

**KENTUCKY EQUAL
JUSTICE CENTER**

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

DECEMBER 31, 2018

**PREPARED BY
VICKIE C. RICHARDSON, CPA, PSC
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, 2018, 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, 2018, 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
November 22, 2019

This report contains 17 pages.

Kentucky Equal Justice Center
STATEMENT OF FINANCIAL POSITION
December 31, 2018

ASSETS

Current assets		
Cash	\$	188,155
Investments		54,570
Accounts receivable		<u>117,945</u>
Total current assets		<u>360,670</u>
Property and Equipment		
Computer equipment		54,097
Less accumulated depreciation		<u>(47,359)</u>
Net Property and equipment		<u>6,738</u>
Rental Deposit		<u>715</u>
Total assets	\$	<u><u>368,123</u></u>

LIABILITIES AND NET ASSETS

Current Liabilities		
Accounts payable		202
Client trust funds	\$	<u>5,911</u>
Total current liabilities		<u>6,113</u>
Long Term Liabilities		
Accrued leave		<u>33,152</u>
Total long term liabilities		<u>33,152</u>
Total liabilities		<u>39,265</u>
Net assets		
Without donor imposed restrictions		131,221
With donor imposed restrictions		<u>197,637</u>
Total net assets		<u>328,858</u>
Total liabilities and net assets	\$	<u><u>368,123</u></u>

See accompanying notes.

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Kentucky Equal Justice Center
STATEMENT OF ACTIVITIES
For the year ended December 31, 2018

	Immigrant Rights Project	General Poverty Law and Administrative	Total Without Donor Imposed Restrictions
Revenues:			
Grants	\$ 1,000	\$ 0	\$ 1,000
Program income	36,000	144,000	180,000
Donations	37,758	43,304	81,062
Client fees	16,682	0	16,682
Attorney fees	0	10,649	10,649
Other	1,629	600	2,229
Investment income	0	352	352
In-Kind donations	1,764	588	2,352
	<u>94,833</u>	<u>199,493</u>	<u>294,326</u>
Total revenue, gains and other support			<u>294,326</u>
Expenses:			
Bad debt	\$ 0	\$ 2,000	\$ 2,000
Case management	785	550	1,335
Consultants	0	0	0
Contract labor	3,545	3,540	7,085
Depreciation	0	4,965	4,965
Dues & subscriptions	1,583	1,331	2,914
Equipment rental	2,489	411	2,900
Insurance	608	1,668	2,276
Library	0	1,036	1,036
Miscellaneous	180	1,703	1,883
Office	1,763	16,972	18,735
Payroll and benefits	65,600	122,912	188,512
Postage	1,833	1,039	2,872
Printing	2,052	1,901	3,953
Professional	527	4,979	5,506
Repairs	2,555	0	2,555
Task forces	0	293	293
Telephone	3,187	4,975	8,162
Travel	1,876	3,642	5,518
Unrealized loss on investments	0	2,121	2,121
	<u>\$ 88,583</u>	<u>\$ 176,038</u>	<u>\$ 264,621</u>
Total expenses			<u>\$ 264,621</u>
Change in net assets			29,705
Net assets, beginning of year			<u>101,516</u>
Net assets, end of year			<u>\$ 131,221</u>

See accompanying notes.

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Kentucky Equal Justice Center
STATEMENT OF ACTIVITIES
For the year ended December 31, 2018

Poverty Law Advocacy	Health Care Advocacy	Immigrant Rights Project	Total with Donor imposed Restrictions	Total
\$ 197,456	\$ 175,000	\$ 187,551	\$ 560,007	\$ 561,007
0	0	0	0	180,000
0	0	1,500	1,500	82,562
0	0	1,155	1,155	17,837
972	0	0	972	11,621
0	0	0	0	2,229
0	0	0	0	352
0	0	13,826	13,826	16,178
<u>198,428</u>	<u>175,000</u>	<u>204,032</u>	<u>577,460</u>	<u>871,786</u>
\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,000
353	404	2,078	2,835	4,170
0	8,865	0	8,865	8,865
1,500	1,660	1,660	4,820	11,905
0	0	0	0	4,965
341	546	3,109	3,996	6,910
0	120	2,473	2,593	5,493
1,555	983	2,283	4,821	7,097
0	240	0	240	1,276
0	90	360	450	2,333
6,935	6,032	12,787	25,754	44,489
114,065	176,774	196,750	487,589	676,101
32	72	1,939	2,043	4,915
60	55	1,166	1,281	5,234
126	250	2,548	2,924	8,430
110	0	0	110	2,665
779	575	0	1,354	1,647
1,726	3,711	3,120	8,557	16,719
2,077	10,157	7,799	20,033	25,551
0	0	0	0	2,121
<u>\$ 129,659</u>	<u>\$ 210,534</u>	<u>\$ 238,072</u>	<u>\$ 578,265</u>	<u>\$ 842,886</u>
			(805)	28,900
			<u>198,442</u>	<u>299,958</u>
			<u>\$ 197,637</u>	<u>\$ 328,858</u>

Kentucky Equal Justice Center
STATEMENT OF CASH FLOWS
For the year ended December 31, 2018

Cash flows from operating activities:

Change in net assets	\$ 28,900
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Depreciation	4,965
In-kind donation of software	(2,352)
Unrealized loss on investments	2,121
(Increase)/ Decrease in current assets:	
Accounts receivable	(21,040)
Increase/(Decrease) in current liabilities:	
Accrued leave	194
Accounts payable	<u>34</u>
Net cash provided by operating activities	<u>12,822</u>
Cash flows from investing activities:	
Purchase of investments	(254)
Purchase of computers	<u>(3,457)</u>
Net cash used by investing activities	<u>(3,711)</u>
Increase in cash	9,111
Cash, beginning of year	<u>179,044</u>
Cash, end of year	<u><u>\$ 188,155</u></u>

See accompanying notes.

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Kentucky Equal Justice Center
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2018

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 64% 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, accounts receivable and accounts payable. Cash and cash equivalents, accounts receivable and accounts payable are stated at cost, which approximates fair value.

Kentucky Equal Justice Center
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2018

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 2016, 2017, and 2018 are subject to examination by the IRS, generally for three years after they are filed.

Accounts Receivable

Accounts receivable at December 31, 2018 consists of the following:

Grants	\$ 64,607
Donations-due within one year	<u>53,338</u>
	<u>\$ 117,945</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, 2018

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

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)

New Accounting Pronouncement

On August 18, 2016, the FASB issued ASU 2016-14, Not-for- Profit Entities (Topic 958) – Presentation of Financial Statements of Not-for-Profit Entities. KEJC has adjusted the presentation of its financial statements accordingly. The new standards change the following aspects of KEJC’s financial statements:

- The three classes of net assets have been replaced with two classes, net assets with donor restrictions and net assets without donor restrictions;
- Net assets classification of the underwater amounts of donor-restricted endowment funds to be shown as a component of net assets with donor restrictions and requires additional disclosures for underwater endowment funds;
- The financial statements include a new disclosure about liquidity and availability of resources (Note 6);
- KEJC reports expenses by natural and functional classification.

In May 2014, FASB issued Accounting Standards Update No. 2014-09 (ASU 2014-09), *Revenue from Contracts with Customers (Topic 606)*. ASU 2014-09 supersedes the revenue recognition guidance in Topic 605, Revenue Recognition. The core principle of the guidance is that an entity should recognize revenue to depict the transfer of promised goods and services to customers in an amount that reflects the consideration to which the entity expects to be entitled in the exchanges for those goods or services. ASU 2014-09 is effective for KEJC’s financial statements for the year ended December 31, 2019.

Kentucky Equal Justice Center
 NOTES TO THE FINANCIAL STATEMENTS
 December 31, 2018

In June 2018, FASB released ASU No. 2018-08, *Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made*. In general, ASU No. 2018-08 is timed to become effective as the new revenue recognition standard (ASU 2014-09) does, for the year ended December 31, 2019. ASU No. 2018-08 provides additional guidance in evaluating whether transactions should be accounted for as contributions or as exchange transactions, and in determining whether a contribution is conditional or unconditional

NOTE 2 – INVESTMENTS

Investments (all Level 1 measurements) consist of the following at December 31, 2018:

	Cost	Fair Value	Unrealized Appreciation (Depreciation)
Money market funds	\$ 1,184	\$ 1,184	\$
Mutual Funds	55,507	53,386	(2,121)
Total Investments	\$ 56,691	\$ 54,570	\$ (2,121)

Investment return for the year ended December 31, 2018 is summarized below:

Net unrealized loss	(2,121)
Interest Income	253
Total investment return	\$ (1,868)

