



FOR YOUTH DEVELOPMENT
FOR HEALTHY LIVING
FOR SOCIAL RESPONSIBILITY

**Finance Committee
Via Zoom
AGENDA**

March 28, 2022

**FINANCE COMMITTEE MEETING
AGENDA
March 28, 2022**

1. Meeting Minutes Approval
 - February 18, 2022

Ryan Fessler

2. Financials
 - February 28, 2022

Dolores Daly/Matt Langley



FOR YOUTH DEVELOPMENT
FOR HEALTHY LIVING
FOR SOCIAL RESPONSIBILITY

**Finance Committee
MINUTES**

February 18, 2022

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

Present: Sean Peasly, Juliette Meunier, Ryan Fessler, Jeff McBride, Dolores Daly, Christine Salas

Absent: Minh Hoang

1. Meeting Minutes Approval

Sean Peasely

- January 21, 2022
- Sean asked if everyone had a chance to review previous meeting minutes and asked if there were questions or changes
- Ryan Fessler motioned to approve minutes as presented
- Juliette Meunier seconded the motion
- Approved, no nays or abstentions

2. Financials

Dolores Daly/Matt Langley

January 31, 2022 -Dolores gave a high level overview of the following.

• **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.

- **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.
 - Sean Peasley suggested we ask Investment Committee about short term cash and if there is something we should look for from a short term position.
 - Jeff will speak to Greg and will let everyone know at the next meeting.

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			
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
 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													
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	1,147,099.65	(185,899.20)	Salary and Wages Total	1,333,598.85	55.93%	1,532,819.00	59.43%	199,220.15	1,147,099.65	(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)

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

Operations Performance in February to Budget and PY:

February Revenue was \$2.6M, which was <66K>/ 2.45% below budget, \$975K/ 58.74% 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.
- February Membership revenue totaled \$393K and was (\$13K) / (3%) below budget and \$71K / 22% above PY.
- February Child Care Revenue totaled \$1.4M and was (\$29k)/(2%) below budget and \$493K/ 52% above PY.
- \$100K in Emergency Funding Revenue as a result of Covid for CYD support. This is not included in the CYD revenue reported above.
- Camp revenue was (\$82K) 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.
- SGVY ASES was (\$18K) off budget due to low enrollment. SGVY is in LA County where Covid related restrictions and hesitancy of parents to return are greater than experienced in Orange County. Savings in expense directly offset revenue loss.
- YCS was (\$13K) off budget due to the YMCA terminating a contract with MECCA. Savings in expense directly offset revenue loss.

Wages and Benefits

- February Salary and Wages were managed very well and were 5.18% below budget. PY salary were 65.05% of revenue and this year we are at 54.05% of revenue for the month of February.
- Benefits came in right on budget

Flex and Fixed Expenses

- February flex expenses were \$21K/5% below budget
- February fixed expenses were \$10K/2% over budget due to higher legal fees than budgeted

Operating Net

- February Operating Net was \$67K, which was \$25K above budget and \$294K better than PY
- YTD Operating Net is (\$41K), which is \$50K better than budget and \$511K better than PY

Special Note:

Expanded Learning Opportunity Program (ELOP) is a new funding source from CA Department of Education to local Districts. The program provides funding for afterschool and summer school enrichment programs for TK-6th grade students. Additional information on the potential impact to the YMCA will be discussed at the meeting.

Finance Notes:

Cash Flow

February cash flow from operations was \$83k/\$306k YTD. Net cash for the period is \$22k/\$209k YTD.

Fidelity Loan

With the Fed increasing interest rates 25-basis points, the annual interest rate on the Fidelity loan, previously at 1%, will increase to 1.25%. Every quarter percent increase to interest rates equals \$6,750 additional annual interest or \$560/mo. Economists further anticipate a 25-50 basis point increase again when the Fed meets again in May with more increases possible later this year. We have \$7.6M idle cash residing in a money market account earning 0.25% APY. The monthly cost of maintaining the \$2.7M debt is \$2,200 (increasing to \$2,800 with the 0.25% increase) while we earn \$560/mo interest on \$2.7M in the money market account. If we decide to retire the debt we would benefit by reducing interest payments by ~\$30,000 over the next 9-months while forfeiting \$5,000 in interest for a net savings of \$25,000.

YMCA of Orange County
Statement of Financial Position-Fund 1
2/28/2022

Balance Sheet			Balance Sheet		
Year End	YTD Change		1 Year Ago	Prior Mo.	Current Mo.
12/31/2021			2/28/2021	1/31/2022	2/28/2022
ASSETS					
		Current Assets			
30,448,126	(131,705)	Total Current Assets	20,840,296	30,482,653	30,316,421
(306,242)	173,710	Total Other Assets	(107,086)	(108,769)	(132,532)
<u>\$30,141,884</u>	<u>\$42,005</u>	Total Assets	<u>\$20,733,210</u>	<u>\$30,373,884</u>	<u>\$30,183,889</u>
LIABILITIES AND NET ASSETS					
		Current Liabilities			
8,660,657	290,594	Total Current Liabilities	4,921,593	9,088,905	8,951,251
2,988,510	(49,065)	Total Long-Term Liabilities	797,141	2,966,695	2,939,445
11,649,167	241,529	Total Liabilities	5,718,734	12,055,600	11,890,696
18,492,717	(199,524)	Total Net Assets	15,014,476	18,318,284	18,293,193
<u>\$30,141,884</u>	<u>\$42,005</u>	Total Liabilities And Net Assets	<u>\$20,733,210</u>	<u>\$30,373,884</u>	<u>\$30,183,889</u>
Cash & Investments Footnote:					
8,913,476	209,309	Available Operating Cash	6,065,099	9,100,640	9,122,785
16,318,174	(226,027)	Investments	12,095,330	16,239,523	16,092,147

YMCA of Orange County
Statement of Financial Position-Fund 1
2/28/2022

Balance Sheet			Balance Sheet		
Year End 12/31/2021	YTD Change		1 Year Ago 2/28/2021	Prior Mo. 1/31/2022	Current Mo. 2/28/2022
ASSETS					
Current Assets					
\$8,913,476	\$209,309	Cash and cash equivalents	\$6,065,099	\$9,100,640	\$9,122,785
16,318,174	(226,027)	Investments	12,095,330	16,239,523	16,092,147
4,910,348	(515,084)	Accounts Receivable - Net Allowance	2,361,457	4,546,060	4,395,264
59,465	51,639	Annual Pledges Receivable - Net Allowance	56,744	57,269	111,104
2,200	0	Deposits and Prepaid Rent	(10,825)	2,200	2,200
0	278,518	Prepaid Insurance	131,984	251,669	278,518
244,463	69,940	Other Prepaid Expenses	140,507	285,292	314,403
<u>30,448,126</u>	<u>(131,705)</u>	Total Current Assets	<u>20,840,296</u>	<u>30,482,653</u>	<u>30,316,421</u>
Other Assets					
6,178,893	(57,167)	Property, Plant and Equipment, Net	8,894,482	6,162,325	6,121,726
(6,485,135)	230,877	Inter-branch/Inter-fund Items	(9,001,568)	(6,271,094)	(6,254,258)
<u>(306,242)</u>	<u>173,710</u>	Total Other Assets	<u>(107,086)</u>	<u>(108,769)</u>	<u>(132,532)</u>
<u>\$30,141,884</u>	<u>\$42,005</u>	Total Assets	<u>\$20,733,210</u>	<u>\$30,373,884</u>	<u>\$30,183,889</u>
LIABILITIES AND NET ASSETS					
Current Liabilities					
\$969,096	\$70,895	Accounts Payable	\$921,376	\$1,016,944	\$1,039,991
1,901,004	183,542	Accrued Payroll and Employee Benefits	2,174,229	2,154,701	2,084,546
1,042,082	36,157	Program Fees Received In Advance - Other	466,382	1,168,785	1,078,239
4,748,475	0	Notes Payable - Current Portion	1,359,606	4,748,475	4,748,475
<u>8,660,657</u>	<u>290,594</u>	Total Current Liabilities	<u>4,921,593</u>	<u>9,088,905</u>	<u>8,951,251</u>
Long-term Liabilities					
200,000	8,554	Self-Insurance Liability and Other Reserves	295,124	205,910	208,554
2,788,510	(57,619)	Notes Payable	502,017	2,760,785	2,730,891
<u>2,988,510</u>	<u>(49,065)</u>	Total Long-Term Liabilities	<u>797,141</u>	<u>2,966,695</u>	<u>2,939,445</u>
<u>11,649,167</u>	<u>241,529</u>	Total Liabilities	<u>5,718,734</u>	<u>12,055,600</u>	<u>11,890,696</u>
Net Assets					
3,080,420	(3,187,709)	Current Operations - YMCA (excl. Tipper, LLC)	(397,821)	(82,198)	(107,289)
15,412,297	2,988,185	Unrestricted/Temporarily/Permanently Restricted	15,412,297	18,400,482	18,400,482
<u>18,492,717</u>	<u>(199,524)</u>	Total Net Assets	<u>15,014,476</u>	<u>18,318,284</u>	<u>18,293,193</u>
<u>\$30,141,884</u>	<u>\$42,005</u>	Total Liabilities And Net Assets	<u>\$20,733,210</u>	<u>\$30,373,884</u>	<u>\$30,183,889</u>

Cash & Investments Footnote:					
Year End 12/31/2021	YTD Change		1 Year Ago 2/28/2021	Prior Mo. 1/31/2022	Current Mo. 2/28/2022
8,913,476	209,309	Available Operating Cash	6,065,099	9,100,640	9,122,785
16,318,174	(226,027)	Investments	12,095,330	16,239,523	16,092,147

YMCA of Orange County

Association Summary by Minor Account
For the Two Months Ending Monday, February 28, 2022
Association's Operating Summary

February					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								
2,634,293.25	2,700,482.00	(66,188.75)	1,659,490.53	974,802.72	Net Revenue Totals	5,018,730.95	100.00%	5,279,837.00	100.00%	(261,106.05)	3,293,520.19	1,725,210.76	34,373,779.00
					Expense								
1,743,170.50	1,823,705.00	80,534.50	1,292,913.38	(450,257.12)	Wages and Benefits Total Expense	3,449,402.69	68.73%	3,684,816.00	69.79%	235,413.31	2,721,379.75	(728,022.94)	23,925,674.00
379,983.64	400,934.00	20,950.36	238,339.14	(141,644.50)	Flex Expenses Sub-Total	664,081.21	13.23%	769,761.00	14.58%	105,679.79	422,800.34	(241,280.87)	4,998,612.00
444,491.27	433,793.00	(10,698.27)	355,226.64	(89,264.63)	Fixed Expenses Sub-Total	946,961.03	18.87%	916,990.00	17.37%	(29,971.03)	702,764.00	(244,197.03)	5,903,364.00
2,567,645.41	2,658,432.00	90,786.59	1,886,479.16	(681,166.25)	Total Operating Expenses	5,060,444.93	100.83%	5,371,567.00	101.74%	311,122.07	3,846,944.09	(1,213,500.84)	34,827,650.00
\$66,647.84	\$42,050.00	\$24,597.84	(\$226,988.63)	\$293,636.47	Operating Net	(\$41,713.98)	(0.83%)	(\$91,730.00)	(1.74%)	\$50,016.02	(\$553,423.90)	\$511,709.92	(\$453,871.00)
(108,852.19)	51,873.00	160,725.19	16,944.87	125,797.06	Total Non-Operating Expenses	(69,943.67)	(1.39%)	95,054.00	1.80%	164,997.67	153,057.73	223,001.40	(1,047,095.00)
(\$42,204.35)	\$93,923.00	(\$136,127.35)	(\$210,043.76)	\$167,839.41	Net Outcome	(\$111,657.65)	(2.22%)	\$3,324.00	0.06%	(\$114,981.65)	(\$400,366.17)	\$288,708.52	(\$1,500,966.00)

YMCA of Orange County
 Association Summary by Minor Account
 For the Two Months Ending Monday, February 28, 2022
 Association's Operating Summary

February					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													
\$1,575.94	\$0.00	\$1,575.94	\$0.00	\$1,575.94	0115 Contributions-Restricted	(\$270.06)	(0.01%)	\$5,186.00	0.10%	(\$5,456.06)	\$78,332.72	(\$78,602.78)	\$11,899.00
99,750.00	0.00	99,750.00	0.00	99,750.00	0116 Emergency Funding Revenue	99,750.00	1.99%	0.00	0.00%	99,750.00	4,480.50	95,269.50	0.00
27,940.00	32,533.00	(4,593.00)	9,535.90	18,404.10	0120 Cont-Fndtn/Trusts	42,030.00	0.84%	40,007.00	0.76%	2,023.00	29,525.90	12,504.10	103,427.00
0.00	0.00	0.00	3,679.60	(3,679.60)	0190 Contribution/Transfer fr Other NP's	0.00	0.00%	0.00	0.00%	0.00	7,339.01	(7,339.01)	0.00
62,011.05	56,097.00	5,914.05	40,179.09	21,831.96	0840 Contract Services Revenue	133,754.30	2.67%	107,584.00	2.04%	26,170.30	83,776.56	49,977.74	301,843.00
2,017.12	9,016.00	(6,998.88)	13,960.92	(11,943.80)	0910 City Funding	2,475.30	0.05%	13,098.00	0.25%	(10,622.70)	18,618.92	(16,143.62)	79,084.00
199,786.73	230,970.00	(31,183.27)	149,892.87	49,893.86	0931 Government Grant Income-Restricted	406,965.39	8.11%	456,906.00	8.65%	(49,940.61)	298,715.47	108,249.92	2,392,156.00
104,425.78	110,526.00	(6,100.22)	105,500.89	(1,075.11)	1001 Adult Membership	210,904.38	4.20%	218,711.00	4.14%	(7,806.62)	213,544.28	(2,639.90)	1,374,008.00
53,746.14	58,143.00	(4,396.86)	54,523.96	(777.82)	1002 Couple Membership	107,069.79	2.13%	114,145.00	2.16%	(7,075.21)	111,506.88	(4,437.09)	717,211.00
52,884.45	48,700.00	4,184.45	33,858.28	19,026.17	1007 3rd Party Memberships	100,023.60	1.99%	97,100.00	1.84%	2,923.60	66,663.30	33,360.30	651,400.00
10,562.62	10,721.00	(158.38)	11,714.31	(1,151.69)	1014 College/Student Membership	21,381.18	0.43%	21,257.00	0.40%	124.18	23,177.41	(1,796.23)	137,302.00
430.00	900.00	(470.00)	0.00	430.00	1017 Daily	772.00	0.02%	1,850.00	0.04%	(1,078.00)	0.00	772.00	12,720.00
945.00	898.00	47.00	1,080.00	(135.00)	1018 Seniors Membership	1,890.00	0.04%	1,796.00	0.03%	94.00	2,250.00	(360.00)	8,856.00
164,700.12	170,226.00	(5,525.88)	108,877.18	55,822.94	1019 Family Membership	327,483.26	6.53%	336,289.00	6.37%	(8,805.74)	221,266.55	106,216.71	2,151,533.00
5,044.00	5,499.00	(455.00)	6,305.00	(1,261.00)	1020 Single Parent Family	10,361.00	0.21%	10,998.00	0.21%	(637.00)	12,922.00	(2,561.00)	64,223.00
33,459.01	29,270.00	4,189.01	22,085.66	11,373.35	1101 Adventure Guides Program Fees	66,923.49	1.33%	58,540.00	1.11%	8,383.49	43,475.67	23,447.82	357,696.00
(5.83)	0.00	(5.83)	0.00	(5.83)	1122 AG Employee Discount	(11.66)	0.00%	0.00	0.00%	(11.66)	0.00	(11.66)	(12.00)
175,647.15	163,550.00	12,097.15	55,614.86	120,032.29	1130 Y Adventure Guides Event	287,657.30	5.73%	268,200.00	5.08%	19,457.30	63,631.31	224,025.99	1,156,875.00
10,827.98	9,189.00	1,638.98	6,816.80	4,011.18	1210 Facility Rental	22,729.96	0.45%	18,628.00	0.35%	4,101.96	14,902.60	7,827.36	126,618.00
12,080.71	14,200.00	(2,119.29)	13,104.00	(1,023.29)	1247 Membership Joining Fee	41,825.71	0.83%	38,700.00	0.73%	3,125.71	28,919.50	12,906.21	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
0.00	81,620.00	(81,620.00)	0.00	0.00	1316 Camp User Group	32,065.00	0.64%	171,985.00	3.26%	(139,920.00)	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)
5,789.10	4,320.00	1,469.10	4,267.36	1,521.74	1371 New Horizons Camp	8,346.85	0.17%	8,110.00	0.15%	236.85	7,737.67	609.18	69,855.00
37,453.72	38,000.00	(546.28)	31,387.87	6,065.85	1374 Regional Center	72,997.58	1.45%	73,700.00	1.40%	(702.42)	53,317.92	19,679.66	611,100.00
4,425.00	3,000.00	1,425.00	4,200.00	225.00	1410 Child Care Admin Reg Fee	8,011.07	0.16%	5,225.00	0.10%	2,786.07	7,573.58	437.49	466,690.00
1,462,752.65	1,489,663.00	(26,910.35)	959,460.50	503,292.15	1420 Child Development Fees	2,891,936.00	57.62%	2,986,123.00	56.56%	(94,187.00)	1,861,182.35	1,030,753.65	19,895,688.00
(30,374.60)	(26,980.00)	(3,394.60)	(19,987.74)	(10,386.86)	1421 CC Multi-Child Discounts	(60,237.91)	(1.20%)	(53,460.00)	(1.01%)	(6,777.91)	(38,714.95)	(21,522.96)	(344,845.00)
(7,665.75)	(5,045.00)	(2,620.75)	(5,655.35)	(2,010.40)	1422 Employee Discounts	(13,848.22)	(0.28%)	(10,090.00)	(0.19%)	(3,758.22)	(11,415.48)	(2,432.74)	(72,993.00)
(1,325.00)	0.00	(1,325.00)	(2,130.00)	805.00	1423 ASES Discounts	(3,160.00)	(0.06%)	0.00	0.00%	(3,160.00)	(2,130.00)	(1,030.00)	0.00
4,616.28	5,270.00	(653.72)	1,220.00	3,396.28	1508 Kidzone	7,713.50	0.15%	11,730.00	0.22%	(4,016.50)	1,985.00	5,728.50	189,470.00
24,714.06	23,106.00	1,608.06	14,848.90	9,865.16	1518 Strength Training	45,337.65	0.90%	44,415.00	0.84%	922.65	25,326.89	20,010.76	326,651.00
12,751.31	13,143.00	(391.69)	3,650.00	9,101.31	1535 Fitness Programs	24,255.71	0.48%	28,296.00	0.54%	(4,040.29)	8,014.50	16,241.21	190,704.00
50,598.09	38,459.00	12,139.09	6,070.00	44,528.09	1540 Sports Programs	64,592.32	1.29%	61,886.00	1.17%	2,706.32	5,335.00	59,257.32	645,453.00
24,870.45	41,903.00	(17,032.55)	11,984.61	12,885.84	1550 Aquatics Program	46,190.23	0.92%	79,304.00	1.50%	(33,113.77)	32,628.40	13,561.83	887,884.00
10,542.50	11,850.00	(1,307.50)	1,545.00	8,997.50	1575 Training	15,450.00	0.31%	18,100.00	0.34%	(2,650.00)	1,545.00	13,905.00	94,070.00
160.64	0.00	160.64	0.00	160.64	1601 Youth In Government	800.00	0.02%	0.00	0.00%	800.00	0.00	800.00	318,000.00
24,929.33	38,277.00	(13,347.67)	20,324.82	4,604.51	1625 Community Programs	44,664.43	0.89%	78,056.00	1.48%	(33,391.57)	38,377.63	6,286.80	714,217.00
(17,121.57)	(14,036.00)	(3,085.57)	(10,029.26)	(7,092.31)	1712 Promotions	(62,465.19)	(1.24%)	(42,570.00)	(0.81%)	(19,895.19)	(24,130.40)	(38,334.79)	(196,229.00)
(280.00)	(321.00)	41.00	(424.00)	144.00	1720 Complimentary Memberships	(560.00)	(0.01%)	(642.00)	(0.01%)	82.00	(945.00)	385.00	(3,852.00)
8,116.03	7,500.00	616.03	1,020.00	7,096.03	1801 Miscellaneous	9,538.95	0.19%	10,144.00	0.19%	(605.05)	2,104.00	7,434.95	99,027.00
1,300.00	315.00	985.00	825.00	475.00	1807 Returned Item/NSF Fee	2,675.00	0.05%	530.00	0.01%	2,145.00	1,625.00	1,050.00	2,400.00
213.04	0.00	213.04	183.50	29.54	1815 Misc. Fundraising	713.04	0.01%	0.00	0.00%	713.04	1,054.50	(341.46)	1,260.00
2,634,293.25	2,700,482.00	(66,188.75)	1,659,490.53	974,802.72	Net Revenue Totals	5,018,730.95	100.00%	5,279,837.00	100.00%	(261,106.05)	3,293,520.19	1,725,210.76	34,373,779.00
Expense													
552,070.18	555,236.00	3,165.82	1,079,490.11	527,419.93	2110 Salaries-F/T Exempt	1,096,867.95	21.86%	1,108,373.00	20.99%	11,505.05	2,227,189.76	1,130,321.81	6,643,416.00
355,875.91	385,941.00	(30,065.09)	0.00	(355,875.91)	2120 Wages-F/T Non-Exempt	694,944.74	13.85%	790,172.00	14.97%	95,227.26	0.00	(694,944.74)	5,050,927.00
501,364.72	560,535.00	(59,170.28)	0.00	(501,364.72)	2130 Wages-P/T Non-Exempt	967,011.08	19.27%	1,135,986.00	21.52%	168,974.92	0.00	(967,011.08)	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
10,371.89	0.00	(10,371.89)	0.00	(10,371.89)	2150 Overtime	25,054.20	0.50%	0.00	0.00%	(25,054.20)	0.00	(25,054.20)	0.00
4,189.71	0.00	(4,189.71)	0.00	(4,189.71)	2155 Break Penalty	7,992.99	0.16%	0.00	0.00%	(7,992.99)	0.00	(7,992.99)	0.00
1,423,872.41	1,501,712.00	(77,839.59)	1,079,490.11	(344,382.30)	Salary and Wages Total	2,791,870.96	55.63%	3,034,531.00	57.47%	242,660.04	2,227,189.76	(564,681.20)	19,801,059.00
2,880.39	5,000.00	(2,119.61)	0.00	(2,880.39)	2160 Bonus Pay	4,235.87	0.08%	10,000.00	0.19%	5,764.13	0.00	(4,235.87)	32,000.00
659.00	0.00	(659.00)	20,469.47	19,810.47	2175 Temporary - Agencies	659.00	0.01%	0.00	0.00%	(659.00)	20,469.47	19,810.47	8,000.00
97,186.72	88,602.00	(8,584.72)	7,737.61	(89,449.11)	2220 Retirement Plan Premiums	184,654.42	3.68%	179,225.00	3.39%	(5,429.42)	14,941.71	(169,712.71)	1,142,182.00
36,364.67	59,014.00	(22,649.33)	32,020.56	(4,344.11)	2245 Employee Insurance Benefits	75,499.67	1.50%	118,401.00	2.24%	42,901.33	68,147.82	(7,351.85)	724,629.00
9,397.23	0.00	(9,397.23)	20,370.68	10,973.45	2250 Vacation Accrual Expense	70,772.01	1.41%	316.00	0.01%	(70,456.01)	116,563.26	45,791.25	3,032.00
117,059.37	114,882.00	(2,177.37)	80,847.81	(36,211.56)	2310 FICA	218,169.70	4.35%	232,146.00	4.40%	13,976.30	167,118.96	(51,050.74)	1,488,727.00
11,677.29	11,261.00	(416.29)	8,144.78	(3,532.51)	2320 Unemployment Insur Prem	21,808.91	0.43%	22,755.00	0.43%	946.09	16,673.85	(5,135.06)	148,514.00
44,073.42	43,234.00	(839.42)	43,832.36	(241.06)	2330 Worker's Compensation	81,732.15	1.63%	87,442.00	1.66%	5,709.85	90,274.92	8,542.77	577,531.00
1,743,170.50	1,823,705.00	(80,534.50)	1,292,913.38	(450,257.12)	Wages and Benefits Total Expense	3,449,402.69	68.73%	3,684,816.00	69.79%	235,413.31	2,721,379.75	(728,022.94)	23,925,674.00

YMCA of Orange County
 Association Summary by Minor Account
 For the Two Months Ending Monday, February 28, 2022
 Association's Operating Summary

February					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		
4,406.42	5,217.00	810.58	2,995.63	(1,410.79)	2510 Office/Misc Supplies	6,311.15	0.13%	11,183.00	0.21%	4,871.85	5,884.19	(426.96)	71,790.00	
6,633.13	7,832.00	1,198.87	5,036.68	(1,596.45)	2520 Maintenance/Janitorial Supplies	13,941.53	0.28%	15,870.00	0.30%	1,928.47	10,073.78	(3,867.75)	97,893.00	
2,991.95	3,754.00	762.05	2,470.44	(521.51)	2560 Food & Bev	4,365.14	0.09%	7,261.00	0.14%	2,895.86	4,250.93	(114.21)	49,803.00	
30,503.37	32,068.00	1,564.63	39,581.93	9,078.56	2610 Telephone-Regular Service	56,558.31	1.13%	61,662.00	1.17%	5,103.69	67,303.44	10,745.13	348,822.00	
16,461.95	12,039.00	(4,422.95)	10,515.74	(5,946.21)	2670 Telephone-Cellular	25,866.95	0.52%	24,135.00	0.46%	(1,731.95)	21,416.19	(4,450.76)	144,048.00	
808.54	1,617.00	808.46	922.81	114.27	2710 Postage	1,253.08	0.02%	2,589.00	0.05%	1,335.92	1,281.96	28.88	14,172.00	
10,157.70	20,443.00	10,285.30	33,495.18	23,337.48	2845 Facility Maintenance	18,121.58	0.36%	42,808.00	0.81%	24,686.42	67,106.90	48,985.32	239,036.00	
1,724.18	2,042.00	317.82	3,011.68	1,287.50	2930 Equipment Repairs/Maint	2,455.50	0.05%	4,318.00	0.08%	1,862.50	3,928.21	1,472.71	30,290.00	
28,577.25	24,477.00	(4,100.25)	4,079.61	(24,497.64)	3012 Promo & Advertising	53,448.95	1.06%	49,603.00	0.94%	(3,845.95)	9,502.42	(43,946.53)	312,802.00	
5,055.09	7,491.00	2,435.91	497.81	(4,567.28)	3013 Community Development	12,482.71	0.25%	25,377.00	0.48%	12,894.29	1,220.52	(11,262.19)	148,872.00	
3,476.58	5,963.00	2,486.42	837.71	(2,638.87)	3110 Campaign Supplies & Recog.	3,643.58	0.07%	14,763.00	0.28%	11,119.42	7,041.99	3,398.41	25,163.00	
2,144.79	3,764.00	1,619.21	924.09	(1,220.70)	3210 Mileage Reimbursement	2,654.17	0.05%	7,414.00	0.14%	4,759.83	1,721.66	(932.51)	47,706.00	
7,576.65	5,810.00	(1,766.65)	(1,153.47)	(8,730.12)	3320 Staff Development/Training	7,805.82	0.16%	9,528.00	0.18%	1,722.18	4,531.34	(3,274.48)	87,094.00	
20.25	0.00	(20.25)	543.89	523.64	3326 Travel Expense	20.25	0.00%	0.00	0.00%	(20.25)	543.89	523.64	6,796.00	
216.61	404.00	187.39	229.13	12.52	3336 Volunteer Recog/Training	229.37	0.00%	2,879.00	0.05%	2,649.63	229.13	(0.24)	20,983.00	
2,471.54	4,295.00	1,823.46	515.90	(1,955.64)	3337 Staff Recognition	6,400.08	0.13%	7,749.00	0.15%	1,348.92	1,152.11	(5,247.97)	82,008.00	
3,566.16	5,416.00	1,849.84	1,498.34	(2,067.82)	3345 Meeting Expense	4,907.73	0.10%	11,037.00	0.21%	6,129.27	2,482.14	(2,425.59)	69,925.00	
3,403.37	5,311.00	1,907.63	4,493.79	1,090.42	3360 Dues & Subscriptions	9,232.10	0.18%	12,600.00	0.24%	3,367.90	15,348.36	6,116.26	79,950.00	
14,461.89	12,273.00	(2,188.89)	11,041.35	(3,420.54)	3418 Adv Guide Event Exp	24,825.72	0.49%	24,792.00	0.47%	(33.72)	15,271.74	(9,553.98)	164,048.00	
45,228.00	63,978.00	18,750.00	49,677.49	4,449.49	3425 Program Expense	94,804.34	1.89%	135,573.00	2.57%	40,768.66	84,502.42	(10,748.31)	784,275.00	
151,900.81	143,105.00	(8,795.81)	40,282.42	(111,618.39)	3429 Admission/Prog. Venue Costs	246,151.12	4.90%	230,905.00	4.37%	(15,246.12)	44,180.32	(201,970.80)	1,407,971.00	
992.16	430.00	(562.16)	187.64	(804.52)	3459 Staff Uniforms	2,299.30	0.05%	3,828.00	0.07%	1,528.70	3,445.71	1,146.41	58,517.00	
0.00	0.00	0.00	0.00	0.00	3482 Accreditation Expense	0.00	0.00%	0.00	0.00%	0.00	953.00	953.00	2,168.00	
19,773.05	18,544.00	(1,229.05)	14,863.95	(4,909.10)	3492 Nutrition	34,974.14	0.70%	37,236.00	0.71%	2,261.86	25,583.48	(9,390.66)	317,425.00	
0.00	0.00	0.00	0.00	0.00	3520 Transportation	0.00	0.00%	380.00	0.01%	380.00	0.00	0.00	200,652.00	
611.66	0.00	(611.66)	319.60	(292.06)	3915 Misc. Fundraising Expense	611.66	0.01%	0.00	0.00%	(611.66)	545.24	(66.42)	49.00	
(1,690.00)	0.00	1,690.00	0.00	1,690.00	4110 Unreconciled Cash Advance	1,378.00	0.03%	0.00	0.00%	(1,378.00)	0.00	(1,378.00)	0.00	
2,098.02	3,890.00	1,791.98	2,150.85	52.83	4320 Employment Advertising	6,116.01	0.12%	7,116.00	0.13%	999.99	3,124.52	(2,991.49)	41,001.00	
6,356.17	3,768.00	(2,588.17)	1,896.50	(4,459.67)	4360 Hiring Costs	12,003.67	0.24%	7,536.00	0.14%	(4,467.67)	3,685.25	(8,318.42)	103,000.00	
1,472.33	1,200.00	(272.33)	0.00	(1,472.33)	5050 Equipment/Asset Purchases	1,954.04	0.04%	3,658.00	0.07%	1,703.96	210.06	(1,743.98)	29,102.00	
8,584.02	5,803.00	(2,781.02)	7,422.45	(1,161.57)	5310 Write-off Bad Debt	9,265.21	0.18%	7,961.00	0.15%	(1,304.21)	16,725.83	7,460.62	13,251.00	
379,983.64	400,934.00	20,950.36	238,339.14	(141,644.50)	Flex Expenses Sub-Total	664,081.21	13.23%	769,761.00	14.58%	105,679.79	422,800.34	(241,280.87)	4,998,612.00	
37,500.00	19,250.00	(18,250.00)	20,637.28	(16,862.72)	2410 Legal Fees	80,935.00	1.61%	38,500.00	0.73%	(42,435.00)	20,637.28	(60,297.72)	231,000.00	
4,200.00	4,350.00	150.00	7,100.00	2,900.00	2415 Audit Fees	8,400.00	0.17%	8,700.00	0.16%	300.00	7,100.00	(1,300.00)	52,200.00	
9,922.82	9,550.00	(372.82)	3,594.75	(6,328.07)	2450 Consulting Fees	58,064.82	1.16%	21,600.00	0.41%	(36,464.82)	6,935.00	(51,129.82)	126,100.00	
47,335.67	56,788.00	9,452.33	57,518.50	10,182.83	2480 DP Service/Maint Contract	106,952.26	2.13%	128,678.00	2.44%	21,725.74	129,473.08	22,520.82	736,367.00	
90,906.35	91,561.00	654.65	88,230.00	(2,676.35)	2810 Facility Rent	177,415.70	3.54%	183,124.00	3.47%	5,708.30	175,569.00	(1,846.70)	1,121,601.00	
4,398.89	4,020.00	(378.89)	3,320.63	(1,078.26)	2811 Facility Rent Offsite Storage	6,902.22	0.14%	7,917.00	0.15%	1,014.78	7,415.61	513.39	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	
33,689.57	30,734.00	(2,955.57)	25,654.29	(8,035.28)	2831 Electricity	60,480.06	1.21%	62,014.00	1.17%	1,533.94	52,092.05	(8,388.01)	424,616.00	
14,172.43	15,517.00	1,344.57	16,643.34	2,470.91	2832 Gas	35,914.45	0.72%	31,179.00	0.59%	(4,735.45)	15,336.12	(6,350.33)	115,338.00	
4,086.82	3,988.00	(98.82)	5,043.62	956.80	2833 Water and Sewer	8,754.08	0.17%	9,315.00	0.18%	560.92	9,372.65	618.57	60,925.00	
2,078.11	3,063.00	984.89	3,082.82	1,004.71	2834 Refuse Collection	4,228.66	0.08%	6,126.00	0.12%	1,897.34	6,206.52	1,977.86	37,004.00	
6,545.83	5,629.00	(916.83)	7,202.30	656.47	2843 Landscape Maint	10,591.66	0.21%	11,008.00	0.21%	416.34	9,360.30	(1,231.36)	66,511.00	
14,537.93	16,168.00	1,630.07	1,259.97	(13,277.96)	2844 Contracted Maintenance	29,209.76	0.58%	33,566.00	0.64%	4,356.24	2,429.72	(26,760.04)	211,506.00	
9,360.00	6,992.00	(2,368.00)	5,482.51	(3,877.49)	2849 Pool Repairs & Maintenance	12,141.34	0.24%	13,984.00	0.26%	1,842.66	10,293.71	(1,847.63)	83,904.00	
11.61	185.00	173.39	(285.16)	(296.77)	2850 Real And Personal Taxes	2,290.46	0.05%	1,971.00	0.04%	(319.46)	2,541.91	251.45	9,903.00	
9,399.73	9,419.00	19.27	5,673.04	(3,726.69)	2870 School Fees	18,779.49	0.37%	18,827.00	0.36%	47.51	11,188.04	(7,591.45)	127,180.00	
43,368.00	43,368.00	0.00	21,512.00	(21,856.00)	2880 Property/Liability Insurance	85,133.00	1.70%	85,133.00	1.61%	0.00	41,604.00	(43,529.00)	559,418.00	
8,098.00	8,098.00	0.00	5,692.00	(2,406.00)	2885 SIR Expense	15,938.00	0.32%	15,938.00	0.30%	0.00	6,759.72	(9,178.28)	103,987.00	
12,167.12	12,599.00	431.88	12,333.84	166.72	2911 Equipment Lease/Rental	22,870.36	0.46%	25,198.00	0.48%	2,327.64	25,922.32	3,051.96	148,396.00	
256.77	0.00	(256.77)	24.03	(232.74)	3426 Program Enhancements	772.48	0.02%	0.00	0.00%	(772.48)	24.03	(748.45)	800.00	
0.00	0.00	0.00	0.00	0.00	3433 Special Funding/Grant Expenses	0.00	0.00%	0.00	0.00%	0.00	185.54	185.54	0.00	
6,481.55	10,332.00	3,850.45	5,489.40	(992.15)	3486 Program License & Permits	47,340.55	0.94%	52,524.00	0.99%	5,183.45	38,856.50	(8,484.05)	123,911.00	
3,252.00	3,252.00	0.00	2,497.00	(755.00)	3510 Vehicle Insurance	6,504.00	0.13%	6,504.00	0.12%	0.00	4,994.00	(1,510.00)	39,024.00	
341.28	3,861.00	3,519.72	2,559.32	2,218.04	3541 Veh License/Gas/Repair	3,692.70	0.07%	7,607.00	0.14%	3,914.30	3,829.24	136.54	54,685.00	
0.00	0.00	0.00	(0.80)	(0.80)	3610 Cash Over/Short	(0.01)	0.00%	0.00	0.00%	0.01	(0.80)	(0.79)	0.00	
3,018.65	3,135.00	116.35	3,036.50	17.85	3620 Bank Fees	3,487.39	0.07%	6,270.00	0.12%	2,782.61	3,347.65	(139.74)	38,038.00	
38,367.67	36,894.00	(1,473.67)	22,863.15	(15,504.52)	3625 Credit Card Eft Proc Fees	74,125.62	1.48%	70,552.00	1.34%	(3,573.62)	43,350.54	(30,775.00)	446,430.00	
(93.96)	0.00	93.96	6.06	100.02	3640 Late/Financing Charges	16.21	0.00%	0.00	0.00%	(16.21)	22.12	5.91	0.00	
1,856.69	1,078.00	(778.69)	1,081.54	(775.15)	3660 Courier Service - Regular	2,536.64	0.05%	1,780.00	0.03%	(756.64)	1,619.81	(916.83)	15,010.00	
0.00	2.00	2.00	0.00	0.00	3690 Misc Admin Expense	225.00	0.00%	4.00	0.00%	(221.00)	359.35	134.35	500,001.00	
1,257.50	0.00	(1,257.50)	0.00	(1,257.50)	3698 Contributions - Other NP	1,257.50	0.03%	0.00	0.00%	(1,257.50)	0.00	(1,257.50)	2,500.00	
35,623.84	31,286.00	(4,337.84)	22,317.00	(13,306.84)	3710 Fair Share	9,877.97	0.20%	61,062.00	1.16%	51,184.03	43,021.00	33,143.03	386,404.00	
0.00	0.00	0.00	0.00	0.00	3912 Sales Tax	(0.18)								

YMCA of Orange County
 Association Summary by Minor Account
 For the Two Months Ending Monday, February 28, 2022
 Association's Operating Summary

February					YTD								
<i>Actual</i>	<i>Budget</i>	<i>Act vs Bud Variance</i>	<i>Prior Year</i>	<i>Act vs Prior Yr Variance</i>		<i>Actual</i>	<i>% Rev</i>	<i>Budget</i>	<i>% Rev</i>	<i>Act vs Bud Variance</i>	<i>Prior Year</i>	<i>Act vs Prior Yr Variance</i>	<i>Annual Budget</i>
\$66,647.84	\$42,050.00	\$24,597.84	(\$226,988.63)	\$293,636.47	Operating Net	(\$41,713.98)	(0.83%)	(\$91,730.00)	(1.74%)	\$50,016.02	(\$553,423.90)	\$511,709.92	(\$453,871.00)
(70,558.16)	(85,779.00)	15,220.84	(90,271.03)	19,712.87	2890 Depreciation Expense	(141,209.65)	(2.81%)	(171,792.00)	(3.25%)	30,582.35	(188,751.66)	47,542.01	(1,048,301.00)
(2,407.88)	(2,580.00)	172.12	(5,549.04)	3,141.16	5215 Interest Expense-External	(4,001.11)	(0.08%)	(4,906.00)	(0.09%)	904.89	(11,164.86)	7,163.75	(28,446.00)
(58,606.15)	(80,129.00)	21,522.85	(49,845.43)	(8,760.72)	0399 Scholarships Awarded	(117,066.55)	(2.33%)	(157,718.00)	(2.99%)	40,651.45	(98,873.15)	(18,193.40)	(991,806.00)
0.00	(833.00)	833.00	0.00	0.00	0351 FR Alloc - Subsidy-(Given)/Rec'd	0.00	0.00%	(1,670.00)	(0.03%)	1,670.00	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%	(10,000.00)	(0.19%)	10,000.00	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	0.00	0.00	0.00
(7,764.33)	(7,764.00)	(0.33)	(97,387.33)	89,623.00	2812 In-Kind Rent	(15,528.66)	(0.31%)	(15,528.00)	(0.29%)	(0.66)	(15,528.66)	0.00	(93,168.00)
201,512.04	213,183.00	(11,670.96)	196,880.31	4,631.73	0210 Annual Campaign	438,651.86	8.74%	400,980.00	7.59%	37,671.86	402,217.17	36,434.69	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
9,259.53	5,574.00	3,685.53	8,261.06	998.47	1810 Interest	12,367.77	0.25%	11,149.00	0.21%	1,218.77	14,417.46	(2,049.69)	66,931.00
39,923.46	26,375.00	13,548.46	19,744.57	20,178.89	1811 Dividend Income	62,813.62	1.25%	52,750.00	1.00%	10,063.62	38,942.46	23,871.16	316,500.00
(208,362.19)	0.00	(208,362.19)	245,803.51	(454,165.70)	1994 Investment Valuation Change	(304,545.85)	(6.07%)	0.00	0.00%	(304,545.85)	204,347.84	(508,893.69)	0.00
965.91	0.00	965.91	(23,636.06)	24,601.97	1995 Short Term Gain on Investment	733.25	0.01%	0.00	0.00%	733.25	(47,384.60)	48,117.85	0.00
12,339.26	0.00	12,339.26	191.74	12,147.52	1996 Long Term Gain on Investment	15,869.25	0.32%	0.00	0.00%	15,869.25	136,897.53	(121,028.28)	0.00
(2,621.64)	0.00	(2,621.64)	(261,306.21)	258,684.57	1998 Gain(Loss) On Sale Of Assets	(2,621.64)	(0.05%)	0.00	0.00%	(2,621.64)	(261,306.21)	258,684.57	0.00
(17,113.79)	(8,341.00)	(8,772.79)	(8,340.95)	(8,772.84)	1999 Gain/(Loss)-Invest. In Subsidiary	(4,368.95)	(0.09%)	(2,545.00)	(0.05%)	(1,823.95)	(2,545.20)	(1,823.75)	(67,053.00)
(2,530.75)	(2,833.00)	302.25	(5,034.54)	2,503.79	3630 Investment Fees	(7,662.01)	(0.15%)	(5,666.00)	(0.11%)	(1,996.01)	(12,433.69)	4,771.68	(33,996.00)
0.00	0.00	0.00	(969.00)	969.00	3694 Other OneTime/NonRecurring Exp	0.00	0.00%	0.00	0.00%	0.00	(969.00)	969.00	0.00
(2,887.50)	0.00	(2,887.50)	0.00	(2,887.50)	3696 Strategic Initiative Costs	(3,375.00)	(0.07%)	0.00	0.00%	(3,375.00)	0.00	(3,375.00)	0.00
0.00	0.00	0.00	(1,219.73)	1,219.73	3697 One-Time Non-Recurring (COVID-19 Expense)	0.00	0.00%	0.00	0.00%	0.00	(4,807.70)	4,807.70	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)
(108,852.19)	51,873.00	160,725.19	16,944.87	125,797.06	Total Non-Operating Expenses	(69,943.67)	(1.39%)	95,054.00	1.80%	164,997.67	153,057.73	223,001.40	(1,047,095.00)
(\$42,204.35)	\$93,923.00	(\$136,127.35)	(\$210,043.76)	\$167,839.41	Net Outcome	(\$111,657.65)	(2.22%)	\$3,324.00	0.06%	(\$114,981.65)	(\$400,366.17)	\$288,708.52	(\$1,500,966.00)

Young Mens Christian Association - Orange County

Cash Flow Statement - Fund 1

For the Period Ending 2/28/2022
 Cash at Beginning of Period 9,100,640

Operations

Cash receipts from	
Childcare revenue	1,899,863
Membership revenue	641,946
Donations/Grants/Misc.	231,067
Cash paid for	
Labor expenses	(1,822,581)
Facility expenses	(313,063)
Operating expenses	(532,972)
Interest expense	(21,491)
Misc.	
Net Cash Flow from Operations	82,768

Investing Activities

Cash receipts from	
Sale of property and equipment	2,025
Sale of investment securities	
Interest earned	1,471
Cash paid for	
Purchase of property and equipment	(34,119)
Purchase of investment securities	
Misc.	
Net Cash Flow from Investing Activities	(30,623)

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	22,145
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Cash at End of Period 9,122,785

Young Mens Christian Association - Orange County

12-Month Cash Flow

Period Beginning	1/1/22	2/1/22
Period Ending	1/31/22	2/28/22
Cash at Beginning of Period	8,913,476	9,100,640
Cash at End of Period	9,100,640	9,122,785

Operations	Jan'22	Feb'22
Cash receipts from		
Childcare revenue	2,191,889	1,899,863
Membership revenue	592,519	641,946
Donations/Grants/Misc.	68,007	231,067
Cash paid for		
Labor expenses	(1,479,285)	(1,822,581)
Facility expenses	(269,643)	(313,063)
Operating expenses	(878,720)	(532,972)
Interest expense	(1,593)	(21,491)
Misc.		
Net Cash Flow from Operations	223,175	82,768

Investing Activities		
Cash receipts from		
Sale of property and equipment	150	2,025
Sale of investment securities		
Interest earned	1,769	1,471
Cash paid for		
Purchase of property and equipment	(7,929)	(34,119)
Purchase of investment securities		
Misc.		
Net Cash Flow from Investing Activities	(6,011)	(30,623)

Financing Activities		
Cash receipts from		
Borrowing		
Cash paid for		
Repayment of loans	(30,000)	(30,000)
Net Cash Flow from Financing Activities	(30,000)	(30,000)
Net Cash Flow	187,164	22,145