



FOR YOUTH DEVELOPMENT
FOR HEALTHY LIVING
FOR SOCIAL RESPONSIBILITY

Finance Committee
Finances ending 06/30/2023

Operational Performance in June to Budget and YTD:

June Revenue was \$4.6M, which was over budget by \$709K/18.07%. YTD Rev \$22.2M, which is over budget by \$1.2M/5.30% over Budget.

Increase in revenue over budget in June was primarily due to emergency funding revenue and ELOP enrollment which helps offset budget shortfall for fee-based participants receiving financial aid moving over to the ELOP program side.

- June Membership revenue totaled \$479K, which was \$3K/3% over budget and YTD MB revenue is \$2.2M which is \$43K/.58% over budget. MB revenue increased \$306K/12.45% over PY.
- June fee-based Child Care Revenue totaled \$1.7M, which was <\$238K>/<12.25%> under budget and YTD <\$942K>/<8.59%> under budget. Primary reason for budget shortfall was a budgeting error in south county that did not remove fee-based child care headcounts for those students that moved to the ELOP funded side of the program. Expenses were flexed to offset revenue loss. June ELOP funding totaled \$1M, which was \$565K/120.66% over budget that helps offset the fee-based loss.

Wages and Benefits

- June Salary and Wages came in over budget by \$218K/9.58%. For June, salary as a % of revenue was budgeted at 57.95% and we performed at 53.78% primarily due flexing staff in child care because of revenue shortfall and still not fully staffed in child care as well.
- June Benefits were 20.56% over budget. Primarily due to vacation accrual expense, retention and sign on bonuses paid and an increase in insurance and retirement benefits moving staff to full time positions. FICA expense was higher than budget due to increase in salaries/wages.

Flex and Fixed Expenses

- June flex expenses were \$427K/68.46% over budget. YTD flex expenses are 27.01% over budget. June and YTD are over budget primarily due program expenses for ELOP, staff training, admission and event expenses for AG that is offset by revenue.
- June fixed expenses were \$18K/3.65% over budget. YTD flex expenses are 1.15% below budget.

Operating Net

- June Operating Net was \$81K, which was <\$40K>/<33.03%> under budget. YTD Operating Net is \$1.4M, which is \$613K/73.95% over budget.

Miscellaneous Notes

- Resident Camp in June had a positive operating net of \$35K due to a large contract with the city of Riverside. Resident Camp is expected to have strong performance this summer. All four weeks run by the YMCA are sold out. All other weeks are booked with user groups.
- Child Care has impressive performance with 44% revenue growth over prior year due to the addition of the ELOP programs throughout our service area.

Finance Notes

Cash Flow

- June cash flow from operations was \$542k/\$70k YTD and net cash flow was \$201k/\$4.78M YTD. Both child care and branch cash flow was higher due to registrations for summer camps. We received \$291k non-operating funding from Children's Home Society and California Department of Social Services Community Care. \$600k under misc. investing activity used to establish an executive life insurance policy.

Balance Sheet

- Established the \$600k insurance deposit balance.

Consolidated Revenue by Category

- This is a trailing 12-month (TTM) report of revenue grouped into major revenue categories intended for trend analysis purposes. A second version of this report expands this trend report to include monthly budget and variances columns.

YMCA of Orange County
Statement of Financial Position-Consolidated
6/30/2023

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	
Revenue													
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0110 Contributions-Unrestricted	(520,000.00)	(0.09%)	\$0.00	0.00%	(\$20,000.00)	\$0.00	(\$20,000.00)	\$0.00
0.00	0.00	0.00	166.71	(166.71)	0115 Contributions-Restricted	41,710.47	0.19%	9,000.00	0.04%	32,710.47	3,479.94	38,230.53	9,000.00
291,284.00	0.00	291,284.00	0.00	291,284.00	0116 Emergency Funding Revenue	598,131.47	2.69%	0.00	0.00%	598,131.47	4,848,225.00	(4,250,093.53)	0.00
5,315.00	3,645.00	1,670.00	30,773.00	(25,458.00)	0120 Cont-Fndtr/Trusts	92,156.05	0.41%	79,595.00	0.38%	12,563.05	128,911.04	(36,452.99)	139,900.00
0.00	0.00	0.00	0.00	0.00	0127 Capital Campaign	0.00	0.00%	0.00	0.00%	0.00	0.00	(22,417.00)	0.00
15,171.80	9,000.00	6,171.80	7,122.20	8,049.60	0840 Contract Services Revenue	222,403.56	1.00%	202,990.00	0.98%	19,413.56	356,282.05	(133,878.49)	219,990.00
1,033,999.65	468,599.00	565,400.65	48,387.93	985,611.72	0841 ELOP	3,486,469.10	15.66%	2,235,244.00	10.58%	1,251,225.10	4,387.93	3,438,081.17	4,691,818.00
7,007.26	3,940.00	3,067.26	9,720.42	(2,713.16)	0910 City Funding	32,933.38	0.15%	32,830.00	0.15%	103.38	3,699.82	(1,766.44)	47,631.00
262,482.66	179,668.00	82,814.66	124,702.53	137,780.13	0931 Government Grant Income-Restricted	1,486,206.99	6.68%	1,355,982.00	6.42%	130,224.99	1,168,178.45	318,028.54	2,582,453.00
108,943.84	111,459.00	(2,515.16)	106,187.88	2,755.96	1001 Adult Membership	658,922.84	2.96%	651,052.00	3.06%	7,870.84	633,291.49	25,631.35	1,319,222.00
56,327.84	57,802.00	(1,474.16)	54,270.21	2,057.83	1002 Couple Membership	336,543.07	1.51%	338,125.00	1.60%	(1,581.93)	323,372.77	13,170.30	673,210.00
80,688.05	65,237.00	15,451.05	63,412.17	17,275.88	1007 3rd Party Memberships	407,110.02	2.11%	359,669.00	1.70%	110,441.02	338,648.92	131,661.10	744,730.00
11,733.87	12,728.00	(994.13)	11,656.20	77.67	1014 College/Student Membership	63,469.97	0.29%	70,707.00	0.33%	(7,237.03)	66,065.87	(2,396.90)	141,377.00
1,170.00	1,278.00	(108.00)	1,300.00	40.00	1017 Daily	6,450.00	0.03%	5,990.00	0.03%	460.00	5,532.00	918.00	11,848.00
675.00	585.00	90.00	765.00	(90.00)	1018 Seniors Membership	4,005.00	0.02%	3,645.00	0.02%	360.00	5,355.00	(1,350.00)	6,795.00
26,179.11	223,577.00	(3,737.89)	198,715.33	17,463.78	1019 Family Membership	1,202,512.41	5.40%	1,265,426.00	5.99%	(62,913.59)	1,053,917.82	148,594.59	2,612,693.00
3,016.00	3,328.00	(312.00)	4,719.00	(1,703.00)	1020 Single Parent Family	5,000.00	0.00%	21,528.00	0.10%	(17,528.00)	29,835.00	(10,101.00)	39,572.00
34,692.02	32,555.00	2,137.02	34,103.17	588.85	1101 Adventure Guides Program Fees	207,178.94	0.93%	195,330.00	0.92%	11,848.94	203,879.13	3,299.81	392,522.00
(2.08)	(6.00)	3.92	(5.83)	3.75	1122 AG Employee Discount	(12.48)	0.00%	(36.00)	0.00%	23.52	(34.98)	22.50	(71.00)
113,899.33	73,500.00	40,409.33	147,771.98	(33,872.65)	1130 Y Adventure Guides Event	1,009,549.82	4.54%	658,400.00	3.11%	351,149.82	948,730.22	60,819.60	1,184,700.00
26,036.48	27,425.00	(1,388.52)	22,375.30	3,661.18	1210 Facility Rental	205,992.26	0.93%	177,584.00	0.84%	28,408.26	210,036.02	(4,043.76)	347,640.00
24,763.00	27,450.00	(2,687.00)	27,500.00	(2,737.00)	1247 Membership Joining Fee	12,310.00	0.05%	137,410.00	0.65%	(115,100.00)	131,051.71	14,556.00	241,566.00
(298.00)	0.00	(298.00)	49,495.85	(49,793.85)	1311 Resident Camp	(298.00)	0.00%	0.00	0.00%	(298.00)	49,495.85	(49,793.85)	305,900.00
126,416.00	99,580.00	26,836.00	23,783.50	102,632.50	1316 Camp User Group	195,620.74	0.88%	133,180.00	0.63%	62,440.74	106,002.50	89,618.24	175,345.00
4,329.98	9,202.00	(4,872.02)	13,282.30	(1,304.66)	1371 New Horizons Camp	29,344.64	0.13%	49,220.00	0.23%	(19,875.36)	39,738.00	(9,893.39)	95,872.00
44,710.16	53,399.00	(8,688.84)	50,166.41	(5,456.25)	1374 Regional Center	295,876.33	1.33%	274,560.00	1.30%	21,316.33	259,459.28	36,417.05	592,306.00
84,123.35	49,000.00	35,123.35	76,075.00	8,948.35	1410 Child Care Admin Reg Fee	410,275.00	1.84%	345,910.00	1.64%	64,365.00	446,911.29	(36,636.29)	458,460.00
1,678,038.34	1,940,303.66	(262,265.32)	1,740,811.54	(62,713.20)	1420 Child Development Fees	9,868,824.32	44.34%	10,832,871.00	51.25%	(984,046.68)	9,254,991.63	22,254,991.63	17,171,000.00
(37,142.87)	(33,817.00)	(3,325.87)	(39,765.36)	2,622.49	1421 CC Multi-Child Discounts	(205,392.72)	(0.92%)	(180,785.00)	(0.86%)	(24,607.72)	(193,649.02)	(11,743.13)	(367,550.00)
(17,029.31)	(8,958.00)	(8,071.31)	(11,022.97)	(6,006.34)	1422 Employee Discounts	(55,592.21)	(0.25%)	(38,256.00)	(0.18%)	(17,336.21)	(46,431.02)	(9,161.19)	(78,950.00)
0.00	0.00	0.00	0.00	0.00	1423 ASES Discounts	0.00	0.00%	0.00	0.00%	0.00	(4,630.00)	4,630.00	0.00
3,375.00	29,000.00	(25,625.00)	0.00	3,375.00	1501 General PE Programs	7,950.00	0.04%	80,800.00	0.38%	(72,850.00)	0.00	7,950.00	137,600.00
39,497.81	40,610.95	(1,122.19)	31,010.95	8,476.86	1508 Kidzone	69,999.67	0.32%	76,470.00	0.36%	(7,470.33)	53,671.60	15,327.87	167,535.00
33,601.11	28,994.00	4,607.11	23,548.18	10,051.83	1518 Strength Training	186,196.12	0.84%	163,935.00	0.77%	22,261.12	142,587.79	43,608.33	329,432.00
861.18	0.00	861.18	0.00	861.18	1523 Nutrition Program	1,042.00	0.00%	1,042.00	0.00%	0.00	1,042.00	0.00	0.00
12,298.86	17,360.00	(5,061.14)	19,992.95	(7,694.09)	1535 Fitness Programs	66,960.66	0.30%	99,263.00	0.47%	(32,302.34)	90,510.02	(20,549.36)	206,972.00
71,272.18	123,655.00	(52,382.82)	73,678.78	(2,406.60)	1540 Sports Programs	405,988.63	1.82%	502,718.00	2.38%	(96,729.37)	303,501.93	1,065,342.00	1,085,342.00
154,874.00	148,638.00	6,236.00	134,347.02	20,500.02	1550 Aquatics Program	371,826.28	1.67%	397,629.00	1.88%	(25,802.72)	339,349.69	32,476.59	887,315.00
12,167.00	3,375.00	8,792.00	4,400.00	7,760.00	1575 Training	41,362.00	0.19%	47,076.00	0.22%	(5,714.00)	42,365.00	(1,003.00)	63,461.00
0.00	0.00	0.00	(275.00)	275.00	1601 Youth In Government	(4,000.00)	(0.02%)	0.00	0.00%	(4,000.00)	3,325.00	(7,325.00)	180,000.00
3,164.00	2,000.00	1,164.00	0.00	3,164.00	1610 Homeschool	18,761.49	0.08%	10,438.00	0.04%	(8,323.49)	18,761.49	0.00	236,570.00
54,262.31	70,618.00	(16,355.69)	44,422.92	9,839.39	1625 Community Programs	254,512.04	1.14%	419,528.00	1.93%	(165,015.96)	175,575.55	78,936.49	443,236.00
(15,311.24)	(20,083.00)	4,771.76	(16,005.40)	694.16	1712 Promotions	(154,755.36)	(0.70%)	(155,382.00)	(0.74%)	626.64	(168,504.57)	(13,748.71)	(294,855.00)
(599.00)	(377.00)	(222.00)	(377.00)	(222.00)	1720 Complimentary Memberships	(3,206.00)	(0.01%)	(2,262.00)	(0.01%)	(944.00)	(2,137.54)	(1,068.46)	(4,524.00)
71,185.65	44,200.00	26,985.65	56,271.81	18,913.84	1802 Miscellaneous	15,971.81	0.07%	45,248.00	0.21%	(29,276.19)	71,710.42	(55,738.61)	48,884.00
20,377.57	25,436.00	(5,058.43)	0.00	20,377.57	1803 Non-EFT Admin Fee	110,040.23	0.49%	149,153.00	0.71%	(39,112.77)	0.00	110,040.23	301,519.00
450.00	0.00	450.00	2,375.00	(1,925.00)	1807 Returned Item/NSF Fee	3,950.00	0.02%	0.00	0.00%	3,950.00	8,855.00	4,905.00	0.00
2,316.00	400.00	1,916.00	2,950.00	(634.00)	1815 Misc. Fundraising	6,086.00	0.03%	2,600.00	0.01%	3,486.00	10,828.04	(4,742.04)	5,100.00
(8,323.46)	(2,050.00)	(6,273.46)	(1,210.39)	(7,113.07)	5310 Bad Debt	(27,825.09)	(0.13%)	(12,300.00)	(0.06%)	(15,525.09)	(38,496.34)	10,671.25	(24,600.00)
4,632,122.89	3,923,064.00	709,058.89	3,161,113.66	1,471,009.23	Net Revenue Totals	22,258,214.05	100.00%	21,137,035.00	100.00%	1,121,179.05	43,758,715.52	(21,500,501.47)	44,377,952.00
Expense													
715,439.87	676,813.00	(38,626.87)	582,483.63	(132,956.24)	2110 Salaries-F/T Exempt	4,163,834.65	18.71%	4,035,087.00	19.09%	(127,747.65)	3,397,132.85	(766,701.80)	8,095,200.00
523,086.59	516,269.00	(6,817.59)	386,514.37	(136,572.22)	2120 Wages-P/T Non-Exempt	2,667,405.56	11.98%	2,881,093.00	13.63%	213,687.44	2,237,234.37	(430,171.19)	5,844,489.00
1,177,312.53	1,080,485.00	(96,827.53)	792,341.64	(384,970.89)	2130 Wages-P/T Non-Exempt	1,528,142.02	20.34%	2,451,799.00	24.22%	591,656.98	3,423,426.75	(1,104,715.27)	10,939,483.00
52,522.03	0.00	(52,522.03)	41,712.25	(10,809.78)	2150 Overtime	150,619.17	0.68%	0.00	0.00%	(150,619.17)	114,987.81	(35,631.36)	0.00
22,991.25	0.00	(22,991.25)	18,552.96	(4,438.29)	2155 Break Penalty	54,762.70	0.25%	0.00	0.00%	(54,762.70)	39,686.30	(15,076.40)	0.00
2,491,352.27	2,273,567.00	(217,785.27)	1,821,604.85	(669,747.42)	Salary and Wages Total	11,564,764.10	51.96%	12,035,979.00	56.94%	471,214.90	9,212,468.08	(2,352,296.02)	24,423,172.00
33,746.10	6,500.00	(27,246.10)	2,110.57	(31,635.53)	2160 Bonus Pay	137,398.17	0.62%	25,000.00	0.12%	(112,398.17)	18,330.21	(119,067.96)	50,000.00
5,654.00	9,333.00	(3,679.00)	0.00	(5,654.00)	2175 Temporary - Agencies	8,699.30	0.04%	58,998.00	0.28%	(50,298.70)	3,310.00	(4,788.70)	11,996.00
113,533.57	104,204.00	(9,329.57)	104,759.77	(8,773.80)	2220 Retirement Plan Premiums	621,475.20	2.79%	601,679.00	2.85%	(19,796.20)	549,806.10	(71,675.04)	1,525,565.00
52,847.36	43,815.00	(9,032.36)	107,774.44	(21,769.92)	2245 Employee Insurance Benefits	314,610.58	1.41%	261,140.00	1.24%	(53,470.58)	217,167.23	(97,443.35)	522,274.00
40,964.47	4,170.00	(36,794.47)	(13,161.44)	(54,125.91)	2250 Vacation Accrual Expense	250,206.88	1.12%	44,980.00	0.21%	(205,226.88)	154,156.52	(96,050.36)	70,000.00
190,916.70	171,971.00	(18,945.70)	142,651.00	(48,265.40)	2310 FICA	885,551.82	3.98%	917,089.00	4.34%	31,537.18	695,638.40	(189,913.42)	1,841,889.00
19,113.65	9,300.00	(9,813.65)	14,368.69	(4,744.96)	2312 Unemployment Insur Prem	77,905.61	0.35%	45,235.00	0.23%	(32,670.61)	63,821.24	(13,854.37)	144,448.00
49,023.69	70,244.00	(21,220.31)	(52,234.87)	(101,248.56)	2330 Workers Compensation								

YMCA of Orange County
Statement of Financial Position-Consolidated
6/30/2023

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	
(0.20)	0.00	0.20	0.00	0.20	(242.12)	0.00%	0.00	0.00%	242.12	(0.47)	241.65	0.00	
3,175.72	3,000.00	(175.72)	3,246.17	70.45	17,062.98	0.08%	18,000.00	0.09%	937.02	17,114.66	51.68	36,000.00	
40,292.98	46,378.00	6,085.02	57,879.17	17,586.19	214,799.24	0.97%	246,262.00	1.17%	31,462.76	260,124.64	45,325.40	506,300.00	
0.00	0.00	0.00	0.00	0.00	3640 Late/Financing Charges	59.55	0.00%	0.00	(59.55)	52.52	(7.03)	0.00	
710.28	1,378.00	667.72	1,386.38	676.10	3660 Courier Service - Regular	7,775.12	0.03%	7,817.00	0.04%	41.88	7,663.09	(112.03)	15,238.00
1,782.05	5,388.00	3,605.95	0.00	(1,782.05)	3690 Misc Admtn Expense	35,363.11	0.16%	32,475.00	0.15%	(2,888.11)	572.85	(34,790.26)	565,656.00
0.00	1,000.00	1,000.00	0.00	0.00	3698 Contributions - Other NP	1,500.00	0.01%	2,258.00	0.01%	758.00	3,782.50	2,282.50	
45,261.30	46,768.00	1,506.70	39,321.71	(5,939.59)	3710 Fair Share	255,514.15	1.15%	256,966.00	1.22%	1,451.85	155,750.21	(99,763.94)	514,888.00
0.00	0.00	0.00	0.00	0.00	3912 Sales Tax	0.00	0.00%	0.00	0.00	(0.18)	(0.18)	0.00	
2,711.03	3,395.00	683.97	9,432.05	6,721.02	5051 Computer Hdwr/Stwr	53,378.16	0.24%	45,113.00	0.21%	(8,265.16)	70,013.90	16,635.74	57,768.00
503,501.24	485,765.00	(17,736.24)	458,906.91	(44,594.33)	Fixed Expenses	2,886,914.28	12.97%	2,920,401.00	13.82%	33,486.72	2,709,079.45	(177,834.83)	6,274,268.00
4,551,480.35	3,802,654.00	(748,826.35)	3,131,228.08	(1,420,252.27)	Total Operating Expenses	20,815,144.50	93.52%	20,307,457.00	96.08%	(507,687.50)	16,421,367.05	(4,393,777.45)	41,869,037.00
\$80,642.54	\$120,410.00	(\$39,767.46)	\$29,885.58	\$50,756.96	Operating Net	\$1,443,069.55	6.48%	\$829,578.00	3.92%	\$613,491.55	\$27,337,348.47	(\$25,894,278.92)	\$2,508,715.00
22,850.50	48,723.00	(25,872.50)	16,640.34	6,210.16	0210 Annual Campaign	568,357.61	2.55%	724,000.00	3.43%	(155,642.39)	521,102.32	47,255.29	724,000.00
(59,796.58)	(73,220.00)	13,423.42	(101,309.15)	41,512.57	0399 Scholarships Awarded	(307,962.37)	(1.38%)	(446,051.00)	(2.11%)	138,088.63	(427,765.22)	119,802.85	(879,265.00)
30.00	0.00	30.00	12,800.50	(12,770.50)	0599 Special Event	30.00	0.00%	0.00	0.00%	30.00	76,884.88	(76,854.88)	324,100.00
37,192.87	5,000.00	32,192.87	3,539.77	33,653.10	1810 Interest	294,140.03	1.32%	30,000.00	0.14%	264,140.03	29,634.47	264,505.56	60,000.00
77,798.42	60,000.00	17,798.42	62,234.11	15,564.31	1811 Dividend Income	371,146.18	1.67%	224,000.00	1.06%	147,146.18	248,741.18	122,405.00	448,000.00
627,215.46	0.00	627,215.46	(816,869.59)	1,444,085.05	1994 Investment Valuation Change	43,095.23	0.19%	0.00	0.00%	43,095.23	(1,427,510.24)	1,470,605.47	0.00
(26,498.56)	0.00	(26,498.56)	(16,730.28)	(9,768.28)	1995 Short Term Gain on Investment	(41,493.27)	(0.19%)	0.00	0.00%	(41,493.27)	10,078.30	(51,571.57)	0.00
(7,308.95)	0.00	(7,308.95)	20,721.81	(28,030.76)	1996 Long Term Gain on Investment	79,957.40	0.36%	0.00	0.00%	79,957.40	306,390.83	(226,433.43)	0.00
0.00	0.00	0.00	0.00	0.00	1998 Gain(Loss) On Sale Of Assets	2,018.00	0.01%	0.00	0.00%	2,018.00	7,827.46	(5,809.46)	0.00
1,539.43	0.00	1,539.43	(11,871.69)	13,411.12	1999 Gain(Loss)-Invest. In Subsidiary	1,326.73	0.01%	0.00	0.00%	1,326.73	(46.23)	1,372.96	0.00
673,022.59	40,503.00	(632,519.59)	(830,844.18)	(1,503,866.77)	Total Non-Operating Revenue	1,010,615.54	4.54%	531,949.00	2.52%	(478,666.54)	(654,662.25)	(1,665,277.79)	676,835.00
7,764.33	7,764.00	(0.33)	7,764.33	0.00	2812 In-Kind Rent	46,585.98	0.21%	46,587.00	0.22%	1.02	46,585.98	0.00	93,171.00
162,483.09	112,254.00	50,229.09	98,312.58	(64,170.51)	2890 Depreciation Expense	654,488.80	2.94%	676,556.00	3.20%	22,067.20	561,574.65	(92,914.15)	1,372,414.00
3,774.12	3,750.00	(24.12)	2,636.46	(1,137.66)	3630 Investment Fees	24,500.44	0.11%	22,500.00	0.11%	(2,000.44)	23,558.03	(942.41)	45,000.00
0.00	7,500.00	7,500.00	1,687.50	1,687.50	3698 Strategic Initiative Costs	31,563.94	0.14%	45,000.00	0.21%	13,436.06	53,521.00	21,957.06	90,000.00
1,913.08	150.00	1,763.08	0.00	(1,913.08)	3899 Special Event Expense	4,972.60	0.02%	3,450.00	0.02%	(1,522.60)	32,178.20	27,205.60	162,961.00
0.00	0.00	0.00	3,933.29	3,933.29	5215 Interest Expense	(535.96)	0.00%	0.00	0.00%	535.96	19,331.10	19,867.06	0.00
175,934.62	131,418.00	(44,516.62)	114,334.16	(61,600.46)	Total Non-Operating Expense	761,575.80	3.42%	794,093.00	3.76%	32,517.20	736,748.96	(24,826.84)	1,763,546.00
497,087.97	(90,915.00)	(588,002.97)	(945,178.34)	(1,442,266.31)	Total Non-Operating Total	249,039.74	1.12%	(262,144.00)	(1.24%)	(511,183.74)	(1,391,411.21)	(1,640,450.95)	(1,086,711.00)
\$577,730.51	\$29,495.00	\$548,235.51	(\$915,292.76)	\$1,493,023.27	Net Outcome	\$1,692,109.29	7.60%	\$567,434.00	2.68%	\$1,124,675.29	\$25,945,937.26	(\$24,253,827.97)	\$1,422,004.00

YMCA of Orange County
Statement of Financial Position-Consolidated
6/30/2023

<u>Balance Sheet</u>		<u>Balance Sheet</u>		
Year End 12/31/2022	YTD Change	1 Year Ago 6/30/2022	Prior Mo. 5/31/2023	Current Mo. 6/30/2023
ASSETS				
<i>Current Assets</i>				
\$5,259,001	\$4,778,732	\$9,501,996	\$9,836,763	\$10,037,733
18,412,968	456,267	15,456,515	18,193,229	18,869,235
7,950,854	(3,449,318)	4,241,205	4,551,075	4,501,536
14,454,852	26,454	22,546,364	14,496,757	14,481,306
2,200	0	2,200	2,200	2,200
0	200,930	205,903	217,353	200,930
288,616	198,806	382,276	587,946	487,422
46,368,491	2,211,871	52,336,459	47,885,323	48,580,362
<i>Other Assets</i>				
0	600,000	0	0	600,000
11,236,843	118,624	11,405,066	11,426,842	11,355,467
3,734,127	(288,215)	0	3,445,912	3,445,912
14,970,970	430,409	11,405,066	14,872,754	15,401,379
\$61,339,461	\$2,642,280	\$63,741,525	\$62,758,077	\$63,981,741
LIABILITIES AND NET ASSETS				
<i>Current Liabilities</i>				
\$514,179	(\$93,822)	\$3,159,078	\$486,674	\$420,357
3,014,267	745,215	2,520,280	3,270,428	3,759,482
934,910	(81,130)	0	853,780	853,780
1,227,016	517,158	1,507,513	1,527,168	1,744,174
5,690,372	1,087,421	7,186,871	6,138,050	6,777,793
<i>Long-term Liabilities</i>				
32,376	78,067	135,133	102,713	110,443
6,907	(6,907)	20,722	0	0
2,799,217	(207,084)	0	2,592,133	2,592,133
2,838,500	(135,924)	155,855	2,694,846	2,702,576
8,528,872	951,497	7,342,726	8,832,896	9,480,369
<i>Net Assets</i>				
5,681,257	(3,927,883)	3,800,208	1,353,225	1,753,374
(50,463)	51,790	(46)	(213)	1,327
16,726,980	(16,790,898)	22,145,822	(238,420)	(63,918)
30,452,815	22,357,774	30,452,815	52,810,589	52,810,589
52,810,589	1,690,783	56,398,799	53,925,181	54,501,372
\$61,339,461	\$2,642,280	\$63,741,525	\$62,758,077	\$63,981,741
<i>Cash & Investments Footnote:</i>				
143,944	4,627,542	6,862,593	4,745,018	4,771,486
18,412,968	456,267	15,456,515	18,193,229	18,869,235
5,115,057	151,190	2,639,403	5,091,745	5,266,247

YMCA of Orange County
Consolidated Revenue by Category with Budget
TTM as of 6/30/2023

Revenue	Actual	Budget	Actual vs	Actual	Budget	Actual vs	Actual	Budget	Actual vs	Actual	Budget	Actual vs	Actual	Budget	Actual vs	Actual	Budget	Actual vs
	Jul 2022	Jul 2022	Budget Variance	Aug 2022	Aug 2022	Budget Variance	Sep 2022	Sep 2022	Budget Variance	Oct 2022	Oct 2022	Budget Variance	Nov 2022	Nov 2022	Budget Variance	Dec 2022	Dec 2022	Budget Variance
Revenue	1,968,060	1,800,988	167,072	1,710,382	1,787,437	(77,055)	1,694,417	1,712,685	(18,268)	1,755,786	1,679,708	76,078	2,088,610	1,663,115	425,495	1,778,506	1,654,514	123,992
Child Care Fees	1,968,060	1,800,988	167,072	1,710,382	1,787,437	(77,055)	1,694,417	1,712,685	(18,268)	1,755,786	1,679,708	76,078	2,088,610	1,663,115	425,495	1,778,506	1,654,514	123,992
ELOP Child Care Fees	97,856	0	97,856	60,449	0	60,449	148,725	0	148,725	198,135	0	198,135	192,297	0	192,297	200,021	0	200,021
ASES Child Care Fees	77,146	19,202	57,944	176,990	188,561	(11,571)	235,948	224,527	11,421	231,175	231,558	(383)	180,726	211,181	(30,455)	211,400	199,850	11,550
Teen Child Care Fees	66,794	50,293	16,501	35,029	80,028	(44,999)	40,487	160,382	(119,895)	36,078	151,382	(115,304)	81,222	151,159	(69,937)	66,295	148,769	(82,474)
Contracted Services	0	0	0	32,798	0	32,798	67,898	0	67,898	57,457	0	57,457	33,162	0	33,162	29,298	0	29,298
Other Child Care Fees	9,800	7,200	2,600	40,354	16,190	24,164	27,790	9,690	18,100	19,629	19,440	189	23,639	9,690	13,949	25,366	21,490	3,876
Child Care Subtotal	2,219,656	1,877,683	341,973	2,056,002	2,072,216	(16,214)	2,215,265	2,107,284	107,981	2,298,260	2,082,088	216,172	2,599,656	2,035,145	564,511	2,310,886	2,024,623	286,263
Membership Fees	500,055	502,688	(2,633)	500,175	500,398	(223)	487,439	485,111	2,328	497,611	471,942	25,669	469,569	457,344	12,225	442,890	439,527	3,363
Aquatics Fees	165,155	132,596	32,559	120,204	111,876	8,328	44,554	80,374	(35,820)	42,466	70,236	(27,770)	29,469	48,316	(18,847)	14,979	36,649	(21,670)
Sports Fees	67,716	100,420	(32,704)	57,817	88,230	(30,413)	47,912	54,093	(6,181)	62,703	54,811	7,892	54,882	40,725	14,157	28,776	9,203	19,573
Health and Fitness Fees	77,960	107,120	(29,160)	66,974	70,539	(3,565)	42,564	55,364	(12,800)	37,465	47,136	(9,671)	41,802	49,281	(7,479)	32,975	45,526	(12,551)
Branch Subtotal	810,886	842,824	(31,938)	745,170	771,043	(25,873)	622,469	674,942	(52,473)	640,245	644,125	(3,880)	595,722	595,666	56	519,620	530,905	(11,285)
Adventure Guide Fees	33,953	29,270	4,683	37,733	29,270	8,463	369,103	220,459	148,644	227,876	212,330	15,546	191,448	103,055	88,393	242,078	96,680	145,398
Community Programs Fees	128,316	201,079	(72,763)	129,974	221,923	(91,949)	83,706	122,115	(38,409)	80,111	127,850	(47,739)	70,746	123,145	(52,399)	78,667	141,936	(63,269)
Resident Camp	297,472	183,275	114,197	15,238	23,880	(8,642)	4,387	4,380	7	12,331	5,982	6,349	9,125	0	9,125	7,578	32,250	(24,672)
Miscellaneous Revenue	(63,481)	(74,618)	11,137	(20,084)	(80,018)	59,934	2,890,894	(85,753)	2,976,647	(153,287)	(74,503)	(78,784)	(46,864)	(74,053)	27,189	(5,578,062)	(79,879)	(5,498,183)
Tipper, LLC	21,450	42,864	(21,414)	21,450	42,897	(21,447)	21,484	42,968	(21,484)	16,101	42,968	(26,867)	20,337	43,035	(22,698)	6,691	43,035	(36,344)
Other Revenue Subtotal	417,710	381,870	35,840	184,311	237,952	(53,641)	3,369,574	304,169	3,065,405	183,132	314,627	(131,495)	244,792	195,182	49,610	(5,243,048)	234,022	(5,477,070)
REVENUE TOTAL	3,448,252	3,102,377	345,875	2,985,483	3,081,211	(95,728)	6,207,308	3,086,395	3,120,913	3,121,637	3,040,840	80,797	3,440,170	2,825,993	614,177	(2,412,542)	2,789,550	(5,202,092)

Revenue	Actual	Budget	Actual vs	Actual	Budget	Actual vs	Actual	Budget	Actual vs	Actual	Budget	Actual vs	Actual	Budget	Actual vs	Actual	Budget	Actual vs	TOTAL 12-Months
	Jan 2023	Jan 2023	Budget Variance	Feb 2023	Feb 2023	Budget Variance	Mar 2023	Mar 2023	Budget Variance	Apr 2023	Apr 2023	Budget Variance	May 2023	May 2023	Budget Variance	Jun 2023	Jun 2023	Budget Variance	
Revenue	1,677,590	1,759,520	(81,930)	1,635,579	1,760,349	(124,770)	1,638,164	1,769,433	(131,269)	1,679,632	1,793,485	(113,853)	1,840,738	2,013,488	(172,750)	1,834,207	1,916,019	(81,812)	21,301,671
Child Care Fees	1,677,590	1,759,520	(81,930)	1,635,579	1,760,349	(124,770)	1,638,164	1,769,433	(131,269)	1,679,632	1,793,485	(113,853)	1,840,738	2,013,488	(172,750)	1,834,207	1,916,019	(81,812)	21,301,671
ELOP Child Care Fees	253,323	288,899	(35,576)	337,335	312,284	25,051	464,753	367,812	96,941	764,114	381,220	382,894	632,943	416,430	216,513	1,034,000	468,599	565,401	4,383,951
ASES Child Care Fees	171,500	220,282	(48,782)	254,059	223,583	30,476	237,757	259,734	(21,977)	205,833	209,166	(3,333)	362,575	271,549	91,026	262,483	179,668	82,815	2,607,592
Teen Child Care Fees	21,978	36,440	(14,462)	27,194	36,377	(9,183)	25,821	36,689	(10,868)	26,284	38,344	(12,060)	29,327	42,516	(13,189)	53,561	63,186	(9,625)	510,070
Contracted Services	29,535	32,798	(3,263)	33,439	32,798	641	48,756	32,798	15,958	27,549	32,798	(5,249)	38,952	32,798	6,154	1,172	1,000	172	400,016
Other Child Care Fees	18,692	49,717	(31,025)	19,571	55,243	(35,672)	25,767	51,537	(25,770)	21,979	57,962	(35,983)	51,926	28,888	23,038	21,471	58,667	(37,196)	305,984
Child Care Subtotal	2,172,618	2,387,656	(215,038)	2,307,177	2,420,634	(113,457)	2,441,018	2,518,003	(76,985)	2,725,391	2,512,975	212,416	2,956,461	2,805,669	150,792	3,206,894	2,687,139	519,755	29,509,284
Membership Fees	474,212	463,103	11,109	499,537	484,917	14,620	502,888	492,603	10,285	493,767	503,926	(10,159)	521,428	511,257	10,171	522,218	529,201	(6,983)	5,911,789
Aquatics Fees	31,182	32,312	(1,130)	28,628	36,536	(7,908)	35,836	48,131	(12,295)	52,956	60,176	(7,220)	68,378	71,836	(3,458)	154,847	148,638	6,209	788,654
Sports Fees	43,259	59,970	(16,711)	75,258	73,960	1,298	61,977	73,411	(11,434)	59,912	87,088	(27,176)	85,710	84,634	1,076	71,272	123,655	(52,383)	717,194
Health and Fitness Fees	44,785	44,116	669	35,564	51,865	(16,301)	50,251	56,687	(6,436)	45,276	56,321	(11,045)	54,341	50,538	3,803	83,587	89,762	(6,175)	613,544
Branch Subtotal	593,438	599,501	(6,063)	638,987	647,278	(8,291)	650,952	670,832	(19,880)	651,911	707,511	(55,600)	729,857	718,265	11,592	831,924	891,256	(59,332)	8,031,181
Adventure Guide Fees	245,331	181,654	63,677	197,350	143,073	54,277	187,943	123,655	64,288	167,261	103,726	63,535	300,850	228,716	72,134	154,318	112,158	42,160	2,355,244
Community Programs Fees	79,364	114,531	(35,167)	88,279	117,886	(29,607)	114,243	131,271	(17,028)	93,881	137,282	(43,401)	121,121	130,844	(9,723)	107,529	137,492	(29,963)	1,175,937
Resident Camp	0	4,455	(4,455)	11,250	4,455	6,795	0	4,455	(4,455)	51,235	8,910	42,325	6,720	11,325	(4,605)	126,118	99,580	26,538	541,454
Miscellaneous Revenue	(35,946)	(56,434)	20,488	55,152	(52,099)	107,251	88,809	(55,390)	144,199	(71,076)	(65,571)	(5,505)	(46,597)	(71,292)	24,695	191,157	(19,545)	210,702	(2,789,385)
Tipper, LLC	33,768	17,662	16,106	12,970	17,657	(4,687)	27,662	14,907	12,755	14,528	14,985	(457)	14,184	14,984	(800)	14,184	14,984	(800)	224,809
Other Revenue Subtotal	322,517	261,868	60,649	365,001	230,972	134,029	418,657	218,898	199,759	255,829	199,332	56,497	396,278	314,577	81,701	593,306	344,669	248,637	1,508,059
REVENUE TOTAL	3,088,573	3,249,025	(160,452)	3,311,165	3,298,884	12,281	3,510,627	3,407,733	102,894	3,633,131	3,419,818	213,313	4,082,596	3,838,511	244,085	4,632,124	3,923,064	709,060	39,048,524

YMCA of Orange County
Consolidated Revenue by Category
TTM as of 6/30/2023

	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Budget	Actual vs	TOTAL
Revenue	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jun	Budget	12-Months
	2022	2022	2022	2022	2022	2022	2023	2023	2023	2023	2023	2023	2023	Variance	
Child Care Fees	1,968,060	1,710,382	1,694,417	1,755,786	2,088,610	1,778,506	1,677,590	1,635,579	1,638,164	1,679,632	1,840,738	1,834,207	1,916,019	(85,412)	21,301,671
ELOP Child Care Fees	97,856	60,449	148,725	198,135	192,297	200,021	253,323	337,335	464,753	764,114	632,943	1,034,000	468,599	565,401	4,383,951
ASES Child Care Fees	77,146	176,990	235,948	231,175	180,726	211,400	171,500	254,059	237,757	205,833	362,575	262,483	179,668	82,815	2,607,592
Teen Child Care Fees	66,794	35,029	40,487	36,078	81,222	66,295	21,978	27,194	25,821	26,284	29,327	53,561	63,186	(9,625)	510,070
Contracted Services	0	32,798	67,898	57,457	33,162	29,298	29,535	33,439	48,756	27,549	38,952	1,172	1,000	172	400,016
Other Child Care Fees	9,800	40,354	27,790	19,629	23,639	25,366	18,692	19,571	25,767	21,979	51,926	21,471	58,667	(37,196)	305,984
Child Care Subtotal	2,219,656	2,056,002	2,215,265	2,298,260	2,599,656	2,310,886	2,172,618	2,307,177	2,441,018	2,725,391	2,956,461	3,206,894	2,687,139	516,155	29,509,284
Membership Fees	500,055	500,175	487,439	497,611	469,569	442,890	474,212	499,537	502,888	493,767	521,428	522,218	529,201	(6,983)	5,911,789
Aquatics Fees	165,155	120,204	44,554	42,466	29,469	14,979	31,182	28,628	35,836	52,956	68,378	154,847	148,638	6,209	788,654
Sports Fees	67,716	57,817	47,912	62,703	54,882	28,776	43,259	75,258	61,977	59,912	85,710	71,272	123,655	(52,383)	717,194
Health and Fitness Fees	77,960	66,974	42,564	37,465	41,802	32,975	44,785	35,564	50,251	45,276	54,341	83,587	89,762	(6,175)	613,544
Branch Subtotal	810,886	745,170	622,469	640,245	595,722	519,620	593,438	638,987	650,952	651,911	729,857	831,924	891,256	(59,332)	8,031,181
Adventure Guide Fees	33,953	37,733	369,103	227,876	191,448	242,078	245,331	197,350	187,943	167,261	300,850	154,318	112,158	42,160	2,355,244
Community Programs Fees	128,316	129,974	83,706	80,111	70,746	78,667	79,364	88,279	114,243	93,881	121,121	107,529	137,492	(29,963)	1,175,937
Resident Camp	297,472	15,238	4,387	12,331	9,125	7,578	0	11,250	0	51,235	6,720	126,118	99,580	26,538	541,454
Miscellaneous Revenue	(63,481)	(20,084)	2,890,894	(153,287)	(46,864)	(5,578,062)	(35,946)	55,152	88,809	(71,076)	(46,597)	191,157	(19,545)	210,702	(2,789,229)
Tipper, LLC	21,450	21,450	21,484	16,101	20,337	6,691	33,768	12,970	27,662	14,528	14,184	14,184	14,984	(800)	224,809
Other Revenue Subtotal	417,710	184,311	3,369,574	183,132	244,792	(5,243,048)	322,517	365,001	418,657	255,829	396,278	593,306	344,669	248,637	1,508,215
REVENUE TOTAL	3,448,252	2,985,483	6,207,308	3,121,637	3,440,170	(2,412,542)	3,088,573	3,311,165	3,510,627	3,633,131	4,082,596	4,632,124	3,923,064	705,460	39,048,680

Young Mens Christian Association - Orange County

12-Month Cash Flow

Period Beginning	1/1/23	2/1/23	3/1/23	4/1/23	5/1/23	6/1/23	1/1/2023
Period Ending	1/31/23	2/28/23	3/31/23	4/30/23	5/31/23	6/30/23	12/31/2023
Cash at Beginning of Period	5,259,001	5,252,459	8,372,649	8,794,042	8,785,160	9,836,763	5,259,001
Cash at End of Period	5,252,459	8,372,649	8,794,042	8,785,160	9,836,763	10,037,733	10,037,733

Operations	Jan'23	Feb'23	Mar'23	Apr'23	May'23	Jun'23	2023 YTD
Cash receipts from							
Childcare revenue	2,366,977	2,317,534	2,545,363	2,620,505	2,147,068	3,294,799	15,292,246
Membership revenue	565,346	696,010	745,917	805,837	918,937	1,005,867	4,737,913
Donations/Grants/Misc.	173,188	218,996	190,447	53,413	75,886	253,023	964,953
Cash paid for							
Labor expenses	(1,936,133)	(2,160,258)	(2,159,682)	(2,243,025)	(2,414,971)	(2,544,882)	(13,458,950)
Facility expenses	(314,168)	(340,201)	(325,806)	(321,223)	(306,083)	(319,301)	(1,926,782)
Operating expenses	(907,630)	(973,585)	(703,782)	(895,637)	(911,385)	(1,147,525)	(5,539,545)
Interest expense		536					536
Misc.							-
Net Cash Flow from Operations	(52,422)	(240,968)	292,457	19,871	(490,548)	541,981	70,370

Non-Operating Income	Jan'23	Feb'23	Mar'23	Apr'23	May'23	Jun'23	2023 YTD
Cash receipts from							
Non-Operating Income	140,733	3,265,132	131,285		1,560,874	291,284	5,389,309
Net Cash Flow from Non-Operations	140,733	3,265,132	131,285	0	1,560,874	291,284	5,389,309

Investing Activities	Jan'23	Feb'23	Mar'23	Apr'23	May'23	Jun'23	2023 YTD
Cash receipts from							
Sale of property and equipment	1,493			525			2,018
Tipper Revenue		43,296	44,795	38,705	39,784	36,838	203,419
Interest earned	6,845	92,599	20,094	25,302	30,219	32,329	207,389
Cash paid for							
Purchase of property and equipment	(103,191)	(24,830)	(37,186)	(73,546)	(50,880)	(91,107)	(380,741)
Tipper Expenses		(15,040)	(30,053)	(19,739)	(37,847)	(10,354)	(113,031)
Misc.						(600,000)	(600,000)
Net Cash Flow from Investing Activities	(94,853)	96,026	(2,349)	(28,752)	(18,724)	(632,294)	(680,947)

Financing Activities	Jan'23	Feb'23	Mar'23	Apr'23	May'23	Jun'23	2023 YTD
Cash receipts from							
Borrowing							-
Cash paid for							
Repayment of loans							-
Net Cash Flow from Financing Activities	0						

Net Cash Flow	(6,542)	3,120,190	421,393	(8,882)	1,051,602	200,971	4,778,732
----------------------	----------------	------------------	----------------	----------------	------------------	----------------	------------------