



FOR YOUTH DEVELOPMENT
FOR HEALTHY LIVING
FOR SOCIAL RESPONSIBILITY

**Finance Committee
Agenda**

December 15, 2023

FINANCE COMMITTEE AGENDA
December 15, 2023

1. Meeting Minutes Approval, Ryan Fessler
 - September, 18, 2023

2. Financials ending November 30, 2023
 - Operations, Dolores Daly
 - Financial Notes, Matt Langley

3. 2024 Budget, Christine Salas
 - YMCA of Orange County
 - Cap Ex
 - Tipper, LLC



FOR YOUTH DEVELOPMENT
FOR HEALTHY LIVING
FOR SOCIAL RESPONSIBILITY

**Finance Committee
MINUTES**

September 18, 2023

FINANCE COMMITTEE MEETING MINUTES

September 18, 2023

Present: Juliette Meunier, Ryan Fessler, Minh Hoang, Josh Scott, Jeff McBride Christine Salas, Dolores Daly, Matt Langley
Absent: Brian Constable

Call to Order: 2:07pm

1. Meeting Minutes Approval, Ryan Fessler
 - January 20, 2023
 - Juliette Meunier motioned to approve the minutes as presented
 - Minh Hoang seconded the motion
 - Approved, not nays or abstentions
 - NOTE: The Finance Committee has not met since January however all Finance Reports and narratives for each month are sent to the committee immediately after close. Questions/Discussions have been taking place via email.

2. Financials ending August 31, 2023,
 - Operations, Dolores Daly
 - Action Items/Discussion Points
 - Ryan asked if we could provide a revenue per member/unit, Dolores will provide
 - Nutrition Program Update: Still in the development/build up phase, we will be rolling out "wellness coaches" which will be right below the nutritional consultant; she currently has about 15 clients.

 - Financial Notes, Matt Langley
 - Action Items/Discussion Points
 - Cash Flow: 3 month maturity, 5.46% (November 2023), Ryan suggested keeping it as a cash equivalent. Matt will check with the auditors, matt will update the cash flow report and will send back to the committee
 - Any major capex spend in the 2nd half of the year; nothing major to come in
 - Association Office building/slab repairs – Geotechnical Service was hired, General Contractor will be providing bid for repair, repairs will be paid out of Tipper and there should be no need for a cash transfer out of YMCA
 - Matt will provide quote and additional information at the next meeting

3. Farmers and Merchants Discussion, Matt Langley
 - Do we feel like there is any sort of risk mitigation?
 - When do we need to make a decision for F&M?
 - Matt and Team offer up to FC, days available cash, present to this group as a recommendation, then transfer the rest over to Fidelity Investments.
 - Josh, think about risk monitoring as well. It will
 - Ryan suggest 4-6 months of cash on hand
 - 30 days to put something together.

ADJOURN

November 2023 Operational Performance

Revenue

- November revenue was \$3.97M which exceeded budget by \$475K/13.6% and YTD revenue is \$42.8M which exceeds budget by \$3.16M/8%. The increase in revenue over budget was primarily due to ELOP enrollment.
- Child Care Revenue
 - November fee-based Childcare Revenue totaled \$1.7M, which was under budget by \$91K/5% and YTD under budget by \$1.6M/8%. Primary reason for fee-based budget shortfall are from those students that moved to the ELOP funded side of the program.
 - November ELOP funding is \$943K, which was over budget by \$471K/200% and YTD is \$8M on a budget of \$4.2M.
 - Additionally, Child Care received \$102k in Emergency Funding Revenue with \$977K YTD which will most likely cease at the end of 2023.
 - As a whole, CYD totaled \$3M in revenue on a budget of \$2.6M. Exceeded budgeted revenue by \$449K/17%. YTD CYD revenue totals \$30.8M which exceeds budget by \$3.2M/12%.
- November Membership revenue totaled \$474K, which was \$9K/2% over budget and YTD MB revenue is \$5.2M which is \$89K/2% over budget. MB revenue increased \$480K/10% over PY.

Wages, Taxes and Benefits

- November Salary and Wages came in over budget by \$162K/8%, but under budget in regards to % to revenue. Wages/Salary as a % of revenue was 54.1% on a budget of 56.8%. YTD salary as a percent of revenue is 54% on a budget of 56.7%. This is both a combination of flexing wages and still not fully staffed in our CYD programs.

Flex and Fixed Expenses

- November flex expenses were over budget by \$120k/27%. This was primarily due to AG events (off-set by revenue) and our Youth in Government program expenses. YTD flex expenses are 21.4% 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.
- November fixed expenses were \$127K/21% under budget. YTD is 159K/3% below budget

Operating Net

- November Operating Net was \$293K on a budget of \$62K. \$230K/472% over budget. YTD Operating Net is \$1.98M, which is \$683K/53% over budget.

Finance Notes:

Cash Flow

- November cash flow from operations was \$143k/(\$1.27M) YTD and net cash flow was \$125k/\$3.9M YTD. Interest revenue spike was due to \$5M 3-month treasury bill maturing in November.

Balance Sheet

- Investment portfolio posted a \$1M unrealized gain in November. No other major activity occurred in the period.

YMCA of Orange County
Statement of Financial Position-Consolidated
11/30/2023

November					YTD								
Actual	Budget	Act vs Bud Variance	Prior Year	Act vs Prior Yr Variance	Actual	% Rev	Budget	% Rev	Act vs Prior Yr 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)	(0.05%)	\$0.00	0.00%	(\$20,000.00)	\$0.00	(\$20,000.00)	\$0.00
737.54	0.00	737.54	41,236.00	(40,498.46)	0115 Contributions-Restricted	42,448.01	0.10%	9,000.00	0.02%	33,448.01	44,715.94	(2,267.93)	9,000.00
102,394.95	0.00	102,394.95	333,950.00	(231,555.05)	0116 Emergency Funding Revenue	976,844.42	2.28%	0.00	0.00%	976,844.42	8,177,502.23	(7,200,657.81)	0.00
11,179.50	7,290.00	3,889.50	24,175.96	(12,996.46)	0120 Cont-Fndtr/Trusts	168,419.07	0.39%	106,610.00	0.27%	61,809.07	333,811.46	(165,392.39)	138,900.00
0.00	0.00	0.00	0.00	0.00	0120 Capital Campaign	0.00	0.00%	0.00	0.00%	0.00	22,671,000.00	(22,671,000.00)	1,347,090.00
39,596.56	0.00	39,596.56	33,161.80	6,434.76	0120 Contract Services Revenue	406,216.84	0.95%	219,990.00	0.56%	186,226.84	547,596.81	(141,379.97)	219,990.00
943,280.81	472,115.00	471,165.81	192,296.81	750,984.00	0941 ELOP	8,003,030.49	18.71%	4,276,447.00	10.80%	3,726,583.49	745,849.45	7,257,181.04	4,691,818.00
1,242.00	1,440.00	(195.00)	3,678.04	(2,436.04)	0910 City Funding	42,774.49	0.10%	43,098.00	0.11%	(323.51)	68,111.40	(25,736.91)	68,111.40
211,612.78	224,679.00	(13,066.22)	175,193.08	36,419.70	0931 Government Grant Income-Restricted	2,432,785.87	5.69%	2,378,011.00	6.00%	54,774.87	2,011,480.98	421,304.89	2,582,453.00
112,966.22	110,222.00	2,744.22	106,629.93	6,336.29	1001 Adult Membership	1,212,862.52	2.84%	1,211,239.00	3.06%	1,643.52	1,165,307.18	47,575.34	1,319,222.00
54,763.31	54,938.00	(174.69)	54,259.20	505.11	1002 Couple Membership	618,316.38	1.45%	619,985.00	1.57%	(1,668.62)	596,776.64	21,538.74	673,217.00
80,455.18	62,300.00	18,155.18	54,512.88	25,942.30	1007 3rd Party Memberships	877,033.34	2.05%	684,430.00	1.73%	192,603.34	664,318.32	212,715.02	744,730.00
9,295.88	11,100.00	(1,804.12)	9,068.40	2,274.48	1014 College/Student Membrship	116,135.73	0.27%	130,684.00	0.33%	(14,548.27)	141,377.24	(25,241.51)	141,377.24
1,200.00	928.00	272.00	660.00	540.00	1017 Daily	12,980.00	0.03%	10,860.00	0.03%	2,120.00	9,642.00	3,338.00	11,848.00
585.00	495.00	90.00	720.00	(135.00)	1018 Seniors Membership	7,245.00	0.02%	6,345.00	0.02%	900.00	9,000.00	(1,755.00)	6,795.00
211,811.29	222,175.00	(10,363.71)	197,864.63	13,946.66	1019 Family Membership	2,397,951.01	5.39%	2,396,181.00	6.05%	(89,112.49)	2,090,937.79	216,130.72	2,612,693.00
2,652.00	2,912.00	(260.00)	3,874.00	(1,222.00)	1020 Single Parent Family	33,828.00	0.08%	36,764.00	0.09%	(2,936.00)	50,974.60	(17,146.60)	36,572.00
30,151.66	33,028.00	(2,876.34)	32,666.64	(2,514.98)	1011 Adventure Guides Program Fees	361,628.10	0.85%	359,484.00	0.91%	2,144.10	366,068.20	(4,440.10)	392,522.00
0.00	(6.00)	6.00	(2.08)	2.08	1122 AG Employee Discount	(16.68)	0.00%	(66.00)	0.00%	49.32	(52.92)	36.24	(71.00)
117,272.43	53,600.00	63,672.43	152,085.50	(34,813.07)	1130 Y Adventure Guides Event	1,571,108.53	3.67%	1,073,100.00	2.71%	498,008.53	1,618,324.72	(47,216.19)	1,184,700.00
29,366.52	27,998.00	1,368.52	38,785.15	(9,418.63)	1210 Facility Rental	353,447.25	0.83%	321,067.00	0.81%	32,380.25	388,539.64	(35,092.39)	347,640.00
9,990.00	15,100.00	(5,110.00)	10,422.00	(4,432.00)	1241 Membership Joining Fee	209,652.00	0.48%	228,166.00	0.57%	(18,514.00)	210,853.64	21,166.64	241,566.00
0.00	0.00	0.00	0.00	0.00	1311 Residential Camp	304,817.19	0.71%	305,900.00	0.71%	(1,082.81)	51,970.50	(47,153.31)	305,900.00
10,500.00	10,500.00	0.00	9,125.00	1,375.00	1316 Camp User Group	231,956.99	0.54%	175,345.00	0.44%	56,611.99	128,193.50	103,763.49	175,345.00
6,242.22	6,206.00	36.22	4,713.90	1,528.32	1371 New Horizons Camp	70,844.49	0.17%	80,061.00	0.21%	(17,216.51)	76,500.49	(5,656.00)	97,520.00
46,433.18	44,330.00	2,103.18	37,376.28	9,056.90	1374 Regional Center	565,335.97	1.32%	529,958.00	1.34%	35,377.97	494,949.74	70,386.23	592,306.00
4,248.00	4,250.00	(2.00)	3,400.01	847.99	1410 Child Care Admin Reg Fee	524,763.37	1.24%	456,410.00	1.15%	68,353.37	588,500.76	(33,737.39)	458,460.00
1,748,957.59	1,839,945.00	(90,987.01)	1,756,756.15	7,198.16	1420 Child Development Fees	18,908,210.43	43.97%	20,415,658.00	51.54%	(1,607,447.57)	17,858,223.90	22,541,997.10	17,858,223.90
(35,740.83)	(29,475.00)	(6,265.83)	(37,115.27)	1,374.44	1421 CC Multi-Child Discounts	(389,710.16)	(0.91%)	(338,119.00)	(0.85%)	(51,591.16)	(386,843.17)	(2,866.99)	(367,550.00)
(11,749.14)	(6,123.00)	(5,626.14)	(4,901.61)	(6,847.53)	1422 Employee Discounts	(121,750.51)	(0.28%)	(74,847.00)	(0.19%)	(46,903.51)	(87,837.29)	(37,933.22)	(78,994.00)
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	425.00	(425.00)	0.00	0.00	1501 General PE Programs	15,450.00	0.04%	13,760.00	0.35%	1,690.00	15,450.00	0.00	13,760.00
5,272.67	5,628.00	(355.33)	3,194.23	2,078.43	1508 Kidzone	192,814.54	0.45%	176,909.54	0.45%	16,905.00	125,181.54	66,623.00	187,535.00
27,483.25	25,250.00	2,233.25	20,831.22	6,652.03	1510 Strength Training	345,308.87	0.81%	305,262.00	0.77%	40,046.87	271,131.08	74,175.79	329,400.00
1,459.44	0.00	1,459.44	0.00	1,459.44	1523 Nutrition Program	6,838.56	0.02%	0.00	0.00%	6,838.56	0.00	6,838.56	0.00
12,667.64	18,379.00	(5,711.36)	15,035.53	(2,367.89)	1535 Fitness Programs	138,005.53	0.32%	190,242.00	0.48%	(52,236.47)	127,795.54	(34,790.01)	206,972.00
84,338.36	90,302.00	(5,963.64)	54,882.29	29,456.07	1540 Sports Programs	788,663.68	1.84%	1,022,210.00	2.58%	(233,546.32)	594,532.06	194,131.62	1,085,342.00
31,997.15	32,173.00	(175.85)	29,469.27	2,527.88	1550 Aquatics Program	862,265.98	2.02%	861,038.00	2.17%	1,227.98	741,198.37	107,067.61	887,315.00
2,867.51	2,998.00	(130.49)	1,954.00	913.51	1575 Training	62,344.99	0.15%	53,383.00	0.14%	8,961.99	58,194.00	4,150.99	63,460.00
19,906.64	60,000.00	(40,093.36)	50,997.89	(30,691.25)	1601 Youth Government	51,957.53	0.12%	180,000.00	0.45%	(128,042.47)	58,582.25	(172,722.00)	180,000.00
3,799.00	26,709.00	(22,910.00)	1,466.47	2,332.53	1610 Homeschool	35,913.49	0.08%	209,861.00	0.53%	(173,947.51)	10,554.47	25,359.02	236,570.00
46,784.37	70,618.00	(23,833.63)	23,744.74	23,039.63	1625 Community Programs	528,300.59	1.23%	772,618.00	1.95%	(244,317.41)	371,563.08	156,737.51	843,236.00
(19,513.59)	(17,868.00)	(1,645.59)	(18,515.02)	(998.57)	1712 Promotions	(268,313.77)	(0.63%)	(277,237.00)	(0.70%)	8,923.23	(287,927.59)	19,613.82	(294,855.00)
(599.00)	(377.00)	(222.00)	(377.00)	(222.00)	1720 Complimentary Memberships	(6,201.00)	(0.01%)	(4,147.00)	(0.01%)	(2,054.00)	(4,022.54)	(2,178.46)	(4,524.00)
5,972.67	5,972.67	0.00	4,923.67	1,049.00	1801 Miscellaneous	1,176.44	0.00%	0.00	0.00%	1,176.44	0.00	1,176.44	0.00
16,464.54	24,124.00	(7,659.46)	19,525.88	(3,061.34)	1803 Non-EFT Administratn Fee	201,086.02	0.47%	276,808.00	0.70%	(75,721.98)	52,101.29	148,984.73	301,519.00
300.00	300.00	0.00	300.00	0.00	1807 Returned Item/NSF Fee	6,875.00	0.02%	0.00	0.00%	6,875.00	15,080.00	(8,205.00)	0.00
2,305.00	400.00	1,905.00	4,873.96	(2,568.96)	1815 Misc. Fundraising	28,302.53	0.07%	4,700.00	0.01%	23,602.53	33,057.68	(4,755.15)	5,100.00
(10,350.12)	(2,050.00)	(8,300.12)	(2,905.31)	(7,444.81)	5310 Bad Debt	(77,053.69)	(0.18%)	(22,550.00)	(0.06%)	(54,503.69)	(155,143.17)	(78,089.48)	(24,600.00)
3,970,604.58	3,494,697.00	475,907.58	3,440,169.95	530,434.63	Net Revenue Totals	42,777,579.68	100.00%	39,610,632.00	100.00%	3,166,947.68	62,961,564.79	(20,183,985.11)	44,377,752.00
Expense													
765,423.40	677,011.00	(88,412.40)	627,017.40	(138,406.00)	2110 Salaries-F/T Exempt	7,994,684.51	18.69%	7,418,434.00	18.73%	(576,250.51)	6,456,380.78	(1,538,303.73)	8,095,200.00
577,492.56	505,085.00	(72,407.56)	379,415.15	(198,077.41)	2120 Wages-P/T Non-Exempt	5,511,176.40	12.88%	5,407,922.00	13.65%	(103,254.40)	4,180,446.26	(1,330,730.14)	5,894,489.00
776,995.80	804,568.00	(27,572.20)	553,517.07	(223,478.73)	2130 Wages-P/T Non-Exempt	9,199,699.83	21.51%	9,633,547.00	24.32%	(433,847.17)	6,681,595.06	(2,518,104.77)	10,433,483.00
20,102.76	0.00	(20,102.76)	13,919.66	(6,783.10)	2150 Overtime	305,487.07	0.71%	0.00	0.00%	(305,487.07)	243,397.68	(62,089.39)	0.00
8,799.94	0.00	8,799.94	7,482.05	(1,317.89)	2155 Break Penalty	102,779.18	0.24%	0.00	0.00%	(102,779.18)	88,518.89	(14,260.29)	0.00
2,148,416.84	1,986,664.00	(162,150.46)	1,580,751.33	(568,063.13)	Salary and Wages Total	23,113,826.99	54.03%	22,459,903.00	56.70%	(653,923.99)	17,650,338.67	(5,463,488.32)	24,423,172.00
20,794.84	3,000.00	(17,794.84)	34,398.86	(13,593.92)	2160 Bonus Pay	396,590.18	0.93%	47,000.00	0.12%	(349,590.18)	166,029.33	(230,560.85)	50,000.00
21,451.84	9,333.00	(12,118.84)	1,521.60	(19,930.24)	2175 Temporary - Agencies	70,841.22	0.17%	105,863.00	0.27%	(30,021.78)	10,930.98	(63,870.24)	117,996.00
115,677.40	121,805.00	(6,127.60)	96,371.24	(19,306.16)	2220 Retirement Plan Premiums	1,186,880.62	2.77%	1,129,763.00	2.85%	(57,117.62)	1,040,596.81	(146,283.81)	1,252,556.00
56,375.33	43,644.00	(12,731.											

