

# **Kentucky Equal Justice Center Board**

**April 26, 2022**

**Via Zoom**

## **Agenda**

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

- New Staff and Staff Rep
- Highlights of Recent Activity
- Resolution Honoring Chris Frost
- Approval of Minutes

### **11:20 Administration and Development**

- Financial Report FY 2021
- Financial Report Q1 2022
- Audit Bid for FY 2021
- KHC Housing Project Update

### **11:40 Governance**

- Strategic Plan Volunteers and Implementation
- Governance Tasks 2022
  - Board Committees
  - Community and Client Members
- Meeting Dates 2022

### **12:00 Big Picture: Legal Services Funding**

### **12:10 Staff Reports: Highlights and Discussion**

### **12:40 Adjourn**

## **RESOLUTION HONORING THE MEMORY OF CHRISTOPHER W. FROST**

WHEREAS, Christopher W. Frost passed away on January 13, 2022, while serving as a member of this Board, and the quarterly Board meeting is an appropriate occasion to reflect on his life and service; and

WHEREAS, Chris was elected as Chairman of this Board in April 2010, having served as a member of the Board since June 2001; and

WHEREAS, throughout his tenure on this Board and until the time of his death, Chris contributed his tireless efforts and his long-term vision and advocacy in support of low income Kentuckians; and

WHEREAS, Chris also brought to this Board his astute legal judgment, his quick wit, his deep legal experience and his ability as a leader to set ambitious goals and to inspire others to follow; and

WHEREAS, the Kentucky Equal Justice Center has made great progress under Chris' leadership, and Kentucky's low income people will benefit from that leadership for many years; and

WHEREAS, throughout his life, Chris contributed to the community through his service on numerous board and agencies working for the public good; and

WHEREAS, Chris provided us all with an example of unselfish, thoughtful and generous service to others and of how to live life thinking of others and working for their benefit; and

NOW, THEREFORE, BE IT RESOLVED that his Board celebrates the life and accomplishments of Christopher W. Frost in gratitude and admiration for a life well lived.

FURTHER RESOLVED that this Board extends to his family and to his many friends this Board's profound gratitude for all that Chris has given to the Kentucky Equal Justice Center and to this Commonwealth.

## Kentucky Equal Justice Center

### Board Minutes

December 16, 2021

**Board Members Present:** Aka Kpla, Tiffany Pyette (Client Members); Bob Brown, Rick Clewett, Lisa Gabbard, John Rosenberg, Dan Wu (Community Members); Joshua Crabtree, Robert Johns, Neva Scott, Amanda Young (Program Directors); Kristin Alexander, Jacob Taulbee (Staff Reps).

**KEJC Staff:** Miranda Brown, Ben Carter, Yoko Dionisio, Raaziq El-Amin, Allison Hight, Tyler Offerman, Shannon Rempe, Becca Schimmel, Rich Seckel.

### Welcome and Introductions

As the group gathered on Zoom, members greeted each other. Chair Bob Brown convened an executive session to consider director Rich Seckel's salary. Rich left the Zoom meeting during the executive session. Upon conclusion of the executive session, Bob called the full meeting to order and invited Rich to conduct a roll call.

### Highlights of Recent Activity

Bob invited Rich to present highlights of recent activity. Rich said highlights included:

- **Housing Outreach:** Launch of a new Housing Outreach project under a subgrant of funds from Legal Aid of the Bluegrass, with new outreach worker Emma Anderson already monitoring the courts and walking neighborhoods;
- **Comms Coordinator:** Gathering sufficient funds to hire a full-time Communications Coordinator, experienced journalist Becca Schimmel, while also bringing on talented candidate Ebony Lee part-time to help and to gain experience;
- **Good Giving success:** A successful Good Giving season, energized by creative work by Resource Organizer Raaziq El-Amin, with proceeds exceeding the campaign goal of \$36,000 and likely to go higher when matches and prizes were tallied; and
- **UI grant:** Collaboration with the Kentucky legal aid programs on a \$100,000 grant proposal to the Families and Workers Fund for joint work with state administrators of the unemployment insurance program around equitable access to benefits.

Rich said a discussion with the Families and Workers Fund grant officer was coming up—a good sign of interest in the proposal. He welcomed Jefferson Coulter, newly hired as successor to Neva Scott as director of Louisville Legal Aid Society.

## Approval of Minutes

Bob Brown invited a motion on the minutes of the previous board meeting.

- Motion:** John Rosenberg moved to approve the minutes of the September 24, 2021, board meeting.
- Second:** Lisa Gabbard
- Action:** Approved unanimously

## Administration and Development: Financial Report through November 30

Bob next recognized Rich to give the financial report. Rich began with a walk-through of the cover sheet of the report in the board package, as follows:

**Profit and Loss Budget Overview FY 2021** anticipated a loss of \$175,438, offset primarily by \$170,000 in advance Public Welfare Foundation funds received in 2020.

**Profit and Loss through November 30** showed a gain of \$19,866, compared to the expected loss of -\$165,312—a positive variance of \$185,178 that included \$28,966 in Vanguard brokerage account gains.

**Balance Sheet as of November 30** showed Total Current Assets of \$719,652, up from \$719,007 on August 31 and up 11.76% percent from \$643,957 on November 30, 2020.

**Income and Expense Charts** showed that 84.69% of spending was payroll, while 69.43% of income was from grants.

Rich said he had revised his end of year carryover prediction to focus on expected gains and losses in December including Good Giving proceeds and average monthly expense. The resulting carryover figure was \$673,913.

Turning to unrestricted funds, Rich said that he thought of them as a measure of financial health, but also as a rainy-day fund and potential innovation fund. He tracked the balance on the cover sheet from a low point of about \$24,000 in 2012 to the current estimated level of \$258,654.

Rich said he thought of the unrestricted balance as falling into three functional “buckets:” \$80,000 in rainy day reserves, as much as \$80,000 to support implementation of the new salary scale, and another \$80,000 to support back-office improvements and initiatives under the new strategic plan.

Rich said the current level of unrestricted reserves would last just under 3 months if KEJC had no other funds, while the current balance of all funds would last almost 8 months—in each case, a good sign of financial health.

On the Budget vs. Actual report, Rich said that income was running at 110 percent of budget compared with expense at 92 percent. He said that was a favorable ratio, though some of the savings on the expense side came from staff vacancies that could take weeks or months to fill.

Turning to fundraising, Rich highlighted “good news” developments set out in green text in the Recent Fundraising table. In each case, the new income could not have been predicted at the beginning of the year. Good news items included:

- A subgrant from Community Farm Alliance for work on food justice issues, including expansion of the double dollars SNAP program at farmers markets through a state appropriation
- A \$5,000 grant to help pay immigration application fees in hardship cases at Maxwell Street
- A \$20,000 subgrant from the Homeless and Housing Coalition of Kentucky for eviction prevention advocacy and communications
- The \$80,000 subgrant from Legal Aid of the Bluegrass to create a Housing Outreach position

Rich said a couple of items in the Recent Funding table signaled cost pressures, especially a decline of about 10 percent in VOCA funding over the previous year. Rich said the cut was due to a declining VOCA trust fund and affected many programs, not just KEJC.

#### **Administration and Development: IRS 990 for 2020**

Bob invited Rich to report on KEJC’s filing with the IRS. Rich said that auditor Vickie Richardson had prepared the return based on her audited figures and he had circulated it to the board before filing. He said that the 990 is a way for a nonprofit to show how it uses funds to carry out its charitable mission.

#### **Administration and Development: Audit Committee Report**

Bob recognized Treasurer Lisa Gabbard to report for the Audit Committee. Lisa said the current committee consisted of her and Bob. She said they met by phone several days before the board meeting with Auditor Vickie Richardson to review the audit report line by line.

Lisa said that Vickie found that the audited figures fairly represented KEJC’s financial position as of December 31, 2020, in accordance with generally accepted accounting principles. She said that Vickie had made two observations. First, KEJC’s bank accounts had not been reconciled since September. Second, its bank balance well exceeded the federally insured amount.

Lisa said that the balance issue could be addressed by moving the extra funds to a new account, getting the bank to pledge coverage of losses, or simply by accepting the risk of having an uninsured amount.

Bob said that Vickie had been complimentary of Rich's preparation of materials for the audit. He noted that the delay in reconciliation was not Rich's fault but instead the result of the fact that Lisa's predecessor as Treasurer had disappeared. He said that for good financial practice, Rich could not simply reconcile accounts himself.

- Motion:** Neva Scott moved to accept and approve the Auditor's Report.
- Second:** Robert Johns
- Action:** Approved unanimously

### **Administration and Development: Proposed Budget for FY 2022**

Bob opened the discussion of the budget by reporting on the executive session held at the beginning of the board meeting. He said the Personnel Committee had recommended a 5 percent salary increment for the director, while Rich had proposed only a 2 percent increment for his salary. Bob said the Board recommended a 5 percent increase in the director's salary, in part to keep the salary competitive with succession in mind.

Bob then invited Rich to present the rest of the budget. Rich began by noting that FY 2022 presented several challenges, including the decline in VOCA funds and the ending mid-year of the long-term Public Welfare Foundation grant for workers' rights advocacy and the 3-year MAZON grant for food justice work. He then described the assumptions and calculations behind the salary, fringe, operations and income portions of the budget.

Rich said that salary figures in the budget included the second of two steps to the new salary scale for salaried employees and a dollar an hour increase for hourly employees, in each case taking effect on anniversaries. Overall, the salary line for 2022 was up about 17% over 2021 but, Rich said, the primary reason for the increase was not the new scales but new positions, including the Housing Outreach Worker and full-time Communications Coordinator.

Rich said that fringe rates were prescribed by the various fringe payees and that the year-to-year increase, at 18%, closely tracked the increase in salaries and wages.

For operating cost, Rich said that he had examined two years' worth of expenditures for most expense lines and tried to capture the trend. He said that travel amount was down in the coming budget for two reasons. First, travel expense had trended downward during the COVID pandemic as virtual events replaced in person meetings and likely wouldn't bounce back soon. Second, the VOCA budget had contained robust training funds but had to be scaled back.

Overall, Rich said, the operating portion of the proposed budget for 2022 was just 1.55% higher than 2021. He then turned to the income block in the budget spreadsheet, identifying multiple sources of funding and the assumptions he had made about amounts and trends.

While the bottom line of income over expense was \$140,000 "in the red," Rich said, the story didn't end there. He identified sources of available balances and carryover funds, including the Mason Fund investment for Maxwell Street and remaining balances available through mid-year from Public Welfare and MAZON.

Rich said that an encouraging part of the story was the recent increase in major gifts and donations. He said that several major gifts had substantial remaining balances and might repeat in the new year.

With all the available balances and major gifts considered, Rich said, there was more than enough funding to support the proposed budget without jeopardizing a healthy level of reserves.

**Motion:** Josh Crabtree moved to approve the proposed budget with the Executive Committee’s recommendation of a 5 percent increment in the director’s salary.

**Second:** Dan Wu

**Action:** Approved unanimously

### **Governance: Staff Reps Election**

Rich said that Staff Representatives to the board were elected by their peers in Kentucky legal services programs for two-year terms. He said that the current Staff Reps were Katina Miner (Attorney), Kristin Alexander (Paralegal), and Jacob Taulbee (Support Staff). He said that technically their terms would end with the current meeting.

Rich said there was plenty of time before the first meeting of 2022 to conduct an election process, including a call for nominations and an online survey for voting. He said he would conduct the process over the next few weeks.

### **Governance: Strategic Plan Volunteers and Implementation Steps**

Bob said that “it’s been a joy” to see people sign up to help carry out different elements of the new strategic plan. He invited Rich to describe start-up activities so far. Rich said he had circulated the plan in survey form so people could sign up in their areas of interest. He displayed the survey document.

Rich said that, given the timetables set out in the plan, the “Back Office” plank got some early attention. He said the plan called on him to create an inventory of administrative and accounting tasks that could be delegated or done in new ways. He said he had created a detailed inventory and presented it to Bob and the Executive Committee to elicit ideas for new staff, software, or contractors to take on tasks.

Rich said the inventory revealed that he spends at least 330 hours a year on billing, payables, payroll and various administrative compliance matters. He said the emerging observation was that a talented person with accounting experience could make a substantial difference even in less than a full-time job.

Rich said that the next area for launch might be the diversity, equity and inclusion plank of the plan. He noted that Tyler had been accepted into the prestigious Anne Braden Institute. Overall, Rich said, he would circulate the survey one more time to give staff and board and chance to step forward on its different elements.

Rich also recalled the discussion at the last board meeting about reproductive health in the wake of cases before the Supreme court. He said the idea proposed at the time was for volunteers from board and staff to apply the Strategy Test set out in the strategic plan to make an analysis and come back with recommendations on a potential position and activities. Rich said the volunteers were Rick Clewett, Lisa Gabbard, and Shannon Rempe.

### **Governance: Conflict of Interest Forms**

Bob drew attendees' attention to the KEJC Conflict of Interest form in the board package. He invited members to fill it out, sign it, and send it along to Rich. Rich said that the form was circulated once a year for signatures and given to new staff and board members. He said the purpose was to disclose businesses or board memberships which might have interests different from KEJC's. Rich said that he would circulate the form by email after the meeting for members' convenience.

### **Governance: Board Meeting Dates**

Bob recapped the proposed meeting dates for 2022 as presented in the board package: April 22, July 14, September 23, and December 15. No changes were suggested.

### **Big Picture: Legal Services Funding**

Legal Aid of the Bluegrass Director Josh Crabtree said that Congressional funding for legal aid was in a "worst case scenario:" a proposed \$130 million increase in the Legal Services Corporation (LSC) budget was put on hold when Congress passed a Continuing Resolution extending the current budget until February.

Josh said the Congressional delay coincided with reallocation of funds by LSC based on the Census. Under the funding formula, he said, Kentucky would see a slight decrease. Within the state, Legal Aid Society and Kentucky Legal Aid would see increases while AppalRed and Legal Aid of the Bluegrass would see cuts. Josh said the decreases would have been offset under the proposed \$130 million increase.

Josh said the programs hoped to increase their state funding in the upcoming budget year Session of the General Assembly.

John Rosenberg said that American Bar Association (ABA) Days would be coming up in April, but it wasn't clear yet whether visits with Congressional lawmakers would happen by Zoom or in person. He said in person meetings more often included lawmakers rather than just staff. He said that Kentucky Reps Comer and Rogers had joined in last year's Zoom meetings. John said he was optimistic that the proposed federal increase eventually would happen.

John noted that Kentuckian Gene Vance was now serving as Chair of the ABA House of Delegates and was a member of the LSC Leadership Council. Josh said that Gene Vance was a member of the Legal Aid of the Bluegrass board.



## **Staff Reports**

The board heard staff reports on multiple issues and projects. No board action was required in response to the reports. For details, see the Staff Reports on the KEJC Board web page under the December 16, 2021, heading at <https://www.kyequaljustice.org/board-meetings>.

## **Adjournment**

**Motion:** John Rosenberg moved to adjourn the meeting.

**Second:** Dan Wu

**Action:** Approved unanimously

## **Reported by:**

**Richard J. Seckel**, Director

April 24, 2022



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# Memorandum

**DATE:** April 22, 2022  
**TO:** Kentucky Equal Justice Center Board  
**FROM:** Rich Seckel, Director  
**RE:** Financial Report for FY 2021

The following financial reports are attached:

**Profit and Loss Budget Overview FY 2021** anticipated a loss of \$175,438 offset primarily by \$170,000 in advance Public Welfare Foundation funds.

**Profit and Loss through December 31** shows a gain of \$13,670 compared to the expected loss of -\$175,438—a positive variance of \$189,108 that includes \$30,032 in Vanguard brokerage gains.

**Balance Sheet as of December 31** shows Total Current Assets of \$712,327, down from \$719,652 on November 30, 2021, but up 1.5% from \$701,774 on December 31, 2020.

**Income and Expense Charts:** 85.06% of spending was payroll. 66.14% of income was from grants.

## Carryover Prediction

Total Current Assets November 30, 2021	\$719,652
Projected Current Assets December 31, 2021	\$673,913
<b>Actual Current Assets December 31, 2021</b>	<b>\$712,237</b>

## Unrestricted Funds

<b>Audited</b>	<b>12/31/12</b>	<b>\$24,254</b>
Audited	12/31/15	\$93,513
Audited	12/31/18	\$131,221
<b>Audited</b>	<b>12/31/20</b>	<b>\$278,862</b>
Estimated	3/31/21	\$241,345
Estimated	6/30/21	\$196,192
Estimated	8/31/21	\$239,188
<b>Estimated</b>	<b>11/30/21</b>	<b>\$258,654</b>

## Kentucky Equal Justice Center Profit & Loss Budget Overview January through December 2021

	<b>Jan - Dec 21</b>
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
Grants	577,805.00
In-kind Contributions	20,400.00
Miscellaneous Income	18,000.00
Other Donations	93,600.00
Program Income	180,000.00
Program Services	32,200.00
<b>Total Income</b>	922,005.00
<b>Expense</b>	
Audit	4,815.00
Capital Additions	4,500.00
Case Management	5,815.68
Consultants	18,100.00
Contract Labor	6,880.00
Dues	4,617.50
Equipment Rental	4,782.16
Insurance	7,640.00
Library	2,380.00
Litigation expense	3,840.00
Miscellaneous	1,680.00
Office Supplies	9,960.00
Payroll Expenses	903,064.78
Postage and Delivery	4,860.00
Printing and Reproduction	6,156.00
Professional Fees	300.00
Rent	50,400.00
Repairs	720.00
Task Forces and Meetings	5,040.00
Telecomm	15,647.52
Travel	36,424.00
<b>Total Expense</b>	1,097,622.64
<b>Net Ordinary Income</b>	-175,617.64
<b>Other Income/Expense</b>	
<b>Other Income</b>	
Interest Income	180.00
<b>Total Other Income</b>	180.00
<b>Net Other Income</b>	180.00
<b>Net Income</b>	-175,437.64

Kentucky Equal Justice Center  
**Profit & Loss**  
January through December 2021

	<u>Jan - Dec 21</u>
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
Grants	682,929.15
In-kind Contributions	5,916.00
Miscellaneous Income	-650.00
Other Donations	120,055.02
Program Income	180,000.00
Program Services	13,638.00
<b>Total Income</b>	<u>1,001,888.17</u>
<b>Expense</b>	
Case Management	5,580.01
Consultants	14,438.30
Contract Labor	5,237.58
Depreciation Expense	2,552.12
Dues	5,630.85
Equipment Rental	4,413.18
Insurance	7,073.78
Library	1,944.00
Litigation expense	4,772.62
Miscellaneous	12,959.51
Office Supplies	9,974.62
Payroll Expenses	866,093.54
Postage and Delivery	3,884.41
Printing and Reproduction	3,312.78
Rent	35,916.00
Repairs	297.00
Task Forces and Meetings	1,808.15
Telecomm	23,184.18
Travel	9,198.38
<b>Total Expense</b>	<u>1,018,271.01</u>
<b>Net Ordinary Income</b>	-16,382.84
<b>Other Income/Expense</b>	
<b>Other Income</b>	
Interest Income	21.23
Other Income	30,031.53
<b>Total Other Income</b>	<u>30,052.76</u>
<b>Net Other Income</b>	<u>30,052.76</u>
<b>Net Income</b>	<u><u>13,669.92</u></u>

