

**Open Door Legal**  
**Statement of Financial Position**

	<u>06/30/2022</u>	<u>12/31/2021</u>	<u>\$ Change</u>	<u>% Change</u>
<b>Assets</b>				
Cash	\$ 1,423,411	\$ 1,665,518	\$ (242,107)	(15) %
Restricted Cash	105,765	109,961	(4,196)	(4) %
Accounts Receivable	858,240	356,584	501,656	141 %
Prepaid & Intangible Assets, net	149,245	114,234	35,011	31 %
Fixed Assets, net	155,018	176,636	(21,618)	(12) %
<b>Total Assets</b>	<b><u>\$ 2,691,679</u></b>	<b><u>\$ 2,422,933</u></b>	<b><u>\$ 268,746</u></b>	<b><u>11 %</u></b>
<b>Liabilities &amp; Net Assets</b>				
Liabilities				
Accounts Payable	85,954	36,777	49,177	134 %
Accrued Wages & Benefits	262,194	220,035	42,158	19 %
Client Escrow Liability	105,744	109,961	(4,216)	(4) %
Other Liabilities	54,423	46,933	7,491	16 %
<b>Total Liabilities</b>	<b><u>508,315</u></b>	<b><u>413,706</u></b>	<b><u>94,610</u></b>	<b><u>23 %</u></b>
Net Assets				
Unrestricted	1,992,820	1,911,465	81,354	4 %
Temp. Restricted - Time	76,893	-	76,893	100 %
Temp. Restricted - Purpose	113,651	97,762	15,889	16 %
<b>Total Net Assets</b>	<b><u>2,183,364</u></b>	<b><u>2,009,227</u></b>	<b><u>174,136</u></b>	<b><u>9 %</u></b>
<b>Total Liabilities &amp; Net Assets</b>	<b><u>\$ 2,691,679</u></b>	<b><u>\$ 2,422,933</u></b>	<b><u>\$ 268,746</u></b>	<b><u>11 %</u></b>

*Statement above is unaudited and is for management's internal use only.  
This statement may also be referred to as the "balance sheet"*

**Open Door Legal**  
**Statement of Activities**  
**As of June 30, 2022**

	Year To Date		Over/(Under) Budget		Annual Budget	Annual Budget Remaining	
	Actual	Budget 2022	in dollars \$\$	in percents %%	Budget 2022	in dollars \$\$	in percents %%
<b>Sources of Revenue</b>							
Government Awards	1,652,292	1,797,708	(145,416)	(8) %	3,379,813	1,727,521	51.11 %
Foundation & Community Grants	591,332	538,502	52,830	10 %	719,500	128,168	17.81 %
Individual Support, net	375,809	411,250	(35,441)	(9) %	932,500	556,691	59.70 %
Other	17	-	17	- %	-	(17)	- %
<b>Total Sources of Revenue</b>	<b>\$ 2,619,450</b>	<b>\$ 2,747,460</b>	<b>\$ (128,010)</b>	<b>(5) %</b>	<b>\$ 5,031,813</b>	<b>\$ 2,412,363</b>	<b>47.94 %</b>
<b>Expenses</b>							
<b>Personnel</b>							
Employee Salaries	1,706,829	1,837,444	(130,616)	(7) %	3,650,875	1,944,046	53.25 %
Employee Taxes & Benefits	265,958	307,589	(41,631)	(14) %	624,179	358,221	57.39 %
Training & Professional Licenses	45,686	53,564	(7,878)	(15) %	88,294	42,609	48.26 %
Employee & Volunteer Retention	8,842	5,300	3,542	67 %	10,601	1,758	16.59 %
<b>Total Personnel Expenses</b>	<b>2,027,315</b>	<b>2,203,897</b>	<b>(176,583)</b>	<b>(8) %</b>	<b>4,373,949</b>	<b>2,346,634</b>	<b>53.65 %</b>
<b>Non-Personnel Expenses</b>							
Office Rent & Utilities	125,603	119,750	5,853	5 %	239,500	113,897	47.56 %
Information Technology	62,357	56,338	6,019	11 %	112,677	50,319	44.66 %
Telecommunications	20,765	13,201	7,564	57 %	26,400	5,636	21.35 %
Court & Litigation Fees	10,168	17,499	(7,331)	(42) %	35,000	24,832	70.95 %
Insurance	33,023	35,253	(2,230)	(6) %	70,505	37,482	53.16 %
Office Equipment & Supplies	83,789	19,923	63,867	321 %	39,845	(43,944)	(110.29) %
Professional Services	65,175	47,701	17,474	37 %	69,603	4,427	6.36 %
Travel	3,478	4,000	(523)	(13) %	8,000	4,523	56.53 %
Fundraising	13,050	17,500	(4,450)	(25) %	20,000	6,950	34.75 %
Other	590	1,000	(409)	(41) %	2,000	1,410	70.48 %
<b>Total Non-Personnel Expenses</b>	<b>417,998</b>	<b>332,165</b>	<b>85,834</b>	<b>26 %</b>	<b>623,530</b>	<b>205,532</b>	<b>32.96 %</b>
<b>Total Expenses</b>	<b>\$ 2,445,313</b>	<b>\$ 2,536,062</b>	<b>\$ (90,749)</b>	<b>(4) %</b>	<b>\$ 4,997,479</b>	<b>\$ 2,552,166</b>	<b>51.07 %</b>
<b>Non-Operating Activities</b>							
In-Kind Revenue	(8,272)	-	(8,273)	- %	-	8,272	- %
In-Kind Expenses - Other	8,272	-	8,273	- %	-	(8,272)	- %
<b>Total Non-Operating Activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>- %</b>	<b>-</b>	<b>-</b>	<b>- %</b>
<b>Total Change in Net Assets</b>	<b>\$ 174,137</b>	<b>\$ 211,398</b>	<b>\$ (37,261)</b>	<b>(18) %</b>	<b>\$ 34,334</b>	<b>\$ (139,803)</b>	<b>(407.18) %</b>

**Open Door Legal**  
**Statement of Activities**  
As of June 30, 2022

	100 - Legal Services			200 - General & Administrative			300 - Fundraising			400 - Technology			All Programs			
	Year To Date 06/30/2022			Year To Date 06/30/2022			Year To Date 06/30/2022			Year To Date 06/30/2022			Year To Date 06/30/2022			
	Actual	Budget 2022	\$\$ Variance	Actual	Budget 2022	\$\$ Variance	Actual	Budget 2022	\$\$ Variance	Actual	Budget 2022	\$\$ Variance	Actual	Budget 2022	\$\$ Variance	%% Variance
<b>Expenses</b>																
<b>Direct Costs</b>																
Personnel	\$ 1,416,947	\$ 1,530,520	\$ (113,573)	\$ 276,424	\$ 295,470	\$ (19,046)	\$ 209,217	\$ 212,525	\$ (3,308)	\$ 70,198	\$ 106,518	\$ (36,320)	\$1,972,787	\$2,145,033	\$ (172,246)	(8) %
Professional Services	21,791	21,902	(110)	43,205	25,800	17,405	180	-	180	-	-	-	65,175	47,702	17,473	37 %
Court & Litigation Fees	10,169	17,500	(7,332)	-	-	-	-	-	-	-	-	-	10,169	17,499	(7,332)	(42) %
Fundraising	-	-	-	-	-	-	13,050	17,500	(4,450)	-	-	-	13,050	17,501	(4,451)	(25) %
<b>Total Direct Costs</b>	<b>1,448,907</b>	<b>1,569,922</b>	<b>(121,015)</b>	<b>319,629</b>	<b>321,270</b>	<b>(1,641)</b>	<b>222,447</b>	<b>230,025</b>	<b>(7,578)</b>	<b>70,198</b>	<b>106,518</b>	<b>(36,320)</b>	<b>2,061,181</b>	<b>2,227,735</b>	<b>(166,556)</b>	<b>(8) %</b>
<b>Indirect Costs</b>																
Occupancy	113,146	107,775	5,371	6,228	5,987	241	6,228	5,987	241	-	-	-	125,603	119,749	5,854	5 %
Technology	27,036	28,527	(1,492)	24,262	18,475	5,788	10,024	7,781	2,244	1,035	1,556	(521)	62,357	56,339	6,019	11 %
Telecommunications	14,305	9,372	4,933	3,811	1,848	1,964	2,089	1,320	769	558	660	(102)	20,763	13,200	7,564	57 %
Equip Purchase, Main., & Depreciation	53,475	7,578	45,897	8,512	1,494	7,017	7,379	1,067	6,312	4,330	1,784	2,547	73,696	11,923	61,774	518 %
Local Travel	1,693	3,500	(1,807)	35	-	35	118	-	118	9	-	8	1,855	3,500	(1,645)	(47) %
Office Supplies, Printing, & Mailing	8,360	5,680	2,681	1,007	2,120	(1,113)	1,059	800	259	258	400	(142)	10,684	9,000	1,684	19 %
Insurance	24,032	25,029	(997)	4,442	4,935	(493)	3,464	3,525	(61)	1,084	1,762	(678)	33,022	35,251	(2,230)	(6) %
Employee Training & Licenses	28,329	43,559	(15,231)	15,994	4,830	11,164	1,062	3,450	(2,388)	302	1,725	(1,424)	45,687	53,564	(7,878)	(15) %
Recruiting & Engagement	5,542	3,908	1,634	2,224	672	1,551	808	480	328	268	240	29	8,842	5,300	3,542	67 %
Out-of-town Travel & Stipends	-	-	-	118	250	(131)	1,503	250	1,253	-	-	-	1,622	500	1,122	224 %
<b>Total Indirect Costs</b>	<b>275,918</b>	<b>234,928</b>	<b>40,989</b>	<b>66,633</b>	<b>40,611</b>	<b>26,023</b>	<b>33,734</b>	<b>24,660</b>	<b>9,075</b>	<b>7,844</b>	<b>8,127</b>	<b>(283)</b>	<b>384,131</b>	<b>308,326</b>	<b>75,806</b>	<b>25 %</b>
<b>Total Expenses</b>	<b>\$ 1,724,825</b>	<b>\$ 1,804,850</b>	<b>\$ (80,025)</b>	<b>\$ 386,262</b>	<b>\$ 361,881</b>	<b>\$ 24,381</b>	<b>\$ 256,181</b>	<b>\$ 254,685</b>	<b>\$ 1,496</b>	<b>\$ 78,042</b>	<b>\$ 114,645</b>	<b>\$ (36,603)</b>	<b>\$2,445,312</b>	<b>\$2,536,061</b>	<b>\$ (90,750)</b>	<b>(4) %</b>
	71%	71%		16%	14%		10%	10%		3%	5%					

**Key variances explained:**

- 1) 400 Personnel - Budget assumption was 70% of Chamaine & Chris's salaries booked to 400, however, actual allocations April - June were closer to 25-45% of total, based on Chris' timecard.
- 2) 300 Fundraising - Gala Budget was \$15,000. \$2k of expenses associated with Classy platform are in technology line, different than budgeted. Gala expenses came in just under budget by \$500
- 3) Technology - Across functions, variance due to \$45k of new computers purchased, Google Meet \$16k, both funded by TRC grant
- 4) 200 G&A - Unexpected extra \$3k for PY auditor review, and temp. staff accountant from May-June to help catch up creating variance.

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Created on: 08/19/2022 12:17 AM PDT

**Open Door Legal  
Statement of Activities**  
As of June 30, 2022

	Consumer Law Year To Date 06/30/2022			Elder Law Year To Date 06/30/2022			Employment Law Year To Date 06/30/2022			Family Law Year To Date 06/30/2022			Housing Law Year To Date 06/30/2022			Immigration Law Year To Date 06/30/2022			100 - Legal Services (All) Year To Date 06/30/2022				
	Actual	Budget 2022	\$\$ Variance	Actual	Budget 2022	\$\$ Variance	Actual	Budget 2022	\$\$ Variance	Actual	Budget 2022	\$\$ Variance	Actual	Budget 2022	\$\$ Variance	Actual	Budget 2022	\$\$ Variance	Actual	Budget 2022	\$\$ Variance	% Variance	
<b>Expenses</b>																							
<b>Direct Costs</b>																							
Personnel	\$ 280,648	\$ 289,546	\$ (8,898)	\$ 129,080	\$ 136,596	\$ (7,516)	\$ 138,027	\$ 120,968	\$ 17,059	\$ 346,687	\$ 288,390	\$ 58,297	\$ 421,127	\$ 602,718	\$ (181,591)	\$ 101,379	\$ 92,302	\$ 9,077	\$ 1,416,947	\$ 1,530,520	\$ (113,573)	\$	(0)
Professional Services	916	-	916	1,234	-	1,234	1,045	12,801	(11,756)	-	-	-	11,180	-	11,180	7,415	9,100	(1,685)	21,791	21,902	(110)		(1)
Court & Litigation Fees	65	3,150	(3,085)	1,601	1,575	26	2,833	1,575	1,258	2,029	3,150	(1,121)	3,359	6,825	(3,466)	281	1,225	(944)	10,169	17,500	(7,332)		(42)
<b>Total Direct Costs</b>	<b>281,629</b>	<b>292,696</b>	<b>(11,067)</b>	<b>131,915</b>	<b>138,171</b>	<b>(6,256)</b>	<b>141,905</b>	<b>135,344</b>	<b>6,561</b>	<b>348,716</b>	<b>291,540</b>	<b>57,176</b>	<b>435,666</b>	<b>609,543</b>	<b>(173,877)</b>	<b>109,075</b>	<b>102,627</b>	<b>6,448</b>	<b>1,448,907</b>	<b>1,569,922</b>	<b>(121,015)</b>		<b>(8)</b>
<b>Indirect Costs</b>																							
Occupancy	22,358	19,160	3,198	10,248	9,580	668	11,063	9,581	1,483	27,299	20,358	6,942	34,085	41,912	(7,828)	8,094	7,185	909	113,146	107,775	5,371		5%
Technology	4,915	4,668	247	4,478	2,593	1,884	2,499	2,593	(95)	6,074	5,186	887	7,236	11,412	(4,175)	1,834	2,075	(241)	27,036	28,527	(1,492)		(5)
Telecommunications	2,852	1,716	1,136	1,308	792	516	1,413	792	621	3,475	1,716	1,759	4,225	3,696	530	1,032	660	372	14,305	9,372	4,933		53%
Equip Purchase, Main., & Depreciation	9,413	1,388	8,025	4,697	641	4,057	5,407	640	4,767	10,778	1,388	9,390	19,454	2,988	16,466	3,727	533	3,193	53,475	7,578	45,898		606%
Local Travel	88	630	(541)	62	315	(253)	31	315	(284)	1,193	630	563	265	1,365	(1,100)	52	245	(192)	1,693	3,500	(1,807)		(52)
Office Supplies, Printing, & Mailing	1,583	1,040	543	691	480	211	742	480	262	2,003	1,040	963	2,332	2,240	92	1,009	400	609	8,360	5,680	2,680		47%
Insurance	4,749	4,582	166	2,215	2,115	100	2,399	2,115	283	5,768	4,583	1,186	7,126	9,871	(2,745)	1,776	1,763	13	24,032	25,029	(997)		(4)
Employee Training & Licenses	5,244	7,917	(2,673)	2,698	3,786	(1,087)	2,014	3,786	(1,771)	7,648	7,916	(269)	7,634	17,094	(9,460)	3,090	3,060	30	28,329	43,559	(15,230)		(35)
Recruiting & Engagement	1,085	552	533	490	225	264	529	225	304	1,320	480	840	1,769	2,241	(472)	350	185	165	5,542	3,908	1,634		42%
<b>Total Indirect Costs</b>	<b>52,287</b>	<b>41,653</b>	<b>10,634</b>	<b>26,887</b>	<b>20,527</b>	<b>6,360</b>	<b>26,097</b>	<b>20,527</b>	<b>5,570</b>	<b>65,558</b>	<b>43,297</b>	<b>22,261</b>	<b>84,126</b>	<b>92,819</b>	<b>(8,693)</b>	<b>20,964</b>	<b>16,106</b>	<b>4,858</b>	<b>275,918</b>	<b>234,928</b>	<b>40,990</b>		<b>17%</b>
<b>Total Expenses</b>	<b>\$ 333,916</b>	<b>\$ 334,349</b>	<b>\$ (433)</b>	<b>\$ 158,802</b>	<b>\$ 158,698</b>	<b>\$ 104</b>	<b>\$ 168,002</b>	<b>\$ 155,871</b>	<b>\$ 12,131</b>	<b>\$ 414,274</b>	<b>\$ 334,837</b>	<b>\$ 79,437</b>	<b>\$ 519,792</b>	<b>\$ 702,362</b>	<b>\$ (182,570)</b>	<b>\$ 130,039</b>	<b>\$ 118,733</b>	<b>\$ 11,306</b>	<b>\$ 1,724,825</b>	<b>\$ 1,804,850</b>	<b>\$ (80,025)</b>		<b>-4%</b>

**Key variances explained:**

- 1) Family Law Personnel: The budget assumed Patricia moving off the Family team on Jan 1 - but in reality, actual time indicated significant practice time through March. This actual time drove higher allocations to family than budgeted.
- 2) Employment Law Personnel: Budget didn't assume nearly as much support from Brenda, who was all budgeted in Consumer, and assumed a delay in hiring support, thus, balance to date is over.

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