacy, Food Justice, Workers' Rights and general and administrative. Every grant application requires a proposed budget. The budget is followed for allocations of expenses. Payroll and benefits expenses are allocated based on time and effort.

NOTE 9 – CONCENTRATION OF CREDIT RISK

KEJC maintains an account at a bank in Lexington, Kentucky. Accounts at the institution are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. Cash on December 31, 2022, exceeded federally insured limits by \$148,850.

Kentucky Equal Justice Center  
NOTES TO THE FINANCIAL STATEMENTS  
December 31, 2022

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NOTE 10 – CONTRACTS

Kentucky Legal Services

KEJC entered into an agreement for 2022 with Kentucky Legal Services Funded Basic Field Programs.

KEJC received \$180,000 for the following tasks:

- Providing support for the continued operation and development of inter-Program substantive law Task Forces of attorneys and paralegals.
- Monitoring significant developments in poverty law at the state and national level, including legislative, executive, and judicial forums.
- Providing information to staff and clients of the Programs on significant current developments in poverty law through task force mailings, email, listserv postings, presentations, and other appropriate means.
- Coordinating responses of Program staff to requests from legislative and administrative officials for comments on bills, regulations and other proposals affecting low-income Program clients.
- Providing access to information about immigration issues and immigrant eligibility for legal services through KEJC's Immigrant Rights Project.
- Conducting and coordinating litigation on high impact and emerging poverty law issues.

Kentucky Center for Economic Policy

KEJC entered into a contract with the Kentucky Center for Economic Policy to provide 150 to 200 hours of work for specific activities, for the period of April 1, 2022 through March 31, 2023. KEJC shall provide the Kentucky Center for Economic Policy with \$15,000 upon entering into the agreement in addition to specific activities/duties

Step By Step

KEJC entered into a contract with Step By Step to carry out the SNAP Local Advocates Project. The purpose is to ensure local community members know about the new options for SNAP enrollment and anything related to SNAP. The agreement is for 12 months. KEJC will provide Step By Step with \$10,000 upon entering into this agreement along with other duties.

Kentucky Equal Justice Center  
NOTES TO THE FINANCIAL STATEMENTS  
December 31, 2022

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NOTE 11 – GRANTS

KEJC received a \$16,000 grant from Bluegrass Community Foundation for a coverage period of September 1, 2021-August 31, 2022.

KEJC received a \$9,000 & a \$12,500 grant from the Catholic Diocese of Lexington.

Community Farm Alliance granted KEJC \$30,000 to be used between December 1, 2020, through June 30, 2022 and another \$15,000 to be used between July 2021 and July 2022.

KEJC received \$30,000 from Elhapa Foundation, Inc.

The Fayette County Bar Foundation gave \$5,000 for 2021-2022 to support immigration law services through Maxwell Street Legal Clinic.

KEJC received a grant from Foundation for a Healthy Kentucky for \$50,000 and another for \$45,000 for the period April 1, 2022-March 31, 2023 and a \$50,000 grant for the period April 1, 2021-March 31, 2022.

Kentucky Public Protection Cabinet gave KEJC a \$37,595 grant.

The Kentucky Bar Foundation gave KEJC a \$11,000 grant for 2022.

KEJC received a grant from Kentucky Housing Corporation in the amount of \$2,050,000 for the period of July 1, 2022 through June 30, 2023. The grant is to be used for housing stability services including subgrants to the four Legal Services Corporation-funded civil legal aid programs in Kentucky (AppalRed Legal Aid, Kentucky Legal Aid, Legal Aid of the Bluegrass, and Legal Aid Society in Louisville.)

KEJC received a grant for \$5,000 & \$3,000 from Kentucky Civic Engagement Table for the year 2021-2022 and another \$5,000 grant for the 2022-2023 year. The purpose of the grant was to help develop shared messaging around food justice and public benefits, including affirmative policies to strengthen safety net programs.

Legal Aid of the Bluegrass gave KEJC a subgrant of up to \$80,000, to be billed monthly, to help connect vulnerable tenants in Fayette County, KY to rental assistance and legal help in eviction.

KEJC received a \$70,000 grant from MAZON to support KEJC's Food Justice Fellowship. The grant period was 2022 – 2023.

Kentucky Equal Justice Center  
NOTES TO THE FINANCIAL STATEMENTS  
December 31, 2022

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NOTE 11 – GRANTS - CONTINUED

The National Low Income Housing Coalition gave KEJC a \$50,000 grant for the period June 1, 2022-May 31, 2023.

In June of 2021, KEJC received a \$18,000 grant from the United Way of the Bluegrass.

KEJC received a \$15,000 grant from the United Way of the Bluegrass for 2022/2023.

On October 1, 2021, the Kentucky Justice Cabinet notified KEJC of approval of a grant of \$192,640 in Victim of Crime Act funds to continue services for immigrant victims of crime through Maxwell Street Legal Clinic. For the period 10/1/2022-9/30/2023 the grant amount was \$154,112.

