



FOR YOUTH DEVELOPMENT  
FOR HEALTHY LIVING  
FOR SOCIAL RESPONSIBILITY

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**Finance Committee**  
**Finances ending 01/31/2024**

## January 2024 Financial Performance

### Operational Performance

#### Revenue

- January Actual - \$3.9M which is over budget by \$130K (3.4%) and ahead of prior year by \$810K (26%). A majority of the increased revenue is additional ELOP dollars.
- Child Care Revenue - \$2.9M which is ahead of budget by \$107K (4%) and \$786K (37%) over prior year.
  - Breakdown of revenue
    - Fee Based - \$1.7M (58.4%)
    - ELOP - \$943K (32.5%)
    - ASES - \$219K (7.5%)
    - CUSD Supervision Contract - \$36K (1.2%)
    - Y&G - \$11K - (.4%)
- Membership Revenue - \$483K which was ahead of budget by \$10K (2%) and \$43K (10%) over prior year. In January we had 1,217 new joins (including 3<sup>rd</sup> Party).

#### Expenses

##### Salary and Wage

- \$2.2M which is under budget by \$166K (7%), but over prior year by \$555K (31%). Salary and Wage as a percentage of revenue is 57% on a budget of 63%. PY Salary and Wage as a percentage of revenue was 54%.
- - Breakdown of salary and wages as a percentage of revenue

Line of Business	Actual	Budget	Variance	Prior Year	Variance
Branch Operations	55%	56%	-1%	62%	-8%
CYD Operations	51%	57%	-6%	45%	6%
Community (YCS, Camp, AG)	30%	38%	-9%	25%	5%

##### Benefit, Bonus and Taxes

- \$409K which is under budget by \$19K (7%) and over prior year by \$74K (31%).

##### Flexed and Fixed Expenses

- Flexed Expenses - \$452K which is under budget by \$35K (7%) and \$42K (3%) over prior year. Flex expenses were 11.58% of revenue compared to a budget of 12.91% and PY performance of 13.26%

- Fixed Expenses - \$505K which is \$14K under budget (3%) and \$50K over prior year (11%). Fixed expenses were 12.94% of revenue compared to a budget of 13.75% and PY performance of 14.70%.

## Operating Net

- Op Net - \$327K which is over budget by \$363K and \$93K over prior year (40%). This is primarily due to the over achieving revenue and under spending salaries.
  - Breakdown of Ops Net YTD

Line of Business	Actual	Budget	Variance	Prior Year	Variance
Branch Operations	\$ 23,191	\$ (15,542)	\$ 38,733	\$ (76,110)	\$ 99,301
CYD Operations	\$ 868,844	\$ 571,180	\$ 297,664	\$ 747,586	\$ 121,258
Community (YCS, Camp, AG)	\$ (1,460)	\$ (20,214)	\$ 18,754	\$ 4,482	\$ (5,942)

## Non-Operating Revenue and Expenses

- Revenue - \$290K which is \$213K ahead of budget which is primarily due to the long term gain on investment.
- Expenses - \$126K which is \$22K under budget.

## Net Outcome

- \$491K which is over budget by \$599K and \$154K under prior year (24%).

## Cash Flow

- January cash flow from operations was \$215k and net cash flow was (\$3.54M). The negative net cash flow is due to \$3.5M transfer into our Fidelity investment portfolio.

## Balance Sheet

- \$3.5M transfer between Cash and Investments. Prepaid insurance of \$222k.

## Excess Cash Balances

- In January we transferred \$3.5M to our Fidelity investment portfolio. In February we transferred \$1M to our Fidelity investment portfolio.

## Capital Expense Summary

- We have included a listing of budgeted and unbudgeted CapEx projects, along with cash spent, projected project dates, and status notes.

YMCA of Orange County  
Statement of Financial Position-Consolidated  
1/31/2024

January				YTD							
Actual	Budget	Actual	Prior Year	Actual	% Var	Budget	% Var	Act vs Bud Variance	Prior Year	Act vs Prior Yr Variance	Annual Budget
<b>Revenue</b>											
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	0.00%	\$0.00	\$0.00	\$0.00	\$62,000.00
25,025.00	25,025.00	25,025.00	25,025.00	25,025.00	0.00%	25,025.00	0.00%	25,025.00	25,025.00	25,025.00	25,025.00
18,654.50	8,000.00	18,654.50	33,027.00	18,654.50	0.00%	8,000.00	0.00%	10,654.50	33,027.00	(14,372.50)	141,944.00
0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00	0.00	1,358,084.00
40,959.84	34,220.00	6,739.84	39,535.24	1,424.60	0.01%	34,220.00	0.01%	6,739.84	39,535.24	1,424.60	217,700.00
940,337.05	809,036.00	134,301.05	253,323.46	690,013.59	0.84%	809,036.00	21.46%	134,301.05	253,323.46	(69,013.59)	10,123,293.00
4,242.00	7,998.00	(3,756.00)	5,384.80	(1,142.80)	0.11%	7,998.00	0.21%	(3,756.00)	5,384.80	(1,142.80)	32,976.00
218,663.10	253,352.00	(34,688.90)	171,498.93	47,163.17	0.93%	253,352.00	6.67%	(34,688.90)	171,498.93	47,163.17	2,896,250.00
93,715.13	104,243.00	(10,527.87)	107,696.30	(3,981.17)	2.40%	104,243.00	2.77%	(10,527.87)	107,696.30	(3,981.17)	1,299,215.00
44,123.74	49,756.00	(5,632.26)	55,033.90	(10,910.16)	1.32%	49,756.00	1.32%	(5,632.26)	55,033.90	(10,910.16)	641,403.00
97,854.70	75,947.00	21,907.70	68,664.65	29,190.05	2.51%	75,947.00	2.01%	21,907.70	68,664.65	29,190.05	1,005,844.00
9,850.78	10,186.00	(335.22)	9,892.13	(41.35)	0.29%	10,186.00	0.27%	(335.22)	9,892.13	41.35	544,105.00
1,000.00	830.00	170.00	1,010.00	107.00	0.03%	830.00	0.02%	170.00	1,010.00	190.00	13,725.00
24,845.43	19,739.00	5,106.43	720.00	24,125.43	0.64%	19,739.00	0.52%	5,106.43	720.00	24,125.43	259,977.00
171,624.52	172,821.00	(1,196.48)	193,893.31	(22,268.79)	4.40%	172,821.00	4.58%	(1,196.48)	193,893.31	(22,268.79)	2,231,561.00
40,623.15	39,900.00	723.15	3,653.00	36,970.15	1.06%	39,900.00	1.06%	723.15	3,653.00	555,075.00	575,075.00
31,534.45	29,273.00	2,261.45	34,000.24	(2,465.79)	0.81%	29,273.00	0.78%	2,261.45	34,000.24	(2,465.79)	361,240.00
0.00	0.00	0.00	(2.08)	0.00	0.00%	0.00	0.00%	0.00	(2.08)	2.08	0.00
158,553.05	106,500.00	52,053.05	204,430.00	(45,876.95)	4.07%	106,500.00	2.83%	52,053.05	204,430.00	(45,876.95)	1,301,850.00
49,842.36	33,637.00	16,205.36	47,565.36	2,277.00	1.28%	33,637.00	0.89%	16,205.36	47,565.36	2,277.00	412,352.00
33,750.00	35,594.00	(1,844.00)	33,725.00	37,750.00	0.87%	35,594.00	0.84%	(1,844.00)	33,725.00	27.00	251,536.00
0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00	0.00	315,000.00
0.00	4,830.00	(4,830.00)	0.00	0.00	0.00%	4,830.00	0.13%	(4,830.00)	0.00	4,830.00	197,220.00
0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00	0.00	262,144.00
7,820.63	6,955.00	(865.63)	7,573.57	(848.94)	0.17%	6,955.00	0.18%	(230.37)	7,573.57	(848.94)	92,081.00
67,486.10	68,254.00	(767.90)	39,496.92	73,880.10	1.89%	68,254.00	1.81%	5,626.10	39,496.92	34,883.18	909,266.00
2,450.00	5,900.00	(3,450.00)	4,325.00	(1,575.00)	0.26%	5,900.00	0.29%	(2,450.00)	4,325.00	5,475.00	315,000.00
1,699,737.19	1,733,715.00	(33,977.21)	1,692,011.80	7,725.99	43.59%	1,733,715.00	45.99%	(33,977.21)	1,692,011.80	7,725.99	23,217,000.00
(35,384.14)	(35,703.00)	(318.86)	(35,247.71)	(318.86)	(0.91%)	(35,703.00)	(0.95%)	(318.86)	(35,247.71)	(318.86)	(425,680.00)
(10,204.11)	(7,414.00)	(2,790.11)	(7,287.58)	(2,916.53)	(0.26%)	(7,414.00)	(0.20%)	(2,790.11)	(7,287.58)	(2,916.53)	(111,476.00)
4,452.55	5,774.00	(1,321.45)	7,567.47	(3,114.88)	0.15%	5,774.00	0.15%	(1,254.41)	7,567.47	(1,114.88)	66,570.00
33,425.38	33,243.00	182.38	33,432.38	33,432.38	0.00%	33,243.00	0.00%	189.38	33,432.38	259,899.00	395,859.00
662.71	10,292.00	(9,629.29)	0.00	662.71	0.02%	10,292.00	0.27%	(9,629.29)	0.00	662.71	93,904.00
11,876.65	12,692.00	(815.35)	11,213.52	11,876.65	0.29%	12,692.00	0.34%	(815.35)	11,213.52	1,213.52	160,340.00
60,102.72	71,440.00	(11,337.28)	43,259.32	16,843.40	1.54%	71,440.00	1.90%	(11,337.28)	43,259.32	16,843.40	922,154.00
33,628.92	40,998.00	(7,369.08)	31,181.64	33,628.92	0.86%	40,998.00	1.09%	(7,369.08)	31,181.64	2,447.28	1,267,217.00
6,774.50	11,774.00	(4,999.50)	6,516.66	25,774.50	0.21%	11,774.00	0.31%	(4,999.50)	6,516.66	8,516.66	89,090.00
11,274.08	0.00	11,274.08	(3,100.00)	14,374.08	0.29%	0.00	0.00%	11,274.08	(3,100.00)	14,374.08	126,250.00
1,824.28	600.00	1,224.28	3,090.00	1,824.28	0.04%	600.00	0.02%	1,224.28	3,090.00	(1,607.52)	91,886.00
27,503.41	46,106.00	(18,602.59)	28,159.77	(656.36)	0.71%	46,106.00	1.22%	(18,602.59)	28,159.77	(656.36)	512,224.00
(51,912.37)	(62,945.00)	(11,032.63)	(51,912.37)	(11,032.63)	(0.18%)	(62,945.00)	(0.18%)	(11,032.63)	(51,912.37)	(606,090.00)	(606,090.00)
(598.00)	(586.00)	(12.00)	(377.00)	(222.00)	0.02%	(586.00)	(0.02%)	(13.00)	(377.00)	(222.00)	(7,032.00)
4,137.11	750.00	3,387.11	2,016.23	2,120.88	0.02%	750.00	0.02%	3,387.11	2,016.23	1,114.65	77,485.00
18,371.72	23,104.00	(4,732.28)	19,691.98	(3,412.02)	0.11%	23,104.00	0.61%	(4,732.28)	19,691.98	(3,412.02)	306,268.00
550.00	25.00	525.00	1,500.00	(950.00)	0.01%	25.00	0.00%	525.00	1,500.00	(950.00)	800.00
(8,087.98)	(1,713.00)	(6,374.98)	(918.74)	(5,007.98)	(0.21%)	(1,713.00)	(0.05%)	(6,374.98)	(918.74)	(1,169.24)	(22,325.00)
<b>3,899,356.47</b>	<b>3,769,413.00</b>	<b>129,943.47</b>	<b>3,088,572.54</b>	<b>810,783.93</b>	<b>100.00%</b>	<b>3,769,413.00</b>	<b>100.00%</b>	<b>129,943.47</b>	<b>3,088,572.54</b>	<b>810,783.93</b>	<b>51,200,683.00</b>
<b>Expense</b>											
791,597.96	778,878.00	(12,719.96)	671,381.16	(120,216.80)	20.36%	778,878.00	20.66%	(12,719.96)	671,381.16	(120,216.80)	9,576,214.00
623,545.58	726,201.00	(102,654.42)	391,879.44	(231,667.14)	15.99%	726,201.00	19.27%	(102,654.42)	391,879.44	(231,667.14)	8,573,216.00
798,931.57	848,892.00	(49,960.43)	575,471.73	(193,459.84)	19.72%	848,892.00	22.52%	(79,420.27)	575,471.73	(193,459.84)	13,342,447.00
20,782.91	13,109.00	(7,673.91)	14,972.57	(5,810.34)	0.53%	13,109.00	0.35%	(7,673.91)	14,972.57	(5,810.34)	173,869.00
2,435.58	6,350.00	(3,914.42)	2,464.26	2,435.58	0.17%	6,350.00	0.17%	3,914.42	2,464.26	2,435.58	86,993.00
<b>2,207,294.60</b>	<b>2,373,430.00</b>	<b>(166,135.40)</b>	<b>1,656,169.16</b>	<b>(551,125.44)</b>	<b>56.61%</b>	<b>2,373,430.00</b>	<b>62.97%</b>	<b>(166,135.40)</b>	<b>1,656,169.16</b>	<b>(551,125.44)</b>	<b>29,752,739.00</b>
6,801.53	4,200.00	(2,601.53)	20,318.06	13,516.53	0.17%	4,200.00	0.11%	(2,601.53)	20,318.06	13,516.53	505,400.00
9,026.37	0.00	(9,026.37)	119.80	(8,906.57)	0.23%	0.00	0.00%	(9,026.37)	119.80	(8,906.57)	14,100.00
117,734.29	116,366.00	(1,368.29)	94,372.93	(23,361.36)	3.02%	116,366.00	3.09%	(1,368.29)	94,372.93	(23,361.36)	1,471,323.00
60,595.76	55,268.00	(5,327.76)	47,807.00	(12,788.76)	1.55%	55,268.00	1.47%	(5,327.76)	47,807.00	(7,461.00)	663,216.00
10,571.43	18,275.00	(7,703.57)	13,919.55	(2,748.12)	0.22%	18,275.00	0.48%	(7,703.57)	13,919.55	(2,748.12)	248,587.00
161,634.28	161,634.00	0.28	118,568.42	(43,065.58)	0.19%	161,634.00	0.19%	(43,065.58)	118,568.42	(43,065.58)	2,267,133.00
8,623.19	4,696.00	(3,927.19)	11,718.90	8,073.43	0.27%	4,696.00	0.12%	(3,927.19)	11,718.90	3,095.71	58,769.00
34,165.41	47,431.00	(13,265.59)	28,569.28	(5,596.13)	0.88%	47,431.00	1.26%	(13,265.59)	28,569.28	(5,596.13)	599,302.00
<b>409,152.56</b>	<b>428,123.00</b>	<b>(18,970.44)</b>	<b>335,083.94</b>	<b>(74,068.62)</b>	<b>10.49%</b>	<b>428,123.00</b>	<b>11.36%</b>	<b>(18,970.44)</b>	<b>335,083.94</b>	<b>(74,068.62)</b>	<b>5,827,845.00</b>
<b>2,616,447.16</b>	<b>2,801,553.00</b>	<b>(185,105.84)</b>	<b>1,991,253.10</b>	<b>(625,194.06)</b>	<b>67.10%</b>	<b>2,801,553.00</b>	<b>74.32%</b>	<b>(185,105.84)</b>	<b>1,991,253.10</b>	<b>(625,194.06)</b>	<b>35,580,584.00</b>
<b>Wages and Benefits Total</b>											
5,120.14	6,575.00	(1,454.86)	3,278.43	(1,841.71)	0.13%	6,575.00	0.13%	1,454.86	3,278.43	(1,841.71)	74,418.00
10,554.36	11,384.00	(829.64)	12,167.38	1,613.02	0.27%	11,384.00	0.30%	829.64	12,167.38	1,613.02	118,013.00
2,997.17	3,234.83	(237.66)	3,479.33	2,997.17	0.08%	3,234.83	0.17%	(237.66)	3,479.33	(482.16)	68,171.00
31,065.87	35,041.00	(3,975.13)	27,848.68	(3,219.17)	0.80%	35,041.00	0.93%	(3,975.13)	27,848.68	(3,219.17)	427,441.00
15,387.62	15,744.00	(356.38)	12,979.37	(2,764.63)	0.39%	15,744.00	0.42%	(356.38)	12,979.37	(2,764.63)	188,935.00
1,929.34	1,517.74	411.60	1,517.74	(411.60)	0.00%	1,517.74	0.00%	411.60	1,517.74	(411.60)	55,174.00
26,638.05	30,868.00	(4,231.95)	17,398.32	(9,237.73)	0						

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January					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
\$326,566.84	(\$36,809.00)	\$363,375.84	\$233,454.21	\$93,112.63	Operating Net	\$326,566.84	8.37%	(\$36,809.00)	(0.98%)	\$363,375.84	\$233,454.21	\$93,112.63	\$2,171,197.00
(3,064.49)	71,507.00	(74,571.49)	37,046.70	(40,111.19)	0210 Annual Campaign	(3,064.49)	(0.08%)	71,507.00	1.90%	(74,571.49)	37,046.70	(40,111.19)	799,500.00
(47,213.28)	(58,618.00)	11,404.72	(55,147.45)	7,934.17	0399 Scholarships Awarded	(47,213.28)	(1.21%)	(58,618.00)	(1.56%)	11,404.72	(55,147.45)	7,934.17	(803,170.00)
65,895.09	0.00	65,895.09	0.00	65,895.09	0599 Special Event	65,895.09	1.69%	0.00	0.00%	65,895.09	0.00	65,895.09	383,485.00
34,421.76	24,426.00	9,995.76	11,721.11	22,700.65	1810 Interest	34,421.76	0.88%	24,426.00	0.65%	9,995.76	11,721.11	22,700.65	293,112.00
49,882.15	40,000.00	9,882.15	35,671.59	14,210.56	1811 Dividend Income	49,882.15	1.28%	40,000.00	1.06%	9,882.15	35,671.59	14,210.56	480,000.00
(189,594.18)	0.00	(189,594.18)	400,440.88	(590,035.06)	1994 Investment Valuation Change	(189,594.18)	(4.86%)	0.00	0.00%	(189,594.18)	400,440.88	(590,035.06)	0.00
132,626.43	0.00	132,626.43	20,725.71	111,900.72	1996 Short Term Gain on Investment	132,626.43	3.40%	0.00	0.00%	132,626.43	20,725.71	111,900.72	0.00
252,834.50	0.00	252,834.50	62,223.87	190,610.63	1996 Long Term Gain on Investment	252,834.50	6.48%	0.00	0.00%	252,834.50	62,223.87	190,610.63	0.00
1,900.00	0.00	1,900.00	1,493.00	407.00	1998 Gain(Loss) On Sale Of Assets	1,900.00	0.05%	0.00	0.00%	1,900.00	1,493.00	407.00	0.00
(7,505.17)	0.00	(7,505.17)	14,963.78	(22,468.95)	1999 Gain(Loss)-Invest. In Subsidiary	(7,505.17)	(0.19%)	0.00	0.00%	(7,505.17)	14,963.78	(22,468.95)	0.00
<b>290,182.81</b>	<b>77,315.00</b>	<b>(212,867.81)</b>	<b>529,139.19</b>	<b>238,956.38</b>	<b>Total Non-Operating Revenue</b>	<b>290,182.81</b>	<b>7.44%</b>	<b>77,315.00</b>	<b>2.05%</b>	<b>(212,867.81)</b>	<b>529,139.19</b>	<b>238,956.38</b>	<b>1,152,927.00</b>
7,764.33	7,764.00	(0.33)	7,764.33	0.00	2812 In-Kind Rent	7,764.33	0.20%	7,764.00	0.21%	(0.33)	7,764.33	0.00	93,168.00
111,037.31	112,993.00	1,955.69	102,793.31	(8,244.00)	2890 Depreciation Expense	111,037.31	2.85%	112,993.00	3.00%	1,955.69	102,793.31	(8,244.00)	1,377,093.00
7,016.99	3,000.00	(4,016.99)	5,142.87	(1,874.12)	3630 Investment Fees	7,016.99	0.18%	3,000.00	0.08%	(4,016.99)	5,142.87	(1,874.12)	36,000.00
0.00	22,265.00	22,265.00	0.00	0.00	3696 Strategic Initiative Costs	0.00	0.00%	22,265.00	0.59%	22,265.00	0.00	0.00	267,180.00
300.24	2,555.00	2,254.76	2,555.00	2,254.76	3699 Special Event Expense	300.24	0.01%	2,555.00	0.07%	2,254.76	2,555.00	2,254.76	169,485.00
<b>126,118.87</b>	<b>148,577.00</b>	<b>22,458.13</b>	<b>118,255.51</b>	<b>(7,863.36)</b>	<b>Total Non-Operating Expense</b>	<b>126,118.87</b>	<b>3.23%</b>	<b>148,577.00</b>	<b>3.94%</b>	<b>22,458.13</b>	<b>118,255.51</b>	<b>(7,863.36)</b>	<b>1,941,926.00</b>
<b>164,063.94</b>	<b>(71,262.00)</b>	<b>(235,325.94)</b>	<b>410,883.68</b>	<b>246,819.74</b>	<b>Total Non-Operating Total</b>	<b>164,063.94</b>	<b>4.21%</b>	<b>(71,262.00)</b>	<b>(1.89%)</b>	<b>(235,325.94)</b>	<b>410,883.68</b>	<b>246,819.74</b>	<b>(788,999.00)</b>
<b>\$490,630.78</b>	<b>(\$108,071.00)</b>	<b>\$598,701.78</b>	<b>\$644,337.89</b>	<b>(\$153,707.11)</b>	<b>Net Outcome</b>	<b>\$490,630.78</b>	<b>12.58%</b>	<b>(\$108,071.00)</b>	<b>(2.87%)</b>	<b>\$598,701.78</b>	<b>\$644,337.89</b>	<b>(\$153,707.11)</b>	<b>\$1,382,198.00</b>

YMCA of Orange County  
Statement of Financial Position-Consolidated  
1/31/2024

<u>Balance Sheet</u>		<u>Balance Sheet</u>		
Year End 12/31/2023	YTD Change	1 Year Ago 1/31/2023	Prior Mo. 12/31/2023	Current Mo. 1/31/2024
<b>ASSETS</b>				
<i>Current Assets</i>				
\$10,038,045	(\$3,538,083)	\$5,252,459	\$10,038,045	\$6,499,962
23,239,639	3,737,898	18,925,163	23,239,639	26,977,537
3,905,063	126,548	3,248,375	3,905,063	4,031,611
0	0	4,652,226	0	0
12,554,902	(17,836)	14,434,415	12,554,902	12,537,066
4,994	0	2,200	4,994	4,994
0	221,783	244,615	0	221,783
490,115	(17,315)	421,102	490,115	472,800
<b>50,232,758</b>	<b>512,995</b>	<b>47,180,555</b>	<b>50,232,758</b>	<b>50,745,753</b>
<i>Other Assets</i>				
11,629,718	238,750	11,237,241	11,629,718	11,868,468
3,042,300	0	3,669,354	3,042,300	3,042,300
<b>14,672,018</b>	<b>238,750</b>	<b>14,906,595</b>	<b>14,672,018</b>	<b>14,910,768</b>
<b>\$64,904,776</b>	<b>\$751,745</b>	<b>\$62,087,150</b>	<b>\$64,904,776</b>	<b>\$65,656,521</b>
<b>LIABILITIES AND NET ASSETS</b>				
<i>Current Liabilities</i>				
\$681,444	(\$63,636)	\$519,287	\$681,444	\$617,808
3,440,236	4,979	3,096,972	3,440,236	3,445,215
882,299	0	932,578	882,299	882,299
1,184,856	303,828	1,323,492	1,184,856	1,488,684
<b>6,188,835</b>	<b>245,171</b>	<b>5,872,329</b>	<b>6,188,835</b>	<b>6,434,006</b>
<i>Long-term Liabilities</i>				
100,000	8,439	33,477	100,000	108,439
0	0	4,605	0	0
2,160,001	0	2,736,776	2,160,001	2,160,001
<b>2,260,001</b>	<b>8,439</b>	<b>2,774,858</b>	<b>2,260,001</b>	<b>2,268,440</b>
<b>8,448,836</b>	<b>253,610</b>	<b>8,647,187</b>	<b>8,448,836</b>	<b>8,702,446</b>
<i>Net Assets</i>				
2,545,406	(1,872,559)	618,629	2,545,406	672,847
(85,962)	78,457	14,964	(85,962)	(7,505)
1,185,907	(1,353,113)	(4,219)	1,185,907	(167,206)
52,810,589	3,645,350	52,810,589	52,810,589	56,455,939
<b>56,455,940</b>	<b>498,135</b>	<b>53,439,963</b>	<b>56,455,940</b>	<b>56,954,075</b>
<b>\$64,904,776</b>	<b>\$751,745</b>	<b>\$62,087,150</b>	<b>\$64,904,776</b>	<b>\$65,656,521</b>

<i>Cash &amp; Investments Footnote:</i>				
1,615,849	(3,844,694)	(28,487)	1,615,849	(2,228,845)
23,239,639	3,737,898	18,925,163	23,239,639	26,977,537
8,422,196	306,611	5,280,946	8,422,196	8,728,807

**YMCA OF ORANGE COUNTY**

**For the One Month Ending 1/31/2024**

	January Revenue		Salary/Wages			Bonus/Benefits/Tax			Flex Expenses			Fixed Expenses			Operating Net	Non-Operating Expenses				
	Actual	Budget	Act vs	Actual	Budget	Act vs	Actual	Budget	Act vs	Actual	Budget	Act vs	Actual	Budget		Act vs	Actual	Budget	Act vs	Net Profit
			Bud Var			Bud Var			Bud Var			Bud Var				Bud Var			Bud Var	
Fullerton	185,477	191,786	(6,309)	115,662	119,296	(3,634)	17,299	19,346	(2,047)	22,449	30,492	(8,043)	31,254	38,132	(6,878)	(1,186)	37,181	44,077	(6,896)	(38,367)
Huntington Beach	105,630	101,638	3,992	43,339	42,911	428	7,023	7,144	(121)	3,788	7,723	(3,935)	50,827	49,117	1,710	654	19,501	19,098	403	(18,847)
Newport Mesa	172,147	157,329	14,818	82,163	82,298	(135)	11,994	12,777	(783)	8,666	12,677	(4,011)	27,078	32,065	(4,987)	42,246	7,367	25,764	(18,397)	34,879
YMCA Community Service	108,148	121,315	(13,167)	60,201	66,438	(6,237)	10,005	10,493	(488)	32,355	20,713	11,642	7,881	17,362	(9,481)	(2,294)	17,187	20,148	(2,961)	(19,480)
Laguna Niguel	109,239	112,464	(3,225)	59,080	64,299	(5,219)	10,500	12,627	(2,127)	12,413	13,739	(1,326)	21,970	21,185	785	5,278	32,548	33,859	(1,311)	(27,270)
Mission Viejo	105,834	136,676	(30,842)	71,055	83,600	(12,545)	13,026	15,617	(2,591)	11,006	17,658	(6,652)	34,547	32,732	1,815	(23,800)	33,271	40,461	(7,190)	(57,071)
Resident Camp	1,000	4,830	(3,830)	17,369	20,056	(2,687)	3,439	3,926	(487)	2,112	4,705	(2,593)	7,817	8,603	(786)	(29,736)	7,123	6,184	939	(36,859)
CYD Administration	25,025		25,025	74,964	113,579	(38,615)	17,077	21,178	(4,101)	7,492	10,109	(2,617)	10,833	11,592	(759)	(85,341)	312	773	(461)	(85,654)
CYD District Contracts	40,660	28,220	12,440	17,197	21,548	(4,351)	3,064	2,139	925	0	1,272	1,543	(271)	19,127	6,506	3,104	3,402	12,622		
CYD Teens	57,319	43,927	13,392	20,343	22,986	(2,643)	3,996	4,172	(176)	3,450	4,336	(886)	8,484	5,795	2,689	21,045	9,634	6,966	2,668	11,411
CYD Central Orange Coast	540,953	578,698	(37,745)	268,816	292,453	(23,637)	46,089	50,628	(4,539)	20,997	39,381	(18,384)	32,312	30,456	1,856	172,739	75,144	73,544	1,600	97,595
CYD Laguna Niguel	578,887	517,530	61,357	254,119	230,086	24,033	45,414	43,286	2,128	18,443	29,085	(10,642)	32,757	29,362	3,395	228,154	93,592	86,837	6,755	134,561
CYD Mission Viejo	578,889	539,127	39,762	267,636	248,113	19,523	45,973	42,816	3,157	22,094	30,940	(8,846)	42,723	37,330	5,393	200,462	99,182	95,106	4,076	101,280
CYD Beach Cities	490,469	418,222	72,247	196,443	184,515	11,928	37,226	34,235	2,991	17,759	27,595	(9,836)	22,664	21,749	915	216,378	79,144	69,338	9,806	137,233
CYD Pomona Valley	102,045	102,398	(353)	71,318	69,909	1,409	12,877	12,472	405	5,696	7,644	(1,948)	7,242	7,604	(362)	4,913	24,148	23,941	207	(19,235)
CYD San Gabriel Valley ASES	227,981	285,330	(57,349)	167,835	220,427	(52,592)	26,423	32,549	(6,126)	11,062	11,759	(697)	8,147	5,673	2,474	14,514	33,459	33,459	0	(18,946)
CYD Orange County ASES & YC	265,726	283,431	(17,705)	136,655	188,158	(51,503)	20,150	28,180	(8,030)	22,742	44,317	(21,575)	7,564	6,004	1,560	78,616	34,159	26,512	7,647	44,457
Adventure Guides	205,263	138,759	66,504	14,432	15,452	(1,020)	2,631	3,764	(1,133)	140,947	105,344	35,603	13,216	8,262	4,954	34,037	8,634	14,177	(5,543)	25,403
Tipper, LLC	31,250	18,220	13,030							9,082	9,082		32,027	31,416	611	(9,859)	19,583	19,448	135	(29,442)
Association Office	3,897	9,384	(5,487)	268,667	287,306	(18,639)	74,949	70,774	4,175	87,101	60,834	26,267	103,990	122,017	(18,027)	(530,811)	(743,631)	(554,688)	(188,943)	212,820
Capital Campaign																(76,610)	(76,610)	(76,610)		76,610
<b>Total</b>	<b>3,935,839</b>	<b>3,789,284</b>	<b>146,555</b>	<b>2,207,294</b>	<b>2,373,430</b>	<b>(166,135)</b>	<b>409,155</b>	<b>428,123</b>	<b>(18,970)</b>	<b>459,654</b>	<b>488,133</b>	<b>(28,479)</b>	<b>504,605</b>	<b>517,999</b>	<b>(13,396)</b>	<b>355,135</b>	<b>(182,566)</b>	<b>88,108</b>	<b>(270,675)</b>	<b>537,702</b>

**YMCA of Orange County**  
**Consolidated Revenue by Category**  
**TTM as of 1/31/2024**

	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	Actual Nov 2023	Actual Dec 2023	Actual Jan 2024	Budget Jan 2024	Actual vs Budget Variance	TOTAL 12-Months
Revenue	1,635,579	1,638,164	1,679,632	1,840,738	1,834,207	1,911,048	1,844,028	1,746,132	1,715,642	1,798,146	1,703,633	1,670,457	1,706,231	(35,774)	21,017,406
Child Care Fees	337,335	464,753	764,114	632,943	1,034,000	680,191	782,366	969,904	1,140,820	943,281	916,175	943,337	809,036	134,301	9,609,219
ELOP Child Care Fees	254,059	237,757	205,833	362,575	262,483	51,288	206,676	221,194	264,059	212,363	211,498	220,818	253,352	(32,534)	2,710,603
ASES Child Care Fees	27,194	25,821	26,284	29,327	53,561	50,176	43,516	29,625	58,071	47,244	25,676	37,556	33,119	4,437	454,051
Teen Child Care Fees	33,439	48,756	27,549	38,952	1,172	0	27,972	44,699	53,546	36,597	34,201	35,960	28,220	7,740	382,843
Contracted Services	19,571	25,767	21,979	51,926	21,471	14,304	19,652	21,707	24,692	17,407	21,543	19,589	33,865	(14,276)	279,608
Other Child Care Fees															
Child Care Subtotal	<b>2,307,177</b>	<b>2,441,018</b>	<b>2,725,391</b>	<b>2,956,461</b>	<b>3,206,894</b>	<b>2,707,007</b>	<b>2,924,210</b>	<b>3,033,261</b>	<b>3,256,830</b>	<b>3,055,038</b>	<b>2,912,726</b>	<b>2,927,717</b>	<b>2,863,823</b>	<b>63,894</b>	<b>34,453,730</b>
Membership Fees	499,537	502,888	493,767	521,428	522,218	533,562	532,338	523,513	514,758	516,036	488,017	517,336	505,055	12,281	6,165,398
Aquatics Fees	28,628	35,836	52,956	68,378	154,847	224,174	150,544	63,759	19,965	31,997	15,891	33,629	40,998	(7,369)	880,604
Sports Fees	75,258	61,977	59,912	85,710	71,272	83,878	99,903	48,378	61,877	79,638	43,222	55,403	71,440	(16,037)	826,428
Health and Fitness Fees	35,564	50,251	45,276	54,341	83,587	112,590	93,173	49,249	45,663	38,965	32,915	55,325	65,512	(10,187)	696,899
Branch Subtotal	<b>638,987</b>	<b>650,952</b>	<b>651,911</b>	<b>729,857</b>	<b>831,924</b>	<b>954,204</b>	<b>875,958</b>	<b>684,899</b>	<b>642,263</b>	<b>666,636</b>	<b>580,045</b>	<b>661,693</b>	<b>683,005</b>	<b>(21,312)</b>	<b>8,569,329</b>
Adventure Guide Fees	197,350	187,943	167,261	300,850	154,318	34,556	39,553	316,621	196,218	153,238	223,815	198,263	141,759	56,504	2,169,986
Community Programs Fees	88,279	114,243	93,881	121,121	107,529	146,512	150,556	91,167	114,561	102,511	129,287	115,418	124,429	(9,011)	1,375,065
Resident Camp	11,250	0	51,235	6,720	126,118	279,673	63,340	9,272	6,699	10,500	0	0	4,830	(4,830)	564,807
Miscellaneous Revenue	55,152	88,809	(71,076)	(46,597)	191,157	53,344	(76,412)	(47,625)	34,766	(31,697)	861,526	(34,985)	(66,653)	31,668	976,362
Tipper, LLC	12,970	27,662	14,528	14,184	14,184	14,184	14,184	14,306	14,655	14,379	3,195	31,250	18,220	13,030	189,681
Other Revenue Subtotal	<b>365,001</b>	<b>418,657</b>	<b>255,829</b>	<b>396,278</b>	<b>593,306</b>	<b>528,269</b>	<b>191,221</b>	<b>383,741</b>	<b>366,899</b>	<b>248,931</b>	<b>1,217,823</b>	<b>309,946</b>	<b>222,585</b>	<b>87,361</b>	<b>5,275,901</b>
REVENUE TOTAL	<b>3,311,165</b>	<b>3,510,627</b>	<b>3,633,131</b>	<b>4,082,596</b>	<b>4,632,124</b>	<b>4,189,480</b>	<b>3,991,389</b>	<b>4,101,901</b>	<b>4,265,992</b>	<b>3,970,605</b>	<b>4,710,594</b>	<b>3,899,356</b>	<b>3,769,413</b>	<b>129,943</b>	<b>48,298,960</b>

**YMCA of Orange County  
Consolidated Revenue by Category  
TTM as of 1/31/2024**

	Actual Feb 2023	Budget Feb 2023	Actual vs Budget Variance	Actual Mar 2023	Budget Mar 2023	Actual vs Budget Variance	Actual Apr 2023	Budget Apr 2023	Actual vs Budget Variance	Actual May 2023	Budget May 2023	Actual vs Budget Variance	Actual Jun 2023	Budget Jun 2023	Actual vs Budget Variance	Actual Jul 2023	Budget Jul 2023	Actual vs Budget Variance
<b>Revenue</b>																		
Child Care Fees	1,635,579	1,760,349	124,770	1,638,164	1,769,433	131,269	1,679,632	1,793,485	113,853	1,840,738	2,013,488	172,750	1,834,207	1,916,019	81,812	1,911,523	1,923,281	11,758
ELOP Child Care Fees	337,335	312,284	(25,051)	464,753	367,812	(96,941)	764,114	381,220	(382,894)	632,943	416,430	(216,513)	1,034,000	468,599	(565,401)	680,191	163,478	(516,713)
ASES Child Care Fees	254,059	223,583	(30,476)	237,757	259,734	21,977	205,833	209,166	3,333	362,575	271,549	(91,026)	262,483	179,668	(82,815)	51,288	81,964	30,676
Teen Child Care Fees	27,194	36,377	9,183	25,821	36,689	10,868	26,284	38,344	12,060	29,327	42,516	13,189	53,561	63,186	9,625	50,176	61,561	11,385
Contracted Services	33,439	32,798	(641)	48,756	32,798	(15,958)	27,549	32,798	5,249	38,952	32,798	(6,154)	1,172	1,000	(172)	0	0	0
Other Child Care Fees	19,571	55,243	35,672	25,767	51,537	25,770	21,979	57,962	35,983	51,926	28,888	(23,038)	21,471	58,667	37,196	14,304	53,397	39,093
<b>Child Care Subtotal</b>	<b>2,307,177</b>	<b>2,420,634</b>	<b>113,457</b>	<b>2,441,018</b>	<b>2,518,003</b>	<b>76,985</b>	<b>2,725,391</b>	<b>2,512,975</b>	<b>(212,416)</b>	<b>2,956,461</b>	<b>2,805,669</b>	<b>(150,792)</b>	<b>3,206,894</b>	<b>2,687,139</b>	<b>(519,755)</b>	<b>2,707,482</b>	<b>2,283,681</b>	<b>(423,801)</b>
Membership Fees	499,537	484,917	(14,620)	502,888	492,603	(10,285)	493,767	503,926	10,159	521,428	511,257	(10,171)	522,218	529,201	6,983	533,562	529,905	(3,657)
Aquatics Fees	28,628	36,536	7,908	35,836	48,131	12,295	52,956	60,176	7,220	68,378	71,836	3,458	154,847	148,638	(6,209)	224,174	185,486	(38,688)
Sports Fees	75,258	73,960	(1,298)	61,977	73,411	11,434	59,912	87,088	27,176	85,710	84,634	(1,076)	71,272	123,655	52,383	83,878	138,880	55,002
Health and Fitness Fees	35,564	51,865	16,301	50,251	56,687	6,436	45,276	56,321	11,045	54,341	50,538	(3,803)	83,587	89,762	6,175	112,590	116,009	3,419
<b>Branch Subtotal</b>	<b>638,987</b>	<b>647,278</b>	<b>8,291</b>	<b>650,952</b>	<b>670,832</b>	<b>19,880</b>	<b>651,911</b>	<b>707,511</b>	<b>55,600</b>	<b>729,857</b>	<b>718,265</b>	<b>(11,592)</b>	<b>831,924</b>	<b>891,256</b>	<b>59,332</b>	<b>954,204</b>	<b>970,280</b>	<b>16,076</b>
Adventure Guide Fees	197,350	143,073	(54,277)	187,943	123,655	(64,288)	167,261	103,726	(63,535)	300,850	228,716	(72,134)	154,318	112,158	(42,160)	34,556	33,683	(873)
Community Programs Fees	88,279	117,886	29,607	114,243	131,271	17,028	93,881	137,282	43,401	121,121	130,844	9,723	107,529	137,492	29,963	146,512	140,306	(6,206)
Resident Camp	11,250	4,455	(6,795)	0	4,455	4,455	51,235	8,910	(42,325)	6,720	11,325	4,605	126,118	99,580	(26,538)	279,673	338,530	58,857
Miscellaneous Revenue	55,152	(52,099)	(107,251)	88,809	(55,390)	(144,199)	(71,076)	(65,571)	5,505	(46,597)	(71,292)	(24,695)	191,157	(19,545)	(210,702)	52,869	(76,105)	(128,974)
Tipper, LLC	12,970	17,657	4,687	27,662	14,907	(12,755)	14,528	14,985	457	14,184	14,984	800	14,184	14,984	800	14,184	14,984	800
<b>Other Revenue Subtotal</b>	<b>365,001</b>	<b>230,972</b>	<b>(134,029)</b>	<b>418,657</b>	<b>218,898</b>	<b>(199,759)</b>	<b>255,829</b>	<b>199,332</b>	<b>(56,497)</b>	<b>396,278</b>	<b>314,577</b>	<b>(81,701)</b>	<b>593,306</b>	<b>344,669</b>	<b>(248,637)</b>	<b>527,794</b>	<b>451,398</b>	<b>(76,396)</b>
<b>REVENUE TOTAL</b>	<b>3,311,165</b>	<b>3,298,884</b>	<b>(12,281)</b>	<b>3,510,627</b>	<b>3,407,733</b>	<b>(102,894)</b>	<b>3,633,131</b>	<b>3,419,818</b>	<b>(213,313)</b>	<b>4,082,596</b>	<b>3,838,511</b>	<b>(244,085)</b>	<b>4,632,124</b>	<b>3,923,064</b>	<b>(709,060)</b>	<b>4,189,480</b>	<b>3,705,359</b>	<b>(484,121)</b>

	Actual Aug 2023	Budget Aug 2023	Actual vs Budget Variance	Actual Sep 2023	Budget Sep 2023	Actual vs Budget Variance	Actual Oct 2023	Budget Oct 2023	Actual vs Budget Variance	Actual Nov 2023	Budget Nov 2023	Actual vs Budget Variance	Actual Dec 2023	Budget Dec 2023	Actual vs Budget Variance	Actual Jan 2024	Budget Jan 2024	Actual vs Budget Variance	TOTAL 12-Months
<b>Revenue</b>																			
Child Care Fees	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)	1,703,633	1,799,345	96,212	1,670,457	1,706,231	35,774	21,016,243
ELOP Child Care Fees	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)	916,175	415,371	(500,804)	943,337	809,036	(134,301)	9,609,219
ASES Child Care Fees	206,676	215,403	8,727	221,194	248,928	27,734	264,059	259,305	27,734	212,363	225,429	13,066	211,498	204,442	(7,056)	220,818	253,352	32,534	2,710,603
Teen Child Care Fees	43,516	69,090	25,574	29,625	122,250	92,625	58,071	122,250	92,625	47,244	122,351	75,107	25,676	61,530	35,854	37,556	33,119	(4,437)	454,051
Contracted Services	27,972	0	(27,972)	44,699	0	(44,699)	53,546	0	(44,699)	36,597	0	(36,597)	34,201	0	(34,201)	35,960	28,220	(7,740)	382,843
Other Child Care Fees	19,652	44,367	24,715	21,707	67,170	45,463	24,692	52,075	45,463	17,407	41,827	24,420	21,543	44,495	22,952	19,589	33,865	14,276	279,608
<b>Child Care Subtotal</b>	<b>2,924,210</b>	<b>2,745,016</b>	<b>(179,194)</b>	<b>3,031,676</b>	<b>2,758,758</b>	<b>274,003</b>	<b>3,256,777</b>	<b>2,772,858</b>	<b>274,003</b>	<b>3,055,038</b>	<b>2,658,477</b>	<b>396,061</b>	<b>2,912,726</b>	<b>2,525,183</b>	<b>387,043</b>	<b>2,927,717</b>	<b>2,863,823</b>	<b>63,894</b>	<b>34,452,567</b>
Membership Fees	532,338	523,613	(8,725)	523,513	514,149	(9,364)	514,758	518,339	(9,364)	516,036	506,144	(9,892)	488,017	491,155	3,138	517,336	505,055	(12,281)	6,165,398
Aquatics Fees	150,544	134,599	(15,945)	63,759	58,792	(4,967)	19,965	52,359	(4,967)	31,997	32,173	176	15,891	26,277	10,386	33,629	40,998	7,369	880,604
Sports Fees	99,903	127,041	27,138	48,378	64,672	16,294	61,877	98,597	16,294	79,638	90,302	10,664	43,222	63,132	19,910	55,403	71,440	16,037	826,428
Health and Fitness Fees	93,173	87,812	(5,361)	49,249	49,697	448	45,663	45,129	448	38,965	47,687	8,722	32,915	49,513	16,598	55,325	65,512	10,187	696,899
<b>Branch Subtotal</b>	<b>875,958</b>	<b>873,065</b>	<b>(2,893)</b>	<b>684,899</b>	<b>687,310</b>	<b>(2,411)</b>	<b>642,263</b>	<b>714,424</b>	<b>(2,411)</b>	<b>666,636</b>	<b>676,306</b>	<b>(9,670)</b>	<b>580,045</b>	<b>630,077</b>	<b>(50,032)</b>	<b>661,693</b>	<b>683,005</b>	<b>(21,312)</b>	<b>8,569,329</b>
Adventure Guide Fees	39,553	33,682	(5,871)	316,621	298,739	(17,882)	196,218	144,590	(17,882)	153,238	91,957	(61,281)	223,815	151,234	(72,581)	198,263	141,759	56,504	2,169,986
Community Programs Fees	150,556	133,851	(16,705)	91,167	135,926	44,759	114,561	133,424	44,759	102,511	125,487	22,976	129,287	145,114	15,827	115,418	124,429	(9,011)	1,375,065
Resident Camp	63,340	19,455	(43,885)	9,272	4,455	(4,817)	6,699	9,455	(4,817)	10,500	0	(10,500)	0	0	0	0	4,830	(4,830)	564,807
Miscellaneous Revenue	(76,412)	(87,476)	(11,064)	(46,040)	(75,889)	(29,849)	34,819	(73,639)	(29,849)	(31,697)	(72,839)	(38,247)	861,526	1,300,203	412,671	(34,985)	(66,653)	31,668	977,525
Tipper, LLC	14,184	15,179	995	14,306	15,179	873	14,655	15,179	873	14,379	15,309	930	3,195	15,309	12,114	31,250	18,220	13,030	189,681
<b>Other Revenue Subtotal</b>	<b>191,221</b>	<b>114,691</b>	<b>(76,530)</b>	<b>385,326</b>	<b>378,410</b>	<b>6,916</b>	<b>366,952</b>	<b>229,009</b>	<b>6,916</b>	<b>248,931</b>	<b>159,914</b>	<b>86,122</b>	<b>1,217,823</b>	<b>1,611,860</b>	<b>(368,031)</b>	<b>309,946</b>	<b>222,585</b>	<b>87,361</b>	<b>5,277,064</b>
<b>REVENUE TOTAL</b>	<b>3,991,389</b>	<b>3,732,772</b>	<b>(258,617)</b>	<b>4,101,901</b>	<b>3,824,478</b>	<b>278,508</b>	<b>4,265,992</b>	<b>3,716,291</b>	<b>278,508</b>	<b>3,970,605</b>	<b>3,494,697</b>	<b>472,513</b>	<b>4,710,594</b>	<b>4,767,120</b>	<b>(31,020)</b>	<b>3,899,356</b>	<b>3,769,413</b>	<b>129,943</b>	<b>48,298,960</b>

# Young Mens Christian Association - Orange County

## 12-Month Cash Flow

Period Beginning 1/1/24 1/1/2024  
 Period Ending 1/31/24 12/31/2024

Cash at Beginning of Period 10,022,736 10,022,736  
 Cash at End of Period 6,484,654 6,484,654

Operations	Jan'24	2024 YTD
<b>Cash receipts from</b>		
Childcare revenue	3,157,271	3,157,271
Membership revenue	686,858	686,858
Donations/Grants/Misc.	259,134	259,134
<b>Cash paid for</b>		
Labor expenses	(2,553,338)	(2,553,338)
Facility expenses	(350,717)	(350,717)
Operating expenses	(984,277)	(984,277)
Interest expense		-
Misc.		-
<b>Net Cash Flow from Operations</b>	<b>214,931</b>	<b>214,931</b>
<b>Non-Operating Income</b>		
Cash receipts from		
Non-Operating Income	25,025	25,025
<b>Net Cash Flow from Non-Operations</b>	<b>25,025</b>	<b>25,025</b>
<b>Investing Activities</b>		
Cash receipts from		
Sale of property and equipment	1,900	1,900
Tipper Revenue		-
Interest earned	27,721	27,721
Cash paid for		
Purchase of property and equipment	(307,660)	(307,660)
Tipper Expenses		0
Misc.	(3,500,000)	(3,500,000)
<b>Net Cash Flow from Investing Activities</b>	<b>(3,778,039)</b>	<b>(3,778,039)</b>
<b>Financing Activities</b>		
Cash receipts from		
Borrowing		-
Cash paid for		
Repayment of loans		-
<b>Net Cash Flow from Financing Activities</b>	<b>0</b>	<b>0</b>
<b>Net Cash Flow</b>	<b>(3,538,083)</b>	<b>(3,538,083)</b>



**YMCA of Orange County  
Capital Expenditures by Period**

Project	Entity	Projected		January	YTD	Over/Under	Notes
		Start Month	Budget				
ADA Pool Stairs	1-010-12-80500	1/1/2024	10,000		0	10,000	Obtaining quotes
LED Light Fixtures	1-010-12-80500	1/1/2024	20,000		0	20,000	Not started
Washer and Dryer for Towel Service	1-010-12-80500	1/1/2024	10,000		0	10,000	Not started
Automatic Swing Door System	1-010-12-80500	1/1/2024	22,000		0	22,000	On hold
HVAC Thermostats	1-010-12-80500	1/1/2024	14,500		0	14,500	Quote on hand, Fullerton to initiate
ADA Pool Chair Lift	1-010-12-80500	1/1/2024	8,500		0	8,500	Quote on hand, Fullerton to initiate
Concrete Stabilize	1-010-12-80500	7/1/2024	250,000		0	250,000	
Flooring Replacement	1-010-12-80500	7/1/2024	180,000		0	180,000	
Epoxy Flooring	1-010-12-80500	1/1/2024	0	36,990	36,990	(36,990)	
Resurfacing Lap Pool	1-090-12-80500	1/1/2024	60,000		0	60,000	On hold until needed
Group X Sound System	1-090-12-80500	1/1/2024	0	6,700	6,700	(6,700)	
Upstairs Double Door Replacement	1-130-12-80500	1/1/2024	8,500		0	8,500	Quote on hand, meeting with city
Exhaust Fans	1-130-12-80500	1/1/2024	54,000		0	54,000	Need to check with city if we can do this project
Open Spend for Mission Viejo	1-132-12-80500	1/1/2024	50,000		0	50,000	Open
Pool Cover	1-132-12-80500	1/1/2024	45,000		0	45,000	Researching quotes
Roof Replacement	1-132-12-80500	1/1/2024	55,000		0	55,000	Not started
Door Replacement	1-132-12-80500	1/1/2024	20,000		0	20,000	Not started
AC Unit (15)	1-601-30-80692	3/1/2024-10/1/	277,500	85,730	85,730	191,770	5 Units Purchased
Roof Replacement (6)	1-601-30-80692	4/1/2024-11/1/	120,000	10,800	10,800	109,200	1 Replaced
Ramp Replacement (4)	1-601-30-80692	4/1/2024-11/1/	40,000		0	40,000	
Flooring Replacement (3)	1-601-30-80692	6/1/2024-8/1/2	30,000		0	30,000	
Eader Elementary Flooring	1-631-30-40131	1/1/2024	0	8,160	8,160	(8,160)	
Mariners New Flooring	1-631-30-40153	1/1/2024	25,000	19,760	19,760	5,240	
ELC Window Replacement	1-637-30-42260	3/1/2024	75,000		0	75,000	
<b>Total Facility Spending</b>			<b>1,375,000</b>	<b>168,140</b>	<b>168,140</b>	<b>1,206,860</b>	
Strength Equipment	1-060-12-80500	1/1/2024	15,000		0	15,000	Not started, meeting with vendor in February
Free Weight Room Dumbbells	1-130-12-80500	1/1/2024	15,000	20,034	20,034	(5,034)	
Volleyball Poles, Pads, Net, and Referee Equipment	1-130-12-80500	1/1/2024	17,000		0	17,000	Vendor walked job 1/29, pending quote
<b>Total Equipment Spending</b>			<b>47,000</b>	<b>20,034</b>	<b>20,034</b>	<b>26,966</b>	
Truck	1-601-30-80691	1/1/2024	65,000		0	65,000	Not started
<b>Total Vehicle Spending</b>			<b>65,000</b>	<b>0</b>	<b>0</b>	<b>65,000</b>	
Corporate Initiatives	1-901-01-80500	1/1/2024	209,112		0	209,112	Open
Newport Consulting	1-090-01-80500	1/1/2024	1,888	1,888	1,888	0	
Laguna Gro	1-130-01-80500	1/1/2024	16,000	16,000	16,000	0	
Mission Viejo Gro	1-132-01-80500	1/1/2024	23,000	23,000	23,000	0	
<b>Total Corporate Initiative Spending</b>			<b>250,000</b>	<b>40,888</b>	<b>40,888</b>	<b>209,112</b>	
Backup Data Storage	1-901-01-80905	1/1/2024	25,000	15,173	15,173	9,827	
Server Room Renovation	1-901-01-80905	1/1/2024	25,000		0	25,000	In progress
Association Color Printers	1-***.**.*****		0	105,553	105,553	(105,553)	
<b>Total IT Initiative Spending</b>			<b>50,000</b>	<b>120,726</b>	<b>120,726</b>	<b>(70,726)</b>	
Tipper Suite 110 & 120 Slab Repair	5-808-85-20017	1/1/2024	200,000		0	200,000	Obtaining permits
Tipper Unassigned Contingency	5-808-85-20017	1/1/2024	20,000		0	20,000	Open
<b>Total Tipper Spending</b>			<b>220,000</b>	<b>0</b>	<b>0</b>	<b>220,000</b>	

## 2023 Financial Deep Dive on Salary

YOCC TOTAL								
Comparisons	Branch Ops	CYD Ops	YCS	AG	Camp	AO	TOTAL	Without AO
Salary % of Revenue	55%	48%	55%	8%	60%	1806%	55%	48%
Benefits % of Revenue	9%	9%	4%	2%	10%	709%	12%	19%
Benefits % of Salary	16%	20%	8%	23%	17%	39%	21%	19%
Salary & Benefits % of Revenue	64%	58%	60%	10%	70%	2515%	66%	57%

Branch Operations						
Comparisons	Fullerton	Huntington Beach	Newport Mesa	Laguna Niguel	Mission Viejo	TOTAL
Salary % of Revenue	60%	41%	54%	54%	60%	55%
Benefits % of Revenue	9%	6%	8%	10%	10%	9%
Benefits % of Salary	15%	15%	14%	18%	18%	16%
Salary & Benefits % of Revenue	69%	47%	61%	64%	70%	64%
Expenses % of Revenue	97%	102%	86%	96%	108%	97%

CYD Operations						
Comparisons	Fee Based / ELOP	Fee Based Only	ASES Only	ELOP Only	District Contract / Emergency Funding	TOTAL
Salary % of Revenue	42%	37%	59%	60%	98%	48%
Benefits % of Revenue	9%	6%	10%	10%	23%	9%
Benefits % of Salary	21%	15%	18%	16%	24%	20%
Salary & Benefits % of Revenue	51%	43%	69%	70%	121%	58%
Expenses % of Revenue	65%	60%	90%	90%	148%	74%

Misc Ops/Association Office						
Comparisons	Community Services	Adventure Guides	Resident Camp	Association Office		TOTAL
Salary % of Revenue	55%	8%	60%	1806%		110%
Benefits % of Revenue	4%	2%	10%	709%		36%
Benefits % of Salary	8%	23%	17%	39%		32%
Salary & Benefits % of Revenue	60%	10%	70%	2515%		146%
Expenses % of Revenue	109%	93%	133%	3976%		278%