

FINANCIAL STATEMENTS
AND
INDEPENDENT AUDITORS' REPORT
YOUNG MEN'S CHRISTIAN ASSOCIATION
OF SOUTHWEST KANSAS, INC.
DECEMBER 31, 2018 AND 2017

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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, 2018 and 2017 and the related notes to the financial statements.

Management's Responsibility 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; this includes 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 Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control^a relevant to the entity's preparation and fair presentation of the financial statements 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 the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

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, 2018 and 2017, in accordance with the cash receipts and disbursements basis of accounting described in Note A.

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.

Brungardt Hower

Ward Elliott & Pfeifer L. C.

Garden City, Kansas
September 23, 2019

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

STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS,
AND CASH BALANCES

Year Ended December 31, 2018

	Operating Funds		
	Without Donor Restrictions	With Donor Restrictions	Total
CASH RECEIPTS			
Membership dues	\$ 1,265,766	\$ -	\$ 1,265,766
Program fees	845,342	-	845,342
Contributions	64,362	351,596	415,958
Royalties	14,210	-	14,210
Grant income	-	80,000	80,000
United Way allocation	29,100	-	29,100
Merchandise sales	31,092	-	31,092
Investment income	625	5,336	5,961
Loan proceeds	68,686	1,177,357	1,246,043
Other income	32,645	-	32,645
Management income-Dodge City	-	-	-
Transfers	707,167	148,754	855,921
TOTAL CASH RECEIPTS	3,058,995	1,763,043	4,822,038
Cash disbursements			
Salaries and wages	1,152,147	-	1,152,147
Employee benefits	136,830	-	136,830
Payroll taxes	93,141	-	93,141
Program expenses	204,190	109,949	314,139
Utilities	231,201	-	231,201
Supplies	92,561	-	92,561
Insurance	47,132	-	47,132
Equipment, real estate improvements, repairs and maintenance	121,961	1,250,908	1,372,869
Dues to YMCA of USA	48,605	-	48,605
Professional fees	29,300	-	29,300
Printing and publications	21,335	-	21,335
Property tax	1,474	-	1,474
Postage and shipping	17,740	-	17,740
Telephone	14,573	-	14,573
Conferences, travel and training	20,816	-	20,816
Interest	11,641	45,451	57,092
Loan payments	35,459	110,914	146,373
Other	143,038	-	143,038
Management & reimb. expenses-Dodge City	-	-	-
Association fees-Dodge City	-	-	-
Grant expenses	-	3,175	3,175
Transfers	664,351	191,570	855,921
Total cash disbursements	3,087,495	1,711,967	4,799,462
Cash receipts over (under) cash disbursements	(28,500)	51,076	22,576
Cash, beginning of year	53,890	192,596	246,486
Cash, end of year	\$ 25,390	\$ 243,672	\$ 269,062

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, 2017

	Operating Funds		
	Without Donor Restrictions	With Donor Restrictions	Total
CASH RECEIPTS			
Membership dues	\$ 1,319,763	\$ -	\$ 1,319,763
Program fees	867,378	-	867,378
Contributions	79,266	410,380	489,646
Royalties	14,365	-	14,365
Grant income	-	95,000	95,000
United Way allocation	28,550	-	28,550
Merchandise sales	32,726	-	32,726
Investment income	536	4,832	5,368
Loan proceeds	140,106	143,447	283,553
Other income	45,122	-	45,122
Management income-Dodge City	7,500	-	7,500
Transfers	744,419	119,708	864,127
TOTAL CASH RECEIPTS	3,279,731	773,367	4,053,098
Cash disbursements			
Salaries and wages	1,189,901	-	1,189,901
Employee benefits	138,522	-	138,522
Payroll taxes	97,085	-	97,085
Program expenses	222,766	119,951	342,717
Utilities	240,316	-	240,316
Supplies	83,623	-	83,623
Insurance	41,220	-	41,220
Equipment, real estate improvements, repairs and maintenance	208,936	505,560	714,496
Dues to YMCA of USA	46,200	-	46,200
Professional fees	28,500	-	28,500
Printing and publications	27,635	-	27,635
Property tax	1,375	-	1,375
Postage and shipping	18,558	-	18,558
Telephone	14,888	-	14,888
Conferences, travel and training	25,959	-	25,959
Interest	6,958	2,442	9,400
Loan payments	114,664	74,975	189,639
Other	143,148	-	143,148
Management & reimb. expenses-Dodge City	-	1,428	1,428
Association fees-Dodge City	-	7,500	7,500
Grant expenses	-	6,180	6,180
Transfers	625,384	238,743	864,127
Total cash disbursements	3,275,638	956,779	4,232,417
Cash receipts over (under) cash disbursements	4,093	(183,412)	(179,319)
Cash, beginning of year	49,797	376,008	425,805
Cash, end of year	\$ 53,890	\$ 192,596	\$ 246,486

