
ELC of IRMO
Statement of Functional Expenses - Budget to Actual
From 12/1/2016 Through 12/31/2016

	Current Period Actual	Current Period Budget - Original	Current Period Budget Variance - Original	Current Year Actual	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Dues/Subscriptions/Memberships	0.00	0.00	0.00	4,436.86	7,000.00	2,563.14	36.62%
Equipment Purchases under \$1,000	0.00	0.00	0.00	514.99	6,500.00	5,985.01	92.08%
Equipment Purchases over \$1,000	0.00	0.00	0.00	0.00	15,000.00	15,000.00	100.00%
Equipment Rental/Lease	844.87	0.00	(844.87)	5,715.72	22,500.00	16,784.28	74.60%
Insurance-D&O-GL-Bond	6,051.35	0.00	(6,051.35)	6,051.35	9,700.00	3,648.65	37.61%
Miscellaneous Costs/Bank Charges	226.10	0.00	(226.10)	1,540.86	2,000.00	459.14	22.96%
Office Supplies-Office Expense Items	0.00	0.00	0.00	2,235.86	6,000.00	3,764.14	62.74%
Postage-Shipping-Delivery	0.00	0.00	0.00	246.25	3,500.00	3,253.75	92.96%
Printing-Reproduction	0.00	0.00	0.00	3,169.51	7,500.00	4,330.49	57.74%
Rent and Occupancy Costs	8,002.86	0.00	(8,002.86)	48,850.86	93,000.00	44,149.14	47.47%
Storage Facility Cost	45.00	0.00	(45.00)	804.50	0.00	(804.50)	0.00%
Communications	2,215.71	0.00	(2,215.71)	12,553.04	21,500.00	8,946.96	41.61%
Meals-Lodging-Transportation Costs	824.39	0.00	(824.39)	7,555.78	8,318.56	762.78	9.17%
Mileage Reimbursement	842.25	0.00	(842.25)	7,921.47	18,681.48	10,760.01	57.60%
Non Reimbursable Expenses	1,437.50	0.00	(1,437.50)	2,220.52	10,000.00	7,779.48	77.79%
Interest Expense Non-Reimbursable	207.41	0.00	(207.41)	1,076.04	0.00	(1,076.04)	0.00%
Depreciation Expense	1,000.00	0.00	(1,000.00)	6,000.00	28,707.00	22,707.00	79.10%
Total Expenses	1,124,616.20	0.00	(1,124,616.20)	6,911,872.20	13,670,733.00	6,758,860.80	49.44%
Net Revenue Over/Under Expenses	25,443.01	0.00	25,443.01	(2,469.95)	0.00	(2,469.95)	0.00%

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From 7/1/2016 Through 12/31/2016

