



FOR YOUTH DEVELOPMENT
FOR HEALTHY LIVING
FOR SOCIAL RESPONSIBILITY

Finance Committee
Finances ending 09/30/2023

Operational Performance in September to Budget and YTD:

September Revenue was \$4.1M, which was over budget by \$277K/7.25%. YTD Rev \$34.5M, which is over budget by \$2.1M /6.61% over Budget.

The increase in revenue over budget in September was due to ELOP enrollment which helps offset budget shortfall for fee-based participants receiving financial aid moving over to the ELOP program side.

- September fee-based Childcare Revenue totaled \$1.7M, which was <\$82K>/<4.46%> under budget and YTD <\$1.4M>/<8.48%> under budget. Primary reason for fee-based budget shortfall are from those students that moved to the ELOP funded side of the program. Expenses were flexed to offset revenue loss. September ELOP funding totaled \$970K, which was \$473K/195.37% over budget and YTD \$2.6M/181.33% over budget that helps offset the fee-based loss. Total revenue for Childcare including ASSES, ELOP and fee-based totaled almost \$3M which was \$312K over budget.
- September Membership revenue totaled \$492K, which was \$11K/2.35% over budget and YTD MB revenue is \$4.2M which is \$76K/1825% over budget. MB revenue increased \$413K/108.84% over PY.
- Youth In Government revenue of \$60K is a timing issue and will see the revenue in October/November timeframe.

Wages and Benefits

- September Salary and Wages came in over budget by \$182K/9.30%. For September, salary as a % of revenue was budgeted at 51.18% and we performed at 52.16%. Increase in salary and wages due to increased enrollment for ELOP. YTD salary as a percent of revenue was budgeted at 56.83% and YTD we have performed at 53.89%.
- September Wages/Benefits were 166.48% over budget. Primarily due to the end of summer retention and the on-going sign on bonuses paid. We saw an increase in insurance and retirement benefits moving staff to full time positions to work district contracts and afterschool programs. FICA expense was higher than budget due to increase in salaries/wages. Vacation accrual came in higher than budget as well.

Flex and Fixed Expenses

- September flex expenses were \$94K/115.26% over budget. YTD flex expenses are 122.57% over budget. September and YTD are over budget primarily due to increased attendance at AG events and increased enrollment for ELOP both of which have the offset in revenue. An adjustment of \$20K will happen in October moving AG golf tournament expenses below the line to Special Event expenses.
- September fixed expenses were \$10K/102.03% over budget due to increased utility costs.

Operating Net

- September Operating Net was \$114K, which was \$257K/64.12% under budget. YTD Operating Net is \$1.2M, which is \$239K/123.7% over budget.

Finance Notes:

Cash Flow

- September cash flow from operations was \$162k/(\$1.1M) YTD and net cash flow was (\$25k)/\$4.1M YTD.

Projected Q4'23 Cash Flow

- We budgeted positive cash flow from operations in Q4'23 of \$115k with an additional \$127k from interest revenue. We also anticipate other one-time receipts in the \$50k-\$100k range. We anticipate fixed asset expenditures in the \$100-200k range, \$70k of which is to complete the Esencia portable project with CUSD. Discretionary bonuses are also anticipated and generally range \$500-\$700k. We have also identified \$250k in branch facility renovations which was presented by Jeff and Dolores to Sean and Ryan and approved. Projected Q4 cash flow: (\$683,000).

Balance Sheet

- The \$1.1M increase in AR in August decreased slightly by \$150k in September. No other major fluctuations occurred in the period.

