

Greater Valley YMCA

Balance Sheet Detail

December 2021

	12/31/2021	12/31/2020	Variance
Assets			
Current Assets			
Cash and Cash Equivalents	6,013,099.27	2,741,865.82	3,271,233.45
Accounts Receivable	241,952.10	191,891.92	50,060.18
Pledge Receivables	778,406.47	425,079.47	353,327.00
Prepaid Expenses	147,179.18	138,459.73	8,719.45
Security Deposits	40,083.86	40,483.86	(400.00)
Total Current Assets	7,220,720.88	3,537,780.80	3,682,940.08
Non Current Assets			
Loans Receivable	143,010.25	194,186.60	(51,176.35)
Investments	2,896,148.21	2,508,073.78	388,074.43
Beneficial Interest in Perpetual Trust	143,985.10	135,339.88	8,645.22
Inventory	1,298.39	1,724.76	(426.37)
Land, Buildings, and Equipment	36,022,819.49	34,626,027.27	1,396,792.22
Non Current Asset Total	39,207,261.44	37,465,352.29	1,741,909.15
Total Assets	46,427,982.32	41,003,133.09	5,424,849.23
Liabilities and Net Assets			
Liabilities			
Current Liabilities			
Accounts Payable	262,443.95	718,618.18	456,174.23
Accrued Expenses	384,619.79	309,804.82	(74,814.97)
Deferred Revenue	486,064.43	609,445.06	123,380.63
Current Portion of Capital Lease Obligation	33,808.08	31,933.34	(1,874.74)
Total Current Liabilities	1,166,936.25	1,669,801.40	502,865.15
Non-Current Liabilities			
Line of Credit	40,461.10	102,961.10	62,500.00
Notes Payable	7,772,714.42	7,635,840.63	(136,873.79)
Capital Lease Obligation - Less Current Portion	13,731.08	47,539.15	33,808.07
Total Non-Current Liabilities	7,826,906.60	7,786,340.88	(40,565.72)
Total Liabilities	8,993,842.85	9,456,142.28	462,299.43
Total Net Assets			
With Donor Restrictions	3,837,388.88	3,778,000.00	59,388.88
Without Donor Restrictions	33,596,750.59	27,768,990.81	5,827,759.78
Total Net Assets	37,434,139.47	31,546,990.81	5,887,148.66
Total Liabilities and Net Assets	46,427,982.32	41,003,133.09	(5,424,849.23)

