

FINANCIAL STATEMENTS  
AND  
INDEPENDENT AUDITORS' REPORT  
YOUNG MEN'S CHRISTIAN ASSOCIATION  
OF SOUTHWEST KANSAS, INC.  
DECEMBER 31, 2022 AND 2021

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INDEPENDENT AUDITORS' REPORT

To the Board of Directors of  
Young Men's Christian Association of Southwest Kansas, Inc.

We have audited the accompanying financial statements of the Young Men's Christian Association of Southwest Kansas, Inc. (a nonprofit organization), which comprise the statements of cash receipts, cash disbursements, and cash balances as of December 31, 2022 and 2021 and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash receipts, cash disbursements, and cash balances of Young Men's Christian Association of Southwest Kansas, Inc. as of December 31, 2022 and 2021, in accordance with the cash receipts and disbursements basis of accounting described in Note A.

**Basis for Opinion**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Young Men's Christian Association of Southwest Kansas, Inc. and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

**Basis of Accounting**

We draw attention to Note A of the financial statements, which describes the basis of accounting. The financial statements are prepared on the cash receipts and disbursements basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to that matter.

**Responsibilities of Management for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the cash receipts and disbursements basis of accounting as described in Note A, and for determining that the cash receipts and disbursements basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

## Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Young Men's Christian Association of Southwest Kansas, Inc.'s internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Young Men's Christian Association of Southwest Kansas, Inc. ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

*Brungardt Hower*

*Ward Elliott & Pfeifer L.C.*

Garden City, Kansas  
October 30, 2023

Young Men's Christian Association of Southwest Kansas, Inc.

STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS,  
AND CASH BALANCES

Year Ended December 31, 2022

	Operating Funds		
	Without Donor Restrictions	With Donor Restrictions	Total
<b>CASH RECEIPTS</b>			
Membership dues	\$ 828,363	\$ -	\$ 828,363
Program fees	294,537	-	294,537
Contributions	31,125	81,392	112,517
Royalties	22,889	-	22,889
Grant income	-	570,319	570,319
United Way allocation	26,500	-	26,500
Merchandise sales	17,698	-	17,698
Investment income	15	1,421	1,436
Other income	123,787	-	123,787
Transfers	479,097	141,879	620,976
<b>TOTAL CASH RECEIPTS</b>	<b>1,824,011</b>	<b>795,011</b>	<b>2,619,022</b>
<b>Cash disbursements</b>			
Salaries and wages	536,734	-	536,734
Employee benefits	93,843	-	93,843
Payroll taxes	43,253	-	43,253
Program expenses	91,827	49,445	141,272
Utilities	221,385	-	221,385
Supplies	100,659	-	100,659
Insurance	57,355	-	57,355
Equipment, real estate improvements, repairs and maintenance	374,968	-	374,968
Dues to YMCA of USA	27,429	-	27,429
Professional fees	35,000	-	35,000
Printing and publications	11,996	-	11,996
Property tax	2,036	-	2,036
Postage and shipping	7,213	-	7,213
Telephone	21,530	-	21,530
Conferences, travel and training	10,602	-	10,602
Interest	74	79,071	79,145
Loan payments	17,664	23,838	41,502
Other	102,850	3,885	106,735
Grant expenses	-	235,785	235,785
Transfers	29,149	591,827	620,976
<b>Total cash disbursements</b>	<b>1,785,567</b>	<b>983,851</b>	<b>2,769,418</b>
Cash receipts over (under) cash disbursements	38,444	(188,840)	(150,396)
Cash, beginning of year	49,386	430,460	479,846
Cash, end of year	\$ 87,830	\$ 241,620	\$ 329,450

The accompanying notes are an integral part of these statements.

Young Men's Christian Association of Southwest Kansas, Inc.

STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS,  
AND CASH BALANCES

Year Ended December 31, 2021

	Operating Funds		
	Without Donor Restrictions	With Donor Restrictions	Total
<b>CASH RECEIPTS</b>			
Membership dues	\$ 721,118	\$ -	\$ 721,118
Program fees	229,870	-	229,870
Contributions	32,707	141,104	173,811
Royalties	16,709	-	16,709
Grant income	-	316,292	316,292
United Way allocation	23,100	-	23,100
Merchandise sales	18,388	-	18,388
Investment income	81	2,962	3,043
Loan proceeds	769,293	-	769,293
Other income	122,014	-	122,014
Transfers	218,070	88,627	306,697
<b>TOTAL CASH RECEIPTS</b>	<b>2,151,350</b>	<b>548,985</b>	<b>2,700,335</b>
<b>Cash disbursements</b>			
Salaries and wages	646,411	-	646,411
Employee benefits	46,218	-	46,218
Payroll taxes	54,233	-	54,233
Program expenses	73,019	39,318	112,337
Utilities	182,609	-	182,609
Supplies	78,920	-	78,920
Insurance	48,433	-	48,433
Equipment, real estate improvements, repairs and maintenance	421,131	-	421,131
Dues to YMCA of USA	22,052	-	22,052
Professional fees	31,800	-	31,800
Printing and publications	5,720	-	5,720
Property tax	1,254	-	1,254
Postage and shipping	6,482	-	6,482
Telephone	22,160	-	22,160
Conferences, travel and training	4,468	-	4,468
Interest	3,887	79,040	82,927
Loan payments	101,996	37,960	139,956
Other	132,170	-	132,170
Grant expenses	-	98,165	98,165
Payments to Dodge City YMCA	326,642	-	326,642
Transfers	212,551	94,146	306,697
<b>Total cash disbursements</b>	<b>2,422,156</b>	<b>348,629</b>	<b>2,770,785</b>
Cash receipts over (under) cash disbursements	(270,806)	200,356	(70,450)
Cash, beginning of year	320,192	230,104	550,296
Cash, end of year	\$ 49,386	\$ 430,460	\$ 479,846

The accompanying notes are an integral part of these statements.

Young Men's Christian Association of Southwest Kansas, Inc.

NOTES TO FINANCIAL STATEMENTS

December 31, 2022 and 2021

NOTE A - SUMMARY OF ACCOUNTING POLICIES

A summary of significant accounting policies consistently applied in the preparation of the accompanying financial statements follows:

1. Nature of activities

The Young Men's Christian Association of Southwest Kansas, Inc. (YMCA), is a not-for-profit membership organization organized August 17, 1964. The YMCA serves the area in and around Garden City, Kansas. The YMCA's mission is to put Christian principles into practice through programs that build healthy spirit, mind and body for all.

The Dodge City branch was disassociated from the Organization as of January 1, 2021 and has become an independent chartered Young Men's Christian Association known as the Dodge City Family YMCA with its own not-for-profit status.

2. Basis of accounting

The accompanying financial statements have been prepared on the cash receipts and disbursements basis of accounting, which is a comprehensive basis of accounting other than generally accepted accounting principles. Under that basis, the only asset recognized is cash, and no liabilities are recognized. All transactions are recognized as either cash receipts or disbursements, and non-cash transactions are not recognized. The cash receipts and disbursements basis of accounting differs from generally accepted accounting principles primarily because the effects of outstanding dues and obligations for assessments unpaid at the date of the financial statements are not included in the financial statements. Under the cash receipts and disbursements basis of accounting, capital assets and the related liabilities are not recorded and investments are reported at cost, which is also significantly different from the cash basis of reporting.

Revenues, expenses, gains and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, cash of the Organization and changes therein are classified and reported as follows:

Cash without donor restrictions - Cash that is not subject to donor-imposed stipulations.

Cash with donor restrictions - Cash subject to donor-imposed stipulations. Some restrictions are temporary in nature, such as those restricted by a donor for use for a particular purpose or in a particular future period. Other restrictions may be perpetual in nature; such as those that are restricted by a donor that resources be maintained in perpetuity.

Young Men's Christian Association of Southwest Kansas, Inc.

NOTES TO FINANCIAL STATEMENTS

December 31, 2022 and 2021

NOTE A - SUMMARY OF ACCOUNTING POLICIES - CONTINUED

3. Fund accounting

To ensure observance of limitations and restrictions placed on the use of resources available to the YMCA, the accounts of the Organization are maintained in accordance with the principles of fund accounting. This is the procedure by which resources for various purposes are classified for accounting and reporting purposes into funds established according to their nature and purposes.

Separate accounts are maintained for each fund. However, in the accompanying financial statements, funds that have similar characteristics have been combined into fund groups. Accordingly, all financial transactions have been recorded and reported by fund group.

The cash transactions of the YMCA are reported in one self-balancing fund group as follows:

Operating funds, which include resources with and without donor restrictions, represent the portion of expendable funds that are available for support of YMCA operations.

4. Expendable restricted resources

Operating and plant funds restricted by the Board, donor, grantor or other outside parties for particular operating purposes are deemed to be earned and reported as receipts of operating funds or as additions to plant funds, respectively, when the YMCA has received the cash.

5. Investments

Investments are composed of mutual funds investing in debt and equity securities and are carried at cost.

6. Capitalization policy

All acquisitions of property and equipment at a cost of \$1,000 or more, and all expenditures for repairs, maintenance, renewals, and betterments that materially prolong the useful lives of assets are capitalized. Property and equipment are carried at cost or, if donated, at the approximate fair value at the date of donation. Depreciation is computed using the straight-line method.

Young Men's Christian Association of Southwest Kansas, Inc.

NOTES TO FINANCIAL STATEMENTS

December 31, 2022 and 2021

NOTE A - SUMMARY OF ACCOUNTING POLICIES - CONTINUED

7. Income taxes

The YMCA is a nonprofit organization as described in Section 501(c)(3) of the Internal Revenue Code and is exempt from federal and state income taxes. Accordingly, contributions to the YMCA are tax deductible to the donor. The YMCA is, however, subject to income taxes on unrelated business income. Pursuant to ASC 740 "Accounting for Uncertainty in Income Taxes" management has determined that there are no unrecognized tax benefits or liabilities as of December 31, 2022 or 2021.

The YMCA's tax returns for the years ended December 31, 2020, 2021, and 2022 are subject to examination generally for three years after they are filed.

8. Revenue recognition

Pursuant to section 605 of ASC 958 "Revenue Recognition for Not-For-Profit Entities," contributions received are recorded as support with or without donor restrictions, depending on the existence and/or nature of any donor restrictions.

9. Contributed services

The YMCA receives a substantial amount of services donated by various outside organizations and individuals. No amounts have been reflected in the financial statements for those services since they do not meet the criteria for recognition.

10. Functional expenses

The costs of providing the various programs and other activities have been summarized on a functional basis in the supplemental information. Directly identifiable expenses are charged to programs and supporting services. Expenses related to more than one function are charged to program and supporting services on the basis of periodic time and expense studies. Management and general expenses include those expenses that are not directly identifiable with any specific function but provide for the overall support and direction of the Organization.

11. Subsequent events

Subsequent events for Young Men's Christian Association of Southwest Kansas, Inc. have been evaluated through October 30, 2023, which is the date the audit report was available to be issued.

Young Men's Christian Association of Southwest Kansas, Inc.

NOTES TO FINANCIAL STATEMENTS

December 31, 2022 and 2021

NOTE B - CASH

Cash balances from all funds are combined and invested to the extent available in authorized investments. Earnings from these investments are allocated to designated funds. All investments are stated at cost.

Cash at December 31, consists of the following:

Cash in bank:	<u>2022</u>	<u>2021</u>
Western State Bank	\$ 151,843	\$ 83,003
Dream First Bank	196,428	386,689
Deposits in transit	8,290	2,114
Outstanding checks	<u>( 72,303)</u>	<u>( 35,731)</u>
Total cash in bank	284,258	436,075
Investments:		
American Funds - cost	<u>45,192</u>	<u>43,771</u>
Total cash	<u>\$329,450</u>	<u>\$479,846</u>

NOTE C - INVESTMENTS

Investments as of December 31, are summarized as follows:

	<u>2022</u>	<u>2021</u>
American Balanced Fund Class A at cost	\$ 45,192	\$ 43,771
Unrealized gain (loss)	<u>17,404</u>	<u>27,450</u>
Total investments at fair value	<u>\$ 62,596</u>	<u>\$ 71,221</u>

Mutual fund investments are considered cash for the purposes of these statements.

NOTE D - BOARD DESIGNATED RESTRICTIONS

Board designations to funds without donor restrictions at December 31, are summarized as follows:

	<u>2022</u>	<u>2021</u>
Total board designated restrictions	\$ -	\$ -
Reserves reinvested (used) to fund operations	<u>87,830</u>	<u>49,386</u>
Total funds without donor restrictions	<u>\$ 87,830</u>	<u>\$ 49,386</u>

Young Men's Christian Association of Southwest Kansas, Inc.

NOTES TO FINANCIAL STATEMENTS

December 31, 2022 and 2021

NOTE E - LINE OF CREDIT PAYABLE

At December 31, 2021, the YMCA had a \$75,000 operating line of credit with the Dream First Bank (formerly First National Bank) collateralized by the property and equipment to be drawn upon as needed with a variable interest rate. As of December 31, 2021, the balance was \$0 with an interest rate of 7.75%. At December 31, 2022, the YMCA did not have an operating line of credit.

NOTE F - NOTES PAYABLE

At December 31, 2021 and 2022, the YMCA had a 6.00% fixed rate note payable to the Dream First Bank collateralized by a mortgage on property and equipment. As of December 31, 2021 the balance was \$1,290,039. As of December 31, 2022 the balance was \$1,266,201.

On April 30, 2020 the YMCA received a \$35,000 Community Development Block Grant (CDBG) loan from the City of Garden City through Great Plains Development, Inc. No principal payments are due for 12 months. Interest payments commenced on May 20, 2020 at a fixed rate of .50%. As of December 31, 2021 the balance was \$23,003. As of December 31, 2022 the balance was \$5,339.

On June 8, 2021 the YMCA received a \$500,000 Economic Injury Disaster Loan from the Small Business Administration at a 2.75% fixed rate for a term of 30 years with a maturity date of June 8, 2051. Monthly payments of \$2,136 are deferred for 30 months with the first payment due on December 8, 2023.

NOTE G - LEASES

Over the past several years, the YMCA entered into capital leases to purchase property and equipment. Leases outstanding at year-end are as follows:

	<u>Date of Issue</u>	<u>Maturity Date</u>	<u>Outstanding Interest Rates</u>	<u>Balance 12/31/22</u>	<u>Balance 12/31/21</u>
Macrollease #5030254	02/27/21	02/15/24	4.88%	23,761	42,878
International Financial Services Corporation	02/01/19	12/01/25	7.95%	159,983	205,952
Western Honda Lease	09/22/22	08/22/25	10.75%	<u>18,338</u>	<u>-</u>
				<u>\$202,082</u>	<u>\$248,830</u>

Young Men's Christian Association of Southwest Kansas, Inc.

NOTES TO FINANCIAL STATEMENTS

December 31, 2022 and 2021

NOTE G - LEASES - CONTINUED

The annual requirements to amortize the leases outstanding at December 31, 2022, including interest payments, are as follows:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	69,135	14,353	83,488
2024	61,180	9,656	70,836
2025	60,622	4,048	64,670
2026	<u>11,145</u>	<u>152</u>	<u>11,297</u>
Total	<u>\$202,082</u>	<u>\$ 28,209</u>	<u>\$230,291</u>

NOTE H - COMPENSATED ABSENCES

Full-time employees of the YMCA are entitled to paid vacation, depending on length of service. Unused vacation leave is lost if not used within the year following the year earned. Full-time employees of the YMCA accumulate paid sick leave at a maximum rate of 80 hours per year up to 480 hours. Unused sick leave is lost upon termination of employment. Employees exempt from the minimum wage and overtime provisions of the Fair Labor Standards Act are entitled to one paid personal leave day per year. Personal leave is lost if not used within the year following the year earned. The YMCA's policy is to recognize the costs of compensated absences when actually paid.

NOTE I - EMPLOYEE BENEFIT PLAN

The YMCA has a defined contribution salary deferral plan. Under the plan, the YMCA contributes seven percent and the employee contributes five percent of the employee's eligible salary. Plan expenses incurred by the Organization during 2022 and 2021 respectively were \$20,185 and \$5,311.

NOTE J - WESTERN KANSAS COMMUNITY FOUNDATION

The Organization established a fund with Western Kansas Community Foundation (Foundation). The Foundation is a public charity and an affiliate of Grant County Community Foundation and Wichita County Community Foundation, whose mission is to enrich Western Kansas life through philanthropy, collaboration and leadership. Organization Funds are funds created by or for charitable organizations exclusively for the benefit of those organizations and provide a vehicle for endowed giving for supporters of the organization. The Foundation provides administration, investment, and accounting services for these funds. The Western Kansas Community Foundation fund is not considered cash for the purposes of these statements.

Young Men's Christian Association of Southwest Kansas, Inc.

NOTES TO FINANCIAL STATEMENTS

December 31, 2022 and 2021

NOTE K - PAYCHECK PROTECTION PROGRAM

The Organization received loan proceeds under the Paycheck Protection Program (PPP). The PPP loan proceeds received by the Organization during 2022 and 2021 respectively were \$0 and \$269,293. The PPP, established as a part of the Coronavirus Aid, Relief and Economic Security Act (CARES Act), provides for loans to qualifying businesses for amounts up to 2.5 times of the average monthly payroll expenses of the qualifying business. The loans and accrued interest are forgivable after 8 or 24 weeks as long as the borrower uses the loan proceeds for eligible purposes, including payroll, benefits, rent and utilities, and maintains its payroll levels. The Organization used the proceeds for purposes consistent with the PPP. The Organization has received forgiveness. As a result, the loan proceeds have been accounted for as revenue.

SUPPLEMENTAL INFORMATION

**Brungardt Hower**  
**Ward Elliott & Pfeifer L.C.**

CERTIFIED PUBLIC ACCOUNTANTS  
and  
BUSINESS ADVISORS

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Offices In Garden City And Hays

INDEPENDENT AUDITORS' REPORT  
ON SUPPLEMENTAL INFORMATION

To the Board of Directors of  
Young Men's Christian Association of Southwest Kansas, Inc.

We have audited the statements of cash receipts, cash disbursements, and cash balances of the Young Men's Christian Association of Southwest Kansas, Inc. as of December 31, 2022 and 2021 and have issued our report thereon dated October 30, 2023, which contained an unqualified opinion on those financial statements. Our audits were performed for the purpose of forming an opinion on the financial statements as a whole. The combining schedule of cash receipts, cash disbursements, and cash balances is presented for the purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

*Brungardt Hower*  
*Ward Elliott & Pfeifer L.C.*

Garden City, Kansas  
October 30, 2023

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Young Men's Christian Association of Southwest Kansas, Inc.

COMBINING SCHEDULE OF CASH RECEIPTS, CASH DISBURSEMENTS,  
AND CASH BALANCES - OPERATING FUNDS

Year Ended December 31, 2022

	Without Donor Restrictions				Total
	Undesignated			Board Designated	
	Programs	Management and General	Fund Raising		
Cash receipts					
Membership dues	\$ 828,363	\$ -	\$ -	\$ -	\$ 828,363
Program fees	294,537	-	-	-	294,537
Contributions	-	-	31,125	-	31,125
Royalties	-	22,889	-	-	22,889
Grant income	-	-	-	-	-
United Way allocation	-	-	26,500	-	26,500
Merchandise sales	-	-	17,698	-	17,698
Investment income	-	-	-	15	15
Other income	-	123,787	-	-	123,787
Transfers	-	451,795	27,302	-	479,097
<b>Total cash receipts</b>	<b>1,122,900</b>	<b>598,471</b>	<b>102,625</b>	<b>15</b>	<b>1,824,011</b>
Cash disbursements					
Salaries and wages	298,654	155,995	82,085	-	536,734
Employee benefits	52,217	34,970	6,656	-	93,843
Payroll taxes	24,067	16,116	3,070	-	43,253
Program expenses	91,827	-	-	-	91,827
Utilities	177,108	44,277	-	-	221,385
Supplies	65,428	30,198	5,033	-	100,659
Insurance	43,016	14,339	-	-	57,355
Equipment, real estate improvements, repairs and maintenance	262,478	112,490	-	-	374,968
Dues to YMCA of USA	-	27,429	-	-	27,429
Professional fees	-	35,000	-	-	35,000
Printing and publications	3,288	3,288	5,420	-	11,996
Property tax	-	2,036	-	-	2,036
Postage and shipping	2,885	3,967	361	-	7,213
Telephone	10,765	10,765	-	-	21,530
Conferences, travel and training	6,892	3,710	-	-	10,602
Interest	37	37	-	-	74
Loan payments	-	17,664	-	-	17,664
Other	78,097	24,753	-	-	102,850
Grant expenses	-	-	-	-	-
Transfers	6,141	-	-	23,008	29,149
<b>Total cash disbursements</b>	<b>1,122,900</b>	<b>537,034</b>	<b>102,625</b>	<b>23,008</b>	<b>1,785,567</b>
Cash receipts over (under) cash disbursements	-	61,437	-	(22,993)	38,444
Cash, beginning of year	-	(1,252)	-	50,638	49,386
Cash, end of year	\$ -	\$ 60,185	\$ -	\$ 27,645	\$ 87,830

See independent auditors' report on supplemental information.

With Donor Restrictions

Fitness	Capital Campaign	Other	YMCA Heritage Club	Total	Total Operating Funds
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 828,363
-	-	-	-	-	294,537
-	10,475	70,917	-	81,392	112,517
-	-	-	-	-	22,889
-	-	570,319	-	570,319	570,319
-	-	-	-	-	26,500
-	-	-	-	-	17,698
-	-	-	1,421	1,421	1,436
-	-	-	-	-	123,787
49,445	92,434	-	-	141,879	620,976
<u>49,445</u>	<u>102,909</u>	<u>641,236</u>	<u>1,421</u>	<u>795,011</u>	<u>2,619,022</u>
-	-	-	-	-	536,734
-	-	-	-	-	93,843
-	-	-	-	-	43,253
49,445	-	-	-	49,445	141,272
-	-	-	-	-	221,385
-	-	-	-	-	100,659
-	-	-	-	-	57,355
-	-	-	-	-	374,968
-	-	-	-	-	27,429
-	-	-	-	-	35,000
-	-	-	-	-	11,996
-	-	-	-	-	2,036
-	-	-	-	-	7,213
-	-	-	-	-	21,530
-	-	-	-	-	10,602
-	79,071	-	-	79,071	79,145
-	23,838	-	-	23,838	41,502
-	-	3,885	-	3,885	106,735
-	-	235,785	-	235,785	235,785
-	-	591,827	-	591,827	620,976
<u>49,445</u>	<u>102,909</u>	<u>831,497</u>	<u>-</u>	<u>983,851</u>	<u>2,769,418</u>
-	-	(190,261)	1,421	(188,840)	(150,396)
-	-	386,689	43,771	430,460	479,846
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 196,428</u>	<u>\$ 45,192</u>	<u>\$ 241,620</u>	<u>\$ 329,450</u>

Young Men's Christian Association of Southwest Kansas, Inc.

COMBINING SCHEDULE OF CASH RECEIPTS, CASH DISBURSEMENTS,  
AND CASH BALANCES - OPERATING FUNDS

Year Ended December 31, 2021

	Without Donor Restrictions				Total
	Undesignated			Board Designated	
	Management and Programs	General	Fund Raising		
Cash receipts					
Membership dues	\$ 721,118	\$ -	\$ -	\$ -	\$ 721,118
Program fees	229,870	-	-	-	229,870
Contributions	-	-	32,707	-	32,707
Royalties	-	16,709	-	-	16,709
Grant income	-	-	-	-	-
United Way allocation	-	-	23,100	-	23,100
Merchandise sales	-	-	18,388	-	18,388
Investment income	-	-	-	81	81
Loan proceeds	-	769,293	-	-	769,293
Other income	-	122,014	-	-	122,014
Transfers	148,352	22,792	46,926	-	218,070
<b>Total cash receipts</b>	<b>1,099,340</b>	<b>930,808</b>	<b>121,121</b>	<b>81</b>	<b>2,151,350</b>
Cash disbursements					
Salaries and wages	353,352	192,494	100,565	-	646,411
Employee benefits	25,264	13,763	7,191	-	46,218
Payroll taxes	29,644	16,150	8,439	-	54,233
Program expenses	73,019	-	-	-	73,019
Utilities	146,087	36,522	-	-	182,609
Supplies	51,298	23,676	3,946	-	78,920
Insurance	38,746	9,687	-	-	48,433
Equipment, real estate improvements, repairs and maintenance	294,792	126,339	-	-	421,131
Dues to YMCA of USA	-	22,052	-	-	22,052
Professional fees	-	31,800	-	-	31,800
Printing and publications	2,532	2,532	656	-	5,720
Property tax	-	1,254	-	-	1,254
Postage and shipping	2,593	3,565	324	-	6,482
Telephone	11,080	11,080	-	-	22,160
Conferences, travel and training	2,904	1,564	-	-	4,468
Interest	1,944	1,943	-	-	3,887
Loan payments	-	101,996	-	-	101,996
Other	66,085	66,085	-	-	132,170
Grant expenses	-	-	-	-	-
Payments to Dodge City YMCA	-	326,642	-	-	326,642
Transfers	-	-	-	212,551	212,551
<b>Total cash disbursements</b>	<b>1,099,340</b>	<b>989,144</b>	<b>121,121</b>	<b>212,551</b>	<b>2,422,156</b>
Cash receipts over (under) cash disbursements	-	(58,336)	-	(212,470)	(270,806)
Cash, beginning of year	-	57,084	-	263,108	320,192
Cash, end of year	\$ -	\$ (1,252)	\$ -	\$ 50,638	\$ 49,386

See independent auditors' report on supplemental information.

With Donor Restrictions

Fitness	Capital Campaign	Other	YMCA Heritage Club	Total	Total Operating Funds
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 721,118
-	-	-	-	-	229,870
8,373	21,851	110,880	-	141,104	173,811
-	-	-	-	-	16,709
-	-	316,292	-	316,292	316,292
-	-	-	-	-	23,100
-	-	-	-	-	18,388
-	-	-	2,962	2,962	3,043
-	-	-	-	-	769,293
-	-	-	-	-	122,014
30,945	-	57,682	-	88,627	306,697
<u>39,318</u>	<u>21,851</u>	<u>484,854</u>	<u>2,962</u>	<u>548,985</u>	<u>2,700,335</u>
-	-	-	-	-	646,411
-	-	-	-	-	46,218
-	-	-	-	-	54,233
39,318	-	-	-	39,318	112,337
-	-	-	-	-	182,609
-	-	-	-	-	78,920
-	-	-	-	-	48,433
-	-	-	-	-	421,131
-	-	-	-	-	22,052
-	-	-	-	-	31,800
-	-	-	-	-	5,720
-	-	-	-	-	1,254
-	-	-	-	-	6,482
-	-	-	-	-	22,160
-	-	-	-	-	4,468
-	79,040	-	-	79,040	82,927
-	37,960	-	-	37,960	139,956
-	-	-	-	-	132,170
-	-	98,165	-	98,165	98,165
-	-	-	-	-	326,642
-	94,146	-	-	94,146	306,697
<u>39,318</u>	<u>211,146</u>	<u>98,165</u>	<u>-</u>	<u>348,629</u>	<u>2,770,785</u>
-	(189,295)	386,689	2,962	200,356	(70,450)
-	189,295	-	40,809	230,104	550,296
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 386,689</u>	<u>\$ 43,771</u>	<u>\$ 430,460</u>	<u>\$ 479,846</u>

Young Men's Christian Association of Southwest Kansas, Inc.

SCHEDULE OF FIXED ASSETS

December 31, 2022 and 2021

Property and equipment at December 31, consisted of the following:

	<u>2022</u>	<u>2021</u>
Land	\$ 65,000	\$ 65,000
Buildings and improvements	5,995,248	5,995,248
Equipment	<u>1,621,147</u>	<u>1,560,482</u>
	7,681,395	7,620,730
Less: Accumulated depreciation/amortization	<u>(3,668,673)</u>	<u>(3,483,815)</u>
	<u>\$4,012,722</u>	<u>\$4,136,915</u>

Depreciation expense for the period ending December 31, 2022 and 2021, was \$189,790 and \$221,368, respectively.

See independent auditors' report on supplemental information.