

Kentucky Equal Justice Center Board

April 25, 2024

Via Zoom

Agenda

11:00 Welcome and Introductions

- New Staff and Staff Reps
- Highlights of Recent Activity
- Approval of Minutes

11:15 Staff Reports Highlights

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

12:00 Lunch Break

12:45 Administration and Development

- Financial Reports FY 2023 and Q1 FY 2024
- Recent Fundraising
- Audit Bid for FY 2023

1:15 Governance and Strategic Plan

- Strategic Plan: Succession Update
- Governance Tasks 2024
- Proposed Meeting Dates 2024

1:25 Announcements

1:30 Adjourn

Kentucky Equal Justice Center

Board Minutes

December 14, 2023

Board Members Present: Tiffany Pyette (Client Member); Bob Brown, Lisa Gabbard, Shelly Henry, John Rosenberg, Bruce Simpson (Community Members); Jefferson Coulter, Angeleigh Dorsey, Amanda Young (Program Directors); Brandie Ingalls (Staff Rep).

KEJC Staff: Chloe Atwater, Jess Bowman, Miranda Brown, Ben Carter, Jackson Cooper, Gaby Dawson, Yoko Dionisio, Raaziq El-Amin, Allison Hight, Tyler Offerman, Bill Pauley, Rich Seckel, Jane Connell Young, Andrea Zang.

Guests: Mizari Suarez (RJDEI Consultant); Glenda Harrison (Access to Justice Commission); Pat Fisher and Reid Lehew (The Charity CFO).

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, starting with the introduction of new staff members. Rich recognized the following new staff to introduce themselves:

- New Health Coverage Specialist Suraya Shalash
- Housing Justice Attorney Jackson Cooper
- Operations Manager Heather Darby
- Health Justice Attorney Jane Connell Young (specializing in SUD discrimination issues)

New board member Shelly Henry said she was an employment law attorney with the firm Craig Henry. Shelly said she had worked with and advised KEJC over the years. Introductions continued from top left to bottom right of the Zoom screen. 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 offered the following:

- With support from the Foundation for a Healthy Kentucky, KEJC had hired Suraya Shalash as a full-time kynector focused on health coverage.
- The housing team funded by the city of Lexington was digging into its new role helping people facing eviction, including a presence at court and outreach to renters facing eviction.
- Jane's project to fight discrimination in health care against people grappling with substance use was beginning to take off as she made contacts around the state.

- KEJC had at last received attorneys’ fees—about \$38,000—for its work in the case challenging federal approval of Gov. Matt Bevin’s plan for Medicaid work requirements.
- Board member John Rosenberg would be recognized with an honorary doctorate the day after the board meeting at the UK commencement ceremony.

Bruce Simpson commented that John was a role model for attorneys throughout the state.

Approval of Minutes

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

- Motion:** John Rosenberg moved to approve the minutes of the September 21, 2023, board meeting.
- Second:** Bruce Simpson
- Action:** Approved unanimously

Bob recalled that the board had authorized him to draft a resolution honoring former board member Rick Clewett for his many years of community service. Bob said the resolution had been included in the board package and would be forwarded to Rick.

Staff Reports

Continuing a new format first tried in September, the board heard and discussed staff reports on multiple issues and projects early in the meeting. No board action was required in response to the reports. For details, see the Staff Reports on the KEJC Board web page under the December 14, 2023, heading at <https://www.kyequaljustice.org/board-meetings>.

Special Guest: RJDEI Consultant Tiffany Pyette

Board member and Racial Justice Diversity Equity and Inclusion (RJDEI) co-consultant Tiffany Pyette presented her [Final Recommendations](#), which had been circulated before the meeting. She said the recommendations came from a place of having worked with the board and staff for over a year. The recommendations addressed four areas:

- Resources
- Personnel/Board
- Accessibility
- Gender and Sexuality

Among the twenty recommendations were suggestions to continue the BIPOC Affinity Space and White Learning Caucus; to enable pursuit of information about staff unionization, including seminars with union facilitators; to hire a Human Resources specialist with duties different from the Operations Manager; to limit board seats devoted to legal aid representatives in order to make room for other community voices; to install a wheel chair ramp at the Short Street office; to adopt a separate, program-wide language access budget; to provide trauma-informed training for staff; and to include use of pronouns as part of introductions at all meetings.

In discussion, board member Shelly Henry asked for clarification about whether members of management would facilitate discussions about unionization. She said the National Labor Relations Act contained provisions protecting employees from what might amount to “company unions.” Tiffany said the idea was simply to create space for employees to learn about unionization as an option.

Special Guest: RJDEI Consultant Mizari Suarez

RJDEI co-consultant Mizari Suarez presented her [Racial Justice Recommendations](#), which also had been included in the board materials for the day. Mizari said her recommendations came from a year-long contract and, as with Tiffany, time spent working with staff and the board. Her recommendations addressed Staff and Board, with separate subsections under Staff for Maxwell Street Legal Clinic and the rest of KEJC.

Themes of Mizari’s report included promoting and supporting racial diversity, better connecting Maxwell Street and KEJC, better connecting board and staff, building an inclusive and welcoming organizational culture, and celebrating successes. Mizari’s Recommendations and action items included improving the salary structure, creating a clear organizational chart, hiring a Human Resources person with special responsibility for onboarding new staff, and having a yearly board retreat and evaluation.

Mizari expressed concern that staff who left the housing project recently were predominantly BIPOC and suggested that the population of people served should be better represented within both staff and board. Her recommendations included creating hiring committees for Maxwell Street positions that included board, staff, and community members served.

Board member Bruce Simpson said he appreciated the recommendations and suggested that a board committee take on the task of further review and follow up. Chair Bob Brown thanked Mizari and Tiffany and also suggested further study of the recommendations.

Special Guest: Access to Justice Commission

Kentucky Access to Justice Commission (AJC) director Glenda Harrison said she would report briefly on two Commission Projects. She reported that:

- **Kentucky Free Legal Answers** was a free online legal clinic launched in November and based on a model pioneered by the American Bar Association. Glenda said the Commission was ramping the clinic up slowly but already had received sixty questions and recruited a panel of thirty-one volunteer attorneys.
- **The Fayette County Courthouse Help Center** had served over 2,000 people since its inception two years earlier. Glenda said AJC would next launch a center in Jefferson County, with Northern and Western Kentucky to follow. Glenda said people using the help desk appeared to appreciate the legal system better when they had help navigating it.

Board member Brandie Ingalls asked whether Free Legal Answers had eligibility guidelines. Glenda said the program set an income limit at 250% of the federal poverty level and an asset

limit of \$10,000. She said the ABA system walked users through eligibility screens before they got to a practitioner.

Administration: Financial Report through November 31, 2023

Pat Fisher, CFO of KEJC's accounting firm, the Charity CFO, introduced himself and his colleague Reid Lehew, who was assigned to work with KEJC day to day. Pat said that he and Reid had just compiled the monthly Management Report for KEJC, with figures through November 30. Reid shared the report via Zoom while Pat presented it.

Pat started with the Statement of Financial Position (balance sheet), which showed cash on hand of \$260,500. Pat said he liked to focus on cash as a touchstone for financial health. He said the \$260,500 represented about 1.5 months of operating cost.

Ideally, Pat said, nonprofits should have cash in hand of three to six months of operating cost. He said the apparent shortage for KEJC was offset in part by the Vanguard investment account, worth about \$140,000, and in part by accounts receivable awaiting payment. On that theme, Pat said that:

- KEJC was due a significant amount from Lexington Fayette Urban County Government (LFUCG) for housing stability activities.
- KEJC might be able to submit the next "draw" of funds from Kentucky Housing Corporation (KHC) in December

Rich said he did plan to submit the next draw to KHC in December. Reid added that KEJC had a number of payables, mostly to legal aid partners in the KHC grant.

Turning to the Statement of Activity (profit vs. loss), Pat noted that, in November, KEJC had received about \$136,000 in income from diverse sources. He said the budget for the year called for about \$2.5 million in income by December 31—a figure that would require KEJC to pull in about \$390,000 in December, a challenging amount. He said the KHC draw would likely be the biggest element of December income.

Pat noted that expenses for the year were running close to budget, or a little under, with salaries making up about 52% of all expenses. Overall, he recommended that KEJC should focus on diversifying funding toward unrestricted grants and contributions. He said that the operating loss so far for the year was about \$125,000, an amount that could be made up in large part by the next KHC draw.

Rich said that he had prepared several supplementary financial reports, including an assessment of unrestricted reserves on hand. Rich said unrestricted reserves appeared to total about \$51,000. He said 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. Pat said that this was why he recommended diversifying funding sources.

Bob asked Rich for a development update. Rich said that he had included in the board package the usual table showing funds sought and funds awarded. He said that for the year-to-date KEJC had sought about \$2.1 million and had been awarded about 89% of it.

Administration: IRS 990

Chair Bob Brown asked for a report on the status on KEJC’s 990 tax return to the IRS. Rich said that it had been prepared by auditor Vickie Richardson, circulated to the board, and submitted by the November 15 deadline.

Administration: Audit Committee Report

Chair Bob Brown invited Treasury and Audit Committee member Lisa Gabbard to describe the Audit Committee’s deliberations. Lisa said that members reviewed the audit report prepared by Auditor Vickie Richardson in detail and met with her to discuss it.

Lisa said that Vickie had made observations and recommendations similar to those just presented by Pat Fisher from the Charity CFO about over reliance on reimbursable federal funds. Lisa said the committee accepted the report as presented. Bob invited a motion on the audit.

- Motion:** John Rosenberg moved to accept the FY 2022 Audit Report as prepared by auditor Vickie Richardson.
- Second:** Lisa Gabbard
- Action:** Approved unanimously

Administration: Budget for FY 2024

Bob invited Rich to present to the proposed budget for FY 2024, which had been circulated with the board package. Rich began by saying that he had been well aware while preparing it of the new dynamic of reimbursable grants.

Rich said that he had begun by preparing two budgets: a baseline budget using the current salary scale and an alternative which fully implemented the new salary scale spreadsheet prepared by Chloe as part of Personnel Committee discussions.

Rich said he had conducted multiple budget briefings and discussions. He said that he met first with KEJC’s management team for a budget briefing, then with staff of multiple projects and Charity CFO. He then circled back to the management team before presenting the resulting proposed budget to the KEJC Executive Committee.

Rich said that the baseline budget using the current salary scale had a deficit of about 8%, while the budget with full implementation of the new scale had a deficit about double that, at \$420,000. During the various meetings, he had posed the question “if we can’t do the whole thing now, what are the priorities?”

Rich said the resulting budget had a deficit slightly smaller than the original baseline budget, of just under 8%, offset almost completely by projected carryover from 2023 grants. He walked through the different elements of the budget: salary, fringe, operating cost, and income. He said the proposed budget continued all current staff and anticipated filling two additional positions:

- A Housing Justice Attorney position in the LFUCG housing stability project
- A vacant Immigration Attorney position at Maxwell Street

In addition, he said, the Executive Committee recommended restoring a part-time intake position for the LFUCG project.

Rich said that the Personnel Committee had put forward several guiding principles, including comparability with similar organizations and a bottom-line idea of a living wage. He said that the proposed budget reflected two additional elements of the committee’s discussion: more flexible and larger increments for supervisory and management responsibilities and compensation for use of language skills.

Finally, Rich said, the budget included a tiered approach to improving the salary scale, with 5% enhancements for salaries below \$40,000, 4% from \$40,000 to \$50,000, and so on. Rich said that Chloe had found hard evidence that our starting attorney salaries were too low, so that he had applied a 10% increment to catch them up. All told, the increments and related fringes added about \$51,000 to the budget.

Rich said he had budgeted for a new director at a slightly higher salary than his, just over \$100,000, with a one month overlap with his tenure, which would end June 30.

Bob asked whether the income side of the budget would dip into investment returns in the Vanguard brokerage account. Rich said that it would, for the first time, to the tune of \$36,000 for Maxwell Street Legal Clinic.

Bob said that the Executive Committee had recommended approval of the budget as presented.

- Motion:** Jefferson Coulter moved to approve the FY 2024 budget as presented.
- Second:** Shelly Henry
- Action:** Approved unanimously

Allison Hight commented that the salary improvements took KEJC in the right direction but still might mean a pay cut for a candidate that Maxwell Street was trying to recruit.

Quick Items

The hour being late, the Chair entertained several agenda items quickly:

Strategic Plan: Rich said that RJDEI recommendations had been highlighted during the current meeting. He said that succession planning would see activity next, with proposals from search firms already under review. He thanked Heather for her work on the RFP.

Board dates for 2024: Bob said proposed dates were circulated in the board package. He invited comments. No suggestions were made for changes.

Conflict of Interest forms: Rich said forms are gathered each year from board and staff. He said he would circulate them in a separate email.

Adjournment

The agenda having been completed, the chair entertained a motion to adjourn.

Motion: Bruce Simpson moved to adjourn the meeting

Second: John Rosenberg

Action: Approved unanimously

Reported by:

Richard J. Seckel, Director

April 22, 2024

Kentucky Equal Justice Center

Staff Report Highlights

April 25, 2024

Substance Use Discrimination — Jane Connell Young

Education

- On January 20, 2024, Jane and Carmen attended the **Kentucky Society of Addiction Medicine** meeting in Lexington. KEJC Partner, Sally Friedman, Sr. Vice President of Legal Advocacy, Legal Action Center (New York) addressed the group via video. Jane and Carmen were present in Lexington to answer follow-up questions and further introduce the KEJC SUD program to others.
- On January 22, 2024, Jane attended a presentation in downtown Louisville sponsored by **Metro United Way**, “From Impact to Advocacy,” regarding “telling the story of an organization” to impact the community.

Connections

- On several occasions the KEJC SUD team met via video with Gene Detherage and others from the **Kentucky Recovery Housing Network**. The issues of allowing Medication to Treat Opioid Use Disorder (MOUD) in Recovery Homes, certification of recovery homes, and the logistics of administration of MOUD are being discussed among Recovery Home persons. KEJC is a part of these discussions and continually advocates for MOUD for those who have received prescriptions for it.
- The KEJC SUD team made contact with a physician in Lexington and a physician in Louisville who have both been very helpful in educating us and others, partnering with KEJC on published Opinion Editorial pieces, and sending several referrals to the KEJC SUD team.
- KEJC is also involved with several state administered workgroups:
 - Kentucky Judicial Commission on Mental Health (still in planning stage)
 - Kentucky State Health Improvement Plan Drug Use Workgroup (SHIP) (report circulated 4.15.24)

Presentations

- January 10 KEJC participated in the Legal Services Commission, Opioid Task Force.
- February 20 Jane presented the KEJC SUD team program to the Kentucky Council of Churches in Frankfort and also via video.
- March 6 Jane presented and discussed the KEJC SUD project with a group gathered at the downtown Louisville office of KEJC SUD partner Vocal KY.

- March 26 Jane presented and discussed the KEJC SUD project with the Welfare and Health Task Force of legal aid personnel throughout Kentucky.
- March 26 Rebekah Joab, Attorney with KEJC partner Legal Action Center (New York), presented a training for ACES (Addiction Medicine physicians—Lexington, KY). Jane was present on video to provide Kentucky information for the presentation.
- March 27 The Kentucky Department of Public Health Harm Reduction Team held a planning meeting with Jane and then later on April 10, 2024, Jane and Ben spoke to a larger group of attendees via video to present the KEJC SUD project.

Health Coverage — Suraya Shalash

Direct Service

- **Enrollment Assistance:** Suraya began assisting clients with Medicaid and Qualified Health Plan enrollments and renewals through kynect in late December. Through the first quarter of 2024 she has made 192 enrollment-related contacts, proactively reaching out to KEJC clients before their insurance renewal dates. Approximately 20% of the clients she’s worked with speak Spanish as their first language.

Client Advocacy

- Suraya has encountered systemic issues and opportunities for improvement, providing feedback to the Cabinet for Health and Family Services. Examples include notices to clients containing outdated kynector information, inaccurate results when using the Kentucky Online Gateway prescreening tool, and incorrect application of Advance Premium Tax Credits during Qualified Health Plan enrollment.

Outreach

- Miranda Brown, Heather Darby and Suraya participated in Lafayette High School’s civic engagement fair, sharing KEJC’s mission with hundreds of ninth graders.
- Suraya will represent KEJC at tabling events with Casa de la Cultura and the Mexican consulate in May and June.

