

PUE, CHICK, LEIBOWITZ & BLEZARD, LLC  
76 SOUTH FRONTAGE ROAD  
VERNON, CT 06066  
860-871-1722  
860-871-1228 Fax

RECEIVED  
MAR 29 2017

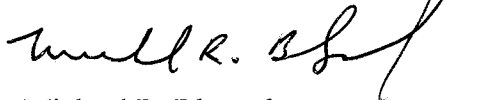
Childrens Law Center, Inc.  
30 Arbor Street  
Hartford, CT 06106

Attached please find your Adjusting Journal Entries (AJE) as of and for the year ended December 31, 2016. Please be sure to record them in your bookkeeping software as of December 31, 2016.

After posting the AJE's, please make sure your trial balance at December 31, 2016 agrees with the enclosed Trial Balance Adjusted Column.

If you have any questions or if we can be of additional service, feel free to contact us.

Very truly yours,



Michael R. Blezard

Client: 000880.0 - The Children's Law Center, Inc.  
 Engagement: 12/31/2016 - The Children's Law Center, Inc. & Subsidiary  
 Period Ending: 12/31/2016  
 Trial Balance: TB02-01 - Trial Balance  
 Workpaper: TB03-01 - Adjusting Journal Entries Report

Account	Description	W/P Ref	Debit	Credit
---------	-------------	---------	-------	--------

**Adjusting Journal Entries JE # 1**

To record current year depreciation

5090	NON-PERSONNEL:Depreciation expense		3,767.00	
1750	Accumulated depreciation			3,767.00
<b>Total</b>			<u><u>3,767.00</u></u>	<u><u>3,767.00</u></u>

**Adjusting Journal Entries JE # 2**

To adjust pledges receivable discount to actual

1210	Discount on Pledges Receivable		611.00	
4511	Grants:HFPG			611.00
<b>Total</b>			<u><u>611.00</u></u>	<u><u>611.00</u></u>

**Adjusting Journal Entries JE # 3**

Client AJE to adjust employer match payable to actual

2250	403(b) Payable		443.53	
5380	PERSONNEL:403(B) Contribution			443.53
<b>Total</b>			<u><u>443.53</u></u>	<u><u>443.53</u></u>

**Adjusting Journal Entries JE # 4**

To adjust investment activity to actual

6150	Realized Gains/Losses		2,025.29	
6200	Dividend Income		3,125.64	
9060	Management fees		16.76	
5120	NON-PERSONNEL:General Supplies			579.44
6100	Asset Appreciation (Depre)			2,042.54
6220	Interest Income			2,545.71
<b>Total</b>			<u><u>5,167.69</u></u>	<u><u>5,167.69</u></u>

Client: **000880.0 - The Children's Law Center, Inc.**  
 Engagement: **12/31/2016 - The Children's Law Center, Inc. & Subsidiary**  
 Period Ending: **12/31/2016**  
 Trial Balance: **TB02-01 - Trial Balance**  
 Workpaper: **TB02-03 - WTB for Client**

Account	Description	UNADJ	JE Ref #	AJE	ADJ
		12/31/2016	12/31/2016		
<b>Group : [A]</b>					
<b>Subgroup : None</b>					
1001	Assets				
1002	Key Bank Rebuilding Fam	9,828.05		0.00	9,828.05
1003	Key Bank Checking	59,461.07		0.00	59,461.07
1031	Key Bank Money Market	271,279.26		0.00	271,279.26
1032	SEI 15-068	116,001.25		0.00	116,001.25
1200	SEI Trust	522,401.36		0.00	522,401.36
1210	Accounts Receivable	251,186.00		0.00	251,186.00
	Discount on Pledges Receivable	(611.00)		611.00	0.00
			AJE - 2	611.00	
1400	Prepaid Expenses	5,626.90		0.00	5,626.90
1700	Computer and Office Equipment	74,086.69		0.00	74,086.69
1701	Leasehold Improvements	13,555.00		0.00	13,555.00
1702	Software	22,327.00		0.00	22,327.00
1750	Accumulated depreciation	(99,534.04)		(3,767.00)	(103,301.04)
			AJE - 1	(3,767.00)	
<b>Subtotal : None</b>		<b>1,245,607.54</b>		<b>(3,156.00)</b>	<b>1,242,451.54</b>
<b>Total [A] Assets</b>		<b>1,245,607.54</b>		<b>(3,156.00)</b>	<b>1,242,451.54</b>
<b>Group : [L]</b>					
<b>Subgroup : None</b>					
2011	Liabilities				
2060	Accounts Payable	(5,018.10)		0.00	(5,018.10)
2150	American Express CC 11004	(861.19)		0.00	(861.19)
2200	Deferred Revenue Truancy only	(25,753.11)		0.00	(25,753.11)
2250	Deferred Revenue	(92,125.00)		0.00	(92,125.00)
	403(b) Payable	(4,553.16)		443.53	(4,109.63)
			AJE - 3	443.53	
2255	Employee FSA/DCA	197.10		0.00	197.10
2300	Accrued Payroll	(13,499.34)		0.00	(13,499.34)
<b>Subtotal : None</b>		<b>(141,612.80)</b>		<b>443.53</b>	<b>(141,169.27)</b>

Client: 000880.0 - The Children's Law Center, Inc.  
 Engagement: 12/31/2016 - The Children's Law Center, Inc. & Subsidiary  
 Period Ending: 12/31/2016  
 Trial Balance: TB02-01 - Trial Balance  
 Workpaper: TB02-03 - WTB for Client

Account	Description	UNADJ	JE Ref #	AJE	ADJ
<b>Total [L] Liabilities</b>		<u>12/31/2016</u> <u>(141,612.80)</u>		<u>443.53</u>	<u>12/31/2016</u> <u>(141,169.27)</u>
Group : [NA]	Net Assets				
Subgroup : None					
3200	Retained Earnings	(1,137,165.92)		0.00	(1,137,165.92)
Subtotal : None		<u>(1,137,165.92)</u>		<u>0.00</u>	<u>(1,137,165.92)</u>
Total [NA] Net Assets		<u>(1,137,165.92)</u>		<u>0.00</u>	<u>(1,137,165.92)</u>
Group : [R]	Revenue				
Subgroup : None					
4000	Ct Bar Foundation:IOLTA	(24,018.00)		0.00	(24,018.00)
4001	Ct Bar Foundation:CBF Judicial Branch Grants	(28,459.00)		0.00	(28,459.00)
4002	Ct Bar Foundation:CBF Court Filing Fees	(172,333.00)		0.00	(172,333.00)
4050	Corporate/Community:Business & Prof Orgs	(9,000.00)		0.00	(9,000.00)
4060	Corporate/Community:Church	(50.00)		0.00	(50.00)
4101	Events:GALA:Auction	(22,435.00)		0.00	(22,435.00)
4102	Events:GALA:Donations	(12,599.35)		0.00	(12,599.35)
4103	Events:GALA:Sponsorships	(70,319.68)		0.00	(70,319.68)
4104	Events:GALA:Tickets	(11,270.00)		0.00	(11,270.00)
4105	Events:Point of Entry	(3,525.00)		0.00	(3,525.00)
4107	Events:Events - All	(9,672.11)		0.00	(9,672.11)
4190	Fees:Prof Development/Trainings	(600.00)		0.00	(600.00)
4200	Fees:Government	(188,500.00)		0.00	(188,500.00)
4201	Fees:Mediation	(1,749.00)		0.00	(1,749.00)
4202	Fees:Government Appeals	(6,472.50)		0.00	(6,472.50)
4401	Grants:OCPD Law Line Grant	(10,000.00)		0.00	(10,000.00)
4500	Grants:GALTraining State of Ct Grant	(15,000.00)		0.00	(15,000.00)
4501	Grants:Am. Sav. Fnd.	(85,000.00)		0.00	(85,000.00)
4502	Grants:American Savings Fdn Summer	(4,584.00)		0.00	(4,584.00)
4503	Grants:Truancy Grants All	(24,132.18)		0.00	(24,132.18)
4507	Grants:Ensworth	(15,000.00)		0.00	(15,000.00)

Client: **000880.0 - The Children's Law Center, Inc.**  
 Engagement: **12/31/2016 - The Children's Law Center, Inc. & Subsidiary**  
 Period Ending: **12/31/2016**  
 Trial Balance: **TB02-01 - Trial Balance**  
 Workpaper: **TB02-03 - WTB for Client**

Account	Description	UNADJ	JE Ref #	AJE	ADJ
		12/31/2016			12/31/2016
4508	Grants:Fisher Foundation	(8,500.00)		0.00	(8,500.00)
4509	Grants:Grants - Other	(29,500.00)		0.00	(29,500.00)
4510	Grants:Fund for Greater Hartford	(10,000.00)		0.00	(10,000.00)
4511	Grants:HFPG	0.00		(611.00)	(611.00)
			AJE - 2	(611.00)	
4512	Grants:ION Bank	(1,000.00)		0.00	(1,000.00)
4513	Grants:New Alliance Bank Foundation	(3,000.00)		0.00	(3,000.00)
4515	Grants:United Way	(24,000.00)		0.00	(24,000.00)
4518	Grants:Community Fund - Gr New Britain	(15,000.00)		0.00	(15,000.00)
4519	Grants:Long Foundation	(3,000.00)		0.00	(3,000.00)
4520	Grants:SBM	(20,000.00)		0.00	(20,000.00)
4521	Grants:Evergreen	(15,000.00)		0.00	(15,000.00)
4522	Grants:Walmart Foundation	(25,000.00)		0.00	(25,000.00)
4604	Individual:Miscellaneous	(12,509.43)		0.00	(12,509.43)
4605	Individual:U. Way	(10,670.48)		0.00	(10,670.48)
4606	Individual:Direct Mail All	(11,530.00)		0.00	(11,530.00)
4607	Individual:Board Appeal	(6,685.33)		0.00	(6,685.33)
4700	St of CT Legs. Appropriation	(106,277.00)		0.00	(106,277.00)
6000	Rebuilding Families Income	(8,107.32)		0.00	(8,107.32)
6100	Asset Appreciation (Depre)	(23,191.25)		(2,042.54)	(25,233.79)
			AJE - 4	(2,042.54)	
6150	Realized Gains/Losses	0.00		2,025.29	2,025.29
			AJE - 4	2,025.29	
6200	Dividend Income	(11,312.67)		3,125.64	(8,187.03)
6220	Interest Income	(985.84)		3,125.64	(3,531.55)
			AJE - 4	(2,545.71)	
9060	Management fees	5,934.51		16.76	5,951.27
			AJE - 4	16.76	
	<b>Subtotal : None</b>	<b>(1,054,053.63)</b>		<b>(31.56)</b>	<b>(1,054,085.19)</b>
	<b>Total [R] Revenue</b>	<b>(1,054,053.63)</b>		<b>(31.56)</b>	<b>(1,054,085.19)</b>

Client: 000880.0 - The Children's Law Center, Inc.  
 Engagement: 12/31/2016 - The Children's Law Center, Inc. & Subsidiary  
 Period Ending: 12/31/2016  
 Trial Balance: TB02-01 - Trial Balance  
 Workpaper: TB02-03 - WTB for Client

Account	Description	UNADJ 12/31/2016	JE Ref #	AJE	ADJ 12/31/2016
Group : [E]	Expenses				
<b>Subgroup : None</b>					
5001	NON-PERSONNEL:Audit	6,510.74		0.00	6,510.74
5002	NON-PERSONNEL:Bank Fees	1,677.64		0.00	1,677.64
5003	NON-PERSONNEL:Board and Committee Mtgs	1,901.45		0.00	1,901.45
5004	NON-PERSONNEL:Case Related Fees	731.05		0.00	731.05
5040	NON-PERSONNEL:Computers:Additional Equipment	1,035.43		0.00	1,035.43
5041	NON-PERSONNEL:Computers:Consultant	7,627.00		0.00	7,627.00
5042	NON-PERSONNEL:Computers:Internet	1,178.80		0.00	1,178.80
5043	NON-PERSONNEL:Computers:Printer/Copier	4,653.35		0.00	4,653.35
5045	NON-PERSONNEL:Computers:Website	600.00		0.00	600.00
5071	NON-PERSONNEL:Consulting:Financial Manager	36,000.12		0.00	36,000.12
5072	NON-PERSONNEL:Consulting:Other	10,000.02		0.00	10,000.02
5076	NON-PERSONNEL:Dues & Fees	11,257.26		0.00	11,257.26
5090	NON-PERSONNEL:Depreciation expense	0.00	AJE - 1	3,767.00	3,767.00
5095	NON-PERSONNEL:ED Contingency Fund	2,567.12		0.00	2,567.12
5096	NON-PERSONNEL:Electricity/Gas	13,263.14		0.00	13,263.14
5100	NON-PERSONNEL:Fundraising & Marketing:Events-Other	679.67		0.00	679.67
5101	NON-PERSONNEL:Fundraising & Marketing:GALA	24,671.93		0.00	24,671.93
5103	NON-PERSONNEL:Fundraising & Marketing:Postage Expense	2,452.28		0.00	2,452.28
5104	NON-PERSONNEL:Fundraising & Marketing:Printing	7,197.25		0.00	7,197.25
5105	NON-PERSONNEL:Fundraising & Marketing:Misc.	1,048.49		0.00	1,048.49
5120	NON-PERSONNEL:General Supplies	6,878.98	AJE - 4	(579.44)	6,299.54
5130	NON-PERSONNEL:Insurance:Management Liability	1,009.97		0.00	1,009.97
5131	NON-PERSONNEL:Insurance:Office Liability	1,861.57		0.00	1,861.57
5132	NON-PERSONNEL:Insurance:Professional Liability	2,882.11		0.00	2,882.11
5133	NON-PERSONNEL:Insurance:Worker's Comp.	4,238.36		0.00	4,238.36
5134	NON-PERSONNEL:Library & Subscriptions	1,141.78		0.00	1,141.78
5140	NON-PERSONNEL:Mileage & Parking Reimbursement	19,623.82		0.00	19,623.82
5150	NON-PERSONNEL:Occupancy	50,232.32		0.00	50,232.32

