

Coarc
FINANCIAL STATEMENT SUMMARY
January 2018

Coarc
FINANCIAL STATEMENT SUMMARY
January 2017

	MONTHLY INCOME	MONTHLY EXPENSES	PROFIT (LOSS)	YTD INCOME	YTD EXPENSES	PROFIT (LOSS)	YTD Prior Years Revenue	YTD Adjusted with Prior Yrs Rev	January 17	YTD 2017	YTD Adjusted with Prior Yrs Rev
								YTD 2018 Profit(Loss)	PROFIT (LOSS)	PROFIT (LOSS)	YTD 2016 Profit(Loss)
OPERATING											
ADMINISTRATION	190,423	190,423	0	190,423	190,423	0		0	69	69	69
HIT grant (Health Information Technology)	0	833	(833)	0	833	(833)		(833)	(833)	(833)	(833)
SERVICE COORDINATION/FSS Training & Support	59,056	49,684	9,373	59,056	49,684	9,373		9,373	5,619	5,737	5,737
SELF DIRECTED SERVICES	75,861	69,474	6,387	75,861	69,474	6,387		6,387	(7,275)	(7,275)	(7,275)
CAMP	6,482	805	5,678	6,482	805	5,678		5,678	5,162	5,162	5,162
TRADEWINDS RETAIL STORE	5,500	9,284	(3,785)	5,500	9,284	(3,785)		(3,785)	(4,150)	(4,150)	(4,150)
CONTRACT MANUFACTURING	256,726	321,708	(64,982)	256,726	321,708	(64,982)		(64,982)	16,363	16,363	16,363
CONSOLIDATED EMPLOYMENT	52,191	65,424	(13,233)	52,191	65,424	(13,233)		(13,233)	(19,696)	(19,696)	(19,696)
TRANSPORTATION	57,345	73,800	(16,455)	57,345	73,800	(16,455)		(16,455)	(215)	(215)	(215)
CONS DAY HABILITATION w/Supplemental DH	282,564	316,605	(34,040)	282,564	316,605	(34,040)	(2,798)	(31,242)	(25,032)	(25,032)	(25,033)
DAY HABILITATION WITHOUT WALLS	41,187	50,178	(8,992)	41,187	50,178	(8,992)		(8,992)	(7,325)	(7,325)	(7,705)
THE STARTING PLACE	123,306	112,483	10,823	123,306	112,483	10,823		10,823	(1,369)	(1,369)	(1,369)
TSP GRANTS	5,217	3,957	1,261	5,217	3,957	1,261		1,261	1,988	1,988	1,988
DAY CARE	3,146	4,685	(1,539)	3,146	4,685	(1,539)		(1,539)	(1,747)	(1,747)	(1,747)
SUPPORTIVE SITES	58,020	66,977	(8,958)	58,020	66,977	(8,958)		(8,958)	(8,924)	(8,924)	(8,924)
SUPERVISED IRA SITES	719,160	785,519	(66,359)	719,160	785,519	(66,359)		(66,359)	(30,949)	(30,949)	(30,949)
RESPIRE	8,925	7,064	1,861	8,925	7,064	1,861		1,861	1,692	1,692	1,692
COMMUNITY HAB (includes in certified setting)	21,304	20,019	1,285	21,304	20,019	1,285		1,285	(2,588)	(2,588)	(2,588)
IPSID/Clinical Services	10,067	12,221	(2,155)	10,067	12,221	(2,155)		(2,155)	(5,538)	(5,538)	(5,538)
ISS CONTRACT	3,598	3,129	469	3,598	3,129	469		469	(4)	(4)	(4)
ASSISTIVE SUPPORTS	0	0	0	0	0	0		0	0	0	0
EMOD PROJECTS	0	609	(609)	0	609	(609)		(609)	903	903	903
BUSY BEADERS	0	0	0	0	0	0		0	0	0	0
E RECYCLING	34,231	84,627	(50,396)	34,231	84,627	(50,396)		(50,396)	(12,516)	(12,516)	(12,516)
Bottle Redemption	0	0	0	0	0	0		0	(6,096)	(6,096)	(6,096)
CONTRACTED SERVICES	370	82	288	370	82	288		288	539	539	539
TOTAL OPERATING	2,014,680	2,249,589	(234,909)	2,014,680	2,249,589	(234,909)	(2,798)	(232,110)	(101,921)	(101,921)	(102,184)
NON-OPERATING											
BOARD	48,004	5,672	42,331	48,004	5,672	42,331		42,331	9,701	9,701	9,701
TOTAL OPERATING & NON-OPERATING	2,062,684	2,255,261	(192,578)	2,062,684	2,255,261	(192,578)	(2,798)	(189,779)	(92,220)	(92,220)	(92,483)

COARC
Operating Statement Summary

	Acct. Period 01/31/2018 Cost Center: 00000 All Cost Centers	Fixed Bdg 01/31/2018 Cost Center: 00000 All Cost Centers	Year to Date 01/31/2018 Cost Center: 00000 All Cost Centers	YTD Fixed Bdg 01/31/2018 Cost Center: 00000 All Cost Centers
TOTAL INCOME	2,151,350.46	0.00	2,151,350.46	0.00
EXPENSES				
SALARIES	1,159,261.66	0.00	1,159,261.66	0.00
FRINGE	256,350.77	0.00	256,350.77	0.00
S/E SALARIES	9,848.06	0.00	9,848.06	0.00
S/E FRINGE	495.60	0.00	495.60	0.00
RENT	108,060.33	0.00	108,060.33	0.00
EQUIPMENT	23,058.30	0.00	23,058.30	0.00
JANITORIAL	16,885.60	0.00	16,885.60	0.00
BUILDING MAINTENANCE	32,019.91	0.00	32,019.91	0.00
FOOD SERVICE	22,590.10	0.00	22,590.10	0.00
CLIENT ACTIVITY	9,857.88	0.00	9,857.88	0.00
UTILITIES	109,809.12	0.00	109,809.12	0.00
TRANSPORTATION	1,630.97	0.00	1,630.97	0.00
VEHICLE	40,537.04	0.00	40,537.04	0.00
PROGRAM SUPPLIES	8,086.33	0.00	8,086.33	0.00
MEDICAL SUPPLIES	6,786.95	0.00	6,786.95	0.00
OFFICE SUPPLIES	10,622.84	0.00	10,622.84	0.00
COMMUNICATIONS	9,439.66	0.00	9,439.66	0.00
COMPUTER	26,807.20	0.00	26,807.20	0.00
INSURANCE	28,494.44	0.00	28,494.44	0.00
PROFESSIONAL FEES	14,255.35	0.00	14,255.35	0.00
ADVERTISING	4,720.75	0.00	4,720.75	0.00
DEPRECIATION	30,884.87	0.00	30,884.87	0.00
PRODUCTION EXPENSE	187,308.49	0.00	187,308.49	0.00
MISCELLANEOUS EXPENSE	14,282.02	0.00	14,282.02	0.00
FUNDRAISING	50.00	0.00	50.00	0.00
LEGAL ADVOCACY	244.38	0.00	244.38	0.00
BOARD EXPENSES	1,200.00	0.00	1,200.00	0.00
RESPIRE SVC REIMBURSEMENT	370.00	0.00	370.00	0.00
STAFF TRAINING	6,450.18	0.00	6,450.18	0.00
STAFF TRAVEL	8,649.29	0.00	8,649.29	0.00
BANK SERVICE FEES	270.40	0.00	270.40	0.00
AGENCY ADMINISTRATION	190,423.15	0.00	190,423.15	0.00
INTEREST EXPENSE	3,283.41	0.00	3,283.41	0.00
PUBLIC EDUCATION	892.95	0.00	892.95	0.00
TOTAL EXPENSES	2,343,928.00	0.00	2,343,928.00	0.00
NET PROFIT AND LOSS	(192,577.54)	0.00	(192,577.54)	0.00

COARC
STATEMENT OF CASH FLOWS
For the Period Ending 1/31/18

Total Operating Income:	2,062,684
Total Operating Expenses:	2,255,261
Operating Profit(Loss):	(192,577)

Source of Cash

Decrease in Governmental Receivables:	37,983
Decrease in Prepaid Expenses:	27,234
Decrease in Inventory	4,709
Decrease in Fixed Assets (Net of Depreciation):	12,432
Increase in Current Liabilities:	40,627
Increase in Other Liabilities	44,555

Use of Cash

Increase in Sales Receivables:	(17,348)
Increase in Other Assets	(43,870)
Decrease in Loans Payables (Auto, Mortgage, etc.)	(7,033)

No Change in Security Deposits	0
No Change in Debt Service Reserve:	0
No Change in Line of Credit	0

Net Change in Cash Flow: 99,288

Cash Balance for Month Ending 12/31/17 2,724,373

Net Changes in Cash Flow: (93,289)

Cash Balance for Month Ending 1/31/18 2,631,084

(0)

Cash Accounts:

General Checking:	(77,690)
Bancorp HRA deposit	12,168
RRR Account	773,965
Resident Trust Account	89,824
Petty Cash:	6,150
Payroll Account:	375,264
Client Payroll Account	522
HRA Account	38,302
Nascar Checking	2,270
Arts Endowment	7,046
Board Investments:	1,325,922
Client Burial Funds:	72,722
Tradewinds checking	4,619

Total Cash: 2,631,084

COARC
CONSOLIDATED BALANCE SHEET

Accounting Period - 01/31/2018
Cost Center: 00000
All Cost Centers

ASSETS

CURRENT ASSETS

11111 GENERAL CHECKING-TBOGC	(77,890)
11112 GENERAL CHECKING-TBOGC ST	375,264
11113 GENERAL CHECKING-TBOGC S/E	522
11114 RESIDENT TRUST ACCOUNT	89,824
11116 TRADEWINDS CHECKING	4,619
11120 PETTY CASH	6,150
11125 NASCAR CHECKING	2,270
11127 ARTS ENDOWMENT CHECKING	7,046
11146 Bancorp HRA ACCOUNT	12,168
11147 TBOGC-HRA Account	38,302
11171 Merrill Lynch Board Investment Acco	1,325,922
11180 Residential Reserve for Replacemen	773,965
11230 CASH SAVINGS - IN TRUST	72,722

CASH AND CASH EQUIVALENTS

2,631,084

11201 A/R - SEP	(35,283)
11202 A/R - COUNTY	32,562
11209 A/R - SALES	352,152
11210 A/R - SSI/SSA	58,656
11211 A/R - ISS CONTRACT / ASSISTIVE	11,963
11214 A/R - MONTHLY WAIVER BILLING	863,075
11215 A/R - NON MEDICAID	86,073
11216 A/R - MEDICAID	469,766
11217 A/R - WAIVER	90,303
11218 A/R - PRE-VOC	21,865
11232 A/R - SED EDU	363,093
11234 A/R - CB 1-1 AIDE	10,296
11241 A/R - MOLD SALES	30,820
11244 A/R - Plan of care	486
11246 A/R - MSC	112,017
11251 A/R - PART 619 GRANT	9,486
11252 A/R - PART 611 GRANT	19,173
11255 ALLOWANCE-DOUBTFUL ACCT	(50,000)
11270 A/R - FAMILY SUPPORT	11,512
11274 A/R - VESID SW	21,247
11280 A/R - MEDICAID SDS	125,062
11281 A/R - STATE PAID SDS	38,010