Housing Justice (Lexington) — Cory Dodds

Introduction

- I joined KEJC in February 2024 as the newest Lexington Housing Justice attorney. I’ve been practicing law for 6 years this year with the bulk of my career previously with Kentucky Legal Aid in Bowling Green.
- I grew up in Tiline, Kentucky—a rurally-isolated community in west Kentucky. My home (like too many) was afflicted by substance abuse and domestic violence. My partner, Brittany, and I were the first people in our families to earn college degrees.

- After we graduated from Western Kentucky University, I earned my law degree from Georgetown University Law Center where I was a Public Interest Fellow. I gained experience working throughout the Obama Administration, including in the White House, U.S. Department of Commerce, and Federal Communications Commission.
- I joined KEJC because I believe that Kentucky is worth fighting for.

Client Services

- Since I started in February, KEJC’s Eviction Helpdesk has expanded from 2 to 4 days per week. I staff Thursday (Thurston) and Friday (Gunther) dockets.
- I endeavor to speak to every tenant that appears before their hearing (time and resources permitting).
- I provide counsel and advice to tenants to empower them to represent themselves in eviction court. I may also provide on-demand representation to clients with potential defenses or strategic impact potential.
- Notable Case: appointed by Judge Thurston on 4/11. Client receives a Section 8 voucher and has a public guardian. CHFS has failed to pay rent for 5+ months, and the landlord seeks eviction. I am working with the guardian to resolve this matter but I have identified procedural deficiencies that should also result in dismissal.

Outreach

- Along with Maxwell Street colleagues, I will be presenting at the student legal resources training for KCTCS students today.
- I co-led a session at the Kentucky Association for Psychology in the Schools spring training on SSI benefits and connecting with civil legal aid in Kentucky.

Housing Justice (Lexington) — Bill Pauley

Affordable housing is impacting the most vulnerable among us

- Lexington currently has over 1,000 homeless students. This would be the highest number of homeless students since the previous record set only last year. Fortunately, Lexington/Fayette County has provided a fund to provide some relief to these families. The program has just begun this month, and isn’t funded as well as it could be, but we are hopeful that it will make a difference to at least a few families.

Lexington/Fayette County’s funding for rental assistance has ended

- I mentioned this in my previous summary, but I would like to point out that no further funds have been committed to rental assistance by Lexington/Fayette County. KEJC is now left with fewer resources to help those in need. The work of the legal staff has become more important, since negotiation has become more difficult with no incentive to landlords.

- I recently attended Catholic Action Center’s “Aint No Crime to be Homeless” rally regarding the potential criminalization of homelessness. The event was well attended and provided hope and camaraderie for those concerned about this troubling development.

Communications — Natalie Chambers

General Assembly

- In Q1, coinciding with the beginning of the 2024 General Assembly, we launched a series of campaigns to advocate against a number of harmful bills being introduced. Through newsletters, social media posts, partnerships and Action Network letter writing campaigns, KEJC elevated awareness of bills that could harm marginalized and vulnerable Kentuckians for more than 10,000 people.

Social media

- In a series of social media graphics and videos, information about SB 25, HB 18, HB 495, HB 367, and HB 5 reached an overwhelming audience of more than 7,000 accounts.

Newsletters

- From January to March 2024, KEJC’s monthly newsletters focusing on the General Assembly and bills we actively advocated against reached 3,059 readers.

Action Network campaigns

- With seven dedicated Action Network letter writing campaigns covering HB 5, HB 18, HB 367, HB 495, SB 25, and the Grant’s Pass Day of Action, KEJC reached 2,441 advocates and garnered more than 200 signatures collectively.

Housing Justice (Statewide) — Jackson Cooper

Direct Services

- The statewide housing team has engaged in direct services in a number of ways. Laura Harper Knight continued to lead efforts to assist tenants seeking the small amounts of remaining rental assistance. The statewide housing justice attorney, Jackson Cooper, has represented dozens of tenants in various disputes with their landlords, including direct representation in forcible detainer cases, negotiating for improved conditions, the resolution of maintenance issues, illegal lockout evictions, and retaliation for organizing and filing civil rights complaints.

Outreach

- Laura Harper Knight has knocked 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 Warren County eviction dockets, offering support and referrals for countless tenants. Jackson Cooper has given presentations to groups such as community

health workers in Eastern Kentucky, high school students and Seneca High School in Louisville, and elementary students at Tully Elementary in Jeffersontown.

Coalitions

- The statewide housing team has worked together with several housing-focused coalitions in Kentucky. These coalitions worked together to address policies advanced in the Kentucky General Assembly 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 and Memphis Junction mobile home parks to demand fair treatment from the landowners.
- Jackson Cooper continued a recurring clinic to provide legal support to the Louisville Tenants Union, helping its members with legal issues and bringing together law students and volunteer attorneys of like mind who want to help. To date, the clinic has directly served over 50 individual tenants. Jackson has also teamed with the KY Tenants Union to start a similar legal clinic in Lexington, with three meetings held to date.

Health Justice – Chloe Atwater

Legislative Session

- Chloe worked with national experts and provided legal analysis on two bills with complicated health law implications, [SB 71](#), and [HB 186](#). Based on this analysis and legwork of our partners, a small amendment was made to SB 71 to state that the potentially illegal provisions only applied to the extent permissible under federal law, which leaves behind open questions regarding implementation. Due to the complexity of the subject at issue in HB 186, Chloe was one of only a handful of advocates who noticed the problems with the bill. While the necessary changes were not made this session, the original bill sponsor has agreed to work on a fix during the interim session. You can watch Chloe's testimony on the bill [here](#).

Public Health Emergency (PHE) Unwinding

- Pressure and reporting from KEJC and partners, whether placed directly on the Cabinet for Health and Family Services or through the Center for Medicare and Medicaid Services, has finally led to the state resolving the last two remaining readily fixable issues the Medicaid unwinding shed light on. This puts Kentucky in a great position moving forward, as fewer people should be procedurally disenrolled. The final frontier? Language access and call center issues.

Trans Health and Medicaid

- Chloe has continued working with Kentucky Health Justice Network to ensure that the Cabinet for Health and Family Services and the governor's office remove and replace language in the state's Medicaid Managed Care Organization (MCO) contracts that had been interpreted to categorically exclude gender affirming care. This is illegal, per several major federal court cases, and will almost certainly violate forthcoming Biden Administration nondiscrimination rules even more clearly.

SNAP Trafficking

- In a case that became final since our last board meeting, KEJC was able to help Kentucky Legal Aid build on years of critical SNAP trafficking work and get a declaratory judgment stating that SNAP recipients are entitled to be found liable for trafficking only upon a finding of clear and convincing evidence, that such evidence cannot be limited to electronic records, and that failing to provide a critical notice in the appropriate language when the agency was on notice that the recipient required that language constituted a violation of her due process rights. A group of legal aid practitioners working on SNAP cases are actively planning how to leverage this decision in the future. The language access component may also prove helpful in any number of public benefits cases.

Development — Raaziq El-Amin

Grants

- Our team is hard at work to secure sustainable funding from foundations. Since January 1, we have submitted eleven proposals, eight reports, and one letter of intent to apply.

Events

- Natalie, Heather, and Raaziq have been planning Rich's retirement party, which will take place in the fall. In addition to celebrating Rich's amazing legacy at KEJC, the event aims to generate revenue through donations, sponsorships, and ticket sales.

Giving Campaign

- [Kentucky Gives Day](#) takes place on Tuesday, May 7. Raaziq and Natalie have been working to promote our participation in the event through emails, social media, and direct mail. Please tell everyone you know why they should give to KEJC on KY Gives Day!

Maxwell Street Legal Clinic — Abigail Rundell

Staff Updates

- We have hired three new staff members to join our team. We hired CB Bates, a former public defender with 15 years of courtroom experience, Ana Pineda, a former immigration paralegal with years of practical immigration knowledge and training who we are preparing to get DOJ accreditation, and Luis Sanz, our new Legal Assistant, a native Spanish speaker

from Colombia with a degree in engineering who has exciting ideas about how technology can help us improve efficiency.

- Abigail has taken and passed the bar exam. Her swearing in is happening right now (during the board meeting). She is now a fully licensed attorney.
- Unfortunately for the team, Allison Hight has left to pursue opportunities closer to her family. We wish her well. A search for a new Program Director has begun. Abigail Rundell has stepped up to be Interim Director in the meantime.

