FOR YOUTH DEVELOPMENT
FOR HEALTHY LIVING
FOR SOCIAL RESPONSIBILITY

Finance Committee

February 19, 2021

FINANCE COMMITTEE MEETING
AGENDA
February 19, 2021

1. Approval of Meeting Minutes — Sean Peasley
    - January 22, 2021

2. Financials — Dolores Daly
    - Month Ending January 31, 2021
        - YOC
        - Tipper

Adjourn

FOR YOUTH DEVELOPMENT
FOR HEALTHY LIVING
FOR SOCIAL RESPONSIBILITY

Finance Committee
MINUTES

January 22, 2021

FINANCE COMMITTEE MEETING
MINUTES
January 22, 2021

Present: Sean Peasley, Ryan Fessler, Brian Constable, Juliette Meunier, Minh Hoang, Mike Proud, Dolores Daly, Jeff McBride
Guests: Amy Scott, Matt Langley

Call to Order:

1. Introductions – Jeff introduced Amy Scott who is a long-time finance/accounting employee of the YMCA, Matt Langley is the new interim controller. This is currently a "temp to hire" position.

2. Meeting Minutes
   - Sean asked if everyone had a chance to review the finance committee meeting minutes from the December 18, 2020 meeting
     - Minh emailed a couple of minor changes to Crystal
       - Meeting minutes have been updated accordingly
     - Brian Constable motioned to approve the minutes with above changes
     - Ryan Fessler seconded the motion
     - Approved, no nays or abstentions

3. Financials - Dolores Daly
   - YOC December 2020

     Balance Sheet Summary – All Funds:
     YTD total net assets decreased $(4.2M)/ (10.9%).
     YTD total liabilities increased $1.7 M/ 22.7%
     - $860K/94.06% increase in program fees received in advance and will remain until program and services resume
     - $200K/200% increase in SIR reserve in preparation for future arbitration cases
     - $398k/9.24% increase due to a borrowing on the Fidelity Margin account
   - Sean asked about the next borrowing of money – if and when?
     - Jeff stated that we are OK for the immediate future; Santa Ana went into a 30-day escrow as of today
   - Sean asked about update regarding staff ramp-up for childcare
     - Dolores stated that the staff ramp up for child care is based on enrollments; no enrollments=no ramp up
     - Same concept applies to branches

Performance to Budget:

MTD Revenue $1.9M which was ($1.4M)/(43.15%) below budget and ($2.3M)/(54.3%) below PY.
YTD Revenue was $24.3M which was ($20.6M)/(45.9%) below budget and ($20.5M)/(45.7%) below PY.

- Revenue performance to budget is entirely due to the Covid-19 Pandemic.
- $1.9M in new emergency funding revenue secured through private donors, foundations and government grants.

YTD Wages and Benefits

- Wages and Benefits ran 71% of total Revenue against a 62% Budget; mostly due to ratio, sanitization guidelines and outdoor operations imposed on the businesses.

YTD Flex and Fixed Expenses

- Flex expenses ran 12% of total Revenue against a 14% Budget. Flex expenses have been reduced by 46% of Budget. Flex expenses ran below Prior Year as part of the company's overall cost-containment strategy in order to preserve working capital and balance out the business.
- Fixed expenses ran 21% of total Revenue against a 15% Budget. Fixed expenses do not fully index with volume and revenue. However, fixed expenses reduced across the board by approximately 26% of Budget.

MTD Operating Net was ($84k) which was ($41k) below Budget
YTD Operating Net was ($1M) which was ($4.9M) below Budget and ($4.7M) below PY.

- CUSD contract will be expiring in June 2021; YMCA has submitted and RFP and we anticipate the contract to extend at least 1 year.
  - CUSD updates will now be on the agenda for each board meeting

Performance to Projection:

MTD Revenue $1.9M which was $266K above projection.

- Largest contributors to exceeding projected revenue includes $109K in donations received in December, $31k in new contract from CUSD not in original projections, $60k higher than projected revenue in child care and $82k in adventure guides revenue recognized in December.
- Revenue from membership was lower than projected by $50k

YTD Revenue was $24.3M which was $1.3 above projection.

- Largest contributor to exceeding projection was emergency funding, new contracts and childcare performance.

YTD Wages and Benefits

- Wages and benefits were 1% lower than projected. This is a big accomplishment due to the fact that child care revenue exceeded projection, new contracts as well as staff using COVID-19 sick time that was mandated by the state to provide to all employees, but was not included in projections because it came out after projections were completed.

YTD Flex and Fixed Expenses

- Flex expenses were 1.6% higher than projected due to higher revenue in certain programs that were offset by correlating expenses, an increase in bad debt write off and unanticipated facility maintenance issues. Fixed expenses were 4.2% higher than projected primarily due to higher legal fees associated with the sale of the two properties and an increase to our self-insurance reserve for a pending arbitration case.

MTD Operating Net was $(84k) which was $181K above projection
YTD Operating Net was $(1M) which was $1.5M above projection

Performance by Department:

- YTD Child Care, Newport Mesa, Fullerton, Laguna Niguel, Mission Viejo and our YMCA Community Services division produced a positive operating net.
- YTD Huntington Beach and Resident Camp produced a negative operating net
- The discontinuation of Santa Ana and Maple Hill helped the overall operating by minimizing the cost until the two properties can be sold.

Adjourn

YMCA of Orange County
Statement of Financial Position-Consolidated
1/31/2021

Year End 12/31/2020	YTD Change		1 Year Ago 1/31/2020	Prior Mo. 12/31/2020	Current Mo. 1/31/2021
		ASSETS			
15,785,909	(291,861)	Total Current Assets	18,720,653	15,785,909	15,494,048
18,469,065	(105,374)	Total Other Assets	19,899,001	18,469,065	18,363,691
$34,254,974	($397,235)	Total Assets	$38,619,654	$34,254,974	$33,857,739
		LIABILITIES AND NET ASSETS			
3,078,005	1,403,736	Total Current Liabilities	3,395,047	3,078,005	4,481,741
4,989,021	(12,527)	Total Long-Term Liabilities	4,406,502	4,989,021	4,976,494
8,067,026	1,391,209	Total Liabilities	7,801,549	8,067,026	9,458,235
26,187,948	(1,788,444)	Total Net Assets	30,818,105	26,187,948	24,399,504
$34,254,974	($397,235)	Total Liabilities And Net Assets	$38,619,654	$34,254,974	$33,857,739
		Cash & Investments Footnote:			
2,701,896	(1,790,333)	Available Operating Cash	4,755,853	2,701,896	911,563
11,758,136	89,367	Investments	12,059,748	11,758,136	11,847,503
168,444	1,398,634	Restricted/Unavailable Cash	185,566	168,444	1,567,078

Balance Sheet Summary – All Funds:
YoY net assets decreased ($6.4M)/(20.8%)
- $2.6M Reduction in Cash
- $400k Reduction in A/R

YoY total liabilities increased $1.7M/21.2%
- $1.4M Orange Asset (Dec'19 Sale)
- $500k Fidelity Loan (Oct'20)
- $631k Deferred Payroll Tax
- $190k Insurance Reserve

Performance to Budget:
MTD Revenue $1.84M which was ($78k)/(4.0%) below budget and ($1.84M)/(50.0%) below PY.
- Child Care Revenue performance continues to see tepid demand due to the Covid-19 Pandemic, ($72k)/(7.5%) below budget.

Wages and Benefits:
- Wages and Benefits are ($140K)/(9.5%) below budget and ran 72.4% of total Revenue versus a 76.8% budget. Operations at both facilities and child care did a good job flexing the wages when revenue numbers were not achieved.

Flex and Fixed Expenses
- Flex expenses are ($111k)/(37.6%) below budget and ran 10% of total Revenue versus a 15.4% Budget. January promotional expenses shifted into future months and reduced spending due to lower headcount.
- Fixed expenses are ($208k)/(38%) below budget and ran 18.9% of total Revenue versus a 29% Budget. Due to timing for professional and legal services, facility licensing, and computer equipment we expect to incur additional expenses in future months.

MTD Operating Net was ($25k) which was $381k better than Budget.

Context:
With numbers of cases dropping, we are preparing for health and wellness facilities to return indoors within the next three weeks. Once we return indoors, larger marketing promotions will take place to begin rebuilding our membership base. In 2020 we lost a total of 5,000 units between our five health and wellness centers. Fullerton had the largest loss of 58.26% of their membership base for a total of 1,570 units. Newport Mesa had the smallest loss of 780 units at 23.13% of their membership base. Child Care dropped an average of 64 kids per week in the month of December. Since the beginning of the year, we have seen that begin to reverse for an increase of 32 kids per week. With the case count dropping, a change to the child care recruitment and enrollment process is under development to have a sales lead handle all incoming inquiries for a faster response time and a more consistent experience.

YMCA of Orange County
Statement of Financial Position-Consolidated
1/31/2021

Balance Sheet Year End 12/31/2020	Balance Sheet YTD Change		Balance Sheet 1 Year Ago 1/31/2020	Balance Sheet Prior Mo. 12/31/2020	Balance Sheet Current Mo. 1/31/2021
		ASSETS			
		Current Assets			
$2,870,340	($391,699)	Cash and cash equivalents	$4,941,419	$2,870,340	$2,478,641
11,758,136	89,367	Investments	12,059,748	11,758,136	11,847,503
830,751	(52,688)	Accounts Receivable - Net Allowance	1,171,571	830,751	778,063
10,000	33,238	Annual Pledges Receivable - Net Allowance	28,889	10,000	43,238
(8,457)	(1,184)	Deposits and Prepaid Rent	88,044	(8,457)	(9,641)
0	77,556	Prepaid Insurance	176,715	0	77,556
325,139	(46,451)	Other Prepaid Expenses	254,267	325,139	278,688
15,785,909	**(291,861)**	**Total Current Assets**	**18,720,653**	**15,785,909**	**15,494,048**
		Other Assets			
18,469,065	(105,374)	Property, Plant and Equipment, Net	19,899,001	18,469,065	18,363,691
18,469,065	**(105,374)**	**Total Other Assets**	**19,899,001**	**18,469,065**	**18,363,691**
$34,254,974	**($397,235)**	**Total Assets**	**$38,619,654**	**$34,254,974**	**$33,857,739**
		LIABILITIES AND NET ASSETS			
		Current Liabilities			
$694,981	($103,505)	Accounts Payable	$329,079	$694,981	$591,476
2,011,798	110,015	Accrued Payroll and Employee Benefits	2,042,565	2,011,798	2,121,813
371,226	1,397,226	Program Fees Received In Advance - Other	1,023,403	371,226	1,768,452
		Notes Payable - Current Portion			
3,078,005	**1,403,736**	**Total Current Liabilities**	**3,395,047**	**3,078,005**	**4,481,741**
		Long-term Liabilities			
300,000	1,068	Self-Insurance Liability and Other Reserves	110,977	300,000	301,068
4,689,021	(13,595)	Notes Payable	4,295,525	4,689,021	4,675,426
4,989,021	**(12,527)**	**Total Long-Term Liabilities**	**4,406,502**	**4,989,021**	**4,976,494**
8,067,026	**1,391,209**	**Total Liabilities**	**7,801,549**	**8,067,026**	**9,458,235**
		Net Assets			
(4,361,634)	4,173,280	Current Operations - YMCA (excl. Tipper, LLC)	194,171	(4,361,634)	(188,354)
(94,886)	100,682	Current Operations - Tipper, LLC	(31,756)	(94,886)	5,796
(168,865)	(1,437,021)	Current Operations (Restricted,Capital &	(157,643)	(168,865)	(1,605,886)
30,813,333	(4,625,385)	Unrestricted/Temporarily/Permanently Restricted	30,813,333	30,813,333	26,187,948
26,187,948	**(1,788,444)**	**Total Net Assets**	**30,818,105**	**26,187,948**	**24,399,504**
$34,254,974	**($397,235)**	**Total Liabilities And Net Assets**	**$38,619,654**	**$34,254,974**	**$33,857,739**

		Cash & Investments Footnote:			
2,701,896	(1,790,333)	Available Operating Cash	4,755,853	2,701,896	911,563
11,758,136	89,367	Investments	12,059,748	11,758,136	11,847,503
168,444	1,398,634	Restricted/Unavailable Cash	185,566	168,444	1,567,078

YMCA of Orange County

Association Summary by Minor Account
For the One Month Ending Sunday, January 31, 2021
Association's Operating Summary

January						YTD						
Actual	Budget	Act vs Bud Variance	Prior Year	Act vs Prior Yr Variance		Actual	% Rev	Budget	% Rev	Act vs Bud Variance	Prior Year	Act vs Prior Yr Variance
					Revenue							
1,839,366.52	***1,917,647.00***	***(78,280.48)***	***3,683,847.75***	***(1,844,481.23)***	***Net Revenue Totals***	***1,839,366.52***	***100.00%***	***1,917,647.00***	***100.00%***	***(78,280.48)***	***3,683,847.75***	***(1,844,481.23)***
					Expense							
1,147,699.65	1,260,840.00	113,140.35	1,757,272.04	609,572.39	Salary and Wages	1,147,699.65	62.40%	1,260,840.00	65.75%	113,140.35	1,757,272.04	609,572.39
1,332,273.79	1,472,197.00	139,923.21	2,136,268.95	803,995.16	Wages and Benefits Total Expense	1,332,273.79	72.43%	1,472,197.00	76.77%	139,923.21	2,136,268.95	803,995.16
184,461.20	295,565.00	111,103.80	342,815.74	158,354.54	Flex Expenses Sub-Total	184,461.20	10.03%	295,565.00	15.41%	111,103.80	342,815.74	158,354.54
347,537.36	556,145.00	208,607.64	635,798.27	288,260.91	Fixed Expenses Sub-Total	347,537.36	18.89%	556,145.00	29.00%	208,607.64	635,798.27	288,260.91
1,864,272.35	***2,323,907.00***	***459,634.65***	***3,114,882.96***	***1,250,610.61***	***Total Operating Expenses***	***1,864,272.35***	***101.35%***	***2,323,907.00***	***121.19%***	***459,634.65***	***3,114,882.96***	***1,250,610.61***
($24,905.83)	***($406,260.00)***	***$381,354.17***	***$568,964.79***	***($593,870.62)***	***Operating Net***	***($24,905.83)***	***(1.35%)***	***($406,260.00)***	***(21.19%)***	***$381,354.17***	***$568,964.79***	***($593,870.62)***
(157,652.25)	***(204,558.00)***	***(46,905.75)***	***(406,549.60)***	***(248,897.35)***	***Total Non-Operating Expenses***	***(157,652.25)***	***(8.57%)***	***(204,558.00)***	***(10.67%)***	***(46,905.75)***	***(406,549.60)***	***(248,897.35)***
($182,558.08)	***($610,818.00)***	***$428,259.92***	***$162,415.19***	***($344,973.27)***	***Net Outcome***	***($182,558.08)***	***(9.93%)***	***($610,818.00)***	***(31.85%)***	***$428,259.92***	***$162,415.19***	***($344,973.27)***

YMCA of Orange County

Association Summary by Minor Account
For the One Month Ending Sunday, January 31, 2021
Association's Operating Summary

January Actual	January Budget	January Act vs Bud Variance	January Prior Year	January Act vs Prior Yr Variance		YTD Actual	% Rev	YTD Budget	% Rev	YTD Act vs Bud Variance	YTD Prior Year	YTD Act vs Prior Yr Variance	Annual Budget
					Revenue								
$78,332.72	$3,000.00	$75,332.72	$76,106.90	$2,225.82	0115 Contributions-Restricted	$78,332.72	4.26%	$3,000.00	0.16%	$75,332.72	$76,106.90	$2,225.82	$12,152.00
4,480.50	0.00	4,480.50	0.00	4,480.50	0116 Emergency Funding Revenue	4,480.50	0.24%	0.00	0.00%	4,480.50	0.00	4,480.50	0.00
19,990.00	6,627.00	13,363.00	25,884.00	(5,894.00)	0120 Cont-Fndtn/Trusts	19,990.00	1.09%	6,627.00	0.35%	13,363.00	25,884.00	(5,894.00)	202,300.00
3,659.41	0.00	3,659.41	1,382.14	2,277.27	0190 Contribution/Transfer fr Other NP's	3,659.41	0.20%	0.00	0.00%	3,659.41	1,382.14	2,277.27	0.00
205,336.86	145,545.00	59,791.86	181,168.73	24,168.13	0210 Annual Campaign	205,336.86	11.16%	145,545.00	7.59%	59,791.86	181,168.73	24,168.13	747,888.00
0.00	0.00	0.00	0.00	0.00	0599 Special Event	0.00	0.00%	0.00	0.00%	0.00	0.00	0.00	238,386.00
43,597.47	0.00	43,597.47	28,700.00	14,897.47	0840 Contract Services Revenue	43,597.47	2.37%	0.00	0.00%	43,597.47	28,700.00	14,897.47	0.00
4,658.00	7,248.00	(2,590.00)	3,545.43	1,112.57	0910 City Funding	4,658.00	0.25%	7,248.00	0.38%	(2,590.00)	3,545.43	1,112.57	72,955.00
0.00	0.00	0.00	0.00	0.00	0920 Food Program	0.00	0.00%	0.00	0.00%	0.00	0.00	0.00	21,721.00
148,822.60	208,470.00	(59,647.40)	202,525.77	(53,703.17)	0931 Government Grant Income-Restricted	148,822.60	8.09%	208,470.00	10.87%	(59,647.40)	202,525.77	(53,703.17)	2,155,273.00
108,043.39	114,853.00	(6,809.61)	132,520.13	(24,476.74)	1001 Adult Membership	108,043.39	5.87%	114,853.00	5.99%	(6,809.61)	132,520.13	(24,476.74)	1,540,467.00
56,982.92	62,674.00	(5,691.08)	88,192.24	(31,209.32)	1002 Couple Membership	56,982.92	3.10%	62,674.00	3.27%	(5,691.08)	88,192.24	(31,209.32)	1,008,707.00
32,805.02	31,126.00	1,679.02	57,208.47	(24,403.45)	1007 3rd Party Memberships	32,805.02	1.78%	31,126.00	1.62%	1,679.02	57,208.47	(24,403.45)	578,699.00
11,463.10	9,411.00	2,052.10	10,135.18	1,327.92	1014 College/Student Membrship	11,463.10	0.62%	9,411.00	0.49%	2,052.10	10,135.18	1,327.92	136,762.00
0.00	1,000.00	(1,000.00)	2,152.00	(2,152.00)	1017 Daily	0.00	0.00%	1,000.00	0.05%	(1,000.00)	2,152.00	(2,152.00)	26,800.00
1,170.00	719.00	451.00	2,235.04	(1,065.04)	1018 Seniors Membership	1,170.00	0.06%	719.00	0.04%	451.00	2,235.04	(1,065.04)	7,215.00
112,389.37	153,064.00	(40,674.63)	292,791.86	(180,402.49)	1019 Family Membership	112,389.37	6.11%	153,064.00	7.98%	(40,674.63)	292,791.86	(180,402.49)	2,620,422.00
6,617.00	8,325.00	(1,708.00)	19,173.32	(12,556.32)	1020 Single Parent Family	6,617.00	0.36%	8,325.00	0.43%	(1,708.00)	19,173.32	(12,556.32)	107,728.00
21,390.01	21,111.00	279.01	34,752.46	(13,362.45)	1101 Adventure Guides Program Fees	21,390.01	1.16%	21,111.00	1.10%	279.01	34,752.46	(13,362.45)	304,772.00
0.00	(11.00)	11.00	(9.58)	9.58	1122 AG Employee Discount	0.00	0.00%	(11.00)	0.00%	11.00	(9.58)	9.58	(203.00)
8,016.45	40,700.00	(32,683.55)	114,511.11	(106,494.66)	1130 Y Adventure Guides Event	8,016.45	0.44%	40,700.00	2.12%	(32,683.55)	114,511.11	(106,494.66)	834,490.00
8,085.80	9,239.00	(1,153.20)	21,647.65	(13,561.85)	1210 Facility Rental	8,085.80	0.44%	9,239.00	0.48%	(1,153.20)	21,647.65	(13,561.85)	132,118.00
15,815.50	40,929.00	(25,113.50)	42,872.50	(27,057.00)	1247 Membership Joining Fee	15,815.50	0.86%	40,929.00	2.13%	(25,113.50)	42,872.50	(27,057.00)	239,354.00
0.00	0.00	0.00	210.00	(210.00)	1274 Misc. Product Sales	0.00	0.00%	0.00	0.00%	0.00	210.00	(210.00)	1,380.00
0.00	0.00	0.00	0.00	0.00	1311 Resident Camp	0.00	0.00%	0.00	0.00%	0.00	0.00	0.00	157,200.00
0.00	0.00	0.00	0.00	0.00	1316 Camp User Group	0.00	0.00%	0.00	0.00%	0.00	0.00	0.00	71,775.00
3,470.31	6,000.00	(2,529.69)	16,610.00	(13,139.69)	1371 New Horizons Camp	3,470.31	0.19%	6,000.00	0.31%	(2,529.69)	16,610.00	(13,139.69)	100,000.00
21,930.05	32,500.00	(10,569.95)	76,100.05	(54,170.00)	1374 Regional Center	21,930.05	1.19%	32,500.00	1.69%	(10,569.95)	76,100.05	(54,170.00)	655,000.00
3,373.58	2,150.00	1,223.58	5,000.00	(1,626.42)	1410 Child Care Admin Reg Fee	3,373.58	0.18%	2,150.00	0.11%	1,223.58	5,000.00	(1,626.42)	431,725.00
901,721.85	977,478.00	(75,756.15)	1,975,289.30	(1,073,567.45)	1420 Child Development Fees	901,721.85	49.02%	977,478.00	50.97%	(75,756.15)	1,975,289.30	(1,073,567.45)	15,793,757.00
(18,727.21)	(21,220.00)	2,492.79	(37,765.02)	19,037.81	1421 CC Multi-Child Discount	(18,727.21)	(1.02%)	(21,220.00)	(1.11%)	2,492.79	(37,765.02)	19,037.81	(277,353.00)
(5,760.13)	(5,734.00)	(26.13)	(8,206.52)	2,446.39	1422 Employee Discounts	(5,760.13)	(0.31%)	(5,734.00)	(0.30%)	(26.13)	(8,206.52)	2,446.39	(83,605.00)
0.00	(480.00)	480.00	(4,140.00)	4,140.00	1423 ASES Discounts	0.00	0.00%	(480.00)	(0.03%)	480.00	(4,140.00)	4,140.00	(6,600.00)
765.00	2,190.00	(1,425.00)	7,768.00	(7,003.00)	1508 Kidzone	765.00	0.04%	2,190.00	0.11%	(1,425.00)	7,768.00	(7,003.00)	124,473.00
10,477.99	20,676.00	(10,198.01)	48,470.51	(37,992.52)	1518 Strength Training	10,477.99	0.57%	20,676.00	1.08%	(10,198.01)	48,470.51	(37,992.52)	372,699.00
0.00	0.00	0.00	334.00	(334.00)	1525 Referee	0.00	0.00%	0.00	0.00%	0.00	334.00	(334.00)	0.00
4,364.50	5,230.00	(865.50)	36,760.84	(32,396.34)	1535 Fitness Programs	4,364.50	0.24%	5,230.00	0.27%	(865.50)	36,760.84	(32,396.34)	56,133.00
(735.00)	0.00	(735.00)	133,543.11	(134,278.11)	1540 Sports Programs	(735.00)	(0.04%)	0.00	0.00%	(735.00)	133,543.11	(134,278.11)	452,789.00
20,643.79	13,693.00	6,950.79	40,402.26	(19,758.47)	1550 Aquatics Program	20,643.79	1.12%	13,693.00	0.71%	6,950.79	40,402.26	(19,758.47)	715,476.00
0.00	7,595.00	(7,595.00)	9,826.25	(9,826.25)	1575 Training	0.00	0.00%	7,595.00	0.40%	(7,595.00)	9,826.25	(9,826.25)	66,409.00
0.00	0.00	0.00	18,545.00	(18,545.00)	1601 Youth In Government	0.00	0.00%	0.00	0.00%	0.00	18,545.00	(18,545.00)	78,250.00
18,052.81	57,472.00	(39,419.19)	54,659.25	(36,606.44)	1625 Community Programs	18,052.81	0.98%	57,472.00	3.00%	(39,419.19)	54,659.25	(36,606.44)	689,664.00
(14,101.14)	(43,336.00)	29,234.86	(48,078.64)	33,977.50	1712 Promotions	(14,101.14)	(0.77%)	(43,336.00)	(2.26%)	29,234.86	(48,078.64)	33,977.50	(155,582.00)
(521.00)	(825.00)	304.00	(665.00)	144.00	1720 Complimentary Memberships	(521.00)	(0.03%)	(825.00)	(0.04%)	304.00	(665.00)	144.00	(9,900.00)
1,084.00	153.00	931.00	17,149.01	(16,065.01)	1801 Miscellaneous	1,084.00	0.06%	153.00	0.01%	931.00	17,149.01	(16,065.01)	33,636.00
800.00	25.00	775.00	2,100.00	(1,300.00)	1807 Returned Item/NSF Fee	800.00	0.04%	25.00	0.00%	775.00	2,100.00	(1,300.00)	625.00
871.00	50.00	821.00	2,440.00	(1,569.00)	1815 Misc. Fundraising	871.00	0.05%	50.00	0.00%	821.00	2,440.00	(1,569.00)	600.00
1,839,366.52	***1,917,647.00***	***(78,280.48)***	***3,683,847.75***	***(1,844,481.23)***	***Net Revenue Totals***	***1,839,366.52***	***100.00%***	***1,917,647.00***	***100.00%***	***(78,280.48)***	***3,683,847.75***	***(1,844,481.23)***	***30,256,557.00***
					Expense								
1,147,699.65	1,260,840.00	113,140.35	1,757,272.04	609,572.39	Salary and Wages	1,147,699.65	62.40%	1,260,840.00	65.75%	113,140.35	1,757,272.04	609,572.39	16,272,254.00
0.00	0.00	0.00	2,861.40	2,861.40	2175 Temporary - Agencies	0.00	0.00%	0.00	0.00%	0.00	2,861.40	2,861.40	35,216.00
7,204.10	7,863.00	658.90	109,600.78	102,396.68	2220 Retirement Plan Premiums	7,204.10	0.39%	7,863.00	0.41%	658.90	109,600.78	102,396.68	246,950.00
36,127.26	45,235.00	9,107.74	57,160.37	21,033.11	2245 Employee Insurance Benefits	36,127.26	1.96%	45,235.00	2.36%	9,107.74	57,160.37	21,033.11	546,141.00
86,271.15	96,458.00	10,186.85	132,508.75	46,237.60	2310 FICA	86,271.15	4.69%	96,458.00	5.03%	10,186.85	132,508.75	46,237.60	1,216,007.00
8,529.07	9,466.00	936.93	10,156.18	1,627.11	2320 Unemployment Insur Prem	8,529.07	0.46%	9,466.00	0.49%	936.93	10,156.18	1,627.11	122,076.00
46,442.56	52,335.00	5,892.44	66,709.43	20,266.87	2330 Worker's Compensation	46,442.56	2.52%	52,335.00	2.73%	5,892.44	66,709.43	20,266.87	692,617.00
1,332,273.79	1,472,197.00	139,923.21	2,136,268.95	803,995.16	Wages and Benefits Total Expense	1,332,273.79	72.43%	1,472,197.00	76.77%	139,923.21	2,136,268.95	803,995.16	19,131,261.00
2,888.56	5,701.00	2,812.44	7,121.60	4,233.04	2510 Office/Misc Supplies	2,888.56	0.16%	5,701.00	0.30%	2,812.44	7,121.60	4,233.04	70,415.00
5,037.10	11,414.00	6,376.90	6,696.45	1,659.35	2520 Maintenance/Janitorial Supplies	5,037.10	0.27%	11,414.00	0.60%	6,376.90	6,696.45	1,659.35	130,614.00
1,780.49	4,484.00	2,703.51	6,927.41	5,146.92	2560 Food & Bev	1,780.49	0.10%	4,484.00	0.23%	2,703.51	6,927.41	5,146.92	66,207.00
27,721.51	26,114.00	(1,607.51)	19,098.90	(8,622.61)	2610 Telephone-Regular Service	27,721.51	1.51%	26,114.00	1.36%	(1,607.51)	19,098.90	(8,622.61)	324,211.00

YMCA of Orange County

Association Summary by Minor Account
For the One Month Ending Sunday, January 31, 2021
Association's Operating Summary

January						YTD							
Actual	Budget	Act vs Bud Variance	Prior Year	Act vs Prior Yr Variance		Actual	% Rev	Budget	% Rev	Act vs Bud Variance	Prior Year	Act vs Prior Yr Variance	Annual Budget
10,900.45	12,807.00	1,906.55	14,007.10	3,106.65	2670 Telephone-Cellular	10,900.45	0.59%	12,807.00	0.67%	1,906.55	14,007.10	3,106.65	153,984.00
359.15	3,230.00	2,870.85	1,353.59	994.44	2710 Postage	359.15	0.02%	3,230.00	0.17%	2,870.85	1,353.59	994.44	23,521.00
33,611.72	24,844.00	(8,767.72)	9,723.62	(23,888.10)	2845 Facility Maintenance	33,611.72	1.83%	24,844.00	1.30%	(8,767.72)	9,723.62	(23,888.10)	305,155.00
916.53	3,225.00	2,308.47	1,274.21	357.68	2930 Equipment Repairs/Maint	916.53	0.05%	3,225.00	0.17%	2,308.47	1,274.21	357.68	27,795.00
5,422.81	31,859.00	26,436.19	38,200.84	32,778.03	3012 Promo & Advertising	5,422.81	0.29%	31,859.00	1.66%	26,436.19	38,200.84	32,778.03	389,522.00
722.71	1,221.00	498.29	4,433.36	3,710.65	3013 Community Development	722.71	0.04%	1,221.00	0.06%	498.29	4,433.36	3,710.65	28,729.00
6,204.28	10,634.00	4,429.72	260.44	(5,943.84)	3110 Campaign Supplies & Recog.	6,204.28	0.34%	10,634.00	0.55%	4,429.72	260.44	(5,943.84)	34,386.00
797.57	4,263.00	3,465.43	6,338.97	5,541.40	3210 Mileage Reimbursement	797.57	0.04%	4,263.00	0.22%	3,465.43	6,338.97	5,541.40	52,276.00
5,684.81	3,278.00	(2,406.81)	3,058.50	(2,626.31)	3320 Staff Development/Training	5,684.81	0.31%	3,278.00	0.17%	(2,406.81)	3,058.50	(2,626.31)	79,508.00
0.00	225.00	225.00	2,548.91	2,548.91	3326 Travel Expense	0.00	0.00%	225.00	0.01%	225.00	2,548.91	2,548.91	8,479.00
0.00	50.00	50.00	104.72	104.72	3336 Volunteer Recog/Training	0.00	0.00%	50.00	0.00%	50.00	104.72	104.72	15,635.00
636.21	4,330.00	3,693.79	9,124.95	8,488.74	3337 Staff Recognition	636.21	0.03%	4,330.00	0.23%	3,693.79	9,124.95	8,488.74	91,409.00
983.80	4,167.00	3,183.20	4,926.09	3,942.29	3345 Meeting Expense	983.80	0.05%	4,167.00	0.22%	3,183.20	4,926.09	3,942.29	54,440.00
10,854.57	7,109.00	(3,745.57)	8,548.10	(2,306.47)	3360 Dues & Subscriptions	10,854.57	0.59%	7,109.00	0.37%	(3,745.57)	8,548.10	(2,306.47)	64,054.00
4,230.39	13,307.00	9,076.61	97,694.59	93,464.20	3418 Adv Guide Event Exp	4,230.39	0.23%	13,307.00	0.69%	9,076.61	97,694.59	93,464.20	124,269.00
34,378.54	55,839.00	21,460.46	68,174.85	33,796.31	3425 Program Expense	34,378.54	1.87%	55,839.00	2.91%	21,460.46	68,174.85	33,796.31	759,089.00
3,897.90	24,750.00	20,852.10	875.29	(3,022.61)	3429 Admission/Prog. Venue Costs	3,897.90	0.21%	24,750.00	1.29%	20,852.10	875.29	(3,022.61)	888,340.00
3,258.07	6,558.00	3,299.93	750.34	(2,507.73)	3459 Staff Uniforms	3,258.07	0.18%	6,558.00	0.34%	3,299.93	750.34	(2,507.73)	54,064.00
953.00	0.00	(953.00)	0.00	(953.00)	3482 Accreditation Expense	953.00	0.05%	0.00	0.00%	(953.00)	0.00	(953.00)	1,971.00
10,719.53	18,832.00	8,112.47	18,438.73	7,719.20	3492 Nutrition	10,719.53	0.58%	18,832.00	0.98%	8,112.47	18,438.73	7,719.20	329,812.00
0.00	0.00	0.00	(314.00)	(314.00)	3520 Transportation	0.00	0.00%	0.00	0.00%	0.00	(314.00)	(314.00)	110,806.00
225.64	0.00	(225.64)	772.98	547.34	3915 Misc. Fundraising Expense	225.64	0.01%	0.00	0.00%	(225.64)	772.98	547.34	0.00
973.67	3,700.00	2,726.33	3,100.67	2,127.00	4320 Employment Advertising	973.67	0.05%	3,700.00	0.19%	2,726.33	3,100.67	2,127.00	39,968.00
1,788.75	4,336.00	2,547.25	1,984.06	195.31	4360 Hiring Costs	1,788.75	0.10%	4,336.00	0.23%	2,547.25	1,984.06	195.31	107,593.00
210.06	7,284.00	7,073.94	3,550.15	3,340.09	5050 Equipment/Asset Purchases	210.06	0.01%	7,284.00	0.38%	7,073.94	3,550.15	3,340.09	19,455.00
9,303.38	2,004.00	(7,299.38)	4,040.32	(5,263.06)	5310 Write-off Bad Debt	9,303.38	0.51%	2,004.00	0.10%	(7,299.38)	4,040.32	(5,263.06)	24,720.00
184,461.20	295,565.00	111,103.80	342,815.74	158,354.54	Flex Expenses Sub-Total	184,461.20	10.03%	295,565.00	15.41%	111,103.80	342,815.74	158,354.54	4,380,427.00
0.00	22,500.00	22,500.00	0.00	0.00	2410 Legal Fees	0.00	0.00%	22,500.00	1.17%	22,500.00	0.00	0.00	270,000.00
0.00	11,250.00	11,250.00	0.00	0.00	2415 Audit Fees	0.00	0.00%	11,250.00	0.59%	11,250.00	0.00	0.00	60,000.00
3,340.25	7,625.00	4,284.75	51,000.00	47,659.75	2450 Consulting Fees	3,340.25	0.18%	7,625.00	0.40%	4,284.75	51,000.00	47,659.75	114,689.00
71,954.58	158,699.00	86,744.42	149,157.04	77,202.46	2480 DP Service/Maint Contrct	71,954.58	3.91%	158,699.00	8.28%	86,744.42	149,157.04	77,202.46	698,501.00
87,339.00	87,671.00	332.00	99,451.98	12,112.98	2810 Facility Rent	87,339.00	4.75%	87,671.00	4.57%	332.00	99,451.98	12,112.98	1,146,423.00
4,094.98	2,983.00	(1,111.98)	3,425.36	(669.62)	2811 Facility Rent Offsite Storage	4,094.98	0.22%	2,983.00	0.16%	(1,111.98)	3,425.36	(669.62)	41,110.00
0.00	0.00	0.00	0.00	0.00	2820 Bldg Licenses & Permits	0.00	0.00%	0.00	0.00%	0.00	0.00	0.00	972.00
26,437.76	33,030.00	6,592.24	28,129.03	1,691.27	2831 Electricity	26,437.76	1.44%	33,030.00	1.72%	6,592.24	28,129.03	1,691.27	433,517.00
12,920.78	13,233.00	312.22	16,153.69	3,232.91	2832 Gas	12,920.78	0.70%	13,233.00	0.69%	312.22	16,153.69	3,232.91	111,302.00
4,329.03	5,829.00	1,499.97	3,861.62	(467.41)	2833 Water and Sewer	4,329.03	0.24%	5,829.00	0.30%	1,499.97	3,861.62	(467.41)	71,343.00
3,123.70	2,968.00	(155.70)	3,327.92	204.22	2834 Refuse Collection	3,123.70	0.17%	2,968.00	0.15%	(155.70)	3,327.92	204.22	36,591.00
2,158.00	6,402.00	4,244.00	5,413.00	3,255.00	2843 Landscape Maint	2,158.00	0.12%	6,402.00	0.33%	4,244.00	5,413.00	3,255.00	62,184.00
1,169.75	5,284.00	4,114.25	27,798.46	26,628.71	2844 Contracted Maintenance	1,169.75	0.06%	5,284.00	0.28%	4,114.25	27,798.46	26,628.71	60,432.00
4,811.20	7,474.00	2,662.80	14,092.54	9,281.34	2849 Pool Repairs & Maintenance	4,811.20	0.26%	7,474.00	0.39%	2,662.80	14,092.54	9,281.34	94,199.00
2,827.07	1,013.00	(1,814.07)	4,004.54	1,177.47	2850 Real And Personal Taxes	2,827.07	0.15%	1,013.00	0.05%	(1,814.07)	4,004.54	1,177.47	11,074.00
5,515.00	5,586.00	71.00	13,030.84	7,515.84	2870 School Fees	5,515.00	0.30%	5,586.00	0.29%	71.00	13,030.84	7,515.84	92,527.00
20,092.00	20,305.00	213.00	40,187.00	20,095.00	2880 Property/Liability Insurance	20,092.00	1.09%	20,305.00	1.06%	213.00	40,187.00	20,095.00	335,901.00
1,067.72	5,353.00	4,285.28	10,977.00	9,909.28	2885 SIR Expense	1,067.72	0.06%	5,353.00	0.28%	4,285.28	10,977.00	9,909.28	88,422.00
13,588.48	14,606.00	1,017.52	12,477.75	(1,110.73)	2911 Equipment Lease/Rental	13,588.48	0.74%	14,606.00	0.76%	1,017.52	12,477.75	(1,110.73)	171,528.00
0.00	0.00	0.00	320.83	320.83	3426 Program Enhancements	0.00	0.00%	0.00	0.00%	0.00	320.83	320.83	0.00
185.54	0.00	(185.54)	0.00	(185.54)	3433 Special Funding/Grant Expenses	185.54	0.01%	0.00	0.00%	(185.54)	0.00	(185.54)	0.00
33,367.10	73,055.00	39,687.90	49,875.92	16,508.82	3486 Program License & Permits	33,367.10	1.81%	73,055.00	3.81%	39,687.90	49,875.92	16,508.82	119,040.00
2,497.00	2,497.00	0.00	2,476.00	(21.00)	3510 Vehicle Insurance	2,497.00	0.14%	2,497.00	0.13%	0.00	2,476.00	(21.00)	32,214.00
1,269.92	1,938.00	668.08	3,914.12	2,644.20	3541 Veh License/Gas/Repair	1,269.92	0.07%	1,938.00	0.10%	668.08	3,914.12	2,644.20	36,507.00
0.00	0.00	0.00	6.00	6.00	3610 Cash Over/Short	0.00	0.00%	0.00	0.00%	0.00	6.00	6.00	0.00
311.15	2,681.00	2,369.85	(1,439.69)	(1,750.84)	3620 Bank Fees	311.15	0.02%	2,681.00	0.14%	2,369.85	(1,439.69)	(1,750.84)	30,979.00
20,487.39	25,193.00	4,705.61	51,460.82	30,973.43	3625 Credit Card Eft Proc Fees	20,487.39	1.11%	25,193.00	1.31%	4,705.61	51,460.82	30,973.43	426,725.00
16.06	0.00	(16.06)	0.00	(16.06)	3640 Late/Financing Charges	16.06	0.00%	0.00	0.00%	(16.06)	0.00	(16.06)	0.00
538.27	1,360.00	821.73	754.90	216.63	3660 Courier Service - Regular	538.27	0.03%	1,360.00	0.07%	821.73	754.90	216.63	17,501.00
359.35	1,430.00	1,070.65	(4,672.34)	(5,031.69)	3690 Misc Admin Expense	359.35	0.02%	1,430.00	0.07%	1,070.65	(4,672.34)	(5,031.69)	1,475.00
0.00	0.00	0.00	0.00	0.00	3698 Contributions - Other NP	0.00	0.00%	0.00	0.00%	0.00	0.00	0.00	500.00
20,704.00	20,704.00	0.00	40,524.00	19,820.00	3710 Fair Share	20,704.00	1.13%	20,704.00	1.08%	0.00	40,524.00	19,820.00	330,247.00
0.00	0.00	0.00	0.00	0.00	3899 Special Event Expense	0.00	0.00%	0.00	0.00%	0.00	0.00	0.00	97,291.00
6.40	0.00	(6.40)	21.46	15.06	3912 Sales Tax	6.40	0.00%	0.00	0.00%	(6.40)	21.46	15.06	849.00
3,025.88	15,476.00	12,450.12	10,068.48	7,042.60	5051 Computer Hdwr/Stwr	3,025.88	0.16%	15,476.00	0.81%	12,450.12	10,068.48	7,042.60	79,324.00
347,537.36	556,145.00	208,607.64	635,798.27	288,260.91	Fixed Expenses Sub-Total	347,537.36	18.89%	556,145.00	29.00%	208,607.64	635,798.27	288,260.91	5,073,367.00
1,864,272.35	***2,323,907.00***	***459,634.65***	***3,114,882.96***	***1,250,610.61***	***Total Operating Expenses***	***1,864,272.35***	***101.35%***	***2,323,907.00***	***121.19%***	***459,634.65***	***3,114,882.96***	***1,250,610.61***	***28,585,055.00***
($24,905.83)	***($406,260.00)***	***$381,354.17***	***$568,964.79***	***($593,870.62)***	***Operating Net***	***($24,905.83)***	***(1.35%)***	***($406,260.00)***	***(21.19%)***	***$381,354.17***	***$568,964.79***	***($593,870.62)***	***$1,671,502.00***

YMCA of Orange County

Association Summary by Minor Account
For the One Month Ending Sunday, January 31, 2021
Association's Operating Summary

January						YTD							
Actual	*Budget*	*Act vs Bud Variance*	*Prior Year*	*Act vs Prior Yr Variance*		*Actual*	*% Rev*	*Budget*	*% Rev*	*Act vs Bud Variance*	*Prior Year*	*Act vs Prior Yr Variance*	*Annual Budget*
(98,480.63)	(101,612.00)	3,131.37	(117,782.10)	19,301.47	2890 Depreciation Expense	(98,480.63)	(5.35%)	(101,612.00)	(5.30%)	3,131.37	(117,782.10)	19,301.47	(1,168,603.00)
(5,615.82)	(6,440.00)	824.18	(154.73)	(5,461.09)	5215 Interest Expense-External	(5,615.82)	(0.31%)	(6,440.00)	(0.34%)	824.18	(154.73)	(5,461.09)	(72,013.00)
(49,027.72)	(66,730.00)	17,702.28	(73,217.54)	24,189.82	0399 Scholarships Awarded	(49,027.72)	(2.67%)	(66,730.00)	(3.48%)	17,702.28	(73,217.54)	24,189.82	(817,938.00)
0.00	(2,087.00)	2,087.00	0.00	0.00	0355 Cares/PDF Funding Alloc	0.00	0.00%	(2,087.00)	(0.11%)	2,087.00	0.00	0.00	(25,000.00)
6,156.40	6,002.00	154.40	4,289.15	1,867.25	1810 Interest	6,156.40	0.33%	6,002.00	0.31%	154.40	4,289.15	1,867.25	72,023.00
19,197.89	20,000.00	(802.11)	18,385.34	812.55	1811 Dividend Income	19,197.89	1.04%	20,000.00	1.04%	(802.11)	18,385.34	812.55	240,000.00
(41,455.67)	0.00	(41,455.67)	(328,494.34)	287,038.67	1994 Investment Valuation Change	(41,455.67)	(2.25%)	0.00	0.00%	(41,455.67)	(328,494.34)	287,038.67	0.00
(23,748.54)	0.00	(23,748.54)	3,053.56	(26,802.10)	1995 Short Term Gain on Investment	(23,748.54)	(1.29%)	0.00	0.00%	(23,748.54)	3,053.56	(26,802.10)	0.00
136,705.79	0.00	136,705.79	123,898.09	12,807.70	1996 Long Term Gain on Investment	136,705.79	7.43%	0.00	0.00%	136,705.79	123,898.09	12,807.70	0.00
0.00	0.00	0.00	5,675.00	(5,675.00)	1998 Gain(Loss) On Sale Of Assets	0.00	0.00%	0.00	0.00%	0.00	5,675.00	(5,675.00)	0.00
5,795.75	(7,017.00)	12,812.75	(31,755.79)	37,551.54	1999 Gain/(Loss)-Invest. In Subsidiary	5,795.75	0.32%	(7,017.00)	(0.37%)	12,812.75	(31,755.79)	37,551.54	(98,360.00)
(96,192.58)	0.00	(96,192.58)	0.00	(96,192.58)	2250 Vacation Accrual Expense	(96,192.58)	(5.23%)	0.00	0.00%	(96,192.58)	0.00	(96,192.58)	0.00
(7,399.15)	(5,000.00)	(2,399.15)	(10,446.24)	3,047.09	3630 Investment Fees	(7,399.15)	(0.40%)	(5,000.00)	(0.26%)	(2,399.15)	(10,446.24)	3,047.09	(60,000.00)
0.00	(20,837.00)	20,837.00	0.00	0.00	3694 Other OneTime/NonRecurring Exp	0.00	0.00%	(20,837.00)	(1.09%)	20,837.00	0.00	0.00	(250,000.00)
0.00	(20,837.00)	20,837.00	0.00	0.00	3696 Strategic Initiative Costs	0.00	0.00%	(20,837.00)	(1.09%)	20,837.00	0.00	0.00	(250,000.00)
(3,587.97)	0.00	(3,587.97)	0.00	(3,587.97)	3697 One-Time Non-Recurring (COVID-19 Expense)	(3,587.97)	(0.20%)	0.00	0.00%	(3,587.97)	0.00	(3,587.97)	0.00
(157,652.25)	***(204,558.00)***	***(46,905.75)***	***(406,549.60)***	***(248,897.35)***	***Total Non-Operating Expenses***	***(157,652.25)***	***(8.57%)***	***(204,558.00)***	***(10.67%)***	***(46,905.75)***	***(406,549.60)***	***(248,897.35)***	***(2,429,891.00)***
($182,558.08)	***($610,818.00)***	***$428,259.92***	***$162,415.19***	***($344,973.27)***	***Net Outcome***	***($182,558.08)***	***(9.93%)***	***($610,818.00)***	***(31.85%)***	***$428,259.92***	***$162,415.19***	***($344,973.27)***	***($758,389.00)***

YMCA of Orange County

Association Summary by Minor Account
For the One Month Ending Sunday, January 31, 2021
Association's Operating Summary

January						YTD						
Actual	Budget	Act vs Bud Variance	Prior Year	Act vs Prior Yr Variance		Actual	% Rev	Budget	% Rev	Act vs Bud Variance	Prior Year	Act vs Prior Yr Variance
					Revenue							
1,839,366.52	***1,917,647.00***	***(78,280.48)***	***3,683,847.75***	***(1,844,481.23)***	***Net Revenue Totals***	***1,839,366.52***	***100.00%***	***1,917,647.00***	***100.00%***	***(78,280.48)***	***3,683,847.75***	***(1,844,481.23)***
					Expense							
1,147,699.65	1,260,840.00	113,140.35	1,757,272.04	609,572.39	Salary and Wages	1,147,699.65	62.40%	1,260,840.00	65.75%	113,140.35	1,757,272.04	609,572.39
1,332,273.79	1,472,197.00	139,923.21	2,136,268.95	803,995.16	Wages and Benefits Total Expense	1,332,273.79	72.43%	1,472,197.00	76.77%	139,923.21	2,136,268.95	803,995.16
184,461.20	295,565.00	111,103.80	342,815.74	158,354.54	Flex Expenses Sub-Total	184,461.20	10.03%	295,565.00	15.41%	111,103.80	342,815.74	158,354.54
347,537.36	556,145.00	208,607.64	635,798.27	288,260.91	Fixed Expenses Sub-Total	347,537.36	18.89%	556,145.00	29.00%	208,607.64	635,798.27	288,260.91
1,864,272.35	***2,323,907.00***	***459,634.65***	***3,114,882.96***	***1,250,610.61***	***Total Operating Expenses***	***1,864,272.35***	***101.35%***	***2,323,907.00***	***121.19%***	***459,634.65***	***3,114,882.96***	***1,250,610.61***
($24,905.83)	***($406,260.00)***	***$381,354.17***	***$568,964.79***	***($593,870.62)***	***Operating Net***	***($24,905.83)***	***(1.35%)***	***($406,260.00)***	***(21.19%)***	***$381,354.17***	***$568,964.79***	***($593,870.62)***
(157,652.25)	***(204,558.00)***	***(46,905.75)***	***(406,549.60)***	***(248,897.35)***	***Total Non-Operating Expenses***	***(157,652.25)***	***(8.57%)***	***(204,558.00)***	***(10.67%)***	***(46,905.75)***	***(406,549.60)***	***(248,897.35)***
($182,558.08)	***($610,818.00)***	***$428,259.92***	***$162,415.19***	***($344,973.27)***	***Net Outcome***	***($182,558.08)***	***(9.93%)***	***($610,818.00)***	***(31.85%)***	***$428,259.92***	***$162,415.19***	***($344,973.27)***