**Kentucky Equal Justice Center**  
**Profit & Loss Budget vs. Actual**  
January through December 2021

	<u>Jan - Dec 21</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>Grants</b>				
Blue Grass Community Foundation	16,000.00	16,000.00	0.00	100.0%
Catholic Diocese of Lexington	8,816.00	8,000.00	816.00	110.2%
CLASP PIF	15,000.00	15,000.00	0.00	100.0%
Community Farm Alliance VHK	30,000.00			
Elhapa Foundation	30,000.00			
Fayette County Bar Foundation	6,000.00	5,000.00	1,000.00	120.0%
FHKY RHP Boots	50,000.00	50,000.00	0.00	100.0%
Health Gains Communications	20,000.00			
HFGC Health Law Fellowship	90,000.00	90,000.00	0.00	100.0%
HHCK ERASE	20,000.00			
KCEP SNI	25,000.00			
KCET	8,000.00			
Kentucky Bar Foundation	11,000.00	7,600.00	3,400.00	144.74%
LABG Housing	12,370.74			
Louisville Bar Foundation	10,000.00	7,600.00	2,400.00	131.58%
MAZON Food Justice	65,000.00	69,712.00	-4,712.00	93.24%
Restricted	5,000.00	61,000.00	-56,000.00	8.2%
United Way of the Bluegrass	18,000.00	18,000.00	0.00	100.0%
Unrestricted	46,872.00	16,800.00	30,072.00	279.0%
VOCA Justice Cabinet	195,870.41	213,093.00	-17,222.59	91.92%
<b>Total Grants</b>	<u>682,929.15</u>	<u>577,805.00</u>	<u>105,124.15</u>	<u>118.19%</u>
In-kind Contributions	5,916.00	20,400.00	-14,484.00	29.0%
Miscellaneous Income	-650.00	18,000.00	-18,650.00	-3.61%
Other Donations	120,055.02	93,600.00	26,455.02	128.26%
Program Income	180,000.00	180,000.00	0.00	100.0%
Program Services	13,638.00	32,200.00	-18,562.00	42.35%
<b>Total Income</b>	<u>1,001,888.17</u>	<u>922,005.00</u>	<u>79,883.17</u>	<u>108.66%</u>
<b>Expense</b>				
Audit	0.00	4,815.00	-4,815.00	0.0%
Capital Additions	0.00	4,500.00	-4,500.00	0.0%
Case Management	5,580.01	5,815.68	-235.67	95.95%
Consultants	14,438.30	18,100.00	-3,661.70	79.77%
Contract Labor	5,237.58	6,880.00	-1,642.42	76.13%
Depreciation Expense	2,552.12			
Dues	5,630.85	4,617.50	1,013.35	121.95%
Equipment Rental	4,413.18	4,782.16	-368.98	92.28%
Insurance	7,073.78	7,640.00	-566.22	92.59%
Library	1,944.00	2,380.00	-436.00	81.68%
Litigation expense	4,772.62	3,840.00	932.62	124.29%
Miscellaneous	12,959.51	1,680.00	11,279.51	771.4%
Office Supplies	9,974.62	9,960.00	14.62	100.15%
Payroll Expenses	866,093.54	903,064.78	-36,971.24	95.91%
Postage and Delivery	3,884.41	4,860.00	-975.59	79.33%
Printing and Reproduction	3,312.78	6,156.00	-2,843.22	53.81%
Professional Fees	0.00	300.00	-300.00	0.0%
Rent	35,916.00	50,400.00	-14,484.00	71.26%
Repairs	297.00	720.00	-423.00	41.25%
Task Forces and Meetings	1,808.15	5,040.00	-3,231.85	35.88%
Telecomm	23,184.18	15,647.52	7,536.66	148.17%
Travel	9,198.38	36,424.00	-27,225.62	25.25%
<b>Total Expense</b>	<u>1,018,271.01</u>	<u>1,097,622.64</u>	<u>-79,351.63</u>	<u>92.77%</u>
<b>Net Ordinary Income</b>	<u>-16,382.84</u>	<u>-175,617.64</u>	<u>159,234.80</u>	<u>9.33%</u>
<b>Other Income/Expense</b>				
<b>Other Income</b>				
Interest Income	21.23	180.00	-158.77	11.79%
Other Income	30,031.53			
<b>Total Other Income</b>	<u>30,052.76</u>	<u>180.00</u>	<u>29,872.76</u>	<u>16,695.98%</u>
<b>Net Other Income</b>	<u>30,052.76</u>	<u>180.00</u>	<u>29,872.76</u>	<u>16,695.98%</u>
<b>Net Income</b>	<u><u>13,669.92</u></u>	<u><u>-175,437.64</u></u>	<u><u>189,107.56</u></u>	<u><u>-7.79%</u></u>

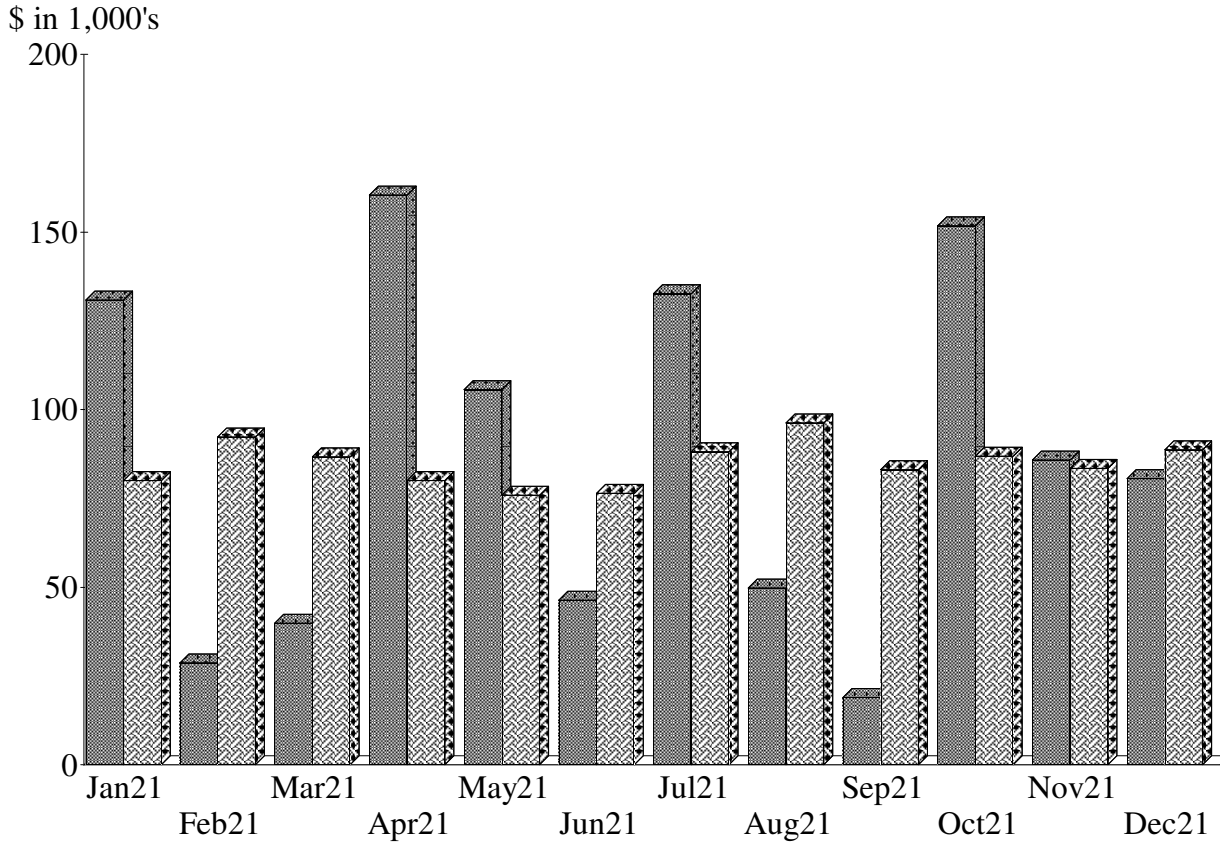
Kentucky Equal Justice Center  
**Balance Sheet**  
As of December 31, 2021

	<u>Dec 31, 21</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
Chase Checking	341,877.13
Chase IOLTA	3,900.00
Chase Savings	100,264.36
Vanguard Brokerage	<u>154,446.52</u>
<b>Total Checking/Savings</b>	600,488.01
<b>Accounts Receivable</b>	
Accounts Receivable	<u>111,838.91</u>
<b>Total Accounts Receivable</b>	<u>111,838.91</u>
<b>Total Current Assets</b>	712,326.92
<b>Other Assets</b>	
Accumulated Depreciation - Comp	-55,860.10
Computer and Phone Equipment	62,096.34
Rental Deposit	<u>715.00</u>
<b>Total Other Assets</b>	<u>6,951.24</u>
<b>TOTAL ASSETS</b>	<u><u>719,278.16</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
Accounts Payable	<u>-236.96</u>
<b>Total Accounts Payable</b>	-236.96
<b>Other Current Liabilities</b>	
Client Trust Funds	5,911.00
Direct Deposit Liabilities	-1,157.14
Payroll Liabilities	<u>-430.62</u>
<b>Total Other Current Liabilities</b>	<u>4,323.24</u>
<b>Total Current Liabilities</b>	4,086.28
<b>Long Term Liabilities</b>	
Accrued leave	<u>41,681.31</u>
<b>Total Long Term Liabilities</b>	<u>41,681.31</u>
<b>Total Liabilities</b>	45,767.59
<b>Equity</b>	
Opening Bal Equity	52,900.79
Retained Earnings	409,302.50
Temporarily Restricted Net Asse	197,637.36
Net Income	<u>13,669.92</u>
<b>Total Equity</b>	<u>673,510.57</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>719,278.16</u></u>

**Kentucky Equal Justice Center**  
**Balance Sheet Prev Year Comparison**  
As of December 31, 2021

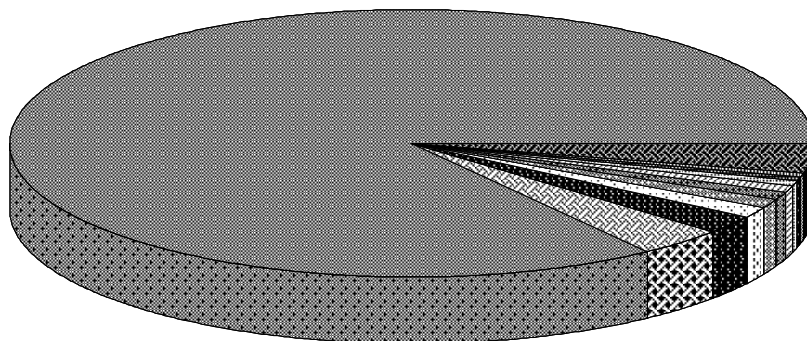
	<u>Dec 31, 21</u>	<u>Dec 31, 20</u>	<u>\$ Change</u>	<u>% Change</u>
<b>ASSETS</b>				
<b>Current Assets</b>				
<b>Checking/Savings</b>				
Chase Checking	341,877.13	344,314.11	-2,436.98	-0.71%
Chase IOLTA	3,900.00	3,900.00	0.00	0.0%
Chase Savings	100,264.36	100,243.13	21.23	0.02%
Vanguard Brokerage	154,446.52	124,414.99	30,031.53	24.14%
<b>Total Checking/Savings</b>	<u>600,488.01</u>	<u>572,872.23</u>	<u>27,615.78</u>	<u>4.82%</u>
<b>Accounts Receivable</b>				
Accounts Receivable	111,838.91	77,574.75	34,264.16	44.17%
<b>Total Accounts Receivable</b>	<u>111,838.91</u>	<u>77,574.75</u>	<u>34,264.16</u>	<u>44.17%</u>
<b>Other Current Assets</b>				
Undeposited Funds	0.00	51,326.86	-51,326.86	-100.0%
<b>Total Other Current Assets</b>	<u>0.00</u>	<u>51,326.86</u>	<u>-51,326.86</u>	<u>-100.0%</u>
<b>Total Current Assets</b>	<u>712,326.92</u>	<u>701,773.84</u>	<u>10,553.08</u>	<u>1.5%</u>
<b>Other Assets</b>				
Accumulated Depreciation - Comp	-55,860.10	-53,307.98	-2,552.12	-4.79%
Computer and Phone Equipment	62,096.34	57,623.63	4,472.71	7.76%
Rental Deposit	715.00	715.00	0.00	0.0%
<b>Total Other Assets</b>	<u>6,951.24</u>	<u>5,030.65</u>	<u>1,920.59</u>	<u>38.18%</u>
<b>TOTAL ASSETS</b>	<u><b>719,278.16</b></u>	<u><b>706,804.49</b></u>	<u><b>12,473.67</b></u>	<u><b>1.77%</b></u>
<b>LIABILITIES &amp; EQUITY</b>				
<b>Liabilities</b>				
<b>Current Liabilities</b>				
<b>Accounts Payable</b>				
Accounts Payable	-236.96	49.04	-286.00	-583.2%
<b>Total Accounts Payable</b>	<u>-236.96</u>	<u>49.04</u>	<u>-286.00</u>	<u>-583.2%</u>
<b>Other Current Liabilities</b>				
Client Trust Funds	5,911.00	5,911.00	0.00	0.0%
Direct Deposit Liabilities	-1,157.14	-106.50	-1,050.64	-986.52%
Payroll Liabilities	-430.62	-571.01	140.39	24.59%
<b>Total Other Current Liabilities</b>	<u>4,323.24</u>	<u>5,233.49</u>	<u>-910.25</u>	<u>-17.39%</u>
<b>Total Current Liabilities</b>	<u>4,086.28</u>	<u>5,282.53</u>	<u>-1,196.25</u>	<u>-22.65%</u>
<b>Long Term Liabilities</b>				
Accrued leave	41,681.31	41,681.31	0.00	0.0%
<b>Total Long Term Liabilities</b>	<u>41,681.31</u>	<u>41,681.31</u>	<u>0.00</u>	<u>0.0%</u>
<b>Total Liabilities</b>	<u>45,767.59</u>	<u>46,963.84</u>	<u>-1,196.25</u>	<u>-2.55%</u>
<b>Equity</b>				
Opening Bal Equity	52,900.79	52,900.79	0.00	0.0%
Retained Earnings	409,302.50	71,139.92	338,162.58	475.35%
Temporarily Restricted Net Asse	197,637.36	197,637.36	0.00	0.0%
Net Income	13,669.92	338,162.58	-324,492.66	-95.96%
<b>Total Equity</b>	<u>673,510.57</u>	<u>659,840.65</u>	<u>13,669.92</u>	<u>2.07%</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><b>719,278.16</b></u>	<u><b>706,804.49</b></u>	<u><b>12,473.67</b></u>	<u><b>1.77%</b></u>

