

The Children's Law Center
Balance Sheet Prev Year Comparison
As of June 30, 2017

	<u>Jun 30, 17</u>	<u>Jun 30, 16</u>	<u>\$ Change</u>
ASSETS			
Current Assets			
Key Bank Money Market	301,463	275,970	25,493
Key Bank Checking	61,580	78,772	-17,192
Key Bank Rebuilding Fam	11,340	7,799	3,541
SEI 15-068	116,169	115,763	406
SEI Trust	554,146	499,083	55,063
Total Checking/Savings	<u>1,044,698</u>	<u>977,387</u>	<u>67,311</u>
Accounts Receivable			
Accounts Receivable	114,137	141,332	-27,195
Total Accounts Receivable	<u>114,137</u>	<u>141,332</u>	<u>-27,195</u>
Other Current Assets			
Prepaid Expenses	2,402	4,764	-2,362
Total Other Current Assets	<u>2,402</u>	<u>4,764</u>	<u>-2,362</u>
Total Current Assets	<u>1,161,237</u>	<u>1,123,483</u>	<u>37,754</u>
Fixed Assets			
Computer and Office Equipment	79,883	74,087	5,796
Leasehold Improvements	13,555	13,555	0
Software	22,327	22,327	0
Accumulated depreciation	-103,301	-99,534	-3,767
Total Fixed Assets	<u>12,464</u>	<u>10,435</u>	<u>2,029</u>
Other Assets			
Discount on Pledges Receivable	0	-611	611
Total Other Assets	<u>0</u>	<u>-611</u>	<u>611</u>
TOTAL ASSETS	<u><u>1,173,701</u></u>	<u><u>1,133,307</u></u>	<u><u>40,394</u></u>
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable	2,521	0	2,521
Total Accounts Payable	<u>2,521</u>	<u>0</u>	<u>2,521</u>
Other Current Liabilities			
Employee FSA/DCA	-559	1,308	-1,867
Deferred Revenue	275,125	221,875	53,250
Deferred Revenue Truancy only	13,253	12,168	1,085
403(b) Payable	0	775	-775
Accrued Payroll	13,345	10,824	2,521
Total Other Current Liabilities	<u>301,164</u>	<u>246,950</u>	<u>54,214</u>
Total Current Liabilities	<u>303,685</u>	<u>246,950</u>	<u>56,735</u>
Total Liabilities	<u>303,685</u>	<u>246,950</u>	<u>56,735</u>
Equity			
Retained Earnings	1,101,282	1,137,166	-35,884
Net Income	-231,267	-250,810	19,543
Total Equity	<u>870,015</u>	<u>886,356</u>	<u>-16,341</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,173,700</u></u>	<u><u>1,133,306</u></u>	<u><u>40,394</u></u>

The Children's Law Center
Profit & Loss YTD Comparison
June 2017

	<u>Jun 17</u>	<u>Jan - Jun 17</u>
Income		
Events		
Events - All	0	6,801
Point of Entry	0	50
Total Events	<u>0</u>	<u>6,851</u>
Fees		
Government Appeals	267	752
Government	6,750	83,250
Mediation	320	1,057
Total Fees	<u>7,337</u>	<u>85,059</u>
Grants		
Near & Far Foundation	0	5,000
Evergreen	0	20,000
Comm Chest N Britain & Berlin	7,500	7,500
OCPD Law Line Grant	10,000	10,000
Ct Community Fnd (Waterbury)	0	5,000
GAL Training State of Ct Grant	0	12,500
American Savings Fdn Summer	0	4,775
Ensworth	0	17,500
Grants - Other	0	3,500
Fund for Greater Hartford	0	5,000
ION Bank	0	1,000
SBM	0	25,000
Truancy Grants All	1,981	12,500
Total Grants	<u>19,481</u>	<u>129,275</u>
Individual		
Board Appeal	0	3,256
Individual Contributions	2,818	11,067
U. Way	54	3,782
Total Individual	<u>2,872</u>	<u>18,105</u>
St of CT Legs. Appropriation	<u>0</u>	<u>51,358</u>
Total Income	<u>29,690</u>	<u>290,648</u>
Gross Profit	29,690	290,648
Expense		
NON-PERSONNEL		
Payroll Processing Fees	104	628
Audit	0	9,600
Bank Fees	46	-5
Board and Committee Mtgs	168	627
Case Related Fees	0	210
Computers		
Additional Equipment	167	167
Consultant	0	11,525
Internet	54	713

