

**Indiana Youth Services Association, Inc**  
**Balance Sheet**  
As of December 31, 2019

|                                       | <b>Dec 31, 19</b>   | <b>Nov 30, 19</b>   |
|---------------------------------------|---------------------|---------------------|
| <b>ASSETS</b>                         |                     |                     |
| <b>Current Assets</b>                 |                     |                     |
| <b>Checking/Savings</b>               |                     |                     |
| 1105 · First Financial Journey        | 15,991.18           | 6,232.72            |
| 1110 · Checking-First Financial Bank  | 6,701.72            | 6,403.25            |
| 1145 · Money Market-First Financial   | 19,374.19           | 19,370.47           |
| 1140 · Money Market-Regions           | 70,900.79           | 48,780.30           |
| 1150 · Endowment Fund                 | 70,234.51           | 70,234.51           |
| 1155 · Raymond James Investments      | 123,432.06          | 120,082.63          |
| 1156 · Raymond James 2                | 568,281.29          | 621,322.82          |
| 1165 · PayPal                         | 73.05               | 73.05               |
| <b>Total Checking/Savings</b>         | 874,988.79          | 892,499.75          |
| <b>Accounts Receivable</b>            |                     |                     |
| 1210 · Accounts Receivable            | 845,942.28          | 881,928.19          |
| <b>Total Accounts Receivable</b>      | 845,942.28          | 881,928.19          |
| <b>Other Current Assets</b>           |                     |                     |
| 1400 · Prepaid Expenses               | 3,657.27            | 4,532.36            |
| <b>Total Other Current Assets</b>     | 3,657.27            | 4,532.36            |
| <b>Total Current Assets</b>           | 1,724,588.34        | 1,778,960.30        |
| <b>Fixed Assets</b>                   |                     |                     |
| 1810 · Equipment and Furniture        | 21,095.17           | 19,200.17           |
| 1811 · Accumulated Depreciation-Equip | (13,693.33)         | (13,693.33)         |
| <b>Total Fixed Assets</b>             | 7,401.84            | 5,506.84            |
| <b>Other Assets</b>                   |                     |                     |
| 1315 · Deposits-Lease Security-002    | 3,358.00            | 3,358.00            |
| <b>Total Other Assets</b>             | 3,358.00            | 3,358.00            |
| <b>TOTAL ASSETS</b>                   | <b>1,735,348.18</b> | <b>1,787,825.14</b> |
| <b>LIABILITIES &amp; EQUITY</b>       |                     |                     |
| <b>Liabilities</b>                    |                     |                     |
| <b>Current Liabilities</b>            |                     |                     |
| <b>Accounts Payable</b>               |                     |                     |
| 2110 · Accounts Payable               | 378,067.79          | 415,921.16          |
| <b>Total Accounts Payable</b>         | 378,067.79          | 415,921.16          |
| <b>Credit Cards</b>                   |                     |                     |
| 2117 · First Financial Bank - IYSA    | 4,224.05            | 9,280.46            |
| 2116 · First Financial Bank - Journey | 7,875.15            | 8,751.04            |
| <b>Total Credit Cards</b>             | 12,099.20           | 18,031.50           |
| <b>Other Current Liabilities</b>      |                     |                     |
| 2265 · FFB Short Term Loan            | 100,000.00          | 100,000.00          |
| 2260 · FFB Line of Credit             | 60,000.00           | 15,324.26           |
| <b>Payroll Liab</b>                   | 1,043.34            | 1,043.34            |
| 2120 · Payroll Tax Liabilities        | 18,612.40           | 18,776.18           |
| 2200 · Payroll Liabilities            | 56,982.81           | 54,343.17           |
| 2230 · Deferred Income                | 765,244.74          | 800,249.54          |

Indiana Youth Services Association, Inc

Balance Sheet

As of December 31, 2019

|                                   | <u>Dec 31, 19</u>          | <u>Nov 30, 19</u>          |
|-----------------------------------|----------------------------|----------------------------|
| Total Other Current Liabilities   | 1,001,883.29               | 989,736.49                 |
| Total Current Liabilities         | <u>1,392,050.28</u>        | <u>1,423,689.15</u>        |
| Total Liabilities                 | 1,392,050.28               | 1,423,689.15               |
| Equity                            |                            |                            |
| Retained Earnings                 | (360,182.56)               | (360,182.56)               |
| 3000 - Fund Equity                | (14,530.21)                | (14,530.21)                |
| 3100 - Net Assets-Unrestricted    | 642,776.10                 | 642,776.10                 |
| 3120 - Net Assets-Perm Restricted | 50,000.00                  | 50,000.00                  |
| Net Income                        | 25,234.57                  | 46,072.66                  |
| Total Equity                      | <u>343,297.90</u>          | <u>364,135.99</u>          |
| TOTAL LIABILITIES & EQUITY        | <u><u>1,735,348.18</u></u> | <u><u>1,787,825.14</u></u> |