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, 2018 and 2017

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 and Dodge City, Kansas. The YMCA's mission is to put Christian principles into practice through programs that build healthy spirit, mind and body for all.

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, 2018 and 2017

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, 2018 and 2017

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, 2018 or 2017.

The YMCA's tax returns for the years ended December 31, 2016, 2017, and 2018 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 September 23, 2019, 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, 2018 and 2017

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>2018</u>	<u>2017</u>
Western State Bank	\$327,828	\$329,966
First National Bank	23,790	26,123
Deposits in transit	10,218	5,878
Outstanding checks	<u>(163,014)</u>	<u>(180,385)</u>
Total cash in bank	198,822	181,582
Investments:		
American Funds - cost	<u>70,240</u>	<u>64,904</u>
Total cash	<u>\$269,062</u>	<u>\$246,486</u>

NOTE C - INVESTMENTS

Investments as of December 31, are summarized as follows:

	<u>2018</u>	<u>2017</u>
American Balanced Fund Class A at cost	\$ 70,240	\$ 64,904
Unrealized gain (loss)	<u>20,356</u>	<u>28,356</u>
Total investments at fair value	<u>\$ 90,738</u>	<u>\$ 93,260</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>2018</u>	<u>2017</u>
Maintenance reserve	\$ 1,003	\$ 1,001
Staff development reserve	1,003	1,001
Equipment reserve	7,004	3,003
Dodge City branch reserve	33,008	27,862
State unemployment reserve	<u>23,789</u>	<u>23,623</u>
Total board designated restrictions	65,807	56,490
Reserves used to fund operations	<u>(40,417)</u>	<u>(2,600)</u>
Total funds without donor restrictions	<u>\$ 25,390</u>	<u>\$ 53,890</u>

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

NOTES TO FINANCIAL STATEMENTS

December 31, 2018 and 2017

NOTE E - LINE OF CREDIT PAYABLE

At December 31, 2017 and 2018, the YMCA had a \$100,000 operating line of credit with the First National Bank collateralized by the property and equipment to be drawn upon as needed with a variable interest rate. As of December 31, 2017, the balance was \$65,000 with an interest rate of 7.50%. As of December 31, 2018, the balance was \$95,000 with an interest rate of 8.50%.

At December 31, 2017 and 2018, the YMCA had a \$1,451,296 capital improvement line of credit with the First National Bank collateralized by a mortgage on property and equipment to be drawn upon as needed. As of December 31, 2017, the balance was \$68,472 with an interest rate of 5.25%. As of December 31, 2018 the balance was \$1,134,914 with an interest rate of 6.75%.

NOTE F - NOTES PAYABLE

At December 31, 2017 and 2018, the YMCA had a 7.50% fixed rate note payable to the First National Bank due in monthly installments of \$1,170, collateralized by a mortgage on property and equipment. As of December 31, 2017 the balance was \$65,990 and as of December 31, 2018 the balance was \$56,121.

