

Marion County Commission on Youth
Unaudited Statement of Financial Position
As of March 31, 2023

	Mar 31, 23	Mar 31, 22	\$ Change	
ASSETS				
Current Assets				
Checking/Savings	1,463,670.14	1,091,139.96	372,530.18	Cash is excellent - sweep account established this month
Accounts Receivable	7,766.06	3,677.46	4,088.60	
Total Current Assets	1,471,436.20	1,094,817.42	376,618.78	
Fixed Assets				
Fixed Assets				
176 · Website/App	6,500.00	6,500.00	0.00	
175 · Furniture and Equipment	53,102.38	53,102.38	0.00	
185 · Accumulated Depreciation	-54,623.27	-48,117.34	-6,505.93	
Total Fixed Assets	4,979.11	11,485.04	-6,505.93	
Total Fixed Assets	4,979.11	11,485.04	-6,505.93	
Other Assets				
199 · Right of use asset - operating	26,718.85	0.00	26,718.85	FASB ASU (Accounting Standards Update) 2016.02 requires that all leases with a term over one year must be capitalized.
165 · Prepaid Expenses	11,369.63	8,893.08	2,476.55	
140 · Security Deposit	5,314.00	5,314.00	0.00	
Total Other Assets	43,402.48	14,207.08	29,195.40	
TOTAL ASSETS	1,519,817.79	1,120,509.54	399,308.25	
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
201 · Accounts Payable	4,004.08	40.00	3,964.08	AP booked at 3/31/23
Total Accounts Payable	4,004.08	40.00	3,964.08	
Other Current Liabilities				
235 · Vacation Payable	6,492.69	7,979.58	-1,486.89	
250 · Accrued Expense	6,512.00	6,050.00	462.00	
205 · Accrued Employer Retirement Exp	2,868.09	0.00	2,868.09	
221 · Fiscal Agency Funds Payable	6,111.97	12,350.00	-6,238.03	
				Materially made up of ---
				Operating: Lilly \$262,500; Arthur Dean \$56,250; The Swisher Foundation \$3,750
				Restricted: Lilly SYP \$21,878; Lilly MYLC \$165,667; CICF Elevation Grant \$8,750; City of Indianapolis MYLC \$20,833; CICF EXEC \$21,458; UW Family Opps \$8,333
260 · Deferred Revenue	852,407.15	600,969.15	251,438.00	
Total Other Current Liabilities	874,391.90	627,348.73	247,043.17	
Total Current Liabilities	878,395.98	627,388.73	251,007.25	
Long Term Liabilities				
299 · Lease liability - operating	26,718.85	0.00	26,718.85	See note above for "199 · Right of use asset - operating"
Total Long Term Liabilities	26,718.85	0.00	26,718.85	
Total Liabilities	905,114.83	627,388.73	277,726.10	
Equity				
Net Assets				
32000 · Unrestricted Retained Earnings	118,957.17	39,317.66	79,639.51	
Net Income	50,562.90	8,620.26	41,942.64	
Total Equity	614,702.96	493,120.81	121,582.15	
TOTAL LIABILITIES & EQUITY	1,519,817.79	1,120,509.54	399,308.25	