**Indiana Youth Services Association, Inc**  
**Profit & Loss Budget Performance - Consolidated**  
December 2019

|   | <u>Dec 19</u>             | <u>Budget</u>             | <u>\$ Over Budget</u>  | <u>Jan - Dec 19</u>     | <u>YTD Budget</u>    | <u>\$ Over Budget</u>   | <u>Annual Budget</u> |
|---|---------------------------|---------------------------|------------------------|-------------------------|----------------------|-------------------------|----------------------|
| <b>Ordinary Income/Expense</b>                |                           |                           |                        |                         |                      |                         |                      |
| <b>Income</b>                                 |                           |                           |                        |                         |                      |                         |                      |
| <b>5300 - Making Good Decisions</b>           | 3,100.00                  | 0.00                      | 3,100.00               | 143,474.29              | 164,931.00           | (21,456.71)             | 164,931.00           |
| <b>4100 - Contributions/Donations</b>         | 325.00                    | 10,916.67                 | (10,591.67)            | 109,276.83              | 113,000.00           | (3,723.17)              | 113,000.00           |
| <b>4500 - Foundations &amp; Trusts</b>        | 0.00                      | 0.00                      | 0.00                   | 3,209.95                | 3,400.00             | (190.05)                | 3,400.00             |
| <b>4400 - Membership Dues</b>                 | 0.00                      | 0.00                      | 0.00                   | 103,500.00              | 111,000.00           | (7,500.00)              | 111,000.00           |
| <b>4200 - Grants</b>                          | 211,658.58                | 244,130.95                | (32,472.37)            | 2,549,857.67            | 2,935,172.08         | (385,314.41)            | 2,935,172.08         |
| <b>4300 - Program &amp; Contract Services</b> | 77,064.22                 | 55,107.18                 | 21,957.04              | 1,065,958.14            | 685,908.24           | 380,049.90              | 685,908.24           |
| <b>4600 - Investments Income</b>              | 4,534.11                  | 666.67                    | 3,867.44               | 46,296.74               | 8,000.00             | 38,296.74               | 8,000.00             |
| <b>Total Income</b>                           | <u>296,681.91</u>         | <u>310,821.47</u>         | <u>(14,139.56)</u>     | <u>4,021,573.62</u>     | <u>4,021,411.32</u>  | <u>162.30</u>           | <u>4,021,411.32</u>  |
| <b>Gross Profit</b>                           | 296,681.91                | 310,821.47                | (14,139.56)            | 4,021,573.62            | 4,021,411.32         | 162.30                  | 4,021,411.32         |
| <b>Expense</b>                                |                           |                           |                        |                         |                      |                         |                      |
| <b>5000 - Salaries</b>                        | 130,006.24                | 138,487.53                | (8,481.29)             | 1,591,791.49            | 1,661,850.40         | (70,058.91)             | 1,661,850.40         |
| <b>6000 - Operating Expenses</b>              | 45,068.85                 | 40,754.72                 | 4,314.13               | 676,183.59              | 533,663.32           | 142,520.27              | 533,663.32           |
| <b>7000 - Professional Services</b>           | 1,674.78                  | 41,143.63                 | (39,468.85)            | 430,768.54              | 501,223.56           | (70,455.02)             | 501,223.56           |
| <b>9300 - Making Good Decision</b>            | 5,000.00                  | 6,500.00                  | (1,500.00)             | 84,019.45               | 78,000.00            | 6,019.45                | 78,000.00            |
| <b>9400 - DCS YSB - Member Reimb Expense</b>  | 122,727.04                | 91,865.92                 | 30,861.12              | 1,078,504.64            | 1,102,391.04         | (23,886.40)             | 1,102,391.04         |
| <b>9455 - MANY Mentoring</b>                  | 6,083.91                  | 3,490.33                  | 2,593.58               | 31,079.86               | 41,884.00            | (10,804.14)             | 41,884.00            |
| <b>9600 - DCS Safe Place - Agency Reim</b>    | 6,902.15                  | 8,533.26                  | (1,631.11)             | 95,875.66               | 102,400.00           | (6,524.34)              | 102,400.00           |
| <b>9800 - VOCA Non-Allowable Expenses</b>     | 57.03                     |                           |                        | 8,115.82                |                      |                         |                      |
| <b>Total Expense</b>                          | <u>317,520.00</u>         | <u>330,775.39</u>         | <u>(13,255.39)</u>     | <u>3,996,339.05</u>     | <u>4,021,412.32</u>  | <u>(25,073.27)</u>      | <u>4,021,412.32</u>  |
| <b>Net Ordinary Income</b>                    | <u>(20,838.09)</u>        | <u>(19,953.92)</u>        | <u>(884.17)</u>        | <u>25,234.57</u>        | <u>(1.00)</u>        | <u>25,235.57</u>        | <u>(1.00)</u>        |
| <b>Net Income</b>                             | <u><b>(20,838.09)</b></u> | <u><b>(19,953.92)</b></u> | <u><b>(884.17)</b></u> | <u><b>25,234.57</b></u> | <u><b>(1.00)</b></u> | <u><b>25,235.57</b></u> | <u><b>(1.00)</b></u> |