Marion County Commission On Youth, Inc.

Financial Statements
Together with Independent Auditor's Report

For the Years Ended December 31, 2024 and 2023

Donovan CPAs

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Independent Auditor's Report

To the Board of Directors
Marion County Commission On Youth, Inc.
Indianapolis, Indiana

Opinion

We have audited the accompanying financial statements of Marion County Commission On Youth, Inc., (MCCOY), which comprise the statements of financial position as of December 31, 2024 and 2023, and the related statements of activities and changes in net assets, cash flows, and functional expenses for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of MCCOY as of December 31, 2024 and 2023, and the statements of activities and changes in net assets, cash flows, and functional expenses for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of MCCOY and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about MCCOY's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements, including omissions, are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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Auditor's Responsibilities for the Audit of the Financial Statements (continued)
In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of MCCOY's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about MCCOY's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Donovan

Donovan CPAs
Indianapolis, Indiana

April 25, 2025

Marion County Commission On Youth, Inc.
Statements of Financial Position
December 31, 2024 and 2023

	2024	2023
ASSETS		
Current Assets		
Cash and cash equivalents	$ 1,462,764	$ 1,371,291
Accounts receivable	106,499	36,515
Prepaid expenses	6,251	9,793
Total current assets	1,575,514	1,417,599
Fixed Assets		
Office equipment	61,749	61,052
Accumulated depreciation	(60,137)	(58,188)
Net fixed assets	1,612	2,864
Long-term assets		
Security deposit	5,314	5,314
Right of use asset - operating lease	225,348	183,586
Total long-term assets	230,662	188,900
Total Assets	$ 1,807,788	$ 1,609,363
LIABILITIES AND NET ASSETS		
Current Liabilities		
Accounts payable	$ 8,267	$ 5,955
Accrued payroll-related expenses	10,058	6,398
Deferred revenue	619,083	600,342
Lease liability - operating lease, current portion	49,602	47,832
Total current liabilities	687,010	660,527
Long-Term Liabilities		
Lease liability - operating lease, net of current portion	175,746	135,754
Total long-term liabilities	175,746	135,754
Total Liabilities	862,756	796,281
Net Assets		
Net assets without donor restrictions	945,032	813,082
Total net assets	945,032	813,082
Total Liabilities and Net Assets	$ 1,807,788	$ 1,609,363

See independent auditor’s report and notes to financial statements

Marion County Commission On Youth, Inc.
Statement of Activities and Changes in Net Assets
For the Year Ended December 31, 2024

	2024		
	Without Donor Restrictions	With Donor Restrictions	**Total**
Operating Revenues			
Grant	$ 325,763	$ 1,217,530	$ 1,543,293
Contract	115,878	-	115,878
Special events, net of expenses ($0)	650	-	650
Contributions	25,267	2,004	27,271
Interest and dividends	52,512	-	52,512
In-kind donations	1,500	-	1,500
Program service	8,506	-	8,506
Other	268	-	268
Net assets released from restrictions	1,219,534	(1,219,534)	-
Total operating revenue	1,749,878	-	1,749,878
Operating Expenses			
Program	1,110,992	-	1,110,992
Management and general	486,470	-	486,470
Fundraising	20,466	-	20,466
Total operating expenses	1,617,928	-	1,617,928
Net Change In Net Assets	131,950	-	131,950
Net Assets, Beginning of Year	813,082	-	813,082
Net Assets, End of Year	$ 945,032	$ -	$ 945,032

Marion County Commission On Youth, Inc.
Statement of Activities and Changes in Net Assets
For the Year Ended December 31, 2023

	2023		
	Without Donor Restrictions	With Donor Restrictions	**Total**
Operating Revenues			
Grant	$ 390,000	$ 906,234	$ 1,296,234
Contract	294,776	-	294,776
Special events, net of expenses ($21,418)	13,305	-	13,305
Contributions	52,990	11,260	64,250
Interest and dividends	38,546	-	38,546
In-kind donations	6,810	-	6,810
Program service	2,144	-	2,144
Other	31	-	31
Net assets released from restrictions	917,494	(917,494)	-
Total operating revenue	1,716,096	-	1,716,096
Operating Expenses			
Program	1,214,944	-	1,214,944
Management and general	206,995	-	206,995
Fundraising	45,215	-	45,215
Total operating expenses	1,467,154	-	1,467,154
Net Change In Net Assets	248,942	-	248,942
Net Assets, Beginning of Year	564,140	-	564,140
Net Assets, End of Year	$ 813,082	$ -	$ 813,082

Marion County Commission On Youth, Inc.
Statement of Functional Expenses
For the Year Ended December 31, 2024

	Program	Management and General	Fundraising	2024 Totals
Salaries	$ 320,689	$ 284,707	$ 8,321	$ 613,717
Payroll taxes	26,091	23,878	646	50,615
Employee benefits	43,577	38,549	1,676	83,802
Retirement	5,421	4,796	209	10,425
Professional service fees	1,659	43,613	2	45,274
Office supplies	2,358	3,191	73	5,622
Program supplies	484,815	265	2,034	487,114
Information technology	8,604	11,057	1	19,662
Occupancy	67,347	24,053	4,811	96,210
Dues and subscriptions	3,206	4,004	-	7,210
Contracted labor	109,086	14,850	2,500	126,436
Professional development	1,319	795	-	2,114
Printing	12,783	4,367	53	17,203
Advertising	20,000	16,160	-	36,160
Travel and transportation	813	711	-	1,524
Insurance	240	4,777	-	5,017
Conferences and meetings	1,381	1,182	-	2,563
Fundraising	-	-	-	-
Awards	1,440	-	-	1,440
Depreciation	-	1,949	-	1,949
In-kind	-	1,500	-	1,500
Miscellaneous	163	2,067	141	2,371
Total expenses	1,110,992	486,470	20,466	1,617,928
Less direct fundraising	-	-	-	-
Total operating expenses	$ 1,110,992	$ 486,470	$ 20,466	$ 1,617,928

See independent auditor's report and notes to financial statements

Marion County Commission On Youth, Inc.
Statement of Functional Expenses
For the Year Ended December 31, 2023

	Program	Management and General	Fundraising	2023 Totals
Salaries	$ 419,834	$ 127,324	$ 20,676	$ 567,834
Payroll taxes	35,509	9,086	3,640	48,235
Employee benefits	36,616	13,023	3,090	52,729
Retirement	3,162	2,580	1,685	7,427
Professional service fees	56,498	19,762	3,204	79,464
Office supplies	3,754	890	181	4,825
Program supplies	79,853	521	43	80,417
Information technology	22,481	2,980	1,849	27,310
Occupancy	58,093	19,773	4,236	82,102
Dues and subscriptions	8,914	111	203	9,228
Contracted labor	409,217	1,417	3,092	413,726
Professional development	1,835	376	100	2,311
Printing	14,773	417	287	15,477
Advertising	195	40	10	245
Travel and transportation	2,321	268	67	2,656
Insurance	5,377	618	580	6,575
Conferences and meetings	3,878	947	162	4,987
Fundraising	-	-	21,418	21,418
Awards	47,305	-	-	47,305
Depreciation	-	3,565	-	3,565
In-kind	2,810	3,000	1,000	6,810
Miscellaneous	2,519	297	1,110	3,926
Total expenses	1,214,944	206,995	66,633	1,488,572
Less direct fundraising	-	-	(21,418)	(21,418)
Total operating expenses	$ 1,214,944	$ 206,995	$ 45,215	$ 1,467,154

See independent auditor's report and notes to financial statements

Marion County Commission On Youth, Inc.
Statements of Cash Flows
For the Years Ended December 31, 2024 and 2023

	2024	2023
Operating Activities		
Change in net assets	$ 131,950	$ 248,942
Adjustments to reconcile changes in net assets to net change in cash from operating activities		
Depreciation expense	1,949	3,565
Change in certain assets and liabilities:		
Accounts receivable	(69,984)	(14,098)
Prepaid expenses	3,542	(3,130)
Accounts payable	2,312	(26,229)
Accrued payroll	3,660	(95)
Deferred revenue	18,741	(97,287)
Net change in cash from operating activities	92,170	111,668
Investing Activities		
Purchase of fixed assets	(697)	(1,450)
Net change in cash from investing activities	(697)	(1,450)
Net Change in Cash and Cash Equivalents	91,473	110,218
Cash and Cash Equivalents, Beginning of Year	1,371,291	1,261,073
Cash and Cash Equivalents, End of Year	$ 1,462,764	$ 1,371,291

See independent auditor's report and notes to financial statements

Note 1 – Nature of Activities

Background
Marion County Commission On Youth, Inc. (MCCOY) was founded in 1987 as a governmental entity and reorganized in 1993 as an independent not-for-profit entity. MCCOY serves youth and youth service providers of Marion County by providing strategic research, coordination, planning, and advocacy.

MCCOY's programs are funded principally through contracts and grants from Lilly Endowment, Indianapolis Foundation, and United Way. MCCOY also receives contributions from individuals and companies interested in its mission.

Mission Statement
MCCOY's mission is to champion the positive development of youth through leadership on key issues and support of the youth worker community.

Vision Statement
MCCOY's vision is that every young person in central Indiana has opportunities to thrive, learn, engage, and contribute.

Note 2 – Significant Accounting Policies

Accounting Method
MCCOY's financial statements are prepared on the accrual basis of accounting.

Use of Estimates
The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, expenses, and other changes during the reporting period. Actual results could differ from those estimates.

Subsequent Events
MCCOY evaluated subsequent events through April 25, 2025, which is the date the financial statements were available to be issued. This evaluation determined that there are no subsequent events that necessitated further disclosure in and/or adjustments to the accompanying financial statements.

Cash and Cash Equivalents
For the purpose of the statements of cash flows, MCCOY considers all highly liquid instruments with a maturity of three months or less to be considered cash and cash equivalents. The carrying amount of cash approximates fair value due to the type of investments and the maturity dates. There are no cash equivalents.

Accounts Receivable
Accounts receivable are stated at the amount MCCOY's management expects to collect from outstanding balances. Management provides for probable uncollectable amounts through a provision for bad debt expense and an adjustment to a valuation allowance based on its assessment of the current status of individual accounts. The allowance for doubtful accounts as of December 31, 2024 and 2023 is $0 due to subsequent collection on account receivables.

Note 2 – Significant Accounting Policies (continued)

Fixed Assets
MCCOY's office equipment is stated at cost and depreciated over estimated useful lives of three to seven years using the straight-line method. MCCOY capitalizes items over $500 that have a useful life of one year or more. Expenditures for additions are capitalized. When office equipment is sold, retired, or otherwise disposed of, the related cost and accumulated depreciation are eliminated from the accounts and any resulting gain or loss is credited or charged to income.

Deferred Revenue
MCCOY's deferred revenue is grant revenue received for a particular purpose before those services are performed. When associated grant expenses are incurred, the deferred revenue is released into grant revenue. Should MCCOY not fulfill the grant stipulations, the entire amount would be due back to the grantor. Deferred revenue consists of the following at December 31, 2024 and 2023:

	2024	2023
General programs	$ 325,000	$ 325,000
Summer youth programs	294,083	275,342
	$ 619,083	$ 600,342

Net Assets
The financial statements are prepared in accordance with Financial Statements of Not-for-Profit Organizations. This requires, among other things, that the financial statements report the changes in and total of each of the net asset classes, based upon donor restrictions, as applicable. Net assets are classified as either without or with donor restrictions. The following class of net assets and a brief description is as follows:

Net Assets Without Donor Restrictions – These amounts are not subject to usage restrictions based on donor-imposed requirements and include general assets and liabilities of MCCOY. These amounts also include previously restricted assets where restrictions are met or expire. The net assets without donor restrictions may be used freely at the direction of management to support MCCOY's purpose and operations.

Net Assets With Donor Restrictions – These amounts are subject to usage limitations based on donor-imposed or grantor restrictions. These restrictions may be temporary or may be based on a particular use. Restrictions may be met by the passage of time or by management's actions. Certain assets may be restricted in perpetuity. When a restriction expires, the amount is reclassified to without donor restrictions and reported in the statement of activities as net assets released from restrictions. MCCOY has no net assets with donor restrictions at December 31, 2024 and 2023.

Grants
Grants are conditioned upon certain performance requirements and incurrence of allowable qualifying expenses. Amounts received are recognized as revenue when MCCOY has incurred expenditures in compliance with specific grant provisions. Amounts received prior to incurring qualifying expenditures are reported as deferred revenue in the statements of financial position. MCCOY has $619,083 and $600,342 of deferred revenue at December 31, 2024 and 2023, respectively.

Contributions
Contributions received are recorded as with or without donor restrictions depending on the existence and/or nature of the donor restrictions. Contributions are recorded when the unconditional promise to give is made. MCCOY reports gifts of cash and other assets as restricted support if they are received with donor stipulations that limit the use of the donated assets.

Note 2 – Significant Accounting Policies (continued)

Contracts
Contracts are derived from cost-reimbursable state and local contracts, which are conditioned upon certain performance requirements and incurrence of allowable qualifying expenses. Amounts received are recognized as revenue when MCCOY has incurred expenditures in compliance with specific contract provisions. Amounts received prior to incurring qualifying expenditures are reported as deferred revenue in the statements of financial position.