Case Progress

- We have had 72 cases approved since the last board meeting, which is more than double the approvals we reported last time. Our oldest open case was just approved—a U visa filed in 2016.
- With the addition of CB, we can take on a case type we have never been able to do before. SIJS, a visa created for unaccompanied minors and children who are not safe with one or both of their parents, requires representation of the child in family court. With CB's years of court experience, he is ready to take these applications on and represent a vulnerable community that desperately needs affordable legal assistance.

Operations Updates —Heather Darby

General operations

- We have been working on making sure all 2023 timesheets (and the first few months of 2024) are complete and accurate so that we can review leave accruals to ensure that all staff members know how much leave time they have available.
- I have been helping Rich gather backup (receipts, timesheets, etc). for LFUCG billing. We have received our first payment from LFUCG, but are experiencing long wait times between submitting a bill and receiving payment. We are currently awaiting payment on two months of bills.

Immigration Program Director job posting

We have received two applications for the Program Director position at Maxwell Street Legal Clinic.

Mediation

We are in the process of entering into an agreement with Talesha Wilson to provide mediation services within our Lexington housing team, which has been experiencing tensions (racial micro-aggressions, lack of trust/respect, etc.). Talesha will guide a three-step process with the potential for additional steps as-needed. The initial agreement includes one-on-one conversations with involved parties, a group mediation, and training for leadership. We will begin the process as soon as we receive a signed agreement.

Food Justice Report — Robin Kunkel

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 Farm Bill:** This campaign was on a brief hiatus while legislators focused on the budget, but we are resuming our work this month. We have learned that House Republicans plan on drawing up a version of the Farm Bill by the [end of the month](#). Though it is highly unlikely this version will be approved by the Senate, we are taking this opportunity to review our recommendations and priority bills to ensure they're as inclusive as possible to BIPOC producers. We are making a communications plan to influence the Farm Bill discussion both prior to elections in November and afterward when more focus will truly shift to the Farm Bill and one is likely to be passed.
- **Food is Medicine:** In December, we conducted a second Focus Group in Louisville, this one with participants in the Fresh Rx for Mothers on Medicaid (MOMs). We also completed the Kentucky Food is Medicine Landscape Analysis which will inform our recommendations for the state's 1115 waiver and the tentative plan to cover medically tailored meals and housing as a reimbursement expense. We've already gotten a verbal commitment from Medicaid Commissioner Lee to include Food is Medicine in the waiver's next update.

Legislative Advocacy

- **Hunger Bills:** The Hunger Bills (House Bill 235 & 367) have been - finally - defeated! KFAN staff and members had over 100 meetings with legislators, testified in both the House and the Senate, held multiple press conferences, got media hits for our work, and helped turn out hundreds of calls in opposition to these bills. To do this, KFAN took a leading role in organizing and supporting a coalition of business interests, anti-hunger advocates, farmers, school nutrition directors, and direct services organizations to move different messages with one voice.
- **Momnibus:** Another piece of anti-hunger legislation, House Bill 10 (the Momnibus), that KEJC and allies helped develop was passed without any of the controversial amendments that had been attached to it, as an amendment to [SB74](#)! SB74 will put in place official review standards for Kentucky's maternal and infant mortality rates, and will ultimately put in place the targeted, upstream interventions to curb these tragedies from happening in the first place. It will also make it easier to keep health insurance when someone is pregnant and expand the HANDS Program.

Administrative Advocacy

- **SNAP IPV:** No major updates. We continue to see a massive drop in bad IPV decisions from CHFS and we believe this to be the result of our more than three 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

- We convened the first Steering Committee meeting of current and recent WIC recipients who are providing feedback on the accessibility and effectiveness of new Kentucky WIC outreach materials.



Management Report

Kentucky Equal Justice Center
December 2023

Basis of Preparation

This report is prepared solely for the confidential use of Kentucky Equal Justice Center. In the preparation of this report, The Charity CFO, LLC has relied upon the unaudited financial and non-financial information provided to them. The Charity CFO, LLC neither owes nor accepts any duty to any other party and shall not be liable for any loss, damage or expense of whatsoever nature which is caused by their reliance on the report or the analysis contained herein.

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Executive Summary

Statement of Financial Position

This statement is often referred to as the *Balance Sheet*, and it is designed to represent an organization's total assets available to meet its obligations (liabilities) as of a specific point in time. The difference between total assets and total liabilities is referred to as *Net Assets*, or *Equity*.

- During the month of December 2023, cash decreased by (\$26,236), leaving an ending cash balance of \$244,110. The Chase bank accounts will be reconciled as of 12/31/2023 upon receipt of the statements.
- Accounts receivable is \$619,954 as of December 2023. This decrease is mostly due to grant payments received from CBPP and Vital Strategies. Subsequent to 12/31 on 1/4/24, \$244,181 was received from Kentucky Housing Corporation, reducing AR and increasing cash.
- The fixed assets balance of \$9,604 is current as of December 2023. New laptops were purchased this month and added to the fixed asset schedule, which caused the balance to increase from last month. Depreciation is recorded on a monthly basis over the course of the assets' useful life.
- Accounts payable is \$325,197 as of December 2023. This balance may change if any delayed bills are received from vendors and must be backdated to 12/31 to ensure proper cutoff for audit.

Statement of Activities

This statement is often referred to as the *Income Statement* or *Profit and Loss*, and it is designed to represent an organization's accrual-basis revenue and expenses over the course of a specified period. The difference between total revenue and total expenses is referred to as *Net Income*, or *Earnings*.

- Total operating revenue for the month of December 2023 was \$134,658, compared with \$379,373 in November 2023. This fluctuation is due to a large grant invoiced to KHC last month and Attorney Fees last month, but there was an increase in individual contributions this month.
- Year-to-date operating revenue is \$2,637,809, representing 105% of the annual budget of \$2,508,934. During the same period in the prior year, year-to-date operating revenue was \$1,850,466.
- Total operating expenses for the month of December 2023 were \$197,182, compared with \$240,841 in November 2023. This decrease can be attributed to bills payable to the legal aid partners recorded in November.
- Year-to-date operating expenses are \$2,599,742, representing 104% of the annual budget of \$2,490,073. During the same period in the prior year, year-to-date operating expenses were \$1,946,603.
- After accounting for non-operating activity, the organization has recognized net loss of (\$57,807) for the month of December 2023, and year-to-date net income of \$81,504.

Statement of Financial Position

STATEMENT OF FINANCIAL POSITION (\$)	Dec 2023	Nov 2023
ASSETS		
Cash & Equivalents		
Chase Checking	213,553	240,175
Chase IOLTA	3,903	3,903
Chase Savings	26,268	26,268
Bloomerang Clearing Account	385	0
Total Cash & Equivalents	244,110	270,345
Accounts Receivable		
Accounts Receivable	619,954	680,816
Other Current Assets		
Prepaid Expenses	5,451	10,293
Vanguard Brokerage	144,250	139,534
Due to Personal Chase CC	(275)	0
Total Other Current Assets	149,426	149,827
Total Current Assets	1,013,490	1,100,988
Fixed Assets		
Accumulated Depreciation - Comp	(60,395)	(60,130)
Computer and Phone Equipment	69,999	64,664
Total Fixed Assets	9,604	4,534
Total Non-Current Assets	9,604	4,534
Total Assets	1,023,094	1,105,523
LIABILITIES		
Accounts Payable		
Accounts Payable	325,197	350,629
Other Current Liabilities		
CERS Employer Contribution	24,462	23,191
Client Trust Funds	5,911	5,911
Payroll Liabilities	4,233	4,695
Total Other Current Liabilities	34,606	33,796
Total Current Liabilities	359,803	384,425
Other Non-Current Liabilities		
Accrued leave	35,467	35,467
Total Non-Current Liabilities	35,467	35,467
Total Liabilities	395,271	419,892
NET ASSETS		
Retained Net Assets		
Unrestricted Net Assets	191,381	208,866
Temporarily Restricted Net Asse	354,939	337,453
Total Retained Net Assets	546,320	546,320
Current Net Assets		
Net Revenue	81,504	139,311
Total Net Assets	627,824	685,630
Total Liabilities & Net Assets	1,023,094	1,105,523

