

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

	May 31, 23	May 31, 22	\$ Change	
ASSETS				
Current Assets				
Checking/Savings	1,295,191.95	875,895.26	419,296.69	
Accounts Receivable	73,606.00	81,209.89	-7,603.89	
Total Current Assets	1,368,797.95	957,105.15	411,692.80	
Fixed Assets				
Fixed Assets				
176 · Website/App	6,500.00	6,500.00	0.00	
175 · Furniture and Equipment	54,552.38	53,102.38	1,450.00	
185 · Accumulated Depreciation	-54,623.27	-48,117.34	-6,505.93	
Total Fixed Assets	6,429.11	11,485.04	-5,055.93	
Total Fixed Assets	6,429.11	11,485.04	-5,055.93	
Other Assets				
199 · Right of use asset - operating	26,718.85	0.00	26,718.85	
165 · Prepaid Expenses	14,609.78	9,604.30	5,005.48	
140 · Security Deposit	5,314.00	5,314.00	0.00	
Total Other Assets	46,642.63	14,918.30	31,724.33	
TOTAL ASSETS	1,421,869.69	983,508.49	438,361.20	
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
201 · Accounts Payable	572.41	6,950.92	-6,378.51	AP booked at 5/31/23
Total Accounts Payable	572.41	6,950.92	-6,378.51	
Other Current Liabilities				
235 · Vacation Payable	6,492.69	7,979.58	-1,486.89	
250 · Accrued Expense	685.00	592.00	93.00	Starting to accrue for 2023 audit
205 · Accrued Employer Retirement Exp	4,686.67	0.00	4,686.67	
221 · Fiscal Agency Funds Payable	6,080.78	460.99	5,619.79	
				Materially made up of ---
				Operating: Lilly \$204,166; Arthur Dean \$43,750; The Swisher Foundation \$2,916
				Restricted: Lilly MYLC \$134,064; City of Indianapolis MYLC \$14,583; CICF EXEC \$15,020; Lilly Endowment SYP Mental Health \$35,000; Nina Mason Pulliam YWI \$7,500; Lilly Endowment SYP FY23/24 \$236,250; United Way Family Opps Fund \$8,333; Old National Learn By Experience \$12,500; City of Indianapolis (MYLC) \$14,583; Central Indiana Community Foundation \$35,000
260 · Deferred Revenue	707,240.50	446,064.21	261,176.29	
Total Other Current Liabilities	725,185.64	455,096.78	270,088.86	
Total Current Liabilities	725,758.05	462,047.70	263,710.35	
Long Term Liabilities				
299 · Lease liability - operating	26,718.85	0.00	26,718.85	
Total Long Term Liabilities	26,718.85	0.00	26,718.85	
Total Liabilities	752,476.90	462,047.70	290,429.20	
Equity				
Net Assets	445,182.89	445,182.89	0.00	
32000 · Unrestricted Retained Earnings	118,957.17	39,317.66	79,639.51	
Net Income	105,252.73	36,960.24	68,292.49	
Total Equity	669,392.79	521,460.79	147,932.00	
TOTAL LIABILITIES & EQUITY	1,421,869.69	983,508.49	438,361.20	

