

Coarc
FINANCIAL STATEMENT SUMMARY
January 2018

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

	Acct. Period 01/31/2018	Fixed Bdg 01/31/2018	Year to Date 01/31/2018	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
RESPITE 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

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:	<u>2,631,084</u>

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

ASSETS

CURRENT ASSETS

11111 GENERAL CHECKING-TBOGC	(77,690)
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 - WAVER	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

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

12530 ACCUM. DEPR.-GRANT ASSETS
 11510 CONSTRUCTION IN PROGRESS

(164,810)
 165,754

TOTAL FIXED ASSETS

1,491,804

OTHER ASSETS

11550 DUE FROM CCRC

8,889,943

TOTAL OTHER ASSETS

8,889,943

TOTAL ASSETS

16,230,957

LIABILITIES

CURRENT LIABILITIES

21102 WAGES PAYABLE

611,337

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

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)

TOTAL LONG TERM LIABILITIES

349,241

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

OTHER LIABILITIES

23100 OTHER LIABILITIES	6,027
20060 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	369,415
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

	<u>\$1,325,922.04</u>
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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	
2018 Golf Tournament	
Total Donations/Fundraising:	8,832.95

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

	Merrill Lynch	
Balance as of 1/01/2017(General Ledger)		1,291,410.09
INCOME EARNED:	Current	Y-T-D
Merrill Lynch Income	2,500.70	2,500.70
Unrealized Gain (Loss)	26,256.30	26,256.30
Realized Gain (Loss)	11,114.47	11,114.47
Total Income (Loss)	<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>
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
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: