



FOR YOUTH DEVELOPMENT  
FOR HEALTHY LIVING  
FOR SOCIAL RESPONSIBILITY

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**Finance Committee  
AGENDA**

**July 22, 2022**

**12:00pm @ YMCA of Orange County  
13821 Newport Ave., Suite 200/Board Room, Tustin, CA**

**FINANCE COMMITTEE MEETING  
AGENDA  
July 22, 2022**

1. Meeting Minutes Approval Ryan Fessler
  - April 22, 2022
    - (Committee did not meet in May or June)
  
2. Financials ending June 30, 2022 Dolores Daly
  - Operations Matt Langley
  - Financial Notes
  
3. Operational Performance/Mid-Year Results Dolores Daly
  
4. Financial Recommendations Matt Langley
  - SBA has forgiven our \$4.75M PPP Loan
    - Fidelity Loan incurs ≈\$3,733 interest expense/month & subject to increase
    - Monthly interest earned from F&M on \$2.56M yields ≈\$1,067
  - Recommendation is to utilize \$2.56M to pay off the remaining Fidelity loan resulting in ≈\$2,667 per month savings. (note: the \$8M Fidelity Credit remains available if needed for future draw)
  
5. Audit Results Matt Langley/Christine Salas



FOR YOUTH DEVELOPMENT  
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**Finance Committee  
Via Zoom  
MINUTES**

**April 22, 2022**

**FINANCE COMMITTEE MEETING  
MINUTES  
April 22, 2022**

Present: Ryan Fessler, Brian Constable, Dolores Daly, Christine Salas, Jeff McBride, Matt Langley

Absent: Juliette Meunier, Minh Hoang

1. Meeting Minutes Approval, Ryan Fessler
  - March 28, 2022
  - Ryan asked if everyone had a chance to review previous meeting minutes and asked if there were questions or changes
  - Brian Constable motioned to approve minutes as presented
  - Ryan Fessler seconded the motion
  - Approved, no nays or abstentions
  
2. Financials, Dolores Daly/Matt Langley
  - March 31, 2022 – Dolores gave a high level overview of the following:

**Operations Performance in March to Budget and PY:**

**March Revenue was \$2.6M, which was (112K)/ (4.14%) below budget, \$864K/ 49.80% 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.
- March Membership revenue totaled \$389K and was (\$24K)/(5.71%) below budget and \$60K/18.26% above PY.
- March Child Care Revenue totaled \$1.4M and was (\$15k)/(1%) below budget and \$478K/49.04% above PY.
- Camp revenue was (\$90K) 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.
- YCS was (\$12,500) off budget due to the YMCA terminating a contract with MECCA. Savings in expense directly offset revenue loss.

**Wages and Benefits**

- March Salary and Wages were managed very well and were 5.68% below budget. PY salary were 74.8% of revenue and this year we are at 60.56% of revenue for the month of March.
- Benefits were below budget by 5.68% primarily due to lower retirement and insurance benefit cost.

**Flex and Fixed Expenses**

- March flex expenses were \$44K/12% over budget primarily due to \$18K in promo/advertising expense that will level out in future months and \$23K in admission expenses for Adventure Guides, this expense is offset by revenue.

- March fixed expenses were \$5K/1% under budget

### **Operating Net**

- March Operating Net was (\$154K), which was (\$37K) below budget and \$235K better than PY
- YTD Operating Net is (\$196K), which is \$13K better than budget and \$747K better than PY

### **Special Notes:**

As a follow up to last month's discussion, Tustin USD agreed to renew the contract for the three after school locations the YMCA operates.

Childare is about 75% of our pre COVID enrollment. Prepandemic enrollment, included ACES, was approximately 5,500 and now we are a little over 4,000 enrolled.

Membership is about 78% of our pre COVID enrollment. Prepandemic enrollment was approximately 11,000 and we are currently around 8,800.

Annual campaign efforts are about 97% of pre covid numbers.

### **Finance Notes:**

#### **Cash Flow**

March cash flow from operations was \$359k/\$665k YTD. Net cash for the period is \$311k/\$520k YTD. Funds received YTD from the 2022 Annual Campaign total \$627k and should be taken into consideration.

#### **2022 Forecast**

2022 projected operating net is (\$441K) loss with a projected net outcome of (\$1.42M) loss. Adjusting for non-recurring, related party, and other non-business accruals improves operating net projection to (\$296k) loss and net outcome to (\$1.28M) loss. Other significant considerations anticipated in 2022 include the \$4.7M PPP loan forgiveness, estimated \$3.5M 2021 ERC credit, and recording \$22.5M Lamb Family gift.

**YMCA of Orange County  
Statement of Financial Position-Fund 1  
3/31/2022**

Balance Sheet	
Year End 12/31/2021	YTD Change

Balance Sheet		
1 Year Ago 3/31/2021	Prior Mo. 2/28/2022	Current Mo. 3/31/2022

ASSETS

Current Assets					
30,448,126	235,438	Total Current Assets	25,503,555	30,316,421	30,683,564
(306,242)	138,532	Total Other Assets	(122,037)	(132,532)	(167,710)
<b>\$30,141,884</b>	<b>\$373,970</b>	<b>Total Assets</b>	<b>\$25,381,518</b>	<b>\$30,183,889</b>	<b>\$30,515,854</b>

LIABILITIES AND NET ASSETS

Current Liabilities					
8,660,657	577,318	Total Current Liabilities	9,601,946	8,951,251	9,237,975
2,988,510	(78,312)	Total Long-Term Liabilities	814,511	2,939,445	2,910,198
11,649,167	499,006	Total Liabilities	10,416,457	11,890,696	12,148,173
18,492,717	(125,036)	Total Net Assets	14,965,061	18,293,193	18,367,681
<b>\$30,141,884</b>	<b>\$373,970</b>	<b>Total Liabilities And Net Assets</b>	<b>\$25,381,518</b>	<b>\$30,183,889</b>	<b>\$30,515,854</b>

Cash & Investments Footnote:

8,913,476	519,936	Available Operating Cash	10,214,303	9,122,785	9,433,412
16,318,174	(51,782)	Investments	12,503,976	16,092,147	16,266,392

**YMCA of Orange County**  
Account on Summary by Month Account  
For the Three Months Ending Quarterly, March 31, 2022  
Accountbook Operating Summary

Month					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
<b>Revenue</b>												
2,600,228.05	2,772,800.00	(112,571.94)	7,735,744.10	554,484.98	7,678,880.01	100.00%	7,992,427.00	100.00%	(313,476.99)	5,528,284.23	2,588,695.72	24,373,778.00
<b>Expense</b>												
1,500,000.62	2,074,700.00	(574,699.38)	(334,307.85)	(915,075.67)	3,049,456.31	70.21%	3,095,319.00	71.31%	(45,862.69)	4,205,607.70	(1,090,095.61)	23,900,674.00
106,213.35	361,875.00	(255,661.65)	240,421.53	(495,750.67)	1,000,303.41	14.05%	1,131,776.00	14.16%	(131,472.59)	703,221.67	(107,071.74)	4,590,613.00
448,212.25	453,459.00	(5,246.75)	833,022.47	(37,809.62)	1,895,178.52	19.31%	1,870,479.00	17.10%	(24,694.32)	1,078,816.47	(84,826.82)	5,509,964.00
2,754,426.11	3,289,967.00	(535,540.89)	3,110,889.76	(359,026.26)	7,874,862.04	102.67%	8,201,534.00	102.62%	(326,671.96)	6,673,425.84	(1,643,037.20)	34,607,650.00
<b>(914,279.05)</b>	<b>(\$117,367.00)</b>	<b>(\$36,912.63)</b>	<b>(\$389,737.85)</b>	<b>\$235,456.60</b>	<b>(\$195,993.03)</b>	<b>(2.57%)</b>	<b>(\$209,097.00)</b>	<b>(2.62%)</b>	<b>\$13,103.97</b>	<b>(2943,161.55)</b>	<b>\$747,168.52</b>	<b>(\$453,871.00)</b>
254,349.84	173.00	(254,176.84)	345,377.22	110,836.33	184,387.17	2.16%	25,227.00	1.19%	(85,170.17)	490,334.25	333,937.18	(1,047,095.00)
<b>\$80,061.79</b>	<b>(\$117,194.00)</b>	<b>\$197,255.79</b>	<b>(\$44,460.43)</b>	<b>\$124,522.22</b>	<b>(\$31,595.86)</b>	<b>(0.41%)</b>	<b>(\$113,870.00)</b>	<b>(1.42%)</b>	<b>\$82,274.14</b>	<b>(\$444,826.60)</b>	<b>\$413,230.74</b>	<b>(\$1,500,966.00)</b>

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

For the Period Ending 3/31/2022  
Cash at Beginning of Period 9,122,785

### Operations

Cash receipts from	
Childcare revenue	2,085,417
Membership revenue	869,882
Donations/Grants/Misc.	32,065
Cash paid for	
Labor expenses	(1,724,483)
Facility expenses	(310,623)
Operating expenses	(581,583)
Interest expense	(4,968)
Misc.	(6,725)
<b>Net Cash Flow from Operations</b>	<b>358,981</b>

### Investing Activities

Cash receipts from	
Sale of property and equipment	11,556
Sale of investment securities	
Interest earned	1,635
Cash paid for	
Purchase of property and equipment	(31,546)
Purchase of investment securities	
Misc.	
<b>Net Cash Flow from Investing Activities</b>	<b>(18,355)</b>

### Financing Activities

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

<b>Net Increase in Cash</b>	<b>310,627</b>
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Cash at End of Period 9,433,412

Meeting Adjourned 12:25pm

## **Operations Performance in June to Budget and PY:**

### **June Revenue was \$3.1M, which was right on budget. \$500K/19.13% above PY.**

- June Membership revenue totaled \$441K, which was (\$3K)/(.77%) below budget and \$65K/17.43% above PY. YTD MB revenue accounts for 11.59% of our overall revenue at \$2.4M, which is (\$61K)/(2.43%) below budget and \$424K/20.87% over prior year.
- June Child Care Revenue totaled \$1.7M, which was (\$100K)/(5.74%) below budget and \$328K/22.85% above PY. YTD Child Care revenue accounts for 56.80% of our overall revenue at \$9.2M, which is (\$206K)/(2.18%) below budget and \$2.7M/41.87% over prior year.

### **Wages and Benefits**

- June Salary and Wages came in .84% over budget. Our focus has shifted from summer employment to fall employment to ensure we hire adequate staff to meet the demand for programs and services. Excluding PPP funds, YTD PY salary were 62.66% of revenue and this year we are at 56.37% of revenue.

### **Flex and Fixed Expenses**

- June flex expenses were \$98K/119% over budget primarily due to \$101K in admission expenses for Adventure Guides; this expense is offset by revenue. YTD flex expenses are 9.35% over budget primarily due to Adventure Guides.
- June fixed expenses were \$8K/1.74% over budget. Primarily due to increased credit card processing fees. In the fall, we are offering incentives for families to switch from credit card payments to ACH payments to lower controllable expenses. YTD fixed expenses are 2.48% over budget primarily due to unbudgeted hardware expenses and increased credit card fees.

### **Operating Net**

- June Operating Net was \$26K, which was \$23K over budget.
- YTD Operating Net is \$4.7M, which is \$4.9M better than budget. Excluding PPP Loan forgiveness, YTD Operating Net is (\$94K), compared to budgeted (\$182K).

### **Finance Notes:**

#### **• Cash Flow**

- June cash flow from operations was \$807k/\$1.05M YTD. Net cash for the cash for the period is \$457k/\$268k YTD.

#### **• Balance Sheet**

- YTD investment in capital improvements totals \$631k with \$558k coming in Q2'22.
- YTD investment portfolio change in valuation totals (\$862k).

**YMCA of Orange County**  
 Association Summary by Minor Account  
 For the Six Months Ending Thursday, June 30, 2022  
 Association's Operating Summary

June					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	
<b>Revenue</b>													
\$166.71	\$0.00	\$166.71	\$100.00	\$66.71	0115 Contributions-Restricted	\$3,479.94	0.02%	\$9,186.00	0.06%	(\$5,706.06)	\$78,432.72	(\$74,952.78)	\$11,899.00
0.00	0.00	0.00	31,093.27	(31,093.27)	0116 Emergency Funding Revenue	4,848,225.00	22.88%	0.00	0.00%	4,848,225.00	152,123.77	4,696,101.23	0.00
30,773.00	5,100.00	25,673.00	9,195.00	21,578.00	0120 Cont-Fndtn/Trusts	128,077.66	0.60%	66,977.00	0.40%	61,100.66	61,987.07	66,090.59	103,427.00
0.00	0.00	0.00	4,142.14	(4,142.14)	0190 Contribution/Transfer fr Other NP's	0.00	0.00%	0.00	0.00%	0.00	24,672.35	(24,672.35)	0.00
7,122.20	6,428.00	694.20	3,571.26	3,550.94	0840 Contract Services Revenue	356,282.05	1.68%	301,843.00	1.81%	54,439.05	218,937.60	137,344.45	301,843.00
48,387.93	0.00	48,387.93	0.00	48,387.93	0841 ELOP	48,387.93	0.23%	0.00	0.00%	48,387.93	0.00	48,387.93	0.00
9,720.42	10,558.00	(837.58)	19,887.95	(10,167.53)	0910 City Funding	34,699.82	0.16%	42,782.00	0.26%	(8,082.18)	66,534.22	(31,834.40)	79,084.00
124,702.53	128,220.00	(3,517.47)	56,320.39	68,382.14	0931 Government Grant Income-Restricted	1,168,178.45	5.51%	1,275,777.00	7.65%	(107,598.55)	792,097.06	376,081.39	2,392,156.00
106,187.88	119,116.00	(12,928.12)	98,459.06	7,278.82	1001 Adult Membership	633,291.49	2.99%	682,749.00	4.10%	(49,457.51)	632,616.27	675.22	1,374,008.00
54,270.21	62,705.00	(8,434.79)	54,479.40	(209.19)	1002 Couple Membership	323,372.77	1.53%	357,336.00	2.14%	(33,963.23)	318,698.64	4,674.13	717,211.00
63,412.17	57,000.00	6,412.17	55,885.50	7,526.67	1007 3rd Party Memberships	338,648.92	1.60%	313,600.00	1.88%	25,048.92	240,938.91	97,710.01	651,400.00
11,656.20	12,404.00	(747.80)	12,898.74	(1,242.54)	1014 College/Student Membrship	66,065.87	0.31%	67,566.00	0.41%	(1,500.13)	73,060.74	(6,994.87)	137,302.00
1,130.00	1,400.00	(270.00)	0.00	1,130.00	1017 Daily	5,532.00	0.03%	6,110.00	0.04%	(578.00)	0.00	5,532.00	12,720.00
765.00	733.00	32.00	1,080.00	(315.00)	1018 Seniors Membership	5,355.00	0.03%	5,094.00	0.03%	261.00	6,615.00	(1,260.00)	8,856.00
198,715.33	185,518.00	13,197.33	146,252.57	52,462.76	1019 Family Membership	1,053,917.82	4.97%	1,052,258.00	6.31%	1,659.82	722,788.73	331,129.09	2,151,533.00
4,719.00	5,400.00	(681.00)	6,350.23	(1,631.23)	1020 Single Parent Family	29,835.00	0.14%	32,598.00	0.20%	(2,763.00)	37,309.73	(7,474.73)	64,223.00
34,103.17	29,270.00	4,833.17	23,102.98	11,000.19	1101 Adventure Guides Program Fees	203,879.13	0.96%	175,620.00	1.05%	28,259.13	136,553.03	67,326.10	357,696.00
(5.83)	0.00	(5.83)	0.00	(5.83)	1122 AG Employee Discount	(34.98)	0.00%	0.00	0.00%	(34.98)	0.00	(34.98)	(12.00)
147,771.98	63,150.00	84,621.98	150,238.86	(2,466.88)	1130 Y Adventure Guides Event	948,730.22	4.48%	662,000.00	3.97%	286,730.22	437,955.25	510,774.97	1,156,875.00
13,936.48	8,839.00	5,097.48	9,106.80	4,829.68	1210 Facility Rental	76,046.38	0.36%	57,184.00	0.36%	18,862.38	44,228.80	31,817.58	126,618.00
27,396.00	28,200.00	(804.00)	27,850.50	(454.50)	1247 Membership Joining Fee	131,051.71	0.62%	131,000.00	0.79%	51.71	115,791.52	15,260.19	240,800.00
49,495.85	60,000.00	(10,504.15)	0.00	49,495.85	1311 Resident Camp	49,495.85	0.23%	60,000.00	0.23%	(10,504.15)	0.00	49,495.85	212,375.00
23,783.50	34,350.00	(10,566.50)	87,450.00	(63,666.50)	1316 Camp User Group	106,002.50	0.50%	301,080.00	1.81%	(195,077.50)	87,450.00	18,552.50	383,715.00
0.00	(1,500.00)	1,500.00	0.00	0.00	1322 Camp-Employee Discount	0.00	0.00%	(1,500.00)	(0.01%)	1,500.00	0.00	0.00	(4,500.00)
3,128.30	6,800.00	(3,671.70)	8,492.00	(5,363.70)	1371 New Horizons Camp	39,738.03	0.19%	31,290.00	0.19%	8,448.03	32,040.47	7,697.56	69,855.00
50,166.41	55,550.00	(5,383.59)	48,178.29	1,988.12	1374 Regional Center	259,459.28	1.22%	274,000.00	1.64%	(14,540.72)	220,409.20	39,050.08	611,100.00
76,075.00	78,750.00	(2,675.00)	104,525.00	(28,450.00)	1410 Child Care Admin Reg Fee	446,911.29	2.11%	305,350.00	1.83%	141,561.29	370,878.58	76,032.71	466,690.00
1,740,811.54	1,834,954.00	(94,142.46)	1,371,064.88	369,746.66	1420 Child Development Fees	9,054,471.69	42.73%	9,363,564.00	56.18%	(309,092.31)	6,322,981.71	2,731,489.98	19,895,688.00
(39,765.36)	(31,007.00)	(8,758.36)	(29,597.17)	(10,168.19)	1421 CC Multi-Child Discounts	(193,649.59)	(0.91%)	(166,465.00)	(1.00%)	(27,184.59)	(130,283.13)	(63,366.46)	(344,845.00)
(11,022.97)	(9,117.00)	(1,905.97)	(8,359.27)	(2,663.70)	1422 Employee Discounts	(46,431.02)	(0.22%)	(35,041.00)	(0.21%)	(11,390.02)	(35,369.75)	(11,061.27)	(72,993.00)
0.00	0.00	0.00	(2,340.00)	2,340.00	1423 ASES Discounts	(4,630.00)	(0.02%)	0.00	0.00%	(4,630.00)	(9,120.00)	4,490.00	0.00
31,010.95	43,235.00	(12,224.05)	26,345.25	4,665.70	1508 Kidzone	53,671.80	0.25%	73,780.00	0.44%	(20,108.20)	36,715.25	16,956.55	189,470.00
23,548.18	29,745.00	(6,196.82)	23,837.94	(289.76)	1518 Strength Training	142,587.79	0.67%	156,721.00	0.94%	(14,133.21)	105,866.03	36,721.76	326,651.00
19,992.95	17,000.00	2,992.95	9,784.50	10,208.45	1535 Fitness Programs	90,510.02	0.43%	93,866.00	0.56%	(3,355.98)	31,866.07	58,643.95	190,704.00
73,678.78	105,279.00	(31,600.22)	98,911.50	(25,232.72)	1540 Sports Programs	303,501.92	1.43%	297,971.00	1.43%	5,530.93	163,261.23	140,240.70	645,453.00
134,347.02	119,303.00	15,044.02	146,709.93	(12,362.91)	1550 Aquatics Program	339,349.69	1.60%	407,837.00	2.45%	(68,487.31)	288,719.61	50,630.08	887,884.00
4,400.00	4,600.00	(200.00)	720.00	3,680.00	1575 Training	42,365.00	0.20%	60,770.00	0.20%	(18,405.00)	19,998.75	22,366.25	94,070.00
(275.00)	0.00	(275.00)	0.00	(275.00)	1601 Youth In Government	3,325.00	0.02%	2,000.00	0.01%	1,325.00	0.00	3,325.00	318,000.00
44,422.92	54,625.00	(10,202.08)	39,151.65	5,271.27	1625 Community Programs	175,575.55	0.83%	255,976.00	1.54%	(80,400.45)	143,147.52	32,428.03	714,217.00
(16,005.40)	(11,666.00)	(4,339.40)	(7,338.95)	(8,666.45)	1712 Promotions	(168,554.07)	(0.80%)	(110,053.00)	(0.66%)	(58,501.07)	(98,728.55)	(69,825.52)	(196,229.00)
(377.00)	(321.00)	(56.00)	(332.00)	(45.00)	1720 Complimentary Memberships	(2,137.54)	(0.01%)	(1,926.00)	(0.01%)	(211.54)	(2,138.00)	0.46	(3,852.00)
57,214.18	33,281.00	23,933.18	12,396.19	44,817.99	1801 Miscellaneous	77,710.18	0.37%	56,870.00	0.34%	20,840.18	18,274.89	59,435.29	99,027.00
2,375.00	310.00	2,065.00	1,700.00	675.00	1807 Returned Item/NSF Fee	8,855.00	0.04%	1,640.00	0.01%	7,215.00	6,300.00	2,555.00	2,400.00
2,950.00	0.00	2,950.00	3,995.00	(1,045.00)	1815 Misc. Fundraising	10,828.04	0.05%	0.00	0.00%	10,828.04	8,601.37	2,226.67	1,260.00
<b>3,154,885.23</b>	<b>3,148,212.00</b>	<b>6,673.23</b>	<b>2,648,269.39</b>	<b>506,615.84</b>	<b>Net Revenue Totals</b>	<b>21,191,978.60</b>	<b>100.00%</b>	<b>16,667,410.00</b>	<b>100.00%</b>	<b>4,524,568.60</b>	<b>11,742,212.66</b>	<b>9,449,765.94</b>	<b>34,373,779.00</b>
<b>Expense</b>													
582,483.63	554,413.00	(28,070.63)	1,394,846.43	812,362.80	2110 Salaries-F/T Exempt	3,397,132.85	16.03%	3,325,405.00	19.95%	(71,727.85)	7,357,500.28	3,960,367.43	6,643,416.00
386,514.37	425,701.00	39,186.63	0.00	(386,514.37)	2120 Wages-F/T Non-Exempt	2,237,234.37	10.56%	2,488,138.00	14.93%	250,903.63	0.00	(2,237,234.37)	5,050,927.00
792,341.64	790,961.00	(1,380.64)	0.00	(792,341.64)	2130 Wages-P/T Non-Exempt	3,423,426.75	16.15%	3,797,190.00	22.78%	373,763.25	0.00	(3,423,426.75)	7,777,945.00
0.00	35,422.00	35,422.00	0.00	0.00	2135 Increase Pool-Ptne	0.00	0.00%	131,538.00	0.79%	131,538.00	0.00	0.00	328,771.00
41,712.25	0.00	(41,712.25)	0.00	(41,712.25)	2150 Overtime	114,987.81	0.54%	0.00	0.00%	(114,987.81)	0.00	(114,987.81)	0.00
18,552.96	0.00	(18,552.96)	0.00	(18,552.96)	2155 Break Penalty	39,686.30	0.19%	0.00	0.00%	(39,686.30)	0.00	(39,686.30)	0.00
1,821,604.85	1,806,497.00	(15,107.85)	1,394,846.43	(426,758.42)	Salary and Wages Total	9,212,468.08	43.47%	9,742,271.00	58.45%	529,802.92	7,357,500.28	(1,854,967.80)	19,801,059.00
2,110.57	250.00	(1,860.57)	0.00	(2,110.57)	2160 Bonus Pay	18,330.21	0.09%	12,500.00	0.07%	(5,830.21)	0.00	(18,330.21)	32,000.00
0.00	0.00	0.00	0.00	0.00	2175 Temporary - Agencies	3,910.60	0.02%	4,000.00	0.02%	89.40	36,843.31	32,932.71	8,000.00
104,759.77	97,683.00	(7,076.77)	19,975.67	(84,784.10)	2220 Retirement Plan Premiums	549,800.16	2.59%	559,824.00	3.36%	10,023.84	59,697.31	(490,102.85)	1,142,182.00
31,077.44	63,293.00	32,215.56	33,654.05	2,576.61	2245 Employee Insurance Benefits	217,167.23	1.02%	360,809.00	2.16%	143,641.77	206,681.99	(10,485.24)	724,629.00
(13,161.44)	1,200.00	14,361.44	(5,318.36)	7,843.08	2250 Vacation Accrual Expense	154,156.52	0.73%	1,516.00	0.01%	(152,640.52)	193,066.80	38,850.28	3,032.00
142,651.30	136,357.00	(6,294.30)	102,061.23	(40,590.07)	2310 FICA	695,638.40	3.28%	739,772.00	4.44%	44,133.60	541,260.40	(154,378.00)	1,488,727.00
14,366.69	13,553.00	(813.69)	10,445.88	(3,920.81)	2320 Unemployment Insur Prem	69,821.24	0.33%	73,070.00	0.44%	3,248.76	55,368.20	(14,453.04)	148,514.00
(52,224.87)	54,197.00	106,421.87	55,940.44	108,165.31	2330 Worker's Compensation	155,606.55	0.73%	283,671.00	1.70%	128,064.45	297,542.3		

**YMCA of Orange County**  
 Association Summary by Minor Account  
 For the Six Months Ending Thursday, June 30, 2022  
 Association's Operating Summary

June					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		
8,997.58	8,110.00	(887.58)	5,490.90	(3,506.68)	2520 Maintenance/Janitorial Supplies	41,529.61	0.20%	48,243.00	0.29%	6,713.39	31,623.59	(9,906.02)	97,893.00	
4,018.01	4,937.00	918.99	3,222.10	(795.91)	2560 Food & Bev	20,538.70	0.10%	23,223.00	0.14%	2,684.30	15,773.30	(4,765.40)	49,803.00	
31,344.17	26,663.00	(4,681.17)	24,168.53	(7,175.64)	2610 Telephone-Regular Service	181,872.60	0.86%	177,598.00	1.07%	(4,274.60)	168,902.76	(12,969.84)	348,822.00	
16,981.52	11,759.00	(5,222.52)	10,259.86	(6,721.66)	2670 Telephone-Cellular	81,924.99	0.39%	72,422.00	0.43%	(9,502.99)	64,275.86	(17,649.13)	144,048.00	
1,005.82	956.00	(49.82)	3,178.20	2,172.38	2710 Postage	5,828.25	0.03%	8,080.00	0.05%	2,251.75	8,215.26	2,387.01	14,172.00	
17,253.37	19,746.00	2,492.63	16,299.19	(954.18)	2845 Facility Maintenance	95,575.47	0.45%	119,726.00	0.72%	24,150.53	155,952.92	60,377.45	239,036.00	
1,096.20	2,066.00	969.80	2,677.15	1,580.95	2930 Equipment Repairs/Maint	7,748.17	0.04%	14,988.00	0.09%	7,239.83	13,442.21	5,694.04	30,290.00	
15,030.50	24,202.00	9,171.50	9,487.11	(5,543.39)	3012 Promo & Advertising	179,971.78	0.85%	159,305.00	0.96%	(20,666.78)	88,378.29	(91,593.49)	312,802.00	
8,378.36	9,625.00	1,246.64	549.80	(7,828.56)	3013 Community Development	54,518.67	0.26%	61,147.00	0.49%	26,628.33	5,888.77	(48,629.90)	148,872.00	
0.00	2,000.00	2,000.00	0.00	0.00	3110 Campaign Supplies & Recog.	13,748.42	0.06%	23,263.00	0.14%	9,514.58	7,411.45	(6,336.97)	25,163.00	
0.00	0.00	0.00	0.00	0.00	3130 Campaign Printing Costs	43.10	0.00%	0.00	0.00%	(43.10)	0.00	(43.10)	0.00	
6,399.00	4,223.00	(2,176.00)	2,265.81	(4,133.19)	3210 Mileage Reimbursement	16,936.97	0.08%	24,006.00	0.14%	7,069.03	8,983.04	(7,953.93)	47,706.00	
8,419.78	11,815.00	3,395.22	6,357.82	(2,061.96)	3320 Staff Development/Training	30,686.55	0.14%	48,274.00	0.29%	17,587.45	28,211.77	(2,474.78)	87,094.00	
150.00	0.00	(150.00)	0.00	(150.00)	3321 Staff Training	150.00	0.00%	0.00	0.00%	(150.00)	0.00	(150.00)	0.00	
813.13	570.00	(243.13)	97.79	(715.34)	3326 Travel Expense	2,796.45	0.01%	1,520.00	0.01%	(1,276.45)	2,872.38	75.93	6,796.00	
37.76	3,250.00	3,212.24	39.01	1.25	3336 Volunteer Recog/Training	3,411.87	0.02%	8,208.00	0.05%	4,796.13	865.55	(2,546.32)	20,983.00	
5,992.63	7,704.00	1,711.37	1,984.05	(4,008.58)	3337 Staff Recognition	28,243.57	0.13%	34,401.00	0.21%	6,157.43	10,375.38	(17,868.19)	82,008.00	
6,688.90	5,314.00	(1,374.90)	3,825.67	(2,863.23)	3345 Meeting Expense	28,816.68	0.14%	34,479.00	0.21%	5,662.32	12,368.64	(16,448.04)	69,925.00	
6,944.78	5,901.00	(1,043.78)	5,196.93	(1,747.85)	3360 Dues & Subscriptions	29,906.44	0.14%	39,167.00	0.23%	9,260.56	37,145.45	7,239.01	79,950.00	
63,103.29	9,343.00	(53,760.29)	44,608.17	(18,495.12)	3418 Adv Guide Event Exp	168,163.10	0.79%	100,932.00	0.61%	(67,231.10)	118,821.84	(49,341.26)	164,048.00	
92,118.75	63,019.00	(29,099.75)	62,917.86	(29,200.89)	3425 Program Expense	394,655.22	1.86%	376,422.00	2.26%	(18,233.22)	239,594.94	(155,060.28)	784,275.00	
204,712.74	157,293.00	(47,419.74)	140,548.05	(64,164.69)	3429 Admission/Prog. Venue Costs	857,932.02	4.05%	837,188.00	3.82%	(20,744.02)	342,346.30	(515,585.72)	1,407,971.00	
11,200.71	5,730.00	(5,470.71)	5,749.72	(5,450.99)	3459 Staff Uniforms	20,760.54	0.10%	25,492.00	0.15%	4,731.46	15,820.57	(4,939.97)	58,517.00	
0.00	0.00	0.00	0.00	0.00	3482 Accreditation Expense	0.00	0.00%	0.00	0.00%	953.00	2,500.00	2,500.00	2,500.00	
31,722.00	46,810.00	15,088.00	15,643.26	(16,078.74)	3492 Nutrition	148,067.10	0.70%	140,775.00	0.84%	(7,292.10)	83,864.45	(64,202.65)	317,425.00	
39,639.08	60,508.00	20,868.92	21,152.00	(18,487.08)	3520 Transportation	41,374.42	0.20%	61,648.00	0.37%	20,273.58	21,225.35	(20,149.07)	200,652.00	
1,440.41	36.00	(1,404.41)	876.03	(564.38)	3915 Misc. Fundraising Expense	3,658.48	0.02%	49.00	0.00%	(3,609.48)	4,814.47	1,155.99	49.00	
0.00	0.00	0.00	0.00	0.00	4110 Unreconciled Cash Advance	52.00	0.00%	0.00	0.00%	(52.00)	0.00	(52.00)	0.00	
3,050.63	4,057.00	1,006.37	2,607.64	(442.99)	4320 Employment Advertising	18,066.67	0.09%	21,378.00	0.13%	3,311.33	13,937.01	(4,129.66)	41,001.00	
13,688.14	10,049.00	(3,639.14)	6,215.69	(7,472.45)	4360 Hiring Costs	38,520.25	0.21%	38,520.00	0.23%	(5,747.25)	24,407.94	(19,859.31)	103,000.00	
1,414.98	0.00	(1,414.98)	551.73	(863.25)	5050 Equipment/Asset Purchases	12,048.30	0.06%	12,108.00	0.07%	59.70	6,692.00	(5,356.30)	29,102.00	
1,210.39	6.00	(1,204.39)	951.14	(259.25)	5310 Write-off Bad Debt	38,496.34	0.18%	10,479.00	0.06%	(28,017.34)	23,110.58	(15,385.76)	13,251.00	
610,287.43	512,545.00	(97,742.43)	399,672.65	(210,614.78)	Flex Expenses Sub-Total	2,601,056.03	12.27%	2,378,755.00	14.27%	(222,301.03)	1,573,607.01	(1,027,449.02)	4,998,612.00	
16,810.20	19,250.00	2,439.80	(3,769.37)	(20,579.57)	2410 Legal Fees	172,770.20	0.82%	115,500.00	0.69%	(57,270.20)	72,735.41	(100,034.79)	231,000.00	
4,350.00	4,350.00	0.00	3,550.00	(800.00)	2415 Audit Fees	26,100.00	0.12%	26,100.00	0.16%	0.00	21,300.00	(4,800.00)	52,200.00	
10,945.50	9,550.00	(1,395.50)	11,301.00	355.50	2450 Consulting Fees	102,112.32	0.48%	62,300.00	0.37%	(39,812.32)	53,226.00	(48,886.32)	126,100.00	
46,088.80	56,266.00	10,177.20	47,372.77	1,283.97	2480 DP Service/Maint Contrct	310,394.60	1.46%	365,511.00	2.19%	55,116.40	317,985.19	7,590.59	736,367.00	
84,240.10	98,556.00	14,315.90	87,230.72	2,990.62	2810 Facility Rent	525,695.85	2.48%	557,849.00	3.35%	32,153.15	514,653.88	(11,041.97)	1,121,601.00	
5,526.85	4,126.00	(1,400.85)	2,080.97	(3,445.88)	2811 Facility Rent Offsite Storage	26,481.70	0.12%	24,103.00	0.14%	(2,378.70)	20,586.43	(5,895.27)	47,860.00	
11.00	5.00	(6.00)	11.00	0.00	2820 Bldg Licenses & Permits	127.00	0.00%	130.00	0.00%	3.00	140.00	13.00	254.00	
39,959.58	38,759.00	(1,200.58)	33,476.76	(6,482.82)	2831 Electricity	200,559.46	0.95%	200,298.00	1.20%	(261.46)	163,375.48	(37,183.98)	424,616.00	
9,290.25	7,242.00	(2,048.25)	6,406.83	(2,883.42)	2832 Gas	84,226.66	0.40%	71,157.00	0.43%	(13,069.66)	65,973.77	(18,252.89)	115,338.00	
6,234.01	5,299.00	(935.01)	4,560.40	(1,673.61)	2833 Water and Sewer	30,980.35	0.15%	29,511.00	0.18%	(1,469.35)	26,362.70	(4,617.65)	60,925.00	
2,714.32	3,711.00	996.68	3,297.32	583.00	2834 Refuse Collection	14,875.38	0.07%	19,032.00	0.11%	4,156.62	17,648.19	2,772.81	37,004.00	
4,945.83	5,642.00	696.17	4,664.40	(281.43)	2843 Landscape Maint	31,274.98	0.15%	33,787.00	0.20%	2,512.02	28,845.18	(2,429.80)	66,511.00	
18,213.19	16,168.00	(2,045.19)	966.65	(17,246.54)	2844 Contracted Maintenance	92,696.07	0.44%	106,268.00	0.64%	13,571.93	7,470.22	(85,225.85)	211,506.00	
9,632.35	6,992.00	(2,640.35)	15,707.07	6,074.72	2849 Pool Repairs & Maintenance	42,452.17	0.20%	41,952.00	0.25%	(500.17)	45,192.92	2,740.75	83,904.00	
11.61	406.00	394.39	13.08	1.47	2850 Real And Personal Taxes	2,583.93	0.01%	4,447.00	0.03%	1,863.07	2,795.51	211.58	9,903.00	
11,469.00	11,434.00	(35.00)	7,182.67	(4,286.33)	2870 School Fees	60,276.37	0.28%	60,340.00	0.36%	63.63	37,307.73	(22,968.64)	127,180.00	
49,954.00	49,891.00	(63.00)	29,506.00	(20,448.00)	2880 Property/Liability Insurance	270,571.00	1.28%	270,508.00	1.62%	(63.00)	144,127.00	(126,444.00)	559,418.00	
9,523.00	9,510.00	(13.00)	7,837.00	(1,686.00)	2885 SIR Expense	50,422.00	0.24%	50,409.00	0.32%	(13.00)	33,816.72	(16,605.28)	103,987.00	
11,383.30	12,336.00	952.70	13,237.98	1,854.68	2911 Equipment Lease/Rental	68,403.62	0.32%	74,532.00	0.45%	6,128.38	77,609.32	9,205.70	148,396.00	
605.10	0.00	(605.10)	0.00	(605.10)	3426 Program Enhancements	2,301.10	0.01%	400.00	0.00%	(1,901.10)	82.21	(2,218.89)	800.00	
166.71	0.00	(166.71)	0.00	(166.71)	3433 Special Funding/Grant Expenses	750.00	0.00%	0.00	0.00%	(750.00)	185.54	(564.46)	0.00	
5,494.54	9,854.00	4,359.46	2,875.55	(2,618.99)	3486 Program License & Permits	72,379.68	0.34%	79,665.00	0.48%	7,285.32	60,655.57	(11,724.11)	123,911.00	
3,252.00	3,252.00	0.00	2,497.00	(755.00)	3510 Vehicle Insurance	19,512.00	0.09%	19,512.00	0.12%	0.00	14,982.00	(4,530.00)	39,024.00	
5,670.75	5,346.00	(324.75)	3,787.34	(1,883.41)	3541 Veh License/Gas/Repair	37,182.13	0.18%	26,509.00	0.16%	(10,673.13)	16,505.51	(20,678.62)	54,685.00	
0.00	0.00	0.00	0.24	0.24	3610 Cash Over/Short	(0.47)	0.00%	0.00	0.00%	0.47	19.44	19.91	0.00	
3,246.17	3,416.00	169.83	3,294.82	46.65	3620 Bank Fees	17,114.66	0.08%	19,091.00	0.11%	1,976.34	15,793.04	(1,321.62)	38,038.00	
57,879.17	40,432.00	(17,447.17)	37,387.23	(20,491.94)	3625 Credit Card Ert Proc Fees	260,124.64	1.23%	219,427.00	1.32%	(40,697.64)	159,181.84	(100,942.80)	446,430.00	
0.00	0.00	0.00	51.93	51.93	3640 Late/Financing Charges	52.52	0.00%	0.00	0.00%	(52.52)	160.05	107.53	0.00	
1,386.38	1,147.00	(239.38)	1,181.06	(205.32)	3660 Courier Service - Regular	7,663.09	0.04%	6,226.00	0.04%	(1,437.09)	6,132.48	(1,530.61)	15,010.00	
0.00	2.00	2.00	(1,203.23)	(1,203.23)	3690 Misc Admin Expense	572.85	0.00%	12.00	0.00%	(560.85)	(843.88)	(1,416.73)	500,001.00	
0.00	0.00	0.00	0.00	0.00	3698 Contributions - Other NP	3,782.50	0.02%	2,500.00	0.01%	(1,282.50)	2,562.50	(1,220.00)	2,500.00	
39,321.71	34,957.00	(4,364.71)	28,658.00	(10,663.71)	3710 Fair Share	155,750.21	0.73%	189,292.00	1.14%	33,541.79	143,057.00	(12,693.21)	386,404.00	
0.00	0.00	0.00	0.00	0.00	3912 Sales Tax	(0.18)	0.00%	106.00	0.00%	106.18	6.40	6.58	281.00	
9,432.05	1,844.00	(7,588.05)	1,674.25	(7,757.80)	5051 Computer Hdwrl/Stwr	70,013.90	0.33%	17,034.00	0.10%	(52,979.90)	22,133.00	(47,880.90)	32,210.00	
467,757.47	459,743.00	(8,014.47)	354,837.44	(										

**YMCA of Orange County**  
 Association Summary by Minor Account  
 For the Six Months Ending Thursday, June 30, 2022  
 Association's Operating Summary

<b>June</b>					<b>YTD</b>								
<b>Actual</b>	<b>Budget</b>	<b>Act vs Bud Variance</b>	<b>Prior Year</b>	<b>Act vs Prior Yr Variance</b>		<b>Actual</b>	<b>% Rev</b>	<b>Budget</b>	<b>% Rev</b>	<b>Act vs Bud Variance</b>	<b>Prior Year</b>	<b>Act vs Prior Yr Variance</b>	<b>Annual Budget</b>
<b>\$25,656.02</b>	<b>\$2,894.00</b>	<b>\$22,762.02</b>	<b>\$282,153.96</b>	<b>(\$256,497.94)</b>	<b>Operating Net</b>	<b>\$4,753,821.29</b>	<b>22.43%</b>	<b>(\$182,286.00)</b>	<b>(1.09%)</b>	<b>\$4,936,107.29</b>	<b>(\$671,059.34)</b>	<b>\$5,424,880.63</b>	<b>(\$453,871.00)</b>
(79,771.21)	(85,656.00)	5,884.79	(89,277.49)	9,506.28	2890 Depreciation Expense	(450,157.30)	(2.12%)	(513,707.00)	(3.08%)	63,549.70	(544,145.82)	93,988.52	(1,048,301.00)
(3,933.29)	(2,206.00)	(1,727.29)	(1,048.12)	(2,885.17)	5215 Interest Expense-External	(19,331.10)	(0.09%)	(13,582.00)	(0.08%)	(5,749.10)	(23,787.34)	4,456.24	(28,446.00)
(101,309.15)	(95,632.00)	(5,677.15)	(83,441.78)	(17,867.37)	0399 Scholarships Awarded	(427,765.22)	(2.02%)	(492,115.00)	(2.95%)	64,349.78	(339,007.12)	(88,758.10)	(991,806.00)
0.00	(833.00)	833.00	0.00	0.00	0351 FR Alloc - Subsidy-(Given)/Rec'd	0.00	0.00%	(5,002.00)	(0.03%)	5,002.00	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%	(30,000.00)	(0.18%)	30,000.00	0.00	0.00	(60,000.00)
(7,764.33)	(7,764.00)	(0.33)	(7,764.33)	0.00	2812 In-Kind Rent	(46,585.98)	(0.22%)	(46,584.00)	(0.28%)	(1.98)	(46,585.98)	0.00	(93,168.00)
16,640.34	32,055.00	(15,414.66)	25,745.68	(9,105.34)	0210 Annual Campaign	721,193.82	3.40%	700,190.00	4.20%	21,003.82	704,877.88	16,315.94	738,700.00
12,800.50	0.00	12,800.50	0.00	12,800.50	0599 Special Event	76,884.88	0.36%	65,000.00	0.39%	11,884.88	0.00	76,884.88	283,155.00
3,539.77	5,574.00	(2,034.23)	4,401.68	(861.91)	1810 Interest	29,634.47	0.14%	33,483.00	0.20%	(3,848.53)	28,301.78	1,332.69	66,931.00
51,765.93	26,375.00	25,390.93	43,274.14	8,491.79	1811 Dividend Income	207,608.89	0.98%	158,250.00	0.95%	49,358.89	154,931.66	52,677.23	316,500.00
(701,657.02)	0.00	(701,657.02)	(1,662.94)	(699,994.08)	1994 Investment Valuation Change	(1,238,044.42)	(5.84%)	0.00	0.00%	(1,238,044.42)	774,700.77	(2,012,745.19)	0.00
(16,019.57)	0.00	(16,019.57)	(995.56)	(15,024.01)	1995 Short Term Gain on Investment	(10,168.56)	(0.05%)	0.00	0.00%	(10,168.56)	(32,454.49)	22,285.93	0.00
20,721.81	0.00	20,721.81	849.97	19,871.84	1996 Long Term Gain on Investment	306,390.83	1.45%	0.00	0.00%	306,390.83	328,504.30	(22,113.47)	0.00
0.00	0.00	0.00	(132.70)	132.70	1998 Gain(Loss) On Sale Of Assets	7,827.46	0.04%	0.00	0.00%	7,827.46	(258,152.25)	265,979.71	0.00
(11,871.69)	(4,366.00)	(7,505.69)	(4,366.25)	(7,505.44)	1999 Gain/(Loss)-Invest. In Subsidiary	(46.23)	0.00%	(22,953.00)	(0.14%)	22,906.77	(22,952.99)	22,906.76	(67,053.00)
(2,625.42)	(2,833.00)	207.58	(3,082.06)	456.64	3630 Investment Fees	(20,314.73)	(0.10%)	(16,998.00)	(0.10%)	(3,316.73)	(23,196.25)	2,881.52	(33,996.00)
0.00	0.00	0.00	(32,002.50)	32,002.50	3694 Other OneTime/NonRecurring Exp	0.00	0.00%	0.00	0.00%	0.00	(115,020.21)	115,020.21	0.00
(1,687.50)	0.00	(1,687.50)	(4,250.00)	2,562.50	3696 Strategic Initiative Costs	(53,521.00)	(0.25%)	0.00	0.00%	(53,521.00)	(36,729.00)	(16,792.00)	0.00
(2,440.12)	0.00	(2,440.12)	0.00	(2,440.12)	3697 One-Time Non-Recurring (COVID-19 Expense)	(5,087.32)	(0.02%)	0.00	0.00%	(5,087.32)	(16,186.88)	11,099.56	0.00
0.00	(394.00)	394.00	(393.51)	393.51	3899 Special Event Expense	(32,178.20)	(0.15%)	(37,609.00)	(0.23%)	5,430.80	(49,189.81)	17,011.61	(119,611.00)
<b>(823,610.95)</b>	<b>(140,680.00)</b>	<b>682,930.95</b>	<b>(154,145.77)</b>	<b>669,465.18</b>	<b>Total Non-Operating Expenses</b>	<b>(953,659.71)</b>	<b>(4.50%)</b>	<b>(221,627.00)</b>	<b>(1.33%)</b>	<b>732,032.71</b>	<b>483,908.25</b>	<b>1,437,567.96</b>	<b>(1,047,095.00)</b>
<b>(\$797,954.93)</b>	<b>(\$137,786.00)</b>	<b>(\$660,168.93)</b>	<b>\$128,008.19</b>	<b>(\$925,963.12)</b>	<b>Net Outcome</b>	<b>\$3,800,161.58</b>	<b>17.93%</b>	<b>(\$403,913.00)</b>	<b>(2.42%)</b>	<b>\$4,204,074.58</b>	<b>(\$187,151.09)</b>	<b>\$3,987,312.67</b>	<b>(\$1,500,966.00)</b>

YMCA of Orange County  
Statement of Financial Position-Consolidated  
6/30/2022

June					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	
<b>Revenue</b>													
\$167	\$0	\$167	\$100	\$67	0115 Contributions-Restricted	\$3,480	0.01%	\$9,186	0.05%	(\$5,706)	\$3,286	\$194	\$11,899
0	0	0	31,093	(31,093)	0116 Emergency Funding Revenue	4,848,225	11.07%	0	0.00%	4,848,225	152,124	4,696,101	0
30,773	5,100	25,673	9,195	21,578	0120 Cont-Fndtn/Trusts	128,611	0.29%	66,977	0.40%	61,634	53,652	74,959	103,427
0	0	0	0	0	0270 Capital Campaign	22,476,710	51.32%	0	0.00%	22,476,710	0	22,476,710	0
7,122	6,428	694	3,571	3,551	0840 Contract Services Revenue	356,282	0.81%	301,843	1.78%	54,439	218,938	137,344	301,843
48,388	0	48,388	0	48,388	0841 ELB	48,388	0.10%	0	0.00%	48,388	0	48,388	0
9,720	10,558	(838)	19,888	(10,168)	0910 City Funding	34,700	0.08%	42,782	0.25%	(8,082)	66,534	(31,834)	79,084
124,703	128,220	(3,517)	56,320	68,383	0931 Government Grant Income-Restricted	1,168,178	2.67%	1,275,777	7.54%	(107,599)	792,097	376,081	2,392,156
106,188	119,116	(12,928)	98,459	7,729	1001 Adult Membership	633,291	1.45%	682,749	4.03%	(49,458)	632,616	675	1,374,008
54,270	62,705	(8,435)	54,479	(209)	1002 Couple Memberships	323,373	0.74%	337,336	2.11%	(33,963)	318,699	4,674	717,211
63,412	57,000	6,412	55,886	7,526	1007 3rd Party Memberships	338,649	0.77%	313,600	1.85%	25,049	240,939	97,710	651,400
11,656	12,404	(748)	12,899	(1,243)	1014 College/Student Membership	66,066	0.15%	67,566	0.40%	(1,500)	73,061	(6,995)	137,302
1,130	1,400	(270)	0	1,130	1017 Daily	5,532	0.01%	6,110	0.04%	(578)	0	5,532	12,720
765	733	32	1,080	(315)	1018 Seniors Membership	5,355	0.01%	5,094	0.03%	261	6,615	(1,260)	8,856
198,715	185,518	13,197	146,253	52,462	1019 Family Membership	1,053,918	2.41%	1,052,258	6.22%	1,660	722,789	331,129	2,151,533
4,719	5,400	(681)	6,350	(1,631)	1020 Single Parent Family	29,835	0.07%	32,598	0.19%	(2,763)	37,310	(7,475)	64,223
34,103	29,270	4,833	23,103	11,000	1101 Adventure Guides Program Fees	203,879	0.47%	175,620	1.04%	28,259	136,553	67,326	357,696
(6)	0	(6)	0	(6)	1122 AG Employee Discount	(35)	0.00%	0	0.00%	(35)	0	(35)	(12)
147,772	63,150	84,622	150,232	(2,467)	1130 Y Adventure Guides Event	948,730	2.17%	662,000	3.91%	286,730	437,955	510,775	1,156,875
22,275	51,703	(29,328)	28,489	(6,114)	1210 Facility Rental	210,036	0.48%	314,208	1.86%	(104,172)	169,678	40,358	641,409
27,396	28,200	(804)	27,851	(455)	1247 Membership Joining Fee	131,052	0.30%	131,000	0.77%	52	115,792	15,260	240,800
49,496	60,000	(10,504)	0	49,496	1311 Resident Camp	49,496	0.11%	60,000	0.35%	(10,504)	0	49,496	212,375
23,784	34,350	(10,566)	87,450	(63,666)	1316 Camp User Group	106,003	0.24%	301,080	1.78%	(195,077)	87,450	18,553	383,715
0	(1,500)	1,500	0	0	1322 Camp-Employee Discount	0	0.00%	(1,500)	(0.01%)	1,500	0	(1,500)	(4,500)
3,128	6,800	(3,672)	8,492	(5,364)	1371 New Horizons Camp	39,738	0.09%	31,290	0.18%	8,448	32,040	7,696	69,855
50,166	55,550	(5,384)	48,178	1,868	1374 Regional Center	259,459	0.59%	274,000	1.62%	(14,541)	220,409	39,050	611,100
76,075	78,750	(2,675)	104,525	(28,450)	1410 Child Care Admin Reg Fee	446,911	1.02%	305,350	1.80%	141,561	370,879	76,032	466,690
1,740,812	1,834,954	(94,142)	1,371,065	369,747	1420 Child Development Fees	9,054,472	20.67%	9,363,564	55.33%	(309,092)	6,322,982	2,731,490	19,895,888
(39,765)	(31,007)	(8,758)	(29,597)	(10,168)	1421 CC Multi-Child Discounts	(193,650)	(0.44%)	(166,465)	(0.98%)	(27,185)	(130,283)	(63,367)	(344,845)
(11,023)	(9,117)	(1,906)	(8,359)	(2,664)	1422 Employee Discounts	(46,431)	(0.11%)	(35,041)	(0.21%)	(11,390)	(35,370)	(11,061)	(72,993)
0	0	0	(2,340)	2,340	1423 ASES Discounts	(4,630)	(0.01%)	0	0.00%	(4,630)	(9,120)	4,490	0
31,011	43,235	(12,224)	26,345	4,666	1508 Kitzene	53,672	0.12%	73,780	0.44%	(20,108)	36,715	16,957	189,470
23,548	29,745	(6,197)	23,838	(290)	1518 Strength Training	142,588	0.33%	156,721	0.93%	(14,133)	105,866	36,722	326,651
19,993	17,000	2,993	9,785	10,208	1535 Fitness Programs	90,510	0.21%	93,866	0.55%	(3,356)	31,866	58,644	190,704
73,679	105,279	(31,600)	98,912	(25,233)	1540 Sports Programs	309,502	0.69%	297,971	1.76%	5,531	163,261	140,241	645,453
134,347	119,303	15,044	146,710	(12,363)	1550 Aquatics Program	333,350	0.77%	407,837	2.41%	(68,487)	288,720	50,630	887,884
4,400	4,600	(200)	3,680	720	1575 Training	42,365	0.10%	60,770	0.36%	(18,405)	19,999	22,366	94,070
0	(275)	275	0	(275)	2011 Youth In Government	3,325	0.01%	2,000	0.01%	1,325	0	3,325	318,000
44,423	54,625	(10,202)	39,152	5,271	1625 Community Programs	175,576	0.40%	255,976	1.51%	(80,400)	143,148	32,428	714,217
(16,005)	(11,666)	(4,339)	(7,339)	(6,666)	1712 Promotions	(168,554)	(0.38%)	(110,053)	(0.65%)	(58,501)	(98,729)	(69,825)	(196,229)
(377)	(321)	(56)	(332)	(45)	1720 Complimentary Memberships	(2,138)	(0.00%)	(1,926)	(0.01%)	(212)	(2,138)	0	(3,852)
56,214	33,281	22,933	11,396	44,818	1801 Miscellaneous	71,710	0.16%	56,870	0.34%	14,840	12,275	59,435	99,027
2,375	310	2,065	1,700	675	1807 Returned Item/NSF Fee	8,855	0.02%	1,640	0.01%	7,215	6,300	2,555	2,400
2,950	0	2,950	3,995	(1,045)	1815 Misc. Fundraising	10,828	0.02%	0	0.00%	10,828	8,601	2,227	1,260
<b>3,162,324</b>	<b>3,191,076</b>	<b>(28,752)</b>	<b>2,662,511</b>	<b>499,813</b>	<b>Net Revenue Totals</b>	<b>43,797,212</b>	<b>100.00%</b>	<b>16,924,434</b>	<b>100.00%</b>	<b>26,872,778</b>	<b>11,753,509</b>	<b>32,043,703</b>	<b>34,888,570</b>
<b>Expense</b>													
582,484	554,413	(28,071)	1,394,846	812,362	2110 Salaries-F/T Exempt	3,397,133	7.76%	3,325,405	19.65%	(71,728)	7,357,500	3,960,367	6,643,416
386,514	425,701	39,187	0	(386,514)	2120 Wages-F/T Non-Exempt	2,237,234	5.11%	2,488,138	14.70%	250,904	0	(2,237,234)	5,050,927
792,342	790,961	(1,381)	0	(792,342)	2130 Wages-P/T Non-Exempt	3,423,427	7.82%	3,797,190	22.44%	373,763	0	(3,423,427)	7,777,945
0	35,422	35,422	0	0	2135 Incentive Pool-Pne	36	0.00%	131,538	0.78%	131,538	0	328,771	0
41,712	0	(41,712)	0	(41,712)	2150 Overtime	114,988	0.26%	0	0.00%	(114,988)	0	(114,988)	0
18,553	0	(18,553)	0	(18,553)	2155 Break Penalty	39,866	0.09%	0	0.00%	(39,866)	0	(39,866)	0
<b>1,821,605</b>	<b>1,806,497</b>	<b>(15,108)</b>	<b>1,394,846</b>	<b>(426,759)</b>	<b>Salary and Wages Total</b>	<b>9,212,468</b>	<b>21.03%</b>	<b>9,742,271</b>	<b>57.56%</b>	<b>529,803</b>	<b>7,357,500</b>	<b>(1,854,968)</b>	<b>19,801,059</b>
2,111	250	(1,861)	0	(2,111)	2160 Bonus Pay	18,330	0.04%	12,500	0.07%	(5,830)	0	(18,330)	32,000
0	0	0	0	0	2175 Temporary - Agencies	3,911	0.01%	4,000	0.02%	89	36,843	32,932	8,000
104,760	97,683	(7,077)	19,976	(84,784)	2220 Retirement Plan Premiums	549,800	1.26%	559,824	3.31%	10,024	59,697	(490,103)	1,142,182
31,077	63,293	32,216	33,654	2,577	2245 Employee Insurance Benefits	217,167	0.50%	360,809	2.13%	143,642	206,682	(10,485)	724,629
(13,161)	1,200	(14,361)	(5,318)	7,843	2250 Vacation Accrual Expense	154,157	0.35%	1,516	0.01%	(152,641)	193,007	38,850	3,032
142,651	136,357	(6,294)	102,061	(40,590)	2310 FICA	695,638	1.59%	739,772	4.37%	44,134	541,260	(154,378)	1,488,727
14,367	13,653	(714)	10,446	(3,921)	2320 Unemployment Insur Prem	69,821	0.16%	73,000	0.43%	3,179	55,368	(14,514)	148,510
(52,225)	54,197	106,422	55,940	108,165	2330 Worker's Compensation	155,607	0.36%	283,671	1.68%	128,064	297,542	141,935	577,531
<b>2,051,185</b>	<b>2,173,030</b>	<b>121,845</b>	<b>1,611,605</b>	<b>(439,580)</b>	<b>Wages and Benefits Total Expense</b>	<b>11,076,899</b>	<b>25.29%</b>	<b>11,777,433</b>	<b>69.59%</b>	<b>700,534</b>	<b>8,747,899</b>	<b>(2,329,000)</b>	<b>23,925,674</b>
7,435	6,853	(582)	2,751	(4,684)	2510 Office/Misc Supplies	29,266	0.07%	35,714	0.21%	6,448	17,378	(11,888)	71,790
9,953	8,560	(1,393)	5,510	(4,443)	2520 Maintenance/Janitorial Supplies	44,214	0.10%	50,943	0.30%	6,729	33,822	(10,392)	103,293
4,018	4,937	919	3,222	(796)	2560 Food & Bev	20,539	0.05%	23,223	0.14%	2,684	15,773	(4,766)	49,803
24,584	24,584	0	24,584	(0)	2510 Telephone-Regular Service	183,138	0.42%	178,210	1.01%	(4,928)	171,077	(31,462)	347,011
16,982	11,759	(5,223)	10,260	(6,722)	2670 Telephone-Cellular	81,925	0.19%	72,422	0.43%	(9,503)	64,276	(17,649)	144,048
1,014	1,016	2	3,247	2,233	2710 Postage	6,084	0.01%	8,440	0.05%	2,356	8,565	2,481	14,892
25,700	28,916	3,216	21,292	(4,008)	2845 Facility Maintenance	158,622	0.36%	160,649	0.95%	2,027	198,364	39,742	319,782
1,096	2,066	970	2,677	1,581	2930 Equipment Repairs/Maint	7,748	0.02%	14,988	0.09%	7,240	13,442	5,694	30,290
15,031	26,202	11,171	9,487	(5,544)	3012 Promo & Advertising	180,462	0.41%	161,505	0.95%	(18,957)	88,581	(91,881)	315,652
8,378	9,625	1,247	550	(7,828)	3013 Community Development	54,519	0.12%	81,147	0.48%	26,628	5,889		

**YMCA of Orange County**  
**Statement of Financial Position-Consolidated**  
**6/30/2022**

<b>June</b>					<b>YTD</b>									
<b>Actual</b>	<b>Budget</b>	<b>Act vs Bud Variance</b>	<b>Prior Year</b>	<b>Act vs Prior Yr Variance</b>	<b>Actual</b>	<b>% Rev</b>	<b>Budget</b>	<b>% Rev</b>	<b>Act vs Bud Variance</b>	<b>Prior Year</b>	<b>Act vs Prior Yr Variance</b>	<b>Annual Budget</b>		
0	0	0	52	52	3640	0.00%	0	0.00%	(53)	180	107	0		
1,386	1,147	(239)	1,181	(205)	3660	0.02%	6,226	0.04%	(1,437)	6,132	(1,531)	15,010		
0	2	2	(1,203)	(1,203)	3690	0.00%	12	0.00%	(561)	(844)	(1,417)	500,001		
0	0	0	0	0	3698	0.01%	2,500	0.01%	(1,283)	2,563	(1,220)	2,500		
39,322	34,957	(4,365)	28,658	(10,664)	3710	0.36%	189,292	1.12%	33,542	143,057	(12,693)	386,404		
0	0	0	0	0	3912	0.00%	106	0.00%	106	6	6	281		
9,432	1,844	(7,588)	1,674	(7,758)	5051	0.16%	17,034	0.10%	(52,980)	22,133	(47,881)	32,210		
458,908	472,298	13,390	343,081	(115,827)	Fixed Expenses Sub-Total				66,503	2,025,827	(683,256)	6,089,847		
<b>3,130,002</b>	<b>3,169,773</b>	<b>39,771</b>	<b>2,359,857</b>	<b>(770,145)</b>	<b>Total Operating Expenses</b>	<b>16,454,779</b>	<b>37.57%</b>	<b>16,979,277</b>	<b>100.32%</b>	<b>524,498</b>	<b>12,394,714</b>	<b>(4,060,065)</b>	<b>35,106,489</b>	
<b>\$32,322</b>	<b>\$21,303</b>	<b>\$11,019</b>	<b>\$302,654</b>	<b>(\$270,332)</b>	<b>Operating Net</b>	<b>\$27,342,433</b>	<b>62.43%</b>	<b>(\$54,843)</b>	<b>(0.32%)</b>	<b>\$27,397,276</b>	<b>(\$641,205)</b>	<b>\$27,983,638</b>	<b>(\$217,919)</b>	
(98,313)	(104,514)	6,201	(107,650)	9,337	2890	Depreciation Expense	(561,575)	(1.28%)	(626,855)	(3.70%)	65,280	(654,379)	92,804	(1,274,597)
(3,933)	(2,206)	(1,727)	(11,684)	7,751	5215	Interest Expense-External	(19,331)	(0.04%)	(13,582)	(0.08%)	(5,749)	(74,509)	55,178	(28,446)
(101,309)	(95,832)	(5,677)	(83,442)	(17,867)	0399	Scholarships Awarded	(427,765)	(0.98%)	(492,115)	(2.91%)	64,350	(339,007)	(88,758)	(951,806)
0	(833)	833	0	0	0351	FR Alloc - Subsidy-(Given)/Rec'd	0	0.00%	(5,002)	(0.03%)	5,002	0	0	(10,000)
0	(5,000)	5,000	0	0	0355	Cares/PDF Funding Alloc	0	0.00%	(30,000)	(0.18%)	30,000	0	0	(60,000)
(7,764)	(7,764)	0	(7,764)	0	2812	In-Kind Rent	(46,586)	(0.11%)	(46,584)	(0.28%)	(2)	(46,586)	0	(93,168)
16,640	32,055	(15,415)	25,746	(9,106)	0210	Annual Campaign	521,102	1.19%	700,190	4.14%	(179,088)	584,768	(63,666)	738,700
12,801	0	12,801	0	12,801	0599	Special Event	76,885	0.18%	65,000	0.38%	11,885	0	76,885	283,155
3,540	5,574	(2,034)	4,402	(862)	1810	Interest	29,634	0.07%	33,483	0.20%	(3,849)	28,302	1,332	66,931
62,234	26,375	35,859	43,274	18,960	1811	Dividend Income	248,741	0.57%	158,250	0.94%	90,491	154,932	93,809	316,500
(816,870)	0	(816,870)	(1,663)	(815,207)	1994	Investment Valuation Change	(1,427,510)	(3.26%)	0	0.00%	(1,427,510)	774,701	(2,202,211)	0
(16,730)	0	(16,730)	(996)	(15,734)	1995	Short Term Gain on Investment	10,078	0.02%	0	0.00%	10,078	(32,454)	42,532	0
20,722	0	20,722	850	19,872	1996	Long Term Gain on Investment	306,391	0.70%	0	0.00%	306,391	328,504	(22,113)	0
0	0	0	(133)	133	1998	Gain(Loss) On Sale Of Assets	7,827	0.02%	0	0.00%	7,827	(258,152)	265,979	0
(11,872)	(4,366)	(7,506)	(4,366)	(7,506)	1999	Gain(Loss)-Invest. In Subsidiary	(46)	0.00%	(22,953)	(0.14%)	22,907	(22,953)	22,907	(67,053)
0	(2,833)	197	(3,082)	446	3630	Investment Fees	(23,558)	(0.05%)	(16,998)	(0.10%)	(6,560)	(23,196)	(362)	(33,996)
0	0	0	(32,003)	32,003	3694	Other OneTime/NonRecurring Exp	0	0.00%	0	0.00%	0	(115,020)	115,020	0
(1,688)	0	(1,688)	(4,250)	2,562	3696	Strategic Initiative Costs	(53,521)	(0.12%)	0	0.00%	(53,521)	(36,729)	(16,792)	0
(2,440)	0	(2,440)	0	(2,440)	3697	One-Time Non-Recurring (COVID-19 Expense)	(5,087)	(0.01%)	0	0.00%	(5,087)	(16,187)	11,100	0
0	(394)	394	(394)	394	3899	Special Event Expense	(32,178)	(0.07%)	(37,609)	(0.22%)	5,431	(49,190)	17,012	(119,611)
<b>(947,618)</b>	<b>(159,538)</b>	<b>788,080</b>	<b>(183,155)</b>	<b>764,463</b>	<b>Total Non-Operating Expenses</b>	<b>(1,396,499)</b>	<b>(3.19%)</b>	<b>(334,775)</b>	<b>(1.98%)</b>	<b>1,061,724</b>	<b>202,845</b>	<b>1,599,344</b>	<b>(1,273,391)</b>	
<b>(\$915,296)</b>	<b>(\$138,235)</b>	<b>(\$777,061)</b>	<b>\$119,499</b>	<b>(\$1,034,795)</b>	<b>Net Outcome</b>	<b>\$25,945,934</b>	<b>59.24%</b>	<b>(\$389,618)</b>	<b>(2.30%)</b>	<b>\$26,335,552</b>	<b>(\$438,360)</b>	<b>\$26,384,294</b>	<b>(\$1,491,310)</b>	
0	0	0	0	0	diff	0	0.00%	0	0.00%	0	9	9	0	

YMCA OF ORANGE COUNTY

For the Six Months Ending 6/30/2022

	June			Salary/Wages			Bonus/Benefits/Tax			Flex Expenses			Fixed Expenses			Non-Operating Expenses				
	Actual	Budget	Act vs Bud Var	Actual	Budget	Act vs Bud Var	Actual	Budget	Act vs Bud Var	Actual	Budget	Act vs Bud Var	Actual	Budget	Act vs Bud Var	Operating Net	Actual	Budget	Act vs Bud Var	Net Profit
Fullerton	927,043	918,799	8,244	527,304	573,111	(45,807)	73,609	101,800	(28,191)	105,244	95,558	9,686	150,967	131,852	19,115	69,920	207,471	242,939	(35,468)	(137,551)
Huntington Beach	462,452	495,750	(33,298)	237,777	260,279	(22,502)	39,120	46,947	(7,827)	41,788	57,132	(15,344)	255,375	244,393	10,982	(11,608)	82,951	90,272	(7,321)	(194,559)
Newport Mesa	1,009,035	1,014,817	(5,782)	474,895	442,476	32,419	84,324	84,505	(181)	64,610	93,237	(28,627)	162,632	160,682	1,950	222,574	302,218	159,727	142,491	(79,645)
YMCA Community Service	474,923	642,291	(167,368)	259,263	350,613	(91,350)	51,188	75,123	(23,935)	102,058	103,231	(1,173)	59,155	69,735	(10,580)	3,259	83,523	131,952	(48,429)	(80,264)
Laguna Niguel	527,860	585,670	(57,810)	304,827	334,082	(29,255)	58,377	70,912	(12,535)	53,769	89,603	(35,834)	104,980	120,081	(15,101)	5,907	61,223	117,736	(56,513)	(55,316)
Mission Viejo	667,287	730,093	(62,806)	407,304	436,404	(29,100)	78,129	84,030	(5,901)	71,834	64,519	7,315	180,072	159,774	20,298	(70,052)	197,262	182,123	15,139	(267,314)
Resident Camp	117,284	359,580	(242,296)	142,428	141,205	1,223	25,105	27,729	(2,624)	81,059	78,856	2,203	73,917	81,259	(7,342)	(205,225)	51,557	95,664	(44,107)	(256,783)
Corporate Initiatives	16,278	29,625	(13,348)	36,382	27,197	9,185	5,228	3,530	1,698	6,567	2,728	3,839	1,041	3,868	(2,827)	(32,940)	(5,648)	(6,574)	926	(27,293)
Child & Youth Development	99,750	186	99,564	315,492	321,776	(6,284)	69,515	78,661	(9,146)	43,757	73,008	(29,251)	116,378	135,170	(18,792)	(445,393)	1,000	11,035	(10,035)	(446,393)
CYD District Contracts	254,965	301,843	(46,878)	191,314	222,864	(31,550)	32,001	26,096	5,905	203	203	8,540	8,841	(301)	22,907	40,794	48,296	(7,502)	(17,887)	
CYD Teens	286,923	247,262	39,661	196,172	146,692	49,480	30,831	28,084	2,747	35,097	28,066	7,031	42,632	42,013	619	(17,808)	47,492	45,265	2,227	(65,300)
CYD Central Orange Coast	2,309,370	2,360,766	(51,396)	881,341	966,843	(85,502)	177,293	198,901	(21,608)	125,836	131,415	(5,579)	180,643	172,514	8,129	944,258	369,556	398,818	(29,262)	574,701
CYD Laguna Niguel	2,208,886	2,146,663	62,223	839,555	930,233	(90,678)	186,168	209,656	(23,488)	112,697	142,824	(30,127)	184,559	177,607	6,952	885,907	384,002	391,096	(7,094)	501,905
CYD Mission Viejo	2,334,417	2,366,734	(32,317)	895,718	990,798	(95,080)	157,823	201,461	(43,638)	133,666	151,104	(17,438)	227,431	219,890	7,541	919,779	384,873	419,862	(34,989)	534,905
CYD Beach Cities	1,567,529	1,567,520	(4,991)	725,151	753,279	(28,128)	157,402	169,130	(11,728)	104,103	108,948	(4,845)	113,989	112,561	1,428	461,885	249,789	266,489	(16,700)	212,096
CYD Pomona Valley	571,169	562,928	8,241	346,802	329,430	17,372	59,392	71,165	(11,773)	55,336	39,870	15,466	46,383	64,555	(18,172)	63,256	154,799	135,315	19,484	(91,542)
CYD San Gabriel Valley ASES	632,289	667,812	(35,523)	483,790	493,633	(9,843)	92,403	100,088	(7,685)	37,047	23,573	13,474	25,478	35,739	(10,261)	(6,429)	98,826	107,760	(8,934)	(105,254)
CYD Orange County ASES & YI	714,653	771,931	(57,278)	441,417	488,971	(47,554)	88,700	94,951	(6,251)	139,579	100,240	39,339	28,450	31,747	(3,297)	16,507	91,649	96,741	(5,092)	(75,142)
Adventure Guides	1,161,987	847,645	314,342	79,509	89,227	(9,718)	23,492	22,965	527	935,609	640,325	295,284	57,743	56,763	980	65,633	(10,012)	(17,688)	7,676	75,645
Tipper, LLC	133,990	257,024	(123,034)							67,742	47,503	20,239	84,863	82,078	2,785	(18,614)	111,417	113,148	(1,731)	(130,032)
Association Office	4,811,899	49,495	4,762,404	1,422,542	1,443,158	(20,616)	337,982	339,428	(1,446)	348,952	342,486	6,466	562,616	635,727	(73,111)	2,139,806	#####	#####	1,020,207	3,728,386
<b>Total</b>	<b>21,284,989</b>	<b>16,924,434</b>	<b>4,360,554</b>	<b>9,208,983</b>	<b>9,742,271</b>	<b>(533,288)</b>	<b>1,828,082</b>	<b>2,035,162</b>	<b>(207,080)</b>	<b>2,666,553</b>	<b>2,414,226</b>	<b>252,328</b>	<b>2,667,844</b>	<b>2,746,849</b>	<b>(79,007)</b>	<b>4,913,527</b>	<b>1,316,161</b>	<b>421,188</b>	<b>894,975</b>	<b>3,597,364</b>

**YMCA of Orange County**  
**Statement of Financial Position-Fund 1**  
**6/30/2022**

Balance Sheet			Balance Sheet		
Year End			1 Year Ago	Prior Mo.	Current Mo.
12/31/2021	YTD Change		6/30/2021	5/31/2022	6/30/2022
<b>ASSETS</b>					
Current Assets					
\$8,913,476	\$267,627	Cash and cash equivalents	\$10,056,609	\$8,724,484	\$9,181,103
13,715,884	(730,328)	Investments	13,000,706	13,630,489	12,985,556
4,910,348	(712,391)	Accounts Receivable - Net Allowance	2,329,760	4,728,186	4,197,957
59,465	10,189	Annual Pledges Receivable - Net Allowance	41,254	94,154	69,654
2,200	0	Deposits and Prepaid Rent	2,200	2,200	2,200
0	198,294	Prepaid Insurance	215,561	197,038	198,294
244,463	114,476	Other Prepaid Expenses	207,444	390,486	358,939
<u>27,845,836</u>	<u>(852,133)</u>	Total Current Assets	<u>25,853,534</u>	<u>27,767,037</u>	<u>26,993,703</u>
Other Assets					
6,178,893	443,816	Property, Plant and Equipment, Net	8,715,280	6,378,916	6,622,709
(6,485,135)	221,395	Inter-branch/Inter-fund Items	(9,023,323)	(6,264,740)	(6,263,740)
<u>(306,242)</u>	<u>665,211</u>	Total Other Assets	<u>(308,043)</u>	<u>114,176</u>	<u>358,969</u>
<u>\$27,539,594</u>	<u>(\$186,922)</u>	Total Assets	<u>\$25,545,491</u>	<u>\$27,881,213</u>	<u>\$27,352,672</u>
<b>LIABILITIES AND NET ASSETS</b>					
Current Liabilities					
\$969,095	\$8,124	Accounts Payable	\$747,008	\$952,783	\$977,219
1,901,004	619,276	Accrued Payroll and Employee Benefits	2,496,003	2,348,553	2,520,280
1,042,082	465,431	Program Fees Received In Advance - Other	772,719	1,357,814	1,507,513
4,748,475	(4,748,475)	Notes Payable - Current Portion	6,084,822	0	0
<u>8,660,656</u>	<u>(3,655,644)</u>	Total Current Liabilities	<u>10,100,552</u>	<u>4,659,150</u>	<u>5,005,012</u>
Long-term Liabilities					
200,000	(64,867)	Self-Insurance Liability and Other Reserves	179,078	195,084	135,133
2,788,510	(174,384)	Notes Payable	17,762	2,642,495	2,614,126
<u>2,988,510</u>	<u>(239,251)</u>	Total Long-Term Liabilities	<u>196,840</u>	<u>2,837,579</u>	<u>2,749,259</u>
<u>11,649,166</u>	<u>(3,894,895)</u>	Total Liabilities	<u>10,297,392</u>	<u>7,496,729</u>	<u>7,754,271</u>
Net Assets					
478,131	3,322,077	Current Operations - YMCA (excl. Tipper, LLC)	(164,198)	4,586,291	3,800,208
15,412,297	385,896	Unrestricted/Temporarily/Permanently Restricted	15,412,297	15,798,193	15,798,193
<u>15,890,428</u>	<u>3,707,973</u>	Total Net Assets	<u>15,248,099</u>	<u>20,384,484</u>	<u>19,598,401</u>
<u>\$27,539,594</u>	<u>(\$186,922)</u>	Total Liabilities And Net Assets	<u>\$25,545,491</u>	<u>\$27,881,213</u>	<u>\$27,352,672</u>

Cash & Investments Footnote:

8,913,476	267,627	Available Operating Cash	10,056,609	8,724,484	9,181,103
13,715,884	(730,328)	Investments	13,000,706	13,630,489	12,985,556

YMCA of Orange County  
Statement of Financial Position-Consolidated  
6/30/2022

<u>Balance Sheet</u>		<u>Balance Sheet</u>		
Year End 12/31/2021	YTD Change	1 Year Ago 6/30/2021	Prior Mo. 5/31/2022	Current Mo. 6/30/2022
<b>ASSETS</b>				
<i>Current Assets</i>				
\$9,160,942	\$341,054	\$10,264,504	\$9,022,305	\$9,501,996
16,318,174	(861,659)	13,000,706	16,206,914	15,456,515
4,910,348	(669,143)	2,372,006	4,771,076	4,241,205
59,465	22,486,899	41,254	22,570,864	22,546,364
2,200	0	2,200	2,200	2,200
0	205,903	215,561	205,914	205,903
267,800	114,476	212,597	417,713	382,276
<b>30,718,929</b>	<b>21,617,530</b>	<b>26,108,828</b>	<b>53,196,986</b>	<b>52,336,459</b>
<i>Other Assets</i>				
11,052,372	352,694	13,698,993	11,179,815	11,405,066
<b>11,052,372</b>	<b>352,694</b>	<b>13,698,993</b>	<b>11,179,815</b>	<b>11,405,066</b>
<b>\$41,771,301</b>	<b>\$21,970,224</b>	<b>\$39,807,821</b>	<b>\$64,376,801</b>	<b>\$63,741,525</b>
<b>LIABILITIES AND NET ASSETS</b>				
<i>Current Liabilities</i>				
\$638,415	(\$72,741)	\$410,109	\$530,636	\$565,674
1,901,004	619,276	2,496,003	2,348,553	2,520,280
1,042,082	465,431	772,719	1,357,814	1,507,513
4,748,475	(4,748,475)	6,166,243	0	0
<b>8,329,976</b>	<b>(3,736,509)</b>	<b>9,845,074</b>	<b>4,237,003</b>	<b>4,593,467</b>
<i>Long-term Liabilities</i>				
200,000	(64,867)	179,078	195,084	135,133
2,788,510	(174,384)	2,712,438	2,642,495	2,614,126
<b>2,988,510</b>	<b>(239,251)</b>	<b>2,891,516</b>	<b>2,837,579</b>	<b>2,749,259</b>
<b>11,318,486</b>	<b>(3,975,760)</b>	<b>12,736,590</b>	<b>7,074,582</b>	<b>7,342,726</b>
<i>Net Assets</i>				
478,131	3,322,077	(164,198)	4,586,291	3,800,208
(92,235)	92,189	(22,953)	11,825	(46)
2,580,272	19,565,550	(228,265)	22,251,288	22,145,822
27,486,647	2,966,168	27,486,647	30,452,815	30,452,815
<b>30,452,815</b>	<b>25,945,984</b>	<b>27,071,231</b>	<b>57,302,219</b>	<b>56,398,799</b>
<b>\$41,771,301</b>	<b>\$21,970,224</b>	<b>\$39,807,821</b>	<b>\$64,376,801</b>	<b>\$63,741,525</b>
<i>Cash &amp; Investments Footnote:</i>				
6,390,209	472,384	10,096,060	6,277,436	6,862,593
16,318,174	(861,659)	13,000,706	16,206,914	15,456,515
2,770,733	(131,330)	168,444	2,744,869	2,639,403

# Young Mens Christian Association - Orange County

## 12-Month Cash Flow

	1/1/22	2/1/22	3/1/22	4/1/22	5/1/22	6/1/22	1/1/2022
Period Beginning	1/1/22	2/1/22	3/1/22	4/1/22	5/1/22	6/1/22	1/1/2022
Period Ending	1/31/22	2/28/22	3/31/22	4/30/22	5/31/22	6/30/22	YTD
Cash at Beginning of Period	8,913,476	9,100,640	9,122,785	9,433,412	9,052,837	8,724,484	8,913,476
Cash at End of Period	9,100,640	9,122,785	9,433,412	9,052,837	8,724,484	9,181,103	9,181,103

Operations	Jan'22	Feb'22	Mar'22	Apr'22	May'22	Jun'22	2022 YTD
Cash receipts from							
Childcare revenue	2,191,889	1,899,863	2,085,417	1,940,915	1,680,823	2,593,096	12,392,002
Membership revenue	592,519	641,946	869,882	765,523	738,134	970,721	4,578,726
Donations/Grants/Misc.	68,007	231,067	32,065	9,750	43,489	56,034	440,412
Cash paid for							
Labor expenses	(1,479,285)	(1,822,581)	(1,724,483)	(1,836,934)	(1,627,136)	(1,871,335)	(10,361,754)
Facility expenses	(269,643)	(313,063)	(310,623)	(306,352)	(314,377)	(324,473)	(1,838,532)
Operating expenses	(878,720)	(532,972)	(581,583)	(841,242)	(666,586)	(613,086)	(4,114,189)
Interest expense	(1,593)	(21,491)	(4,968)	(2,856)	(3,572)	(3,933)	(38,414)
Misc.			(6,725)				(6,725)
<b>Net Cash Flow from Operations</b>	<b>223,175</b>	<b>82,768</b>	<b>358,981</b>	<b>(271,197)</b>	<b>(149,225)</b>	<b>807,024</b>	<b>1,051,526</b>

Investing Activities	Jan'22	Feb'22	Mar'22	Apr'22	May'22	Jun'22	2022 YTD
Cash receipts from							
Sale of property and equipment	150	2,025	11,556	1,350	200		15,281
Sale of investment securities							-
Interest earned	1,769	1,471	1,635	1,580	2,684	3,158	12,297
Cash paid for							
Purchase of property and equipment	(7,929)	(34,119)	(31,546)	(82,308)	(152,012)	(323,564)	(631,478)
Purchase of investment securities							-
Misc.							-
<b>Net Cash Flow from Investing Activities</b>	<b>(6,011)</b>	<b>(30,623)</b>	<b>(18,355)</b>	<b>(79,378)</b>	<b>(149,128)</b>	<b>(320,406)</b>	<b>(603,900)</b>

Financing Activities	Jan'22	Feb'22	Mar'22	Apr'22	May'22	Jun'22	2022 YTD
Cash receipts from							
Borrowing							-
Cash paid for							
Repayment of loans	(30,000)	(30,000)	(30,000)	(30,000)	(30,000)	(30,000)	(180,000)
<b>Net Cash Flow from Financing Activities</b>	<b>(30,000)</b>	<b>(30,000)</b>	<b>(30,000)</b>	<b>(30,000)</b>	<b>(30,000)</b>	<b>(30,000)</b>	<b>(180,000)</b>
<b>Net Cash Flow</b>	<b>187,164</b>	<b>22,145</b>	<b>310,627</b>	<b>(380,575)</b>	<b>(328,352)</b>	<b>456,618</b>	<b>267,626</b>