YMCA of Orange County
Statement of Financial Position-Consolidated
9/30/2023

September					YTD								
Actual	Budget	Act vs Bud Variance	Prior Yr	Act vs Prior Yr Variance	Actual	% Rev	Budget	% Rev	Act vs Bud Variance	Prior Year	Act vs Prior Yr Variance	Annual Budget	
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0110 Contributions-Unrestricted	(\$20,000.00)	(0.06%)	\$0.00	0.00%	(\$20,000.00)	\$0.00	(\$20,000.00)	\$0.00
0.00	0.00	0.00	0.00	0.00	0115 Contributions-Restricted	41,710.47	0.12%	9,000.00	0.03%	32,710.47	3,479.94	38,230.53	9,000.00
3,520.00	0.00	3,520.00	2,995,327.23	(2,991,807.23)	0116 Emergency Funding Revenue	781,389.47	2.26%	0.00	0.00%	781,389.47	7,843,552.23	(7,062,162.76)	0.00
33,344.55	7,294.55	26,050.00	14,652.56	11,397.44	0120 Cent/Health/Trusts	149,585.07	0.43%	92,030.00	0.28%	57,555.07	277,230.50	277,230.50	138,900.00
0.00	0.00	0.00	0.00	0.00	0270 Capital Campaign	0.00	0.00%	0.00	0.00%	0.00	22,476,710.00	(22,476,710.00)	1,347,996.00
49,698.64	0.00	49,698.64	67,898.04	(18,199.40)	0840 Contract Services Revenue	308,074.48	0.89%	219,990.00	0.68%	88,084.48	456,978.17	(148,903.69)	219,990.00
969,904.29	496,445.00	473,459.29	148,724.90	821,179.39	0841 ELOP	5,918,929.65	17.14%	3,264,098.00	10.07%	2,654,831.65	3,554,418.07	5,563,511.58	4,691,818.00
1,013.69	4,546.00	(3,532.31)	8,665.78	(7,652.09)	0910 City Funding	36,540.49	0.11%	40,218.00	0.12%	(3,677.51)	59,608.88	(23,068.39)	47,831.00
221,193.62	248,928.00	(27,734.38)	217,957.70	3,235.92	0931 Government Grant Income-Restricted	1,957,854.00	5.67%	1,894,777.00	5.85%	63,077.00	1,617,992.85	1,617,992.85	2,582,433.00
110,172.06	113,011.00	(2,838.94)	105,100.18	5,071.88	1001 Adult Membership	988,389.03	2.86%	989,164.00	3.05%	(774.97)	950,680.23	37,708.80	1,319,222.00
57,077.06	56,562.00	515.06	55,190.41	1,886.65	1002 Couple Membership	506,987.44	1.47%	510,021.00	1.57%	(3,033.56)	468,578.32	20,409.12	673,227.00
88,641.36	66,100.00	22,541.36	63,623.80	25,017.56	1007 3rd Party Memberships	719,695.00	2.08%	558,330.00	1.72%	161,365.00	537,678.65	182,016.35	744,730.00
10,422.36	11,951.00	(1,528.64)	10,393.56	48.80	1014 College/Student Memberships	97,253.00	0.28%	108,077.00	0.33%	(10,824.00)	100,314.10	14,377.00	141,377.00
730.00	928.00	(198.00)	650.00	80.00	1017 Daily	10,680.00	0.03%	9,074.00	0.03%	1,606.00	8,262.00	2,418.00	11,968.00
675.00	540.00	135.00	720.00	(45.00)	1018 Seniors Membership	6,030.00	0.02%	5,310.00	0.02%	720.00	7,560.00	(1,530.00)	6,795.00
221,847.20	229,017.00	(7,174.73)	208,895.17	11,947.10	1019 Family Membership	1,877,944.74	5.44%	1,948,555.00	6.01%	(70,610.26)	1,687,664.33	189,930.41	2,612,693.00
2,860.00	3,016.00	(156.00)	4,174.60	(1,314.60)	1020 Single Parent Family	28,418.00	0.08%	30,888.00	0.10%	(2,470.00)	42,966.60	(14,548.60)	39,572.00
26,980.29	32,969.00	(5,988.71)	29,685.24	(2,705.55)	1101 Adventure Guides Program Fees	302,823.02	0.88%	293,408.00	0.91%	9,415.02	301,700.10	1,122.92	392,522.00
283,808.25	256,000.00	27,808.25	332,105.00	(48,296.75)	1122 AG Employee Discount	16,680.00	0.05%	(54.00)	0.00%	16,734.00	(48.76)	15,285.24	71.00
31,092.27	28,768.00	2,324.27	33,210.00	(48,296.75)	1130 Y Adventure Guides Event	1,292,107.94	3.74%	914,400.00	2.82%	377,707.94	1,280,587.22	11,520.72	1,184,700.00
28,080.00	21,300.00	6,780.00	26,838.00	1,242.00	1210 Facility Rental	294,578.99	0.85%	263,715.00	0.81%	30,863.99	317,861.02	(23,282.03)	347,640.00
0.00	0.00	0.00	(322.50)	322.50	1247 Membership Joining Fee	183,303.00	0.53%	196,266.00	0.61%	(12,963.00)	190,586.64	(7,283.64)	241,566.00
9,471.75	4,455.00	4,916.75	1,816.00	9,271.75	1311 Resident Camp	304,817.19	0.88%	300,900.00	0.93%	3,917.19	345,265.50	(40,448.31)	305,900.00
9,941.40	5,200.00	4,741.40	5,268.00	(5,268.00)	1316 Camp User Group	214,757.99	0.62%	170,880.00	0.53%	43,877.99	113,442.50	101,315.49	175,345.00
49,437.42	6,700.00	42,737.42	6,198.00	42,539.42	1317 New Horizons Camp	66,552.91	0.19%	75,883.00	0.23%	(9,330.09)	66,407.58	9,145.33	95,872.00
6,500.00	19,250.00	(12,750.00)	5,100.00	1,400.00	1374 Regional Center	469,244.47	1.36%	433,147.00	1.34%	36,097.47	416,099.48	53,144.99	592,306.00
1,786,222.68	1,848,641.00	(62,418.32)	1,723,143.00	43,079.38	1410 Child Care Admin Reg Fee	518,015.37	1.50%	452,735.00	1.40%	65,280.37	551,350.75	(33,335.38)	458,460.00
(35,040.87)	(29,596.00)	(5,444.87)	(36,524.88)	1,484.01	1420 Child Development Fees	15,320,690.74	44.36%	16,734,709.00	51.65%	(1,414,018.26)	14,368,649.23	952,041.51	22,254,910.00
(9,210.44)	0.00	9,210.44	(6,585.40)	12,795.84	1421 CC Multi-Child Discounts	(319,791.24)	(0.93%)	(279,169.00)	(0.86%)	(40,622.24)	(313,074.85)	(6,716.39)	(367,550.00)
(250.00)	12,000.00	(12,250.00)	0.00	(250.00)	1422 Employee Discounts	(101,350.00)	(0.29%)	(62,601.00)	(0.19%)	(38,749.00)	(77,894.00)	(28,090.00)	(67,900.00)
6,036.94	5,505.00	531.94	2,855.08	3,181.86	1423 ASES Discounts	0.00	0.00%	0.00	0.00%	0.00	4,630.00	0.00	0.00
29,160.96	29,229.00	(68.04)	28,724.07	436.89	1501 General PE Programs	15,450.00	0.04%	137,175.00	0.42%	(121,725.00)	0.00	15,450.00	137,600.00
1,183.00	0.00	1,183.00	0.00	1,183.00	1508 Kidzone	181,387.70	0.53%	162,665.00	0.50%	18,722.70	118,215.51	63,172.19	187,535.00
16,443.13	17,520.00	(1,076.87)	16,756.84	(313.71)	1518 Strength Training	287,119.50	0.83%	252,630.00	0.78%	34,489.50	224,110.53	63,009.17	329,432.00
48,378.37	64,672.00	(16,293.63)	47,912.39	465.98	1522 Nutrition Program	10,969.58	0.03%	10,428.00	0.03%	541.58	0.00	4,278.00	0.00
63,759.24	58,792.25	4,967.24	44,554.25	19,204.99	1535 Fitness Programs	111,969.58	0.32%	154,524.00	0.48%	(43,554.42)	144,483.49	(33,513.91)	206,972.00
5,450.00	2,800.00	2,650.00	2,570.00	2,880.00	1540 Sports Programs	642,447.87	1.86%	833,311.00	2.57%	(190,863.13)	476,947.02	165,500.85	1,085,342.00
60,000.00	60,000.00	0.00	0.00	0.00	1550 Aquatics Program	180,303.96	0.53%	776,506.00	2.40%	(33,797.96)	669,262.76	141,041.20	887,315.00
5,334.00	37,382.00	(32,048.00)	3,482.00	2,880.00	1575 Training	56,568.30	0.16%	53,801.00	0.17%	2,767.30	63,750.00	2,808.30	63,461.00
35,729.17	70,618.00	(34,888.83)	17,958.25	16,000.00	1601 Youth Government	1,106.82	0.00%	1,106.82	0.00%	0.00	(5,826.18)	(4,719.36)	12,025.00
(48,211.51)	(35,878.00)	(12,333.51)	(45,700.16)	(2,511.35)	1610 Homeschool	26,235.49	0.08%	145,770.00	0.45%	(119,534.51)	3,482.00	22,753.49	236,570.00
(599.00)	(377.00)	(222.00)	(377.00)	(222.00)	1625 Community Programs	426,865.89	1.24%	631,382.00	1.95%	(204,516.11)	319,755.01	107,110.88	843,236.00
3,942.64	0.00	3,942.64	(577.00)	4,519.64	1710 Promotions	(227,385.32)	(0.67%)	(239,936.00)	(0.74%)	12,550.68	(248,959.63)	21,574.31	(294,285.00)
18,849.69	28,894.00	(10,044.31)	8,294.68	10,549.01	1720 Complimentary Memberships	(5,003.00)	(0.01%)	(3,393.00)	(0.01%)	(1,610.00)	(3,268.54)	(1,734.46)	(4,524.00)
750.00	0.00	750.00	1,525.00	(775.00)	1801 Miscellaneous	134,559.09	0.39%	48,620.00	0.15%	85,939.09	172,590.69	(38,631.60)	48,620.00
3,494.00	4,000.00	(506.00)	3,786.00	(292.00)	1803 Non-IFT Administratn Fee	168,026.22	0.49%	227,398.00	0.70%	(59,371.78)	145,738.07	157,219.15	301,510.00
(1,701.64)	(2,050.00)	(348.36)	(2,594.55)	(14,120.06)	1807 Returned Item/NSF Fee	6,125.00	0.02%	0.00	0.00%	6,125.00	14,455.00	(8,330.00)	0.00
4,107,906.92	3,824,478.00	277,428.92	6,207,308.15	(2,105,407.53)	1815 Misc. Fundraising	21,659.53	0.06%	3,900.00	0.01%	17,759.53	23,667.36	(2,007.83)	5,100.00
					6310 Bad Debt	(66,995.54)	(0.19%)	(18,450.00)	(0.06%)	(48,545.54)	(46,446.07)	(19,649.47)	(24,600.00)
					Net Revenue Totals	34,540,989.50	100.00%	32,399,644.00	100.00%	2,141,339.09	56,399,757.87	(21,858,774.78)	44,377,952.00
					Expense								
744,847.20	676,766.00	(68,081.20)	637,020.72	(107,826.48)	2110 Salaries-F/T Exempt	6,433,045.68	18.62%	6,064,411.00	18.72%	(368,634.68)	5,210,263.60	(1,222,782.08)	8,095,200.00
484,236.68	484,236.00	(0.00)	408,510.52	(155,786.16)	2120 Wages-F/T Non-Exempt	4,323,351.77	12.52%	4,397,092.00	13.57%	(73,740.23)	3,418,969.69	(904,391.08)	5,894,489.00
800,983.93	796,441.00	(4,542.93)	608,936.37	(191,177.56)	2130 Wages-P/T Non-Exempt	7,510,083.14	21.74%	7,951,230.00	24.54%	(441,146.86)	5,525,293.83	(1,984,789.31)	10,433,483.00
24,916.60	0.00	24,916.60	0.00	24,916.60	2150 Other Personnel	4,522,055.35	13.10%	4,522,055.35	13.95%	0.00	215,010.33	(4,307.03)	4,737,063.00
4,385.16	0.00	4,385.16	4,613.82	228.66	2155 Break Penalty	86,504.34	0.25%	0.00	0.00%	(86,504.34)	74,042.50	(12,461.85)	0.00
2,139,431.57	1,957,446.00	(181,985.57)	1,679,944.11	(459,487.46)	Salary and Wages Total	18,615,050.49	53.89%	18,412,733.00	56.83%	(202,317.49)	14,443,570.95	(4,171,479.54)	24,423,172.00
162,672.29	6,500.00	(156,172.29)	57,149.65	(105,522.64)	2160 Bonus Pay	362,008.33	1.05%	41,000.00	0.13%	(321,008.33)	109,836.96	(252,171.37)	50,000.00
14,656.43	9,333.00	(5,323.43)	3,366.07	(11,290.36)	2175 Temporary - Agencies	35,852.38	0.10%	86,997.00	0.27%	51,144.62	7,276.67	(28,575.71)	117,996.00
119,659.65	97,792.00	(21,867.65)	99,547.86	(20,111.79)	2220 Retirement Plan Premiums	958,992.71	2.78%	906,640.00	2.80%	(52,352.71)	852,977.70	(106,015.01)	1,252,565.00
55,239.37	43,464.00	(11,775.37)	38,259.19</										

