

**CHILDREN'S ASSESSMENT CENTER  
FINANCIAL REPORTS  
December 31, 2011**

**Prepared by  
Fusion Business Services  
January 9, 2012**

**Disclosure: These financial statements are not audited, reviewed or compiled. They are prepared from internal company accounting software for internal use only.**

**Children's Assessment Center**  
**Balance Sheet**  
As of December 31, 2011 (Accrual Method)

	<u>December 2011</u>	<u>December 2010</u>
<b>ASSETS</b>		
<b>Current Assets</b>		
<b>Bank Accounts</b>		
<b>Cash and Cash Equivalents</b>		
Sweep - PNC	83,362	106,127
Operating - PNC	42,009	29,858
Payroll - PNC	8,562	15,137
Macatawa Money Market	0	100,245
<b>Total Cash and Cash Equivalents</b>	<u>133,933</u>	<u>251,366</u>
<b>Total Bank Accounts</b>	<b>133,933</b>	<b>251,366</b>
<b>Accounts Receivable</b>		
Accounts Receivable	192,235	164,738
<b>Total Accounts Receivable</b>	<u>192,235</u>	<u>164,738</u>
<b>Other Current Assets</b>		
Prepaid Expenses	2,484	650
Undeposited Funds	2,787	20
Credit Card Receivables	675	250
<b>Total Other Current Assets</b>	<u>5,946</u>	<u>920</u>
<b>Total Current Assets</b>	<b>332,114</b>	<b>417,023</b>
<b>Fixed Assets</b>		
Furniture and Equipment	265,173	248,681
Land	135,587	135,587
Software	-	-
<b>Accumulated Depreciation</b>		
Accum depr-building	(694,844)	(633,631)
Accum depr-furniture and equip	(219,504)	(196,929)
<b>Total Accumulated Depreciation</b>	<u>(914,347)</u>	<u>(830,560)</u>
<b>Building</b>		
Building - 901 Michigan	866,858	850,618
<b>Total Building</b>	<u>866,858</u>	<u>850,618</u>
<b>Total Fixed Assets</b>	<u>353,271</u>	<u>404,327</u>
<b>TOTAL ASSETS</b>	<u><u>685,385</u></u>	<u><u>821,350</u></u>

## LIABILITIES AND EQUITY

<b>Liabilities</b>		
<b>Current Liabilities</b>		
<b>Accounts Payable</b>		
Accounts Payable	23,131	6,112
<b>Total Accounts Payable</b>	<b>23,131</b>	<b>6,112</b>
<b>Other Current Liabilities</b>		
<b>Accrued Expenses</b>		
Accrued Wage Liabilities	16,661	15,858
<b>Total Accrued Expenses</b>	<b>16,661</b>	<b>15,858</b>
<b>Total Other Current Liabilities</b>	<b>16,661</b>	<b>15,858</b>
<b>Total Current Liabilities</b>	<b>39,791</b>	<b>21,970</b>
<b>Total Liabilities</b>	<b>39,791</b>	<b>21,970</b>
<b>Equity</b>		
Fund balance	669,325	761,370
Net Income	(23,731)	38,010
<b>Total Equity</b>	<b>645,594</b>	<b>799,380</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>685,385</b>	<b>821,350</b>

