



FOR YOUTH DEVELOPMENT
FOR HEALTHY LIVING
FOR SOCIAL RESPONSIBILITY

Finance Committee
Finances ending 10/31/2023

Operational Performance in October 2023 to Budget and YTD:

Revenue

October Revenue was \$4.27M, which was over budget by \$550K/14.8%. YTD Rev \$38.8M, which is over budget by \$2.7M /7.45%. The increase in revenue over budget in October was primarily due to ELOP enrollment.

- October fee-based Childcare Revenue totaled \$1.7M, which was <\$102K>/<5.66%> under budget and YTD <\$1.5M>/<8.16%> under budget. Primary reason for fee-based budget shortfall are from those students that moved to the ELOP funded side of the program. October ELOP funding totaled \$1.14, which was \$600K/211% over budget and YTD \$3.3M/186% over budget. Additionally, Childcare received \$93k in Emergency Funding Revenue with \$874K YTD which should cease at the end of 2023. As a whole, CYD made \$1.589M/21.8% over budget and \$27.8M YTD/11% over budget.
- September Membership revenue totaled \$476K, which was \$4K/1% over budget and YTD MB revenue is \$4.7M which is \$79.9K/1.7% over budget. MB revenue increased \$434K/10% over PY.

Wages and Benefits

- October Salary and Wages came in over budget by \$289K/14%. For October, salary as a % of revenue was budgeted at 55.44% and we performed at 55%. YTD salary as a percent of revenue was budgeted at 56.7% and YTD we have performed at 54%. This is both a combination of flexing wages and still not fully staffed in our CYD programs.

Flex and Fixed Expenses

- October flex expenses were \$13K over budget. YTD flex expenses are 20.1% over budget. YTD flex expenses are over budget primarily due to increased attendance at AG events and increased enrollment for ELOP both of which have the offset in revenue.
- October fixed expenses were \$46K/8% under budget. YTD is slightly below budget.

Operating Net

- October Operating Net was \$441K, which was \$214K/94% over budget. YTD Operating Net is \$1.69M, which is \$452K/37% over budget.

Finance Notes:

Cash Flow

- October cash flow from operations was (\$326k)/(\$1.4M) YTD and net cash flow was (\$323k)/\$3.8M YTD.

Balance Sheet

- AR increased \$626k. No other major fluctuations occurred in the period.

Short-Term Investing and Savings

- We will be renewing the \$5M treasury bill on 11/16/23 for 1-month. F&M Bank requested that we keep the \$5M we have invested with the US Treasury in their bank at the end of the calendar year. In return they provided a 0.50% increase in our money market savings rate to 4.50% as of 11/1/23 to offset the difference in interest for the second half of December.