Income and Expense by Month  
January through December 2021



Expense Summary  
January through December 2021

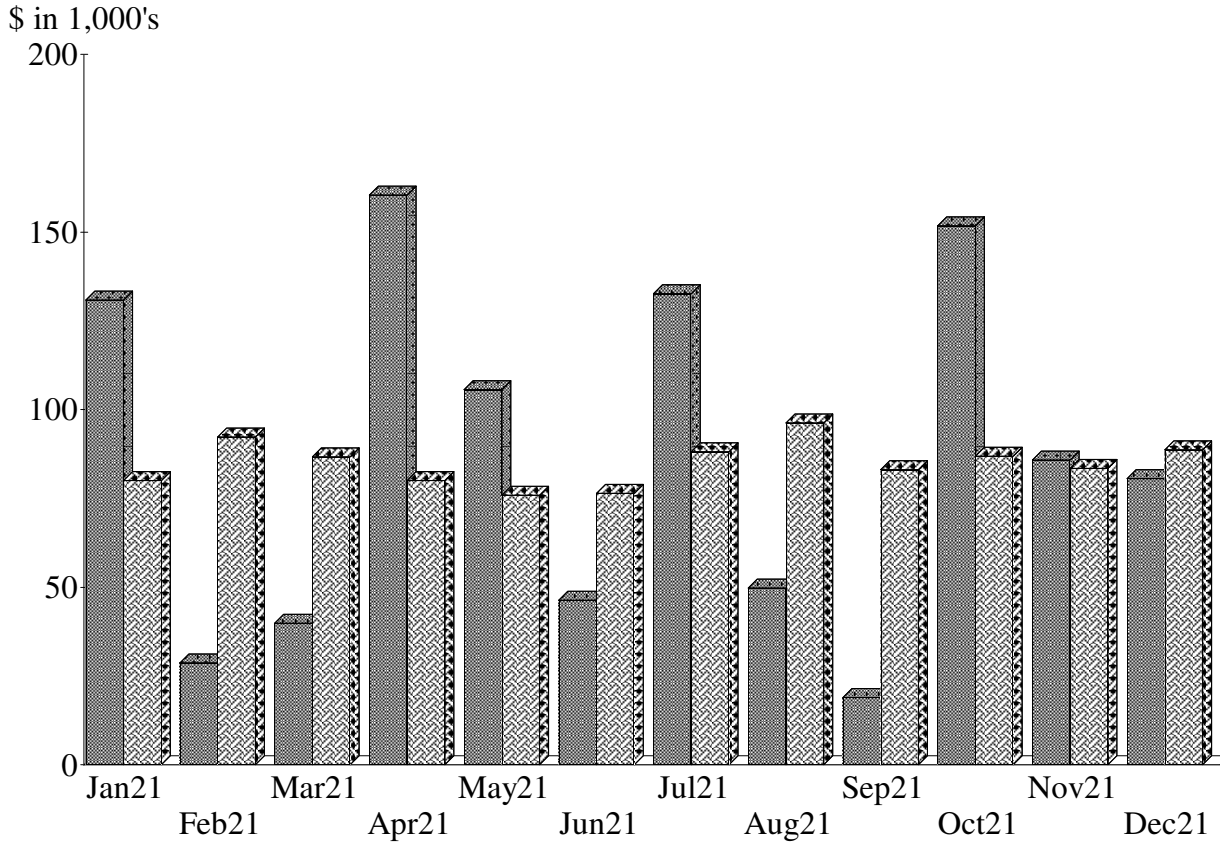
Payroll Expenses	85.06%
Rent	3.53
Telecomm	2.28
Consultants	1.42
Miscellaneous	1.27
Office Supplies	0.98
Travel	0.90
Insurance	0.69
Dues	0.55
Case Management	0.55
Other	2.77
<b>Total</b>	<b>\$1,018,271.01</b>



By Account

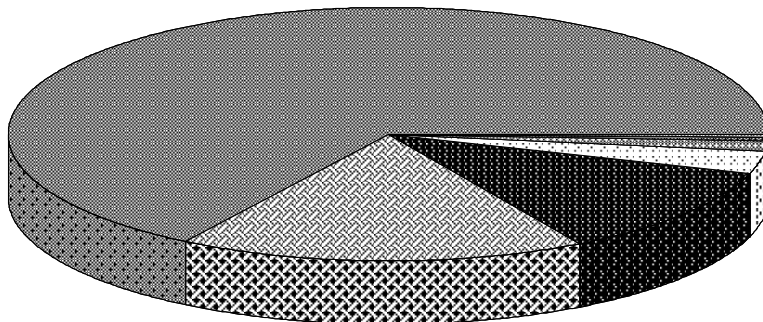


Income and Expense by Month  
January through December 2021



Income Summary  
January through December 2021

Grants	66.14%
Program Income	17.43
Other Donations	11.63
Other Income	2.91
Program Services	1.32
In-kind Contributions	0.57
Miscellaneous Income	\$-650.00
Interest Income	0.01
<b>Sub-Total</b>	<b>\$1,031,940.93</b>



By Account

## KEJC Recent Fundraising Effort

2021

Source	For	Status	Requested	Awarded	% Awarded
Blue Grass Community Foundation DAF	Immigration	Awarded	16,000	16,000	100%
Catholic Diocese of Lexington	Immigration	Awarded	9,120	9,000	99%
Community Farm Alliance VHK	Food Justice	Sub-granted	30,000	30,000	100%
Families and Workers Fund (KEJC)	Unemployment	Pending	25,000	-	0%
Fayette County Bar Foundation	Immigration	Awarded	7,933	5,000	63%
Foundation for a Healthy Kentucky Boots	Health Outreach	Awarded	50,000	50,000	100%
Francis Hollis Brain Foundation	Immigration Fees	Awarded	5,940	5,000	84%
Good Giving Challenge	General Support	Completed	40,000	38,890	97%
Health Law Fellowship Healthy Kentucky	Health Advocacy	Awarded	45,000	45,000	100%
Health Law Fellowship Interact for Health	Health Fellowship	Awarded	45,000	65,000	144%
Homeless and Housing ERASE	Housing Outreach	Sub-granted	20,000	20,000	100%
KCEP Safety Net Initiative	Public Benefits	Sub-granted	25,000	25,000	100%
Kentucky Bar Foundation	Immigration	Awarded	11,730	11,000	94%
Kentucky Civic Engagement Table	Communications	Awarded	13,550	8,000	59%
Kentucky Gives Day	General Support	Completed	3,600	2,466	68%
LABG Housing Outreach Subgrant	Housing	Implementing	80,000	80,000	100%
Louisville Bar Foundation	Housing	Awarded	11,890	10,000	84%
Louisville Give for Good	General Support	Completed	3,000	3,674	122%
MAZON	Food Justice	Awarded	69,712	65,000	93%
Protecting Immigrant Families	Public Benefits	Awarded	15,000	15,000	100%
The Workers Lab	Workers' Rights	Not awarded	150,000	-	0%
United Way of the Bluegrass I	Immigration	Awarded	24,892	18,000	72%
United Way of the Bluegrass II	Outreach	Not awarded	12,118	-	0%
VOCA	Immigration	Awarded	281,178	192,640	69%
<b>Total 2021</b>			<b>\$995,663</b>	<b>\$714,670</b>	<b>72%</b>
<b>Total 2011-21</b>			<b>\$6,259,570</b>	<b>\$5,724,107</b>	<b>91%</b>



Kentucky Equal Justice Center  
201 W. Short Street, Suite 310  
Lexington, KY 40507

T: 859-233-3057  
F: 859-233-0007

## Memorandum

**DATE:** April 22, 2022  
**TO:** Kentucky Equal Justice Center Board  
**FROM:** Rich Seckel, Director  
**RE:** Financial Report for First Quarter 2022

---

The following financial reports are attached:

**Profit and Loss Budget Overview FY 2022** anticipates a loss of \$144,463 offset primarily by one-time carryover funds.

**Profit and Loss through March 31** shows a loss of -\$48,258 compared to the expected loss of -\$123,778—a positive variance of \$75,521 that includes -\$8,386 in Vanguard brokerage losses.

**Balance Sheet as of March 31** shows Total Current Assets of \$676,433, down from \$712,327 on December 31, 2021, but up 5.27% from \$642,603 on March 31, 2021.