Statement of Activities

STATEMENT OF ACTIVITIES (\$)	Dec 2023	2023	YTD last year
Income			
Contributions Revenue			
Contributions - Unrestricted			
Contributions - Unrestricted	18,354	53,824	118,180
Grants			
Blue Grass Community Foundation	0	21,250	18,000
Catholic Diocese of Lexington	1,875	10,000	10,750
CBPP Food Justice 2022-2023	0	0	35,000
Community Farm Alliance EFA	0	0	15,000
Elhapa Foundation	0	25,000	30,000
Families and Workers Fund UI	0	0	100,000
Fayette County Bar Foundation	0	0	13,000
FHKY RHP Boots	0	135,000	50,000
Health Gains Communications	0	0	20,000
HFGC Health Law Fellowship	0	50,000	90,000
KCET	0	22,972	5,000
Kentucky Bar Foundation	0	10,000	11,000
KHC Housing Stability	0	1,175,540	677,193
LABG Housing	0	9,901	69,453
MAZON Food Justice	0	125,000	70,000
MAZON Rapid Response	0	0	10,000
NLIHC OSAH	50,000	42,500	50,000
Other Grants - Restricted	0	1,000	0
Other Grants - Unrestricted	7,992	15,992	51,522
United Way of the Bluegrass	0	16,442	15,000
VOCA Justice Cabinet	10,733	142,613	167,171
Total Grants	70,600	1,803,210	1,508,088
In-kind Contributions	0	500	20,400
Miscellaneous Revenue			
Miscellaneous Revenue	0	239	12,371
Total Contributions Revenue	88,954	1,857,773	1,659,039
Program Revenue			
Attorneys Fees	0	38,162	1,000
Client Fees	872	8,642	9,127
Other Program Revenue			
Other Program Revenue	0	1,009	300
Services	0	233,372	1,000
State Support Services			
State Support Services	0	180,000	180,000
Total Program Revenue	872	461,185	191,427
Humana	0	10,000	0
LFUCG	44,833	216,794	0
FRAC WIC CIAO	0	7,057	0
Health Care Advocacy	0	85,000	0
Total Income	134,658	2,637,809	1,850,466
Expenses			
Facilities & Equipment			
Depreciation Expense	265	2,433	2,102
Equipment Rental	1,280	6,930	5,075
Rent	3,150	27,900	49,000
Repairs	0	120	80
Total Facilities & Equipment	4,695	37,383	56,257
General Expenses			
Bank Service Charges	187	554	275
Dues	0	5,062	5,707
Insurance - Liability and Property	149	1,525	1,969

	Dec 2023	2023	YTD last year
Insurance - Malpractice	486	4,861	5,388
Merchant Processing Fees	42	209	500
Miscellaneous			
Miscellaneous	762	11,476	(482)
Office Supplies	0	234	90
Office Supplies - Computer	1,111	13,750	4,823
Office Supplies - General Supplies	1,871	9,210	7,439
Postage and Delivery - General	320	4,091	3,577
Postage and Delivery - Other Delivery	167	411	327
Printing and Reproduction - General			
Printing and Reproduction - General	1,086	2,500	3,041
Printing and Reproduction - Outside Copy...	2,527	2,549	2,670
Telecommunications			
Conference Calls	349	4,858	13,055
CRM Data Management	1,521	3,942	5,234
Internet / Email	3,851	23,118	3,501
Telecommunications	0	0	14,028
Total Telecommunications	5,722	31,918	35,819
Travel - Conference	0	28,823	16,366
Travel - Local	677	18,936	6,001
Total General Expenses	15,107	136,108	93,509
Personnel & Payroll			
CERS Employer	24,489	227,415	156,887
Dental Insurance	1,377	14,110	8,736
Health Insurance	18,009	141,581	77,642
KY Unemployment Company	0	0	2,695
Life and Disability	1,400	12,951	8,009
Medicare Company	0	0	9,599
Payroll Service Fees	0	1,488	0
Salaries	106,675	925,520	712,774
Social Security Company	0	0	41,047
Workers Comp	86	776	1,134
Total Personnel & Payroll	152,037	1,323,841	1,018,523
Professional & Contract Services			
Accounting Services	4,000	45,975	17,100
Audit Services	7,440	7,440	4,865
Consulting Services	0	29,541	0
Other Contract Services	3,542	4,677	0
Total Professional & Contract Services	14,982	87,634	21,965
Program Expenses			
Case Management	280	7,045	6,537
Consultants	0	899,476	731,238
Contract Labor			
Contract Labor	350	4,493	3,850
Library - Publications	23	163	1,287
Library - Subscriptions	998	2,919	988
Litigation expense	726	15,442	11,419
Task Forces and Meetings			
Task Forces and Meetings	0	4,524	1,029
Total Program Expenses	2,377	934,061	756,349
ER Taxes	7,985	73,205	0
Subgrants	0	7,500	0
QuickBooks Payments Fees	0	10	0
Total Expenses	197,182	2,599,742	1,946,603
Operating Surplus/Deficit	(62,524)	38,066	(96,137)
Other Income			
Dividend Revenue	638	3,008	1,756
Interest Income	0	13	21
Realized Gain/Loss on Investments	0	127	307
Unrealized Gain/Loss on Investments	4,079	40,290	(33,694)

	Dec 2023	2023	YTD last year
Other Expenses			
Interest Expense	0	0	21
Earnings Before Interest & Tax	(57,807)	81,504	(127,768)
Change in Net Assets	(57,807)	81,504	(127,768)

Budget Summary - Year to Date

STATEMENT OF ACTIVITIES (\$)	2023	Budget (full FY)	This year vs budget (\$)	This year vs budget (%)
Income				
Contributions Revenue				
Contributions - Restricted	0	57,000	(57,000)	-100.00%
Contributions - Unrestricted	53,824	108,000	(54,176)	-50.16%
Grants	1,803,210	1,924,534	(121,324)	-6.30%
In-kind Contributions	500	20,400	(19,900)	-97.55%
Miscellaneous Revenue	239	12,000	(11,761)	-98.01%
Total Contributions Revenue	1,857,773	2,121,934	(264,161)	-12.45%
Program Revenue				
Attorneys Fees	38,162	41,000	(2,838)	-6.92%
Client Fees	8,642	12,000	(3,358)	-27.98%
Other Program Revenue	1,009	0	1,009	-
Services	233,372	0	233,372	-
State Support Services	180,000	0	180,000	-
Total Program Revenue	461,185	53,000	408,185	770.16%
Vital Strategies	0	119,000	(119,000)	-100.00%
Louisville Community Ministries	0	25,000	(25,000)	-100.00%
Contributions Revenue	0	180,000	(180,000)	-100.00%
Humana	10,000	10,000	0	0.00%
LFUCG	216,794	0	216,794	-
FRAC WIC CIAO	7,057	0	7,057	-
Health Care Advocacy	85,000	0	85,000	-
Total Income	2,637,809	2,508,934	128,875	5.14%
Expenses				
Facilities & Equipment				
Depreciation Expense	2,433	0	2,433	-
Equipment Rental	6,930	5,568	1,362	24.46%
Rent	27,900	52,910	(25,010)	-47.27%
Repairs	120	5,220	(5,100)	-97.70%
Total Facilities & Equipment	37,383	63,698	(26,315)	-41.31%
General Expenses				
Bank Service Charges	554	0	554	-
Dues	5,062	5,220	(158)	-3.02%
Insurance - Liability and Property	1,525	7,260	(5,735)	-79.00%
Insurance - Malpractice	4,861	0	4,861	-
Merchant Processing Fees	209	0	209	-
Miscellaneous	11,476	1,680	9,796	583.09%
Office Supplies	234	10,860	(10,626)	-97.85%
Office Supplies - Computer	13,750	0	13,750	-
Office Supplies - General Supplies	9,210	0	9,210	-
Postage and Delivery - General	4,091	4,560	(469)	-10.28%
Postage and Delivery - Other Delivery	411	0	411	-
Printing and Reproduction - General	2,500	10,320	(7,820)	-75.78%
Printing and Reproduction - Outside Copyi...	2,549	0	2,549	-
Telecommunications	31,918	39,005	(7,087)	-18.17%
Travel - Conference	28,823	40,004	(11,181)	-27.95%
Travel - Local	18,936	0	18,936	-
Total General Expenses	136,108	118,909	17,199	14.46%
Personnel & Payroll				
CERS Employer	227,415	232,047	(4,632)	-2.00%
Dental Insurance	14,110	12,352	1,758	14.23%
Health Insurance	141,581	169,636	(28,055)	-16.54%
KY Unemployment Company	0	957	(957)	-100.00%
Life and Disability	12,951	13,151	(200)	-1.52%
Medicare Company	0	74,262	(74,262)	-100.00%
Payroll Service Fees	1,488	0	1,488	-

