



FOR YOUTH DEVELOPMENT
FOR HEALTHY LIVING
FOR SOCIAL RESPONSIBILITY

**Finance Committee
AGENDA**

February 18, 2022

**FINANCE COMMITTEE MEETING
AGENDA
February 18, 2022**

1. Meeting Minutes Approval
 - January 21, 2022

Sean Peasely

2. Financials
 - January 31, 2022

Dolores Daly/Matt Langley



FOR YOUTH DEVELOPMENT
FOR HEALTHY LIVING
FOR SOCIAL RESPONSIBILITY

**Finance Committee
MINUTES**

January 21, 2022

**FINANCE COMMITTEE MEETING
MINUTES
January 21, 2022**

Present: Sean Peasley, Juliette Meunier, Ryan Fessler, Jeff McBride, Dolores Daly, Christine Salas, Matt Langley

Absent: Minh Hoang, Brian Constable

1. Meeting Minutes Approval Sean Peasley
 - November 19, 2021
 - Juliette motioned to approve minutes
 - Ryan Fessler seconded the motion
 - APPROVED, no nays or abstentions

2. Financials Dolores Daly/Matt Langley
 - December 2021
 - Dolores gave a high-level overview of the following:
 - December Revenue was \$5.8M, which was \$3M/ 212% above budget, \$3.9M/ 309% above PY**
 - December revenue includes \$2.5M donation and \$547K in emergency funding revenue. Excluding the donation and emergency funding, revenue would be at 100% of budget.
 - December Membership revenue totaled \$388K and was (\$145K)/ (27%) below budget and \$43K/112% above PY.
 - December Child Care Revenue totaled \$1.5M and was (\$13k)/(.1%) below budget and \$561k/ 158% above PY.

 - YE Revenue is \$33.5M which is \$3.2M/111% above budget and \$9.2M/138% above PY and 75% of YTD Pre-Covid Revenue (2019)**
 - YE Contributions and Emergency Funding Revenue is \$6M / \$4.8M over budget and 348% over YTD Pre-Covid Contributions
 - YE CYD revenue is \$15.4M (\$448K)/(3%) below budget and \$2.9M/ 124% over PY and 65% of pre-Covid revenue (2019)
 - YE Membership revenue is \$4.4M/ (\$1.5M)/(26%) below budget and \$446K/111% above PY and MB revenue is 58% of Pre-Covid MB revenue.

Wages and Benefits

- December Salary and Wages were right on budget. This includes \$76k in additional costs made with the ETRC Q1 credits received. Some of the changes include increases to the starting wage of \$15 per hour, compression adjustments based on the starting wage increase, premium pay rates for staff that could work the CUSD contract and afterschool program, additional hours/positions at the branches to focus on growth. Salary and Wages were 23.95% of revenue compared to a 50.51% budget.
- December bonus pay totaled \$642K. Half of the bonus pay was to 221 individuals that qualified for the retention bonuses put in place to retain employees through the end of the year. All other bonus pays were distributed based on employee position and 2021 performance and/or additional responsibilities taken on throughout the year.
- YE Wages and Benefits were \$380K/ 1.9% above budget and ran 58.25% of total revenue against a 63.23% budget. This is due to the increase in revenue by donations and emergency funding. Overall wages were managed very well in 2021 considering the unbudgeted changes that were made with the retirement increase, starting wage increase and all efforts to retain employee in 2021.

Flex and Fixed Expenses

- December flex expenses were \$273K/ 166% above budget. December overages were due to year end purchases for staff recognition, program supplies and equipment purchases due to the positive performance of 2021. YE flex expenses were \$75K over budget and ran 13.30% of revenue against a 14.48% budget.
- December fixed expenses were \$437K/ 207% over budget. The overage was primarily due to the inaccurate recognition of Property/Liability Insurance and Fair share expense throughout the year, additional funding to our Self Insurance Reserve and additional purchases of computer hardware. YE fixed expenses are \$258K/105% above budget and ran 15.92% of revenue against a 16.77% budget.

- o Statement of cash flow kicked up to \$841k for non-CAP expenses, the uptick in wages in salaries was due to the bonus payouts

Operating Net

- December Operating Net was \$2.1M, which was \$1.9M above budget
- YE Operating Net is \$4M, which is \$2.5M above budget

- o Dolores noted that we did fund our self insurance reserve with an additional \$100k in December with the anticipation of a couple of things coming in 2022; self insurance reserves helps cover our portion of legal expenses

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- Matt Langley gave a high-level overview of the following

Finance Notes:

Net Income

- 2021 net income was budgeted at (\$758k) loss, however actuals were \$339k net gain, \$1.1M better than budget.

Non-Operating Expenses

- Non-operating YTD costs were budgeted at (\$2.43M) loss, however changes in valuations on investments, \$1.06M, offset by loss on sales of assets, (\$812k) loss YTD, has reduced the YTD non-operating loss to (\$1.7M). As past performance is no guarantee of future results, it should be noted that our investments can adversely change value and negatively affect our bottom line.

Cash Flow

- December cash flow from operations was (\$1M) loss with a net cash loss of (\$1.1M). 2021 cash flow from operations is (\$2.1M) loss with 2021 net cash flow at \$6.3M gain.

- - Losses: Santa Ana \$261k and Maple Hill \$536k

Income Statement 12/31/2021

YMCA of Orange County
Association Summary by Minor Account
For the Twelve Months Ending Friday, December 31, 2021
Association's Operating Summary