YMCA of Orange County
Statement of Financial Position-Consolidated
11/30/2023

November				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
(96.63)	0.00	96.63	(10.34)	86.29	3610 Cash Over/Short	(336.87)	0.00%	0.00	0.00%	336.87	(21.81)	315.06	0.00
3,331.70	3,000.00	(331.70)	2,843.36	(488.34)	3620 Bank Fees	35,923.40	0.08%	33,000.00	0.08%	(2,923.40)	32,790.49	(3,132.91)	36,000.00
31,276.30	39,400.00	8,123.70	33,227.72	1,951.42	3625 Credit Card Eft Proc Fees	391,471.61	0.92%	467,316.00	1.18%	75,844.39	467,915.65	76,444.04	506,300.00
209.98	0.00	(209.98)	39.00	(170.98)	3640 Late/Financing Charges	341.41	0.00%	0.00	0.00%	(341.41)	208.31	(133.10)	0.00
0.00	1,186.00	1,186.00	1,450.65	1,450.65	3660 Courier Service - Regular	11,066.80	0.03%	13,974.00	0.04%	2,907.20	14,288.28	3,221.48	15,238.00
0.00	155,386.00	155,386.00	0.00	0.00	3690 Misc Admin Expense	39,581.60	0.09%	310,281.00	0.78%	270,699.40	6,735.89	(32,845.71)	565,656.00
0.00	0.00	0.00	550.00	550.00	3698 Contributions - Other NP	1,500.00	0.00%	2,258.00	0.01%	758.00	5,552.50	4,052.50	2,258.00
34,239.73	41,175.00	6,935.27	38,149.97	3,910.24	3710 Fair Share	427,877.37	1.00%	474,456.00	1.20%	46,578.63	351,737.94	(76,139.43)	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
20,530.27	1,125.00	(19,405.27)	51,457.55	30,927.28	5051 Computer Hdw/Stwr	125,162.79	0.29%	55,206.00	0.14%	(69,956.79)	146,100.05	20,937.26	57,768.00
489,194.72	616,364.00	127,169.28	494,633.15	5,438.43	Fixed Expenses	5,401,895.69	12.63%	5,561,000.00	14.04%	159,104.31	5,025,824.67	(376,071.02)	6,274,268.00
3,674,477.15	3,432,595.00	(241,882.15)	3,222,387.34	(452,089.81)	Total Operating Expenses	40,795,722.86	95.37%	38,315,229.00	96.73%	(2,480,493.86)	32,206,753.81	(8,588,969.05)	41,869,037.00
\$296,127.43	\$62,102.00	\$234,025.43	\$217,782.61	\$78,344.82	Operating Net	\$1,981,856.82	4.63%	\$1,295,403.00	3.27%	\$686,453.82	\$30,754,810.98	(\$28,772,954.16)	\$2,508,715.00
8,516.59	0.00	8,516.59	9,311.42	(794.83)	0210 Annual Campaign	614,795.10	1.44%	724,000.00	1.83%	(109,204.90)	554,886.29	59,908.81	724,000.00
(51,223.14)	(69,290.00)	18,066.86	(62,808.87)	11,585.73	0399 Scholarships Awarded	(650,764.64)	(1.52%)	(810,324.00)	(2.05%)	159,559.36	(828,017.83)	177,253.19	(879,265.00)
0.00	0.00	0.00	0.00	0.00	0599 Special Event	314,783.59	0.74%	324,100.00	0.82%	(9,316.41)	320,048.29	(5,284.70)	324,100.00
87,126.59	5,000.00	82,126.59	13,466.69	73,660.90	1810 Interest	488,411.78	1.14%	55,000.00	0.14%	433,411.78	78,750.74	409,661.04	60,000.00
67,341.92	26,000.00	41,341.92	33,482.51	33,859.41	1811 Dividend Income	692,534.04	1.62%	388,000.00	0.98%	304,534.04	436,357.29	256,176.75	448,000.00
952,834.79	0.00	952,834.79	1,100,505.16	(147,670.37)	1994 Investment Valuation Change	493,797.04	1.15%	0.00	0.00%	493,797.04	(369,291.40)	863,088.44	0.00
0.00	0.00	0.00	(217,077.81)	217,077.81	1995 Short Term Gain on Investment	(182,001.35)	(0.43%)	0.00	0.00%	(182,001.35)	(244,932.85)	62,931.50	0.00
42.22	0.00	42.22	209,099.54	209,099.54	1996 Long Term Gain on Investment	(32,918.72)	(0.08%)	0.00	0.00%	(32,918.72)	219,077.24	(251,995.96)	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	8,557.46	(5,368.05)	0.00
(14,274.38)	0.00	(14,274.38)	(690.47)	(13,583.91)	1999 Gain(Loss)-Invest. In Subsidiary	(63,964.33)	(0.15%)	0.00	0.00%	(63,964.33)	(30,480.44)	(33,483.89)	0.00
1,050,364.59	(38,290.00)	(1,088,654.59)	667,130.31	(383,234.28)	Total Non-Operating Revenue	1,677,861.94	3.92%	680,776.00	1.72%	(997,085.94)	144,954.81	(1,532,907.13)	676,835.00
7,764.33	7,764.00	(0.33)	7,764.33	0.00	2812 In-Kind Rent	85,407.63	0.20%	85,407.00	0.22%	(0.63)	85,407.63	0.00	93,171.00
114,654.88	117,330.00	2,675.12	105,753.62	(8,901.26)	2890 Depreciation Expense	1,184,838.79	2.77%	1,255,504.00	3.17%	70,665.21	1,050,290.75	(134,548.04)	1,372,414.00
3,850.00	3,750.00	(100.00)	3,351.70	(498.30)	3630 Investment Fees	48,061.70	0.11%	41,250.00	0.10%	(6,811.70)	41,114.32	(6,947.38)	45,000.00
37,242.50	7,500.00	(29,742.50)	0.00	(37,242.50)	3696 Strategic Initiative Costs	120,065.82	0.28%	82,500.00	0.21%	(37,565.82)	0.00	(120,065.82)	90,000.00
3,286.09	0.00	(3,286.09)	13,384.61	10,098.52	3899 Special Event Expense	178,393.84	0.42%	162,961.00	0.41%	(15,432.84)	168,520.70	(9,873.14)	162,961.00
0.00	0.00	0.00	0.00	0.00	5215 Interest Expense	(535.96)	0.00%	0.00	0.00%	535.96	26,120.63	26,656.59	0.00
166,797.80	136,344.00	(30,453.80)	130,254.26	(36,543.54)	Total Non-Operating Expense	1,616,231.82	3.78%	1,627,622.00	4.11%	11,390.18	1,371,454.03	(244,777.79)	1,763,546.00
883,566.79	(174,634.00)	(1,058,200.79)	536,876.05	(346,690.74)	Total Non-Operating Total	61,630.12	0.14%	(946,846.00)	(2.39%)	(1,008,476.12)	(1,226,499.22)	(1,288,129.34)	(1,086,711.00)
\$1,179,694.22	(\$112,532.00)	\$1,292,226.22	\$754,658.66	\$425,035.56	Net Outcome	\$2,043,486.94	4.78%	\$348,557.00	0.88%	\$1,694,929.94	\$29,528,311.76	(\$27,484,824.82)	\$1,422,004.00

YMCA of Orange County
Statement of Financial Position-Consolidated
11/30/2023

<u>Balance Sheet</u>		<u>Balance Sheet</u>		
Year End 12/31/2022	YTD Change	1 Year Ago 11/30/2022	Prior Mo. 10/31/2023	Current Mo. 11/30/2023
ASSETS				
<i>Current Assets</i>				
\$5,259,001	\$3,918,943	\$5,769,646	\$9,052,970	\$9,177,944
18,412,968	3,868,673	16,355,061	21,254,836	22,281,641
7,950,854	(2,629,423)	8,032,509	5,333,911	5,321,431
14,454,852	(2,896,561)	22,534,343	11,559,759	11,558,291
2,200	2,794	2,200	2,200	4,994
0	107,533	32,595	153,780	107,533
288,616	142,793	296,102	393,458	431,409
46,368,491	2,514,752	53,022,456	47,750,914	48,883,243
<i>Other Assets</i>				
11,236,843	325,992	11,312,449	11,523,034	11,562,835
3,734,127	(288,215)	0	3,445,912	3,445,912
14,970,970	37,777	11,312,449	14,968,946	15,008,747
\$61,339,461	\$2,552,529	\$64,334,905	\$62,719,860	\$63,891,990
LIABILITIES AND NET ASSETS				
<i>Current Liabilities</i>				
\$514,179	(\$11,620)	\$523,945	\$402,110	\$502,559
3,014,267	668,178	2,598,773	3,707,124	3,682,445
934,910	(81,130)	0	853,780	853,780
1,227,016	(42,924)	1,146,564	1,281,184	1,184,092
5,690,372	532,504	4,269,282	6,244,198	6,222,876
<i>Long-term Liabilities</i>				
32,376	126,565	44,805	159,457	158,941
6,907	(6,907)	9,210	0	0
2,799,217	(207,084)	0	2,592,133	2,592,133
2,838,500	(87,426)	54,015	2,751,590	2,751,074
8,528,872	445,078	4,323,297	8,995,788	8,973,950
<i>Net Assets</i>				
5,681,257	(3,633,046)	4,832,291	1,229,415	2,048,211
(50,463)	(13,501)	(30,480)	(49,690)	(63,964)
16,726,980	(16,603,776)	24,756,982	(266,242)	123,204
30,452,815	22,357,774	30,452,815	52,810,589	52,810,589
52,810,589	2,107,451	60,011,608	53,724,072	54,918,040
\$61,339,461	\$2,552,529	\$64,334,905	\$62,719,860	\$63,891,990
<i>Cash & Investments Footnote:</i>				
143,944	722,196	3,004,397	1,125,436	866,140
18,412,968	3,868,673	16,355,061	21,254,836	22,281,641
5,115,057	3,196,747	2,765,249	7,927,534	8,311,804

YMCA OF ORANGE COUNTY

For the Eleven Months Ending 11/30/2023

	November Revenue		Salary/Wages		Bonus/Benefits/Tax			Flex Expenses		Fixed Expenses			Non-Operating Expenses							
	Actual	Budget	Act vs	Actual	Budget	Act vs	Actual	Budget	Act vs	Actual	Budget	Act vs	Operating Net	Actual	Budget	Act vs	Net Profit			
			Bud Var			Bud Var			Bud Var			Bud Var				Bud Var				
Fullerton	2,319,182	2,381,052	(61,870)	1,407,357	1,393,459	13,898	250,179	223,131	27,048	310,572	255,046	55,526	335,671	303,934	31,737	15,403	502,600	508,229	(5,629)	(487,197)
Huntington Beach	1,104,653	996,036	108,617	450,170	427,306	22,864	77,874	75,809	2,065	98,762	84,151	14,611	514,598	470,942	43,656	(36,751)	208,056	216,594	(8,538)	(244,807)
Newport Mesa	1,861,123	2,075,814	(214,691)	980,240	986,020	(5,780)	165,365	182,616	(17,251)	144,326	144,034	292	321,272	308,490	12,782	249,920	21,355	369,751	(348,396)	228,565
YMCA Community Service	1,165,071	1,390,637	(225,566)	649,190	759,369	(110,179)	121,382	219,169	(97,787)	293,382	208,094	85,288	200,669	175,806	24,863	(99,551)	185,881	189,742	(3,861)	(285,432)
Laguna Niguel	1,272,170	1,471,898	(199,728)	686,417	727,165	(40,748)	142,428	150,199	(7,771)	142,696	153,900	(11,204)	249,628	271,293	(21,665)	51,000	336,716	326,844	9,872	(285,716)
Mission Viejo	1,412,292	1,542,514	(130,222)	834,339	841,428	(7,090)	169,466	162,491	6,975	148,402	140,508	7,894	367,905	352,616	15,289	(107,819)	400,771	420,573	(19,802)	(508,589)
Resident Camp	547,852	483,075	64,777	301,879	337,783	(35,904)	63,806	58,371	5,435	231,249	260,468	(29,219)	93,264	102,696	(9,432)	(142,346)	169,025	144,874	24,151	(311,371)
CYD Administration	709,801		709,801	735,787	772,026	(36,239)	204,779	177,037	27,742	137,099	137,234	(135)	100,871	76,555	24,316	(468,735)	1,000	62,887	(61,887)	(469,735)
CYD District Contracts	359,817	164,990	194,827	253,658	80,968	172,690	43,483	9,203	34,280	24	181	(157)	7,922	5,898	2,024	54,729	57,196			(2,467)
CYD Teens	513,358	874,527	(361,170)	262,572	360,801	(98,229)	55,429	65,671	(10,242)	182,973	200,260	(17,287)	78,165	90,201	(12,036)	(65,781)	87,578	142,983	(55,405)	(153,360)
CYD Central Orange Coast	6,452,233	5,200,147	1,252,086	2,945,322	2,285,693	659,629	544,290	427,236	117,054	799,635	394,394	405,241	329,090	330,429	(1,339)	1,833,896	775,813	799,769	(23,956)	1,058,083
CYD Laguna Niguel	5,785,864	5,519,288	266,576	2,334,495	2,487,665	(153,170)	560,484	463,708	96,776	419,785	424,538	(4,753)	335,152	378,335	(43,183)	2,135,949	932,368	925,866	6,502	1,203,580
CYD Mission Viejo	6,049,100	5,979,854	69,246	2,535,554	2,603,564	(68,010)	541,098	424,430	116,668	500,960	465,926	35,034	430,608	455,869	(25,261)	2,040,879	1,039,280	1,137,544	(98,264)	1,001,599
CYD Beach Cities	4,662,326	4,457,056	205,270	1,840,931	1,966,923	(125,992)	447,972	369,923	78,049	437,805	398,730	39,075	221,704	254,556	(32,852)	1,713,915	770,778	767,019	3,759	943,136
CYD Pomona Valley	1,279,374	1,311,819	(32,445)	727,109	671,691	55,418	126,424	121,300	5,124	116,034	112,636	3,398	115,682	106,339	9,343	194,125	287,387	299,632	(12,245)	(93,262)
CYD San Gabriel Valley ASES	2,229,116	1,946,207	282,909	1,586,638	1,456,801	129,837	271,673	233,949	37,724	264,925	145,047	119,878	55,435	53,192	2,243	50,445	257,105	254,177	2,928	(206,660)
CYD Orange County ASES & YD	2,818,982	2,134,868	684,114	1,496,527	1,275,233	221,294	264,316	210,977	53,339	612,573	508,787	103,786	58,178	58,064	114	387,388	261,232	293,079	(31,847)	126,156
Adventure Guides	1,979,093	1,478,633	500,460	166,126	167,282	(1,156)	43,516	40,978	2,538	1,515,958	1,078,573	437,385	108,213	93,251	14,962	145,280	102,931	90,263	12,668	42,349
Tipper, LLC	189,002	171,009	17,993							86,049	91,100	(5,051)	199,971	168,733	31,238	(97,017)	208,253	217,606	(9,353)	(305,271)
Association Office	159,372	81,258	78,114	2,919,517	2,858,726	60,791	913,962	683,420	230,542	898,837	783,851	114,986	1,274,903	1,501,881	(226,978)	(5,847,847)	(6,654,108)	(6,181,836)	(472,272)	806,261
Total	42,869,781	39,660,682	3,209,098	23,113,828	22,459,903	653,924	5,007,926	4,299,618	708,309	7,342,046	5,987,458	1,354,589	5,398,901	5,559,080	(160,180)	2,007,079	(48,783)	985,596	(1,034,378)	2,055,861

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	11/1/23	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	11/30/23	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	9,376,060	9,052,970	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	9,177,944	9,177,944

Operations	Jan'23	Feb'23	Mar'23	Apr'23	May'23	Jun'23	Jul'23	Aug'23	Sep'23	Oct'23	Nov'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	3,094,980	30,071,381
Membership revenue	565,346	696,010	745,917	805,837	918,937	1,005,867	753,624	803,491	729,500	650,259	606,457	8,281,245
Donations/Grants/Misc.	173,188	218,996	190,447	53,413	75,886	253,023	91,824	60,179	199,365	35,228	13,962	1,365,511
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)	(2,647,543)	(27,529,974)
Facility expenses	(314,168)	(340,201)	(325,806)	(321,223)	(306,083)	(319,301)	(342,105)	(331,409)	(386,938)	(354,651)	(353,544)	(3,695,429)
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)	(570,925)	(9,770,933)
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)	143,387	(1,277,664)

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	92,495	5,711,977
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	92,495	5,711,977

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	41,300	390,629
Interest earned	6,845	92,599	20,094	25,302	30,219	32,329	33,376	34,894	12,690	13,407	80,421	382,177
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)	(154,456)	(949,185)
Tipper Expenses		(15,040)	(30,053)	(19,739)	(37,847)	(10,354)	(26,471)	(16,556)	(70,251)	(38,878)	(78,173)	(343,361)
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)	(110,908)	(515,371)

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)	124,974	3,918,943
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**YMCA of Orange County
Consolidated Revenue by Category
TTM as of 11/30/2023**

	Actual	Budget	Actual vs	Actual	Budget	Actual vs	Actual	Budget	Actual vs	Actual	Budget	Actual vs	Actual	Budget	Actual vs	Actual	Budget	Actual vs	
	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	May 2023	May 2023	Budget Variance	
Revenue																			
Child Care Fees	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	1,840,738	2,013,488	172,750	
ELOP Child Care Fees	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)	632,943	416,430	(216,513)	
ASES Child Care Fees	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	362,575	271,549	(91,026)	
Teen Child Care Fees	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	29,327	42,516	13,189	
Contracted Services	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	38,952	32,798	(6,154)	
Other Child Care Fees	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	51,926	28,888	(23,038)	
Child Care Subtotal	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)	2,956,461	2,805,669	(150,792)	
Membership Fees	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	521,428	511,257	(10,171)	
Aquatics Fees	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	68,378	71,836	3,458	
Sports Fees	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	85,710	84,634	(1,076)	
Health and Fitness Fees	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	54,341	50,538	(3,803)	
Branch Subtotal	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	729,857	718,265	(11,592)	
Adventure Guide Fees	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)	300,850	228,716	(72,134)	
Community Programs Fees	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	121,121	130,844	9,723	
Resident Camp	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)	6,720	11,325	4,605	
Miscellaneous Revenue	(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	(46,597)	(71,292)	(24,695)	
Tipper, LLC	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	14,184	14,984	800	
Other Revenue Subtotal	(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)	396,278	314,577	(81,701)	
REVENUE TOTAL	(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)	4,082,596	3,838,511	(244,085)	

	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
	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	Nov 2023	Nov 2023	Budget Variance	
Revenue																			12-Months
Child Care Fees	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	1,798,146	1,796,755	(891)	21,098,249
ELOP Child Care Fees	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)	943,281	472,115	(471,166)	8,203,051
ASES Child Care Fees	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	212,363	225,429	13,066	2,661,187
Teen Child Care Fees	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	47,244	122,351	75,107	479,092
Contracted Services	1,172	1,000	(172)	0	0	0	27,972	0	(27,972)	44,699	0	(44,699)	53,546	0	(44,699)	36,597	0	(36,597)	371,515
Other Child Care Fees	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	17,407	41,827	24,420	282,534
Child Care Subtotal	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	3,055,038	2,658,477	396,061	33,095,628
Membership Fees	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)	516,036	506,144	(9,892)	6,077,147
Aquatics Fees	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)	31,997	32,173	176	877,245
Sports Fees	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	79,638	90,302	10,664	799,838
Health and Fitness Fees	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	38,965	47,687	8,722	686,419
Branch Subtotal	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)	666,636	676,306	(9,670)	8,440,649
Adventure Guide Fees	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)	153,238	91,957	(61,281)	2,235,317
Community Programs Fees	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	102,511	125,487	22,976	1,288,391
Resident Camp	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)	10,500	0	(10,500)	572,385
Miscellaneous Revenue	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)	(31,697)	(31,697)	(72,839)	(38,247)	(5,463,024)
Tipper, LLC	14,184	14,984	800	14,184	14,984	800	14,184	15,179	995	14,306	15,179	873	14,655	15,179	524	14,379	15,309	930	195,695
Other Revenue Subtotal	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	248,931	159,914	86,122	(1,171,236)
REVENUE TOTAL	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	3,970,605	3,494,697	472,513	40,365,041

YMCA of Orange County
Consolidated Revenue by Category
TTM as of 11/30/2023

Revenue	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Budget	Actual vs	TOTAL
	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	Jun 2023	Jul 2023	Aug 2023	Sep 2023	Oct 2023	Nov 2023	Nov 2023	Budget Variance	
Child Care Fees	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	1,798,146	1,796,755	1,391	21,099,887
ELOP Child Care Fees	200,021	253,323	337,335	464,753	764,114	632,943	1,034,000	680,191	782,366	969,904	1,140,820	943,281	472,115	471,166	8,203,051
ASES Child Care Fees	211,400	171,500	254,059	237,757	205,833	362,575	262,483	51,288	206,676	221,194	264,059	212,363	225,429	(13,066)	2,661,187
Teen Child Care Fees	66,295	21,978	27,194	25,821	26,284	29,327	53,561	50,176	43,516	29,625	58,071	47,244	122,351	(75,107)	479,092
Contracted Services	29,298	29,535	33,439	48,756	27,549	38,952	1,172	0	27,972	44,699	53,546	36,597	0	36,597	371,515
Other Child Care Fees	25,366	18,692	19,571	25,767	21,979	51,926	21,471	14,304	19,652	21,707	24,692	17,407	41,827	(24,420)	282,534
Child Care Subtotal	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	3,055,038	2,658,477	396,561	33,097,266
Membership Fees	442,890	474,212	499,537	502,888	493,767	521,428	522,218	533,562	532,338	523,513	514,758	516,036	506,144	9,892	6,077,147
Aquatics Fees	14,979	31,182	28,628	35,836	52,956	68,378	154,847	224,174	150,544	63,759	19,965	31,997	32,173	(176)	877,245
Sports Fees	28,776	43,259	75,258	61,977	59,912	85,710	71,272	83,878	99,903	48,378	61,877	79,638	90,302	(10,664)	799,838
Health and Fitness Fees	32,975	44,785	35,564	50,251	45,276	54,341	83,587	112,590	93,173	49,249	45,663	38,965	47,687	(8,722)	686,419
Branch Subtotal	519,620	593,438	638,987	650,952	651,911	729,857	831,924	954,204	875,958	684,899	642,263	666,636	676,306	(9,670)	8,440,649
Adventure Guide Fees	242,078	245,331	197,350	187,943	167,261	300,850	154,318	34,556	39,553	316,621	196,218	153,238	91,957	61,281	2,235,317
Community Programs Fees	78,667	79,364	88,279	114,243	93,881	121,121	107,529	146,512	150,556	91,167	114,561	102,511	125,487	(22,976)	1,288,391
Resident Camp	7,578	0	11,250	0	51,235	6,720	126,118	279,673	63,340	9,272	6,646	10,500	0	10,500	572,332
Miscellaneous Revenue	(5,578,062)	(35,946)	55,152	88,809	(71,076)	(46,597)	191,157	52,869	(76,412)	(47,625)	34,819	(31,697)	(72,839)	41,142	(5,464,609)
Tipper, LLC	6,691	33,768	12,970	27,662	14,528	14,184	14,184	14,184	14,184	14,306	14,655	14,379	15,309	(930)	195,695
Other Revenue Subtotal	(5,243,048)	322,517	365,001	418,657	255,829	396,278	593,306	527,794	191,221	383,741	366,899	248,931	159,914	89,017	(1,172,874)
REVENUE TOTAL	(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	3,970,605	3,494,697	475,908	40,365,041



FOR YOUTH DEVELOPMENT
FOR HEALTHY LIVING
FOR SOCIAL RESPONSIBILITY

2024 Budget

2024 Consolidated Budget Narrative

Revenue:

- Total 2024 revenue is \$51.2M representing 114% of pre-Covid 2019 revenue and 107% of 2023 revenue. Fee based childcare revenue is \$22M representing 94% of pre-Covid revenue and 108% of 2023 revenue. Adding Expanded Learning Opportunity Program (ELOP) funding to childcare revenue the total is \$32M representing 137% of pre-Covid childcare revenue. Overall membership revenue is \$6M representing 80% of pre-Covid 2019 membership revenue and 109% of 2023 revenue. Fee based childcare accounts for 44% of overall revenue, government funding 25%, membership 12% and the remaining 19% of revenue comes from capital campaign donation, Adventure Guides, contributions and a multitude of other programs.
- The largest growth in revenue comes from our ELOP programs adding an additional \$1.7M, fee-based childcare adding an additional \$1.6M and MB Revenue adding \$532K.
- The largest variances in revenue loss is \$977K of Emergency Funding received in 2023 that we do not anticipate in 2024.
- Membership rates and childcare rates will not increase in 2024. Prior to the decision to not change any rates, competition shops were completed for every program and analyzed to ensure the Y remains in the "sweet spot" for pricing. Program rates are increasing for non-members in an effort to increase the value for individuals and families to become members of the Y.
- The revenue growth budgeted in 2024 is 9% which is comparable to this year. We consider this conservative and achievable.

Salaries/Wages:

- Budgeted 2024 salaries are \$29.8M/58% of revenue. Forecasted 2023 salaries are \$24,878,579M/53% of revenue. We see a total of 20% increase in salary and wages (on a revenue increase of 9%) because of merit increases and an almost fully staffed scenario. Our largest increase, 45% is at the front line/program delivery level. These staff provide direct support and care to kids, families and members.

Benefits and Taxes:

- Budgeted benefits/taxes are \$5.8M/11.38% of revenue. Forecasted 2023 benefits are \$5.4M/11.22% of revenue. The \$422K/8% increase in benefits is a result of the increase in bonus pay (which was not previously budgeted), taxes and WC insurance as a result of higher wages.

Flex and Fixed Expenses:

- Budgeted 2024 flex expenses are \$7.2M/14% of revenue and decreasing a total of \$361K/5% from 2023 with the largest decrease in program expense for Adventure Guides. A decrease in event revenue offsets this decrease.

- Budgeted 2024 fixed expenses are \$6.2M/12% of revenue and increasing a total of \$87K/1% from 2023 with the largest increases in maintenance contracts, liability insurance, program permits & licenses, credit card processing fees and fair share paid to YUSA. A large reduction in Misc Administrative Expenses were allocated to the bonus line in benefits.
- In both flexed and fixed expenses, we accounted for the increase in the cost of products, utilities and services.

Operating Net:

- The 2024 Budgeted operating net is \$2.2M including capital campaign donation and \$815K excluding the gift. In 2023 we are forecasted to achieve a \$1.5M operating net excluding the capital campaign donation revenue. The 2024 budget is conservative with consideration of a pending recession.

Young Mens Christian Association - Orange County

2024 Budget Cash Flow Statement - Consolidated

For the Period Ending 12/31/2024
 Estimated Cash at Beginning of Period 8,271,944

Operations

Cash receipts from	
Childcare revenue	36,073,430
Membership revenue	9,494,925
Donations/Grants/Misc.	4,265,975
Cash paid for	
Labor expenses	(35,580,391)
Facility expenses	(3,853,188)
Operating expenses	(9,407,837)
Interest expense	
Misc.	
Net Cash Flow from Operations	992,914

Investing Activities

Cash receipts from	
Sale of property and equipment	
Tipper Revenue	219,613
Interest earned	773,111
Cash paid for	
Purchase of property and equipment	(2,674,500)
Tipper Expenses	(341,272)
Misc.	
Net Cash Flow from Investing Activities	(2,023,048)

Financing Activities

Cash receipts from	
Borrowing	
Cash paid for	
Repayment of loans	
Net Cash Flow from Financing Activities	0

Net Increase in Cash	(1,030,134)
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Cash at End of Period 7,241,810