NOTE 3 – PROPERTY AND EQUIPMENT

Beginning balance office equipment and computers:	\$ 55,397
Additions:	5,809
Disposals:	(7,109)
Ending balance	54,097
Less accumulated depreciation	(47,359)
Ending balance:	\$ 6,738

Kentucky Equal Justice Center
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2018

NOTE 3 – PROPERTY AND EQUIPMENT- CONTINUED

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 \$84,898. A Comprehensive Annual Financial Report on the Kentucky Retirement System may be requested from the following address:

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, 2018	\$197,637
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Net assets were released from the grant restrictions by incurring expenses satisfying the purpose specified by the grant as follows:

Kentucky Equal Justice Center
 NOTES TO THE FINANCIAL STATEMENTS
 December 31, 2018

NOTE 5 – NET ASSETS WITH DONOR RESTRICTIONS – CONTINUED

KY Bar Foundation	\$ 10,532
Public Welfare Foundation	79,963
HFGC Health Law Fellowship	90,639
Foundation for a Healthy Kentucky	45,756
VOCA	137,391
VOCA Match	37,237
Bluegrass Community Foundation	18,046
Catholic Diocese	6,262
Fayette County Bar Foundation	8,512
United Way	17,616
DACA Client Assistance	2,475
Interact for Health	24,439
KCEP New Venture	7,105
NHeLP Health Law Defense	42,594
Legal Impact Network Center for Community Change	15,071
Skadden Fellowship	33,734
Center for Responsible lending	<u>892</u>
	<u>\$ 578,264</u>

NOTE 6– LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

KEJC has \$360,670 of financial assets available within one year of the balance sheet date to meet cash needs for general expenditure consisting of cash of \$188,155, \$54,570 in investment funds that make up the Mason Fund in the Vanguard account, and funds and accounts receivable of \$117,945. 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 assets and expenses for the year ended December 31, 2018 are as follows:

Software	2,352 - asset
Rent and Utilities	10,950 - expense
Salaries	<u>2,876 - expense</u>
	<u>\$ 16,178</u>

Kentucky Equal Justice Center
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2018

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 2018 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:

Subscriptions	99
Postage	311
Printing	<u>1,478</u>
	<u>\$ 1,888</u>

NOTE 10 – CONTRACTS

KEJC entered into an agreement for 2018 with Kentucky Legal Services Funded Basic Field Programs. KEJC received \$180,000 for the following tasks:

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

Kentucky Equal Justice Center
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2018

NOTE 10 – CONTRACTS – CONTINUED

- Conducting and coordinating litigation on high impact and emerging poverty law issues.

KEJC signed an agreement for 2019 with identical provisions, including the \$180,000 annual fee.

NOTE 11 – GRANTS

On February 5, 2018, KEJC received a \$16,000 grant from the Sargent Shriver National Center on Poverty Law to support KEJC's engagement with and support of the Center of Community Change's efforts in Kentucky.

On February 8, 2018, KEJC was awarded a \$1,000 grant by the AILA Midsouth Chapter.

On March 1, 2018, KEJC received \$16,456 from the Skadden Foundation to host a fellowship.

On March 7, 2018, the Foundation for a Healthy Kentucky awarded KEJC \$50,000 to renew its "Boots on the Ground" grant for health outreach, enrollment, consumer assistance and policy feedback around implementation of the Affordable Care Act in Kentucky.

On May 10, 2018, the Kentucky Bar Foundation awarded KEJC a grant in the amount of \$8,000 for Maxwell Street Legal Clinic: Ensuring Security, Completing the Journey.

On June 6, 2018, KEJC was awarded a \$6,500 grant by the Catholic Diocese of Lexington, to be allocated in quarterly installments starting in August, for general support for Maxwell Street Legal Clinic with a focus on intake activities.

On June 18, 2018, KEJC received a \$85,000 grant from Interact for Health, formerly the Health Foundation of Greater Cincinnati. Of the total grant amount, \$45,000 was to be used to match a \$45,000 grant in December 2017 by the Foundation for a Healthy Kentucky. The purpose of the matching grants was to sustain the infrastructure for health advocacy for low-income Kentuckians in 2018 through continuation of the Health Law Fellow position. The remaining \$40,000 from Interact for Health was to be used to communicate with the public and policy makers about health gains under the Affordable Care Act.

