

**KENTUCKY EQUAL
JUSTICE CENTER**

**FINANCIAL STATEMENTS AND
INDEPENDENT AUDITOR'S REPORT**

DECEMBER 31, 2019

**PREPARED BY
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114 EAST HIGH STREET
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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

I 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, 2019, and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

Auditor's Responsibility

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 the entity's internal control. Accordingly, I express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Opinion

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Kentucky Equal Justice Center as of December 31, 2019, 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.

Vickie C. Richardson, CPA, PSC

Mt. Sterling, KY
December 1, 2020

This report contains 16 pages.

Kentucky Equal Justice Center
STATEMENT OF FINANCIAL POSITION
December 31, 2019

ASSETS

Current assets	
Cash	\$ 171,382
Investments	79,374
Accounts receivable	<u>107,480</u>
Total current assets	<u>358,236</u>
Property and Equipment	
Computer equipment	57,624
Less accumulated depreciation	<u>(50,781)</u>
Net Property and equipment	<u>6,843</u>
Rental Deposit	<u>715</u>
Total assets	<u>\$ 365,794</u>

LIABILITIES AND NET ASSETS

Current Liabilities	
Client trust funds	<u>\$ 5,911</u>
Total current liabilities	<u>5,911</u>
Long Term Liabilities	
Accrued leave	<u>38,205</u>
Total long term liabilities	<u>38,205</u>
Total liabilities	<u>44,116</u>
Net assets	
Without donor imposed restrictions	204,465
With donor imposed restrictions	<u>117,213</u>
Total net assets	<u>321,678</u>
Total liabilities and net assets	<u>\$ 365,794</u>

See accompanying notes.

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Kentucky Equal Justice Center
STATEMENT OF ACTIVITIES
For the year ended December 31, 2019

	Immigrant Rights Project	General Poverty Law and Administrative	Total Without Donor Imposed Restrictions
Revenues:			
Grants	\$ 0	\$ 8,875	\$ 8,875
Program income	36,000	144,000	180,000
Donations	61,920	45,715	107,635
Client fees	15,882	0	15,882
Attorney fees	0	2,321	2,321
Other	901	0	901
Investment income	0	1,329	1,329
Unrealized gain on investments	0	13,302	13,302
In-Kind donations	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>
 Total revenue, gains and other support	 <u>114,703</u>	 <u>215,542</u>	 <u>330,245</u>
 Expenses:			
Case management	693	544	1,237
Consultants	0	400	400
Contract labor	2,600	0	2,600
Depreciation	0	3,423	3,423
Dues & subscriptions	629	1,050	1,679
Equipment rental	2,001	291	2,292
Insurance	690	2,083	2,773
Library	684	1,085	1,769
Miscellaneous	1,311	1,747	3,058
Office	2,395	18,441	20,836
Payroll and benefits	81,276	111,488	192,764
Postage	1,860	233	2,093
Printing	507	4,402	4,909
Professional	0	4,815	4,815
Repairs	21	253	274
Task forces	69	2,112	2,181
Telephone	1,443	3,105	4,548
Travel	1,277	4,073	5,350
	<u>1,277</u>	<u>4,073</u>	<u>5,350</u>
 Total expenses	 <u>\$ 97,456</u>	 <u>\$ 159,545</u>	 <u>\$ 257,001</u>
 Change in net assets			 73,244
Net assets, beginning of year			 <u>131,221</u>
Net assets, end of year			 <u>\$ 204,465</u>

See accompanying notes.

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Kentucky Equal Justice Center
STATEMENT OF ACTIVITIES
For the year ended December 31, 2019