	Current Period Actual	Current Period Budget - Original	Current Period Budget Variance - Original	Current Year Actual	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Revenue							
SR Revenue	3,776,177.97	0.00	3,776,177.97	3,776,177.97	7,398,771.00	(3,622,593.03)	(48.96)%
VPK Revenue	2,642,242.76	0.00	2,642,242.76	2,642,242.76	5,503,861.00	(2,861,618.24)	(51.99)%
VPK OAMI Revenue	13,863.00	0.00	13,863.00	13,863.00	13,880.00	(17.00)	(0.12)%
CSCMC ELC LOCAL MATCH	10,477.37	0.00	10,477.37	10,477.37	36,997.00	(26,519.63)	(71.68)%
IR CSAC Revenue	0.00	0.00	0.00	0.00	7,500.00	(7,500.00)	(100.00)%
United Way-IRC	0.00	0.00	0.00	0.00	65,000.00	(65,000.00)	(100.00)%
United Way-Okeechobee	1,500.00	0.00	1,500.00	1,500.00	1,000.00	500.00	50.00%
MC CSC ELC Match Direct Services	454,708.24	0.00	454,708.24	454,708.24	616,424.00	(161,715.76)	(26.23)%
OK CSC	0.00	0.00	0.00	0.00	7,000.00	(7,000.00)	(100.00)%
BB/BS of Indian River County	0.00	0.00	0.00	0.00	10,300.00	(10,300.00)	(100.00)%
Contribution Misc Revenue	1.03	0.00	1.03	1.03	0.00	1.03	0.00%
Unrestricted Revenue	2,305.84	0.00	2,305.84	2,305.84	10,000.00	(7,694.16)	(76.94)%
Match Raising Revenue	7,050.00	0.00	7,050.00	7,050.00	0.00	7,050.00	0.00%
Earned Interest	1,076.04	0.00	1,076.04	1,076.04	0.00	1,076.04	0.00%
Total Revenue	6,909,402.25	0.00	6,909,402.25	6,909,402.25	13,670,733.00	(6,761,330.75)	(49.46)%
Expenses							
SR Provider Payments	2,995,604.46	0.00	(2,995,604.46)	2,995,604.46	5,847,964.00	2,852,359.54	48.78%
PFPP PROVIDER PAYMENTS	60,273.03	0.00	(60,273.03)	60,273.03	0.00	(60,273.03)	0.00%
VPK Provider Payments	2,567,376.38	0.00	(2,567,376.38)	2,567,376.38	5,292,174.00	2,724,797.62	51.49%
IR CSAC Provider Payments	0.00	0.00	0.00	0.00	7,500.00	7,500.00	100.00%
UW Provider Payments-IRC	0.00	0.00	0.00	0.00	65,000.00	65,000.00	100.00%
CSCMC ELC Match Provider Payments	461,673.86	0.00	(461,673.86)	461,673.86	616,424.00	154,750.14	25.10%
OK CSC Provider Payments	3,774.43	0.00	(3,774.43)	3,774.43	7,000.00	3,225.57	46.08%
Local Grants Provider Payments	4,021.03	0.00	(4,021.03)	4,021.03	0.00	(4,021.03)	0.00%
UW-Provider Payments-Okeechobee	0.00	0.00	0.00	0.00	1,000.00	1,000.00	100.00%
Salaries	525,861.51	0.00	(525,861.51)	525,861.51	1,099,027.80	573,166.29	52.15%
Employers FICA Tax Expense	39,412.40	0.00	(39,412.40)	39,412.40	84,075.73	44,663.33	53.12%
State RA Taxes	103.62	0.00	(103.62)	103.62	9,141.29	9,037.67	98.87%
Worker's Compensation	1,532.95	0.00	(1,532.95)	1,532.95	3,916.99	2,384.04	60.86%
Retirement Plan Expense	29,088.25	0.00	(29,088.25)	29,088.25	66,006.53	36,918.28	55.93%
Health Insurance	67,535.81	0.00	(67,535.81)	67,535.81	148,407.86	80,872.05	54.49%
Dental/Vision Insurance	1,600.80	0.00	(1,600.80)	1,600.80	3,437.76	1,836.96	53.43%
Professional Fees/Services(Audit-Legal-...	19,085.21	0.00	(19,085.21)	19,085.21	40,750.00	21,664.79	53.17%
Program Related Costs/Supplies/Materials	12,309.37	0.00	(12,309.37)	12,309.37	60,000.00	47,690.63	79.48%
Provider Scholarships/Education Stipends	0.00	0.00	0.00	0.00	30,000.00	30,000.00	100.00%
IT- Software Support/Licenses/Renewals	1,477.94	0.00	(1,477.94)	1,477.94	13,000.00	11,522.06	88.63%
Staff Development/Training/Conferences	6,859.79	0.00	(6,859.79)	6,859.79	14,000.00	7,140.21	51.00%
Public Relations/Outreach/Consumer E...	3,387.75	0.00	(3,387.75)	3,387.75	2,000.00	(1,387.75)	(69.39)%

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	Current Period Actual	Current Period Budget - Original	Current Period Budget Variance - Original	Current Year Actual	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Dues/Subscriptions/Memberships	4,436.86	0.00	(4,436.86)	4,436.86	7,000.00	2,563.14	36.62%
Equipment Purchases under \$1,000	514.99	0.00	(514.99)	514.99	6,500.00	5,985.01	92.08%
Equipment Purchases over \$1,000	0.00	0.00	0.00	0.00	15,000.00	15,000.00	100.00%
Equipment Rental/Lease	5,715.72	0.00	(5,715.72)	5,715.72	22,500.00	16,784.28	74.60%
Insurance-D&O-GL-Bond	6,051.35	0.00	(6,051.35)	6,051.35	9,700.00	3,648.65	37.61%
Miscellaneous Costs/Bank Charges	1,540.86	0.00	(1,540.86)	1,540.86	2,000.00	459.14	22.96%
Office Supplies-Office Expense Items	2,235.86	0.00	(2,235.86)	2,235.86	6,000.00	3,764.14	62.74%
Postage-Shipping-Delivery	246.25	0.00	(246.25)	246.25	3,500.00	3,253.75	92.96%
Printing-Reproduction	3,169.51	0.00	(3,169.51)	3,169.51	7,500.00	4,330.49	57.74%
Rent and Occupancy Costs	48,850.86	0.00	(48,850.86)	48,850.86	93,000.00	44,149.14	47.47%
Storage Facility Cost	804.50	0.00	(804.50)	804.50	0.00	(804.50)	0.00%
Communications	12,553.04	0.00	(12,553.04)	12,553.04	21,500.00	8,946.96	41.61%
Meals-Lodging-Transportation Costs	7,555.78	0.00	(7,555.78)	7,555.78	8,318.56	762.78	9.17%
Mileage Reimbursement	7,921.47	0.00	(7,921.47)	7,921.47	18,681.48	10,760.01	57.60%
Non Reimbursable Expenses	2,220.52	0.00	(2,220.52)	2,220.52	10,000.00	7,779.48	77.79%
Interest Expense Non-Reimbursable	1,076.04	0.00	(1,076.04)	1,076.04	0.00	(1,076.04)	0.00%
Depreciation Expense	6,000.00	0.00	(6,000.00)	6,000.00	28,707.00	22,707.00	79.10%
Total Expenses	6,911,872.20	0.00	(6,911,872.20)	6,911,872.20	13,670,733.00	6,758,860.80	49.44%
Net Revenue Over/Under Expenses	(2,469.95)	0.00	(2,469.95)	(2,469.95)	0.00	(2,469.95)	0.00%

ELC of IRMO
Normal Trial Balance - Board TB
From 7/1/2016 Through 12/31/2016

Account Code	Account Title	Debit Balance	Credit Balance
10000	SUNTRUST OPERATING ACCOUNT	979,124.77	
10050	SUNTRUST PAYROLL ACCOUNT	82,661.73	
10100	BB&T Operating 2032	0.09	
10120	BB&T Depository 0634	0.00	
10140	BB&T Payroll 0650	0.00	
11010	VPK Receivable	0.00	
11015	VPK AR	428,591.79	
11020	SR Receivable	0.00	
11025	SR AR	598,411.60	
11030	OAMI RECEIVABLE	13,863.00	
11040	CSCMC Receivable	0.00	
11045	CSCMC AR	293,478.99	
11055	BBBS-IR-AR	25.13	
11065	United Way IRC AR	0.40	
11070	IR CSAC AR	0.00	
11075	DOE-VPK Receivable	0.00	
11080	UW OK AR	0.00	
11090	CSC OK AR	0.00	
11091	MC BOCC AR	0.00	
11092	AR OTHER-CUSTOMER	0.00	
11100	Accounts Receivable Other	0.00	
14600	Deposits	4,139.53	
15000	Provider Advances VPK	73,872.21	
16010	Computer Equipment	40,855.73	
16020	Furniture Fixtures	22,734.05	
16040	Equipment	55,822.23	
16050	Leasehold Improvements	0.00	
16100	Software	30,685.92	
16600	Accumulated Depreciation		132,522.49
20100	Accounts Payable		989,047.39
20110	Accounts Payable Other	433.40	
20210	Interest-OEL Payable	0.00	
20220	CSCMC Advance ELC Match	0.00	
20500	VPK PROVIDER ADV A/P	8,786.57	
21000	Payroll Liabilities	0.04	
21010	Insurance Premiums Withheld		448.85
21020	Accrued Payroll Manual Checks	190.00	
21030	Accrued Taxes Worker Comp	0.00	
21040	Retirement Plan Payable		2,338.86
21050	Accrued Taxes Other	0.03	
21180	Accrued Payroll	0.00	
21200	Accrued Pay Leave		38,950.26
22000	Due to OEL - Refundable Advance		1,355,550.75
22500	Deferred Revenue VPK		73,872.31
22600	Deferred Revenue Local Match IR	0.00	
22620	Deferred Revenue Local Match OK	0.00	
30000	Opening Balance Equity		37,956.40
40020	SR Revenue		12,310,266.36
40030	SR Revenue Nondirect Serv		1,900.00
40120	VPK Revenue		8,305,379.07
40180	VPK OAMI Revenue		27,931.00
40270	CSCMC ELC LOCAL MATCH		10,477.37
40310	United Way-IRC		25,000.00
40315	United Way-Okeechobee		3,000.00
40320	MC CSC ELC Match Direct Services		1,106,324.90
40321	MC BOCC REV		33,511.75

ELC of IRMO
Normal Trial Balance - Board TB
From 7/1/2016 Through 12/31/2016

Account Code	Account Title	Debit Balance	Credit Balance
40440	OK CSC		5,000.00
40450	BB/BS of Indian River County		6,395.67
40500	Contribution Misc Revenue		61.02
40600	Unrestricted Revenue		22,186.92
40610	Restricted Contributions		3,176.29
40650	Match Raising Revenue		16,601.37
40700	In Kind Contributions		1,000.00
40800	Earned Interest		2,293.92
50100	SR Provider Payments	9,414,843.09	
50110	PFPP PROVIDER PAYMENTS	522,817.03	
50220	VPK Provider Payments	8,015,116.62	
50310	UW Provider Payments-IRC	25,000.00	
50315	IR PROV. PYMTS LOCAL MATCH RAISED	11,737.22	
50320	CSCMC ELC Match Provider Payments	1,113,119.53	
50321	MC BOCC	33,904.49	
50330	OK CSC Provider Payments	8,772.91	
50340	Local Grants Provider Payments	4,460.18	
50350	UW-Provider Payments-Okeechobee	2,975.39	
60000	Salaries	1,735,159.87	
60020	Employers FICA Tax Expense	128,528.52	
60030	State RA Taxes	3,482.41	
60040	Worker's Compensation	4,971.42	
60050	Retirement Plan Expense	100,651.16	
60070	Health Insurance	221,487.54	
60080	Dental/Vision Insurance	5,308.49	
60210	Professional Fees/Services(Audit-Legal-Contract)	42,623.78	
60400	Program Related Costs/Supplies/Materials	47,970.03	
60410	Provider Scholarships/Education Stipends	55,450.00	
60420	IT- Software Support/Licenses/Renewals	10,925.20	
60550	Inkind Expense	1,000.00	
60600	Staff Development/Training/Conferences	20,513.60	
60700	Public Relations/Outreach/Consumer Education	8,629.82	
60800	Dues/Subscriptions/Memberships	10,468.24	
60900	Equipment Purchases under \$1,000	7,564.32	
60910	Equipment Purchases over \$1,000	2,515.73	
60920	Equipment Rental/Lease	20,795.77	
61000	Insurance-D&O-GL-Bond	15,248.12	
61250	Miscellaneous Costs/Bank Charges	5,170.92	
61300	Office Supplies-Office Expense Items	13,287.66	
61350	Postage-Shipping-Delivery	5,892.35	
61400	Printing-Reproduction	7,279.40	
61500	Rent and Occupancy Costs	145,120.13	
61510	Storage Facility Cost	1,942.46	
61600	Communications	31,333.30	
61700	Meals-Lodging-Transportation Costs	17,556.33	
61720	Mileage Reimbursement	26,941.81	
61750	Fundraising Expenses		200.00
62000	Non Reimbursable Expenses	7,013.28	
80000	Interest Expense Non-Reimbursable	2,293.92	
82000	Depreciation Expense	17,747.48	
90000	Loss Disposal of Asset	96.22	
Report Total		24,511,392.95	24,511,392.95