NOTE 12 – LEASING ARRANGEMENTS

KEJC leases office space in Lexington, KY and Louisville, KY. The space in Lexington was originally sublet from former legal aid attorneys. Those attorneys subsequently bought the space and became KEJC's landlords. The original, and only written contract with the landlords is dated December 1, 1999. The lease was for one year. The subsequent renewals and rate increases have been verbally agreed upon. The rent expense for this office space in 2021 was \$21,600.

The office space in Louisville, KY is based on a verbal agreement also. KEJC sublets space from private attorneys. The rent expense for this office space in 2021 was \$7,000.

Office space for the Maxwell Street Legal Clinic, as mentioned in Note 1, is donated to KEJC. The fair market value of that space and the in-kind donation in 2022 was \$20,400.

NOTE 13 – SUBSEQUENT EVENTS

KEJC has evaluated subsequent events through December 4, 2023, the date on which the financial statements were issued.



KENTUCKY EQUAL JUSTICE CENTER  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For The Year Ended December 31, 2022

<u>Federal Grantor &amp; Program Title</u>	<u>Federal Assistance Listing Number</u>	<u>Pass-Through Organization</u>	<u>Pass-Through Organization- Identifying Number</u>	<u>Federal Expenditures</u>	<u>Provided to Subrecipients</u>
<b>US Department of the Treasury</b>					
COVID-19 Emergency Rental Assistance	21.023	Kentucky Housing Corporation	LPY7ZYZG31	\$677,193	\$628,238
COVID-19 Emergency Rental Assistance	21.023	Legal Aid of the Bluegrass		69,453	-
COVID-19 Coronavirus State & Local Fiscal Recovery Funds	21.027	Kentucky Public Protection Cabinet	N/A	<u>37,595</u>	-
<b>Total US Department of the Treasury</b>				<u>784,241</u>	<u>628,238</u>
<b>US Department of Justice</b>					
Victims of Crime Act	16.575	Kentucky Justice & Public Safety Cabinet	15POVC-21-GG-00627-ASSI	<u>167,171</u>	-
<b>Total US Department of Justice</b>				<u>167,171</u>	-
<b>Total Federal Expenditures</b>				<u>\$951,412</u>	\$628,238

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NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Note A – Basis of Presentation

The accompanying schedule of expenditures of federal awards (the schedule) includes the federal award activity of the Kentucky Equal Justice Center for the year ended December 31, 2022. The information in the schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Costs Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the schedule presents only a selected portion of the operations of the Kentucky Equal Justice Center, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Kentucky Equal Justice Center.

Note B – Summary of Significant Accounting Policies

Expenditures reported on the schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Note C- Indirect Cost Rate

The Kentucky Equal Justice Center has elected to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance for those grants that allow it.

**Vickie C. Richardson, CPA, PSC**  
114 East High Street  
Mount Sterling, KY 40353

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM  
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Board of Directors  
Kentucky Equal Justice Center  
Lexington, Kentucky

**Report on Compliance for Each Major Federal Program**

***Opinion on Each Major Federal Program***

We have audited the Kentucky Equal Justice Center's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the Kentucky Equal Justice Center's major federal programs for the year ended December 31, 2022. The Kentucky Equal Justice Center's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Kentucky Equal Justice Center complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2022.

***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Kentucky Equal Justice Center and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the Kentucky Equal Justice Center's compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Kentucky Equal Justice Center's federal programs.

### ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Kentucky Equal Justice Center's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Kentucky Equal Justice Center's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Kentucky Equal Justice Center's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Kentucky Equal Justice Center's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Kentucky Equal Justice Center's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### **Report on Internal Control over Compliance**

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

*Vickie C. Richardson, CPA, PSC*

Mt. Sterling, Kentucky  
December 4, 2023

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**Vickie C. Richardson, CPA, PSC**  
114 East High Street  
Mount Sterling, KY 40353

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL  
STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Kentucky Equal Justice Center  
Lexington, Kentucky

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Kentucky Equal Justice Center (a nonprofit organization), which comprise the statement of financial position as of December 31, 2022, and the related statement of activities, and cash flows for the year then ended, and the notes to the financial statements, and have issued our report thereon dated December 4, 2023.

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Kentucky Equal Justice Center's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Kentucky Equal Justice Center's internal control. Accordingly, we do not express an opinion on the effectiveness of the Kentucky Equal Justice Center's internal control.