At December 31, 2017 and 2018, the YMCA had a 7.00% fixed rate note payable to the First National Bank due on October 20, 2023 collateralized by a mortgage on property and equipment. As of December 31, 2017 the balance was \$16,606 and as of December 31, 2018 the balance was \$29,703.

NOTE G - LEASES

Over the past several years, the YMCA entered into capital leases to purchase exercise and office 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 12/31/18</u>	<u>Balance 12/31/17</u>
Macrolease #26824	06/15/15	05/15/18	4.18%	\$ -	\$ 3,444
Macrolease #27241	12/29/15	12/15/18	4.16%	-	9,798
Macrolease #28628	5/10/18	09/29/23	5.51%	38,335	-
Western State Bank #158120034	9/26/16	09/26/21	5.50%	<u>7,929</u>	<u>10,518</u>
				<u>\$ 46,264</u>	<u>\$ 23,760</u>

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

NOTES TO FINANCIAL STATEMENTS

December 31, 2018 and 2017

NOTE G - LEASES - CONTINUED

The annual requirements to amortize the leases outstanding at December 31, 2018, including interest payments, are as follows:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2019	\$ 9,996	\$ 2,306	\$12,302
2020	10,562	1,739	12,301
2021	10,405	1,151	11,556
2022	8,563	629	9,192
2023	<u>6,738</u>	<u>156</u>	<u>6,894</u>
Total	<u>\$46,264</u>	<u>\$ 5,981</u>	<u>\$52,245</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 2018 and 2017 respectively were \$36,218 and \$36,946.

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.

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, 2018 and 2017 and have issued our report thereon dated September 23, 2019, 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
September 23, 2019

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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, 2018

	Without Donor Restrictions				Total
	Undesignated			Board Designated	
	Programs	Management and General	Fund Raising		
Cash receipts					
Membership dues	\$ 1,265,766	\$ -	\$ -	\$ -	\$ 1,265,766
Program fees	845,342	-	-	-	845,342
Contributions	-	-	64,362	-	64,362
Royalties	-	14,210	-	-	14,210
Grant income	-	-	-	-	-
United Way allocation	-	-	29,100	-	29,100
Merchandise sales	-	-	31,092	-	31,092
Investment income	-	-	-	625	625
Loan proceeds	-	68,686	-	-	68,686
Other income	-	32,645	-	-	32,645
Transfers	-	631,378	67,097	8,692	707,167
Total cash receipts	2,111,108	746,919	191,651	9,317	3,058,995
Cash disbursements					
Salaries and wages	633,594	366,112	152,441	-	1,152,147
Employee benefits	75,256	43,471	18,103	-	136,830
Payroll taxes	51,227	29,591	12,323	-	93,141
Program expenses	204,190	-	-	-	204,190
Utilities	184,961	46,240	-	-	231,201
Supplies	60,165	27,768	4,628	-	92,561
Insurance	37,706	9,426	-	-	47,132
Equipment, real estate improvements, repairs and maintenance	85,373	36,588	-	-	121,961
Dues to YMCA of USA	-	48,605	-	-	48,605
Professional fees	-	29,300	-	-	29,300
Printing and publications	9,033	9,033	3,269	-	21,335
Property tax	-	1,474	-	-	1,474
Postage and shipping	7,096	9,757	887	-	17,740
Telephone	7,286	7,287	-	-	14,573
Conferences, travel and training	13,530	7,286	-	-	20,816
Interest	5,821	5,820	-	-	11,641
Loan payments	-	35,459	-	-	35,459
Other	71,519	71,519	-	-	143,038
Management & reimb. expenses-DC	-	-	-	-	-
Association fees-Dodge City	-	-	-	-	-
Grant expenses	-	-	-	-	-
Transfers	664,351	-	-	-	664,351
Total cash disbursements	2,111,108	784,736	191,651	-	3,087,495
Cash receipts over (under) cash disbursements	-	(37,817)	-	9,317	(28,500)
Cash, beginning of year	-	(2,600)	-	56,490	53,890
Cash, end of year	\$ -	\$ (40,417)	\$ -	\$ 65,807	\$ 25,390

See independent auditors' report on supplemental information.