The Children's Law Center
Profit & Loss YTD Comparison
June 2017

	<u>Jun 17</u>	<u>Jan - Jun 17</u>
Printer/Copier	398	2,615
Website	500	830
Total Computers	1,119	15,850
Consulting		
403(b) Fee	1,545	2,020
Financial Manager	2,846	18,500
Lobbyist	1,875	15,500
Total Consulting	6,266	36,020
Dues & Fees	320	9,994
ED Contingency Fund	120	1,730
Electricity/Gas	720	8,563
Fundraising & Marketing		
Cultivation	0	19
Events-Other	0	97
GALA	0	15,250
Misc.	-81	408
Postage Expense	528	885
Printing	390	1,487
Total Fundraising & Marketing	837	18,146
General Supplies	723	2,351
Insurance		
Management Liability	200	1,400
Office Liability	50	350
Professional Liability	300	2,100
Worker's Comp.	275	1,925
Total Insurance	825	5,775
Library & Subscriptions	450	834
Mileage & Parking Reimbursement	612	5,802
Occupancy	5,259	24,798
Postage	16	786
Education		
Conferences/Staff	0	250
Bar Association Meetings	0	60
Total Education	0	310
Total Telephone	543	4,835
Total NON-PERSONNEL	18,128	146,854
PERSONNEL		
Directors	24,324	126,546
Professional Staff	32,641	169,227
Administrative Staff	9,674	49,616
Payroll Taxes	5,025	28,714
Health,Dental, Life Insurance	5,935	34,141
Total PERSONNEL	77,599	408,244
Total Expense	95,727	555,098

The Children's Law Center
Profit & Loss YTD Comparison
June 2017

	<u>Jun 17</u>	<u>Jan - Jun 17</u>
Net Ordinary Income	-66,037	-264,450
Other Income/Expense		
Other Income		
Rebuilding Families Income	260	4,118
Asset Appreciation (Depre)	0	29,979
Dividend Income	0	4,942
Interest Income	15	352
Total Other Income	<u>275</u>	<u>39,391</u>
Other Expense		
Rebuilding Families Expenses	409	3,028
Management fees	0	3,176
Total Other Expense	<u>409</u>	<u>6,204</u>
Net Other Income	<u>-134</u>	<u>33,187</u>
Net Income	<u><u>-66,171</u></u>	<u><u>-231,263</u></u>

The Children's Law Center
Profit & Loss Budget Performance
June 2017

	<u>Jan - Jun 17</u>	<u>Annual Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Income				
Corporate/Community				
Business & Prof Orgs	0	3,000	-3,000	0%
Church	0	250	-250	0%
Civic Organizations	0	250	-250	0%
Total Corporate/Community	0	3,500	-3,500	0%
Ct Bar Foundation				
CBF Judicial Branch Grants	0	20,000	-20,000	0%
CBF Court Filing Fees	0	153,267	-153,267	0%
IOLTA	0	28,000	-28,000	0%
Total Ct Bar Foundation	0	201,267	-201,267	0%
Events				
Events - All	6,801	3,500	3,301	194%
GALA				
Auction	0	22,000	-22,000	0%
Donations	0	6,000	-6,000	0%
Sponsorships	0	100,000	-100,000	0%
Tickets	0	12,500	-12,500	0%
Total GALA	0	140,500	-140,500	0%
Point of Entry	50	5,000	-4,950	1%
Total Events	6,851	149,000	-142,149	5%
Fees				
Government Appeals	752	5,000	-4,248	15%
Prof Development/Trainings	0	2,500	-2,500	0%
Government	83,250	270,000	-186,750	31%
Mediation	1,057	3,000	-1,943	35%
Total Fees	85,059	280,500	-195,441	30%
Grants				
Comm Found of East CT	0	2,500	-2,500	0%
AAML Foundation	0	5,000	-5,000	0%
Elizabeth Carse Foundation	0	8,000	-8,000	0%
Day Pitney	0	5,000	-5,000	0%
Farmington Bank Foundation	0	3,000	-3,000	0%
Knox Foundation	0	2,000	-2,000	0%
Near & Far Foundation	5,000	5,000	0	100%
Evergreen	20,000	15,000	5,000	133%
Comm Chest N Britain & Berlin	7,500			
OCPD Law Line Grant	10,000	10,000	0	100%
Ct Community Fnd (Waterbury)	5,000	3,000	2,000	167%
GALTraining State of Ct Grant	12,500	25,000	-12,500	50%
Am. Sav. Fnd.	0	85,000	-85,000	0%
American Savings Fdn Summer	4,775	4,600	175	104%
Bissell Foundation	0	15,000	-15,000	0%
Charles Nelson Robinson Fund	0	5,000	-5,000	0%