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9/30/2023

September					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		
0.00	0.00	0.00	6.57	6.57	3640 Late/Financing Charges	124.45	0.00%	0.00	0.00%	(124.45)	88.10	(36.35)	0.00	
0.00	1,182.00	1,182.00	1,335.87	1,335.87	3660 Courier Service - Regular	11,066.80	0.03%	11,604.00	0.04%	537.20	11,527.78	460.98	15,238.00	
1,093.06	5,369.00	4,275.94	800.00	(293.06)	3690 Misc Admin Expense	39,301.68	0.11%	49,518.00	0.15%	10,216.32	6,735.89	(32,565.79)	565,656.00	
0.00	0.00	0.00	0.00	0.00	3698 Contributions - Other NP	1,500.00	0.00%	2,258.00	0.01%	758.00	3,782.50	2,282.50	2,258.00	
38,385.23	45,687.00	7,301.77	42,051.59	3,666.36	3710 Fair Share	358,885.18	1.04%	389,738.00	1.20%	30,852.82	275,127.14	(83,758.04)	514,888.00	
0.00	0.00	0.00	0.00	0.00	3912 Sales Tax	0.00	0.00%	0.00	0.00%	0.00	(0.18)	(0.18)	0.00	
19,277.62	2,225.00	(17,052.62)	6,952.94	(12,324.68)	5051 Computer Hdw/Stwr	98,250.64	0.28%	52,956.00	0.16%	(45,294.64)	90,794.92	(7,455.72)	57,768.00	
484,592.05	474,929.00	(9,663.05)	447,490.13	(37,101.92)	Fixed Expenses	4,390,833.32	12.71%	4,376,977.00	13.51%	(13,856.32)	4,076,927.32	(313,906.00)	6,274,268.00	
3,957,887.16	3,423,115.00	(534,772.16)	3,207,220.62	(750,666.54)	Total Operating Expenses	33,296,652.33	96.40%	31,394,228.00	96.90%	(1,902,424.33)	26,072,629.69	(7,224,022.64)	41,869,037.00	
\$144,013.46	\$401,363.00	(\$257,349.54)	\$3,000,087.53	(\$2,856,074.07)	Operating Net	\$1,244,330.76	3.60%	\$1,005,416.00	3.10%	\$238,914.76	\$30,327,128.18	(\$29,082,797.42)	\$2,508,715.00	
13,964.10	0.00	13,964.10	7,970.26	5,993.84	0210 Annual Campaign	597,768.11	1.73%	724,000.00	2.23%	(126,231.89)	542,982.55	54,785.56	724,000.00	
(60,018.53)	(72,870.00)	12,851.47	(70,274.37)	10,255.84	0399 Scholarships Awarded	(547,061.63)	(1.58%)	(671,044.00)	(2.07%)	123,982.37	(699,481.96)	152,420.33	(879,265.00)	
270,465.50	234,100.00	36,365.50	218,411.00	52,054.50	0599 Special Event	314,533.59	0.91%	324,100.00	1.00%	(9,566.41)	311,723.29	2,810.30	324,100.00	
14,096.15	5,000.00	9,096.15	6,792.24	7,303.91	1810 Interest	386,638.97	1.12%	45,000.00	0.14%	341,638.97	54,978.25	331,660.72	60,000.00	
92,055.15	60,000.00	32,055.15	62,557.20	29,497.95	1811 Dividend Income	567,541.83	1.64%	336,000.00	1.04%	231,541.83	371,790.98	195,750.85	448,000.00	
(225,414.16)	0.00	(225,414.16)	(890,954.75)	665,540.59	1994 Investment Valuation Change	(60,620.80)	(0.18%)	0.00	0.00%	(60,620.80)	(2,202,674.38)	2,142,053.58	0.00	
(129,076.61)	0.00	(129,076.61)	(459.49)	(128,617.12)	1995 Short Term Gain on Investment	(182,001.35)	(0.53%)	0.00	0.00%	(182,001.35)	(34,290.87)	(147,710.48)	0.00	
(126,186.05)	0.00	(126,186.05)	(49.34)	(126,136.71)	1996 Long Term Gain on Investment	(21,216.34)	(0.06%)	0.00	0.00%	(21,216.34)	306,341.49	(327,557.83)	0.00	
0.00	0.00	0.00	795.12	(795.12)	1998 Gain(Loss) On Sale Of Assets	3,189.43	0.01%	0.00	0.00%	3,189.43	8,557.48	(5,368.05)	0.00	
(12,905.68)	0.00	(12,905.68)	(21,323.33)	8,417.65	1999 Gain(Loss)-Invest. In Subsidiary	(30,789.63)	(0.09%)	0.00	0.00%	(30,789.63)	(17,464.97)	(13,324.66)	0.00	
(163,020.13)	226,230.00	389,250.13	(686,535.46)	(523,515.33)	Total Non-Operating Revenue	1,027,982.18	2.98%	758,056.00	2.34%	(269,926.18)	(1,357,538.14)	(2,385,520.32)	676,835.00	
7,764.33	7,764.00	(0.33)	7,764.33	0.00	2812 In-Kind Rent	69,878.97	0.20%	69,879.00	0.22%	0.03	69,878.97	0.00	93,171.00	
104,142.13	116,246.00	12,103.87	94,102.16	(10,039.97)	2890 Depreciation Expense	965,340.35	2.79%	1,021,406.00	3.15%	56,065.65	846,367.98	(118,972.37)	1,372,414.00	
3,961.72	3,750.00	(211.72)	3,315.00	(646.72)	3630 Investment Fees	36,695.26	0.11%	33,750.00	0.10%	(2,945.26)	35,005.81	(1,689.45)	45,000.00	
1,800.00	7,500.00	5,700.00	(53,521.00)	(55,321.00)	3696 Strategic Initiative Costs	43,013.32	0.12%	67,500.00	0.21%	24,486.68	0.00	(43,013.32)	90,000.00	
127,120.08	103,766.00	(23,354.08)	106,911.31	(20,208.77)	3899 Special Event Expense	155,077.48	0.45%	162,961.00	0.50%	7,883.52	157,350.57	2,273.09	162,961.00	
0.00	0.00	0.00	5.85	5.85	5215 Interest Expense	(535.96)	(0.00%)	0.00	0.00%	535.96	28,708.08	29,244.04	0.00	
244,788.26	239,026.00	(5,762.26)	158,577.65	(86,210.61)	Total Non-Operating Expense	1,269,469.42	3.68%	1,355,496.00	4.18%	86,026.58	1,137,311.41	(132,158.01)	1,763,546.00	
(407,808.39)	(12,796.00)	395,012.39	(845,113.11)	(437,304.72)	Total Non-Operating Total	(241,487.24)	(0.70%)	(597,440.00)	(1.84%)	(355,952.76)	(2,494,849.55)	(2,253,362.31)	(1,086,711.00)	
(\$263,794.93)	\$388,567.00	(\$652,361.93)	\$2,154,974.42	(\$2,418,769.35)	Net Outcome	\$1,002,843.52	2.90%	\$407,976.00	1.26%	\$594,867.52	\$27,832,278.63	(\$26,829,435.11)	\$1,422,004.00	

YMCA of Orange County
Statement of Financial Position-Consolidated
9/30/2023

<u>Balance Sheet</u>		<u>Balance Sheet</u>		
Year End 12/31/2022	YTD Change	1 Year Ago 9/30/2022	Prior Mo. 8/31/2023	Current Mo. 9/30/2023
ASSETS				
<i>Current Assets</i>				
\$5,259,001	\$4,117,059	\$6,372,796	\$9,401,343	\$9,376,060
18,412,968	3,208,156	14,757,139	22,008,572	21,621,124
7,950,854	(3,242,768)	7,533,076	4,853,324	4,708,086
14,454,852	(2,886,547)	22,540,542	11,562,604	11,568,305
2,200	0	2,200	2,200	2,200
0	169,727	106,059	168,559	169,727
288,616	173,170	270,133	597,994	461,786
46,368,491	1,538,797	51,581,945	48,594,596	47,907,288
<i>Other Assets</i>				
11,236,843	122,112	11,296,631	11,292,767	11,358,955
3,734,127	(288,215)	0	3,445,912	3,445,912
14,970,970	(166,103)	11,296,631	14,738,679	14,804,867
\$61,339,461	\$1,372,694	\$62,878,576	\$63,333,275	\$62,712,155
LIABILITIES AND NET ASSETS				
<i>Current Liabilities</i>				
\$514,179	(\$20,958)	\$618,580	\$418,729	\$493,221
3,014,267	521,217	2,589,577	3,686,518	3,535,484
934,910	(81,130)	0	853,780	853,780
1,227,016	51,663	1,282,013	1,571,404	1,278,679
5,690,372	470,792	4,490,170	6,530,431	6,161,164
<i>Long-term Liabilities</i>				
32,376	82,261	72,032	115,600	114,637
6,907	(6,907)	13,815	0	0
2,799,217	(207,084)	0	2,592,133	2,592,133
2,838,500	(131,730)	85,847	2,707,733	2,706,770
8,528,872	339,062	4,576,017	9,238,164	8,867,934
<i>Net Assets</i>				
5,681,257	(4,482,325)	3,094,308	1,316,164	1,198,932
(50,463)	19,673	(17,465)	(17,884)	(30,790)
16,726,980	(16,861,490)	24,772,901	(13,758)	(134,510)
30,452,815	22,357,774	30,452,815	52,810,589	52,810,589
52,810,589	1,033,632	58,302,559	54,095,111	53,844,221
\$61,339,461	\$1,372,694	\$62,878,576	\$63,333,275	\$62,712,155

Cash & Investments Footnote:

143,944	1,172,849	3,830,942	1,196,324	1,316,793
18,412,968	3,208,156	14,757,139	22,008,572	21,621,124
5,115,057	2,944,210	2,541,854	8,205,019	8,059,267

YMCA OF ORANGE COUNTY

For the Nine Months Ending 9/30/2023

	September Revenue			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	1,942,328	1,950,964	(8,636)	1,197,048	1,161,849	35,199	214,757	184,930	29,827	260,408	217,567	42,841	280,897	250,970	29,927	(10,781)	359,370	368,878	(9,508)
Huntington Beach	908,204	823,205	84,999	368,361	347,517	20,844	62,003	60,684	1,319	83,344	70,499	12,845	420,532	387,848	32,684	(26,036)	167,588	176,072	(8,484)	(193,624)
Newport Mesa	1,558,065	1,739,029	(180,964)	792,505	807,602	(15,097)	132,833	149,605	(16,772)	119,950	119,519	431	267,754	256,267	11,487	245,023	207,274	289,078	(81,804)	37,749
YMCA Community Service	955,112	1,140,392	(185,280)	526,144	624,045	(97,901)	96,832	179,555	(82,723)	245,943	158,836	87,107	169,124	143,849	25,275	(82,932)	153,438	152,010	1,428	(236,370)
Laguna Niguel	1,037,886	1,198,469	(160,583)	560,339	593,425	(33,086)	114,935	122,724	(7,789)	117,476	129,998	(12,522)	207,692	221,449	(13,757)	37,443	226,798	225,796	1,002	(189,355)
Mission Viejo	1,174,270	1,280,445	(106,175)	686,291	688,889	(2,598)	137,947	133,125	4,822	111,789	114,292	(2,503)	308,164	289,700	18,464	(69,921)	326,990	320,041	6,949	(396,911)
Resident Camp	530,653	473,620	57,033	271,526	304,157	(32,631)	56,434	50,512	5,922	219,302	248,870	(29,568)	83,150	87,196	(4,046)	(99,759)	151,973	128,841	23,132	(251,732)
CYD Administration	585,391		585,391	585,560	630,444	(44,884)	166,557	144,879	21,678	94,162	109,934	(15,772)	77,801	66,231	11,570	(338,689)	1,000	38,967	(37,967)	(339,689)
CYD District Contracts	264,974	164,990	99,984	182,637	80,968	101,669	31,376	9,203	22,173	19	181	(162)	6,973	5,898	1,075	43,970	42,396			1,574
CYD Teens	369,630	591,149	(221,519)	218,098	299,241	(81,143)	46,429	54,317	(7,888)	76,231	119,497	(43,266)	62,300	71,647	(9,347)	(33,427)	65,270	97,387	(32,117)	(98,697)
CYD Central Orange Coast	5,228,566	4,262,207	966,359	2,353,536	1,897,606	455,930	432,029	353,090	78,939	729,486	341,872	387,614	266,059	272,843	(6,784)	1,447,457	634,156	656,688	(22,532)	813,300
CYD Laguna Niguel	4,563,565	4,463,957	99,608	1,888,633	2,039,571	(150,938)	457,002	379,953	77,049	358,340	373,367	(15,027)	275,268	308,801	(33,533)	1,584,323	743,615	749,986	(6,371)	840,708
CYD Mission Viejo	4,822,865	4,900,874	(78,009)	2,045,167	2,107,986	(62,819)	444,964	327,350	117,614	436,504	416,127	20,377	350,233	376,278	(26,045)	1,545,997	830,786	932,829	(102,043)	715,211
CYD Beach Cities	3,636,850	3,575,807	61,043	1,468,537	1,611,893	(143,356)	373,567	302,977	70,590	378,451	354,282	24,169	180,037	209,053	(29,016)	1,236,259	607,086	617,515	(10,429)	629,173
CYD Pomona Valley	1,061,874	1,068,232	(6,358)	593,391	551,875	41,516	106,045	99,400	6,645	100,790	96,222	4,568	103,355	86,376	16,979	158,292	239,077	249,742	(10,665)	(80,785)
CYD San Gabriel Valley ASES	1,736,485	1,558,698	177,787	1,210,305	1,157,300	53,005	203,149	186,864	16,285	227,077	123,540	103,537	46,115	43,447	2,668	49,840	206,381	202,024	4,357	(156,541)
CYD Orange County ASES & YD	2,237,821	1,717,407	520,414	1,149,514	1,033,592	115,922	205,892	171,731	34,161	571,168	421,577	149,591	49,043	47,637	1,406	262,204	193,137	220,788	(27,651)	69,067
Adventure Guides	1,635,552	1,244,333	391,219	135,398	136,824	(1,426)	36,124	33,566	2,558	1,330,028	923,866	406,162	90,446	77,700	12,746	43,556	52,446	48,942	3,504	(8,891)
Tipper, LLC	159,968	140,521	19,447				73,410	75,992	(2,582)	147,739	137,324	10,415	147,739	137,324	10,415	(61,181)	167,041	178,042	(11,001)	(228,222)
Association Office	188,191	123,795	64,396	2,382,060	2,337,949	44,111	736,521	572,713	163,808	761,019	668,252	92,767	995,260	1,034,543	(39,283)	(4,686,670)	(5,127,357)	(5,022,426)	(104,931)	440,687
Total	34,598,250	32,418,094	2,180,156	18,615,050	18,412,733	202,317	4,055,396	3,517,178	538,215	6,294,897	5,084,290	1,210,607	4,387,942	4,375,057	12,886	1,244,967	248,465	631,200	(382,733)	996,500

