

Fairbanks Youth Advocates
Treasurer's Report
February 18, 2015

Attached are the comparative balance sheets and profit & loss reports for both FYA & Clearwater Counseling for 2013, 2014, & 2015 through February 16.

Fairbanks Youth Advocates

The year-end depreciation expense for 2014 has not been posted to FYA. I do this from the tax return amounts. Other than that the accounts are up-to-date. Bank statements have been reconciled through January 31, and payroll taxes are current. I have not had an opportunity to enter the 2015 budget so there is no 2015 budget vs. actual report this month.

The Budget vs. Actual report for 2014 is attached. Omitting the Yochem Bequest and after adjusting for the 2013 carry-over funds to equip and open The Door, we ended 2014 with a net income of \$37,620. We budgeted for a net income of \$3,774 to be applied to the principal payments on the note for 132 10th.

Clearwater Counseling

No Medease billings have been recorded since October 2014 so the 2014 & 2015 receivable balances and revenue amounts are not correct. I need to work with Arlis to make sure these are recorded in a timely manner.



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02/18/15

Accrual Basis

Fairbanks Youth Advocates
Balance Sheet
As of February 18, 2015

	Dec 31, 13	Dec 31, 14	Feb 18, 15
ASSETS			
Current Assets			
Checking/Savings			
Wedbush Morgan Securities	0.00	529,848.69	529,870.64
Petty Cash	0.00	71.85	62.91
Walmart Gift Card	0.00	535.87	1,017.92
Fred Meyers Gift Card	0.00	1,250.00	1,077.25
Alaska USA Checking			
Yochem Bequest	0.00	2,152.97	2,152.97
Alaska USA Checking - Other	110,713.56	24,025.10	30,859.80
Total Alaska USA Checking	110,713.56	26,178.07	33,012.77
Alaska USA Savings	1,274.14	30,003.74	30,003.74
Total Checking/Savings	111,987.70	587,888.22	595,045.23
Accounts Receivable	17,355.32	51,305.20	40,698.10
Other Current Assets			
Refundable Deposit	2,000.00	0.00	0.00
Undeposited Funds	4,306.15	3,215.00	616.22
Total Other Current Assets	6,306.15	3,215.00	616.22
Total Current Assets	135,649.17	642,408.42	636,359.55
Fixed Assets			
116 10th Ave	0.00	12,750.52	12,750.52
122 10th Ave	0.00	152,183.29	152,183.29
126 10th Avenue	0.00	46,363.19	46,363.19
132 10th Avenue	108,875.82	117,508.59	117,508.59
The Door	1,037,344.38	1,052,705.41	1,052,705.41
Total Fixed Assets	1,146,220.20	1,381,511.00	1,381,511.00
TOTAL ASSETS	1,281,869.37	2,023,919.42	2,017,870.55
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable	4,889.34	345.56	-735.79
Credit Cards	3,514.75	1,748.30	997.59
Other Current Liabilities			
Grants Payable	429.16	0.00	0.00
Payroll Liabilities	5,785.72	5,385.04	1,408.16
Total Other Current Liabilities	6,214.88	5,385.04	1,408.16
Total Current Liabilities	14,618.97	7,478.90	1,669.96
Long Term Liabilities			
Note Payable - The Door	72,500.00	0.00	0.00
Note Payable - 132 10th	85,966.89	0.00	0.00
Total Long Term Liabilities	158,466.89	0.00	0.00
Total Liabilities	173,085.86	7,478.90	1,669.96
Equity			
Invested in Fixed Assets - Net	987,753.31	1,381,511.00	1,381,511.00
Unrestricted Net Assets	-817,175.10	-248,733.69	634,929.52
Net Income	938,205.30	883,663.21	-239.93
Total Equity	1,108,783.51	2,016,440.52	2,016,200.59
TOTAL LIABILITIES & EQUITY	1,281,869.37	2,023,919.42	2,017,870.55

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Fairbanks Youth Advocates Profit & Loss