Poverty Law Advocacy	Health Care Advocacy	Immigrant Rights Project	Total with Donor imposed Restrictions	Total
\$ 69,712	\$ 187,670	\$ 260,220	\$ 517,602	\$ 526,477
0	0	0	0	180,000
0	0	3,780	3,780	111,415
0	0	219	219	16,101
0	0	0	0	2,321
0	0	0	0	901
0	0	0	0	1,329
0	0	0	0	13,302
0	0	17,659	17,659	17,659
<u>69,712</u>	<u>187,670</u>	<u>281,878</u>	<u>539,260</u>	<u>869,505</u>
369	447	1,151	1,967	3,204
0	10,455	0	10,455	10,855
0	0	0	0	2,600
0	0	0	0	3,423
0	625	1,668	2,293	3,972
60	180	2,559	2,799	5,091
836	981	2,380	4,197	6,970
26	380	0	406	2,175
201	420	4,019	4,640	7,698
7,953	7,765	14,291	30,009	50,845
100,099	166,481	259,038	525,618	718,382
90	189	2,603	2,882	4,975
97	89	973	1,159	6,068
0	0	0	0	4,815
0	0	0	0	274
889	684	384	1,957	4,138
1,560	3,430	4,420	9,410	13,958
<u>4,326</u>	<u>8,382</u>	<u>9,184</u>	<u>21,892</u>	<u>27,242</u>
\$ 116,506	\$ 200,508	\$ 302,670	\$ 619,684	\$ 876,685
			(80,424)	(7,180)
			<u>197,637</u>	<u>328,858</u>
			<u>\$ 117,213</u>	<u>\$ 321,678</u>

Kentucky Equal Justice Center
STATEMENT OF CASH FLOWS
For the year ended December 31, 2019

Cash flows from operating activities:

Change in net assets	\$ (7,180)
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Depreciation	3,423
Unrealized gain on investments	(13,302)
(Increase)/ Decrease in current assets:	
Accounts receivable	10,465
Increase/(Decrease) in current liabilities:	
Accrued leave	5,052
Accounts payable	<u>(202)</u>
Net cash used by operating activities	<u>(1,744)</u>
Cash flows from investing activities:	
Purchase of investments	(11,502)
Purchase of computers	<u>(3,527)</u>
Net cash used by investing activities	<u>(15,029)</u>
Decrease in cash	(16,773)
Cash, beginning of year	<u>188,155</u>
Cash, end of year	<u><u>\$ 171,382</u></u>

See accompanying notes.

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Kentucky Equal Justice Center
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2019

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 and September 23, 2017 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 21% of KEJC's total revenue is from the four legal service programs. KEJC also receives grants from various organizations. Approximately 61% 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, 2019

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 2017, 2018, and 2019 are subject to examination by the IRS, generally for three years after they are filed.

Accounts Receivable

Accounts receivable at December 31, 2019 consists of the following:

Grants	\$ 48,689
Donations-due within one year	<u>58,791</u>
	<u>\$ 107,480</u>

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.

Kentucky Equal Justice Center
 NOTES TO THE FINANCIAL STATEMENTS
 December 31, 2019

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

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.

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

Fair Value of Financial Instruments- Continued

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, 2019:

	Cost	Fair Value	Unrealized Appreciation (Depreciation)
Money market funds	\$ 1,210	\$ 1,210	\$
Mutual Funds	62,545	78,164	15,619
Total Investments	\$ 63,755	\$ 79,374	\$ 15,619

Kentucky Equal Justice Center
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2019

NOTE 2 – INVESTMENTS - CONTINUED

Investment return for the year ended December 31, 2019 is summarized below:

Net unrealized gain	\$ 13,302
Realized gains	52
Dividends	1,276
Interest Income	<u>124</u>
Total investment return	<u>\$ 14,754</u>

NOTE 3 – PROPERTY AND EQUIPMENT

Beginning balance office equipment and computers:	\$ 54,097
Additions:	<u>3,527</u>
Ending balance	57,624
Less accumulated depreciation	<u>(50,781)</u>
Ending balance:	<u>\$ 6,843</u>

KEJC capitalizes property and equipment over \$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 gross wages and new employees hired after September 1, 2008, contribute 1% additional. Total pension plan expense to KEJC was \$98,100. A Comprehensive Annual Financial Report on the Kentucky Retirement System may be requested from the following address:

Kentucky Equal Justice Center
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2019