**Income and Expense Charts:** 82.72% of spending was payroll. 72.26% of income was from grants.

### Carryover Prediction

<b>Total Current Assets December 31, 2021</b>	<b>\$712,327</b>
Minus budgeted loss for the year	-\$144,463
<b>Projected Current Assets December 31, 2022</b>	<b>\$567,864</b>

### Unrestricted Funds

<b>Audited</b>	<b>12/31/12</b>	<b>\$24,254</b>
Audited	12/31/15	\$93,513
Audited	12/31/18	\$131,221
<b>Audited</b>	<b>12/31/20</b>	<b>\$278,862</b>
Estimated	11/30/21	\$258,654
<b>Estimated</b>	<b>3/31/22</b>	<b>\$283,248</b>

# KEJC Unrestricted Fund Balance

March 31, 2022

	<b>Balance</b>
<b>Total Current Assets</b>	676,433.07
 <b>Restricted Funds</b>	
BGCF Citizenship	17,301.32
Catholic Diocese of Lexington	910.80
CLASP Protecting Immigrant Families	4,165.82
Community Farm Alliance VHKY	11,054.52
Elhapa Foundation	
Families and Workers Fund (UI)	100,000.00
Fayette County Bar Foundation	3,060.12
Foundation for a Healthy KY Boots	0.00
Health Gains Communications	12,839.47
Health Law Fellowship	0.00
Homeless and Housing ERASE	16,838.68
Kentucky Bar Foundation	2,288.15
KCEP Solidarity Giving	31.73
KCEP Safety Net Initiative	17,249.60
KCET Civic Engagement	7,943.94
Louisville Bar Foundation	3,158.49
Mason Fund at Vanguard	146,060.44
MAZON Food Justice	15,814.99
MAZON Rapid Response	10,318.38
Paycheck Protection Program	0.00
Public Welfare Foundation	21,637.91
United Way of the Bluegrass	6,501.76
<b>Total Restricted</b>	397,176.12
<b>Subtotal Unrestricted</b>	279,256.95
 <b>Obligated Funds</b>	
Client Trust	5,911.00
<b>Client Funds</b>	1,920.00
<b>Undistributed Attorneys Fees</b>	3,991.00
<b>Total Unrestricted</b>	283,247.95

## Kentucky Equal Justice Center Profit & Loss Budget Overview January through December 2022

	<b>Jan - Dec 22</b>
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
Grants	719,240.00
In-kind Contributions	20,400.00
Miscellaneous Income	12,000.00
Other Donations	166,800.00
Program Income	180,000.00
Program Services	30,600.00
<b>Total Income</b>	1,129,040.00
<b>Expense</b>	
Audit	4,875.00
Capital Additions	4,500.00
Case Management	6,603.90
Consultants	21,180.00
Contract Labor	16,000.00
Dues	4,570.00
Equipment Rental	3,812.68
Insurance	7,140.00
Library	2,380.00
Litigation expense	4,920.00
Miscellaneous	1,680.00
Office Supplies	9,810.00
Payroll Expenses	1,076,108.28
Postage and Delivery	4,260.00
Printing and Reproduction	6,216.00
Professional Fees	300.00
Rent	50,400.00
Repairs	780.00
Task Forces and Meetings	4,860.00
Telecomm	20,184.00
Travel	23,103.00
<b>Total Expense</b>	1,273,682.86
<b>Net Ordinary Income</b>	-144,642.86
<b>Other Income/Expense</b>	
<b>Other Income</b>	
Interest Income	180.00
<b>Total Other Income</b>	180.00
<b>Net Other Income</b>	180.00
<b>Net Income</b>	-144,462.86

**Kentucky Equal Justice Center**  
**Profit & Loss**  
**January through March 2022**

	<u>Jan - Mar 22</u>
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
Grants	172,889.71
Other Donations	21,372.98
Program Income	45,000.00
<b>Total Income</b>	<u>239,262.69</u>
<b>Expense</b>	
Audit	4,860.00
Case Management	3,360.00
Consultants	8,000.00
Contract Labor	350.00
Dues	2,785.73
Equipment Rental	1,078.73
Insurance	5,388.00
Library	623.87
Litigation expense	1,867.39
Miscellaneous	285.00
Office Supplies	2,906.05
Payroll Expenses	230,911.73
Postage and Delivery	894.71
Printing and Reproduction	1,615.48
Rent	7,500.00
Telecomm	3,411.74
Travel	3,300.80
<b>Total Expense</b>	<u>279,139.23</u>
<b>Net Ordinary Income</b>	-39,876.54
<b>Other Income/Expense</b>	
<b>Other Income</b>	
Interest Income	4.88
Other Income	-8,386.08
<b>Total Other Income</b>	<u>-8,381.20</u>
<b>Net Other Income</b>	-8,381.20
<b>Net Income</b>	<u><u>-48,257.74</u></u>

**Kentucky Equal Justice Center**  
**Profit & Loss Budget vs. Actual**  
January through March 2022

	<u>Jan - Mar 22</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>Grants</b>				
Catholic Diocese of Lexington	2,250.00	2,250.00	0.00	100.0%
Families and Workers Fund UI	100,000.00			
Fayette County Bar Foundation	5,000.00	0.00	5,000.00	100.0%
KHC Housing Stability	0.00	7,400.00	-7,400.00	0.0%
LABG Housing	16,661.96	20,000.00	-3,338.04	83.31%
MAZON Rapid Response	10,000.00			
Restricted	0.00	15,750.00	-15,750.00	0.0%
Unrestricted	0.00	4,350.00	-4,350.00	0.0%
VOCA Justice Cabinet	38,977.75	48,160.00	-9,182.25	80.93%
<b>Total Grants</b>	<u>172,889.71</u>	<u>97,910.00</u>	<u>74,979.71</u>	<u>176.58%</u>
In-kind Contributions	0.00	5,100.00	-5,100.00	0.0%
Other Donations	21,372.98	41,700.00	-20,327.02	51.25%
Program Income	45,000.00	45,000.00	0.00	100.0%
Program Services	0.00	7,650.00	-7,650.00	0.0%
<b>Total Income</b>	<u>239,262.69</u>	<u>197,360.00</u>	<u>41,902.69</u>	<u>121.23%</u>
<b>Expense</b>				
Audit	4,860.00	0.00	4,860.00	100.0%
Capital Additions	0.00	1,125.00	-1,125.00	0.0%
Case Management	3,360.00	3,300.00	60.00	101.82%
Consultants	8,000.00	5,295.00	2,705.00	151.09%
Contract Labor	350.00	2,500.00	-2,150.00	14.0%
Dues	2,785.73	1,142.50	1,643.23	243.83%
Equipment Rental	1,078.73	953.17	125.56	113.17%
Insurance	5,388.00	7,140.00	-1,752.00	75.46%
Library	623.87	595.00	28.87	104.85%
Litigation expense	1,867.39	1,230.00	637.39	151.82%
Miscellaneous	285.00	420.00	-135.00	67.86%
Office Supplies	2,906.05	2,452.50	453.55	118.49%
Payroll Expenses	230,911.73	267,579.46	-36,667.73	86.3%
Postage and Delivery	894.71	1,065.00	-170.29	84.01%
Printing and Reproduction	1,615.48	1,554.00	61.48	103.96%
Rent	7,500.00	12,600.00	-5,100.00	59.52%
Repairs	0.00	195.00	-195.00	0.0%
Task Forces and Meetings	0.00	1,215.00	-1,215.00	0.0%
Telecomm	3,411.74	5,046.00	-1,634.26	67.61%
Travel	3,300.80	5,775.75	-2,474.95	57.15%
<b>Total Expense</b>	<u>279,139.23</u>	<u>321,183.38</u>	<u>-42,044.15</u>	<u>86.91%</u>
<b>Net Ordinary Income</b>	<u>-39,876.54</u>	<u>-123,823.38</u>	<u>83,946.84</u>	<u>32.2%</u>
<b>Other Income/Expense</b>				
<b>Other Income</b>				
Interest Income	4.88	45.00	-40.12	10.84%
Other Income	-8,386.08			
<b>Total Other Income</b>	<u>-8,381.20</u>	<u>45.00</u>	<u>-8,426.20</u>	<u>-18,624.89%</u>
<b>Net Other Income</b>	<u>-8,381.20</u>	<u>45.00</u>	<u>-8,426.20</u>	<u>-18,624.89%</u>
<b>Net Income</b>	<u><u>-48,257.74</u></u>	<u><u>-123,778.38</u></u>	<u><u>75,520.64</u></u>	<u><u>38.99%</u></u>