02/18/15

January 1, 2013 through February 18, 2015

Accrual Basis

	Jan - Dec 13	Jan - Dec 14	Jan 1 - Feb 18, 15
Ordinary Income/Expense			
Income			
AMHT Grant Income	0.00	6,657.60	0.00
Direct Public Support			
Agency Contribution	12,474.00	18,384.49	5,559.80
Business Contributions	15,150.00	24,239.64	75.00
Church Contributions	1,916.00	14,845.79	66.67
Individual Contributions	44,013.65	64,497.61	3,280.00
Direct Public Support - Other	0.00	0.00	556.88
Total Direct Public Support	73,553.65	121,967.53	9,538.35
Fundraising Event Income	9,985.25	0.00	0.00
AHFC-BHAP Grant Income	145,793.86	226,446.16	21,521.22
Other Grant Income	26,401.14	19,073.15	576.22
Investments	57.62	261.28	27.58
Other Income	319.96	1,896.30	0.00
Total Income	256,111.48	376,302.02	31,663.37
Expense			
Shelter			
Transportation	272.00	620.00	23.00
Background Checks	0.00	2,767.06	117.48
Shelter Kitchen (Non Food)	0.00	777.42	72.53
Shelter Supplies & Materials	1,712.95	9,282.60	194.49
Other Shelter Services	688.54	480.95	0.00
Shelter Food	0.00	6,296.31	460.65
Total Shelter	2,673.49	20,224.34	868.15
Occupancy			
Repairs & Maintenance	858.23	2,746.36	61.12
Utilities			
Telephone & Communications	2,408.84	5,866.36	564.70
Alarm Monitoring	0.00	953.95	600.00
Water & Sewer	0.00	1,991.57	531.53
Electric	0.00	3,569.24	437.71
Garbage	0.00	231.00	77.00
Fuel	1,831.33	4,508.07	405.13
Utilities - Other	1,905.13	0.00	0.00
Total Utilities	6,145.30	17,120.19	2,616.07
Total Occupancy	7,003.53	19,866.55	2,677.19
Fundraising			
One Homeless Night	0.00	1,287.20	0.00
Fundraising - Other	0.00	91.19	30.00
Total Fundraising	0.00	1,378.39	30.00
Reconciliation Discrepancies	-25.22	25.18	0.00
Mortgage Interest Expense	1,910.05	5,314.30	0.00
Advertising	4,064.00	1,185.95	684.38
Equipment & Furniture Expense	662.97	76,954.13	0.00
Insurance			
Workers Comp Insurance	0.00	17,393.99	1,062.90
Insurance - Other	10,442.00	12,013.00	1,310.00
Total Insurance	10,442.00	29,406.99	2,372.90
Office Operations			
Cash Over/Short	0.00	-1.38	0.00
Banks Fees	478.14	1,475.37	189.70

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Fairbanks Youth Advocates

Profit & Loss

02/18/15

January 1, 2013 through February 18, 2015

Accrual Basis

	Jan - Dec 13	Jan - Dec 14	Jan 1 - Feb 18, 15
Books, Subscriptions, Reference	449.00	535.67	0.00
Licenses, Memberships, & Fees	1,689.00	1,674.98	392.95
Office Supplies	558.59	2,179.76	160.02
Postage & Shipping	228.19	235.53	105.40
Printing and Copying	1,758.89	3,178.33	31.97
Penalties & Fees	0.00	526.19	0.00
Total Office Operations	5,161.81	9,804.45	880.04
Director's Discretion	0.00	329.02	0.00
Payroll Expenses	248,907.71	350,938.57	30,580.15
Payroll Taxes	16,404.24	24,774.62	1,902.34
Professional Services	1,200.00	54.75	0.00
Property Tax	3,808.21	877.29	0.00
Rental Expense	405.00	0.00	0.00
Staff Appreciation	327.76	633.49	221.79
Training & Education	2,016.67	1,138.44	274.00
Travel and Meetings	6,867.96	3,745.54	0.00
Indirect Admin Expense Allocati	0.00	0.00	0.00
Total Expense	311,830.18	546,652.00	40,490.94
Net Ordinary Income	-55,718.70	-170,349.98	-8,827.57
Other Income/Expense			
Other Income			
In-Kind Contributions			
Donated Goods	828,724.00	0.00	0.00
In-Kind Contributions - Other	3,500.00	438.28	0.00
Total In-Kind Contributions	832,224.00	438.28	0.00
Transfers in	165,200.00	135,964.98	8,587.64
Yochem Bequest	0.00	918,048.21	0.00
Total Other Income	997,424.00	1,054,451.47	8,587.64
Other Expense			
In-Kind Expenses	3,500.00	438.28	0.00
Total Other Expense	3,500.00	438.28	0.00
Net Other Income	993,924.00	1,054,013.19	8,587.64
Net Income	938,205.30	883,663.21	-239.93