	2023	Budget (full FY)	This year vs budget (\$)	This year vs budget (%)
Salaries	925,520	963,188	(37,667)	-3.91%
Workers Comp	776	1,843	(1,068)	-57.93%
Total Personnel & Payroll	1,323,841	1,467,435	(143,594)	-9.79%
Professional & Contract Services				
Accounting Services	45,975	52,050	(6,075)	-11.67%
Audit Services	7,440	4,920	2,520	51.22%
Consulting Services	29,541	0	29,541	-
Other Contract Services	4,677	0	4,677	-
Total Professional & Contract Services	87,634	56,970	30,664	53.82%
Program Expenses				
Case Management	7,045	9,748	(2,703)	-27.73%
Consultants	899,476	32,416	867,060	2,674.79%
Contract Labor	4,493	5,700	(1,208)	-21.18%
Library - Publications	163	0	163	-
Library - Subscriptions	2,919	2,600	319	12.27%
Litigation expense	15,442	7,200	8,242	114.47%
Task Forces and Meetings	4,524	5,820	(1,296)	-22.27%
Total Program Expenses	934,061	63,484	870,577	1,371.33%
Purchases	0	18,600	(18,600)	-100.00%
Uncategorized Expenditure	0	3,136	(3,136)	-100.00%
ER Taxes	73,205	0	73,205	-
Subgrants	7,500	697,841	(690,341)	-98.93%
QuickBooks Payments Fees	10	0	10	-
Total Expenses	2,599,742	2,490,073	109,670	4.40%
Operating Surplus/Deficit	38,066	18,861	19,206	101.83%
Other Income				
Dividend Revenue	3,008	0	3,008	-
Interest Income	13	180	(167)	-93.02%
Realized Gain/Loss on Investments	127	0	127	-
Unrealized Gain/Loss on Investments	40,290	0	40,290	-
Earnings Before Interest & Tax	81,504	19,041	62,463	328.05%
Change in Net Assets	81,504	19,041	62,463	328.05%

Budget Summary - Current Month

STATEMENT OF ACTIVITIES (\$)	Dec 2023	Budget (Dec 2023)	This month vs budget (\$)	This month vs budget (%)
Income				
Contributions Revenue				
Contributions - Restricted	0	4,750	(4,750)	-100.00%
Contributions - Unrestricted	18,354	9,000	9,354	103.93%
Grants	70,600	160,378	(89,778)	-55.98%
In-kind Contributions	0	1,700	(1,700)	-100.00%
Miscellaneous Revenue	0	1,000	(1,000)	-100.00%
Total Contributions Revenue	88,954	176,828	(87,874)	-49.69%
Program Revenue				
Attorneys Fees	0	3,417	(3,417)	-100.00%
Client Fees	872	1,000	(128)	-12.80%
Total Program Revenue	872	4,417	(3,545)	-80.26%
Vital Strategies	0	9,917	(9,917)	-100.00%
Louisville Community Ministries	0	2,083	(2,083)	-100.00%
Contributions Revenue	0	15,000	(15,000)	-100.00%
Humana	0	833	(833)	-100.00%
LFUCG	44,833	0	44,833	-
Total Income	134,658	209,078	(74,420)	-35.59%
Expenses				
Facilities & Equipment				
Depreciation Expense	265	0	265	-
Equipment Rental	1,280	464	816	175.89%
Rent	3,150	4,409	(1,259)	-28.56%
Repairs	0	435	(435)	-100.00%
Total Facilities & Equipment	4,695	5,308	(613)	-11.55%
General Expenses				
Bank Service Charges	187	0	187	-
Dues	0	435	(435)	-100.00%
Insurance - Liability and Property	149	605	(456)	-75.40%
Insurance - Malpractice	486	0	486	-
Merchant Processing Fees	42	0	42	-
Miscellaneous	762	140	622	443.98%
Office Supplies	0	905	(905)	-100.00%
Office Supplies - Computer	1,111	0	1,111	-
Office Supplies - General Supplies	1,871	0	1,871	-
Postage and Delivery - General	320	380	(60)	-15.76%
Postage and Delivery - Other Delivery	167	0	167	-
Printing and Reproduction - General	1,086	860	226	26.30%
Printing and Reproduction - Outside Copyi...	2,527	0	2,527	-
Telecommunications	5,722	3,250	2,471	76.03%
Travel - Conference	0	3,334	(3,334)	-100.00%
Travel - Local	677	0	677	-
Total General Expenses	15,107	9,909	5,198	52.45%
Personnel & Payroll				
CERS Employer	24,489	19,337	5,151	26.64%
Dental Insurance	1,377	1,029	348	33.80%
Health Insurance	18,009	14,136	3,873	27.40%
KY Unemployment Company	0	80	(80)	-100.00%
Life and Disability	1,400	1,096	305	27.78%
Medicare Company	0	6,188	(6,188)	-100.00%
Salaries	106,675	80,266	26,410	32.90%
Workers Comp	86	154	(67)	-43.89%
Total Personnel & Payroll	152,037	122,286	29,750	24.33%
Professional & Contract Services				
Accounting Services	4,000	4,338	(338)	-7.78%

	Dec 2023	Budget (Dec 2023)	This month vs budget (\$)	This month vs budget (%)
Audit Services	7,440	410	7,030	1,714.63%
Other Contract Services	3,542	0	3,542	-
Total Professional & Contract Services	14,982	4,748	10,235	215.58%
Program Expenses				
Case Management	280	812	(532)	-65.53%
Consultants	0	2,701	(2,701)	-100.00%
Contract Labor	350	475	(125)	-26.32%
Library - Publications	23	0	23	-
Library - Subscriptions	998	217	781	360.69%
Litigation expense	726	600	126	20.93%
Task Forces and Meetings	0	485	(485)	-100.00%
Total Program Expenses	2,377	5,290	(2,913)	-55.07%
Purchases	0	1,550	(1,550)	-100.00%
Uncategorized Expenditure	0	261	(261)	-100.00%
ER Taxes	7,985	0	7,985	-
Subgrants	0	58,153	(58,153)	-100.00%
Total Expenses	197,182	207,506	(10,324)	-4.98%
Operating Surplus/Deficit	(62,524)	1,572	(64,096)	-4,077.84%
Other Income				
Dividend Revenue	638	0	638	-
Interest Income	0	15	(15)	-97.27%
Unrealized Gain/Loss on Investments	4,079	0	4,079	-
Earnings Before Interest & Tax	(57,807)	1,587	(59,394)	-3,742.96%
Change in Net Assets	(57,807)	1,587	(59,394)	-3,742.96%



Management Report

Kentucky Equal Justice Center
March 2024

Basis of Preparation

This report is prepared solely for the confidential use of Kentucky Equal Justice Center. In the preparation of this report, The Charity CFO, LLC has relied upon the unaudited financial and non-financial information provided to them. The Charity CFO, LLC neither owes nor accepts any duty to any other party and shall not be liable for any loss, damage or expense of whatsoever nature which is caused by their reliance on the report or the analysis contained herein.

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Executive Summary

Statement of Financial Position

This statement is often referred to as the *Balance Sheet*, and it is designed to represent an organization's total assets available to meet its obligations (liabilities) as of a specific point in time. The difference between total assets and total liabilities is referred to as *Net Assets*, or *Equity*.

- During the month of March 2024, cash increased by \$83,488, leaving an ending cash balance of \$182,871. As of February 2024, given average monthly expenditures, the organization has less than 1 month cash on hand. We recommend that you reach out to grantors in order to collect on some Accounts Receivables.
- Accounts receivable is \$607,345 as of March 2024. The majority of this balance is \$349,984 due from Lexington-Fayette Urban County Government for invoices dating back through May 2023. There are some outstanding Receivables owed by Vital Strategies and Kentucky Youth Advocates that could help boost the cash flow.
- The fixed assets balance of \$8,809 is current as of March 2024.
- Accounts payable is \$249,968 as of March 2024. This balance may change if any delayed bills are received from vendors and must be backdated to 12/31 to ensure proper cutoff for audit.

Statement of Activities

This statement is often referred to as the *Income Statement* or *Profit and Loss*, and it is designed to represent an organization's accrual-basis revenue and expenses over the course of a specified period. The difference between total revenue and total expenses is referred to as *Net Income*, or *Earnings*.

- Total operating revenue for the month of March 2024 was \$74,005, compared with \$55,800 in February 2024. This increase is due to a pledge from MAZON for \$15K this month.
- Year-to-date operating revenue is \$571,555, representing 23% of the annual budget of \$2,529,127. During the same period in the prior year, year-to-date operating revenue was \$494,023.
- Total operating expenses for the month of March 2024 were \$207,259, compared with \$202,753 in February 2024. This fluctuation is due to an increase in Personnel & Payroll, but is offset by decreases in Consultants and Dues.
- Year-to-date operating expenses are \$617,716, representing 23% of the annual budget of \$2,636,233. During the same period in the prior year, year-to-date operating expenses were \$603,058.
- After accounting for non-operating activity, the organization has recognized net loss of (\$130,092) for the month of March 2024, and year-to-date net loss of (\$35,798).

Statement of Financial Position

STATEMENT OF FINANCIAL POSITION (\$)	Mar 2024	Feb 2024
ASSETS		
Cash & Equivalents		
Chase Checking	152,699	69,211
Chase IOLTA	3,903	3,903
Chase Savings	26,269	26,269
Total Cash & Equivalents	182,871	99,383
Accounts Receivable		
Accounts Receivable	607,345	787,624
Other Current Assets		
Prepaid Expenses	12,691	10,758
Vanguard Brokerage	114,613	151,451
Total Other Current Assets	127,304	162,209
Total Current Assets	917,520	1,049,216
Fixed Assets		
Accumulated Depreciation - Comp	(61,190)	(60,925)
Computer and Phone Equipment	69,999	69,999
Total Fixed Assets	8,809	9,074
Total Non-Current Assets	8,809	9,074
Total Assets	926,329	1,058,290
LIABILITIES		
Accounts Payable		
Accounts Payable	249,968	251,330
Other Current Liabilities		
CERS Employer Contribution	26,089	24,697
Client Trust Funds	5,911	5,911
Payroll Liabilities	2,130	4,028
Due to Personal Chase CC	275	275
Total Other Current Liabilities	34,404	34,911
Total Current Liabilities	284,372	286,240
Other Non-Current Liabilities		
Accrued leave	35,467	35,467
Total Non-Current Liabilities	35,467	35,467
Total Liabilities	319,839	321,708
NET ASSETS		
Retained Net Assets		
Unrestricted Net Assets	346,856	307,725
Temporarily Restricted Net Asse	295,432	334,563
Total Retained Net Assets	642,288	642,288
Current Net Assets		
Net Revenue	(35,798)	94,295
Total Net Assets	606,490	736,583
Total Liabilities & Net Assets	926,329	1,058,290

Statement of Activities

STATEMENT OF ACTIVITIES (\$)	Mar 2024	2024 (YTD)	YTD last year
Income			
Contributions Revenue			
Contributions - Unrestricted			
Contributions - Unrestricted	589	7,680	10,959
Grants			
Catholic Diocese of Lexington	1,875	1,875	3,125
Fayette County Bar Foundation	0	7,000	0
FHKY RHP Boots	0	50,000	0
FRAC WIC CIAO	0	9,603	0
HFGC Health Law Fellowship	0	50,000	0
KCET	0	0	5,000
KHC Housing Stability	0	85,954	180,949
LABG Housing	0	0	15,955
MAZON Food Justice	15,000	15,000	0
NLIHC OSAH	0	3,000	(7,500)
Other Grants - Unrestricted	0	0	1,000
VOCA Justice Cabinet	9,589	30,224	27,936
LFUCG	46,952	131,370	0
Total Grants	73,416	384,026	226,464
In-kind Contributions	0	0	500
Total Contributions Revenue	74,005	391,705	237,923
Program Revenue			
Client Fees	0	(150)	1,100
Services	0	0	75,000
State Support Services			
State Support Services	0	180,000	180,000
Total Program Revenue	0	179,850	256,100
Total Income	74,005	571,555	494,023
Expenses			
Facilities & Equipment			
Depreciation Expense	265	795	701
Equipment Rental	467	1,164	1,911
Rent	3,150	9,450	5,400
Total Facilities & Equipment	3,882	11,409	8,012
General Expenses			
Bank Service Charges	0	124	0
Dues	250	2,468	478
Insurance - Liability and Property	149	447	334
Insurance - Malpractice	657	1,630	486
Merchant Processing Fees	148	339	0
Miscellaneous			
Miscellaneous	1,094	1,369	3,402
Office Supplies	0	0	202
Office Supplies - Computer	1,839	2,123	1,073
Office Supplies - General Supplies	914	2,778	988
Postage and Delivery - General	520	1,620	1,311
Postage and Delivery - Other Delivery	42	42	0
Printing and Reproduction - General			
Printing and Reproduction - General	168	818	428
Printing and Reproduction - Outside Copyi...	0	425	0
Telecommunications			
Conference Calls	375	1,404	766
CRM Data Management	295	2,732	0
Internet / Email	508	2,810	4,276
Telecommunications	1,019	1,019	0
Total Telecommunications	2,197	7,965	5,042

	Mar 2024	2024 (YTD)	YTD last year
Travel - Conference	355	525	8,899
Travel - Local	105	2,837	3,128
Total General Expenses	8,438	25,510	25,770
Personnel & Payroll			
CERS Employer	26,873	76,910	46,942
Dental Insurance	1,475	4,268	2,847
Health Insurance	21,743	63,897	29,791
Life and Disability	1,467	3,994	2,434
Payroll Service Fees	244	760	425
Salaries	119,792	341,311	148,048
Workers Comp	86	259	0
ER Taxes	8,948	25,524	15,028
Total Personnel & Payroll	180,627	516,922	245,515
Professional & Contract Services			
Accounting Services	4,000	12,000	11,325
Consulting Services	0	0	14,878
Other Contract Services	1,143	4,403	0
Total Professional & Contract Services	5,143	16,403	26,203
Program Expenses			
Case Management	1,751	2,679	932
Consultants	6,250	40,051	292,510
Contract Labor			
Contract Labor	0	700	1,050
Library - Publications	85	132	0
Library - Subscriptions	0	0	499
Litigation expense	562	2,897	1,986
Task Forces and Meetings			
Task Forces and Meetings	520	795	582
Total Program Expenses	9,168	47,254	297,559
Uncategorized Expenditure	0	218	0
Total Expenses	207,259	617,716	603,058
Operating Surplus/Deficit	(133,254)	(46,161)	(109,035)
Other Income			
Dividend Revenue	440	820	618
Interest Income	0	1	5
Realized Gain/Loss on Investments	2,722	2,722	127
Unrealized Gain/Loss on Investments	0	6,821	15,648
Earnings Before Interest & Tax	(130,092)	(35,798)	(92,638)
Change in Net Assets	(130,092)	(35,798)	(92,638)

Budget Summary - Year to Date

STATEMENT OF ACTIVITIES (\$)	2024 (YTD)	Budget (YTD)	This year vs budget (\$ YTD)	This year vs budget (% YTD)
Income				
Contributions Revenue				
Contributions - Restricted	0	8,000	(8,000)	-100.00%
Contributions - Unrestricted	7,680	30,000	(22,320)	-74.40%
Grants	384,026	492,875	(108,849)	-22.08%
In-kind Contributions	0	5,100	(5,100)	-100.00%
Miscellaneous Revenue	0	9,000	(9,000)	-100.00%
Total Contributions Revenue	391,705	544,975	(153,270)	-28.12%
Program Revenue				
Attorneys Fees	0	9,500	(9,500)	-100.00%
Client Fees	(150)	5,000	(5,150)	-103.00%
Other Program Revenue	0	45,000	(45,000)	-100.00%
State Support Services	180,000	0	180,000	-
Total Program Revenue	179,850	59,500	120,350	202.27%
Total Income	571,555	604,475	(32,920)	-5.45%
Expenses				
Facilities & Equipment				
Depreciation Expense	795	0	795	-
Equipment Rental	1,164	1,412	(248)	-17.59%
Rent	9,450	15,228	(5,778)	-37.94%
Repairs	0	180	(180)	-100.00%
Total Facilities & Equipment	11,409	16,820	(5,411)	-32.17%
General Expenses				
Bank Service Charges	124	0	124	-
Dues	2,468	1,546	922	59.61%
Insurance - Liability and Property	447	2,220	(1,773)	-79.89%
Insurance - Malpractice	1,630	0	1,630	-
Merchant Processing Fees	339	0	339	-
Miscellaneous	1,369	900	469	52.11%
Office Supplies	0	3,024	(3,024)	-100.00%
Office Supplies - Computer	2,123	0	2,123	-
Office Supplies - General Supplies	2,778	0	2,778	-
Postage and Delivery - General	1,620	2,093	(472)	-22.58%
Postage and Delivery - Other Delivery	42	0	42	-
Printing and Reproduction - General	818	3,120	(2,302)	-73.77%
Printing and Reproduction - Outside Copyi...	425	0	425	-
Telecommunications	7,965	10,176	(2,211)	-21.73%
Travel - Conference	525	0	525	-
Travel - Local	2,837	10,906	(8,069)	-73.99%
Total General Expenses	25,510	33,985	(8,475)	-24.94%
Personnel & Payroll				
CERS Employer	76,910	0	76,910	-
Dental Insurance	4,268	0	4,268	-
Health Insurance	63,897	0	63,897	-
Life and Disability	3,994	0	3,994	-
Payroll Service Fees	760	0	760	-
Salaries	341,311	546,448	(205,137)	-37.54%
Workers Comp	259	0	259	-
ER Taxes	25,524	0	25,524	-
Total Personnel & Payroll	516,922	546,448	(29,526)	-5.40%
Professional & Contract Services				
Accounting Services	12,000	12,000	0	0.00%
Audit Services	0	1,600	(1,600)	-100.00%
Other Contract Services	4,403	0	4,403	-
Total Professional & Contract Services	16,403	13,600	2,803	20.61%

	2024 (YTD)	Budget (YTD)	This year vs budget (\$ YTD)	This year vs budget (% YTD)
Program Expenses				
Case Management	2,679	5,748	(3,069)	-53.39%
Consultants	40,051	8,165	31,885	390.51%
Contract Labor	700	7,350	(6,650)	-90.48%
Library - Publications	132	0	132	-
Library - Subscriptions	0	990	(990)	-100.00%
Litigation expense	2,897	3,885	(988)	-25.43%
Subgrants	0	18,553	(18,553)	-100.00%
Task Forces and Meetings	795	1,400	(605)	-43.19%
Total Program Expenses	47,254	46,091	1,163	2.52%
Purchases	0	2,115	(2,115)	-100.00%
Uncategorized Expenditure	218	0	218	-
Total Expenses	617,716	659,058	(41,342)	-6.27%
Operating Surplus/Deficit	(46,161)	(54,583)	8,422	15.43%
Other Income				
Dividend Revenue	820	0	820	-
Interest Income	1	45	(44)	-97.13%
Realized Gain/Loss on Investments	2,722	0	2,722	-
Unrealized Gain/Loss on Investments	6,821	0	6,821	-
Other Expenses				
Indirect Costs	0	7,534	(7,534)	-100.00%
Earnings Before Interest & Tax	(35,798)	(62,072)	26,275	42.33%
Change in Net Assets	(35,798)	(62,072)	26,275	42.33%

Budget Summary - Current Month

STATEMENT OF ACTIVITIES (\$)	Mar 2024	Budget (Mar 2024)	This month vs budget (\$)	This month vs budget (%)
Income				
Contributions Revenue				
Contributions - Restricted	0	2,667	(2,667)	-100.00%
Contributions - Unrestricted	589	10,000	(9,411)	-94.11%
Grants	73,416	237,875	(164,459)	-69.14%
In-kind Contributions	0	5,100	(5,100)	-100.00%
Miscellaneous Revenue	0	9,000	(9,000)	-100.00%
Total Contributions Revenue	74,005	264,642	(190,637)	-72.04%
Program Revenue				
Attorneys Fees	0	9,500	(9,500)	-100.00%
Client Fees	0	5,000	(5,000)	-100.00%
Other Program Revenue	0	45,000	(45,000)	-100.00%
Total Program Revenue	0	59,500	(59,500)	-100.00%
Total Income	74,005	324,142	(250,137)	-77.17%
Expenses				
Facilities & Equipment				
Depreciation Expense	265	0	265	-
Equipment Rental	467	471	(4)	-0.76%
Rent	3,150	5,076	(1,926)	-37.94%
Repairs	0	60	(60)	-100.00%
Total Facilities & Equipment	3,882	5,607	(1,725)	-30.76%
General Expenses				
Dues	250	515	(265)	-51.50%
Insurance - Liability and Property	149	740	(591)	-79.89%
Insurance - Malpractice	657	0	657	-
Merchant Processing Fees	148	0	148	-
Miscellaneous	1,094	300	794	264.64%
Office Supplies	0	1,008	(1,008)	-100.00%
Office Supplies - Computer	1,839	0	1,839	-
Office Supplies - General Supplies	914	0	914	-
Postage and Delivery - General	520	698	(178)	-25.45%
Postage and Delivery - Other Delivery	42	0	42	-
Printing and Reproduction - General	168	1,040	(872)	-83.81%
Telecommunications	2,197	3,392	(1,195)	-35.23%
Travel - Conference	355	0	355	-
Travel - Local	105	3,635	(3,530)	-97.11%
Total General Expenses	8,438	11,328	(2,890)	-25.51%
Personnel & Payroll				
CERS Employer	26,873	0	26,873	-
Dental Insurance	1,475	0	1,475	-
Health Insurance	21,743	0	21,743	-
Life and Disability	1,467	0	1,467	-
Payroll Service Fees	244	0	244	-
Salaries	119,792	182,149	(62,357)	-34.23%
Workers Comp	86	0	86	-
ER Taxes	8,948	0	8,948	-
Total Personnel & Payroll	180,627	182,149	(1,522)	-0.84%
Professional & Contract Services				

	Mar 2024	Budget (Mar 2024)	This month vs budget (\$)	This month vs budget (%)
Accounting Services	4,000	4,000	0	0.00%
Audit Services	0	533	(533)	-100.00%
Other Contract Services	1,143	0	1,143	-
Total Professional & Contract Services	5,143	4,533	610	13.45%
Program Expenses				
Case Management	1,751	1,916	(165)	-8.59%
Consultants	6,250	2,722	3,528	129.64%
Contract Labor	0	2,450	(2,450)	-100.00%
Library - Publications	85	0	85	-
Library - Subscriptions	0	330	(330)	-100.00%
Litigation expense	562	1,295	(733)	-56.58%
Subgrants	0	6,184	(6,184)	-100.00%
Task Forces and Meetings	520	467	53	11.40%
Total Program Expenses	9,168	15,364	(6,195)	-40.32%
Purchases	0	705	(705)	-100.00%
Total Expenses	207,259	219,686	(12,427)	-5.66%
Operating Surplus/Deficit	(133,254)	104,456	(237,710)	-227.57%
Other Income				
Dividend Revenue	440	0	440	-
Interest Income	0	15	(15)	-97.27%
Realized Gain/Loss on Investments	2,722	0	2,722	-
Other Expenses				
Indirect Costs	0	2,511	(2,511)	-100.00%
Earnings Before Interest & Tax	(130,092)	101,959	(232,051)	-227.59%
Change in Net Assets	(130,092)	101,959	(232,051)	-227.59%

Kentucky Equal Justice Center

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

January - March, 2024

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

Kentucky Equal Justice Center

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

January - March, 2024

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

Kentucky Equal Justice Center

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

January - March, 2024

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

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

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

KEJC Recent Fundraising Effort

2023

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

Holiday Season

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

KEJC Recent Fundraising Effort

2024

Source	For	Status	Requested	Awarded	% Awarded
Catholic Diocese of Lexington	Immigration	Applied	15,090		0%
Foundation for a Healthy Kentucky I	Health Law Fellow	Awarded	50,000	50,000	100%
Foundation for a Healthy Kentucky II	Boots on the Ground	Awarded	50,000	50,000	100%
Kentucky Bar Foundation	Immigration	Awarded	14,636	14,636	100%
Legal Assistance for Victims	Nest Subgrant	Applied	177,721		0%
Louisville Bar Foundation	Housing	Applied	19,932		0%
MAZON Rapid Response	Public Benefits	Awarded	15,000	15,000	100%
National Low Income Housing OSAH	Housing	Awarded	50,000	50,000	100%
United Way of the Bluegrass	Immigration	Applied	36,760		0%
VOCA ARPA	Immigration	Applied	82,100		0%
Total 2024			\$511,239	\$179,636	35%

Coming Up

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

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

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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:

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 |