YMCA of Orange County
2024 Consolidated Monthly Budget
Summary-All Funds

	Jan 2024	Feb 2024	Mar 2024	Apr 2024	May 2024	Jun 2024	Jul 2024	Aug 2024	Sep 2024	Oct 2024	Nov 2024	Dec 2024	BUDGET TOTAL 2024	PROJECTION 2023	BUD v. PROJ VARIANCE	BUD v. PROJ % VARIANCE
Revenue																
0110 Contributions-Unrestricted	0	0	0	0	0	0	0	0	0	0	0	0	0	(20,000)	20,000	(100.0%)
0115 Contributions-Restricted	0	0	0	2,000	0	0	0	0	0	0	0	60,000	62,000	42,448	19,552	46.1%
0116 Emergency Funding Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0	976,844	(976,844)	(100.0%)
0120 Cont-Fndtn/Trusts	8,002	28,856	33,321	8,464	10,969	6,869	1,667	7,893	9,540	10,763	7,526	8,074	141,944	200,709	(58,765)	(29.3%)
0270 Capital Campaign	0	0	0	0	0	0	0	0	0	0	0	1,358,084	1,358,084	1,347,096	10,988	0.8%
0840 Contract Services Revenue	34,220	35,540	39,860	28,220	39,860	7,000	7,000	6,000	5,000	5,000	5,000	5,000	217,700	406,217	(188,517)	(46.4%)
0841 ELOP	809,036	852,114	918,527	907,070	929,317	983,725	720,824	651,631	885,349	978,445	748,332	738,923	10,123,293	8,418,401	1,704,892	20.3%
0910 City Funding	7,998	1,248	1,248	4,998	1,248	1,248	4,998	1,248	1,248	1,248	4,998	1,248	32,976	47,307	(14,331)	(30.3%)
0931 Government Grant Income-Restricted	253,352	257,531	267,620	262,851	282,369	155,751	117,984	252,060	264,146	298,024	242,547	242,015	2,896,250	2,637,228	259,022	9.8%
1001 Adult Membership	104,243	105,699	106,124	107,223	107,786	109,233	110,524	110,316	110,133	110,090	109,389	108,455	1,299,215	1,320,866	(21,651)	(1.6%)
1002 Couple Membership	49,756	51,116	51,233	52,298	53,233	55,425	56,405	55,470	55,887	54,696	53,920	51,964	641,403	671,548	(30,145)	(4.5%)
1007 3rd Party Memberships	75,947	75,896	86,672	85,182	89,551	86,318	88,223	89,770	86,206	83,566	81,126	77,387	1,005,844	937,333	68,511	7.3%
1014 College/Student Membrship	10,186	10,667	10,952	11,589	12,770	13,583	14,322	13,473	12,621	12,104	11,511	11,327	145,105	126,829	18,276	14.4%
1017 Daily	930	803	1,198	1,414	1,048	1,251	1,364	1,408	1,205	1,043	993	1,068	13,725	13,968	(243)	(1.7%)
1018 Seniors Membership	19,739	20,452	20,530	21,361	21,713	22,524	23,003	22,886	23,062	22,123	21,644	20,940	259,977	7,695	252,282	3278.5%
1019 Family Membership	172,821	175,773	177,279	181,970	186,700	191,195	194,332	193,984	193,316	191,546	188,556	184,089	2,231,561	2,523,581	(292,020)	(11.6%)
1020 Single Parent Family	39,900	41,925	42,000	43,875	45,600	48,750	50,175	49,725	48,900	49,200	48,525	46,500	555,075	36,634	518,441	1415.2%
1101 Adventure Guides Program Fees	29,273	29,273	29,273	29,273	29,273	29,273	29,273	29,273	31,764	31,764	31,764	31,764	361,240	394,666	(33,426)	(8.5%)
1122 AG Employee Discount	0	0	0	0	0	0	0	0	0	0	0	0	0	(22)	22	(100.0%)
1130 Y Adventure Guides Event	106,500	193,100	99,000	66,000	101,500	137,000	0	0	270,500	143,500	58,750	126,000	1,301,850	1,682,709	(380,859)	(22.6%)
1210 Facility Rental	33,637	33,637	34,112	35,677	35,902	34,948	33,328	34,554	36,579	34,578	33,075	32,325	412,352	380,020	32,332	8.5%
1247 Membership Joining Fee	35,594	15,140	17,164	27,702	21,220	26,839	186,700	21,505	17,184	28,674	15,797	13,477	251,536	217,232	34,304	15.8%
1311 Resident Camp	0	0	0	0	0	0	310,000	0	0	0	0	0	315,000	304,817	10,183	3.3%
1316 Camp User Group	4,830	12,300	4,830	9,660	11,270	131,790	0	6,440	6,440	4,830	4,830	0	197,220	231,957	(34,737)	(15.0%)
1360 Specialty Camp	0	2,640	0	11,517	0	82,205	104,923	53,547	0	2,864	4,448	0	262,144	0	262,144	0.0%
1371 New Horizons Camp	6,955	6,955	6,420	8,061	9,630	9,630	9,630	7,490	6,165	6,165	7,490	7,490	92,081	78,655	13,426	17.1%
1374 Regional Center	68,254	68,254	68,254	70,399	74,710	76,855	80,430	80,430	81,135	81,135	78,275	81,135	909,266	627,684	281,582	44.9%
1410 Child Care Admin Reg Fee	5,900	4,700	9,525	28,200	310,450	59,125	23,600	83,725	6,850	4,095	2,975	5,620	544,765	526,813	17,952	3.4%
1420 Child Development Fees	1,733,715	1,734,078	1,738,166	1,741,559	1,745,884	2,218,362	2,236,593	1,927,558	1,817,630	1,814,955	1,812,432	1,800,775	22,321,707	20,647,544	1,674,163	8.1%
1421 CC Multi-Child Discounts	(35,703)	(36,281)	(36,720)	(36,212)	(35,826)	(34,046)	(33,747)	(36,536)	(35,667)	(35,914)	(35,914)	(33,114)	(425,680)	(419,141)	(6,539)	1.6%
1422 Employee Discounts	(7,414)	(7,414)	(7,416)	(7,717)	(9,017)	(14,713)	(17,253)	(10,576)	(7,415)	(7,414)	(7,414)	(7,713)	(111,476)	(125,898)	14,422	(11.5%)
1501 General PE Programs	0	0	0	0	0	0	0	0	0	0	0	0	0	15,450	(15,450)	(100.0%)
1508 Kidzone	5,578	4,708	5,716	5,578	6,016	5,278	5,278	5,716	5,578	6,016	5,578	5,530	66,570	204,445	(137,875)	(67.4%)
1518 Strength Training	33,243	33,647	34,418	32,768	36,401	33,973	33,256	36,593	33,409	34,674	27,322	26,281	395,985	369,477	26,508	7.2%
1523 Nutrition Program	10,292	7,492	6,292	9,492	7,492	6,292	9,492	7,492	6,292	9,492	7,492	6,292	93,904	6,839	87,065	1273.1%
1535 Fitness Programs	12,692	12,692	13,200	13,200	12,946	14,136	14,351	14,375	13,365	13,499	12,991	12,893	160,340	154,736	5,604	3.6%
1540 Sports Programs	71,440	78,800	75,057	65,585	100,867	69,349	65,617	90,904	66,176	85,992	91,446	60,921	922,154	851,796	70,358	8.3%
1550 Aquatics Program	40,998	42,257	46,503	78,820	118,306	273,301	302,178	186,242	68,402	52,320	32,713	25,177	1,267,217	888,543	378,674	42.6%
1575 Training	11,665	12,975	13,094	6,459	5,996	4,840	4,840	4,840	4,330	5,797	5,627	5,627	86,090	66,854	19,236	28.8%
1601 Youth In Government	0	0	0	0	11,250	0	0	0	0	45,000	35,000	35,000	126,250	51,858	74,392	143.5%
1610 Homeschool	600	11,453	11,453	11,483	11,036	1,144	600	600	11,176	11,176	10,806	10,359	91,886	62,622	29,264	46.7%
1625 Community Programs	46,106	43,106	46,106	44,606	32,000	54,400	59,500	44,200	34,200	39,600	34,200	34,200	512,224	598,919	(86,695)	(14.5%)
1712 Promotions	(52,452)	(21,245)	(21,320)	(34,728)	(21,180)	(13,454)	(16,884)	(21,554)	(40,893)	(21,350)	(20,615)	(20,415)	(306,090)	(285,932)	(20,158)	7.0%
1720 Complimentary Memberships	(586)	(586)	(586)	(586)	(586)	(586)	(586)	(586)	(586)	(586)	(586)	(586)	(7,032)	(6,578)	(454)	6.9%
1801 Miscellaneous	750	410	750	675	875	70,650	425	1,550	350	350	350	350	77,485	141,660	(64,175)	(45.3%)
1803 Non-EFT Administratn Fee	23,104	25,024	23,028	22,606	26,909	30,173	26,619	27,160	27,820	25,504	23,471	24,850	306,268	225,797	80,471	35.6%
1807 Returned Item/NSF Fee	25	125	75	50	25	25	25	50	50	50	50	50	600	6,875	(6,275)	(91.3%)
1815 Misc. Fundraising	0	2,000	0	2,000	0	2,000	0	0	0	5,000	0	2,000	13,000	28,703	(15,703)	(54.7%)
5310 Bad Debt	(1,713)	(2,196)	(2,156)	(1,608)	(1,552)	(2,224)	(2,145)	(1,831)	(1,725)	(1,725)	(1,725)	(1,725)	(22,325)	(79,104)	56,779	(71.8%)
Net Revenue Totals	3,769,413	3,964,664	3,970,802	3,959,034	4,423,961	4,989,437	4,691,669	4,044,704	4,167,212	4,227,148	3,790,791	5,201,848	51,200,683	47,544,700	3,655,983	7.7%
Expense																
2110 Salaries-F/T Exempt	778,878	777,854	801,526	802,054	802,582	800,997	802,581	802,054	801,526	802,582	801,526	802,054	9,576,214	8,671,451	904,763	10.4%
2120 Wages-F/T Non-Exempt	726,201	666,731	686,574	716,903	751,912	665,886	756,985	726,084	694,867	757,941	694,826	728,306	8,573,216	5,997,743	2,575,473	42.9%
2130 Wages-P/T Non-Exempt	848,892	866,672	886,173	921,299	967,593	1,137,962	1,235,751	1,033,664	847,184	960,539	817,041	819,677	11,342,447	9,999,636	1,342,811	13.4%
2150 Overtime	13,109	7,881	11,630	12,724	10,809	22,809	38,496	21,264	9,537	7,868	7,410	173,869	173,869	305,487	(131,618)	(43.1%)
2155 Break Penalty	6,350	3,488	5,816	6,413	5,364	11,928	19,249	10,810	4,396	5,374	4,028	3,777	86,993	102,779	(15,786)	(15.4%)
Salary and Wages Total	2,373,430	2,322,626	2,391,719	2,459,393	2,538,260	2,639,582	2,853,062	2,593,876	2,357,510	2,536,768	2,325,289	2,361,224	29,752,739	25,077,096	4,675,643	18.6%