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	7/1/23	8/1/23	9/1/23	1/1/2023
Period Ending	1/31/23	2/28/23	3/31/23	4/30/23	5/31/23	6/30/23	7/31/23	8/31/23	9/30/23	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	10,037,733	10,310,904	9,401,343	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	10,310,904	9,401,343	9,376,060	9,376,060

Operations	Jan'23	Feb'23	Mar'23	Apr'23	May'23	Jun'23	Jul'23	Aug'23	Sep'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	3,585,372	2,081,904	3,212,786	24,172,308
Membership revenue	565,346	696,010	745,917	805,837	918,937	1,005,867	753,624	803,491	729,500	7,024,529
Donations/Grants/Misc.	173,188	218,996	190,447	53,413	75,886	253,023	91,824	60,179	199,365	1,316,320
Cash paid for										
Labor expenses	(1,936,133)	(2,160,258)	(2,159,682)	(2,243,025)	(2,414,971)	(2,544,882)	(2,872,799)	(2,996,819)	(2,875,321)	(22,203,889)
Facility expenses	(314,168)	(340,201)	(325,806)	(321,223)	(306,083)	(319,301)	(342,105)	(331,409)	(386,938)	(2,987,235)
Operating expenses	(907,630)	(973,585)	(703,782)	(895,637)	(911,385)	(1,147,525)	(1,078,408)	(1,081,890)	(717,309)	(8,417,153)
Interest expense		536								536
Misc.										-
Net Cash Flow from Operations	(52,422)	(240,968)	292,457	19,871	(490,548)	541,981	137,508	(1,464,543)	162,081	(1,094,584)

Non-Operating Income	Jan'23	Feb'23	Mar'23	Apr'23	May'23	Jun'23	Jul'23	Aug'23	Sep'23	2023 YTD
Cash receipts from										
Non-Operating Income	140,733	3,265,132	131,285		1,560,874	291,284	132,152	1,442	3,520	5,526,423
Net Cash Flow from Non-Operations	140,733	3,265,132	131,285	0	1,560,874	291,284	132,152	1,442	3,520	5,526,423

Investing Activities	Jan'23	Feb'23	Mar'23	Apr'23	May'23	Jun'23	Jul'23	Aug'23	Sep'23	2023 YTD
Cash receipts from										
Sale of property and equipment	1,493			525				1,700	650	4,368
Tipper Revenue		43,296	44,795	38,705	39,784	36,838	41,480	33,166	36,960	315,026
Interest earned	6,845	92,599	20,094	25,302	30,219	32,329	33,376	34,894	12,690	288,349
Cash paid for										
Purchase of property and equipment	(103,191)	(24,830)	(37,186)	(73,546)	(50,880)	(91,107)	(44,875)	(99,664)	(170,933)	(696,213)
Tipper Expenses		(15,040)	(30,053)	(19,739)	(37,847)	(10,354)	(26,471)	(16,556)	(70,251)	(226,310)
Misc.						(600,000)		600,000		0
Net Cash Flow from Investing Activities	(94,853)	96,026	(2,349)	(28,752)	(18,724)	(632,294)	3,511	553,541	(190,884)	(314,780)

Financing Activities	Jan'23	Feb'23	Mar'23	Apr'23	May'23	Jun'23	Jul'23	Aug'23	Sep'23	2023 YTD
Cash receipts from										
Borrowing										-
Cash paid for										
Repayment of loans										-
Net Cash Flow from Financing Activities	0	0	0	0	0	0	0	0	0	0
Net Cash Flow	(6,542)	3,120,190	421,393	(8,882)	1,051,602	200,971	273,171	(909,560)	(25,284)	4,117,059

**YMCA of Orange County
Consolidated Revenue by Category
TTM as of 9/30/2023**

	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Budget	Actual vs	TOTAL
	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	Jun 2023	Jul 2023	Aug 2023	Sep 2023	Sep 2023	Budget Variance	
Revenue															
Child Care Fees	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	1,911,523	1,844,028	1,746,132	1,823,965	(77,833)	21,430,495
ELOP Child Care Fees	198,135	192,297	200,021	253,323	337,335	464,753	764,114	632,943	1,034,000	680,191	782,366	969,904	496,445	473,459	6,509,382
ASES Child Care Fees	231,175	180,726	211,400	171,500	254,059	237,757	205,833	362,575	262,483	51,288	206,676	221,194	248,928	(27,734)	2,596,666
Teen Child Care Fees	36,078	81,222	66,295	21,978	27,194	25,821	26,284	29,327	53,561	50,176	43,516	29,625	122,250	(92,625)	491,077
Contracted Services	57,457	33,162	29,298	29,535	33,439	48,756	27,549	38,952	1,172	0	27,972	44,699	0	44,699	371,991
Other Child Care Fees	19,629	23,639	25,366	18,692	19,571	25,767	21,979	51,926	21,471	14,304	19,652	21,707	67,170	(45,463)	283,703
Child Care Subtotal	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	2,707,482	2,924,210	3,033,261	2,758,758	274,503	31,683,314
Membership Fees	497,611	469,569	442,890	474,212	499,537	502,888	493,767	521,428	522,218	533,562	532,338	523,513	514,149	9,364	6,013,533
Aquatics Fees	42,466	29,469	14,979	31,182	28,628	35,836	52,956	68,378	154,847	224,174	150,544	63,759	58,792	4,967	897,218
Sports Fees	62,703	54,882	28,776	43,259	75,258	61,977	59,912	85,710	71,272	83,878	99,903	48,378	64,672	(16,294)	775,908
Health and Fitness Fees	37,465	41,802	32,975	44,785	35,564	50,251	45,276	54,341	83,587	112,590	93,173	49,249	49,697	(448)	681,058
Branch Subtotal	640,245	595,722	519,620	593,438	638,987	650,952	651,911	729,857	831,924	954,204	875,958	684,899	687,310	(2,411)	8,367,717
Adventure Guide Fees	227,876	191,448	242,078	245,331	197,350	187,943	167,261	300,850	154,318	34,556	39,553	316,621	298,739	17,882	2,305,185
Community Programs Fees	80,111	70,746	78,667	79,364	88,279	114,243	93,881	121,121	107,529	146,512	150,556	91,167	135,926	(44,759)	1,222,176
Resident Camp	12,331	9,125	7,578	0	11,250	0	51,235	6,720	126,118	279,673	63,340	9,272	4,455	4,817	576,642
Miscellaneous Revenue	(153,287)	(46,864)	(5,578,062)	(35,946)	55,152	88,809	(71,076)	(46,597)	191,157	52,869	(76,412)	(47,625)	(75,889)	28,264	(5,667,882)
Tipper, LLC	16,101	20,337	6,691	33,768	12,970	27,662	14,528	14,184	14,184	14,184	14,184	14,306	15,179	(873)	203,099
Other Revenue Subtotal	183,132	244,792	(5,243,048)	322,517	365,001	418,657	255,829	396,278	593,306	527,794	191,221	383,741	378,410	5,331	(1,360,780)
REVENUE TOTAL	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	4,189,480	3,991,389	4,101,901	3,824,478	277,423	38,690,251

**YMCA of Orange County
Consolidated Revenue by Category
TTM as of 9/30/2023**

	Actual	Budget	Actual vs	Actual	Budget	Actual vs	Actual	Budget	Actual vs	Actual	Budget	Actual vs	Actual	Budget	Actual vs	Actual	Budget	Actual vs	
	Oct 2022	Oct 2022	Budget Variance	Nov 2022	Nov 2022	Budget Variance	Dec 2022	Dec 2022	Budget Variance	Jan 2023	Jan 2023	Budget Variance	Feb 2023	Feb 2023	Budget Variance	Mar 2023	Mar 2023	Budget Variance	
Revenue																			
Child Care Fees	1,755,786	1,679,708	(76,078)	2,088,610	1,663,115	(425,495)	1,778,506	1,654,514	(123,992)	1,677,590	1,759,520	81,930	1,635,579	1,760,349	124,770	1,638,164	1,769,433	131,269	
ELOP Child Care Fees	198,135	0	(198,135)	192,297	0	(192,297)	200,021	0	(200,021)	253,323	288,899	35,576	337,335	312,284	(25,051)	464,753	367,812	(96,941)	
ASES Child Care Fees	231,175	231,558	383	180,726	211,181	30,455	211,400	199,850	(11,550)	171,500	220,282	48,782	254,059	223,583	(30,476)	237,757	259,734	21,977	
Teen Child Care Fees	36,078	151,382	115,304	81,222	151,159	69,937	66,295	148,769	82,474	21,978	36,440	14,462	27,194	36,377	9,183	25,821	36,689	10,868	
Contracted Services	57,457	0	(57,457)	33,162	0	(33,162)	29,298	0	(29,298)	29,535	32,798	3,263	33,439	32,798	(641)	48,756	32,798	(15,958)	
Other Child Care Fees	19,629	19,440	(189)	23,639	9,690	(13,949)	25,366	21,490	(3,876)	18,692	49,717	31,025	19,571	55,243	35,672	25,767	51,537	25,770	
Child Care Subtotal	2,298,260	2,082,088	(216,172)	2,599,656	2,035,145	(564,511)	2,310,886	2,024,623	(286,263)	2,172,618	2,387,656	215,038	2,307,177	2,420,634	113,457	2,441,018	2,518,003	76,985	
Membership Fees	497,611	471,942	(25,669)	469,569	457,344	(12,225)	442,890	439,527	(3,363)	474,212	463,103	(11,109)	499,537	484,917	(14,620)	502,888	492,603	(10,285)	
Aquatics Fees	42,466	70,236	27,770	29,469	48,316	18,847	14,979	36,649	21,670	31,182	32,312	1,130	28,628	36,536	7,908	35,836	48,131	12,295	
Sports Fees	62,703	54,811	(7,892)	54,882	40,725	(14,157)	28,776	9,203	(19,573)	43,259	59,970	16,711	75,258	73,960	(1,298)	61,977	73,411	11,434	
Health and Fitness Fees	37,465	47,136	9,671	41,802	49,281	7,479	32,975	45,526	12,551	44,785	44,116	(669)	35,564	51,865	16,301	50,251	56,687	6,436	
Branch Subtotal	640,245	644,125	3,880	595,722	595,666	(56)	519,620	530,905	11,285	593,438	599,501	6,063	638,987	647,278	8,291	650,952	670,832	19,880	
Adventure Guide Fees	227,876	212,330	(15,546)	191,448	103,055	(88,393)	242,078	96,680	(145,398)	245,331	181,654	(63,677)	197,350	143,073	(54,277)	187,943	123,655	(64,288)	
Community Programs Fees	80,111	127,850	47,739	70,746	123,145	52,399	78,667	141,936	63,269	79,364	114,531	35,167	88,279	117,886	29,607	114,243	131,271	17,028	
Resident Camp	12,331	5,982	(6,349)	9,125	0	(9,125)	7,578	32,250	24,672	0	4,455	4,455	11,250	4,455	(6,795)	0	4,455	4,455	
Miscellaneous Revenue	(153,287)	(74,503)	(78,784)	(46,864)	(74,053)	(27,189)	(5,578,062)	(79,879)	5,498,183	(35,946)	(56,434)	(20,488)	55,152	(52,099)	(107,251)	88,809	(55,390)	(144,199)	
Tipper, LLC	16,101	42,968	26,867	20,337	43,035	22,698	6,691	43,035	36,344	33,768	17,662	(16,106)	12,970	17,657	4,687	27,662	14,907	(12,755)	
Other Revenue Subtotal	183,132	314,627	131,495	244,792	195,182	(49,610)	(5,243,048)	234,022	5,477,070	322,517	261,868	(60,649)	365,001	230,972	(134,029)	418,657	218,898	(199,759)	
REVENUE TOTAL	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	3,088,573	3,249,025	160,452	3,311,165	3,298,884	(12,281)	3,510,627	3,407,733	(102,894)	

	Actual	Budget	Actual vs	Actual	Budget	Actual vs	TOTAL												
	Apr 2023	Apr 2023	Budget Variance	May 2023	May 2023	Budget Variance	Jun 2023	Jun 2023	Budget Variance	Jul 2023	Jul 2023	Budget Variance	Aug 2023	Aug 2023	Budget Variance	Sep 2023	Sep 2023	Budget Variance	
Revenue																			12-Months
Child Care Fees	1,679,632	1,793,485	113,853	1,840,738	2,013,488	172,750	1,834,207	1,916,019	81,812	1,911,523	1,923,281	11,758	1,844,028	2,047,225	203,197	1,744,547	1,823,965	78,333	21,428,910
ELOP Child Care Fees	764,114	381,220	(382,894)	632,943	416,430	(216,513)	1,034,000	468,599	(565,401)	680,191	163,478	(516,713)	782,366	368,931	(413,435)	969,904	496,445	(473,459)	6,509,382
ASES Child Care Fees	205,833	209,166	3,333	362,575	271,549	(91,026)	262,483	179,668	(82,815)	51,288	81,964	30,676	206,676	215,403	8,727	221,194	248,928	27,734	2,596,666
Teen Child Care Fees	26,284	38,344	12,060	29,327	42,516	13,189	53,561	63,186	9,625	50,176	61,561	11,385	43,516	69,090	25,574	29,625	122,250	92,625	491,077
Contracted Services	27,549	32,798	5,249	38,952	32,798	(6,154)	1,172	1,000	(172)	0	0	0	27,972	0	(27,972)	44,699	0	(44,699)	371,991
Other Child Care Fees	21,979	57,962	35,983	51,926	28,888	(23,038)	21,471	58,667	37,196	14,304	53,397	39,093	19,652	44,367	24,715	21,707	67,170	45,463	283,703
Child Care Subtotal	2,725,391	2,512,975	(212,416)	2,956,461	2,805,669	(150,792)	3,206,894	2,687,139	(519,755)	2,707,482	2,283,681	(423,801)	2,924,210	2,745,016	(179,194)	3,031,676	2,758,758	274,003	31,681,729
Membership Fees	493,767	503,926	10,159	521,428	511,257	(10,171)	522,218	529,201	6,983	533,562	529,905	(3,657)	532,338	523,613	(8,725)	523,513	514,149	(9,364)	6,013,533
Aquatics Fees	52,956	60,176	7,220	68,378	71,836	3,458	154,847	148,638	(6,209)	224,174	185,486	(38,688)	150,544	134,599	(15,945)	63,759	58,792	(4,967)	897,218
Sports Fees	59,912	87,088	27,176	85,710	84,634	(1,076)	71,272	123,655	52,383	83,878	138,880	55,002	99,903	127,041	27,138	48,378	64,672	16,294	775,908
Health and Fitness Fees	45,276	56,321	11,045	54,341	50,538	(3,803)	83,587	89,762	6,175	112,590	116,009	3,419	93,173	87,812	(5,361)	49,249	49,697	448	681,058
Branch Subtotal	651,911	707,511	55,600	729,857	718,265	(11,592)	831,924	891,256	59,332	954,204	970,280	16,076	875,958	873,065	(2,893)	684,899	687,310	(2,411)	8,367,717
Adventure Guide Fees	167,261	103,726	(63,535)	300,850	228,716	(72,134)	154,318	112,158	(42,160)	34,556	33,683	(873)	39,553	33,682	(5,871)	316,621	298,739	(17,882)	2,305,185
Community Programs Fees	93,881	137,282	43,401	121,121	130,844	9,723	107,529	137,492	29,963	146,512	140,306	(6,206)	150,556	133,851	(16,705)	91,167	135,926	44,759	1,222,176
Resident Camp	51,235	8,910	(42,325)	6,720	11,325	4,605	126,118	99,580	(26,538)	279,673	338,530	58,857	63,340	19,455	(43,885)	9,272	4,455	(4,817)	576,642
Miscellaneous Revenue	(71,076)	(65,571)	5,505	(46,597)	(71,292)	(24,695)	191,157	(19,545)	(210,702)	52,869	(76,105)	(128,974)	(76,412)	(87,476)	(11,064)	(46,040)	(75,889)	(29,849)	(5,666,297)
Tipper, LLC	14,528	14,985	457	14,184	14,984	800	14,184	14,984	800	14,184	14,984	800	14,184	15,179	995	14,306	15,179	873	203,099
Other Revenue Subtotal	255,829	199,332	(56,497)	396,278	314,577	(81,701)	593,306	344,669	(248,637)	527,794	451,398	(76,396)	191,221	114,691	(76,530)	385,326	378,410	6,916	(1,359,195)
REVENUE TOTAL	3,633,131	3,419,818	(213,313)	4,082,596	3,838,511	(244,085)	4,632,124	3,923,064	(709,060)	4,189,480	3,705,359	(484,121)	3,991,389	3,732,772	(258,617)	4,101,901	3,824,478	278,508	38,690,251