With Donor Restrictions

Fitness	Capital Campaign	Founders Campaign	Other	YMCA Heritage Club	Total	Total Operating Funds
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,265,766
-	-	-	-	-	-	845,342
16,014	220,837	-	114,745	-	351,596	415,958
-	-	-	-	-	-	14,210
-	-	-	80,000	-	80,000	80,000
-	-	-	-	-	-	29,100
-	-	-	-	-	-	31,092
-	-	-	-	5,336	5,336	5,961
-	1,177,357	-	-	-	1,177,357	1,246,043
-	-	-	-	-	-	32,645
93,935	54,819	-	-	-	148,754	855,921
<u>109,949</u>	<u>1,453,013</u>	<u>-</u>	<u>194,745</u>	<u>5,336</u>	<u>1,763,043</u>	<u>4,822,038</u>
-	-	-	-	-	-	1,152,147
-	-	-	-	-	-	136,830
-	-	-	-	-	-	93,141
109,949	-	-	-	-	109,949	314,139
-	-	-	-	-	-	231,201
-	-	-	-	-	-	92,561
-	-	-	-	-	-	47,132
-	1,250,908	-	-	-	1,250,908	1,372,869
-	-	-	-	-	-	48,605
-	-	-	-	-	-	29,300
-	-	-	-	-	-	21,335
-	-	-	-	-	-	1,474
-	-	-	-	-	-	17,740
-	-	-	-	-	-	14,573
-	-	-	-	-	-	20,816
-	45,451	-	-	-	45,451	57,092
-	110,914	-	-	-	110,914	146,373
-	-	-	-	-	-	143,038
-	-	-	-	-	-	-
-	-	-	3,175	-	3,175	3,175
-	-	-	191,570	-	191,570	855,921
<u>109,949</u>	<u>1,407,273</u>	<u>-</u>	<u>194,745</u>	<u>-</u>	<u>1,711,967</u>	<u>4,799,462</u>
-	45,740	-	-	5,336	51,076	22,576
-	127,692	-	-	64,904	192,596	246,486
<u>\$ -</u>	<u>\$ 173,432</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 70,240</u>	<u>\$ 243,672</u>	<u>\$ 269,062</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, 2017

	Without Donor Restrictions				Total
	Undesignated			Board Designated	
	Programs	Management and General	Fund Raising		
Cash receipts					
Membership dues	\$ 1,319,763	\$ -	\$ -	\$ -	\$ 1,319,763
Program fees	867,378	-	-	-	867,378
Contributions	-	-	79,266	-	79,266
Royalties	-	14,365	-	-	14,365
Grant income	-	-	-	-	-
United Way allocation	-	-	28,550	-	28,550
Merchandise sales	-	-	32,726	-	32,726
Investment income	-	-	-	536	536
Loan proceeds	-	116,606	-	23,500	140,106
Other income	-	45,122	-	-	45,122
Management income-Dodge City	-	7,500	-	-	7,500
Transfers	-	710,053	6,600	27,766	744,419
Total cash receipts	2,187,141	893,646	147,142	51,802	3,279,731
Cash disbursements					
Salaries and wages	662,565	410,813	116,523	-	1,189,901
Employee benefits	77,129	47,818	13,575	-	138,522
Payroll taxes	54,057	33,514	9,514	-	97,085
Program expenses	222,766	-	-	-	222,766
Utilities	192,253	48,063	-	-	240,316
Supplies	54,355	25,087	4,181	-	83,623
Insurance	32,976	8,244	-	-	41,220
Equipment, real estate improvements, repairs and maintenance	146,256	62,680	-	-	208,936
Dues to YMCA of USA	-	46,200	-	-	46,200
Professional fees	-	28,500	-	-	28,500
Printing and publications	12,607	12,607	2,421	-	27,635
Property tax	-	1,375	-	-	1,375
Postage and shipping	7,423	10,207	928	-	18,558
Telephone	7,444	7,444	-	-	14,888
Conferences, travel and training	16,873	9,086	-	-	25,959
Interest	3,479	3,479	-	-	6,958
Loan payments	-	91,164	-	23,500	114,664
Other	71,574	71,574	-	-	143,148
Management & reimb. expenses-DC	-	-	-	-	-
Association fees-Dodge City	-	-	-	-	-
Grant expenses	-	-	-	-	-
Transfers	625,384	-	-	-	625,384
Total cash disbursements	2,187,141	917,855	147,142	23,500	3,275,638
Cash receipts over (under) cash disbursements	-	(24,209)	-	28,302	4,093
Cash, beginning of year	-	21,609	-	28,188	49,797
Cash, end of year	\$ -	\$ (2,600)	\$ -	\$ 56,490	\$ 53,890

See independent auditors' report on supplemental information.

With Donor Restrictions

Fitness	Capital Campaign	Founders Campaign	Other	YMCA Heritage Club	Total	Total Operating Funds
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,319,763
-	-	-	-	-	-	867,378
7,921	272,054	1,250	129,155	-	410,380	489,646
-	-	-	-	-	-	14,365
-	-	-	95,000	-	95,000	95,000
-	-	-	-	-	-	28,550
-	-	-	-	-	-	32,726
-	-	-	-	4,832	4,832	5,368
-	143,447	-	-	-	143,447	283,553
-	-	-	-	-	-	45,122
-	-	-	-	-	-	7,500
112,030	-	7,678	-	-	119,708	864,127
119,951	415,501	8,928	224,155	4,832	773,367	4,053,098
-	-	-	-	-	-	1,189,901
-	-	-	-	-	-	138,522
-	-	-	-	-	-	97,085
119,951	-	-	-	-	119,951	342,717
-	-	-	-	-	-	240,316
-	-	-	-	-	-	83,623
-	-	-	-	-	-	41,220
-	505,560	-	-	-	505,560	714,496
-	-	-	-	-	-	46,200
-	-	-	-	-	-	28,500
-	-	-	-	-	-	27,635
-	-	-	-	-	-	1,375
-	-	-	-	-	-	18,558
-	-	-	-	-	-	14,888
-	-	-	-	-	-	25,959
-	2,442	-	-	-	2,442	9,400
-	74,975	-	-	-	74,975	189,639
-	-	-	-	-	-	143,148
-	-	1,428	-	-	1,428	1,428
-	-	7,500	-	-	7,500	7,500
-	-	-	6,180	-	6,180	6,180
-	20,768	-	217,975	-	238,743	864,127
119,951	603,745	8,928	224,155	-	956,779	4,232,417
-	(188,244)	-	-	4,832	(183,412)	(179,319)
-	315,936	-	-	60,072	376,008	425,805
\$ -	\$ 127,692	\$ -	\$ -	\$ 64,904	\$ 192,596	\$ 246,486

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

SCHEDULE OF FIXED ASSETS

December 31, 2018 and 2017

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

	<u>2018</u>	<u>2017</u>
Land	\$ 65,000	\$ 65,000
Buildings and improvements	5,506,706	4,330,657
Equipment	<u>2,223,233</u>	<u>2,116,613</u>
	7,794,939	6,512,270
Less: Accumulated depreciation/amortization	<u>(3,247,766)</u>	<u>(3,058,530)</u>
	<u>\$4,547,173</u>	<u>\$3,453,740</u>

Depreciation expense for the period ending December 31, 2018 and 2017, was \$189,236 and \$194,096, respectively.

See independent auditors' report on supplemental information.