

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

	Oct 31, 23	Oct 31, 22	\$ Change
ASSETS			
Current Assets			
Checking/Savings	925,464.50	915,445.42	10,019.08
Accounts Receivable	71,500.00	71,719.02	-219.02
Total Current Assets	996,964.50	987,164.44	9,800.06
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	22,329.61	5,861.05	16,468.56
140 · Security Deposit	5,314.00	5,314.00	0.00
Total Other Assets	54,362.46	11,175.05	43,187.41
TOTAL ASSETS	1,057,756.07	1,009,824.53	47,931.54
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
201 · Accounts Payable	0.00	3,240.62	-3,240.62
Total Accounts Payable	0.00	3,240.62	-3,240.62
Other Current Liabilities			
235 · Vacation Payable	6,492.69	7,979.58	-1,486.89
250 · Accrued Expense	4,110.00	3,552.00	558.00
205 · Accrued Employer Retirement Exp	3,602.25	-7,556.89	11,159.14
221 · Fiscal Agency Funds Payable	5,456.25	61,779.71	-56,323.46
260 · Deferred Revenue	328,690.83	403,224.32	-74,533.49
Total Other Current Liabilities	348,352.02	468,978.72	-120,626.70
Total Current Liabilities	348,352.02	472,219.34	-123,867.32
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	375,070.87	472,219.34	-97,148.47
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	118,545.14	53,104.64	65,440.50
Total Equity	682,685.20	537,605.19	145,080.01
TOTAL LIABILITIES & EQUITY	1,057,756.07	1,009,824.53	47,931.54

No AP booked at 10/31

Materially made up of ---

Operating: Lilly \$58,333; Arthur Dean \$12,500; The Swisher Foundation \$833

Restricted: Lilly MYLC \$78,303; City of Indianapolis MYLC \$4,166; CICF Grant \$4,291; Lilly Endowment SYP Mental Health \$10,000; Lilly Endowment SYP FY23/24 \$151,875; Old National Learn By Experience \$6,250; City of Indianapolis (MYLC) \$1,388; MHA Indy Vitality \$31,050; UW Family Opps Fund \$26,666