Client: **000880.0 - The Children's Law Center, Inc.**  
 Engagement: **12/31/2016 - The Children's Law Center, Inc. & Subsidiary**  
 Period Ending: **12/31/2016**  
 Trial Balance: **TB02-01 - Trial Balance**  
 Workpaper: **TB02-03 - WTB for Client**

Account	Description	UNADJ	AJE	ADJ
		12/31/2016		12/31/2016
5160	NON-PERSONNEL:Postage	3,057.80	0.00	3,057.80
5170	NON-PERSONNEL:Education:Conferences/Staff	2,363.28	0.00	2,363.28
5171	NON-PERSONNEL:Education:Train Other Attys	1,574.71	0.00	1,574.71
5176	NON-PERSONNEL:Education:Bar Association Meetings	15.00	0.00	15.00
5177	NON-PERSONNEL:Telephone:Cell SA - KP	600.00	0.00	600.00
5178	NON-PERSONNEL:Telephone:Cell DA - EG	600.00	0.00	600.00
5181	NON-PERSONNEL:Telephone:Cell SA - KB	600.00	0.00	600.00
5182	NON-PERSONNEL:Telephone:Cell DD -RR	600.00	0.00	600.00
5185	NON-PERSONNEL:Telephone:Cell SA - AR	600.00	0.00	600.00
5186	NON-PERSONNEL:Telephone:Cell SA - DC	600.00	0.00	600.00
5187	NON-PERSONNEL:Telephone:Cell SA - SB	50.00	0.00	50.00
5188	NON-PERSONNEL:Telephone:Cell SA - AL	473.31	0.00	473.31
5189	NON-PERSONNEL:Telephone:Cell SA - PP	50.00	0.00	50.00
5190	NON-PERSONNEL:Telephone:Cell DD - RH	600.00	0.00	600.00
5191	NON-PERSONNEL:Telephone:Office	3,868.78	0.00	3,868.78
5192	NON-PERSONNEL:Telephone:Cell ED - JRK	600.00	0.00	600.00
5193	NON-PERSONNEL:Telephone:Cell MH NS	600.00	0.00	600.00
5194	NON-PERSONNEL:Telephone:Cell SA - MR	43.05	0.00	43.05
5195	NON-PERSONNEL:Payroll Processing Fees	1,207.96	0.00	1,207.96
5300	PERSONNEL:Directors	259,287.87	0.00	259,287.87
5301	PERSONNEL:Professional Staff	358,468.79	0.00	358,468.79
5302	PERSONNEL:Administrative Staff	99,836.91	0.00	99,836.91
5330	PERSONNEL:Payroll Taxes	55,538.77	0.00	55,538.77
5350	PERSONNEL:Health,Dental, Life Insurance	60,571.39	0.00	60,571.39
5380	PERSONNEL:403(B) Contribution	4,553.16	(443.53)	4,109.63
9000	Rebuilding Families Expenses	7,942.38	(443.53)	7,498.85
<b>Subtotal : None</b>		<b>1,087,224.81</b>	<b>2,744.03</b>	<b>1,089,968.84</b>
<b>Total [E] Expenses</b>		<b>1,087,224.81</b>	<b>2,744.03</b>	<b>1,089,968.84</b>

AJE - 3

Client: 000880.0 - The Children's Law Center, Inc.  
 Engagement: 12/31/2016 - The Children's Law Center, Inc. & Subsidiary  
 Period Ending: 12/31/2016  
 Trial Balance: TB02-01 - Trial Balance  
 Workpaper: TB02-03 - WTB for Client

Account	Description	UNADJ 12/31/2016	JE Ref #	AJE	ADJ 12/31/2016
	Net (Income) Loss	33,171.18		2,712.47	35,883.65