YMCA of Orange County

Tipper, LLC Summary by Minor Account_Prior Mo
For the One Month Ending Sunday, January 31, 2021
Tipper, LLC

January Actual	January Budget	January Act vs Bud Variance	January Prior Year	January Act vs Prior Yr Variance		YTD Actual	% Rev	YTD Budget	% Rev	YTD Act vs Bud Variance	YTD Prior Year	YTD Act vs Prior Yr Variance	Annual Budget
					Revenue								
$54,540.00	$42,246.00	$12,294.00	$7,961.76	$46,578.24	1210 Facility Rental	$54,540.00	100.00%	$42,246.00	100.00%	$12,294.00	$7,961.76	$46,578.24	$509,757.00
54,540.00	***42,246.00***	***12,294.00***	***7,961.76***	***46,578.24***	***Net Revenue Totals***	***54,540.00***	***100.00%***	***42,246.00***	***100.00%***	***12,294.00***	***7,961.76***	***46,578.24***	***509,757.00***
					Expense								
550.00	550.00	0.00	0.00	(550.00)	2520 Maintenance/Janitorial Supplies	550.00	1.01%	550.00	1.30%	0.00	0.00	(550.00)	6,600.00
195.00	195.00	0.00	0.00	(195.00)	2610 Telephone-Regular Service	195.00	0.36%	195.00	0.46%	0.00	0.00	(195.00)	2,340.00
20.00	20.00	0.00	0.00	(20.00)	2710 Postage	20.00	0.04%	20.00	0.05%	0.00	0.00	(20.00)	240.00
9,614.00	9,614.00	0.00	0.00	(9,614.00)	2845 Facility Maintenance	9,614.00	17.63%	9,614.00	22.76%	0.00	0.00	(9,614.00)	82,026.00
0.00	0.00	0.00	0.00	0.00	3012 Promo & Advertising	0.00	0.00%	0.00	0.00%	0.00	0.00	0.00	2,350.00
10,379.00	10,379.00	0.00	0.00	(10,379.00)	Flex Expenses Sub-Total	10,379.00	19.03%	10,379.00	24.57%	0.00	0.00	(10,379.00)	93,556.00
1,000.00	1,000.00	0.00	800.00	(200.00)	2415 Audit Fees	1,000.00	1.83%	1,000.00	2.37%	0.00	800.00	(200.00)	12,000.00
0.00	0.00	0.00	0.00	0.00	2450 Consulting Fees	0.00	0.00%	0.00	0.00%	0.00	0.00	0.00	4,990.00
120.00	120.00	0.00	0.00	(120.00)	2480 DP Service/Maint Contrct	120.00	0.22%	120.00	0.28%	0.00	0.00	(120.00)	920.00
0.00	0.00	0.00	0.00	0.00	2820 Bldg Licenses & Permits	0.00	0.00%	0.00	0.00%	0.00	0.00	0.00	115.00
2,900.00	2,900.00	0.00	0.00	(2,900.00)	2831 Electricity	2,900.00	5.32%	2,900.00	6.86%	0.00	0.00	(2,900.00)	47,200.00
650.00	650.00	0.00	0.00	(650.00)	2832 Gas	650.00	1.19%	650.00	1.54%	0.00	0.00	(650.00)	6,425.00
0.00	0.00	0.00	0.00	0.00	2833 Water and Sewer	0.00	0.00%	0.00	0.00%	0.00	0.00	0.00	7,075.00
290.00	290.00	0.00	0.00	(290.00)	2834 Refuse Collection	290.00	0.53%	290.00	0.69%	0.00	0.00	(290.00)	3,480.00
3,745.00	3,745.00	0.00	0.00	(3,745.00)	2843 Landscape Maint	3,745.00	6.87%	3,745.00	8.86%	0.00	0.00	(3,745.00)	14,913.00
0.00	0.00	0.00	0.00	0.00	2850 Real And Personal Taxes	0.00	0.00%	0.00	0.00%	0.00	0.00	0.00	46,388.00
1,317.00	1,317.00	0.00	0.00	(1,317.00)	2860 Property Management	1,317.00	2.41%	1,317.00	3.12%	0.00	0.00	(1,317.00)	16,190.00
0.00	0.00	0.00	10,561.41	10,561.41	2880 Property/Liability Insurance	0.00	0.00%	0.00	0.00%	0.00	10,561.41	10,561.41	8,400.00
10,022.00	10,022.00	0.00	11,361.41	1,339.41	Fixed Expenses Sub-Total	10,022.00	18.38%	10,022.00	23.72%	0.00	11,361.41	1,339.41	168,096.00
20,401.00	***20,401.00***	***0.00***	***11,361.41***	***(9,039.59)***	***Total Operating Expenses***	***20,401.00***	***37.41%***	***20,401.00***	***48.29%***	***0.00***	***11,361.41***	***(9,039.59)***	***261,652.00***
$34,139.00	***$21,845.00***	***$12,294.00***	***($3,399.65)***	***$37,538.65***	***Operating Net***	***$34,139.00***	***62.59%***	***$21,845.00***	***51.71%***	***$12,294.00***	***($3,399.65)***	***$37,538.65***	***$248,105.00***
(18,372.24)	(18,372.00)	(0.24)	(18,287.20)	(85.04)	2890 Depreciation Expense	(18,372.24)	(33.69%)	(18,372.00)	(43.49%)	(0.24)	(18,287.20)	(85.04)	(220,464.00)
(9,971.01)	(10,500.00)	528.99	(10,068.94)	97.93	5215 Interest Expense-External	(9,971.01)	(18.28%)	(10,500.00)	(24.85%)	528.99	(10,068.94)	97.93	(126,000.00)
(28,343.25)	***(28,872.00)***	***(528.75)***	***(28,356.14)***	***(12.89)***	***Total Non-Operating Expenses***	***(28,343.25)***	***(51.97%)***	***(28,872.00)***	***(68.34%)***	***(528.75)***	***(28,356.14)***	***(12.89)***	***(346,464.00)***
$5,795.75	***($7,027.00)***	***$12,822.75***	***($31,755.79)***	***$37,551.54***	***Net Outcome***	***$5,795.75***	***10.63%***	***($7,027.00)***	***(16.63%)***	***$12,822.75***	***($31,755.79)***	***$37,551.54***	***($98,359.00)***