Program Service
MCCOY performs various trainings and other programs related to youth. Program services are recorded when performed.

Allocation of Functional Expenses
The costs of providing various programs and other activities are summarized on a functional basis in the statement of activities and changes in net assets and statement of functional expenses. Accordingly, personnel and staffing costs are allocated among the programs and supporting services that benefit from those costs based on estimates of time and effort spent on the related activities. Remaining other costs are actual costs recorded among the programs and supporting services that benefit.

Advertising Expense
MCCOY expenses advertising costs as they incur. During the years ended December 31, 2024 and 2023, advertising costs are $36,160 and $245, respectively.

In-kind Contributions
MCCOY receives in-kind contributions from various donors. MCCOY's policy is to record the estimated fair value of certain in-kind donations as an expense in its financial statements, and similarly increase revenue and other support by a like amount.

Income Taxes
MCCOY is exempt from federal and state income tax under the provisions of Section 501(c)(3) of the Internal Revenue Code; therefore, no provision for income taxes is made in the financial statements. MCCOY is classified as an entity that is not a private foundation within the meaning of Section 509(a) and qualifies for deductible contributions as provided in Section 170(b)(1)(A)(vi).

Generally accepted accounting principles in the United States require MCCOY to examine its tax positions for uncertain positions. MCCOY is not aware of any tax positions that are more likely than not to change in the next 12 months, or that would not sustain an examination by applicable taxing authorities. MCCOY's policy is to recognize penalties and interest as incurred in its statement of activities as a component of operating expenses, and total $0 for the years ended December 31, 2024 and 2023.

MCCOY's federal and state income tax returns are subject to examination by the applicable tax authorities, generally for three years after the later of the original or extended due date.

Reclassification
Certain accounts in the 2023 financial statements are reclassified for comparative purposes to conform with the presentation in the 2024 financial statements. Total assets, liabilities, net assets, and changes in net assets are unchanged due to these reclassifications.

Note 3 – Fiscal Agent

MCCOY has various fiscal agent agreements with newer not-for-profit organizations. All activities associated flow through the statements of financial position of MCCOY and not through the statement of activities since the transactions do not represent income or expense of MCCOY. MCCOY can charge a 5% fee for administrative services which, if charged, will be included in other income on the statement of activities and changes in net assets.

During the year ended December 31, 2022, MCCOY entered into an agreement with Circle Up Indy, Ltd. (Circle Up). During the year ended December 31, 2022 and on behalf of Circle Up, MCCOY received $124,888 and disbursed $62,330. During the year ended December 31, 2023, MCCOY received $128,525 and disbursed $191,083. At December 31, 2024 and 2023, the amount held by MCCOY is $0 and $0, respectively.

During the year ended December 31, 2024, MCCOY entered into an agreement with Healthy Souls. During the year ended December 31, 2024 and on behalf of Healthy Souls, MCCOY received $10,000 and disbursed $10,000. At December 31, 2024 and 2023, the amount held by MCCOY is $0 and $0, respectively.

Note 4 – Fiscal Sponsorship

MCCOY has a fiscal sponsorship agreement with Marion County Youth Violence Prevention Coalition (MCYVPC). This agreement was signed in August 2024. Revenues and expenses are recorded within MCCOY's financials since MCYVPC is not a 501(c)(3) organization and does not file a form 990. During the year ended December 31, 2024, revenues and expenses related to the fiscal sponsorship totaled $162,403 and $148,571, respectively.

Note 5 – Line of Credit

MCCOY had a line of credit for $100,000 with National Bank of Indianapolis. Interest accrued at the bank's prime rate, not to be below 4.5% per annum or above the maximum rate allowed by applicable law as of December 31, 2024 and 2023. No draws were made on the line of credit during the years ended December 31, 2024 and 2023. Interest expense for the years ended December 31, 2024 and 2023 is $0. The line of credit matured January 17, 2024 and was not renewed subsequently.

Note 6 – Liquidity

MCCOY's liquidity management consists of the following quantitative and qualitative measurements:

Quantitative measurement - MCCOY's resources available for general use within one year at December 31, 2024 and 2023 are:

	2024	2023
Financial assets (current assets)	$ 1,575,514	$ 1,417,599
Not available within one year (prepaid expenses)	(6,251)	(9,793)
Total financial assets at year end	1,569,263	1,407,806
Less current obligations without lease liability	(637,408)	(612,695)
Financial assets available for general use within one year	$ 931,855	$ 795,111

Qualitative measurement - MCCOY receives a significant amount of its support through contributions and grants. Because these contributions and grants require resources to be used in a particular manner or in a future period, MCCOY must maintain sufficient resources to meet those responsibilities to its donors and grantors. Thus, financial assets may not be available for general expenditure within one year. In the course of business, management structures MCCOY's financial assets to be available as its general expenditures, liabilities, and other obligations come due, and endeavors to maintain cash balances equal to approximately three months of annual operating expenses.

Note 7 – Accounting Service Agreement

MCCOY entered into an accounting service agreement with Foster Results, Inc., an unrelated entity. The service agreement allows a fee for monthly bookkeeping, consulting, and additional services rendered, plus additional office supplies.

Note 8 – Retirement Plan

MCCOY established a Simple IRA investment plan in 2002. An employee earning $5,000 or more per calendar year is eligible to make a salary deduction of a selected percentage not to exceed a total of $6,000 for a given calendar year. For each calendar year, MCCOY makes a contribution to each eligible employee's IRA, not to exceed 3% of the employee's annual compensation per year. MCCOY contributed a total of $10,425 and $7,427 during the years ended December 31, 2024 and 2023, respectively.

Note 9 – Operating Leases

MCCOY has a various operating leases and assessed whether an arrangement qualifies as a lease (i.e., conveys the right to control the use of an identified asset for a period of time in exchange for consideration) at inception and only reassesses its determination if the terms and conditions of the arrangement are changed. Leases with an initial term of 12 months or less are not recorded on the balance sheet. Lease expense is recognized on a straight-line basis over the lease term.

MCCOY elected the practical expedient that allows lessees to choose to not separate lease and non-lease components by class of the underlying asset and are applying this expedient to all relevant asset classes. MCCOY also elected the practical expedient package to not reassess at adoption for (i) expired or existing contracts as to whether they are or contain a lease, (ii) the lease classification of any existing leases, or (iii) initial indirect costs for existing leases.

MCCOY has various operating leases for facilities and office equipment.

Facilities
MCCOY signed an office lease effective June 2016. The lease requires monthly payments of $3,006 that increases to $3,469 over the seven-year term until May 2023. During the year ended December 31, 2023, MCCOY extended the office lease an additional five years. The base rent is $3,608 which increases 4% annually until May 2028. During the year ended December 31, 2024, MCCOY extended the office lease an additional two years under the same terms as the first extension. The office lease agreement has provisions for common area maintenance and improvements which are passed along to the tenants on a pro-rata basis. For the years ended December 31, 2024 and 2023, the total facility lease expense is $47,912 and $43,322, respectively, and is included in occupancy expenses on the statement of functional expenses.

Office Equipment
During the year ended December 31, 2021, MCCOY signed a new copier lease effective February 2021. The lease base rate is $294 per month until January 2026 with additional usage and charges. For the years ended December 31, 2024 and 2023, total copier lease expense is $3,532 and $3,532, respectively, and is included in printing expense on the statement of functional expenses.

Future minimum lease payments having non-cancellable terms are as follows:

	Operating Lease
2025	$ 49,602
2026	48,210
2027	49,830
2028	51,823
2029	53,900
Thereafter	22,825
Total office lease expense	$ 276,190
Less imputed interest	(50,842)
	$ 225,348

Note 9 – Operating Leases (continued)

The following table presents the components of MCCOY's lease expense and classification in the statement of functional expenses.

Component of Lease Expense	Statement of Functional Expenses Classification	2024	2023
Operating lease	Included in		
Office rent	Occupancy expenses	$ 47,912	$ 44,971
Copy machine	Printing expenses	3,532	3,562

As most leases do not provide an implicit rate, MCCOY uses its incremental borrowing rate based on the information available at the commencement date in determining the present value of lease payments.

The weighted average lease terms and discount rates for the operating lease are presented below:

Weighted average remaining lease term (years)	
Operating lease	5
Weighted average discount rate	
Operating lease	7.5%

Note 10 – Concentrations

Concentrations in Credit Risk

MCCOY maintains cash balances in financial institutions. The bank accounts are insured by the Federal Deposit Insurance Corporation (FDIC) up to $250,000. The total uninsured balances in these accounts as of December 31, 2024 and 2023 are $11,671 and $25,075, respectively.

Concentrations in Major Contributors

MCCOY received a significant portion of total revenue from a few contributors. For the year ended December 31, 2023, one contributor makes up 45% of total revenue. For the year ended December 31, 2024, two contributors make up 63% of total revenue.

Marion County Commission On Youth, Inc.
Schedule of Lead Auditor
For the Years Ended December 31, 2024 and 2023

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