<u>December</u>					<u>YTD</u>								
<u>Actual</u>	<u>Budget</u>	<u>Act vs Bud Variance</u>	<u>Prior Year</u>	<u>Act vs Prior Yr Variance</u>		<u>Actual</u>	<u>% Rev</u>	<u>Budget</u>	<u>% Rev</u>	<u>Act vs Bud Variance</u>	<u>Prior Year</u>	<u>Act vs Prior Yr Variance</u>	<u>Annual Budget</u>
<i>Revenue</i>													
5,773,724.81	2,721,502.00	3,052,222.81	1,867,414.14	3,906,310.67	<i>Net Revenue Totals</i>	33,493,288.26	100.00%	30,256,557.00	100.00%	3,236,731.26	24,223,996.01	9,269,292.25	30,256,557.00
<i>Expense</i>													
1,382,926.28	1,374,624.00	(8,302.28)	1,276,038.75	(106,887.53)	Salary and Wages	16,136,225.39	48.18%	16,272,254.00	53.78%	136,028.61	14,503,567.53	(1,632,657.86)	16,272,254.00
2,065,354.80	1,635,538.00	(429,816.80)	1,340,726.88	(724,627.92)	Wages and Benefits Total Expense	19,511,400.45	58.25%	19,131,257.00	63.23%	(380,143.45)	17,495,003.53	(2,016,396.92)	19,131,257.00
687,537.44	414,170.00	(273,367.44)	396,127.45	(291,409.99)	Flex Expenses Sub-Total	4,455,311.47	13.30%	4,380,432.00	14.48%	(74,879.47)	3,070,910.64	(1,384,400.83)	4,380,432.00
844,497.06	407,356.00	(437,141.06)	599,588.80	(244,908.26)	Fixed Expenses Sub-Total	5,331,638.97	15.92%	5,073,366.00	16.77%	(258,272.97)	5,125,391.39	(206,247.58)	5,073,366.00
3,597,389.30	2,457,064.00	(1,140,325.30)	2,336,443.13	(1,260,946.17)	<i>Total Operating Expenses</i>	29,298,350.89	87.48%	28,585,055.00	94.48%	(713,295.89)	25,691,305.56	(3,607,045.33)	28,585,055.00
\$2,176,335.51	\$264,438.00	\$1,911,897.51	(\$469,028.99)	\$2,645,364.50	<i>Operating Net</i>	\$4,194,937.37	12.52%	\$1,671,502.00	5.52%	\$2,523,435.37	(\$1,467,309.55)	\$5,662,246.92	\$1,671,502.00
510,771.82	(211,703.00)	(722,474.82)	(60,210.36)	(570,982.18)	<i>Total Non-Operating Expenses</i>	(1,168,205.16)	(3.49%)	(2,429,891.00)	(8.03%)	(1,261,685.84)	(3,274,430.58)	(2,106,225.42)	(2,429,891.00)
\$2,687,107.33	\$52,735.00	\$2,634,372.33	(\$529,239.35)	\$3,216,346.68	<i>Net Outcome</i>	\$3,026,732.21	9.04%	(\$758,389.00)	(2.51%)	\$3,785,121.21	(\$4,741,740.13)	\$7,768,472.34	(\$758,389.00)

Balance Sheet – next page

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Balance Sheet

YMCA of Orange County
Statement of Financial Position-Fund 1
12/31/2021

Balance Sheet		Balance Sheet		
Year End	YTD Change	1 Year Ago	Prior Mo.	Current Mo.
12/31/2020		12/31/2020	11/30/2021	12/31/2021
ASSETS				
17,071,286	13,428,294	17,071,286	28,237,514	30,499,580
4,144,392	(4,450,634)	4,144,392	(540,816)	(306,242)
<u>\$21,215,678</u>	<u>\$8,977,660</u>	<u>\$21,215,678</u>	<u>\$27,696,698</u>	<u>\$30,193,338</u>
LIABILITIES AND NET ASSETS				
3,615,386	5,058,178	3,615,386	8,972,382	8,673,564
2,093,109	895,401	2,093,109	2,886,959	2,988,510
5,708,495	5,953,579	5,708,495	11,859,341	11,662,074
15,507,183	3,024,081	15,507,183	15,837,357	18,531,264
<u>\$21,215,678</u>	<u>\$8,977,660</u>	<u>\$21,215,678</u>	<u>\$27,696,698</u>	<u>\$30,193,338</u>
Cash & Investments Footnote:				
2,667,724	6,297,206	2,667,724	10,101,407	8,964,930
11,758,136	4,560,038	11,758,136	13,238,595	16,318,174

Cash Flow – next page
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Cash Flow

Young Mens Christian Association - Orange County
Cash Flow Statement - Fund 1

For the Period Ending 12/31/2021
 Cash at Beginning of Period 10,101,407

Operations

Cash receipts from	
Childcare revenue	1,980,362
Membership revenue	605,879
Donations/Grants/Misc.	333,717
Cash paid for	
Labor expenses	(2,750,758)
Facility expenses	(383,310)
Operating expenses	(841,355)
Interest expense	
Misc.	
Net Cash Flow from Operations	(1,055,467)

Investing Activities

Cash receipts from	
Sale of property and equipment	
Sale of investment securities	
Interest earned	1,454
Cash paid for	
Purchase of property and equipment	(82,464)
Purchase of investment securities	
Misc.	
Net Cash Flow from Investing Activities	(81,010)

Financing Activities

Cash receipts from	
Borrowing	
Cash paid for	
Repayment of loans	
Net Cash Flow from Financing Activities	0

Net Increase in Cash (1,136,477)

Cash at End of Period 8,964,930

3. YUSA Financial Benchmark Report Dolores Daly
 - This is a report that we get annually from YUSA that basically compares our performance to our peers; our peer group is above \$14M
 - Report is available to view upon request

4. Other Discussion Points
 - Huntington Beach Update – We will give notice at the end of Q1 of this year (we have to give a 1 year notice); we are making changes to the membership model, adding saunas and a recovery room, etc.

Meeting Adjourn @ 1:01pm

Operations Performance in January to Budget and PY:

January Revenue was \$2.3M, which was (\$198K) / 7.6% below budget, \$747K / 45.75% above PY

- Beginning in 2022, Annual Campaign Revenue is below the operating net line. All scholarships expenses are a below the operating net line expense as well.
- January Membership revenue totaled \$387K and was (\$9K) / (2.37%) below budget and \$57K / 17.51% above PY.
- January Child Care Revenue totaled \$1.4M and was (\$70k) / (4.8%) below budget and \$516K / 58.61% above PY.
- Both branch membership, program revenue and CYD revenue were impacted by the Covid surge with over 121 kids testing positive and out of the program for a portion of the month.
- Camp revenue was (\$58K) / (64.52%) off budget. Cal Fire contract for Camp Elk ended Mid-January. We had a contract through the end of March and budgeted for that revenue. In December, per the contract they provided a 30 day notice due to fire season ending earlier than anticipated.

Wages and Benefits

- January Salary and Wages were 13% below budget primarily due to 92 staff members testing positive for Covid in the month of January and FT salaried staff stepping into ratio in CYD or covering shifts at the branches. We will see a portion of these expenses in future months with the recent extension of the Covid sick pay in CA.
- Benefits were over budget by 13.5% due to the unbudgeted vacation accrual expense.

Flex and Fixed Expenses

- January flex expenses were \$85K / 22.97% under budget. Expenses were flexed due to revenue coming in lower than expected and the impact of the Covid surge. Events and in person meetings rescheduled or cancelled for January.
- January fixed expenses were \$20K / 3.99% over budget. The overage was primarily due to computer purchases that were ordered in December, but experienced shipping delays and they did not arrive until January. Another unbudgeted expense included in January financials was an insurance broker commission fee.

Operating Net

- January Operating Net was (\$108K), which was \$25K above budget and \$216K better than PY.

Finance Notes:

Cash Flow

- January cash flow from operations was \$223k and net cash for the period is \$187k.
- We began making \$30k monthly payments towards the \$2.75M loan from Fidelity.

YMCA of Orange County
Statement of Financial Position-Fund 1
1/31/2022

Balance Sheet			Balance Sheet		
Year End	YTD Change		1 Year Ago	Prior Mo.	Current Mo.
12/31/2021			1/31/2021	12/31/2021	1/31/2022
ASSETS					
		Current Assets			
30,448,126	34,527	Total Current Assets	16,729,532	30,448,126	30,482,653
(306,242)	197,473	Total Other Assets	5,664,276	(306,242)	(108,769)
<u>\$30,141,884</u>	<u>\$232,000</u>	Total Assets	<u>\$22,393,808</u>	<u>\$30,141,884</u>	<u>\$30,373,884</u>
LIABILITIES AND NET ASSETS					
		Current Liabilities			
8,660,657	428,248	Total Current Liabilities	6,371,943	8,660,657	9,088,905
2,988,510	(21,815)	Total Long-Term Liabilities	805,686	2,988,510	2,966,695
11,649,167	406,433	Total Liabilities	7,177,629	11,649,167	12,055,600
18,492,717	(174,433)	Total Net Assets	15,216,179	18,492,717	18,318,284
<u>\$30,141,884</u>	<u>\$232,000</u>	Total Liabilities And Net Assets	<u>\$22,393,808</u>	<u>\$30,141,884</u>	<u>\$30,373,884</u>
Cash & Investments Footnote:					
8,913,476	187,164	Available Operating Cash	2,276,026	8,913,476	9,100,640
16,318,174	(78,651)	Investments	11,847,503	16,318,174	16,239,523

YMCA of Orange County
Statement of Financial Position-Fund 1
1/31/2022

Balance Sheet			Balance Sheet		
Year End 12/31/2021	YTD Change		1 Year Ago 1/31/2021	Prior Mo. 12/31/2021	Current Mo. 1/31/2022
ASSETS					
Current Assets					
\$8,913,476	\$187,164	Cash and cash equivalents	\$2,276,026	\$8,913,476	\$9,100,640
16,318,174	(78,651)	Investments	11,847,503	16,318,174	16,239,523
4,910,348	(364,288)	Accounts Receivable - Net Allowance	2,224,087	4,910,348	4,546,060
59,465	(2,196)	Annual Pledges Receivable - Net Allowance	43,238	59,465	57,269
2,200	0	Deposits and Prepaid Rent	(9,641)	2,200	2,200
0	251,669	Prepaid Insurance	77,556	0	251,669
244,463	40,829	Other Prepaid Expenses	270,763	244,463	285,292
30,448,126	34,527	Total Current Assets	16,729,532	30,448,126	30,482,653
Other Assets					
6,178,893	(16,568)	Property, Plant and Equipment, Net	13,288,117	6,178,893	6,162,325
(6,485,135)	214,041	Inter-branch/Inter-fund Items	(7,623,841)	(6,485,135)	(6,271,094)
(306,242)	197,473	Total Other Assets	5,664,276	(306,242)	(108,769)
\$30,141,884	\$232,000	Total Assets	\$22,393,808	\$30,141,884	\$30,373,884
LIABILITIES AND NET ASSETS					
Current Liabilities					
\$969,096	\$47,848	Accounts Payable	\$922,033	\$969,096	\$1,016,944
1,901,004	253,697	Accrued Payroll and Employee Benefits	2,300,541	1,901,004	2,154,701
1,042,082	126,703	Program Fees Received In Advance - Other	1,781,621	1,042,082	1,168,785
4,748,475	0	Notes Payable - Current Portion	1,367,748	4,748,475	4,748,475
8,660,657	428,248	Total Current Liabilities	6,371,943	8,660,657	9,088,905
Long-term Liabilities					
200,000	5,910	Self-Insurance Liability and Other Reserves	301,068	200,000	205,910
2,788,510	(27,725)	Notes Payable	504,618	2,788,510	2,760,785
2,988,510	(21,815)	Total Long-Term Liabilities	805,686	2,988,510	2,966,695
11,649,167	406,433	Total Liabilities	7,177,629	11,649,167	12,055,600
Net Assets					
3,080,420	(3,162,618)	Current Operations - YMCA (excl. Tipper, LLC)	(196,118)	3,080,420	(82,198)
15,412,297	2,988,185	Unrestricted/Temporarily/Permanently Restricted	15,412,297	15,412,297	18,400,482
18,492,717	(174,433)	Total Net Assets	15,216,179	18,492,717	18,318,284
\$30,141,884	\$232,000	Total Liabilities And Net Assets	\$22,393,808	\$30,141,884	\$30,373,884

Cash & Investments Footnote:					
8,913,476	187,164	Available Operating Cash	2,276,026	8,913,476	9,100,640
16,318,174	(78,651)	Investments	11,847,503	16,318,174	16,239,523

YMCA of Orange County

Association Summary by Minor Account
For the One Month Ending Monday, January 31, 2022
Association's Operating Summary

<u>January</u>					<u>YTD</u>								
<u>Actual</u>	<u>Budget</u>	<u>Act vs Bud Variance</u>	<u>Prior Year</u>	<u>Act vs Prior Yr Variance</u>		<u>Actual</u>	<u>% Rev</u>	<u>Budget</u>	<u>% Rev</u>	<u>Act vs Bud Variance</u>	<u>Prior Year</u>	<u>Act vs Prior Yr Variance</u>	<u>Annual Budget</u>
Revenue													
2,384,437.70	2,579,355.00	(194,917.30)	1,634,029.66	750,408.04	Net Revenue Totals	2,384,437.70	100.00%	2,579,355.00	100.00%	(194,917.30)	1,634,029.66	750,408.04	34,373,779.00
Expense													
1,333,598.85	1,532,819.00	199,220.15	1,147,699.65	(185,899.20)	Salary and Wages Total	1,333,598.85	55.93%	1,532,819.00	59.43%	199,220.15	1,147,699.65	(185,899.20)	19,801,059.00
1,706,232.19	1,861,111.00	154,878.81	1,428,466.37	(277,765.82)	Wages and Benefits Total Expense	1,706,232.19	71.56%	1,861,111.00	72.15%	154,878.81	1,428,466.37	(277,765.82)	23,925,674.00
284,097.57	368,827.00	84,729.43	182,617.28	(101,480.29)	Flex Expenses Sub-Total	284,097.57	11.91%	368,827.00	14.30%	84,729.43	182,617.28	(101,480.29)	4,998,612.00
502,469.76	483,197.00	(19,272.76)	347,792.84	(154,676.92)	Fixed Expenses Sub-Total	502,469.76	21.07%	483,197.00	18.73%	(19,272.76)	347,792.84	(154,676.92)	5,903,364.00
2,492,799.52	2,713,135.00	220,335.48	1,958,876.49	(533,923.03)	Total Operating Expenses	2,492,799.52	104.54%	2,713,135.00	105.19%	220,335.48	1,958,876.49	(533,923.03)	34,827,650.00
(\$108,361.82)	(\$133,780.00)	\$25,418.18	(\$324,846.83)	\$216,485.01	Operating Net	(\$108,361.82)	(4.54%)	(\$133,780.00)	(5.19%)	\$25,418.18	(\$324,846.83)	\$216,485.01	(\$453,871.00)
38,908.52	43,181.00	4,272.48	136,958.38	98,049.86	Total Non-Operating Expenses	38,908.52	1.63%	43,181.00	1.67%	4,272.48	136,958.38	98,049.86	(1,047,095.00)
(\$69,453.30)	(\$90,599.00)	\$21,145.70	(\$187,888.45)	\$118,435.15	Net Outcome	(\$69,453.30)	(2.91%)	(\$90,599.00)	(3.51%)	\$21,145.70	(\$187,888.45)	\$118,435.15	(\$1,500,966.00)

YMCA of Orange County
 Association Summary by Minor Account
 For the One Month Ending Monday, January 31, 2022
 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
Revenue													
(\$1,846.00)	\$5,186.00	(\$7,032.00)	\$78,332.72	(\$80,178.72)	0115 Contributions-Restricted	(\$1,846.00)	(0.08%)	\$5,186.00	0.20%	(\$7,032.00)	\$78,332.72	(\$80,178.72)	\$11,899.00
0.00	0.00	0.00	4,480.50	(4,480.50)	0116 Emergency Funding Revenue	0.00	0.00%	0.00	0.00%	0.00	4,480.50	(4,480.50)	0.00
14,090.00	7,474.00	6,616.00	19,990.00	(5,900.00)	0120 Cont-Fndtn/Trusts	14,090.00	0.59%	7,474.00	0.29%	6,616.00	19,990.00	(5,900.00)	103,427.00
0.00	0.00	0.00	3,659.41	(3,659.41)	0190 Contribution/Transfer fr Other NP's	0.00	0.00%	0.00	0.00%	0.00	3,659.41	(3,659.41)	0.00
71,743.25	51,487.00	20,256.25	43,597.47	28,145.78	0840 Contract Services Revenue	71,743.25	3.01%	51,487.00	2.00%	20,256.25	43,597.47	28,145.78	301,843.00
458.18	4,082.00	(3,623.82)	4,658.00	(4,199.82)	0910 City Funding	458.18	0.02%	4,082.00	0.16%	(3,623.82)	4,658.00	(4,199.82)	79,084.00
207,178.66	225,936.00	(18,757.34)	148,822.60	58,356.06	0931 Government Grant Income-Restricted	207,178.66	8.69%	225,936.00	8.76%	(18,757.34)	148,822.60	58,356.06	2,392,156.00
106,478.60	108,185.00	(1,706.40)	108,043.39	(1,564.79)	1001 Adult Membership	106,478.60	4.47%	108,185.00	4.19%	(1,706.40)	108,043.39	(1,564.79)	1,374,008.00
53,323.65	56,002.00	(2,678.35)	56,982.92	(3,659.27)	1002 Couple Membership	53,323.65	2.24%	56,002.00	2.17%	(2,678.35)	56,982.92	(3,659.27)	717,211.00
47,139.15	48,400.00	(1,260.85)	32,805.02	14,334.13	1007 3rd Party Memberships	47,139.15	1.98%	48,400.00	1.88%	(1,260.85)	32,805.02	14,334.13	651,400.00
10,818.56	10,536.00	282.56	11,463.10	(644.54)	1014 College/Student Membership	10,818.56	0.45%	10,536.00	0.41%	282.56	11,463.10	(644.54)	137,302.00
342.00	950.00	(608.00)	0.00	342.00	1017 Daily	342.00	0.01%	950.00	0.04%	(608.00)	0.00	342.00	12,720.00
945.00	898.00	47.00	1,170.00	(225.00)	1018 Seniors Membership	945.00	0.04%	898.00	0.03%	47.00	1,170.00	(225.00)	8,856.00
162,783.14	166,063.00	(3,279.86)	112,389.37	50,393.77	1019 Family Membership	162,783.14	6.83%	166,063.00	6.44%	(3,279.86)	112,389.37	50,393.77	2,151,533.00
5,317.00	5,499.00	(182.00)	6,617.00	(1,300.00)	1020 Single Parent Family	5,317.00	0.22%	5,499.00	0.21%	(182.00)	6,617.00	(1,300.00)	64,223.00
33,464.48	29,270.00	4,194.48	21,390.01	12,074.47	1101 Adventure Guides Program Fees	33,464.48	1.40%	29,270.00	1.13%	4,194.48	21,390.01	12,074.47	357,696.00
(5.83)	0.00	(5.83)	0.00	(5.83)	1122 AG Employee Discount	(5.83)	0.00%	0.00	0.00%	(5.83)	0.00	(5.83)	(12.00)
112,010.15	104,650.00	7,360.15	8,016.45	103,993.70	1130 Y Adventure Guides Event	112,010.15	4.70%	104,650.00	4.06%	7,360.15	8,016.45	103,993.70	1,156,875.00
11,901.98	9,439.00	2,462.98	8,085.80	3,816.18	1210 Facility Rental	11,901.98	0.50%	9,439.00	0.37%	2,462.98	8,085.80	3,816.18	126,618.00
29,745.00	24,500.00	5,245.00	15,815.50	13,929.50	1247 Membership Joining Fee	29,745.00	1.25%	24,500.00	0.95%	5,245.00	15,815.50	13,929.50	240,800.00
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	212,375.00
32,065.00	90,365.00	(58,300.00)	0.00	32,065.00	1316 Camp User Group	32,065.00	1.34%	90,365.00	3.50%	(58,300.00)	0.00	32,065.00	383,715.00
0.00	0.00	0.00	0.00	0.00	1322 Camp-Employee Discount	0.00	0.00%	0.00	0.00%	0.00	0.00	0.00	(4,500.00)
2,557.75	3,790.00	(1,232.25)	3,470.31	(912.56)	1371 New Horizons Camp	2,557.75	0.11%	3,790.00	0.15%	(1,232.25)	3,470.31	(912.56)	69,855.00
35,543.86	35,700.00	(156.14)	21,930.05	13,613.81	1374 Regional Center	35,543.86	1.49%	35,700.00	1.38%	(156.14)	21,930.05	13,613.81	611,100.00
3,586.07	2,225.00	1,361.07	3,373.58	212.49	1410 Child Care Admin Reg Fee	3,586.07	0.15%	2,225.00	0.09%	1,361.07	3,373.58	212.49	466,690.00
1,429,183.35	1,496,460.00	(67,276.65)	901,721.85	527,461.50	1420 Child Development Fees	1,429,183.35	59.94%	1,496,460.00	58.02%	(67,276.65)	901,721.85	527,461.50	19,895,688.00
(29,863.31)	(26,480.00)	(3,383.31)	(18,727.21)	(11,136.10)	1421 CC Multi-Child Discounts	(29,863.31)	(1.25%)	(26,480.00)	(1.03%)	(3,383.31)	(18,727.21)	(11,136.10)	(344,845.00)
(6,182.47)	(5,045.00)	(1,137.47)	(5,760.13)	(422.34)	1422 Employee Discounts	(6,182.47)	(0.26%)	(5,045.00)	(0.20%)	(1,137.47)	(5,760.13)	(422.34)	(72,993.00)
(1,835.00)	0.00	(1,835.00)	0.00	(1,835.00)	1423 ASES Discounts	(1,835.00)	(0.08%)	0.00	0.00%	(1,835.00)	0.00	(1,835.00)	0.00
3,097.22	6,460.00	(3,362.78)	765.00	2,332.22	1508 Kidzone	3,097.22	0.13%	6,460.00	0.25%	(3,362.78)	765.00	2,332.22	189,470.00
20,623.59	21,309.00	(685.41)	10,477.99	10,145.60	1518 Strength Training	20,623.59	0.86%	21,309.00	0.83%	(685.41)	10,477.99	10,145.60	326,651.00
11,504.40	15,153.00	(3,648.60)	4,364.50	7,139.90	1535 Fitness Programs	11,504.40	0.48%	15,153.00	0.59%	(3,648.60)	4,364.50	7,139.90	190,704.00
13,994.23	23,427.00	(9,432.77)	14,729.23	14,729.23	1540 Sports Programs	13,994.23	0.59%	23,427.00	0.91%	(9,432.77)	(735.00)	14,729.23	645,453.00
21,319.78	37,401.00	(16,081.22)	20,643.79	675.99	1550 Aquatics Program	21,319.78	0.89%	37,401.00	1.45%	(16,081.22)	20,643.79	675.99	887,884.00
4,907.50	6,250.00	(1,342.50)	0.00	4,907.50	1575 Training	4,907.50	0.21%	6,250.00	0.24%	(1,342.50)	0.00	4,907.50	94,070.00
639.36	0.00	639.36	0.00	639.36	1601 Youth In Government	639.36	0.03%	0.00	0.00%	639.36	0.00	639.36	318,000.00
19,735.10	39,779.00	(20,043.90)	18,052.81	1,682.29	1625 Community Programs	19,735.10	0.83%	39,779.00	1.54%	(20,043.90)	18,052.81	1,682.29	714,217.00
(45,343.62)	(28,534.00)	(16,809.62)	(14,101.14)	(31,242.48)	1712 Promotions	(45,343.62)	(1.90%)	(28,534.00)	(1.11%)	(16,809.62)	(14,101.14)	(31,242.48)	(196,229.00)
(280.00)	(321.00)	41.00	(521.00)	241.00	1720 Complimentary Memberships	(280.00)	(0.01%)	(321.00)	(0.01%)	41.00	(521.00)	241.00	(3,852.00)
1,422.92	2,644.00	(1,221.08)	1,084.00	338.92	1801 Miscellaneous	1,422.92	0.06%	2,644.00	0.10%	(1,221.08)	1,084.00	338.92	99,027.00
1,375.00	215.00	1,160.00	800.00	575.00	1807 Returned Item/NSF Fee	1,375.00	0.06%	215.00	0.01%	1,160.00	800.00	575.00	2,400.00
500.00	0.00	500.00	871.00	(371.00)	1815 Misc. Fundraising	500.00	0.02%	0.00	0.00%	500.00	871.00	(371.00)	1,260.00
2,384,437.70	2,579,355.00	(194,917.30)	1,634,029.66	750,408.04	Net Revenue Totals	2,384,437.70	100.00%	2,579,355.00	100.00%	(194,917.30)	1,634,029.66	750,408.04	34,373,779.00
Expense													
520,792.33	553,137.00	32,344.67	1,147,699.65	626,907.32	2110 Salaries-F/T Exempt	520,792.33	21.84%	553,137.00	21.44%	32,344.67	1,147,699.65	626,907.32	6,643,416.00
328,674.57	404,231.00	75,556.43	0.00	(328,674.57)	2120 Wages-F/T Non-Exempt	328,674.57	13.78%	404,231.00	15.67%	75,556.43	0.00	(328,674.57)	5,050,927.00
465,646.36	575,451.00	109,804.64	0.00	(465,646.36)	2130 Wages-P/T Non-Exempt	465,646.36	19.53%	575,451.00	22.31%	109,804.64	0.00	(465,646.36)	7,777,945.00
0.00	0.00	0.00	0.00	0.00	2135 Increase Pool-Ptne	0.00	0.00%	0.00	0.00%	0.00	0.00	0.00	328,771.00
14,682.31	0.00	(14,682.31)	0.00	(14,682.31)	2150 Overtime	14,682.31	0.62%	0.00	0.00%	(14,682.31)	0.00	(14,682.31)	0.00
3,803.28	0.00	(3,803.28)	0.00	(3,803.28)	2155 Break Penalty	3,803.28	0.16%	0.00	0.00%	(3,803.28)	0.00	(3,803.28)	0.00
1,333,598.85	1,532,819.00	199,220.15	1,147,699.65	(185,899.20)	Salary and Wages Total	1,333,598.85	55.93%	1,532,819.00	59.43%	199,220.15	1,147,699.65	(185,899.20)	19,801,059.00
1,355.48	5,000.00	3,644.52	0.00	(1,355.48)	2160 Bonus Pay	1,355.48	0.06%	5,000.00	0.19%	3,644.52	0.00	(1,355.48)	32,000.00
0.00	0.00	0.00	0.00	0.00	2175 Temporary - Agencies	0.00	0.00%	0.00	0.00%	0.00	0.00	0.00	8,000.00
87,467.70	90,623.00	3,155.30	7,204.10	(80,263.60)	2220 Retirement Plan Premiums	87,467.70	3.67%	90,623.00	3.51%	3,155.30	7,204.10	(80,263.60)	1,142,182.00
99,135.00	59,387.00	20,252.00	36,127.26	(3,007.74)	2245 Employee Insurance Benefits	99,135.00	4.19%	59,387.00	2.30%	20,252.00	36,127.26	(3,007.74)	724,629.00
37,774.48	316.00	(95,458.48)	96,192.58	418.10	2250 Vacation Accrual Expense	37,774.48	1.64%	316.00	0.01%	(95,458.48)	96,192.58	418.10	3,032.00
101,110.33	117,264.00	16,153.67	86,271.15	(14,839.18)	2310 FICA	101,110.33	4.24%	117,264.00	4.55%	16,153.67	86,271.15	(14,839.18)	1,488,727.00
10,131.62	11,494.00	1,362.38	8,529.07	(1,602.55)	2320 Unemployment Insur Prem	10,131.62	0.42%	11,494.00	0.45%	1,362.38	8,529.07	(1,602.55)	148,514.00
37,658.73	44,208.00	6,549.27	46,442.56	8,783.83	2330 Worker's Compensation	37,658.73	1.58%	44,208.00	1.71%	6,549.27	46,442.56	8,783.83	577,531.00
1,706,232.19	1,861,111.00	154,878.81	1,428,466.37	(277,765.82)	Wages and Benefits Total Expense	1,706,232.19	71.56%	1,861,111.00	72.15%	154,878.81	1,428,466.37	(277,765.82)	23,925,674.00

YMCA of Orange County
 Association Summary by Minor Account
 For the One Month Ending Monday, January 31, 2022
 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	
1,904.73	5,966.00	4,061.27	2,888.56	983.83	2510 Office/Misc Supplies	1,904.73	0.08%	5,966.00	0.23%	4,061.27	2,888.56	983.83	71,790.00
7,308.40	8,038.00	729.60	5,037.10	(2,271.30)	2520 Maintenance/Janitorial Supplies	7,308.40	0.31%	8,038.00	0.31%	729.60	5,037.10	(2,271.30)	97,893.00
1,373.19	3,507.00	2,133.81	1,780.49	407.30	2560 Food & Bev	1,373.19	0.06%	3,507.00	0.14%	2,133.81	1,780.49	407.30	49,803.00
26,054.94	29,594.00	3,539.06	25,947.59	(107.35)	2610 Telephone-Regular Service	26,054.94	1.09%	29,594.00	1.15%	3,539.06	25,947.59	(107.35)	348,822.00
9,405.00	12,096.00	2,691.00	10,900.45	1,495.45	2670 Telephone-Cellular	9,405.00	0.39%	12,096.00	0.47%	2,691.00	10,900.45	1,495.45	144,048.00
444.54	972.00	527.46	359.15	(85.39)	2710 Postage	444.54	0.02%	972.00	0.04%	527.46	359.15	(85.39)	14,172.00
7,963.88	22,365.00	14,401.12	33,611.72	25,647.84	2845 Facility Maintenance	7,963.88	0.33%	22,365.00	0.87%	14,401.12	33,611.72	25,647.84	239,036.00
731.32	2,276.00	1,544.68	916.53	185.21	2930 Equipment Repairs/Maint	731.32	0.03%	2,276.00	0.09%	1,544.68	916.53	185.21	30,290.00
24,871.70	25,126.00	254.30	5,422.81	(19,448.89)	3012 Promo & Advertising	24,871.70	1.04%	25,126.00	0.97%	254.30	5,422.81	(19,448.89)	312,802.00
7,427.62	17,886.00	10,458.38	722.71	(6,704.91)	3013 Community Development	7,427.62	0.31%	17,886.00	0.69%	10,458.38	722.71	(6,704.91)	148,872.00
167.00	8,800.00	8,633.00	6,204.28	6,037.28	3110 Campaign Supplies & Recog.	167.00	0.01%	8,800.00	0.34%	8,633.00	6,204.28	6,037.28	25,163.00
509.38	3,650.00	3,140.62	797.57	288.19	3210 Mileage Reimbursement	509.38	0.02%	3,650.00	0.14%	3,140.62	797.57	288.19	47,706.00
229.17	3,718.00	3,488.83	5,684.81	5,455.64	3320 Staff Development/Training	229.17	0.01%	3,718.00	0.14%	3,488.83	5,684.81	5,455.64	87,094.00
0.00	0.00	0.00	0.00	0.00	3326 Travel Expense	0.00	0.00%	0.00	0.00%	0.00	0.00	0.00	6,796.00
12.76	2,475.00	2,462.24	0.00	(12.76)	3336 Volunteer Recog/Training	12.76	0.00%	2,475.00	0.10%	2,462.24	0.00	(12.76)	20,983.00
3,928.54	3,454.00	(474.54)	636.21	(3,292.33)	3337 Staff Recognition	3,928.54	0.16%	3,454.00	0.13%	(474.54)	636.21	(3,292.33)	82,008.00
1,341.57	5,621.00	4,279.43	983.80	(357.77)	3345 Meeting Expense	1,341.57	0.06%	5,621.00	0.22%	4,279.43	983.80	(357.77)	69,925.00
5,828.73	7,289.00	1,460.27	10,854.57	5,025.84	3360 Dues & Subscriptions	5,828.73	0.24%	7,289.00	0.28%	1,460.27	10,854.57	5,025.84	79,950.00
10,363.83	12,519.00	2,155.17	4,230.39	(6,133.44)	3418 Adv Guide Event Exp	10,363.83	0.43%	12,519.00	0.49%	2,155.17	4,230.39	(6,133.44)	164,048.00
49,576.34	71,595.00	22,018.66	34,378.54	(15,197.80)	3425 Program Expense	49,576.34	2.08%	71,595.00	2.78%	22,018.66	34,378.54	(15,197.80)	784,275.00
94,250.31	87,800.00	(6,450.31)	3,897.90	(90,352.41)	3429 Admission/Prog. Venue Costs	94,250.31	3.95%	87,800.00	3.40%	(6,450.31)	3,897.90	(90,352.41)	1,407,971.00
1,307.14	3,398.00	2,090.86	3,258.07	1,950.93	3459 Staff Uniforms	1,307.14	0.05%	3,398.00	0.13%	2,090.86	3,258.07	1,950.93	58,517.00
0.00	0.00	0.00	953.00	953.00	3482 Accreditation Expense	0.00	0.00%	0.00	0.00%	0.00	953.00	953.00	2,168.00
15,201.09	18,692.00	3,490.91	10,719.53	(4,481.56)	3492 Nutrition	15,201.09	0.64%	18,692.00	0.72%	3,490.91	10,719.53	(4,481.56)	317,425.00
0.00	380.00	380.00	0.00	0.00	3520 Transportation	0.00	0.00%	380.00	0.01%	380.00	0.00	0.00	200,652.00
0.00	0.00	0.00	225.64	225.64	3915 Misc. Fundraising Expense	0.00	0.00%	0.00	0.00%	0.00	225.64	225.64	49.00
3,068.00	0.00	(3,068.00)	0.00	(3,068.00)	4110 Unreconciled Cash Advance	3,068.00	0.13%	0.00	0.00%	(3,068.00)	0.00	(3,068.00)	0.00
4,017.99	3,226.00	(791.99)	973.67	(3,044.32)	4320 Employment Advertising	4,017.99	0.17%	3,226.00	0.13%	(791.99)	973.67	(3,044.32)	41,001.00
5,647.50	3,768.00	(1,879.50)	1,788.75	(3,858.75)	4360 Hiring Costs	5,647.50	0.24%	3,768.00	0.15%	(1,879.50)	1,788.75	(3,858.75)	103,000.00
481.71	2,458.00	1,976.29	210.06	(271.65)	5050 Equipment/Asset Purchases	481.71	0.02%	2,458.00	0.10%	1,976.29	210.06	(271.65)	29,102.00
681.19	2,158.00	1,476.81	9,233.38	8,552.19	5310 Write-off Bad Debt	681.19	0.03%	2,158.00	0.08%	1,476.81	9,233.38	8,552.19	13,251.00
284,097.57	368,827.00	84,729.43	182,617.28	(101,480.29)	Flex Expenses Sub-Total	284,097.57	11.91%	368,827.00	14.30%	84,729.43	182,617.28	(101,480.29)	4,998,612.00
43,435.00	19,250.00	(24,185.00)	0.00	(43,435.00)	2410 Legal Fees	43,435.00	1.82%	19,250.00	0.75%	(24,185.00)	0.00	(43,435.00)	231,000.00
4,200.00	4,350.00	150.00	0.00	(4,200.00)	2415 Audit Fees	4,200.00	0.18%	4,350.00	0.17%	150.00	0.00	(4,200.00)	52,200.00
48,142.00	12,050.00	(36,092.00)	3,340.25	(44,801.75)	2450 Consulting Fees	48,142.00	2.02%	12,050.00	0.47%	(36,092.00)	3,340.25	(44,801.75)	126,100.00
59,616.59	71,890.00	12,273.41	71,954.58	12,337.99	2480 DP Service/Maint Conract	59,616.59	2.50%	71,890.00	2.79%	12,273.41	71,954.58	12,337.99	736,367.00
86,509.35	91,563.00	5,053.65	87,339.00	829.65	2810 Facility Rent	86,509.35	3.63%	91,563.00	3.55%	5,053.65	87,339.00	829.65	1,121,601.00
2,503.33	3,897.00	1,393.67	4,053.46	1,550.13	2811 Facility Rent Offsite Storage	2,503.33	0.10%	3,897.00	0.15%	1,393.67	4,053.46	1,550.13	47,860.00
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	254.00
26,790.49	31,280.00	4,489.51	26,437.76	(352.73)	2831 Electricity	26,790.49	1.12%	31,280.00	1.21%	4,489.51	26,437.76	(352.73)	424,616.00
21,742.02	15,662.00	(6,080.02)	12,937.78	(8,804.24)	2832 Gas	21,742.02	0.91%	15,662.00	0.61%	(6,080.02)	12,937.78	(8,804.24)	115,338.00
4,667.26	5,327.00	659.74	4,609.03	(58.23)	2833 Water and Sewer	4,667.26	0.20%	5,327.00	0.21%	659.74	4,609.03	(58.23)	60,925.00
2,150.55	3,063.00	912.45	3,123.70	973.15	2834 Refuse Collection	2,150.55	0.09%	3,063.00	0.12%	912.45	3,123.70	973.15	37,004.00
4,045.83	5,379.00	1,333.17	2,158.00	(1,887.83)	2843 Landscape Maint	4,045.83	0.17%	5,379.00	0.21%	1,333.17	2,158.00	(1,887.83)	66,511.00
14,671.83	17,398.00	2,726.17	1,169.75	(13,502.08)	2844 Contracted Maintenance	14,671.83	0.62%	17,398.00	0.67%	2,726.17	1,169.75	(13,502.08)	211,506.00
2,781.34	6,992.00	4,210.66	4,811.20	2,029.86	2849 Pool Repairs & Maintenance	2,781.34	0.12%	6,992.00	0.27%	4,210.66	4,811.20	2,029.86	83,904.00
2,278.85	1,786.00	(492.85)	2,827.07	548.22	2850 Real And Personal Taxes	2,278.85	0.10%	1,786.00	0.07%	(492.85)	2,827.07	548.22	9,903.00
9,379.76	9,408.00	28.24	5,515.00	(3,864.76)	2870 School Fees	9,379.76	0.39%	9,408.00	0.36%	28.24	5,515.00	(3,864.76)	127,180.00
41,765.00	41,765.00	0.00	20,092.00	(21,673.00)	2880 Property/Liability Insurance	41,765.00	1.75%	41,765.00	1.62%	0.00	20,092.00	(21,673.00)	559,418.00
7,840.00	7,840.00	0.00	1,067.72	(6,772.28)	2885 SIR Expense	7,840.00	0.33%	7,840.00	0.30%	0.00	1,067.72	(6,772.28)	103,987.00
10,703.24	12,599.00	1,895.76	13,588.48	2,885.24	2911 Equipment Lease/Rental	10,703.24	0.45%	12,599.00	0.49%	1,895.76	13,588.48	2,885.24	148,396.00
515.71	0.00	(515.71)	0.00	(515.71)	3426 Program Enhancements	515.71	0.02%	0.00	0.00%	(515.71)	0.00	(515.71)	800.00
0.00	0.00	0.00	185.54	185.54	3433 Special Funding/Grant Expenses	0.00	0.00%	0.00	0.00%	0.00	185.54	185.54	0.00
40,859.00	42,192.00	1,333.00	33,367.10	(7,491.90)	3486 Program License & Permits	40,859.00	1.71%	42,192.00	1.64%	1,333.00	33,367.10	(7,491.90)	123,911.00
3,252.00	3,252.00	0.00	2,497.00	(755.00)	3510 Vehicle Insurance	3,252.00	0.14%	3,252.00	0.13%	0.00	2,497.00	(755.00)	39,024.00
3,351.42	3,746.00	394.58	1,269.92	(2,081.50)	3541 Veh License/Gas/Repair	3,351.42	0.14%	3,746.00	0.15%	394.58	1,269.92	(2,081.50)	54,685.00
(0.01)	0.00	0.01	0.00	0.01	3610 Cash Over/Short	(0.01)	0.00%	0.00	0.00%	0.01	0.00	0.01	0.00
468.74	3,135.00	2,666.26	311.15	(157.59)	3620 Bank Fees	468.74	0.02%	3,135.00	0.12%	2,666.26	311.15	(157.59)	38,038.00
35,757.95	33,658.00	(2,099.95)	20,487.39	(15,270.56)	3625 Credit Card Eft Proc Fees	35,757.95	1.50%	33,658.00	1.30%	(2,099.95)	20,487.39	(15,270.56)	446,430.00
110.17	0.00	(110.17)	16.06	(94.11)	3640 Late/Financing Charges	110.17	0.00%	0.00	0.00%	(110.17)	16.06	(94.11)	0.00
679.95	702.00	22.05	538.27	(141.68)	3660 Courier Service - Regular	679.95	0.03%	702.00	0.03%	22.05	538.27	(141.68)	15,010.00
225.00	2.00	(223.00)	359.35	134.35	3690 Misc Admin Expense	225.00	0.01%	2.00	0.00%	(223.00)	359.35	134.35	500,001.00
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	2,500.00
(25,745.87)	29,776.00	55,521.87	20,704.00	46,449.87	3710 Fair Share	(25,745.87)	(1.08%)	29,776.00	1.15%	55,521.87	20,704.00	46,449.87	386,404.00
(0.18)	6.00	6.18	6.40	6.58	3912 Sales Tax	(0.18)	0.00%	6.00	0.00%	6.18	6.40	6.58	281.00
49,773.44	5,229.00	(44,544.44)	3,025.88	(46,747.56)	5051 Computer Hdwr/Stwr	49,773.44	2.09%	5,229.00	0.20%	(44,544.44)	3,025.88	(46,747.56)	32,210.00
502,469.76	483,197.00	(19,272.76)	347,792.84	(154,676.92)	Fixed Expenses Sub-Total	502,469.76	21.07%	483,197.00	18.73%	(19,272.76)	347,792.84	(154,676.92)	5,903,364.00
2,492,799.52	2,713,135.00	220,335.48	1,958,876.49	(533,923.03)	Total Operating Expenses	2,492,799.52	104.54%	2,713,135.00	105.19%	220,335.48	1,958,876.49	(533,923.03)	34,827,650.00

YMCA of Orange County
 Association Summary by Minor Account
 For the One Month Ending Monday, January 31, 2022
 Association's Operating Summary

<u>January</u>					<u>YTD</u>								
<u>Actual</u>	<u>Budget</u>	<u>Act vs Bud Variance</u>	<u>Prior Year</u>	<u>Act vs Prior Yr Variance</u>		<u>Actual</u>	<u>% Rev</u>	<u>Budget</u>	<u>% Rev</u>	<u>Act vs Bud Variance</u>	<u>Prior Year</u>	<u>Act vs Prior Yr Variance</u>	<u>Annual Budget</u>
(\$108,361.82)	(\$133,780.00)	\$25,418.18	(\$324,846.83)	\$216,485.01	Operating Net	(\$108,361.82)	(4.54%)	(\$133,780.00)	(5.19%)	\$25,418.18	(\$324,846.83)	\$216,485.01	(\$453,871.00)
(70,651.49)	(86,013.00)	15,361.51	(96,377.88)	25,726.39	2890 Depreciation Expense	(70,651.49)	(2.96%)	(86,013.00)	(3.33%)	15,361.51	(96,377.88)	25,726.39	(1,048,301.00)
(1,593.23)	(2,326.00)	732.77	(5,615.82)	4,022.59	5215 Interest Expense-External	(1,593.23)	(0.07%)	(2,326.00)	(0.09%)	732.77	(5,615.82)	4,022.59	(28,446.00)
(58,460.40)	(77,589.00)	19,128.60	(49,027.72)	(9,432.68)	0399 Scholarships Awarded	(58,460.40)	(2.45%)	(77,589.00)	(3.01%)	19,128.60	(49,027.72)	(9,432.68)	(991,806.00)
0.00	(837.00)	837.00	0.00	0.00	0351 FR Alloc - Subsidy-(Given)/Rec'd	0.00	0.00%	(837.00)	(0.03%)	837.00	0.00	0.00	(10,000.00)
0.00	(5,000.00)	5,000.00	0.00	0.00	0355 Cares/PDF Funding Alloc	0.00	0.00%	(5,000.00)	(0.19%)	5,000.00	0.00	0.00	(60,000.00)
0.00	0.00	0.00	(89,623.00)	89,623.00	0420 Use of Land/Buildings	0.00	0.00%	0.00	0.00%	0.00	(89,623.00)	89,623.00	0.00
(7,764.33)	(7,764.00)	(0.33)	81,858.67	(89,623.00)	2812 In-Kind Rent	(7,764.33)	(0.33%)	(7,764.00)	(0.30%)	(0.33)	81,858.67	(89,623.00)	(93,168.00)
237,139.82	187,797.00	49,342.82	204,079.63	33,060.19	0210 Annual Campaign	237,139.82	9.95%	187,797.00	7.28%	49,342.82	204,079.63	33,060.19	738,700.00
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	283,155.00
3,108.24	5,575.00	(2,466.76)	6,156.40	(3,048.16)	1810 Interest	3,108.24	0.13%	5,575.00	0.22%	(2,466.76)	6,156.40	(3,048.16)	66,931.00
22,890.16	26,375.00	(3,484.84)	19,197.89	3,692.27	1811 Dividend Income	22,890.16	0.96%	26,375.00	1.02%	(3,484.84)	19,197.89	3,692.27	316,500.00
(96,183.66)	0.00	(96,183.66)	(41,455.67)	(54,727.99)	1994 Investment Valuation Change	(96,183.66)	(4.03%)	0.00	0.00%	(96,183.66)	(41,455.67)	(54,727.99)	0.00
(232.66)	0.00	(232.66)	(23,748.54)	23,515.88	1995 Short Term Gain on Investment	(232.66)	(0.01%)	0.00	0.00%	(232.66)	(23,748.54)	23,515.88	0.00
3,529.99	0.00	3,529.99	136,705.79	(133,175.80)	1996 Long Term Gain on Investment	3,529.99	0.15%	0.00	0.00%	3,529.99	136,705.79	(133,175.80)	0.00
12,744.84	5,796.00	6,948.84	5,795.75	6,949.09	1999 Gain/(Loss)-Invest. In Subsidiary	12,744.84	0.53%	5,796.00	0.22%	6,948.84	5,795.75	6,949.09	(67,053.00)
(5,131.26)	(2,833.00)	(2,298.26)	(7,399.15)	2,267.89	3630 Investment Fees	(5,131.26)	(0.22%)	(2,833.00)	(0.11%)	(2,298.26)	(7,399.15)	2,267.89	(33,996.00)
(487.50)	0.00	(487.50)	0.00	(487.50)	3696 Strategic Initiative Costs	(487.50)	(0.02%)	0.00	0.00%	(487.50)	0.00	(487.50)	0.00
0.00	0.00	0.00	(3,587.97)	3,587.97	3697 One-Time Non-Recurring (COVID-19 Expense)	0.00	0.00%	0.00	0.00%	0.00	(3,587.97)	3,587.97	0.00
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	(119,611.00)
38,908.52	43,181.00	4,272.48	136,958.38	98,049.86	Total Non-Operating Expenses	38,908.52	1.63%	43,181.00	1.67%	4,272.48	136,958.38	98,049.86	(1,047,095.00)
(\$69,453.30)	(\$90,599.00)	\$21,145.70	(\$187,888.45)	\$118,435.15	Net Outcome	(\$69,453.30)	(2.91%)	(\$90,599.00)	(3.51%)	\$21,145.70	(\$187,888.45)	\$118,435.15	(\$1,500,966.00)

Young Mens Christian Association - Orange County

Cash Flow Statement - Fund 1

For the Period Ending 12/31/2021
Cash at Beginning of Period 8,913,476

Operations

Cash receipts from	
Childcare revenue	2,191,889
Membership revenue	592,519
Donations/Grants/Misc.	68,007
Cash paid for	
Labor expenses	(1,479,285)
Facility expenses	(269,643)
Operating expenses	(878,720)
Interest expense	(1,593)
Misc.	
Net Cash Flow from Operations	223,175

Investing Activities

Cash receipts from	
Sale of property and equipment	150
Sale of investment securities	
Interest earned	1,769
Cash paid for	
Purchase of property and equipment	(7,929)
Purchase of investment securities	
Misc.	
Net Cash Flow from Investing Activities	(6,011)

Financing Activities

Cash receipts from	
Borrowing	
Cash paid for	
Repayment of loans	(30,000)
Net Cash Flow from Financing Activities	(30,000)

Net Increase in Cash	187,164
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Cash at End of Period 9,100,640