YMCA of Orange County
2024 Consolidated Monthly Budget
Summary-All Funds

	Jan 2024	Feb 2024	Mar 2024	Apr 2024	May 2024	Jun 2024	Jul 2024	Aug 2024	Sep 2024	Oct 2024	Nov 2024	Dec 2024	BUDGET TOTAL 2024	PROJECTION 2023	BUD v. PROJ VARIANCE	BUD v. PROJ % VARIANCE
2160 Bonus Pay	4,200	4,200	94,200	4,200	4,200	4,200	4,200	4,200	4,200	4,200	4,200	369,200	505,400	399,590	105,810	26.5%
2175 Temporary - Agencies	0	0	0	6,600	3,750	0	0	0	0	0	0	3,750	14,100	87,134	(73,034)	(83.8%)
2220 Retirement Plan Premiums	116,366	114,280	128,492	120,853	122,073	114,930	121,335	118,793	113,707	119,479	117,272	163,743	1,471,323	1,309,683	161,640	12.3%
2245 Employee Insurance Benefits	55,268	55,268	55,268	55,268	55,268	55,268	55,268	55,268	55,268	55,268	55,268	55,268	663,216	636,394	26,822	4.2%
2250 Vacation Accrual Expense	18,275	18,275	47,924	18,275	18,231	18,231	18,231	18,231	18,231	18,231	18,231	18,231	248,597	370,831	(122,234)	(33.0%)
2310 FICA	181,887	178,003	186,148	185,611	191,651	199,394	215,729	195,121	176,204	189,047	172,869	195,474	2,267,138	1,917,313	349,825	18.2%
2320 Unemployment Insur Prem	4,696	4,611	4,732	4,862	5,019	5,197	5,573	5,106	4,666	5,017	4,605	4,685	58,769	175,732	(116,963)	(66.6%)
2330 Worker's Compensation	47,431	46,408	47,554	49,174	50,665	54,304	60,887	52,342	46,759	50,706	46,246	46,826	599,302	509,007	90,295	17.7%
Benefits Total	428,123	421,045	564,318	444,843	450,857	451,524	481,223	449,061	419,035	441,948	418,691	857,177	5,827,845	5,405,684	422,161	7.8%
Wages and Benefits Total	2,801,553	2,743,671	2,956,037	2,904,236	2,989,117	3,091,106	3,334,285	3,042,937	2,776,545	2,978,716	2,743,980	3,218,401	35,580,584	30,482,780	5,097,804	16.7%
2510 Office/Misc Supplies	6,575	5,658	5,557	6,221	5,703	7,046	6,939	8,094	5,788	5,501	5,716	5,620	74,418	80,318	(5,900)	(7.3%)
2520 Maintenance/Janitorial Supplies	11,384	9,985	9,218	9,698	10,029	12,090	9,456	9,755	8,985	8,829	9,976	8,608	118,013	116,519	1,494	1.3%
2560 Food & Bev	6,232	4,614	5,483	4,767	5,094	5,706	6,413	7,035	6,583	5,672	4,955	5,617	68,171	64,072	4,099	6.4%
2610 Telephone-Regular Service	35,041	34,982	34,546	35,470	35,142	36,016	37,844	36,423	35,624	35,451	35,451	35,451	427,441	379,182	48,259	12.7%
2670 Telephone-Cellular	15,744	15,744	15,744	15,744	15,744	15,747	15,747	15,745	15,744	15,744	15,744	15,744	188,935	177,692	11,243	6.3%
2710 Postage	1,001	1,183	1,501	1,351	1,176	1,283	1,276	1,208	1,026	1,133	1,001	1,183	14,322	11,587	2,735	23.6%
2845 Facility Maintenance	30,868	24,387	33,567	27,662	30,668	30,647	25,637	25,185	35,027	28,932	23,638	26,667	342,885	346,391	(3,506)	(1.0%)
2930 Equipment Repairs/Maint	1,684	1,684	2,319	1,684	1,684	3,835	1,684	1,684	1,684	1,684	1,684	1,684	22,994	25,541	(2,547)	(10.0%)
3012 Promo & Advertising	36,439	37,393	36,693	35,693	40,793	38,793	37,293	38,043	36,743	35,693	35,693	36,193	445,462	429,626	15,836	3.7%
3013 Community Development	7,410	7,235	9,235	16,545	10,420	7,535	7,510	13,610	8,635	10,220	7,770	14,840	120,765	111,292	9,473	8.5%
3110 Campaign Supplies & Recog.	1,350	3,400	8,000	250	3,350	1,400	0	0	0	0	0	0	17,750	9,895	7,855	79.4%
3210 Mileage Reimbursement	4,292	4,287	4,112	4,804	4,874	4,921	5,194	5,007	4,479	4,412	4,230	4,207	54,819	34,930	19,889	56.9%
3320 Staff Development/Training	4,730	3,602	11,207	8,111	15,769	10,232	7,338	12,244	9,722	6,463	4,367	2,462	96,247	147,877	(51,630)	(34.9%)
3321 Staff Training	62	62	62	62	62	62	62	62	62	62	62	62	744	7,549	(6,805)	(90.1%)
3326 Travel Expense	25	2,525	1,525	2,025	1,025	25	0	1,025	25	25	1,025	25	9,275	11,354	(2,079)	(18.3%)
3336 Volunteer Recog/Training	463	538	1,328	588	588	358	8,783	538	538	538	1,063	713	15,881	10,845	5,036	46.4%
3337 Staff Recognition	3,560	4,545	46,112	7,136	10,492	8,800	4,947	9,889	4,546	4,081	4,987	24,353	133,448	120,564	12,884	10.7%
3345 Meeting Expense	8,474	8,439	8,004	8,009	11,209	7,378	8,933	8,724	8,054	8,009	8,904	11,539	105,676	89,723	15,953	17.8%
3360 Dues & Subscriptions	6,436	6,084	5,930	6,555	5,509	5,580	8,232	5,721	11,141	5,746	5,320	5,720	77,974	60,210	17,764	29.5%
3418 Adv Guide Event Exp	27,394	49,665	25,464	16,976	26,107	35,237	0	0	69,573	36,910	15,112	32,408	334,846	388,403	(53,557)	(13.8%)
3425 Program Expense	132,863	104,464	122,544	108,976	107,658	161,625	155,926	137,428	112,792	102,113	112,292	139,872	1,498,553	1,974,252	(475,699)	(24.1%)
3429 Admission/Prog. Venue Costs	83,270	188,980	79,433	65,115	79,550	328,813	409,410	153,249	198,680	109,150	81,575	104,800	1,882,025	1,996,181	(114,156)	(5.7%)
3459 Staff Uniforms	2,338	1,631	1,769	1,647	4,216	2,849	5,232	3,350	2,533	7,799	1,895	2,583	37,842	79,389	(41,547)	(52.3%)
3482 Accreditation Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	2,168	(2,168)	(100.0%)
3492 Nutrition	34,797	35,821	36,620	35,840	36,254	66,945	75,479	38,647	35,088	36,212	35,333	34,296	501,332	463,152	38,180	8.2%
3520 Transportation	0	2,000	0	2,518	0	81,461	145,019	95,270	950	500	15,000	40,000	382,718	302,132	80,586	26.7%
3915 Misc. Fundraising Expense	0	0	0	0	0	0	0	0	0	0	4,000	0	4,000	15,681	(11,681)	(74.5%)
4320 Employment Advertising	2,300	3,200	5,900	3,200	3,400	3,300	2,200	8,000	6,000	3,500	3,500	3,200	47,700	53,118	(5,418)	(10.2%)
4360 Hiring Costs	6,650	7,950	9,553	13,777	7,255	10,545	31,879	15,627	19,445	11,137	7,563	8,412	149,793	159,719	(9,926)	(6.2%)
3697 Misc. Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	13,178	(13,178)	(100.0%)
5050 Equipment/Asset Purchases	15,100	8,900	10,030	4,550	7,514	2,000	3,750	3,750	6,146	3,850	3,500	3,200	72,290	69,050	3,240	4.7%
Flex Expenses	486,482	578,958	531,456	444,974	481,285	890,229	1,022,183	655,158	645,613	489,166	451,356	569,459	7,246,319	7,751,590	(505,271)	(6.5%)
2410 Legal Fees	16,000	16,000	15,900	17,500	16,000	16,000	16,000	15,250	17,500	17,500	17,500	17,500	198,650	231,804	(33,154)	(14.3%)
2415 Audit Fees	5,574	5,574	5,574	5,574	5,574	5,574	5,574	5,574	5,574	5,574	5,574	5,574	66,888	75,209	(8,321)	(11.1%)
2450 Consulting Fees	41,672	25,685	25,685	25,685	21,074	21,074	22,074	22,074	21,074	21,074	21,074	21,074	290,319	343,123	(52,804)	(15.4%)
2480 DP Service/Maint Contract	73,604	64,987	66,405	67,573	67,117	66,873	70,724	70,100	67,812	70,548	72,585	88,673	847,001	756,751	90,250	11.9%
2810 Facility Rent	72,743	72,743	72,943	72,943	72,916	72,389	72,389	73,516	72,916	72,916	72,616	72,616	873,646	820,987	52,659	6.4%
2811 Facility Rent Offsite Storage	5,200	5,200	5,200	5,200	5,250	5,250	5,250	5,250	5,250	5,250	5,250	5,250	62,800	60,529	2,271	3.8%
2820 Bldg Licenses & Permits	0	0	46	15	4	5	6	0	0	0	0	0	76	129	(53)	(41.1%)
2831 Electricity	39,622	40,731	39,844	42,395	43,841	52,060	65,217	72,471	63,234	52,780	48,357	42,555	603,107	589,591	13,516	2.3%
2832 Gas	22,758	28,574	21,911	15,191	12,462	11,497	10,849	9,879	11,450	13,390	14,797	16,506	189,264	203,648	(14,384)	(7.1%)
2833 Water and Sewer	5,276	5,503	5,613	5,949	5,557	6,229	6,166	6,906	5,446	6,442	5,446	6,592	71,125	65,272	5,853	9.0%
2834 Refuse Collection	3,328	3,322	3,477	3,378	3,278	3,231	3,370	3,408	3,300	3,300	3,350	3,350	40,092	40,047	45	0.1%
2843 Landscape Maint	6,199	6,183	8,383	7,683	6,683	6,483	6,183	6,183	7,983	7,683	6,183	7,183	83,012	83,376	(364)	(0.4%)
2844 Contracted Maintenance	23,669	20,545	16,153	23,578	18,775	16,175	22,807	19,025	17,298	25,794	19,253	16,653	239,725	220,440	19,285	8.7%
2848 Exterminator Service	65	65	65	150	65	65	65	65	65	65	150	65	950	808	142	17.6%
2849 Pool Repairs & Maintenance	8,785	8,785	8,785	8,785	8,785	8,785	8,785	8,785	8,785	8,785	8,785	8,785	105,420	97,238	8,182	8.4%
2850 Real And Personal Taxes	5,257	5,888	4,253	4,253	4,253	4,253	4,253	4,253	4,253	5,453	5,614	4,572	56,555	55,882	673	1.2%
2860 Property Management	1,250	1,250	1,550	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	15,300	14,789	511	3.5%
2870 School Fees</																