NOTE 4 - PENSION PLAN - CONTINUED

Kentucky Retirement System
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, 2019	\$117,213
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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	\$ 10,124
Public Welfare Foundation	81,609
Interact for Health - Health Law Fellowship	71,294
Foundation for a Healthy Kentucky	51,624
Victims of Crime Act	193,185
Victims of Crime Act Match	46,966
Bluegrass Community Foundation	14,099
Catholic Diocese	7,057
Fayette County Bar Foundation	3,341
United Way	13,792
DACA Client Assistance	3,465
Kentucky Center for Economic Policy	15,499
NHeLP Health Law Defense	33,086
Legal Impact Network Center for Community Change	4,554
Center for Law and Social Policy	12,582
Kentucky Civic Engagement Table	1,766
MAZON	25,736
Health Gains Communication	27,238
Center for Responsible Lending	4,667
	<u>\$ 621,685</u>

Kentucky Equal Justice Center
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2019

NOTE 6– LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

KEJC has \$358,236 of financial assets available within one year of the balance sheet date to meet cash needs for general expenditure consisting of cash of \$171,382, \$79,374 in investment funds that make up the Mason Fund in the Vanguard account, and funds and accounts receivable of \$107,480. 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, 2019 are as follows:

Rent and Utilities	\$ 10,608
Salaries	<u>7,051</u>
	<u>\$ 17,659</u>

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, 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– FUNDRAISING

KEJC conducted activities in 2019 that included requests for contributions. Those activities included subscriptions, postage, and printing, which are all allocated to General Poverty Law and Administrative Expense. Fundraising expenses were allocated as follows:

Printing	\$ 2,739
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NOTE 10 – CONTRACTS

Kentucky Legal Services

KEJC entered into an agreement for 2019 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.

Kentucky Equal Justice Center
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2019

NOTE 10 – CONTRACTS - CONTINUED

- 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.

KEJC signed an agreement for 2020 with identical provisions, including the \$180,000 annual fee.

University of Kentucky

On May, 13 2019 KEJC entered in to a contract with the University of Kentucky under a Federal Work study Program to provide the following:

- The University will provide KEJC with two students who will be paid \$11.35 per hour. These hours are set forth in the students federal financial aid package.
- KEJC is responsible for the payroll cost associated with the two students, an estimated \$4,000.

NOTE 11 – GRANTS

On January 1, 2019 KEJC received a \$45,000 matching grant from Foundation for a Healthy KY. Because of the matching relationship between two foundations, KEJC tracks \$90,000 in combined funds under a unified annual budget for the Health Law Fellowship. The unified budget period for the Fellowship began February 1, 2019.

In February of 2019 KEJC received a \$5,000 grant from the Center for Responsible Lending. This grant is to help collect, submit and otherwise organize comments to the Consumer Financial Protection Bureau on its Notice of Proposed Rulemaking on payday loans and similar loan products, during the grant period February through July 2019.

Kentucky Equal Justice Center
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2019

NOTE 11 – GRANTS - CONTINUED

On April 1, 2019 KEJC received a \$50,000 grant from the Foundation of a Healthy KY, to renew support for KEJC’s “Boots on the Ground” initiative of health outreach, enrollment, consumer assistance and policy advocacy in partnership with the four federally-funded civil legal aid programs in Kentucky. The grant year began April 1, 2019.

On May 15, 2019 KEJC received a \$25,000 grant from MACED. This grant is to sustain existing capacity and expand communications and outreach efforts to protect Medicaid expansion and roll back barriers to health coverage. The funds were a sub-grant from a larger award to MACED from Solidarity Giving.

Through a Modified Exhibit A, dated May 24, 2019, Cincinnati-based Interact for Health (IFH) extended its past grant agreement with KEJC, awarding \$45,000 to be used for the KEJC Health Law Fellowship and \$20,000 for activities to communicate to the public, media and policy makers about Kentucky’s health gains under the Affordable Care Act.

On May 30, 2019 KEJC received a grant from MAZON to support KEJC’s Food Justice Fellowship.

On May 31, 2019 KEJC received a \$10,000 grant from CLASP to support the Protecting Immigrant Families project. This grant is to be used to comment on and promote public understanding of proposed rules intended to expand the scope of “public charge” barriers to lawful immigration.

On June 12, 2019 KEJC received a \$2,000 grant from Blue Grass Community Foundation, to build on its successful On the Table evening of community discussion at Maxwell Street Presbyterian Church. The grant application was a video prepared by KEJC’s VISTA. Funds were to be used to print and distribute signs saying “Immigrants and Refugees Welcome Here” for display by local businesses.