The Children's Law Center
Profit & Loss Budget Performance
June 2017

	<u>Jan - Jun 17</u>	<u>Annual Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Community Fund - Gr New Britain	0	15,000	-15,000	0%
Community Fdn - Gr New Haven	0	20,000	-20,000	0%
Ensworth	17,500	15,000	2,500	117%
Fisher Foundation	0	8,500	-8,500	0%
Grants - Other	3,500	8,000	-4,500	44%
Fund for Greater Hartford	5,000	5,000	0	100%
Long Foundation	0	3,000	-3,000	0%
ION Bank	1,000	1,000	0	100%
New Alliance Bank Foundation	0	3,000	-3,000	0%
SBM	25,000	20,000	5,000	125%
Truancy Grants All	12,500			
United Way Middletown	0	1,000	-1,000	0%
Walmart Foundation	0	25,000	-25,000	0%
Total Grants	129,275	317,600	-188,325	41%
Individual				
Board Appeal	3,256	11,000	-7,744	30%
Individual Contributions	11,067	26,000	-14,933	43%
U. Way	3,782	10,000	-6,218	38%
Total Individual	18,105	47,000	-28,895	39%
St of CT Legs. Appropriation	51,358	102,000	-50,642	50%
Total Income	290,648	1,100,867	-810,219	26%
Gross Profit	290,648	1,100,867	-810,219	26%
Expense				
NON-PERSONNEL				
Client Evaluations	0	4,600	-4,600	0%
Payroll Processing Fees	628	1,200	-572	52%
Audit	9,600	7,500	2,100	128%
Bank Fees	-5	1,000	-1,005	-1%
Board and Committee Mtgs	627	1,200	-573	52%
Case Related Fees	210	750	-540	28%
Computers				
Additional Equipment	167	2,000	-1,833	8%
Consultant	11,525	7,500	4,025	154%
Internet	713	750	-37	95%
Printer/Copier	2,615	4,800	-2,185	54%
Website	830	600	230	138%
Total Computers	15,850	15,650	200	101%
Consulting				
403(b) Fee	2,020	2,000	20	101%
Financial Manager	18,500	37,000	-18,500	50%
Lobbyist	15,500	10,000	5,500	155%
Total Consulting	36,020	49,000	-12,980	74%
Dues & Fees	9,994	12,000	-2,006	83%
ED Contingency Fund	1,730	3,000	-1,270	58%

The Children's Law Center
Profit & Loss Budget Performance
June 2017

	<u>Jan - Jun 17</u>	<u>Annual Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Electricity/Gas	8,563	15,000	-6,437	57%
Fundraising & Marketing				
Cultivation	19	500	-481	4%
Events-Other	97	2,500	-2,403	4%
GALA	15,250	45,000	-29,750	34%
Misc.	408	500	-92	82%
Postage Expense	885	3,000	-2,115	30%
Printing	1,487	7,500	-6,013	20%
Total Fundraising & Marketing	18,146	59,000	-40,854	31%
General Supplies	2,351	7,374	-5,023	32%
Insurance				
Management Liability	1,400	2,100	-700	67%
Office Liability	350	651	-301	54%
Professional Liability	2,100	3,500	-1,400	60%
Worker's Comp.	1,925	3,500	-1,575	55%
Total Insurance	5,775	9,751	-3,976	59%
Library & Subscriptions	834	400	434	209%
Mileage & Parking Reimbursement	5,802	18,000	-12,198	32%
Occupancy	24,798	39,000	-14,202	64%
Postage	786	2,400	-1,614	33%
Repairs	0	500	-500	0%
Education				
Conferences/Staff	250	5,000	-4,750	5%
Train Other Attys	0	2,500	-2,500	0%
Bar Association Meetings	60	500	-440	12%
Total Education	310	8,000	-7,690	4%
Total Telephone	4,835	10,600	-5,765	46%
Total NON-PERSONNEL	146,854	265,925	-119,071	55%
PERSONNEL				
Directors	126,546	261,467	-134,921	48%
Professional Staff	169,227	355,365	-186,138	48%
Administrative Staff	49,616	74,780	-25,164	66%
Payroll Taxes	28,714	62,290	-33,576	46%
Health,Dental, Life Insurance	34,141	77,364	-43,223	44%
403(B) Contribution	0	4,176	-4,176	0%
Discretionary Compensation	0	7,000	-7,000	0%
Total PERSONNEL	408,244	842,442	-434,198	48%
Total Expense	555,098	1,108,367	-553,269	50%
Net Ordinary Income	-264,450	-7,500	-256,950	3,526%
Other Income/Expense				
Other Income				
Rebuilding Families Income	4,118	7,500	-3,382	55%
Asset Appreciation (Depre)	29,979	10,000	19,979	300%
Dividend Income	4,942	9,000	-4,058	55%

The Children's Law Center
Profit & Loss Budget Performance
 June 2017

	<u>Jan - Jun 17</u>	<u>Annual Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Interest Income	352	1,000	-648	35%
Total Other Income	39,391	27,500	11,891	143%
Other Expense				
Rebuilding Families Expenses	3,028	4,000	-972	76%
Management fees	3,176	6,000	-2,824	53%
Total Other Expense	6,204	10,000	-3,796	62%
Net Other Income	33,187	17,500	15,687	190%
Net Income	-231,263	10,000	-241,263	-2,313%

The Children's Law Center
Profit & Loss Prev Year Comparison
January through June 2017

	<u>Jan - Jun 17</u>	<u>Jan - Jun 16</u>	<u>\$ Change</u>	<u>% Change</u>
Income				
Corporate/Community				
Church	0	50	-50	-100%
Total Corporate/Community	<u>0</u>	<u>50</u>	<u>-50</u>	<u>-100%</u>
Ct Bar Foundation				
CBF Judicial Branch Grants	0	5	-5	-100%
Total Ct Bar Foundation	<u>0</u>	<u>5</u>	<u>-5</u>	<u>-100%</u>
Events				
Events - All	6,801	1,490	5,311	356%
GALA				
Donations	0	450	-450	-100%
Sponsorships	0	6,600	-6,600	-100%
Total GALA	<u>0</u>	<u>7,050</u>	<u>-7,050</u>	<u>-100%</u>
Point of Entry	50	3,525	-3,475	-99%
Total Events	<u>6,851</u>	<u>12,065</u>	<u>-5,214</u>	<u>-43%</u>
Fees				
Government Appeals	752	0	752	100%
Government	83,250	58,750	24,500	42%
Mediation	1,057	1,000	57	6%
Total Fees	<u>85,059</u>	<u>59,750</u>	<u>25,309</u>	<u>42%</u>
Grants				
Near & Far Foundation	5,000	0	5,000	100%
Evergreen	20,000	15,000	5,000	33%
Comm Chest N Britain & Berlin	7,500	0	7,500	100%
OCPD Law Line Grant	10,000	0	10,000	100%
Ct Community Fnd (Waterbury)	5,000	0	5,000	100%
GALTraining State of Ct Grant	12,500	15,000	-2,500	-17%
American Savings Fdn Summer	4,775	4,584	191	4%
Ensworth	17,500	15,000	2,500	17%
Grants - Other	3,500	14,000	-10,500	-75%
Fund for Greater Hartford	5,000	10,000	-5,000	-50%
ION Bank	1,000	1,000	0	0%
SBM	25,000	20,000	5,000	25%
Truancy Grants All	12,500	11,972	528	4%
United Way Middletown	0	24,000	-24,000	-100%
Total Grants	<u>129,275</u>	<u>130,556</u>	<u>-1,281</u>	<u>-1%</u>
Individual				
Board Appeal	3,256	3,952	-696	-18%
Individual Contributions	11,067	4,470	6,597	148%
Miscellaneous	0	6,744	-6,744	-100%
U. Way	3,782	6,339	-2,557	-40%
Total Individual	<u>18,105</u>	<u>21,505</u>	<u>-3,400</u>	<u>-16%</u>
St of CT Legs. Appropriation	<u>51,358</u>	<u>54,919</u>	<u>-3,561</u>	<u>-6%</u>
Total Income	<u>290,648</u>	<u>278,850</u>	<u>11,798</u>	<u>4%</u>

The Children's Law Center
Profit & Loss Prev Year Comparison
January through June 2017

	<u>Jan - Jun 17</u>	<u>Jan - Jun 16</u>	<u>\$ Change</u>	<u>% Change</u>
Gross Profit	290,648	278,850	11,798	4%
Expense				
NON-PERSONNEL				
Payroll Processing Fees	628	634	-6	-1%
Audit	9,600	6,511	3,089	47%
Bank Fees	-5	233	-238	-102%
Board and Committee Mtgs	627	674	-47	-7%
Case Related Fees	210	95	115	121%
Computers				
Additional Equipment	167	235	-68	-29%
Consultant	11,525	6,175	5,350	87%
Internet	713	519	194	37%
Printer/Copier	2,615	1,701	914	54%
Website	830	600	230	38%
Total Computers	<u>15,850</u>	<u>9,230</u>	<u>6,620</u>	<u>72%</u>
Consulting				
403(b) Fee	2,020	0	2,020	100%
Financial Manager	18,500	18,000	500	3%
Lobbyist	15,500	10,000	5,500	55%
Total Consulting	<u>36,020</u>	<u>28,000</u>	<u>8,020</u>	<u>29%</u>
Dues & Fees	9,994	9,083	911	10%
ED Contingency Fund	1,730	1,284	446	35%
Electricity/Gas	8,563	7,062	1,501	21%
Fundraising & Marketing				
Cultivation	19	0	19	100%
Events-Other	97	13	84	646%
GALA	15,250	0	15,250	100%
Misc.	408	412	-4	-1%
Postage Expense	885	1,460	-575	-39%
Printing	1,487	4,560	-3,073	-67%
Total Fundraising & Marketing	<u>18,146</u>	<u>6,445</u>	<u>11,701</u>	<u>182%</u>
General Supplies	2,351	3,816	-1,465	-38%
Insurance				
Management Liability	1,400	667	733	110%
Office Liability	350	762	-412	-54%
Professional Liability	2,100	1,667	433	26%
Worker's Comp.	1,925	1,667	258	15%
Total Insurance	<u>5,775</u>	<u>4,763</u>	<u>1,012</u>	<u>21%</u>
Library & Subscriptions	834	392	442	113%
Mileage & Parking Reimbursement	5,802	8,033	-2,231	-28%
Occupancy	24,798	24,700	98	0%
Postage	786	1,171	-385	-33%
Education				
Conferences/Staff	250	1,089	-839	-77%

The Children's Law Center
Profit & Loss Prev Year Comparison
January through June 2017

	Jan - Jun 17	Jan - Jun 16	\$ Change	% Change
Train Other Attys	0	1,545	-1,545	-100%
Bar Association Meetings	60	15	45	300%
Total Education	310	2,649	-2,339	-88%
Total Telephone	4,835	4,551	284	6%
Total NON-PERSONNEL	146,854	119,326	27,528	23%
PERSONNEL				
Directors	126,546	128,247	-1,701	-1%
Professional Staff	169,227	185,980	-16,753	-9%
Administrative Staff	49,616	47,609	2,007	4%
Payroll Taxes	28,714	29,520	-806	-3%
Health,Dental, Life Insurance	34,141	27,859	6,282	23%
Total PERSONNEL	408,244	419,215	-10,971	-3%
Total Expense	555,098	538,541	16,557	3%
Net Ordinary Income	-264,450	-259,691	-4,759	-2%
Other Income/Expense				
Other Income				
Rebuilding Families Income	4,118	2,453	1,665	68%
Asset Appreciation (Depre)	29,979	7,029	22,950	327%
Dividend Income	4,942	4,555	387	8%
Interest Income	352	439	-87	-20%
Total Other Income	39,391	14,476	24,915	172%
Other Expense				
Rebuilding Families Expenses	3,028	2,678	350	13%
Management fees	3,176	2,914	262	9%
Total Other Expense	6,204	5,592	612	11%
Net Other Income	33,187	8,884	24,303	274%
Net Income	-231,263	-250,807	19,544	8%