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	Jan 2024	Feb 2024	Mar 2024	Apr 2024	May 2024	Jun 2024	Jul 2024	Aug 2024	Sep 2024	Oct 2024	Nov 2024	Dec 2024	BUDGET TOTAL 2024	PROJECTION 2023	BUD v. PROJ VARIANCE	BUD v. PROJ % VARIANCE
2885 SIR Expense	8,415	8,415	8,415	8,415	8,381	8,187	8,187	8,187	8,187	8,187	8,187	8,187	99,350	99,754	(404)	(0.4%)
2911 Equipment Lease/Rental	10,046	10,048	10,048	10,048	10,048	10,048	10,048	10,048	10,048	10,048	10,048	10,048	120,574	113,014	7,560	6.7%
3426 Program Enhancements	0	0	0	0	0	0	0	0	0	0	0	0	0	4,551	(4,551)	(100.0%)
3486 Program License & Permits	9,652	34,954	6,480	8,747	5,227	13,192	6,316	7,479	5,759	6,682	8,971	26,465	139,924	111,728	28,196	25.2%
3510 Vehicle Insurance	4,621	4,621	4,621	4,621	4,621	4,621	4,621	4,621	3,181	3,181	3,181	3,181	49,692	43,465	6,227	14.3%
3541 Veh License/Gas/Repair	4,858	5,366	4,858	4,858	4,858	5,292	5,366	4,858	4,858	6,366	4,858	4,858	61,254	55,035	6,219	11.3%
3610 Cash Over/Short	0	0	0	0	0	0	0	0	0	0	0	0	0	(337)	337	(100.0%)
3620 Bank Fees	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	36,000	38,923	(2,923)	(7.5%)
3625 Credit Card Eft Proc Fees	33,676	36,593	34,808	35,201	40,675	50,874	53,052	43,766	45,579	37,914	35,035	35,083	482,256	430,456	51,800	12.0%
3640 Late/Financing Charges	0	0	0	0	0	0	0	0	0	0	0	0	0	341	(341)	(100.0%)
3660 Courier Service - Regular	0	0	0	0	0	0	0	0	0	0	0	0	0	12,331	(12,331)	(100.0%)
3690 Misc Admin Expense	(106)	(97)	(50)	(82)	(75)	(82)	(78)	(98)	(85)	99,934	99,902	(103)	198,980	294,957	(95,977)	(32.5%)
3698 Contributions - Other NP	1,500	0	0	1,500	0	0	0	1,500	0	0	0	0	4,500	1,500	3,000	200.0%
3710 Fair Share	37,323	41,640	41,561	39,010	43,849	48,458	44,163	40,967	43,509	40,970	36,888	37,681	496,019	468,309	27,710	5.9%
5051 Computer Hdwr/Stwr	15,982	11,875	6,675	7,203	3,575	2,375	2,650	3,945	2,375	2,375	4,775	2,375	66,180	127,725	(61,545)	(48.2%)
Fixed Expenses	518,187	525,670	480,437	487,941	477,377	504,904	519,646	510,184	498,029	593,851	580,021	506,336	6,202,583	6,115,165	87,418	1.4%
Total Operating Expenses	3,806,222	3,848,299	3,967,930	3,837,151	3,947,779	4,486,239	4,876,114	4,208,279	3,920,187	4,061,733	3,775,357	4,294,196	49,029,486	44,349,535	4,679,951	10.6%
Operating Net	(36,809)	116,365	2,872	121,883	476,182	503,198	(184,445)	(163,575)	247,025	165,415	15,434	907,652	2,171,197	3,195,165	(1,023,968)	(32.0%)
0210 Annual Campaign	71,507	269,913	293,063	67,297	67,116	30,604	0	0	0	0	0	0	799,500	614,795	184,705	30.0%
0399 Scholarships Awarded	(58,618)	(58,422)	(58,922)	(59,122)	(60,222)	(64,641)	(114,222)	(82,939)	(59,672)	(60,472)	(58,872)	(67,046)	(803,170)	(719,706)	(83,464)	11.6%
0599 Special Event	0	0	0	0	0	0	15,000	130,000	238,485	0	0	0	383,485	314,784	68,701	21.8%
1810 Interest	24,426	24,426	24,426	24,426	24,426	24,426	24,426	24,426	24,426	24,426	24,426	24,426	293,112	493,412	(200,300)	(40.6%)
1811 Dividend Income	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	480,000	752,534	(272,534)	(36.2%)
1994 Investment Valuation Change	0	0	0	0	0	0	0	0	0	0	0	0	0	493,797	(493,797)	(100.0%)
1995 Short Term Gain on Investment	0	0	0	0	0	0	0	0	0	0	0	0	0	(182,001)	182,001	(100.0%)
1996 Long Term Gain on Investment	0	0	0	0	0	0	0	0	0	0	0	0	0	(32,919)	32,919	(100.0%)
1998 Gain/(Loss) On Sale Of Assets	0	0	0	0	0	0	0	0	0	0	0	0	0	3,189	(3,189)	(100.0%)
1999 Gain/(Loss)-Invest. In Subsidiary	0	0	0	0	0	0	0	0	0	0	0	0	0	(63,964)	63,964	(100.0%)
Total Non-Operating Revenue	77,315	275,917	298,567	72,601	71,320	30,389	(34,796)	111,487	243,239	3,954	5,554	(2,620)	1,152,927	1,673,921	(520,994)	(31.1%)
2812 In-Kind Rent	7,764	7,764	7,764	7,764	7,764	7,764	7,764	7,764	7,764	7,764	7,764	7,764	93,168	93,172	(4)	(0.0%)
2890 Depreciation Expense	112,993	112,993	113,342	112,998	113,040	112,459	116,190	117,356	117,398	115,135	116,587	116,602	1,377,093	1,301,749	75,344	5.8%
3630 Investment Fees	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	36,000	51,812	(15,812)	(30.5%)
3696 Strategic Initiative Costs	22,265	22,265	22,265	22,265	22,265	22,265	22,265	22,265	22,265	22,265	22,265	22,265	267,180	127,566	139,614	109.4%
3899 Special Event Expense	2,555	0	0	0	200	200	25,200	35,200	105,130	0	0	0	168,485	178,394	(9,909)	(5.6%)
5215 Interest Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	(536)	536	(100.0%)
Total Non-Operating Expense	148,577	146,022	146,371	146,027	146,269	145,688	174,419	185,585	255,557	148,164	149,616	149,631	1,941,926	1,752,157	189,769	10.8%
Total Non-Operating Total	(71,262)	129,895	152,196	(73,426)	(74,949)	(115,299)	(209,215)	(74,098)	(12,318)	(144,210)	(144,062)	(152,251)	(788,999)	(78,236)	(710,763)	908.5%
Net Outcome	(108,071)	246,260	155,068	48,457	401,233	387,899	(393,660)	(237,673)	234,707	21,205	(128,628)	755,401	1,382,198	3,116,929	(1,734,731)	(55.7%)

**YMCA of Orange County
2024 Capital Expense Budget**

Project	Site	Project Date	Budget
Soccer Arena & Outdoor Weight Room Turf	Fullerton Branch	1/1/2024	131,000
ADA Pool Stairs	Fullerton Branch	1/1/2024	10,000
LED Light Fixtures	Fullerton Branch	1/1/2024	20,000
Washer and Dryer for Towel Service	Fullerton Branch	1/1/2024	10,000
Automatic Swing Door System	Fullerton Branch	1/1/2024	22,000
HVAC Thermostats	Fullerton Branch	1/1/2024	14,500
ADA Pool Chair Lift	Fullerton Branch	1/1/2024	8,500
Concrete Stabilize	Fullerton Branch	7/1/2024	250,000
Flooring Replacement	Fullerton Branch	7/1/2024	180,000
Total Fullerton Spending			646,000
Strength Equipment	Huntington Beach Branch	1/1/2024	15,000
Total Huntington Spending			15,000
Resurfacing Lap Pool	Newport Mesa Branch	1/1/2024	60,000
Pool Heater	Newport Mesa Branch	1/1/2024	13,500
Total Newport Mesa Spending			73,500
Free Weight Room Dumbbells	Laguna Niguel Branch	1/1/2024	15,000
Volleyball Poles, Pads, Net, and Referee Equipment	Laguna Niguel Branch	1/1/2024	17,000
Upstairs Double Door Replacement	Laguna Niguel Branch	1/1/2024	8,500
Exhaust Fans	Laguna Niguel Branch	1/1/2024	54,000
Total Laguna Niguel Spending			94,500
Unassigned Contingency	Mission Viejo Branch	1/1/2024	50,000
Pool Cover	Mission Viejo Branch	1/1/2024	45,000
Roof Replacement	Mission Viejo Branch	1/1/2024	55,000
Door Replacement	Mission Viejo Branch	1/1/2024	20,000
Total Mission Viejo Spending			170,000
Truck	CYD South	1/1/2024	65,000
AC Unit	CYD South	3/1/2024	37,000
AC Unit	CYD South	4/1/2024	18,500
AC Unit	CYD South	5/1/2024	18,500
AC Unit	CYD South	6/1/2024	37,000
AC Unit	CYD South	7/1/2024	55,500
AC Unit	CYD South	8/1/2024	37,000
AC Unit	CYD South	9/1/2024	37,000
AC Unit	CYD South	10/1/2024	37,000
Roof Replacement	CYD South	4/1/2024	40,000
Roof Replacement	CYD South	6/1/2024	20,000
Roof Replacement	CYD South	7/1/2024	20,000
Roof Replacement	CYD South	8/1/2024	20,000
Roof Replacement	CYD South	11/1/2024	20,000
Ramp Replacement	CYD South	4/1/2024	10,000

**YMCA of Orange County
2024 Capital Expense Budget**

Project	Site	Project Date	Budget
Ramp Replacement	CYD South	6/1/2024	10,000
Ramp Replacement	CYD South	7/1/2024	10,000
Ramp Replacement	CYD South	11/1/2024	10,000
Flooring Replacement	CYD South	6/1/2024	10,000
Flooring Replacement	CYD South	7/1/2024	10,000
Flooring Replacement	CYD South	8/1/2024	10,000
Total CYD South Spending			532,500
New Flooring	CYD Central Orange County	1/1/2024	25,000
Total CYD Central Orange County Spending			25,000
ELC Window Replacement	CYD Pomona Valley	3/1/2024	75,000
Total CYD Pomona Valley Spending			75,000
Unassigned Contingency	Association Office	1/1/2024	250,000
Badge Printer	Association Office	1/1/2024	23,000
Backup Data Storage	Association Office	1/1/2024	25,000
Server Room Renovation	Association Office	1/1/2024	25,000
Strategic Development	Association Office	1/1/2024	500,000
Total Association Office Spending			823,000
Tipper Suite 110 & 120 Slab Repair	Tipper, LLC	1/1/2024	200,000
Unassigned Contingency	Tipper, LLC	1/1/2024	20,000
Total Tipper Spending			220,000
Total Capital Expense Budget			2,674,500