Kentucky Equal Justice Center  
**Balance Sheet**  
As of March 31, 2022

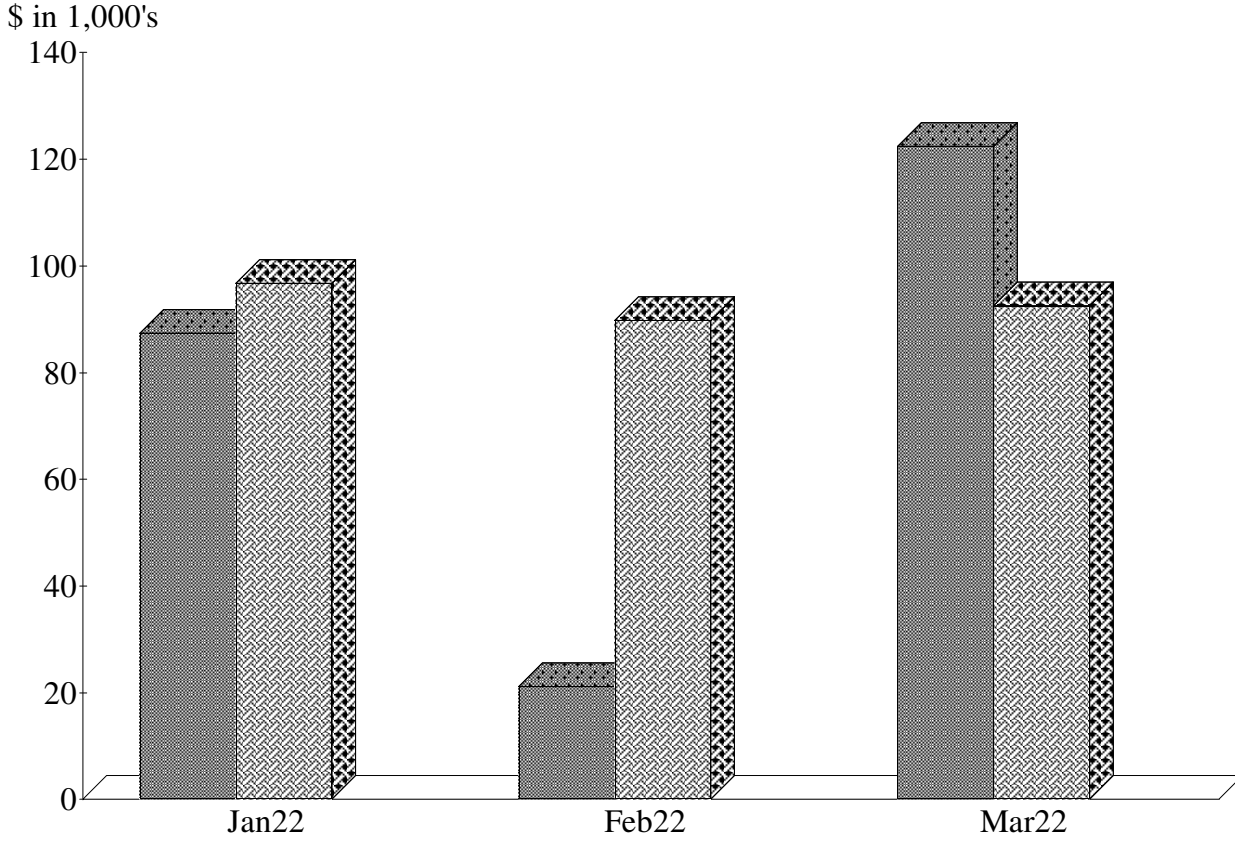
	<u>Mar 31, 22</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
Chase Checking	262,576.75
Chase IOLTA	3,900.00
Chase Savings	100,269.24
Vanguard Brokerage	146,060.44
<b>Total Checking/Savings</b>	<u>512,806.43</u>
<b>Accounts Receivable</b>	
Accounts Receivable	163,626.64
<b>Total Accounts Receivable</b>	<u>163,626.64</u>
<b>Total Current Assets</b>	676,433.07
<b>Other Assets</b>	
Accumulated Depreciation - Comp	-55,860.10
Computer and Phone Equipment	62,096.34
Rental Deposit	715.00
<b>Total Other Assets</b>	<u>6,951.24</u>
<b>TOTAL ASSETS</b>	<u><u>683,384.31</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
Accounts Payable	8,213.08
<b>Total Accounts Payable</b>	<u>8,213.08</u>
<b>Other Current Liabilities</b>	
Client Trust Funds	5,911.00
Direct Deposit Liabilities	-1,128.86
Payroll Liabilities	3,454.95
<b>Total Other Current Liabilities</b>	<u>8,237.09</u>
<b>Total Current Liabilities</b>	16,450.17
<b>Long Term Liabilities</b>	
Accrued leave	41,681.31
<b>Total Long Term Liabilities</b>	<u>41,681.31</u>
<b>Total Liabilities</b>	58,131.48
<b>Equity</b>	
Opening Bal Equity	52,900.79
Retained Earnings	422,972.42
Temporarily Restricted Net Asse	197,637.36
Net Income	-48,257.74
<b>Total Equity</b>	<u>625,252.83</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>683,384.31</u></u>



**Kentucky Equal Justice Center**  
**Balance Sheet Prev Year Comparison**  
As of March 31, 2022

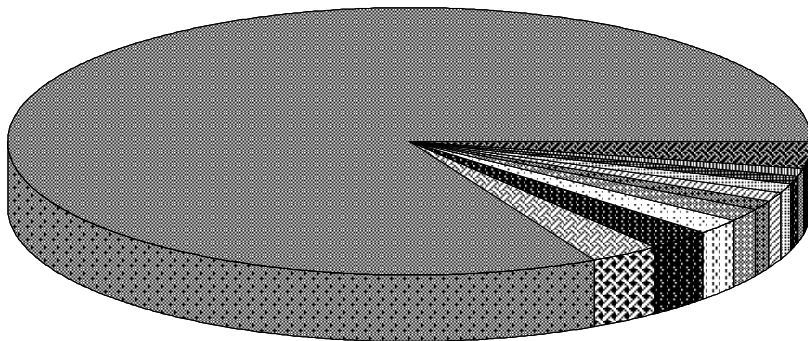
	<u>Mar 31, 22</u>	<u>Mar 31, 21</u>	<u>\$ Change</u>	<u>% Change</u>
<b>ASSETS</b>				
<b>Current Assets</b>				
<b>Checking/Savings</b>				
Chase Checking	262,576.75	359,418.20	-96,841.45	-26.94%
Chase IOLTA	3,900.00	3,900.00	0.00	0.0%
Chase Savings	100,269.24	100,249.58	19.66	0.02%
Vanguard Brokerage	146,060.44	126,335.02	19,725.42	15.61%
<b>Total Checking/Savings</b>	<u>512,806.43</u>	<u>589,902.80</u>	<u>-77,096.37</u>	<u>-13.07%</u>
<b>Accounts Receivable</b>				
Accounts Receivable	163,626.64	52,699.84	110,926.80	210.49%
<b>Total Accounts Receivable</b>	<u>163,626.64</u>	<u>52,699.84</u>	<u>110,926.80</u>	<u>210.49%</u>
<b>Total Current Assets</b>	<u>676,433.07</u>	<u>642,602.64</u>	<u>33,830.43</u>	<u>5.27%</u>
<b>Other Assets</b>				
Accumulated Depreciation - Comp	-55,860.10	-53,307.98	-2,552.12	-4.79%
Computer and Phone Equipment	62,096.34	60,356.60	1,739.74	2.88%
Rental Deposit	715.00	715.00	0.00	0.0%
<b>Total Other Assets</b>	<u>6,951.24</u>	<u>7,763.62</u>	<u>-812.38</u>	<u>-10.46%</u>
<b>TOTAL ASSETS</b>	<u><b>683,384.31</b></u>	<u><b>650,366.26</b></u>	<u><b>33,018.05</b></u>	<u><b>5.08%</b></u>
<b>LIABILITIES &amp; EQUITY</b>				
<b>Liabilities</b>				
<b>Current Liabilities</b>				
<b>Accounts Payable</b>				
Accounts Payable	8,213.08	-245.00	8,458.08	3,452.28%
<b>Total Accounts Payable</b>	<u>8,213.08</u>	<u>-245.00</u>	<u>8,458.08</u>	<u>3,452.28%</u>
<b>Other Current Liabilities</b>				
Client Trust Funds	5,911.00	5,911.00	0.00	0.0%
Direct Deposit Liabilities	-1,128.86	172.97	-1,301.83	-752.63%
Payroll Liabilities	3,454.95	2,410.06	1,044.89	43.36%
<b>Total Other Current Liabilities</b>	<u>8,237.09</u>	<u>8,494.03</u>	<u>-256.94</u>	<u>-3.03%</u>
<b>Total Current Liabilities</b>	<u>16,450.17</u>	<u>8,249.03</u>	<u>8,201.14</u>	<u>99.42%</u>
<b>Long Term Liabilities</b>				
Accrued leave	41,681.31	41,681.31	0.00	0.0%
<b>Total Long Term Liabilities</b>	<u>41,681.31</u>	<u>41,681.31</u>	<u>0.00</u>	<u>0.0%</u>
<b>Total Liabilities</b>	<u>58,131.48</u>	<u>49,930.34</u>	<u>8,201.14</u>	<u>16.43%</u>
<b>Equity</b>				
Opening Bal Equity	52,900.79	52,900.79	0.00	0.0%
Retained Earnings	422,972.42	409,302.50	13,669.92	3.34%
Temporarily Restricted Net Asse	197,637.36	197,637.36	0.00	0.0%
Net Income	-48,257.74	-59,404.73	11,146.99	18.76%
<b>Total Equity</b>	<u>625,252.83</u>	<u>600,435.92</u>	<u>24,816.91</u>	<u>4.13%</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><b>683,384.31</b></u>	<u><b>650,366.26</b></u>	<u><b>33,018.05</b></u>	<u><b>5.08%</b></u>

Income and Expense by Month  
January through March 2022



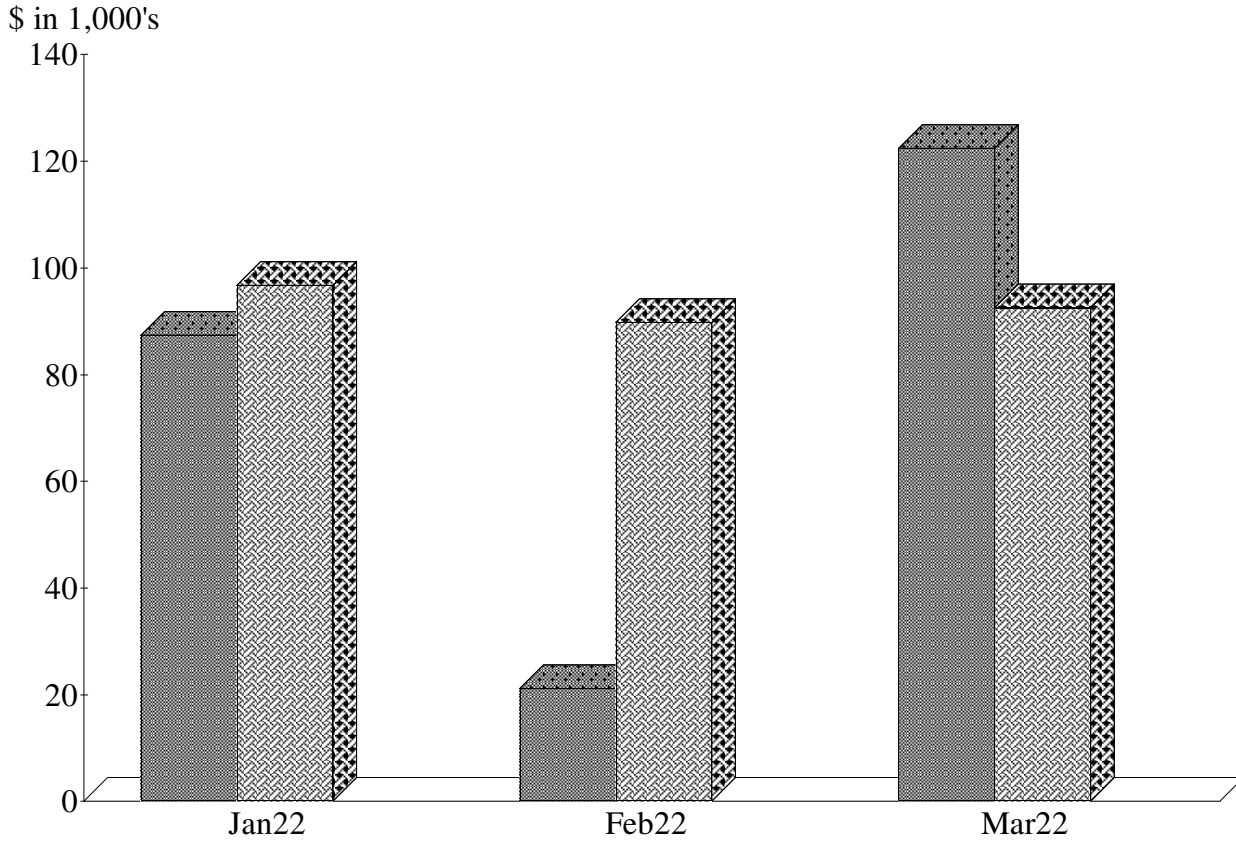
Expense Summary  
January through March 2022