Marion County Commission on Youth
Unaudited Statement of Activities
March 2023

	Mar 23	Budget	\$ Over Budget	% of Budget	Jan - Mar 23	YTD Budget	\$ Over Budget	% of Budget	
Ordinary Income/Expense									
Income									
410 · Grant Income	140,484.27	123,749.92	16,734.35	113.52%	318,318.01	371,250.72	-52,932.71	85.74%	See attached for Grant Income Detail
420 · Contract Income	5,742.25	2,876.67	2,865.58	199.61%	23,893.48	8,629.97	15,263.51	276.87%	See attached for Contract Income Detail
430 · Program Service Fees	250.00	83.33	166.67	300.01%	260.00	250.03	9.97	103.99%	
450 · Fund/Special Events Income	60.00	416.67	-356.67	14.4%	60.00	1,249.97	-1,189.97	4.8%	
Contributions	75.71	2,125.00	-2,049.29	3.56%	15,369.69	6,375.00	8,994.69	241.09%	
470 · In Kind Income	0.00	250.00	-250.00	0.0%	500.00	750.00	-250.00	66.67%	
480 · Interest Income	2,363.87	66.67	2,297.20	3,545.63%	5,217.38	199.97	5,017.41	2,609.08%	
Total Income	148,976.10	129,568.26	19,407.84	114.98%	363,618.56	388,705.66	-25,087.10	93.55%	
Gross Profit	148,976.10	129,568.26	19,407.84	114.98%	363,618.56	388,705.66	-25,087.10	93.55%	
Expense									
Personnel Expenses	61,779.00	59,888.17	1,890.83	103.16%	176,225.54	182,126.47	-5,900.93	96.76%	
Personnel Development	1,071.03	1,660.44	-589.41	64.5%	4,661.10	4,981.04	-319.94	93.58%	
Office Technology	3,324.56	1,966.68	1,357.88	169.04%	5,628.18	5,899.88	-271.70	95.4%	
Consultants and Contract Labor	59,564.44	32,169.78	27,394.66	185.16%	82,310.98	96,581.98	-14,271.00	85.22%	DMHA payments
Professional Fees	2,871.00	7,333.34	-4,462.34	39.15%	7,685.00	21,999.94	-14,314.94	34.93%	2022 audit bill not yet received
Advertising Costs	0.00	429.18	-429.18	0.0%	0.00	1,287.38	-1,287.38	0.0%	
808 · Fundraising Expense	0.00	2,375.00	-2,375.00	0.0%	0.00	7,125.00	-7,125.00	0.0%	
Occupancy Expenses	6,849.32	7,697.93	-848.61	88.98%	20,247.71	23,093.63	-2,845.92	87.68%	
Supplies	89.43	1,767.19	-1,677.76	5.06%	1,316.50	5,301.29	-3,984.79	24.83%	
Program Expense	2,415.18	12,843.54	-10,428.36	18.81%	10,509.62	38,530.14	-28,020.52	27.28%	
735 · Printing	540.33	3,825.05	-3,284.72	14.13%	1,617.99	8,807.83	-7,189.84	18.37%	
Insurance	265.15	255.97	9.18	103.59%	578.81	896.27	-317.46	64.58%	
Travel and Meetings	444.36	736.30	-291.94	60.35%	460.36	2,207.30	-1,746.94	20.86%	
Other Expenses	151.34	108.35	42.99	139.68%	1,063.87	324.85	739.02	327.5%	
965 · In Kind Expenses	250.00	250.00	0.00	100.0%	750.00	750.00	0.00	100.0%	
Total Expense	139,615.14	133,306.92	6,308.22	104.73%	313,055.66	399,913.00	-86,857.34	78.28%	
Net Ordinary Income	9,360.96	-3,738.66	13,099.62	-250.38%	50,562.90	-11,207.34	61,770.24	-451.16%	

GRANT INCOME DETAIL - MARCH					
Name	Period	Award Amount	Recognized Previously	Recognized 2023	Remaining
UNRESTRICTED					
Arthur Dean 2023	1/1/23 - 12/31/23	75,000	-	18,750	56,250
Lilly Operating 2023	1/1/23 - 12/31/23	350,000	-	87,500	262,500
Swisher Foundation	1/1/23 - 12/31/23	5,000	-	1,250	3,750
RESTRICTED					
Summer Youth Program FY 2022/2023	4/1/22 - 3/31/23	250,235	191,060	64,712	-
Summer Youth Program FY 2022/2023 (rollover funds)		5,537			
Lilly Endowment (MYLC)	7/1/2022 - 7/31/2024	248,500	62,125	31,063	155,312
CICF Elevation Grant (MCYCP Coalition)	10/1/22 - 9/30/23	26,250		26,250	-
City of Indianapolis (MYLC)	1/1/23 - 12/31/23	25,000	-	6,250	18,750
CICF Grant (Strengthening Nonprofit Leadership)	1/1/23 - 12/31/23	25,750	-	6,438	19,313
United Way (Family Opps Funds)	1/1/23/ - 3/31/23	25,000	-	25,000	-
Lilly Endowment (SYP Promotions)	3/1/23 - 4/30/23	50,000		34,000	16,000
Lilly Endowment (Mental Health)	3/1/23 - 12/31/23	50,000		5,000	45,000
Nina Mason Pulliam (Youth Working Indy)	May/June 2023	15,000		-	15,000
Summer Youth Program FY 2023/2024	4/1/23 - 3/31/24	270,000		-	270,000
Lilly Endowment (Youth Working Indy)	May/June 2023	47,500		-	47,500
State of Indiana (DMHA Learning Network)	Mar-23	10,000		10,000	-
Children's Policy & Law Initiative of Indiana (Advocacy training)	Mar-23	2,106		2,106	-
				318,318	

Name Estimated Date to be Received Amount

CONTRACT INCOME DETAIL						
Name	Period	Total Awarded	Notes	2022	2023	Remaining
IN.gov #2020 IN Criminal Justice Institute	Quarterly	83,400	Return late fee = \$188.02	29,348	(188)	54,240
Children's Bureau DCS 7/1/22 - 6/30/23 (not to exceed total awarded)	Monthly	14,520		10,418	4,102	-
EIP IDOH	Monthly	67,500	Invoice monthly with a grant amount up to 67,500	57,694	15,986	(6,180)
FSSA - DMHA	3/1/23 - 9/30/23	101,000	Invoice monthly not to exceed \$101,000.00	-	3,033	
The grant from LEI (Lilly Endowment YWWB) is \$20 million - they have determined it will all go directly to IYI then they will dole it out to the 5 partners, MCCOY being one of those						
Indiana Youth Institute	1/1/23 - 12/31/26	TBD		-	960	
				97,460	23,893	48,060