**Marion County Commission on Youth
Unaudited Statement of Activities
May 2023**

	May 23	Budget	\$ Over Budget	% of Budget	Jan - May 23	YTD Budget	\$ Over Budget	% of Budget	
Ordinary Income/Expense									
Income									
410 · Grant Income	168,541.65	123,749.92	44,791.73	136.2%	635,984.66	618,750.56	17,234.10	102.79%	See attached for Grant Income Detail
420 · Contract Income	8,103.09	2,876.67	5,226.42	281.68%	110,636.30	14,383.31	96,252.99	769.2%	See attached for Contract Income Detail
430 · Program Service Fees	100.00	83.33	16.67	120.01%	960.00	416.69	543.31	230.39%	
450 · Fund/Special Events Income	3,799.00	416.67	3,382.33	911.75%	5,693.00	2,083.31	3,609.69	273.27%	
Contributions	192.96	2,125.00	-1,932.04	9.08%	18,204.45	10,625.00	7,579.45	171.34%	
470 · In Kind Income	3,310.00	250.00	3,060.00	1,324.0%	4,060.00	1,250.00	2,810.00	324.8%	
480 · Interest Income	4,111.60	66.67	4,044.93	6,167.09%	13,037.95	333.31	12,704.64	3,911.66%	
Total Income	188,158.30	129,568.26	58,590.04	145.22%	788,576.36	647,842.18	140,734.18	121.72%	
Gross Profit	188,158.30	129,568.26	58,590.04	145.22%	788,576.36	647,842.18	140,734.18	121.72%	
Expense									
Personnel Expenses	57,808.63	59,888.17	-2,079.54	96.53%	287,407.77	301,902.81	-14,495.04	95.2%	
Personnel Development	425.24	1,660.44	-1,235.20	25.61%	5,656.92	8,301.92	-2,645.00	68.14%	
Office Technology	3,433.53	1,966.68	1,466.85	174.59%	9,803.18	9,833.24	-30.06	99.69%	
Consultants and Contract Labor	169,908.80	32,169.78	137,739.02	528.16%	276,072.87	160,921.54	115,151.33	171.56%	YWI checks issued - all funds received to cover except for CDBG \$35,000 which will be billed in late fall
Professional Fees	15,800.00	7,333.34	8,466.66	215.45%	26,988.00	36,666.62	-9,678.62	73.6%	Talbott Talent invoice \$13,300
Advertising Costs	0.00	429.18	-429.18	0.0%	0.00	2,145.74	-2,145.74	0.0%	
808 · Fundraising Expense	0.00	2,375.00	-2,375.00	0.0%	2,200.00	11,875.00	-9,675.00	18.53%	
Occupancy Expenses	6,889.59	7,697.93	-808.34	89.5%	33,770.79	38,489.49	-4,718.70	87.74%	
Supplies	372.10	1,767.19	-1,395.09	21.06%	1,940.82	8,835.67	-6,894.85	21.97%	
Program Expense	12,038.38	12,843.54	-805.16	93.73%	20,381.22	64,217.22	-43,836.00	31.74%	
735 · Printing	7,980.00	1,158.39	6,821.61	688.89%	10,074.95	13,791.27	-3,716.32	73.05%	
Insurance	156.83	255.97	-99.14	61.27%	1,894.75	1,408.21	486.54	134.55%	
Travel and Meetings	627.98	736.30	-108.32	85.29%	1,652.63	3,679.90	-2,027.27	44.91%	
Other Expenses	161.93	108.35	53.58	149.45%	1,419.73	541.55	878.18	262.16%	
965 · In Kind Expenses	3,060.00	250.00	2,810.00	1,224.0%	4,060.00	1,250.00	2,810.00	324.8%	Silent Auction Items
Total Expense	278,663.01	130,640.26	148,022.75	213.31%	683,323.63	663,860.18	19,463.45	102.93%	
Net Ordinary Income	-90,504.71	-1,072.00	-89,432.71	8,442.6%	105,252.73	-16,018.00	121,270.73	-657.09%	Take a look at the YTD figures - even though May is showing as a loss we are still doing well when we look at the year as a whole.

GRANT INCOME DETAIL - MAY					
Name	Period	Award Amount	Recognized Previously	Recognized 2023	Remaining
UNRESTRICTED					
Arthur Dean 2023	1/1/23 - 12/31/23	75,000	-	31,250	43,750
Lilly Operating 2023	1/1/23 - 12/31/23	350,000	-	145,833	204,167
Swisher Foundation	1/1/23 - 12/31/23	5,000	-	2,083	2,917
The Clowes Fund	April/May 2023	10,000	-	10,000	5,000
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	51,771	134,604
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	-	10,417	14,583
CICF Grant (Strengthening Nonprofit Leadership)	1/1/23 - 12/31/23	25,750	-	10,729	15,021
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	-	50,000	-
Lilly Endowment (Mental Health)	3/1/23 - 12/31/23	50,000	-	15,000	35,000
Nina Mason Pulliam (Youth Working Indy)	May/June 2023	15,000	-	7,500	7,500
Summer Youth Program FY 2023/2024	4/1/23 - 3/31/24	270,000	-	33,750	236,250
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	-
United Way (Family Opps Funds)	4/1/23 - 6/30/23	25,000	-	16,667	8,333
The Clowes Fund (Youth Working Indy)	April/May 2023	45,000	-	45,000	-
Old National (Learn By Experience)	7/3/23 - 7/3/24	15,000		2,500	12,500
City of Indianapolis (MYLC)	1/1/23 - 12/31/23	25,000		10,417	14,583
Central Indiana Community Foundation (CICF MCYVP Coalition)	April - September 2023	52,500		17,500	35,000
					-
				635,985	

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	10/1/22 - 9/30/23	67,500	Invoice monthly with a grant amount up to 67,500	8,786	26,723	31,991
FSSA - DMHA	3/1/23 - 9/30/23	101,000	Invoice monthly not to exceed \$101,000.00	-	3,033	97,967
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		-	3,360	-
City of Indianapolis		71,500		-	71,500	-
Policy & Law Initiative (IN)		2,106			2,106	-
				48,552	110,636	86,231