Fairbanks Youth Advocates
Profit & Loss Budget vs. Actual (no Bequest or Clearwater)
January through December 2014

	Jan - Dec 14	Budget	% of Budget
Ordinary Income/Expense			
Income			
AMHT Grant Income	6,657.60		
Direct Public Support	121,967.53	106,387.00	114.6%
Fundraising Event Income	0.00	8,275.00	0.0%
AHFC-BHAP Grant Income	226,446.16	186,365.00	121.5%
Other Grant Income	19,073.15	25,248.00	75.5%
Investments	261.28	75.00	348.4%
Other Income	1,896.30	1,896.00	100.0%
Total Income	376,302.02	328,246.00	114.6%
Expense			
Shelter			
Transportation	620.00	1,925.00	32.2%
Background Checks	2,767.06	2,500.00	110.7%
Shelter Kitchen (Non Food)	777.42	100.00	777.4%
Shelter Supplies & Materials	9,282.60	4,795.00	193.6%
Other Shelter Services	480.95	400.00	120.2%
Shelter Food	6,296.31	10,000.00	63.0%
Total Shelter	20,224.34	19,720.00	102.6%
Occupancy			
Repairs & Maintenance	2,746.36	2,300.00	119.4%
Utilities			
Telephone & Communications	4,113.21	3,500.00	117.5%
Alarm Monitoring	953.95	954.00	100.0%
Water & Sewer	1,873.14	1,900.00	98.6%
Electric	3,465.66	3,327.00	104.2%
Garbage	231.00	418.00	55.3%
Fuel	3,173.93	3,700.00	85.8%
Utilities - Other	0.00	0.00	0.0%
Total Utilities	13,810.89	13,799.00	100.1%
Total Occupancy	16,557.25	16,099.00	102.8%
Fundraising	1,378.39	500.00	275.7%
Reconciliation Discrepancies	25.18		
Mortgage Interest Expense	5,314.30	5,055.00	105.1%
Advertising	1,185.95		
Equipment & Furniture Expense	76,954.13	76,954.00	100.0%
Insurance	28,528.62	18,499.00	154.2%
Office Operations			
Cash Over/Short	-1.38		
Banks Fees	1,475.37	561.00	263.0%
Books, Subscriptions, Reference	535.67		
Licenses, Memberships, & Fees	1,674.98	1,565.00	107.0%
Office Supplies	2,001.24	1,500.00	133.4%
Postage & Shipping	235.53	500.00	47.1%
Printing and Copying	3,178.33	3,000.00	105.9%
Penalties & Fees	526.19	391.00	134.6%
Total Office Operations	9,625.93	7,517.00	128.1%

Fairbanks Youth Advocates
Profit & Loss Budget vs. Actual (no Bequest or Clearwater)
January through December 2014

	Jan - Dec 14	Budget	% of Budget
Director's Discretion	252.96	250.00	101.2%
Payroll Expenses	249,563.49	244,464.00	102.1%
Payroll Taxes	24,725.40	24,324.00	101.7%
Professional Services			
Accounting Fees	54.75	0.00	100.0%
Contract Services	0.00	4,650.00	0.0%
Total Professional Services	54.75	4,650.00	1.2%
Property Tax	0.00	0.00	0.0%
Staff Appreciation	633.49	1,240.00	51.1%
Training & Education	1,138.44	8,224.00	13.8%
Travel and Meetings	3,745.54	6,083.00	61.6%
Indirect Admin Expense Allocati	0.00		
Total Expense	439,908.16	433,579.00	101.5%
Net Ordinary Income	-63,606.14	-105,333.00	60.4%
Other Income/Expense			
Other Income			
In-Kind Contributions	438.28	43,600.00	1.0%
Transfers in	32,118.80	40,000.00	80.3%
Total Other Income	32,557.08	83,600.00	38.9%
Other Expense			
In-Kind Expenses	438.28	43,600.00	1.0%
Total Other Expense	438.28	43,600.00	1.0%
Net Other Income	32,118.80	40,000.00	80.3%
Net Income	-31,487.34	-65,333.00	48.2%