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A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the organization's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified a deficiency in internal control, described in the accompanying schedule of findings and questioned costs that we consider to be a significant deficiency. (2022-001)

### **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Kentucky Equal Justice Center's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Kentucky Equal Justice Center's Response to the Finding**

*Government Auditing Standards* requires the auditor to perform limited procedures on Kentucky Equal Justice Center's response to the finding identified in our audit and described in the accompanying schedule of findings and questioned costs. Kentucky Equal Justice Center's response was not subjected to the other auditing procedures applied in the audit of the financial statements, and accordingly, we express no opinion on the response.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

**Vickie C. Richardson, CPA PSC**

Mt. Sterling, Kentucky  
December 4, 2023

KENTUCKY EQUAL JUSTICE CENTER  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
December 31, 2022

SUMMARY OF AUDIT RESULTS

- A. The auditor's report expresses an unmodified opinion on the financial statements of the Kentucky Equal Justice Center.
- B. No significant deficiencies or material weaknesses in internal control were disclosed during the audit of the financial statements of the Kentucky Equal Justice Center.
- C. No instances of noncompliance material to the financial statements of the Kentucky Equal Justice Center were disclosed during the audit.
- D. No significant deficiencies or material weaknesses in internal control over major programs were disclosed during the audit of the Kentucky Equal Justice Center
- E. The auditor's report on compliance for the major federal award programs for the Kentucky Equal Justice Center expresses an unmodified opinion.
- F. No audit finding that are required to be reported in accordance with 2 CFR 200.516(a) is reported in this Schedule.
- G. The program tested as a major program includes the Emergency Rental Assistance Program, Federal Assistance Listing Number 21.023.
- H. The threshold for distinguishing Types A and B programs was \$750,000.
- I. The Kentucky Equal Justice Center was not determined to be a low-risk auditee.

FINDINGS - FINANCIAL STATEMENTS AUDIT

Finding 2022-001

*Criteria:* Kentucky Equal Justice Center is required to have internal controls in place to ensure bills are paid timely.

*Condition:* Kentucky Equal Justice Center does not have adequate internal controls in place to ensure bills are timely paid.

*Cause:* Certain bills entered for December 31, 2022, dates of service and prior were entered into the general ledger, however payment of those bills has not been made as of November 2023.

*Effect:* Failure to pay bills timely could result in inaccurate financial reporting.

*Recommendation:* The organization should implement internal controls to ensure bills are paid timely.

*Response:* KEJC will develop and adopt more detailed internal control policies and procedures including procedures designed to ensure timely payment of bills. We have several new resources to help us do so. In late 2022, we entered into a contract with The Charity CFO for accounting guidance and services. We will elicit recommendations from them. In addition, in September 2023, KEJC created a new position, Operations Manager, with responsibilities including preparation and tracking of both payables and receivables. The Operations Manager will assist the director in researching, proposing and implementing internal controls, including communications with staff.

FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAM AUDIT

NONE

# **Kentucky Equal Justice Center**

## **Conflict of Interest Policy**

### **Policy**

No member of the Kentucky Equal Justice Center Board of Directors or Staff shall derive any personal profit or gain, directly or indirectly, by reason of his or her participation in the Kentucky Equal Justice Center. Each individual shall disclose to the Kentucky Equal Justice Center any personal interest which he or she may have in any matter pending before the organization and shall refrain from participation in any decision on such matter. Any member of the Kentucky Equal Justice Center's Board of Directors or Staff shall refrain from obtaining any list of Kentucky Equal Justice Center clients for personal or private solicitation purposes at any time during the term of their affiliation.

### **Implementation**

Each Member of the Kentucky Equal Justice Center Board of Directors or Staff shall complete annually a Conflict of Interest Form, as approved by the Board, disclosing other affiliations and acknowledging the above policy.



**Kentucky Equal Justice Center**  
**Conflict of Interest Form for**  
**Officers, Directors and Staff Members**

**Conflict of Interest Policy**

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**Conflict of Interest Disclosure**

In addition to my service for Kentucky Equal Justice Center, at this time I am a Board member or an employee of the following organizations:

1. \_\_\_\_\_
2. \_\_\_\_\_
3. \_\_\_\_\_
4. \_\_\_\_\_

This is to certify that, except with regard to carrying out my duties as an officer, director or staff member of the Kentucky Equal Justice Center or as described below, I am not now nor at any time during the past year have been:

- 1) A participant, directly or indirectly, in any arrangement, agreement, investment, or other activity with any vendor, supplier, or other party doing business with the Kentucky Equal Justice Center which has resulted or could result in personal benefit to me.
- 2) A recipient, directly or indirectly, of any salary payments or loans or gifts of any kind or any free service or discounts or other fees from or on behalf of any person or organization engaged in any transaction with the Kentucky Equal Justice Center.

Any exceptions to 1 or 2 above are stated below with a full description of the transactions and of the interest, whether direct or indirect, which I have (or have had during the past year) in the persons or organizations having transactions with the Kentucky Equal Justice Center:

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Signature: \_\_\_\_\_ Date \_\_\_\_\_

Printed name: \_\_\_\_\_

Please return to:

Richard J. Seckel, Director  
Kentucky Equal Justice Center  
201 W. Short Street, Suite 310  
Lexington, KY 40507

## **Kentucky Equal Justice Center**

### **Board Meeting Dates**

#### **Proposed Schedule 2024**

- |                |          |                |
|----------------|----------|----------------|
| • April 25     | Thursday | Board Meeting  |
| • July 18      | Thursday | Board Meeting  |
| • September 19 | Thursday | Board Meeting  |
| • December 12  | Thursday | Annual Meeting |