**Children's Assessment Center**  
**Income Statement (Accrual Basis)**  
December 31, 2011

	Dec 2011	Dec 2010	Fiscal YTD 2012	Fiscal YTD 2011
<b>Income</b>				
<b>Grants from Government Agencies</b>				
Domestic Violence Board	5,241	-	15,723	-
Law Enforcement	-	-	-	-
MCTF Grant	-	-	-	-
Victims of Crime Act (VOCA)	17,390	15,285	52,170	45,855
<b>Total Grants from Government Agencies</b>	<b>22,631</b>	<b>15,285</b>	<b>67,893</b>	<b>45,855</b>
<b>Public Support</b>				
Fundraising Events	5,000	(15,820)	5,156	(15,450)
Contributions	32,054	25,029	34,800	32,899
In-Kind contributions	500	70	500	210
Restricted Grants	7,600	95,000	21,350	100,000
United Way - Allocation	5,417	6,829	16,250	20,487
United Way - Donor Choice	1,553	-	4,659	4,123
Unrestricted Grants	4,000	39,500	14,000	39,500
<b>Total Public Support</b>	<b>56,123</b>	<b>150,608</b>	<b>96,715</b>	<b>181,769</b>
<b>Other</b>				
Interest Income	21	27	69	72
Medical Insurance	2,705	1,984	7,357	5,534
Miscellaneous Income	45	1	94	125
<b>Total Other</b>	<b>2,770</b>	<b>2,012</b>	<b>7,520</b>	<b>5,731</b>
<b>Total Income</b>	<b>81,525</b>	<b>167,905</b>	<b>172,128</b>	<b>233,355</b>
<b>Expenses</b>				
<b>Staffing</b>				
Employee Benefits	1,339	(1,590)	6,125	2,026
Payroll Tax	4,455	4,049	9,360	9,270
Salaries and Wages	58,234	55,546	116,643	126,998
Staff Training	30	249	549	258
<b>Total Staffing</b>	<b>64,058</b>	<b>58,254</b>	<b>132,676</b>	<b>138,551</b>
<b>Operations</b>				
Capital Outlay Expense	375	120	4,445	1,380
Contracted Services	6,936	7,029	14,215	14,304
Dues & Subscriptions	500	1,022	950	1,202
Postage	50	140	943	524
Insurance	-	-	-	1,134
Office Supplies	51	987	1,719	2,562
Printing	143	-	2,478	2,471
Professional Fees	2,209	3,913	16,300	16,002
Repairs, Maintenance & Improvements	0	185	1,981	1,168
Telephone and Utilities	2,072	2,024	4,823	6,469
Travel	586	1,944	2,296	3,389
<b>Total Operations</b>	<b>12,921</b>	<b>17,364</b>	<b>50,149</b>	<b>50,605</b>
<b>Programs</b>				
Client Support	341	161	746	420
Outreach	64	194	253	1,016
Physician Services	313	698	8,070	3,128
Program Supplies	443	95	1,474	504
<b>Total Programs</b>	<b>1,160</b>	<b>1,148</b>	<b>10,542</b>	<b>5,067</b>
<b>Other</b>				
Bank Service Charges	93	85	262	211
Board Expense	-	121	102	301
Fund Raising Events	56	127	1,135	249
Miscellaneous Expense	687	30	993	361
<b>Total Other</b>	<b>836</b>	<b>364</b>	<b>2,492</b>	<b>1,121</b>
<b>Total Expenses</b>	<b>78,975</b>	<b>77,129</b>	<b>195,859</b>	<b>195,345</b>
<b>Net Operating Income</b>	<b>2,549</b>	<b>90,775</b>	<b>(23,731)</b>	<b>38,010</b>
<b>Net Income</b>	<b>2,549</b>	<b>90,775</b>	<b>(23,731)</b>	<b>38,010</b>

**Children's Assessment Center**  
**Fiscal Year-to-Date Budget vs. Actuals (Accrual Basis)**  
As of December 31, 2011

	Fiscal Year to Date			Budget
	Actual	Budget	Variance	FY 2011-2012
<b>Income</b>				
<b>Grants from Government Agencies</b>				
Domestic Violence Board	15,723	15,723	-	62,900
Law Enforcement	-	-	-	142,200
Victims of Crime Act (VOCA)	52,170	49,998	2,172	200,000
<b>Total Grants from Government Agencies</b>	<b>67,893</b>	<b>65,721</b>	<b>2,172</b>	<b>405,100</b>
<b>Public Support</b>				
Fundraising Events	5,156	24,999	(19,843)	100,000
Contributions	34,800	16,248	18,552	65,000
In-Kind contributions	500	-	500	-
Restricted Grants	21,350	19,998	1,352	80,000
United Way - Allocation	16,250	16,248	2	65,000
United Way - Donor Choice	4,659	5,499	(840)	22,000
Unrestricted Grants	14,000	15,000	(1,000)	60,000
<b>Total Public Support</b>	<b>96,715</b>	<b>97,992</b>	<b>(1,277)</b>	<b>392,000</b>
<b>Other</b>				
Interest Income	69	99	(30)	400
Medical Insurance	7,357	8,748	(1,391)	35,000
Miscellaneous Income	94	75	19	300
<b>Total Other</b>	<b>7,520</b>	<b>8,922</b>	<b>(1,402)</b>	<b>35,700</b>
<b>Total Income</b>	<b>172,128</b>	<b>172,635</b>	<b>(507)</b>	<b>832,800</b>
<b>Expenses</b>				
<b>Staffing</b>				
Employee Benefits	6,125	6,750	(625)	27,000
Payroll Tax	9,360	11,250	(1,890)	45,000
Salaries and Wages	116,643	125,874	(9,231)	503,500
Staff Training	549	1,500	(951)	6,000
<b>Total Staffing</b>	<b>132,677</b>	<b>145,374</b>	<b>(12,698)</b>	<b>581,500</b>
<b>Operations</b>				
Capital Outlay Expense	4,445	1,098	3,347	4,400
Contracted Services	14,215	12,249	1,966	49,000
Dues & Accreditation Fees	950	1,875	(925)	7,500
Postage	943	624	319	2,500
Insurance	-	2,325	(2,325)	9,300
Office Supplies	1,719	3,000	(1,281)	12,000
Printing	2,478	3,000	(522)	12,000
Professional Fees	16,300	10,950	5,350	43,800
Repairs, Maintenance & Improvements	1,981	1,998	(17)	8,000
Telephone and Utilities	4,823	6,249	(1,426)	25,000
Travel	2,296	3,249	(953)	13,000
<b>Total Operations</b>	<b>50,149</b>	<b>46,617</b>	<b>3,532</b>	<b>186,500</b>
<b>Programs</b>				
Client Support	746	624	122	2,500
Outreach	253	750	(497)	3,000
Physician Services	8,070	8,748	(678)	35,000
Program Supplies	1,474	2,748	(1,274)	11,000
<b>Total Programs</b>	<b>10,543</b>	<b>12,870</b>	<b>(2,328)</b>	<b>51,500</b>
<b>Other</b>				
Bank Service Charges	262	324	(62)	1,300
Board Expense	102	249	(147)	1,000
Fund Raising Events	1,135	1,998	(863)	8,000
Miscellaneous Expense	993	750	243	3,000
<b>Total Other</b>	<b>2,492</b>	<b>3,321</b>	<b>(829)</b>	<b>13,300</b>
<b>Total Expenses</b>	<b>195,859</b>	<b>208,182</b>	<b>(12,323)</b>	<b>832,800</b>
<b>Net Income</b>	<b>(23,731)</b>	<b>(35,547)</b>	<b>11,816</b>	<b>-</b>

**Children's Assessment Center**  
**Cash Balance Analysis-Cash Basis Revenue and Expense**  
 As of December 31, 2011

	2005												Yr to Date	Year End
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec		
Revenues	92,149	14,851	19,148	24,481	11,595	38,018	101,808	32,034	46,580	38,253	20,507	38,871	478,294	478,294
Expenses	47,773	55,666	40,130	44,375	46,807	44,555	47,906	43,234	42,459	36,005	69,630	48,493	567,034	567,034
Net Cash Income(Loss)	44,376	(40,816)	(20,983)	(19,895)	(35,212)	(6,537)	53,902	(11,200)	4,121	2,248	(49,124)	(9,622)	(88,740)	(88,740)
Mth End Cash Available	197,283	148,667	128,459	106,824	71,985	67,510	118,001	106,457	112,624	113,670	63,715	51,667	51,667	51,667

	2006												Yr to Date	Year End
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec		
Revenues	30,735	83,538	16,089	54,242	37,506	21,837	75,516	67,649	23,538	58,157	99,473	92,869	661,147	661,147
Expenses	33,975	23,887	59,138	38,829	39,373	45,885	39,641	45,780	69,489	57,350	42,959	44,870	541,177	541,177
Net Cash Income(Loss)	(3,240)	59,650	(43,049)	15,413	(1,867)	(24,049)	35,875	21,868	(45,951)	808	56,514	47,999	119,971	119,971
Mth End Cash Available	44,641	104,897	68,948	80,075	78,285	52,376	87,125	108,776	65,507	150,967	206,430	254,432	254,432	254,432

	2007												Yr to Date	Year End
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec		
Revenues	83,718	20,812	27,675	31,705	58,948	33,393	83,279	75,242	43,209	68,898	81,534	102,135	710,549	710,549
Expenses	48,000	45,993	54,191	50,415	57,391	52,695	60,323	71,713	58,905	74,938	47,714	48,020	670,298	670,298
Net Cash Income(Loss)	35,718	(25,181)	(26,516)	(18,710)	1,557	(19,302)	22,956	3,529	(15,696)	(6,040)	33,820	54,115	40,251	40,251
Mth End Cash Available	292,535	265,846	243,097	215,405	215,944	197,555	219,419	232,641	216,730	208,255	241,812	297,671	297,671	297,671

	2008												Yr to Date	Year End
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec		
Revenues	27,382	98,134	34,115	62,727	57,015	27,349	44,013	24,583	100,117	40,904	35,842	223,837	776,018	776,018
Expenses	41,958	65,986	46,402	54,893	70,941	50,485	57,380	69,797	52,074	61,353	60,033	92,000	723,302	723,302
Net Cash Income(Loss)	(14,576)	32,148	(12,287)	7,834	(13,926)	(23,136)	(13,367)	(45,214)	48,043	(20,414)	(24,191)	131,837	52,751	52,751
Mth End Cash Available	279,005	316,712	304,906	303,452	289,208	265,464	251,493	211,570	258,478	234,954	211,505	316,430	316,430	316,430

	2009												Yr to Date	Year End
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec		
Revenues	33,933	83,055	66,640	85,752	54,069	31,036	111,832	49,208	44,149	72,128	40,789	105,433	778,024	778,024
Expenses	58,025	57,454	64,787	58,317	66,138	57,108	73,398	72,811	69,974	69,819	66,251	75,246	789,328	789,328
Net Cash Income(Loss)	(24,092)	25,601	1,853	27,435	(12,069)	(26,072)	38,434	(23,603)	(25,824)	2,309	(25,462)	30,187	(11,303)	(11,303)
Mth End Cash Available	289,588	306,073	303,132	326,510	304,440	276,547	318,111	294,608	265,625	267,827	241,633	277,369	277,369	277,369

	2010												Yr to Date	Year End
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec		
Revenues	110,730	42,424	50,421	58,600	43,947	31,191	39,341	88,833	80,495	24,581	27,795	175,519	773,878	773,878
Expenses	60,947	59,774	73,277	65,671	68,788	56,268	75,428	67,036	68,166	53,539	61,682	79,017	789,593	789,593
Net Cash Income(Loss)	49,783	(17,350)	(22,856)	(7,071)	(24,841)	(25,077)	(36,087)	21,798	12,329	(28,958)	(33,887)	96,502	(15,715)	(15,715)
Mth End Cash Available	326,530	309,227	287,931	271,672	246,073	219,023	188,830	208,816	221,414	188,821	154,348	251,367	251,367	251,367

	2011												Yr to Date	Year End
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec		
Revenues	98,921	14,270	64,308	70,730	47,974	56,642	36,061	92,323	25,268	29,558	21,495	78,926	636,476	636,476
Expenses	56,833	58,792	76,585	69,280	62,284	66,846	79,889	61,415	92,783	45,141	68,352	80,213	818,413	818,413
Net Cash Income(Loss)	42,088	(44,522)	(12,277)	1,450	(14,310)	(10,204)	(43,828)	30,908	(67,515)	(15,583)	(46,857)	(1,287)	(181,936)	(181,936)
Mth End Cash Available	298,620	244,396	229,105	232,044	219,970	204,593	164,876	199,098	179,161	165,020	124,022	133,933	133,933	133,933