Greater Valley YMCA
Statement of Activities
All Funds- December 2021

ELIMINATION

	Year to Date 2021				
	Actual	Budget	Variance	Actual PYTD	Variance
Revenues					
Contributions	1,301,279.69	502,732.47	798,547.22	542,246.43	759,033.26
Special Events	99,423.08	86,000.00	13,423.08	6,399.00	93,024.08
Legacies & Bequests	6,908.34	6,536.67	371.67	6,120.00	788.34
Fundraising	6,642.50	-	6,642.50	18,716.71	(12,074.21)
United Way Donors	31,780.52	13,688.06	18,092.46	27,331.49	4,449.03
Grant Revenue	9,955,958.52	5,990,879.02	3,965,079.50	5,752,280.95	4,203,677.57
Membership Revenue	1,819,976.38	1,270,477.16	549,499.22	1,590,642.62	229,333.76
Childcare Revenue	2,013,883.28	1,811,493.43	202,389.85	1,606,094.74	407,788.54
Program Revenue	583,843.33	245,658.53	338,184.80	128,728.35	455,114.98
Support Services Revenue	21,401.53	20,795.99	605.54	20,880.98	520.55
Merch Sales/Investment	455,675.21	18,044.06	437,631.15	368,849.86	86,825.35
Miscellaneous Revenue	-	-	-	273.59	(273.59)
Intra-YMCA Allocations	-	-	-	-	-
Total Revenues	16,296,772.38	9,966,305.39	6,330,466.99	10,068,564.72	6,228,207.66
Expenses					
Salaries	5,245,916.19	4,874,311.56	(371,604.63)	4,613,863.19	(632,053.00)
Employee Benefits	761,949.30	814,364.73	52,415.43	713,866.02	(48,083.28)
Payroll Taxes	494,315.68	453,594.91	(40,720.77)	423,262.53	(71,053.15)
Contracted Services	521,172.79	258,723.67	(262,449.12)	242,776.19	(278,396.60)
Supplies	586,428.15	574,600.46	(11,827.69)	672,285.17	85,857.02
Telephone	122,355.67	122,623.19	267.52	107,572.27	(14,783.40)
Postage	6,765.63	6,455.73	(309.90)	5,982.46	(783.17)
Occupancy	1,076,257.39	942,452.57	(133,804.82)	888,566.68	(187,690.71)
Equipment	125,486.11	201,051.56	75,565.45	183,649.58	58,163.47
Advertising	232,974.05	224,867.90	(8,106.15)	158,864.47	(74,109.58)
Travel & Transportation Expense	80,992.57	69,954.51	(11,038.06)	57,191.95	(23,800.62)
Conferences/Meetings	1,591.36	2,700.00	1,108.64	8,535.63	6,944.27
Charitable Donations	500.00	500.00	-	-	(500.00)
Dues & Fees	103,879.47	101,436.04	(2,443.43)	110,994.41	7,114.94
Financing Costs	330,802.51	335,137.60	4,335.09	262,443.35	(68,359.16)
Other Insurance Premiums	209,369.66	229,944.26	20,574.60	175,275.71	(34,093.95)
Bad Debt Expense	16,241.05	39,914.79	23,673.74	47,081.45	30,840.40
Depreciation Expense	508,169.90	621,024.92	112,855.02	410,009.63	(98,160.27)
Intra-YMCA Allocations	-	-	-	-	-
Total Expenses	10,425,167.48	9,873,658.40	(551,509.08)	9,082,220.69	(1,342,946.79)
NET SURPLUS/(DEFICIT)	5,871,604.90	92,646.99	5,778,957.91	986,344.03	4,885,260.87
Back out: PPP	(2,710,234.00)				
Back out: ETRC	(1,885,826.48)				
Back out: CRRSA	(551,600.00)				
	723,944.42				

Greater Valley YMCA
Statement of Activities
Operating Fund- December 2021

ELIMINATION

Year to Date 2021

	Actual	Budget	Variance	Actual PYTD	Variance
Revenues					
Contributions	483,557.01	297,932.47	185,624.54	341,204.89	142,352.12
Special Events	99,423.08	86,000.00	13,423.08	6,399.00	93,024.08
Legacies & Bequests	6,908.34	6,536.67	371.67	6,120.00	788.34
Fundraising	4,749.50	-	4,749.50	6,741.35	(1,991.85)
United Way Donors	30,655.52	13,688.06	16,967.46	23,681.49	6,974.03
Grant Revenue	9,456,149.09	5,875,879.02	3,580,270.07	5,338,662.93	4,117,486.16
Membership Revenue	1,822,675.04	1,270,477.16	552,197.88	1,601,488.30	221,186.74
Childcare Revenue	2,063,176.79	1,811,493.43	251,683.36	1,648,551.27	414,625.52
Program Revenue	589,420.33	245,658.53	343,761.80	128,311.67	461,108.66
Support Services Revenue	21,401.53	20,795.99	605.54	20,880.98	520.55
Merch Sales/Investment	53,853.33	18,044.06	35,809.27	38,801.70	15,051.63
Miscellaneous Revenue	-	-	-	273.59	(273.59)
Intra-YMCA Allocations	-	-	-	-	-
Total Revenues	14,631,969.56	9,646,505.39	4,985,464.17	9,161,117.17	5,470,852.39
Expenses					
Salaries	5,085,198.28	4,742,651.06	(342,547.22)	4,482,663.31	(602,534.97)
Employee Benefits	748,008.53	813,302.61	65,294.08	709,329.38	(38,679.15)
Payroll Taxes	481,095.19	441,752.41	(39,342.78)	413,437.97	(67,657.22)
Contracted Services	483,324.56	258,723.67	(224,600.89)	228,037.45	(255,287.11)
Supplies	545,833.23	550,420.46	4,587.23	643,617.60	97,784.37
Telephone	121,607.74	122,395.19	787.45	107,292.73	(14,315.01)
Postage	5,865.63	6,455.73	590.10	5,979.66	114.03
Occupancy	1,044,562.46	920,102.57	(124,459.89)	864,977.14	(179,585.32)
Equipment	114,746.27	201,051.56	86,305.29	181,883.23	67,136.96
Advertising	225,714.70	224,867.90	(846.80)	156,875.53	(68,839.17)
Travel & Transportation Expense	78,976.20	68,189.51	(10,786.69)	56,116.05	(22,860.15)
Conferences/Meetings	1,569.78	2,700.00	1,130.22	8,483.08	6,913.30
Charitable Donations	500.00	500.00	-	-	(500.00)
Dues & Fees	100,961.05	101,436.04	474.99	110,994.41	10,033.36
Financing Costs	218,199.06	335,107.60	116,908.54	216,264.41	(1,934.65)
Other Insurance Premiums	208,243.65	229,944.26	21,700.61	175,275.71	(32,967.94)
Bad Debt Expense	16,181.05	39,914.79	23,733.74	47,081.45	30,900.40
Depreciation Expense	508,169.90	621,024.92	112,855.02	410,009.63	(98,160.27)
Intra-YMCA Allocations	-	-	-	-	-
Total Expenses	9,988,757.28	9,680,540.28	(308,217.00)	8,818,318.74	(1,170,438.54)
NET SURPLUS/(DEFICIT)	4,643,212.28	(34,034.89)	4,677,247.17	342,798.43	4,300,413.85