Payroll Expenses	82.72%
Consultants	2.87
Rent	2.69
Insurance	1.93
Audit	1.74
Telecomm	1.22
Case Management	1.20
Travel	1.18
Office Supplies	1.04
Dues	1.00
Other	2.41
<b>Total</b>	<b>\$279,139.23</b>



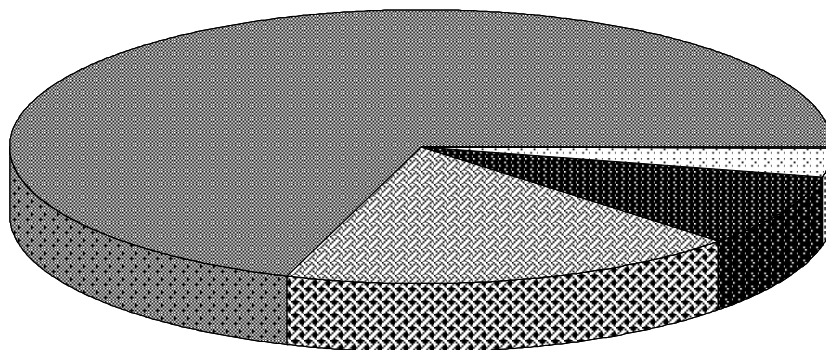
By Account

Income and Expense by Month  
January through March 2022



Income Summary  
January through March 2022

Grants	72.26%
Program Income	18.81
Other Donations	8.93
Other Income	\$-8,386.08
Interest Income	0.01
Sub-Total	\$230,881.49

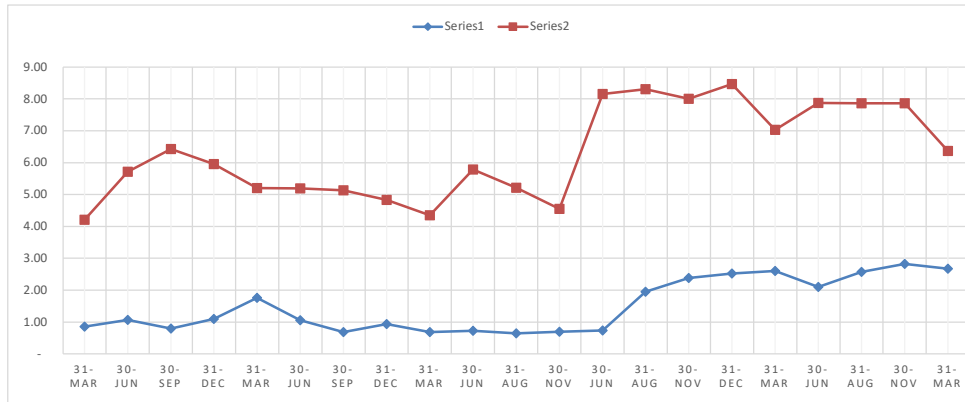


By Account

**Months of Reserves 2017-2022**

Restricted and Unrestricted

	2017				2018				2019				2020				2021				2022
	31-Mar	30-Jun	30-Sep	31-Dec	31-Mar	30-Jun	30-Sep	31-Dec	31-Mar	30-Jun	31-Aug	30-Nov	30-Jun	31-Aug	30-Nov	31-Dec	31-Mar	30-Jun	31-Aug	30-Nov	31-Mar
Monthly Total Budget	53,141	53,141	53,141	56,012	60,198	60,198	74,973	74,973	74,323	74,323	74,323	74,323	82,920	82,920	82,920	82,920	91,469	91,469	91,469	91,469	106,140
Unrestricted Assets	45,384	56,524	42,052	61,278	105,546	63,228	51,291	69,964	51,003	54,011	48,144	51,960	60,600	161,532	197,607	208,885	237,354	192,221	235,197	258,654	283,248
Total Current Assets	223,867	304,026	341,756	333,733	313,143	312,638	384,280	362,671	323,395	430,146	387,636	338,245	675,948	688,806	663,816	702,171	643,245	720,827	719,007	719,652	676,433
Percent Unrestricted	20.27%	18.59%	12.30%	18.36%	33.71%	20.22%	13.35%	19.29%	15.77%	12.56%	12.42%	15.36%	8.97%	23.45%	29.77%	29.75%	36.90%	26.67%	32.71%	35.94%	41.87%
Months of Unrestricted	0.85	1.06	0.79	1.09	1.75	1.05	0.68	0.93	0.69	0.73	0.65	0.70	0.73	1.95	2.38	2.52	2.59	2.10	2.57	2.83	2.67
Months of Total	4.21	5.72	6.43	5.96	5.20	5.19	5.13	4.84	4.35	5.79	5.22	4.55	8.15	8.31	8.01	8.47	7.03	7.88	7.86	7.87	6.37



## KEJC Recent Fundraising Effort

2022

Source	For	Status	Requested	Awarded	% Awarded
Catholic Diocese of Lexington	Immigration	Pending	12,500	-	0%
Families and Workers Fund (KEJC)	Unemployment	Awarded	100,000	100,000	100%
Kentucky Bar Foundation	Immigration	Pending	11,860	-	0%
United Way of the Bluegrass I	Immigration	Pending	23,184		0%
<b>Total 2022</b>			<b>\$147,544</b>	<b>\$100,000</b>	<b>68%</b>

### Coming Up

Kentucky Gives Day	General Support	Planning	3,600		0%
Center on Budget and Policy Priorities	Food Justice	Preparing	30,000		0%
Interact for Health	Health Law Fellow	Preparing	45,000		0%
Foundation for a Healthy Kentucky I	Health Law Fellow	Preparing	45,000		0%
Foundation for a Healthy Kentucky II	Boots on the Ground	Preparing	50,000		0%
MAZON	Food Justice	Reporting	65,000		0%
Protecting Immigrant Families	Public Benefits	Preparing	100,000		0%
VOCA	General Support	Preparing	200,000		0%
<b>Total</b>			<b>\$538,600</b>		<b>\$0</b>

# Kentucky Equal Justice Center

## Strategic Plan

ADOPTED: September 24, 2021

**Mission:** To promote equal justice for all residents of the Commonwealth.

**Vision:** All Kentuckians have equal access to justice and opportunity to thrive.

### Strategic Initiatives

Unless otherwise stated below, the role of the ED will be to elicit volunteers from among staff and board and designate Owners of the task or project from among them.

1. **Programs and Services:** Intention will be to focus on services that fill voids and increase justice for all.

- A. **Develop annually and continuously refine plans** for multi-function advocacy and services, including outreach, brief services, individual representation, policy advocacy, impact litigation, communications and state support functions for legal aid programs. Explore community-based lawyering and community organizing and empowerment strategies through staffing or partnerships.

**Volunteers:** Ben Carter, Shannon Rempe, Miranda Brown

Owner:	Designated Project Staff
Completion target:	July 2022 and annually as needed for funders
Success measured by:	Satisfaction will collaborative engagement, client and participant empowerment metrics

- B. **Plan to deepen relationships with communities, community partners** and legal aid programs **that in turn inform growing relationships with legislators and policy makers** to empower communities to be their own advocates. Could include Policy Director position and support staff.

**Volunteers:** Ben Carter, Rick Clewett, Shannon Rempe, Tyler Offerman

Owner:	Designated Project Staff
Completion target:	Annual pre- and post-Session planning
Success measured by:	Outcomes on policy issues

- C. **Develop a Language Justice Plan** merging poverty law and Maxwell Street Law Clinic policy and practice. Plans and activities could include translating website, sharing intake protocols and staff, and cross organizational training.

**Volunteers:** Miranda Brown, Lizz Perkins

Owner: Designated Project Staff  
Completion Date: July 2022 plus annual cycle of activity  
Success measured by: Organization-wide Revised Plan adopted

- 2. **Develop a Racial Justice, Diversity, Equity and Inclusion framework** for all aspects of KEJC governance, management, advocacy, and operations, including a plan for self-assessment, staff and board recruitment and training, and continuous improvement.

**Volunteers:** Tiffany Pyette, Dan Wu, Shannon Rempe, Tyler Offerman, Raaziq El-Amin

Owner: New committee of staff and board  
Key Dates: December 2021 form committee to create framework.  
Annually, evaluate using framework.  
Success measured by: Annual Assessment and training conducted

- 3. **Fundraising:** Intention is to grow revenue through the development of a formal fundraising plan, evaluation of current fundraising mechanisms, adequate staffing, and branding.

- A. **Create a board fundraising advisory committee to review, assess, improve and help carry out fundraising plans and activities.**

**Volunteers:** Jacob Taulbee, Bob Brown

Owner: Chair, ED, Resource Organizer  
Completion target: September 2021 creation  
Success measured by: Increase in leads and unrestricted donations

- B. **Create, refine, and update Fundraising and Marketing Plan** to achieve a diverse portfolio that includes major donations, attorney fees, Board fundraising, foundation grants, enhanced donor stewardship, joint grants with strategic partners and increased ease of giving.

**Volunteers:** Jacob Taulbee

Owner: Resource Organizer with support from ED  
Completion target: December 2021 with annual updates  
Success measured by: Approval by board committee  
Increased funds

**4. Backoffice/Infrastructure/Succession Planning to increase the sustainability of the organization.**

**A. Back Office**

- a. **Duties and responsibilities to be delegated** or developed will be documented and communicated clearly to board and staff for discussion and input.

**Volunteers:** Tyler Offerman, Lizz Perkins, Robert Johns

Owner: ED and Executive Committee  
Completion target: October 2021  
Success measured by: Prioritized list shared with Board and Staff

- b. **Decision made on how best to procure resources** to perform those duties.

Owner: ED and Executive Committee  
Completion: December 2021 and ongoing  
Success measured by: Budget for 2022 adopted with related income and expense

- c. **Contract to outsource or hire staff** based on decision.

Owner: ED and Executive Committee  
Completion target: First Quarter 2022 and ongoing  
Success measured by: Hours of ED time delegated, positions created, tasks reassigned

**B. Create a succession plan**

- a. **Job Description and Search Plan** will be created for Leadership position and updated annually. To include key characteristics of the position, advocacy, vision, decision making, training of staff, and delegation.