*2013 carryover Equipment Funds
to equip & open the door*

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Net Income

\$ 37,620 \$ 3,774

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02/18/15

Accrual Basis

Clearwater Counseling
Balance Sheet
As of February 18, 2015

	Dec 31, 13	Dec 31, 14	Feb 18, 15
ASSETS			
Current Assets			
Checking/Savings			
11000 · Checking 4819	40,523.49	38,450.23	41,658.86
13000 · Savings 4801	425.16	425.74	425.74
Total Checking/Savings	40,948.65	38,875.97	42,084.60
Other Current Assets			
14150 · Medease A/R	47,790.79	18,538.83	-3,761.28
Total Other Current Assets	47,790.79	18,538.83	-3,761.28
Total Current Assets	88,739.44	57,414.80	38,323.32
Fixed Assets			
16000 · Security Deposit	750.00	750.00	750.00
Total Fixed Assets	750.00	750.00	750.00
TOTAL ASSETS	<u>89,489.44</u>	<u>58,164.80</u>	<u>39,073.32</u>
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Credit Cards		5,042.43	1,680.88
Total Current Liabilities		5,042.43	1,680.88
Total Liabilities		5,042.43	1,680.88
Equity			
32000 · Net Worth	93,944.11	89,489.44	53,122.37
Net Income	-4,454.67	-36,367.07	-15,729.93
Total Equity	89,489.44	53,122.37	37,392.44
TOTAL LIABILITIES & EQUITY	<u>89,489.44</u>	<u>58,164.80</u>	<u>39,073.32</u>

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02/18/15
Cash Basis

Clearwater Counseling Profit & Loss January 1, 2013 through February 18, 2015

	Jan - Dec 13	Jan - Dec 14	Jan 1 - Feb 18, 15
Ordinary Income/Expense			
Income			
42100 · Client Fees	204,517.78	154,887.93	-74.00
45000 · Investments	8.04	0.58	
Total Income	204,525.82	154,888.51	-74.00
Expense			
60900 · Business Expenses			
60920 · Business Registration Fees	108.00	208.00	108.00
60930 · Finance/Service Charges	226.93	108.20	0.45
Total 60900 · Business Expenses	334.93	316.20	108.45
60902 · WebPage	441.00	94.25	
62100 · Contract Services			
62110 · Accounting Fees	3,510.68	3,103.32	600.07
62150 · Outside Contract Services	17,193.53	19,320.57	4,125.06
Total 62100 · Contract Services	20,704.21	22,423.89	4,725.13
62800 · Facilities and Equipment			
62840 · Equip Rental and Maintenance	38.74	3,064.95	703.50
62890 · Rent, Parking, Utilities	9,614.98	6,983.72	498.85
Total 62800 · Facilities and Equipment	9,653.72	10,048.67	1,202.35
65000 · Operations			
65010 · Books, Subscriptions, Reference	1,173.70	1,910.79	42.50
65020 · Postage, Mailing Service	132.80	200.67	134.00
65030 · Printing and Copying	321.40	201.90	33.00
65040 · Office Supplies & Expense	663.56	13,140.07	450.54
65045 · Service Charges	1,212.47	1,466.55	92.23
65050 · Telephone, Telecommunications	4,395.35	4,599.80	200.00
Total 65000 · Operations	7,899.28	21,519.78	952.27
65100 · Other Types of Expenses			
65170 · Restaraunts and Meals		-7.88	42.61
65110 · Continuing Education	58.95		
65120 · Insurance - Liability, D and O	594.00	337.50	
65140 · Professional meeting		212.06	
65150 · Workers Compensation Insurance		731.00	
65160 · Other Costs		167.00	
Total 65100 · Other Types of Expenses	652.95	1,439.68	42.61
66000 · Payroll Expenses	3,787.50		
68300 · Travel and Meetings		1,283.75	
69000 · DONATIONS	500.00	500.00	
Total Expense	43,973.59	57,626.22	7,030.81
Net Ordinary Income	160,552.23	97,262.29	-7,104.81
Other Income/Expense			
Other Income			
Other Expense			
65133 · Bookkeeping Payroll		227.57	
65130 · Fbks Youth Advocacy	-193.10		37.48
65132 · Transfers for FYA	67,100.00	31,846.71	
65131 · DAVE PAYROLL	98,100.00	101,555.08	8,587.64
80000 · Unclassified Entries			
Total Other Expense	165,006.90	133,629.36	8,625.12
Net Other Income	-165,006.90	-133,629.36	-8,625.12
Net Income	<u>-4,454.67</u>	<u>-36,367.07</u>	<u>-15,729.93</u>