Greater Valley YMCA
Statement of Activities
Donor Restricted Funds- December 2021

ELIMINATION					
Year to Date 2021					
	Actual	Budget	Variance	Actual PYTD	Var PYTD
Revenues					
Contributions	817,722.68	204,800.00	612,922.68	201,041.54	616,681.14
Fundraising	1,893.00	-	1,893.00	11,975.36	(10,082.36)
United Way Donors	1,125.00	-	1,125.00	3,650.00	(2,525.00)
Grant Revenue	499,809.43	115,000.00	384,809.43	413,618.02	86,191.41
Membership Revenue	(2,698.66)	-	(2,698.66)	(10,845.68)	8,147.02
Childcare Revenue	(49,293.51)	-	(49,293.51)	(42,456.53)	(6,836.98)
Program Revenue	(5,577.00)	-	(5,577.00)	416.68	(5,993.68)
Merch Sales/Investment	401,821.88	-	401,821.88	330,048.16	71,773.72
Intra-YMCA Allocations	-	-	-	-	-
Total Revenues	1,664,802.82	319,800.00	1,345,002.82	907,447.55	757,355.27
Expenses					
Salaries	160,717.91	131,660.50	(29,057.41)	131,199.88	(29,518.03)
Employee Benefits	13,940.77	1,062.12	(12,878.65)	4,536.64	(9,404.13)
Payroll Taxes	13,220.49	11,842.50	(1,377.99)	9,824.56	(3,395.93)
Contracted Services	37,848.23	-	(37,848.23)	14,738.74	(23,109.49)
Supplies	40,594.92	24,180.00	(16,414.92)	28,667.57	(11,927.35)
Telephone	747.93	228.00	(519.93)	279.54	(468.39)
Postage	900.00	-	(900.00)	2.80	(897.20)
Occupancy	31,694.93	22,350.00	(9,344.93)	23,589.54	(8,105.39)
Equipment	10,739.84	-	(10,739.84)	1,766.35	(8,973.49)
Advertising	7,259.35	-	(7,259.35)	1,988.94	(5,270.41)
Travel & Transportation Expense	2,016.37	1,765.00	(251.37)	1,075.90	(940.47)
Conferences/Meetings	21.58	-	(21.58)	52.55	30.97
Dues & Fees	2,918.42	-	(2,918.42)	-	(2,918.42)
Financing Costs	112,603.45	30.00	(112,573.45)	46,178.94	(66,424.51)
Other Insurance Premiums	1,126.01	-	(1,126.01)	-	(1,126.01)
Bad Debt Expense	60.00	-	(60.00)	-	(60.00)
Intra-YMCA Allocations	-	-	-	-	-
Total Expenses	436,410.20	193,118.12	(243,292.08)	263,901.95	(172,508.25)
NET SURPLUS/(DEFICIT)	1,228,392.62	126,681.88	1,101,710.74	643,545.60	584,847.02