

East River Legal Services Corporation

Balance Sheet Prev Year Comparison

Accrual Basis

As of December 31, 2024

	Dec 31, 24	Dec 31, 23	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
00-1000 · General Checking	21,954.57	2,635.43	19,319.14	733.1%
00-1010 · Petty Cash	66.94	199.37	-132.43	-66.4%
00-1011 · Draw-Down Account at Court Hou...	200.00	200.00	0.00	0.0%
00-1015 · Contributions/Donations	75,091.08	70,391.71	4,699.37	6.7%
00-1020 · Client Trust Basic	1,199.97	1,199.97	0.00	0.0%
00-1030 · Payroll Checking	388.84	14,407.79	-14,018.95	-97.3%
00-1070 · MM Savings - SF	8,713.25	133,798.29	-125,085.04	-93.5%
Total Checking/Savings	107,614.65	222,832.56	-115,217.91	-51.7%
Accounts Receivable				
00-1100 · Accounts Receivable	333,932.21	98,576.51	235,355.70	238.8%
00-1102 · VOCA Grant Receivable	29,741.28	94,242.31	-64,501.03	-68.4%
00-1103 · Older American Receivable	18,603.20	7,809.10	10,794.10	138.2%
00-1120 · Pledges Receivable	0.00	9.31	-9.31	-100.0%
Total Accounts Receivable	382,276.69	200,637.23	181,639.46	90.5%
Other Current Assets				
00-1250 · Operating Lease Right Use Asset	47,664.50	139,950.90	-92,286.40	-65.9%
00-1270 · Prepaid Expenses	16,652.47	23,038.74	-6,386.27	-27.7%
00-1280 · Building Rent Deposit	2,400.00	2,400.00	0.00	0.0%
00-1290 · Rent Deposit-SHIINE	650.00	650.00	0.00	0.0%
Total Other Current Assets	67,366.97	166,039.64	-98,672.67	-59.4%
Total Current Assets	557,258.31	589,509.43	-32,251.12	-5.5%
Fixed Assets				
00-1400 · Office Equipment	182,227.64	170,720.16	11,507.48	6.7%
00-1450 · Furniture & Fixtures	105,229.08	105,229.08	0.00	0.0%
00-1500 · Law Library	7,361.11	7,361.11	0.00	0.0%
00-1550 · Leasehold Improvements	44,649.45	44,649.45	0.00	0.0%
00-1600 · Accumulated Depreciation	-242,104.59	-226,516.60	-15,587.99	-6.9%
Total Fixed Assets	97,362.69	101,443.20	-4,080.51	-4.0%
TOTAL ASSETS	654,621.00	690,952.63	-36,331.63	-5.3%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
20000 · *Accounts Payable	9,569.31	10,203.11	-633.80	-6.2%
Total Accounts Payable	9,569.31	10,203.11	-633.80	-6.2%
Credit Cards				
FNB - CC 8959/1155	5,179.92	9,125.92	-3,946.00	-43.2%
Total Credit Cards	5,179.92	9,125.92	-3,946.00	-43.2%
Other Current Liabilities				
00-2080 · Accrued Vacation	34,240.56	25,699.02	8,541.54	33.2%
00-2090 · Accrued Payroll Liability	55,602.04	45,650.19	9,951.85	21.8%
00-2150 · Client Trust Deposits	1,199.97	1,199.97	0.00	0.0%
00-2300 · Other Accrued Expenses	0.00	1,553.75	-1,553.75	-100.0%
00-2401 · Operating Lease Liab - Current	49,264.51	90,686.39	-41,421.88	-45.7%
24000 · Payroll Liabilities	0.00	46.00	-46.00	-100.0%
Total Other Current Liabilities	140,307.08	164,835.32	-24,528.24	-14.9%
Total Current Liabilities	155,056.31	184,164.35	-29,108.04	-15.8%

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Long Term Liabilities				
00-2701 · Operating Lease Liability	0.00	49,264.51	-49,264.51	-100.0%
Total Long Term Liabilities	0.00	49,264.51	-49,264.51	-100.0%
Total Liabilities	155,056.31	233,428.86	-78,372.55	-33.6%
Equity				
25-3000 · Pro Bono Grant Fund Balance	9,868.58	10,000.00	-131.42	-1.3%
30-3000 · OA Fund Balance	61,924.54	36,279.19	25,645.35	70.7%
32000 · Unrestricted Net Assets	263,861.48	108,352.08	155,509.40	143.5%
46-3000 · Wells Fargo Fund Balance	14,893.20	3,088.60	11,804.60	382.2%
55-3000 · Access To Cts Grant Fund Bal	9,614.00	30,000.00	-20,386.00	-68.0%
60-3000 · Property Fund Balance	97,361.97	101,442.48	-4,080.51	-4.0%
75-3000 · VOCA Fund Balance	0.00	403.59	-403.59	-100.0%
Net Income	42,040.92	167,957.83	-125,916.91	-75.0%
Total Equity	499,564.69	457,523.77	42,040.92	9.2%
TOTAL LIABILITIES & EQUITY	654,621.00	690,952.63	-36,331.63	-5.3%