On June 18, 2018, KEJC received a \$16,000 United Way of the Bluegrass grant for Maxwell Street Legal Clinic and AmeriCorps activities, with a focus on outreach and services that support work authorization and protect earnings. The grant represented the second year of a three year United Way regional funding cycle. The grant was paid in monthly installments.

On July 20, 2018, KEJC received a \$5,000 grant from the Center for Responsible Lending.

Kentucky Equal Justice Center
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2018

NOTE 11 – GRANTS - CONTINUED

On September 4, 2018, Public Welfare Foundation awarded KEJC \$160,000 in continued funding for the work of KEJC’s Employment Law Attorney on issues and projects centered on “wage theft” and worker safety. The funding represented a two-year grant for \$160,000.

On September 24, 2018, KEJC received a \$14,520 grant from a donor-advised fund at Blue Grass Community Foundation for general support with the preference that a significant portion of the funds would 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, 2018, KEJC received a grant of federal Victim of Crime Act (VOCA) funds through the Kentucky Justice Cabinet in the amount of \$202,463 with a subgrantee match amount of \$51,120, for a total of \$253,583.

On October 15, 2018, KEJC received a \$5,000 grant from the Fayette County Bar Foundation, to be used for general support of Maxwell Street Legal Clinic.

On October 30, 2018, KEJC was awarded a grant in the amount of \$40,000 from the National Health Law Program (NHeLP) to be used to conduct activities designed to preserve and protect access to high quality health care, including through Medicaid, the ACA and the Americans with Disabilities Act.

NOTE 12 – SUBSEQUENT EVENTS

KEJC has evaluated subsequent events through November 22, 2019, the date on which the financial statements were issued.

Through an agreement signed February 21, 2019, the Center for Responsible Lending awarded KEJC a grant of \$5,000 to 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.

By email dated May 10, 2019, the Kentucky Civic Engagement Table conveyed its approval of KEJC’s online application for a mini-grant of \$2,670 to strengthen coordination with worker-focused organizations to develop shared messaging around workers’ needs and affirmative policies centered on working families.

Through a grant agreement signed May 11, 2019, the Center for Law and Social Policy Campaign for Protecting Immigrant Families awarded KEJC \$10,000 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.

Kentucky Equal Justice Center
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2018

NOTE 12 – SUBSEQUENT EVENTS- CONTINUED

Under an agreement signed May 13, 2019, the Mountain Association for Community Economic Development (MACED) pledged to grant \$25,000 for a one-year period, starting May 15, 2019, 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.

By letter dated May 23, 2019, the Kentucky Bar Foundation notified KEJC of a grant award of \$11,000 for 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.

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.

The Interact for Health grant matched \$45,000 in funds provided by the Foundation for a Healthy Kentucky for the Fellowship under an agreement dated March 4, 2019. Because of the matching relationship between two foundations, KEJC tracks \$90,000 in combined funds under a unified annual budget for the Fellowship. The unified budget period for the Fellowship began February 1, 2019.

Through a Grant Confirmation Form signed May 30, 2019, KEJC accepted an award of \$64,712 in grant funds from MAZON: A Jewish Response to Hunger to join a cohort of fledgling anti-hunger advocacy programs in the top food insecure states in the nation. The grant supports KEJC’s new Food Justice Fellow, who began work August 23, 2019.

Through notice dated June 7, 2019, United Way of the Bluegrass awarded KEJC \$12,960 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. The grant year began July 1, 2019.

By letter dated June 17, 2019, the Catholic Diocese of Lexington notified KEJC of a grant of \$7,500 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.

By letter dated September 12, 2019, Kentucky Equal Justice Centered received notice of a grant award of \$15,000 from a donor-advised family fund at Blue Grass Community Foundation (BGCF). 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.

Kentucky Equal Justice Center
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2018

NOTE 12 – SUBSEQUENT EVENTS- CONTINUED

Via email dated June 11, BGCF also awarded KEJC a mini-grant of \$2,000 to build on its successful On the Table evening, March 27, 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.

Through agreement finalized September 19, 2019, the Foundation for a Healthy Kentucky awarded a \$50,000 grant 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.

By letter dated November 18, 2019, the Fayette County Bar Foundation notified KEJC of a grant of \$5,000 for Maxwell Street Legal Clinic, to be used in 2020, for general support with an emphasis on case services and use of pro bono volunteers to help immigrant Kentuckians obtain and maintain lawful permanent residence.