Marion County Commission on Youth
Unaudited Statement of Activities
October 2023

	Oct 23	Budget	\$ Over Budget	% of Budget	Jan - Oct 23	YTD Budget	\$ Over Budget	% of Budget	
Ordinary Income/Expense									
Income									
410 · Grant Income	95,602.00	114,316.34	-18,714.34	83.63%	1,114,384.34	1,143,164.32	-28,779.98	97.48%	See attached for Grant Income Detail
420 · Contract Income	14,428.56	2,876.67	11,551.89	501.57%	214,126.70	28,766.66	185,360.04	744.36%	See attached for Contract Income Detail
430 · Program Service Fees	0.00	83.33	-83.33	0.0%	2,144.49	833.34	1,311.15	257.34%	
450 · Fund/Special Events Income	7,238.85	6,416.67	822.18	112.81%	26,473.07	22,166.66	4,306.41	119.43%	
Contributions	5,610.76	3,125.00	2,485.76	179.54%	36,928.38	24,250.00	12,678.38	152.28%	
465 · Miscellaneous Income	0.00	0.00	0.00	0.0%	30.97	0.00	30.97	100.0%	
470 · In Kind Income	250.00	250.00	0.00	100.0%	5,310.00	2,500.00	2,810.00	212.4%	
480 · Interest Income	3,268.59	66.67	3,201.92	4,902.64%	31,327.65	666.66	30,660.99	4,699.19%	
Total Income	126,398.76	127,134.68	-735.92	99.42%	1,430,725.60	1,222,347.64	208,377.96	117.05%	
Gross Profit	126,398.76	127,134.68	-735.92	99.42%	1,430,725.60	1,222,347.64	208,377.96	117.05%	
Expense									
Personnel Expenses	63,444.23	55,316.77	8,127.46	114.69%	585,644.04	555,629.62	30,014.42	105.4%	
Personnel Development	707.27	1,638.02	-930.75	43.18%	7,789.41	16,379.91	-8,590.50	47.56%	
Office Technology	2,497.62	1,938.37	559.25	128.85%	17,235.19	19,383.58	-2,148.39	88.92%	
Consultants and Contract Labor	41,597.47	32,153.52	9,443.95	129.37%	443,751.21	321,607.90	122,143.31	137.98%	UWCI-FOF mini grants
Professional Fees	2,500.02	7,097.04	-4,597.02	35.23%	71,909.38	70,970.36	939.02	101.32%	
Advertising Costs	0.00	429.18	-429.18	0.0%	245.00	4,291.64	-4,046.64	5.71%	
808 · Fundraising Expense	-2,200.00	2,375.00	-4,575.00	-92.63%	0.00	23,750.00	-23,750.00	0.0%	Reclass into prepaids for November event
Occupancy Expenses	5,383.70	7,448.18	-2,064.48	72.28%	67,487.70	74,481.62	-6,993.92	90.61%	
Supplies	296.84	1,375.94	-1,079.10	21.57%	3,578.78	13,759.14	-10,180.36	26.01%	
Program Expense	3,907.77	11,560.46	-7,652.69	33.8%	81,222.68	115,604.08	-34,381.40	70.26%	
735 · Printing	1,174.38	1,141.56	32.82	102.88%	14,234.22	19,414.88	-5,180.66	73.32%	
Insurance	2,501.23	247.00	2,254.23	1,012.64%	5,067.98	2,598.38	2,469.60	195.04%	
Travel and Meetings	1,148.59	706.75	441.84	162.52%	5,616.38	7,065.87	-1,449.49	79.49%	
Other Expenses	259.13	104.71	154.42	247.47%	3,088.49	1,046.86	2,041.63	295.02%	
965 · In Kind Expenses	250.00	250.00	0.00	100.0%	5,310.00	2,500.00	2,810.00	212.4%	
Total Expense	123,468.25	123,782.50	-314.25	99.75%	1,312,180.46	1,248,483.84	63,696.62	105.1%	
Net Ordinary Income	2,930.51	3,352.18	-421.67	87.42%	118,545.14	-26,136.20	144,681.34	-453.57%	

GRANT INCOME DETAIL - OCTOBER					
Name	Period	Award Amount	Recognized Previously	Recognized 2023	Remaining
UNRESTRICTED					
Arthur Dean 2023	1/1/23 - 12/31/23	75,000	-	62,500	12,500
Lilly Operating 2023	1/1/23 - 12/31/23	350,000	-	291,667	58,333
Swisher Foundation	1/1/23 - 12/31/23	5,000	-	4,167	833
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			
Summer Youth Program FY 2022/2023 (rollover funds)		5,537	191,060	64,712	-
Lilly Endowment (MYLC)	7/1/2022 - 7/31/2024	248,500	62,125	108,072	78,303
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	-	20,833	4,167
CICF Grant (Strengthening Nonprofit Leadership)	1/1/23 - 12/31/23	25,750	-	21,458	4,292
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	-	40,000	10,000
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	-	118,125	151,875
Lilly Endowment (Youth Working Indy)	May/June 2023	47,500	-	47,500	-
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		8,750	6,250
City of Indianapolis (MYLC)	1/1/23 - 12/31/23	25,000		23,611	1,389
Central Indiana Community Foundation (CICF MCYVP Coalition)	April - September 2023	52,500		52,500	-
United Way (Family Opps Funds)	7/1/23 - 9/30/23	25,000		25,000	-
Mental Health Association of Indiana (MHA Indy Vitality)	9/1/23 - 9/230/24	44,850		13,800	31,050
United Way (Family Opps Funds)	10/1/23 - 12/31/23	40,000		13,333	26,667
				1,114,384	

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	51,848	6,866
FSSA - DMHA	3/1/23 - 9/30/23	101,000	Invoice monthly not to exceed \$101,000.00	-	80,859	20,141
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		-	3,900	-
City of Indianapolis		71,500	Received 11/10	-	71,500	-
Policy & Law Initiative (IN)		2,106			2,106	-
				48,552	214,127	61,106