YMCA of Orange County
Statement of Financial Position-Consolidated
10/31/2023

October					YTD								
Actual	Budget	Act vs Bud Variance	Prior Yr	Act vs Prior Yr Variance	Actual	% Rev	Budget	% Rev	Act vs Bud Variance	Prior Yr	Act vs Prior Yr Variance	Annual Budget	
Revenue													
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0110 Contributions-Unrestricted	(\$20,000.00)	0.00%	\$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	0.11%	9,000.00	0.02%	37,449.47	3,479.94	38,230.53	9,000.00
93,690.00	0.00	93,690.00	0.00	93,690.00	0116 Emergency Funding Revenue	874,449.47	2.25%	0.00	0.00%	874,449.47	7,843,552.23	(6,969,102.76)	0.00
7,554.50	7,294.50	260.00	364.50	(24,780.00)	0120 Cont-Indiv/Trusts	157,919.57	0.41%	99,320.00	0.28%	57,299.57	309,635.50	(237,335.93)	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
58,548.80	0.00	58,548.80	57,456.84	1,088.96	0840 Contract Services Revenue	366,820.28	0.94%	219,990.00	0.61%	146,830.28	514,435.01	(147,814.73)	219,990.00
1,440,820.03	540,234.00	900,586.03	198,134.07	702,451.96	0841 ELOP	7,059,749.68	18.19%	3,804,332.00	10.53%	3,255,417.68	553,552.64	6,506,197.04	4,691,818.00
4,992.00	1,440.00	3,552.00	5,226.48	(234.48)	0910 City Funding	11,532.49	0.11%	41,698.00	0.12%	(12,512.51)	64,833.36	(23,300.87)	47,831.00
263,300.09	268,555.00	(5,254.91)	224,455.05	38,814.04	0931 Government Grant Income-Restricted	2,221,173.09	5.72%	2,153,332.00	5.96%	67,841.09	1,826,287.90	2,582,453.00	1,389,000.00
111,527.27	111,853.00	(325.73)	107,997.02	3,530.25	1001 Adult Membership	1,099,916.30	2.83%	1,101,017.00	3.05%	(1,100.70)	1,058,677.24	41,239.05	1,319,222.00
56,564.63	55,466.00	1,098.63	55,939.12	625.51	1002 Couple Membership	563,552.07	1.45%	565,487.00	1.57%	(1,934.93)	542,617.24	21,034.63	673,217.00
76,883.00	63,800.00	13,083.00	72,126.79	4,756.21	1007 3rd Party Memberships	796,578.16	2.05%	622,130.00	1.72%	174,448.16	609,805.44	186,772.72	744,730.00
9,586.85	11,507.00	(1,920.15)	9,194.47	392.38	1014 College/Student Memberships	106,839.85	0.28%	119,584.00	0.33%	(12,744.15)	190,508.57	(12,668.72)	141,377.00
1,100.00	850.00	242.00	720.00	380.00	1017 Daily	11,780.00	0.03%	9,932.00	0.03%	1,848.00	8,962.00	2,798.00	11,969.00
630.00	540.00	90.00	720.00	(90.00)	1018 Seniors Membership	6,660.00	0.02%	5,850.00	0.02%	810.00	8,280.00	(1,620.00)	6,795.00
217,662.48	225,451.00	(7,788.52)	205,408.00	12,253.65	1019 Family Membership	2,095,252.22	5.40%	2,174,006.00	6.02%	(78,753.78)	1,893,073.16	202,184.06	2,612,693.00
2,756.00	2,964.00	(208.00)	4,134.00	(1,378.00)	1020 Single Parent Family	31,174.00	0.08%	33,852.00	0.09%	(2,678.00)	47,100.00	(15,926.00)	39,572.00
28,654.42	33,038.00	(4,383.58)	31,701.46	(3,048.04)	1101 Adventure Guides Program Fees	331,476.04	0.85%	326,446.00	0.90%	5,030.04	333,440.56	(1,925.12)	392,522.00
0.00	0.00	0.00	0.00	2.08	1122 AG Employee Discount	(16,668.00)	0.00%	(60.00)	0.00%	(16,608.00)	43.32	(16,651.32)	(71.00)
161,728.36	105,100.00	56,628.36	185,652.00	(23,923.64)	1130 Y Adventure Guides Event	1,453,836.10	3.75%	1,019,500.00	2.82%	434,336.10	1,466,238.22	(12,403.12)	1,184,700.00
29,501.74	29,354.00	147.74	31,893.47	(2,391.73)	1210 Family Rental	324,080.73	0.84%	293,069.00	0.81%	31,011.73	349,754.49	(25,673.76)	347,640.00
10,539.00	16,800.00	(6,261.00)	9,945.00	594.00	1247 Membership Joining Fee	193,842.00	0.50%	213,066.00	0.59%	(19,224.00)	200,531.64	(6,689.64)	241,566.00
0.00	5,000.00	(5,000.00)	6,705.00	(1,705.00)	1311 Resident Camp	304,817.19	0.79%	305,900.00	0.85%	(1,082.81)	351,970.50	(47,153.31)	305,900.00
6,690.00	4,455.00	2,244.00	5,626.00	1,073.00	1316 Camp User Group	221,456.99	0.57%	175,345.00	0.49%	46,111.99	119,068.99	102,348.00	175,345.00
6,048.93	5,990.00	58.93	6,705.00	(816.07)	1371 New Homes Camp	619,257.27	1.61%	81,855.00	0.23%	537,402.27	717,859.50	(15,872.00)	857,720.00
49,638.32	52,481.00	(2,842.68)	41,473.98	8,184.34	1374 Regional Center	485,628.90	1.34%	485,628.00	1.34%	33,279.90	457,573.46	61,329.33	592,306.00
2,500.00	2,425.00	75.00	3,750.00	(1,250.00)	1410 Child Care Admin Reg Fee	520,515.37	1.34%	455,160.00	1.26%	65,355.37	550,100.75	(34,585.38)	458,460.00
1,738,561.97	1,841,000.00	(102,442.03)	1,732,818.52	5,743.45	1420 Child Development Fees	17,059,252.71	43.96%	18,575,713.00	51.43%	(1,516,460.29)	16,101,467.70	957,784.96	22,294,910.00
(34,178.09)	(29,475.00)	(4,703.09)	(36,653.05)	2,474.96	1421 CC Multi-Child Discounts	(353,969.33)	(0.91%)	(308,644.00)	(0.85%)	(45,325.33)	(349,727.90)	(4,241.43)	(367,500.00)
(8,657.77)	0.00	(8,657.77)	(5,888.07)	(2,769.70)	1422 Employee Discounts	(110,021.87)	(0.29%)	(68,724.00)	(0.19%)	(41,297.87)	(79,894.00)	(27,919.00)	(67,500.00)
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
0.00	0.00	0.00	0.00	0.00	1501 General PE Programs	15,450.00	0.04%	137,175.00	0.38%	(121,725.00)	0.00	15,450.00	137,600.00
6,154.17	5,985.00	169.17	4,409.36	1,744.81	1508 Kidzone	187,541.87	0.48%	168,650.00	0.47%	18,891.87	122,624.87	64,917.00	187,535.00
30,703.92	27,382.00	3,321.92	26,189.33	4,514.59	1518 Strength Training	317,823.62	0.82%	280,012.00	0.78%	37,811.62	250,299.86	67,523.76	329,432.00
1,101.12	1,101.12	0.00	1,101.12	0.00	1522 Nutrition Program	5,379.12	0.01%	0.00	0.00%	5,379.12	0.00	5,379.12	0.00
14,368.31	17,339.00	(2,970.69)	13,276.52	1,091.79	1535 Fitness Programs	125,337.89	0.32%	171,863.00	0.48%	(46,525.11)	157,760.01	(32,422.12)	206,972.00
61,877.45	98,597.00	(36,719.55)	62,702.75	(35,014.27)	1540 Sports Programs	704,325.32	1.81%	931,908.00	2.58%	(227,582.68)	539,649.77	164,675.55	1,085,342.00
19,964.87	52,359.00	(32,394.13)	42,466.34	(22,501.47)	1550 Aquatics Program	830,268.83	2.14%	828,665.00	2.30%	1,603.83	711,729.00	118,539.73	887,315.00
3,906.49	2,800.00	1,106.49	2,490.00	1,418.49	1575 Training	60,466.79	0.16%	56,601.00	0.16%	3,865.79	56,240.00	4,226.79	63,461.00
30,844.07	60,844.00	(30,000.00)	5,626.00	3,800.00	1600 Youth Government	160,250.00	0.41%	161,950.00	0.45%	(1,700.00)	30,944.36	129,305.64	48,000.00
5,879.00	37,382.00	(31,503.00)	5,606.00	217.00	1610 Homeschool	32,114.49	0.08%	183,152.00	0.51%	(150,937.51)	8,908.00	23,026.49	236,570.00
54,650.33	70,618.00	(15,967.67)	28,063.33	26,587.00	1625 Community Programs	481,516.22	1.24%	702,000.00	1.94%	(220,483.78)	347,818.34	133,697.88	484,236.00
(21,414.86)	(19,433.00)	(1,981.86)	(20,454.94)	(961.92)	1712 Promotions	(248,800.18)	(0.64%)	(259,369.00)	(0.72%)	10,568.82	(269,412.57)	204,252.99	(294,855.00)
(599.00)	(377.00)	(222.00)	(377.00)	(222.00)	1720 Complimentary Memberships	(5,602.00)	(0.01%)	(3,770.00)	(0.01%)	(1,832.00)	(3,645.54)	(1,956.46)	(4,524.00)
1,624.85	0.00	1,624.85	44,300.00	(42,700.75)	1801 Miscellaneous	180,183.94	0.47%	46,620.00	0.13%	133,563.94	216,976.29	(81,292.26)	48,000.00
16,589.86	25,288.00	(8,698.14)	21,839.94	(4,444.98)	1803 Non-PT Adminstratn Fee	184,621.49	0.47%	252,668.00	0.70%	(68,046.51)	32,575.41	152,046.07	301,500.00
450.00	0.00	450.00	325.00	125.00	1807 Returned Item/NSF Fee	6,575.00	0.02%	0.00	0.00%	6,575.00	14,780.00	(8,205.00)	0.00
4,338.00	4,000.00	338.00	4,516.36	(178.36)	1815 Misc. Fundraising	25,997.53	0.07%	4,300.00	0.01%	21,697.53	28,183.72	(2,186.19)	5,100.00
(680.03)	(2,050.00)	1,441.97	(105,791.79)	105,183.76	6310 Bad Debt	(66,703.57)	(0.17%)	(20,500.00)	(0.06%)	(46,203.57)	(152,237.86)	85,534.29	(24,600.00)
4,265,992.90	3,716,291.00	549,701.90	3,121,639.97	1,144,355.04	Net Revenue Totals	38,806,975.10	100.00%	36,115,935.00	100.00%	2,691,040.10	59,521,394.84	(20,714,419.74)	44,377,524.00
Expense													
796,215.43	677,012.00	(119,203.43)	619,099.78	(177,115.65)	2110 Salaries-F/T Exempt	7,229,261.11	18.63%	6,741,423.00	18.67%	(487,838.11)	5,829,363.38	(1,399,897.73)	8,095,200.00
10,600.00	505,745.00	(495,145.00)	602,740.42	(42,635.42)	2120 Wages-F/T Non-Exempt	3,333,683.84	8.58%	4,902,837.00	13.58%	(3,038,844.16)	3,801,031.11	(1,132,652.73)	5,894,489.00
912,620.89	877,749.00	(34,871.89)	602,784.16	(309,836.73)	2130 Wages-P/T Non-Exempt	8,422,704.30	21.70%	8,828,979.00	24.45%	(406,274.70)	6,128,977.09	(2,294,626.04)	10,433,483.00
23,316.76	0.00	23,316.76	(8,251.07)	31,567.83	2150 Contract	285,384.21	0.74%	215,000.00	0.59%	70,384.21	230,078.02	(55,306.00)	230,000.00
7,474.89	0.00	7,474.89	8,994.34	(1,489.55)	2155 Break Penalty	93,979.24	0.24%	0.00	0.00%	(93,979.24)	81,036.84	(12,942.40)	0.00
2,349,962.04	2,060,506.00	(289,456.04)	1,626,016.39	(723,945.65)	Salary and Wages Total	20,965,012.53	54.02%	20,473,239.00	56.69%	(491,773.53)	16,069,887.34	(4,895,425.19)	24,423,172.00
13,786.91	3,000.00	(10,786.91)	21,803.51	(8,016.60)	2160 Bonus Pay	375,795.24	0.97%	44,000.00	0.12%	(331,795.24)	131,640.47	(244,154.77)	50,000.00
17,497.00	9,333.00	(8,164.00)	2,132.71	(15,364.29)	2175 Temporary - Agencies	53,349.38	0.14%	96,330.00	0.27%	42,980.62	9,409.38	(43,940.00)	117,996.00
112,210.51	101,318.00	(10,892.51)	91,247.87	(20,962.64)	2220 Retirement Plan Premiums	1,071,203.22	2.76%	1,007,958.00	2.79%	(63,245.22)	944,225.57	(126,977.65)	1,252,565.00

YMCA of Orange County
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10/31/2023

October					YTD										
Actual	Budget	Act vs Bud Variance	Prior Year	Act vs Prior Yr Variance	Actual	% Rev	Budget	% Rev	Variance	Prior Year	Act vs Prior Yr Variance	Annual Budget			
6.98	0.00	(6.98)	81.21	74.23	3640 Late/Financing Charges	131.43	0.00%	0.00	0.00%	(131.43)	169.31	37.88	0.00		
0.00	1,184.00	1,184.00	1,309.85	1,309.85	3660 Courier Service - Regular	11,066.80	0.03%	12,788.00	0.04%	1,721.20	12,837.63	1,770.83	15,238.00		
279.92	105,377.00	105,097.08	0.00	(279.92)	3690 Misc Admin Expense	39,581.60	0.10%	154,895.00	0.43%	115,313.40	6,735.89	(32,845.71)	565,656.00		
0.00	0.00	0.00	1,220.00	1,220.00	3698 Contributions - Other NP	1,500.00	0.00%	2,258.00	0.01%	758.00	5,002.50	3,502.50	2,258.00		
34,752.46	43,543.00	8,790.54	38,460.83	3,706.37	3710 Fair Share	393,637.64	1.01%	433,281.00	1.20%	39,643.36	313,587.97	(80,049.67)	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		
6,381.88	1,125.00	(5,256.88)	3,847.58	(2,534.30)	5051 Computer Hdw/Strw	104,632.52	0.27%	54,081.00	0.15%	(50,551.52)	94,642.50	(9,990.02)	57,768.00		
521,867.65	567,659.00	45,791.35	454,264.20	(67,603.45)	Fixed Expenses	4,912,700.97	12.66%	4,944,636.00	13.69%	31,935.03	4,631,191.52	(381,509.45)	6,274,268.00		
3,824,593.38	3,488,406.00	(336,187.38)	2,911,736.78	(912,856.60)	Total Operating Expenses	37,121,245.71	95.66%	34,882,634.00	96.59%	(2,238,611.71)	28,984,366.47	(8,136,879.24)	41,869,037.00		
\$441,398.63	\$227,885.00	\$213,513.63	\$209,900.19	\$231,498.44	Operating Net	\$1,685,729.39	4.34%	\$1,233,301.00	3.41%	\$452,428.39	\$30,537,028.37	(\$28,851,298.98)	\$2,508,715.00		
8,510.40	0.00	8,510.40	2,592.32	5,918.08	0210 Annual Campaign	606,278.51	1.56%	724,000.00	2.00%	(117,721.49)	545,574.87	60,703.64	724,000.00		
(52,479.87)	(69,990.00)	17,510.13	(65,727.00)	13,247.13	0399 Scholarships Awarded	(599,541.50)	(1.54%)	(741,034.00)	(2.05%)	141,492.50	(765,208.96)	165,667.46	(879,265.00)		
250.00	0.00	250.00	8,325.00	(8,075.00)	0599 Special Event	314,783.59	0.81%	324,100.00	0.90%	(9,316.41)	320,048.29	(5,264.70)	324,100.00		
14,646.22	5,000.00	9,646.22	10,306.80	4,339.42	1810 Interest	401,285.19	1.03%	50,000.00	0.14%	351,285.19	65,285.05	336,000.14	60,000.00		
57,650.29	26,000.00	31,650.29	31,083.80	26,566.45	1811 Dividend Income	625,192.12	1.61%	362,000.00	1.00%	263,192.12	402,574.78	222,317.34	448,000.00		
(398,416.95)	0.00	(398,416.95)	732,877.82	(1,131,294.77)	1994 Investment Valuation Change	(459,037.75)	(1.18%)	0.00	0.00%	(459,037.75)	(1,469,796.56)	1,010,758.81	0.00		
0.00	0.00	0.00	6,435.83	(6,435.83)	1995 Short Term Gain on Investment	(182,001.35)	(0.47%)	0.00	0.00%	(182,001.35)	(27,855.04)	(154,146.31)	0.00		
(11,744.60)	0.00	(11,744.60)	121,793.07	(133,537.67)	1996 Long Term Gain on Investment	(32,960.94)	(0.08%)	0.00	0.00%	(32,960.94)	428,134.56	(461,095.50)	0.00		
0.00	0.00	0.00	0.00	0.00	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		
(18,900.32)	0.00	(18,900.32)	(12,325.00)	(6,575.32)	1999 Gain(Loss)-Invest. In Subsidiary	(49,689.95)	(0.13%)	0.00	0.00%	(49,689.95)	(29,789.97)	(19,899.98)	0.00		
(400,484.83)	(38,990.00)	361,494.83	835,362.64	1,235,847.47	Total Non-Operating Revenue	627,497.35	1.62%	719,066.00	1.99%	91,568.65	(522,175.50)	(1,149,672.85)	676,835.00		
7,764.33	7,764.00	(0.33)	7,764.33	0.00	2812 In-Kind Rent	77,643.30	0.20%	77,643.00	0.21%	(0.30)	77,643.30	0.00	93,171.00		
104,843.56	116,768.00	11,924.44	98,169.15	(6,674.41)	2890 Depreciation Expense	1,070,183.91	2.76%	1,138,174.00	3.15%	67,990.09	944,537.13	(125,646.78)	1,372,414.00		
7,516.44	3,750.00	(3,766.44)	2,756.81	(4,759.63)	3630 Investment Fees	44,211.70	0.11%	37,500.00	0.10%	(6,711.70)	37,762.62	(6,449.08)	45,000.00		
39,810.00	7,500.00	(32,310.00)	0.00	(39,810.00)	3696 Strategic Initiative Costs	82,823.32	0.21%	75,000.00	0.21%	(7,823.32)	0.00	(82,823.32)	90,000.00		
20,030.27	0.00	(20,030.27)	(2,214.48)	(22,244.75)	3899 Special Event Expense	175,107.75	0.45%	162,961.00	0.45%	(12,146.75)	155,136.09	(19,971.66)	162,961.00		
0.00	0.00	0.00	(2,587.45)	(2,587.45)	5215 Interest Expense	(535.96)	0.00%	0.00	0.00%	535.96	26,120.63	26,656.59	0.00		
179,964.60	135,782.00	(44,182.60)	103,888.36	(76,076.24)	Total Non-Operating Expense	1,449,434.02	3.73%	1,491,278.00	4.13%	41,843.98	1,241,199.77	(208,234.25)	1,763,546.00		
(580,449.43)	(174,772.00)	(405,677.43)	731,474.28	1,311,923.71	Total Non-Operating Total	(821,936.67)	(2.12%)	(772,212.00)	(2.14%)	49,724.67	(1,763,375.27)	(941,438.60)	(1,086,711.00)		
(\$139,050.80)	\$53,113.00	(\$192,163.80)	\$941,374.47	(\$1,080,425.27)	Net Outcome	\$863,792.72	2.23%	\$461,089.00	1.28%	\$402,703.72	\$28,773,653.10	(\$27,909,860.30)	\$1,422,004.00		

YMCA of Orange County
Statement of Financial Position-Consolidated
10/31/2023

<u>Balance Sheet</u>		<u>Balance Sheet</u>		
Year End 12/31/2022	YTD Change	1 Year Ago 10/31/2022	Prior Mo. 9/30/2023	Current Mo. 10/31/2023
ASSETS				
<i>Current Assets</i>				
\$5,259,001	\$3,793,969	\$5,925,142	\$9,376,060	\$9,052,970
18,412,968	2,841,868	15,641,545	21,621,124	21,254,836
7,950,854	(2,616,943)	7,786,088	4,708,086	5,333,911
14,454,852	(2,895,093)	22,546,142	11,568,305	11,559,759
2,200	0	2,200	2,200	2,200
0	153,780	82,797	169,727	153,780
288,616	104,842	303,265	461,786	393,458
46,368,491	1,382,423	52,287,179	47,907,288	47,750,914
<i>Other Assets</i>				
11,236,843	286,191	11,368,320	11,358,955	11,523,034
3,734,127	(288,215)	0	3,445,912	3,445,912
14,970,970	(2,024)	11,368,320	14,804,867	14,968,946
\$61,339,461	\$1,380,399	\$63,655,499	\$62,712,155	\$62,719,860
LIABILITIES AND NET ASSETS				
<i>Current Liabilities</i>				
\$514,179	(\$112,069)	\$492,225	\$493,221	\$402,110
3,014,267	692,857	2,622,953	3,535,484	3,707,124
934,910	(81,130)	0	853,780	853,780
1,227,016	54,168	1,234,661	1,278,679	1,281,184
5,690,372	553,826	4,349,839	6,161,164	6,244,198
<i>Long-term Liabilities</i>				
32,376	127,081	37,890	114,637	159,457
6,907	(6,907)	11,512	0	0
2,799,217	(207,084)	0	2,592,133	2,592,133
2,838,500	(86,910)	49,402	2,706,770	2,751,590
8,528,872	466,916	4,399,241	8,867,934	8,995,788
<i>Net Assets</i>				
5,681,257	(4,451,842)	3,998,971	1,198,932	1,229,415
(50,463)	773	(29,790)	(30,790)	(49,690)
16,726,980	(16,993,222)	24,834,262	(134,510)	(266,242)
30,452,815	22,357,774	30,452,815	52,810,589	52,810,589
52,810,589	913,483	59,256,258	53,844,221	53,724,072
\$61,339,461	\$1,380,399	\$63,655,499	\$62,712,155	\$62,719,860

<i>Cash & Investments Footnote:</i>				
143,944	981,492	3,266,429	1,316,793	1,125,436
18,412,968	2,841,868	15,641,545	21,621,124	21,254,836
5,115,057	2,812,477	2,658,713	8,059,267	7,927,534

YMCA OF ORANGE COUNTY

For the Ten Months Ending 10/31/2023

	October 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	2,097,346	2,151,593	(54,247)	1,293,121	1,280,789	12,332	229,717	204,390	25,327	295,315	240,823	54,492	307,721	277,388	30,333	(28,529)	408,967	422,387	(13,420)	(437,497)
Huntington Beach	1,007,960	911,664	96,296	410,689	386,999	23,690	69,001	68,207	794	92,709	77,379	15,330	467,922	429,269	38,653	(32,361)	187,749	196,660	(8,911)	(220,110)
Newport Mesa	1,716,087	1,917,982	(201,895)	900,482	898,688	1,794	148,296	166,390	(18,094)	130,834	131,408	(574)	291,877	282,327	9,550	244,598	375,101	331,454	43,647	(130,503)
YMCA Community Service	1,065,564	1,269,483	(203,919)	592,376	691,780	(99,404)	109,445	199,371	(89,926)	266,720	186,982	79,738	193,552	159,853	33,699	(96,529)	169,460	171,511	(2,051)	(265,989)
Laguna Niguel	1,145,266	1,334,089	(188,823)	625,403	659,942	(34,539)	130,503	136,413	(5,910)	134,929	144,384	(9,455)	229,195	248,673	(19,478)	25,235	281,258	270,370	10,888	(256,022)
Mission Viejo	1,295,441	1,414,793	(119,352)	764,623	766,980	(2,357)	152,543	148,014	4,529	129,771	128,315	1,456	339,839	321,888	17,951	(91,335)	353,181	370,837	(17,656)	(444,516)
Resident Camp	537,352	483,075	54,277	288,078	323,028	(34,950)	60,108	54,750	5,358	225,053	256,020	(30,967)	87,929	94,311	(6,382)	(123,816)	160,172	137,614	22,558	(283,988)
CYD Administration	677,351		677,351	660,181	701,235	(41,054)	183,138	160,958	22,180	118,638	125,829	(7,191)	87,525	71,393	16,132	(372,132)	1,000	50,646	(49,646)	(373,132)
CYD District Contracts	318,520	164,990	153,530	219,655	80,968	138,687	37,185	9,203	27,982	20	181	(161)	7,509	5,898	1,611	54,152	50,588		50,588	3,563
CYD Teens	447,779	734,284	(286,505)	244,293	329,959	(85,666)	51,535	59,984	(8,449)	100,547	132,691	(32,144)	70,249	80,942	(10,693)	(18,845)	77,396	120,416	(43,020)	(96,241)
CYD Central Orange Coast	5,833,423	4,731,784	1,101,639	2,679,106	2,092,236	586,870	487,100	389,768	97,332	772,875	368,149	404,726	294,666	301,757	(7,091)	1,599,675	702,908	728,324	(25,416)	896,767
CYD Laguna Niguel	5,200,306	4,999,298	201,008	2,116,944	2,264,298	(147,354)	506,434	421,613	84,821	387,939	400,596	(12,657)	305,134	343,679	(38,545)	1,883,854	839,786	839,152	634	1,044,068
CYD Mission Viejo	5,450,737	5,446,400	4,337	2,290,924	2,356,351	(65,427)	488,512	366,713	121,799	466,255	440,764	25,491	385,921	416,228	(30,307)	1,819,125	932,039	1,036,153	(104,114)	887,086
CYD Beach Cities	4,165,039	4,025,102	139,937	1,661,855	1,789,853	(127,999)	408,868	336,544	72,324	401,985	376,381	25,604	199,137	231,334	(32,197)	1,493,194	689,852	693,654	(3,802)	803,342
CYD Pomona Valley	1,163,944	1,189,975	(26,031)	661,971	611,990	49,981	116,835	110,374	6,461	109,758	104,429	5,329	109,224	95,707	13,517	166,156	263,379	274,679	(11,300)	(97,223)
CYD San Gabriel Valley ASES	2,007,783	1,769,868	237,915	1,413,096	1,321,443	91,653	235,696	212,046	23,650	245,831	134,722	111,109	50,567	48,432	2,135	62,593	233,039	230,271	2,768	(170,446)
CYD Orange County ASES & YD	2,534,075	1,925,404	608,671	1,336,169	1,166,242	169,927	235,813	192,805	43,008	590,272	462,692	127,580	53,838	52,916	922	317,983	219,896	247,345	(27,449)	98,087
Adventure Guides	1,828,855	1,385,506	443,349	150,985	152,104	(1,119)	39,889	37,277	2,612	1,404,125	1,025,867	378,258	99,689	86,372	13,317	134,167	88,243	68,081	20,162	45,924
Tipper, LLC	174,623	155,700	18,923							78,613	82,765	(4,152)	179,007	153,329	25,678	(82,997)	186,063	197,824	(11,761)	(269,059)
Association Office	197,401	125,445	71,956	2,655,061	2,598,354	56,707	829,269	627,624	201,645	831,584	732,938	98,646	1,149,277	1,241,020	(91,743)	(5,267,789)	(5,401,851)	(5,592,661)	190,810	134,062
Total	38,864,852	36,136,435	2,728,416	20,965,012	20,473,239	491,774	4,519,887	3,902,444	617,443	6,783,773	5,553,315	1,230,460	4,909,778	4,942,716	(32,939)	1,686,399	818,226	794,717	23,510	868,172

**YMCA of Orange County
Consolidated Revenue by Category
TTM as of 10/31/2023**

	Actual	Budget	Actual vs	Actual	Budget	Actual vs	Actual	Budget	Actual vs	Actual	Budget	Actual vs	Actual	Budget	Actual vs	Actual	Budget	Actual vs	
	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	Apr 2023	Apr 2023	Budget Variance	
Revenue																			
Child Care Fees	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	1,679,632	1,793,485	113,853	
ELOP Child Care Fees	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)	764,114	381,220	(382,894)	
ASES Child Care Fees	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	205,833	209,166	3,333	
Teen Child Care Fees	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	26,284	38,344	12,060	
Contracted Services	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)	27,549	32,798	5,249	
Other Child Care Fees	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	21,979	57,962	35,983	
Child Care Subtotal	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	2,725,391	2,512,975	(212,416)	
Membership Fees	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)	493,767	503,926	10,159	
Aquatics Fees	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	52,956	60,176	7,220	
Sports Fees	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	59,912	87,088	27,176	
Health and Fitness Fees	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	45,276	56,321	11,045	
Branch Subtotal	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	651,911	707,511	55,600	
Adventure Guide Fees	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)	167,261	103,726	(63,535)	
Community Programs Fees	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	93,881	137,282	43,401	
Resident Camp	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	51,235	8,910	(42,325)	
Miscellaneous Revenue	(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)	(71,076)	(65,571)	5,505	
Tipper, LLC	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)	14,528	14,985	457	
Other Revenue Subtotal	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)	255,829	199,332	(56,497)	
REVENUE TOTAL	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)	3,633,131	3,419,818	(213,313)	

	Actual	Budget	Actual vs	Actual	Budget	Actual vs	Actual	Budget	Actual vs	TOTAL 12-Months									
	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	Oct 2023	Oct 2023	Budget Variance	
Revenue																			
Child Care Fees	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	1,715,589	1,798,994	78,333	21,388,713
ELOP Child Care Fees	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)	1,140,820	540,234	(473,459)	7,452,067
ASES Child Care Fees	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	264,059	259,305	27,734	2,629,550
Teen Child Care Fees	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	58,071	122,250	92,625	513,070
Contracted Services	38,952	32,798	(6,154)	1,172	1,000	(172)	0	0	0	27,972	0	(27,972)	44,699	0	(44,699)	53,546	0	(44,699)	368,080
Other Child Care Fees	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	24,692	52,075	45,463	288,766
Child Care Subtotal	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	3,256,777	2,772,858	274,003	32,640,246
Membership Fees	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)	514,758	518,339	(9,364)	6,030,680
Aquatics Fees	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)	19,965	52,359	(4,967)	874,717
Sports Fees	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	61,877	98,597	16,294	775,082
Health and Fitness Fees	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	45,663	45,129	448	689,256
Branch Subtotal	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)	642,263	714,424	(2,411)	8,369,735
Adventure Guide Fees	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)	196,218	144,590	(17,882)	2,273,527
Community Programs Fees	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	114,561	133,424	44,759	1,256,626
Resident Camp	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)	6,699	9,455	(4,817)	571,010
Miscellaneous Revenue	(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)	34,819	(73,639)	(29,849)	(5,478,191)
Tipper, LLC	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	14,655	15,179	873	201,653
Other Revenue Subtotal	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	366,952	229,009	6,916	(1,175,375)
REVENUE TOTAL	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	4,265,992	3,716,291	278,508	39,834,606

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	10/1/23	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	10/31/23	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	9,376,060	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	9,052,970	9,052,970

Operations	Jan'23	Feb'23	Mar'23	Apr'23	May'23	Jun'23	Jul'23	Aug'23	Sep'23	Oct'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	2,804,093	26,976,401
Membership revenue	565,346	696,010	745,917	805,837	918,937	1,005,867	753,624	803,491	729,500	650,259	7,674,788
Donations/Grants/Misc.	173,188	218,996	190,447	53,413	75,886	253,023	91,824	60,179	199,365	35,228	1,351,549
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)	(2,678,542)	(24,882,431)
Facility expenses	(314,168)	(340,201)	(325,806)	(321,223)	(306,083)	(319,301)	(342,105)	(331,409)	(386,938)	(354,651)	(3,341,886)
Operating expenses	(907,630)	(973,585)	(703,782)	(895,637)	(911,385)	(1,147,525)	(1,078,408)	(1,081,890)	(717,309)	(782,855)	(9,200,008)
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	(326,467)	(1,421,051)

Non-Operating Income

Cash receipts from											
Non-Operating Income	140,733	3,265,132	131,285		1,560,874	291,284	132,152	1,442	3,520	93,060	5,619,483
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	93,060	5,619,483

Investing Activities

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	34,304	349,329
Interest earned	6,845	92,599	20,094	25,302	30,219	32,329	33,376	34,894	12,690	13,407	301,756
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)	(98,515)	(794,728)
Tipper Expenses		(15,040)	(30,053)	(19,739)	(37,847)	(10,354)	(26,471)	(16,556)	(70,251)	(38,878)	(265,187)
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)	(89,682)	(404,462)

Financing Activities

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	273,171	(909,560)	(25,284)	(323,089)	3,793,969
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**YMCA of Orange County
Consolidated Revenue by Category
TTM as of 10/31/2023**

	Actual Nov 2022	Actual Dec 2022	Actual Jan 2023	Actual Feb 2023	Actual Mar 2023	Actual Apr 2023	Actual May 2023	Actual Jun 2023	Actual Jul 2023	Actual Aug 2023	Actual Sep 2023	Actual Oct 2023	Budget Oct 2023	Actual vs Budget Variance	TOTAL 12-Months
Revenue															
Child Care Fees	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	1,715,642	1,798,994	(83,352)	21,390,351
ELOP Child Care Fees	192,297	200,021	253,323	337,335	464,753	764,114	632,943	1,034,000	680,191	782,366	969,904	1,140,820	540,234	600,586	7,452,067
ASES Child Care Fees	180,726	211,400	171,500	254,059	237,757	205,833	362,575	262,483	51,288	206,676	221,194	264,059	259,305	4,754	2,629,550
Teen Child Care Fees	81,222	66,295	21,978	27,194	25,821	26,284	29,327	53,561	50,176	43,516	29,625	58,071	122,250	(64,179)	513,070
Contracted Services	33,162	29,298	29,535	33,439	48,756	27,549	38,952	1,172	0	27,972	44,699	53,546	0	53,546	368,080
Other Child Care Fees	23,639	25,366	18,692	19,571	25,767	21,979	51,926	21,471	14,304	19,652	21,707	24,692	52,075	(27,383)	288,766
Child Care Subtotal	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	3,256,830	2,772,858	483,972	32,641,884
Membership Fees	469,569	442,890	474,212	499,537	502,888	493,767	521,428	522,218	533,562	532,338	523,513	514,758	518,339	(3,581)	6,030,680
Aquatics Fees	29,469	14,979	31,182	28,628	35,836	52,956	68,378	154,847	224,174	150,544	63,759	19,965	52,359	(32,394)	874,717
Sports Fees	54,882	28,776	43,259	75,258	61,977	59,912	85,710	71,272	83,878	99,903	48,378	61,877	98,597	(36,720)	775,082
Health and Fitness Fees	41,802	32,975	44,785	35,564	50,251	45,276	54,341	83,587	112,590	93,173	49,249	45,663	45,129	534	689,256
Branch Subtotal	595,722	519,620	593,438	638,987	650,952	651,911	729,857	831,924	954,204	875,958	684,899	642,263	714,424	(72,161)	8,369,735
Adventure Guide Fees	191,448	242,078	245,331	197,350	187,943	167,261	300,850	154,318	34,556	39,553	316,621	196,218	144,590	51,628	2,273,527
Community Programs Fees	70,746	78,667	79,364	88,279	114,243	93,881	121,121	107,529	146,512	150,556	91,167	114,561	133,424	(18,863)	1,256,626
Resident Camp	9,125	7,578	0	11,250	0	51,235	6,720	126,118	279,673	63,340	9,272	6,646	9,455	(2,809)	570,957
Miscellaneous Revenue	(46,864)	(5,578,062)	(35,946)	55,152	88,809	(71,076)	(46,597)	191,157	52,869	(76,412)	(47,625)	34,819	(73,639)	108,458	(5,479,776)
Tipper, LLC	20,337	6,691	33,768	12,970	27,662	14,528	14,184	14,184	14,184	14,184	14,306	14,655	15,179	(524)	201,653
Other Revenue Subtotal	244,792	(5,243,048)	322,517	365,001	418,657	255,829	396,278	593,306	527,794	191,221	383,741	366,899	229,009	137,890	(1,177,013)
REVENUE TOTAL	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	4,265,992	3,716,291	549,701	39,834,606