In July of 2019 KEJC received a \$12,960 grant from the United Way of the Bluegrass, to be paid in monthly installments for activities to help immigrants gain work authorization, financial stability, family reunification and citizenship. The funds represented the third year in a three-year Regional funding cycle.

On September 1, 2019 KEJC received a \$15,000 grant from Bluegrass Community Foundation. Funds were to be used for general support, with a request that a significant portion be used for immigration law and citizenship application services and to match Victim of Crime Act funds at Maxwell Street Legal Clinic.

On October 1, 2020 KEJC received a \$215,426 grant from Kentucky Justice Cabinet for the Victims of Crime Act (VOCA) with a subgrant match requirement of \$54,204 bringing the total project amount to \$269,630.

Kentucky Equal Justice Center
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2019

NOTE 11 – GRANTS - CONTINUED

KEJC received a grant for \$2,670 from Kentucky Civic Engagement Table for the year 2019-2020. This grant will help strengthen coordination with worker-focused organizations to develop shared messaging around workers' needs and affirmative policies centered on working families.

KEJC received a grant for \$5,000 from the Fayette County Bar Association.

KEJC received a grant for \$5,000 from the Louisville Bar Foundation.

KEJC received a grant for \$11,000 from the Kentucky Bar Foundation. This grant is for the Maxwell Street Legal Clinic to engage staff and members of the private bar in joint efforts to help immigrants apply for lawful permanent residence (a "green card"). The one-year grant period began July 1, 2019.

KEJC received a grant for \$7,500 from Catholic Diocese of Lexington, to be paid in quarterly installments, to support Maxwell Street Legal Clinic in its efforts to assist vulnerable individuals to navigate the complexities of the immigration system.

NOTE 12 – SUBSEQUENT EVENTS

KEJC has evaluated subsequent events through December 1, 2020 the date on which the financial statements were issued.

With the onset of the COVID-19 pandemic, effective March 16, 2020, KEJC adopted remote work as its preferred mode of operation. Staff adapted by serving clients via phone and internet and by adopting creative virtual means of advocacy and outreach. Several grant opportunities were delayed or denied as foundations assessed cash flow and focused grants on basic needs like food and shelter.

With guidance from its newly formed Executive Committee, KEJC applied for and on May 1, 2020, received a Paycheck Protection Program loan through Chase Bank in the amount of \$142,452. KEJC used loan proceeds only for forgivable expenses of payroll, rent and utilities.

By the end of the 24-week loan forgiveness period identified by Chase, all but an estimated 6 percent of Paycheck Protection Program loan proceeds had been spent. KEJC anticipated repaying that amount and applying for forgiveness of qualifying expenditures.

During the 24-week Paycheck Protection Program loan period and afterward through December 2, 2020, KEJC kept all staff positions funded, with no layoffs.

Through an award letter dated May 13, 2020, KEJC received approval from Public Welfare Foundation of a two-year \$250,000 "transition" grant, marking the final installment in a multi-year series of grants to support KEJC's workers' rights advocacy. The transition came as Public Welfare Foundation shifted its focus to juvenile justice initiatives.

Kentucky Equal Justice Center
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2019

NOTE 12 – SUBSEQUENT EVENTS - CONTINUED

The Public Welfare Foundation transition grant included funds for KEJC to hire its first development assistant. On August 28, 2020, Raaziq El-Amin began work as KEJC’s Resource Organizer, with a charge to assist the director and staff with donor engagement, grant-seeking and fundraising activities. Public Welfare Foundation also arranged for KEJC to receive coaching on fundraising strategies from nationally recognized consulting firm Beth Grupp Associates, for an eighteen-month period beginning in February 2020, with a focus on sustaining workers’ rights advocacy.

On October 12, 2020, the Kentucky Justice Cabinet notified KEJC of approval of a grant of \$213,095 in Victim of Crime Act funds to continue services for immigrant victims of crime through Maxwell Street Legal Clinic. Due to the pandemic, the Cabinet suspended the 20 percent match requirement that would normally apply. KEJC planned to spend an amount equivalent to the match to keep the project fully staffed.