Accrual Basis

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

	Jul 31, 23	Jul 31, 22	$ Change	
ASSETS				
Current Assets				
Checking/Savings	1,152,004.68	950,546.24	201,458.44	
Accounts Receivable	71,500.00	101,304.38	-29,804.38	
Total Current Assets	1,223,504.68	1,051,850.62	171,654.06	
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	12,281.18	8,107.00	4,174.18	
140 · Security Deposit	5,314.00	5,314.00	0.00	
Total Other Assets	44,314.03	13,421.00	30,893.03	
TOTAL ASSETS	**1,274,247.82**	**1,076,756.66**	**197,491.16**	
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
201 · Accounts Payable	0.00	0.00	0.00	No AP booked at 7/31/23
Total Accounts Payable	0.00	0.00	0.00	
Other Current Liabilities				
235 · Vacation Payable	6,492.69	7,979.58	-1,486.89	
250 · Accrued Expense	2,055.00	1,776.00	279.00	
205 · Accrued Employer Retirement Exp	2,587.15	-8,481.16	11,068.31	
221 · Fiscal Agency Funds Payable	3,637.50	2,290.49	1,347.01	
260 · Deferred Revenue	531,246.84	548,486.50	-17,239.66	Materially made up of --- Operating: Lilly $145,833; Arthur Dean $31,250; The Swisher Foundation $2,083 Restricted: Lilly MYLC $112,763; City of Indianapolis MYLC $10,416; Lilly Endowment SYP Mental Health $25,000; Lilly Endowment SYP FY23/24 $202,500; Old National Learn By Experience $10,000; City of Indianapolis (MYLC) $3,472; Central Indiana Community Foundation $17,500; United Way Family Opps Fund $16,666
Total Other Current Liabilities	546,019.18	552,051.41	-6,032.23	
Total Current Liabilities	546,019.18	552,051.41	-6,032.23	
Long Term Liabilities				
299 · Lease liabilty - operating	26,718.85	0.00	26,718.85	
Total Long Term Liabilities	26,718.85	0.00	26,718.85	
Total Liabilities	572,738.03	552,051.41	20,686.62	
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	137,369.73	40,204.70	97,165.03	
Total Equity	701,509.79	524,705.25	176,804.54	
TOTAL LIABILITIES & EQUITY	**1,274,247.82**	**1,076,756.66**	**197,491.16**	

Marion County Commission on Youth
Unaudited Statement of Activities
July 2023

	Jul 23	Budget	$ Over Budget	% of Budget	Jan - Jul 23	YTD Budget	$ Over Budget	% of Budget	
Ordinary Income/Expense									
Income									
410 · Grant Income	92,452.00	123,749.92	-31,297.92	74.71%	836,978.32	866,250.40	-29,272.08	96.62%	See attached for Grant Income Detail
420 · Contract Income	540.00	2,876.67	-2,336.67	18.77%	168,764.63	20,136.65	148,627.98	838.1%	See attached for Contract Income Detail
430 · Program Service Fees	217.99	83.33	134.66	261.6%	1,894.49	583.35	1,311.14	324.76%	
450 · Fund/Special Events Income	3,500.00	416.67	3,083.33	839.99%	9,193.00	2,916.65	6,276.35	315.19%	
Contributions	8,528.05	2,125.00	6,403.05	401.32%	26,835.87	14,875.00	11,960.87	180.41%	
470 · In Kind Income	250.00	250.00	0.00	100.0%	4,560.00	1,750.00	2,810.00	260.57%	
480 · Interest Income	3,946.65	66.67	3,879.98	5,919.68%	20,972.82	466.65	20,506.17	4,494.34%	
Total Income	109,434.69	129,568.26	-20,133.57	84.46%	1,069,199.13	906,978.70	162,220.43	117.89%	
Gross Profit	109,434.69	129,568.26	-20,133.57	84.46%	1,069,199.13	906,978.70	162,220.43	117.89%	
Expense									
Personnel Expenses	58,280.70	59,888.17	-1,607.47	97.32%	405,293.32	421,679.15	-16,385.83	96.11%	
Personnel Development	256.53	1,660.44	-1,403.91	15.45%	6,324.03	11,622.80	-5,298.77	54.41%	
Office Technology	1,324.15	1,966.68	-642.53	67.33%	12,285.56	13,766.60	-1,481.04	89.24%	
Consultants and Contract Labor	35,737.38	32,169.78	3,567.60	111.09%	338,552.54	225,261.10	113,291.44	150.29%	
Professional Fees	15,921.36	7,333.34	8,588.02	217.11%	45,409.36	51,333.30	-5,923.94	88.46%	Invoice for Talbott Talent - 13,300
Advertising Costs	0.00	429.18	-429.18	0.0%	0.00	3,004.10	-3,004.10	0.0%	
808 · Fundraising Expense	0.00	2,375.00	-2,375.00	0.0%	2,200.00	16,625.00	-14,425.00	13.23%	
Occupancy Expenses	6,770.45	7,697.93	-927.48	87.95%	47,225.60	53,885.35	-6,659.75	87.64%	
Supplies	800.41	1,767.19	-966.78	45.29%	2,921.91	12,370.05	-9,448.14	23.62%	
Program Expense	17,843.40	12,843.54	4,999.86	138.93%	46,926.80	89,904.30	-42,977.50	52.2%	Indiana Aftershool Network (25 summer registration fees), Children's Museum Tickets
735 · Printing	1,316.70	1,158.39	158.31	113.67%	12,176.66	16,108.05	-3,931.39	75.59%	
Insurance	156.83	255.97	-99.14	61.27%	2,208.41	1,920.15	288.26	115.01%	
Travel and Meetings	1,529.81	736.30	793.51	207.77%	3,574.70	5,152.50	-1,577.80	69.38%	Facility rentals for meetings
Other Expenses	581.27	108.35	472.92	536.47%	2,170.51	758.25	1,412.26	286.25%	
965 · In Kind Expenses	250.00	250.00	0.00	100.0%	4,560.00	1,750.00	2,810.00	260.57%	
Total Expense	140,768.99	130,640.26	10,128.73	107.75%	931,829.40	925,140.70	6,688.70	100.72%	
Net Ordinary Income	-31,334.30	-1,072.00	-30,262.30	2,922.98%	137,369.73	-18,162.00	155,531.73	-756.36%	

GRANT INCOME DETAIL - JULY

Name	Period	Award Amount	Recognized Previously	Recognized 2023	Remaining
UNRESTRICTED					
Arthur Dean 2023	1/1/23 - 12/31/23	75,000	-	43,750	31,250
Lilly Operating 2023	1/1/23 - 12/31/23	350,000	-	204,167	145,833
Swisher Foundation	1/1/23 - 12/31/23	5,000	-	2,917	2,083
The Clowes Fund	April/May 2023	10,000	-	10,000	-
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	73,612	112,763
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	-	14,583	10,417
CICF Grant (Strengthening Nonprofit Leadership)	1/1/23 - 12/31/23	25,750	-	15,021	10,729
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	-	25,000	25,000
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	-	67,500	202,500
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	-	25,000	-
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		5,000	10,000
City of Indianapolis (MYLC)	1/1/23 - 12/31/23	25,000		21,528	3,472
Central Indiana Community Foundation (CICF MCYVP Coalition)	April - September 2023	52,500		35,000	17,500
United Way (Family Opps Funds)	7/1/23 - 9/30/23	25,000		8,333	16,667
				836,979	

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	41,026	17,689
FSSA - DMHA	3/1/23 - 9/30/23	101,000	***Invoice monthly not to exceed $101,000.00***	-	46,319	54,681
Indiana Youth Institute	1/1/23 - 12/31/26	TBD	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	-	3,900	-
City of Indianapolis		71,500		-	71,500	-
Policy & Law Initiative (IN)		2,106			2,106	-
				48,552	168,765	71,929