**Volunteers (board):** Rick Clewett, Bob Brown



Owner: Chair and Board  
Completion target: April 2022 with annual update  
Success measured by: Board adoption of job description and search plan

### C. Update Personnel Policies

#### a. Research and clearly define policies.

**Volunteers:** Michelle Haubner, Raaziq El-Amin

Owner: ED, Personnel Committee, and Contractor  
Completion target: June 2022  
Success measured by: Personnel Committee adopts draft policy

#### b. Review, edit and adopt an updated policy manual

**Volunteers:** Michelle Haubner, Lisa Gabbard

Owner: ED and Personnel Committee  
Completion target: September 2022  
Success measured by: Board approves policy

### D. Review of Office Space to determine best way to support and accommodate staff and clients.

#### a. Form a committee to review current office space and make recommendations.

**Volunteers:** Ben Carter, Miranda Brown (happy to step down, just want to see representation from Short St. staff)

Owner: ED and volunteer staff committee:  
Completion target: December 2023 (start date September 2022)  
Success measured by: Adoption of recommendations.

## Strategy Test

Recognizing that opportunities and challenges will arise over the timespan of this plan the board has agreed to consider new opportunities or challenges through the framework offered by this set of questions.



## Strategy Test

We will undertake strategies that:	
1. <i>Mission- Is this consistent with our Mission and Values?</i>	
2. <i>Fiscal- Do we have the resources now or can we find investors to fund? Do we have a good plan for sustainability?</i>	
3. <i>Justice – Does this address racial injustice?</i>	
4. <i>Gaps – Are we filling a gap in service that currently exists?</i>	
5. <i>Partnerships – Are we working alone or with a partner? Does this sustain and build connections with LSP's?</i>	

# **Kentucky Equal Justice Center**

## **Board Meeting Dates**

### **Proposed Schedule 2022**

- |                |          |                |
|----------------|----------|----------------|
| • April 22     | Friday   | Board Meeting  |
| • July 14      | Thursday | Board Meeting  |
| • September 23 | Friday   | Board Meeting  |
| • December 15  | Thursday | Annual Meeting |

# Kentucky Equal Justice Center

April 26, 2022

## Staff Report Highlights

### Health Justice and Advocacy — Shannon Rempe

- **Impact Litigation - UK Healthcare debt collection**
  - Shannon and the litigation team on this case filed a motion for summary judgment in February, followed by additional briefing
  - Shannon made multiple press appearances with our co-counsel from National Center for Law & Economic Justice (NCLEJ)
    - [NCLEJ press release](#)
    - Jared Bennett, of KYCIR: [Kentucky kept collecting UK medical debt after acknowledging due process violations](#)
  - Developments are forthcoming given the passage of HB 8 and UK cancelling its collection agreement with DOR. We are in discussions with the Defendants to get to the best outcome for our Class.
- **Sexual and Reproductive Rights**
  - Shannon has been in contact with Oliver Hall, Trans Health Director at KHJN, to discuss connecting clients seeking gender-affirming care with legal help—in addition to generating resources for KHJN clients.
  - Shannon is very interested in being involved in the Strategy Test concerning KEJC's role in sexual and reproductive rights work.

### Impact Litigation and Advocacy — Ben Carter

- **Cash Bail (HB 313/SB 313) and the Crisis at Metro Department of Corrections**
  - Worked with local and national chapters of The Bail Project to stop the passage of damaging cash bail reform measures (HB 313/SB 313). 198 Kentuckians sent emails to their legislators using our Action Network campaign; data sharing with The Bail Project.
  - This work has been a good way for us to work in one of the three areas of unmet legal needs I identified in my first board report—environmental justice, civil ramifications of contact with the criminal legal system, and democracy defense—in an additive, useful way.
- **Vacant Properties in Louisville**
  - We have hosted UofL law students for the past three semesters to specifically identify

and do individualized, face-to-face outreach to people in Louisville's West End who live next to city-owned vacant and abandoned properties and are eligible to purchase them as side yards for a dollar. We recently completed the face-to-face outreach portion of the work. That outreach has already helped people purchase those properties, taken vacant property off the city's maintenance rolls, and built wealth in the part of Louisville that has experienced 80 years of government-promoted divestment. Next step: neighborhood-level outreach to ID neighbors who can purchase properties on the block for \$500 through another city program.

- **Soft Reset**

- After 3.5 years at KEJC, with the winding down of the UK Healthcare/DOR litigation, and the launch of the housing stability services work, I'm looking at the summer as an opportunity to do a "Soft Reset" for our litigation/legal work. Have/deepen conversations about the multi-function advocacy model portion of our Strategic Plan, build processes internally and with LSC partners on the housing stability work, build capacity to sustainably carry more litigation like UKH/DOR at KEJC.

## **Outreach — Miranda Brown, Emma Anderson**

- **Networking/Outreach/Communications**

- **Outreach:** KEJC staff spoke directly with over 350 people, either by knocking on their door, meeting them at court, the United Way WayPoint Centers, the New Life Day Center, in person meetings with partners, or virtual meetings and presentations. Some unique occasions this quarter were meeting with the Mexican Consulate of Indianapolis, presenting to the Protecting Immigrant Families Campaign State Policy Subcommittee, presenting to parents of children with special needs in Un Abrazo Amigo, and meeting with the Morehead group Concerned Citizens for Migrants.
- **Workers' Rights Task Force:** Our January meeting featured Dustin Pugel and Anna Baumann of Ky Policy, Bill Londrigan of Kentucky State AFL-CIO, and Carla Wallace, cofounder of Showing Up for Racial Justice. Thirty-six legal aid staff, labor representatives, and other partners in Kentucky and across the South attended for updates on the General Assembly and discussion about addressing race and class in messaging about worker rights issues.
- **RADIOLEX:** Miranda recorded and aired time-sensitive content in English and [Spanish](#), covering [rent and eviction help](#) with Emma, [immigration](#) with Allison and Michelle, and [Taxes, Tax Credits, and Assistance](#), with Jordan Wilson of United Way of the Bluegrass.

- **Direct Service**

- **Lexington Wage Claim Clinic:** We've assisted 3 new wage claimants.
- **Health Coverage Enrollment Assistance:** Miranda helped 13 new individuals and families with health coverage in addition to previous clients. She helped a new client enroll in Emergency Medicaid so that he could receive a treatment that has saved his

eyesight!

- **Advocacy Feedback Loop**

- **Kentucky Health Benefit Exchange (KHBE):** Miranda helped several families enroll in kynect coverage, only to find that their enrollment and/or tax credit information did not successfully transfer to their plan issuer. After alerting KHBE to retransfer their enrollment information, other kynectors also identified this as a system issue. Our reporting of the issue led KHBE to create an email protocol for resolving it, saving kynectors from having to call the call center to correct each of these cases. Miranda used KHBE's Issue Tracker to report issues with labeling documents for upload to kynect, unreasonable delays (longer than 60 days) in Emergency Time Limited Medicaid eligibility determination, ongoing issues affecting an immigrant household with mixed eligibility for Medicaid and QHP coverage, instances of cases being withdrawn when the applicant did not request withdrawal, and kynector case association errors. Through all of these errors, Miranda has worked with KHBE to maintain her clients' continuous enrollment in coverage as well as identify systematic issues to be fixed.
- **Notice Improvement:** Rich and Miranda continue to participate in weekly Zoom meetings with CHFS to workshop notices. Recently, we helped add clarifying language to various notices regarding payment due dates, how to get a kynector, how to submit documents for KI-HIPP (Kentucky Integrated Health Insurance Premium Payment) enrollment, how to contact one's assigned Medicaid MCO, and how to apply for full Medicaid if one is only enrolled in temporary Presumptive Eligibility coverage.
- **Advocacy partnerships:** Miranda presented on a national call of the Protecting Immigrant Families Campaign State Policy Subcommittee. Together, Health Law Fellow Shannon Rempe and Miranda met with Eric Carlson of Justice in Aging about nursing facility discrimination and managed care.

## **Food Justice — Tyler Offerman**

- **House Bill 4 — Gutting Unemployment Insurance**

- HB4 was introduced early in the session and seemed to be destined for passage no matter what advocates did. Using bad faith arguments about worker shortages and stopping “excessive” federal funds through PUA, PUC, and PEUC that were “keeping Kentuckians from seeking jobs,” the General Assembly turned our unemployment insurance program into one of the stingiest in the nation. Should we see another economic downturn that creates a wave of layoffs, the vast majority of Kentuckians will be prevented from accessing UI benefits.

- **House Bill 7 — War on the Poor 2.0**

- On the last day new bills could be filed in the Kentucky House, House Bill 7 was filed.

In its original form, HB7 would have immediately forced hundreds of thousands of currently eligible Kentuckians out of SNAP, Medicaid, and TANF, created new barriers and penalties for people trying to access these benefits, and turned the Cabinet for Health and Family Services into the quagmire we saw with the Office of Unemployment during the beginning of the pandemic. KEJC staff worked with KFAN members and allies in the ThriveKY Coalition to fight the bill (which we had been anticipating). KEJC staff participated in over 40 lobby meetings, spoke at press conferences, ran a social media/grassroots lobbying campaign, and worked every other angle we could think of to stop, slow, and defang the bill. We failed to stop the bill but were able to remove the immediately bad parts and changed many of the “shalls” to “mays,” protecting many thousands of Kentuckians from losing access to the safety net and pushing off the fight over new barriers until a new Governor chooses to try to implement them - in which case the likely answer would be litigation.

- **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). Several farmers, public benefits recipients, and KFAN Steering Committee members engaged in advocacy during the General Assembly. We have also had some success in shifting the narrative around the scale of hunger in Kentucky and the need for policymakers and community leaders to address the root causes of hunger. We can look at the way KFAN members and our messaging showed up in policy discussions, news coverage, and research papers to see that we are having an impact. This is long haul work of course, but it’s good to see it beginning to prove effective.

## **VOCA — Allison Hight**

- **T visas**

- Since the last board meeting, Maxwell Street has had some exciting and important developments in several of our T visa cases, where we assist victims of human trafficking. One of our clients was the victim of labor trafficking at the age of 14. Allison filed a T visa application on his behalf in 2019, and, after waiting years due to protracted USCIS processing times, his case was finally approved in December! His parents, who he has not seen since he was trafficked into the United States in 2016, also received T visa status. Over the last several months, Allison guided them through the consular application process to receive their visas and enter the United States. They recently attended their visa interviews and were approved. They will be entering the United States in the next few weeks and will be reunited with their son after more than six years apart.
- Michelle has connected another one of our T visa clients to crucial services to help her recover from severe and repeated victimization. For instance, the client suffered dental damage more than 13 years ago when she was trafficked but was not able to afford the medical care that she needed. After our office identified her as a victim of trafficking, we referred her to Catholic Charities, who was able to cover her dental

care because of her victimization. Most recently, Michelle was able to connect the client to a local therapist who our office has a long-term relationship with to provide long-overdue counseling services.