

Marion County Commission on Youth
Unaudited Statement of Financial Position
As of December 31, 2022

	Dec 31,22	Dec 31, 21	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
Cash	1,323,215.83	944,580.91	378,634.92
Total Checking/Savings	1,323,215.83	944,580.91	378,634.92
Accounts Receivable			
Accounts Receivables	11,238.48	18,662.56	-7,424.08
Total Accounts Receivable	11,238.48	18,662.56	-7,424.08
Total Current Assets	1,334,454.31	963,243.47	371,210.84
Fixed Assets			
Fixed Assets	11,485.04	7,495.04	3,990.00
Total Fixed Assets	11,485.04	7,495.04	3,990.00
Other Assets			
165 · Prepaid Expenses	6,662.75	1,302.84	5,359.91
140 · Security Deposit	5,314.00	5,314.00	0.00
Total Other Assets	11,976.75	6,616.84	5,359.91
TOTAL ASSETS	1,357,916.10	977,355.35	380,560.75
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
201 · Accounts Payable	13,911.06	14,152.86	-241.80
Total Accounts Payable	13,911.06	14,152.86	-241.80
Other Current Liabilities			
235 · Vacation Payable	7,979.58	7,979.58	0.00
250 · Accrued Expense	4,736.00	4,400.00	336.00
205 · Accrued Employer Retirement Exp	2,352.68	0.00	2,352.68
221 · Fiscal Agency Funds Payable	63,598.46	12,350.00	51,248.46
260 · Deferred Revenue	721,025.58	453,972.36	267,053.22
Total Other Current Liabilities	799,692.30	478,701.94	320,990.36
Total Current Liabilities	813,603.36	492,854.80	320,748.56
Total Liabilities	813,603.36	492,854.80	320,748.56
Equity			
Net Assets	445,182.89	445,182.89	0.00
32000 · Unrestricted Retained Earnings	39,317.66	0.00	39,317.66
Net Income	59,812.19	39,317.66	20,494.53
Total Equity	544,312.74	484,500.55	59,812.19
TOTAL LIABILITIES & EQUITY	1,357,916.10	977,355.35	380,560.75

Marion County Commission on Youth
Unaudited Statement of Activities
December 2022

	Dec 22	Budget	\$ Over Budget	% of Budget	Jan - Dec 22	YTD Budget	\$ Over Budget	% of Budget	Annual Budget
Ordinary Income/Expense									
Income									
410 • Grant Income	79,896.04	76,618.87	3,277.17	104.28%	1,270,377.92	919,426.33	350,951.59	138.17%	919,426.33
420 • Contract Income	4,488.59	6,835.00	-2,346.41	65.67%	190,971.01	82,020.00	108,951.01	232.84%	82,020.00
430 • Program Service Fees	100.00	0.00	100.00	100.0%	395.00	500.00	-105.00	79.0%	500.00
450 • Fund/Special Events Income	0.00	2,624.99	-2,624.99	0.0%	26,569.90	31,500.00	-4,930.10	84.35%	31,500.00
Contributions	4,347.78	1,778.96	2,568.82	244.4%	24,204.30	21,347.59	2,856.71	113.38%	21,347.59
465 • Miscellaneous Income	0.00	0.00	0.00	0.0%	0.30	0.00	0.30	100.0%	0.00
470 • In Kind Income	250.00	250.00	0.00	100.0%	6,240.10	3,000.00	3,240.10	208.0%	3,000.00
480 • Interest Income	1,371.65	41.67	1,329.98	3,291.7%	2,851.86	500.00	2,351.86	570.37%	500.00
Total Income	90,454.06	88,149.49	2,304.57	102.61%	1,521,610.39	1,058,293.92	463,316.47	143.78%	1,058,293.92
Gross Profit	90,454.06	88,149.49	2,304.57	102.61%	1,521,610.39	1,058,293.92	463,316.47	143.78%	1,058,293.92
Expense									
Personnel Expenses	55,670.71	44,650.56	11,020.15	124.68%	581,919.70	536,103.65	45,816.05	108.55%	536,103.65
Personnel Development	1,827.76	1,401.32	426.44	130.43%	18,434.10	16,815.50	1,618.60	109.63%	16,815.50
Office Technology	702.50	2,426.67	-1,724.17	28.95%	12,066.44	29,120.00	-17,053.56	41.44%	29,120.00
Consultants and Contract Labor	8,197.44	23,897.36	-15,699.92	34.3%	332,993.93	286,768.00	46,225.93	116.12%	286,768.00
Professional Fees	2,407.00	2,298.25	108.75	104.73%	42,817.75	27,579.00	15,238.75	155.26%	27,579.00
Advertising Costs	0.00	291.67	-291.67	0.0%	245.00	3,500.00	-3,255.00	7.0%	3,500.00
808 • Fundraising Expense	0.00	1,000.00	-1,000.00	0.0%	18,000.72	12,000.00	6,000.72	150.01%	12,000.00
Occupancy Expenses	10,659.53	6,146.34	4,513.19	173.43%	80,944.02	73,755.50	7,188.52	109.75%	73,755.50
Supplies	1,140.66	239.33	901.33	476.61%	4,358.22	2,872.00	1,486.22	151.75%	2,872.00
Program Expense	9,432.94	2,099.99	7,332.95	449.19%	335,751.67	25,200.00	310,551.67	1,332.35%	25,200.00
735 • Printing	458.38	1,295.84	-837.46	35.37%	13,298.86	15,550.00	-2,251.14	85.52%	15,550.00
Insurance	354.40	242.68	111.72	146.04%	3,427.50	2,912.00	515.50	117.7%	2,912.00
Travel and Meetings	346.63	657.84	-311.21	52.69%	8,670.30	7,893.50	776.80	109.84%	7,893.50
Other Expenses	154.29	108.33	45.96	142.43%	2,629.89	1,300.00	1,329.89	202.3%	1,300.00
965 • In Kind Expenses	250.00	250.00	0.00	100.0%	6,240.10	3,000.00	3,240.10	208.0%	3,000.00
Total Expense	91,602.24	87,006.18	4,596.06	105.28%	1,461,798.20	1,044,369.15	417,429.05	139.97%	1,044,369.15
Net Ordinary Income	-1,148.18	1,143.31	-2,291.49	-100.43%	59,812.19	13,924.77	45,887.42	429.54%	13,924.77

GRANT INCOME DETAIL - DECEMBER					
Name	Period	Award Amount	Recognized Previously	Recognized 2022	Remaining
UNRESTRICTED					
Arthur Dean 2022	1/1/22 - 12/31/22	60,000		60,000	-
Lilly Operating	1/1/22 - 12/31/22	270,000		270,000	-
Swisher Foundation	1/1/22 - 12/31/22	5,000		5,000	-
Patrick P Lee Foundation	August 2022	570		570	-
Nordstrom	5/1/22 - 12/31/22	5,000		5,000	-
RESTRICTED					
Lilly Endowment Mayor's Youth Council	6/1/20 - 5/31/22	220,000	178,286	45,834	-
Lilly Endowment Mayor's Youth Council (rollover funds)		4,120			-
Lilly Endowment (Summer Youth Program)	6/1/21 - 3/31/22	258,060	207,098	62,127	-
Lilly Endowment SYP Grant (rollover funds)		11,165			-
CICF Grant	1/1/22 - 12/31/22	25,000	-	25,000	-
Zotec Foundation	8/19/21 - 9/19/22	25,000	10,417	14,583	-
Brave Heart Foundation	1/1/22 - 6/30/22	5,000		5,000	-
Mary J Proctor Foundation	1/1/22-12/31/22	5,000	-	5,000	-
EIP ICJI Late Fees		366		366	-
Lilly Endowment SYP Website		50,000		50,000	-
Nina Mason Pulliam	April - June 2022	17,500		17,500	-
Arthur Dean YWI	April & May 2022	7,500		7,500	-
Lilly Endowment Youth Working Indy	April - June 2022	40,000		40,000	-
Summer Youth Program FY 2022/2023		250,235			-
Summer Youth Program FY 2022/2023 (rollover funds)	4/1/22 - 3/31/23	5,537		185,523	70,249
Lilly Endowment SYP COVID expenses	April - June 2022	275,000		275,000	-
The Clowes Fund	April - June 2022	55,000		55,000	-
Artur Dean (MCCOY staff renewal grant)	June - December 2022	8,000		8,000	-
City of Indianapolis - Mayors Youth Leadership	June - December 2022	20,000		20,000	-
Lilly Endowment Mayor's Youth Council	July 2022 - July 2024	248,500		62,125	186,375
CICF Elevation Grant - MCYVP Coalition	10/1/22 - 9/30/23	52,500		26,250	26,250
UWCI Family Opp Fund	10/1/22 - 12/31/22	25,000		25,000	-
				1,270,378	282,874

Name Estimated Date to be Received Amount

30750

CONTRACT INCOME DETAIL						
Name	Period	Total Awarded	Notes	2021	2022	Remaining
IN.gov #2020 IN Criminal Justice Institute	Quarterly	83,400	<i>Grant was revised and 10k added, Grant closed as of 12/31/2022 July & August claims are outstanding</i>	21,796	29,348	-
Children's Bureau DCS 7/1/21 - 6/30/22 (not to exceed total awarded)	Monthly	14,520		4,204	8,769	-
Children's Bureau DCS 7/1/22 - 6/30/23 (not to exceed total awarded)	Monthly	14,520	<i>Invoice monthly with a grant amount up to 67,500</i>		10,418	4,102
EIP IDOH	Monthly	67,500		-	56,585	10,915
City of Indianapolis	One time	65,000			65,000	-
United Way - Technology Grant	One time	13,884			13,884	-
FSSA - DMHA	One time	6,967			6,967	-
				26,000	190,971	15,017