TOTAL ACCOUNTS RECEIVABLE

2,642,335

11160 SECURITY DEPOSIT	62,430
11165 DEBT SERVICE RESERVE	22,000
11310 INVENTORY	442,519
11410 PREPAID EXPENSE	48,841

TOTAL CURRENT ASSETS

5,849,209

FIXED ASSETS

12110 FURNITURE AND EQUIPMENT	4,843,646
12210 TRANSPORTATION EQUIPMENT	2,320,867
12220 GRANT ASSETS	2,579,321
12310 LEASEHOLD IMPROVEMENTS	2,229,604
12410 BUILDING	495,862
12415 OTHER ASSETS	150,308
12420 LAND	14,461
12430 CIF STARTUP COSTS	20,968
12510 ACCUM. DEPRECIATION	(11,043,962)
12520 ACCUM. AMORTIZATION	(180,414)
12525 BOND CLOSING COSTS	60,199

COARC
CONSOLIDATED BALANCE SHEET

Accounting Period - 01/31/2018
Cost Center: 00000
All Cost Centers

12530 ACCUM. DEPR.-GRANT ASSETS	(184,810)
11510 CONSTRUCTION IN PROGRESS	165,754
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TOTAL FIXED ASSETS	1,491,804
OTHER ASSETS	
11550 DUE FROM CCRC	8,889,943
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TOTAL OTHER ASSETS	8,889,943
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TOTAL ASSETS	16,230,957

LIABILITIES

CURRENT LIABILITIES

21102 WAGES PAYABLE	811,337
21104 EMPLOYER FICA PAYABLE	7,229
21110 FEDERAL W/H	(65)
21120 STATE W/H	(187)
21130 FICA W/H	37,387
21140 Sales Tax Payable	2,273
21150 TELEMEDICINE	(25)
21160 Paid Family Leave	1,266
21180 ANNUITY WITH HOLDING	50
21181 MUTUAL OF AMERICA ANNUITY	0
21183 TIAA-CREF	0
21221 EMPLOYEE ELECTED INSURANC	(150)
21230 MISCELLANEOUS W/H	(508)
21235 LIFE INSURANCE W/H	3,825
21240 FLEX-MED W/H	3,299
21250 ACCRUED TIME PAYABLE	330,355
21269 DENTAL INSURANCE PAYABLE	280
21270 HEALTH INSURANCE PAYABLE	(154,713)
21271 HEALTH REIMBURSEMENT ACCO	11,195
21311 SHORT TERM DISABILITY	1,653
21320 CLIENT TRUST PAYABLE	72,722
21335 CLIENT PERSONAL ALLOWANCE	(183)
21410 A/P VENDORS	577,987
21423 ACCRUED EXPENSES	73,434
21425 ACCRUED CLIENT PAYROLL EXP	3,123
21430 UNCLAIMED FUNDS	12,745
21435 DUE TO SED	6,983
21441 DUE TO OPWDD - rate adjustment	30,917
21443 DUE TO OPWDD MAINT. GRANT	54,578
21444 DUE TO OPWDD	46,042
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TOTAL CURRENT LIABILITIES	1,732,850

LONG TERM LIABILITIES

22214 CONSTRUCTION BRIDGE LOAN	163,204
22310 STARTUP	4,429
22360 NYSARC TELP 2013-27	3,502
22361 NYSARC TELP 2014-28	20,070
22362 NYSARC TELP 2016-31	79,400
22363 NYSARC TELP 2017-32	79,487
22500 BOND PAYABLE	(851)
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TOTAL LONG TERM LIABILITIES	349,241

COARC
CONSOLIDATED BALANCE SHEETAccounting Period - 01/31/2018
Cost Center: 00000
All Cost Centers

OTHER LIABILITIES

23100 OTHER LIABILITIES	6,027
20080 DUE TO CCRC	9,064,660
TOTAL LIABILITIES	11,152,778

FUND BALANCE

31010 NET ASSETS - UNRESTRICTED	4,307,964
31040 NET ASSETS - TEMP RESTRICTED	593,377
31050 NET ASSETS - BOARD DESIGNATED	389,415
31020 CHANGES IN NET ASSETS	(192,578)
TOTAL FUND BALANCE	5,078,179

TOTAL LIABILITIES & FUND BALANCE	16,230,957
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MERRILL LYNCH INVESTMENTS
Ending Balances As Of January 31, 2018

Merrill Lynch Investment Account	1,325,922.04
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Balance Board Accounts As Of 1/31/18

\$1,325,922.04

Designated:

Haun sister's scholarship fund	75,237.67
Gertrude DeBoer endowment	10,000.00
Helen Sagar Estate	5,577.70
In Memory Burial Funds	25,025.00
Add'l amount approved by full board to Education funds August 2013	6,000.00

Total Designated:

121,840.37

Scholarship funds

Haun scholarship interest	3,449.93
DeBoer interest	508.65
Sagar interest	294.05
In Memory Burial Fund	5,695.90
Add'l 6K to Education Funds	316.31
Employee Raffle for ACES scholarships	1,455.00

Donations/Fundraising
January 31, 2018

2018 Membership	801.18	
TSP Restricted - Respite	1,037.00	
TSP	186.40	
Safetytown - 2011 Polar Plunge	873.95	
Camp-First Niagara Mentoring Matters	2,216.30	
Exergaming - Rheinstrom Hill Com Foundation	1,198.47	
JM McDonald Foundation-Dayhab, Funct Life Skills, Curr Library	68.90	
Fishing Derby	216.73	
Transitions Program	(1,747.94)	
2012 Polar Plunge-Camp & SCSV	3,981.96	
2017 Golf Tournament	20,635.66	
2018 Golf Tournament		
Total Donations/Fundraising:		8,832.95

BOARD ACCOUNTS
ACTIVITY FOR YEAR 2011 TO DATE
TREASURER'S REPORT
01/31/18

Balance as of 1/01/2017(General Ledger)			Merrill Lynch 1,291,410.09
	Current	Y-T-D	
INCOME EARNED:			
Merrill Lynch Income	2,500.70	2,500.70	2,500.70
Unrealized Gain (Loss)	26,256.30	26,256.30	26,256.30
Realized Gain (Loss)	11,114.47	11,114.47	11,114.47
Total Income (Loss)	<u>39,871.47</u>	<u>39,871.47</u>	<u>39,871.47</u>
DUE FROM COARC to BOARD			
Guardianship			
Donations	7,030.00	7,030.00	
Donations-Fishing Derby	216.73	216.73	
Memorial Donations			
Corporate Membership			
Business Membership			
Memberships	801.18	801.18	
Fund Raising	50.00	50.00	
Polar Plunge			
Donations - Golf Tournament			
Restricted			
Scholarship Fund			
Grant Revenue			
Sweatshirt Sales			
T Shirt Sales			
NASCAR Revenue/Arts Endow int			
Misc, BOGC, RRR int	34.20	34.20	
Close CCRC checking account			
Total	<u>8,132.11</u>	<u>8,132.11</u>	48,003.58
DUE TO COARC from BOARD			
Salaries/Respite			
Staff Travel			
Public Education			
Staff Appreciation			
Staff Appreciation-Agency wide			
Membership			
Donations			
Restricted			
Scholarships			
Fund Raising			
Professional Fees/Dues			
Staff Training			
Vehicle Registration			
Client Activity			
Depreciation	0.42	0.42	
Communications			
Catastrophic events			
Office Supplies			
Office Supplies/ ML Fees	5,359.52	5,359.52	(5,359.52)
T Shirt Expense			
Board Misc.	18.07	18.07	
Legal Advocacy	244.38	244.38	
Polar Plunge			
Golf Tournament exp			
NASCAR Expense/Arts Endow	50.00	50.00	
Total	<u>5,672.39</u>	<u>5,672.39</u>	
Amount due to Board from COARC YTD:		2,459.72	
Balance as of 1/31/2018 (General Ledger)			<u>1,325,922.04</u>
Investment Account	1,325,922.04		
Cash Account			
Total Merrill Lynch Accounts	<u>1,325,922.04</u>		

COARC
LINE OF CREDIT DRAWS
1/31/2018

Reason	Date	Amount	Disposition
Line of credit balance	1/31/2018	-	

Account transfers:

Unpaid receivables:

Projects awaiting financing: