

FINANCIAL STATEMENTS

AND

INDEPENDENT AUDITORS' REPORT

YOUNG MEN'S CHRISTIAN ASSOCIATION  
OF SOUTHWEST KANSAS, INC.

DECEMBER 31, 2019 AND 2018

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CERTIFIED PUBLIC ACCOUNTANTS  
*and*  
BUSINESS ADVISORS

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, 2019 and 2018 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 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, 2019 and 2018, 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  
October 19, 2020

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

STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS,  
AND CASH BALANCES

Year Ended December 31, 2019

	Operating Funds		
	Without Donor Restrictions	With Donor Restrictions	Total
<b>CASH RECEIPTS</b>			
Membership dues	\$ 1,196,845	\$ -	\$ 1,196,845
Program fees	817,402	-	817,402
Contributions	90,340	300,049	390,389
Royalties	11,963	-	11,963
Grant income	-	323,979	323,979
United Way allocation	29,480	-	29,480
Merchandise sales	25,919	-	25,919
Investment income	523	17,977	18,500
Loan proceeds	81,232	325,968	407,200
Other income	47,336	-	47,336
Transfers	960,472	92,960	1,053,432
<b>TOTAL CASH RECEIPTS</b>	<b>3,261,512</b>	<b>1,060,933</b>	<b>4,322,445</b>
<b>Cash disbursements</b>			
Salaries and wages	1,177,099	-	1,177,099
Employee benefits	127,312	-	127,312
Payroll taxes	94,945	-	94,945
Program expenses	201,360	108,425	309,785
Utilities	224,567	-	224,567
Supplies	87,687	-	87,687
Insurance	56,974	-	56,974
Equipment, real estate improvements, repairs and maintenance	212,804	398,924	611,728
Dues to YMCA of USA	41,344	-	41,344
Professional fees	39,360	-	39,360
Printing and publications	17,767	-	17,767
Property tax	1,779	-	1,779
Postage and shipping	9,578	-	9,578
Telephone	21,846	-	21,846
Conferences, travel and training	19,344	-	19,344
Interest	13,011	86,880	99,891
Loan payments	262,055	97,024	359,079
Other	123,714	-	123,714
Grant expenses	-	7,143	7,143
Transfers	538,567	514,865	1,053,432
<b>Total cash disbursements</b>	<b>3,271,113</b>	<b>1,213,261</b>	<b>4,484,374</b>
Cash receipts over (under) cash disbursements	(9,601)	(152,328)	(161,929)
Cash, beginning of year	25,390	243,672	269,062
Cash, end of year	\$ 15,789	\$ 91,344	\$ 107,133

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, 2018

	Operating Funds		
	Without Donor Restrictions	With Donor Restrictions	Total
<b>CASH RECEIPTS</b>			
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
Transfers	707,167	148,754	855,921
<b>TOTAL CASH RECEIPTS</b>	<b>3,058,995</b>	<b>1,763,043</b>	<b>4,822,038</b>
<b>Cash disbursements</b>			
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
Grant expenses	-	3,175	3,175
Transfers	664,351	191,570	855,921
<b>Total cash disbursements</b>	<b>3,087,495</b>	<b>1,711,967</b>	<b>4,799,462</b>
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.

NOTES TO FINANCIAL STATEMENTS

December 31, 2019 and 2018

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, 2019 and 2018

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, 2019 and 2018

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, 2019 or 2018.

The YMCA's tax returns for the years ended December 31, 2017, 2018, and 2019 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 19, 2020, 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, 2019 and 2018

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>2019</u>	<u>2018</u>
Western State Bank	\$144,817	\$327,828
First National Bank	-	23,790
Deposits in transit	40,364	10,218
Outstanding checks	<u>(116,265)</u>	<u>(163,014)</u>
Total cash in bank	68,916	198,822
Investments:		
American Funds - cost	<u>38,217</u>	<u>70,240</u>
Total cash	<u>\$107,133</u>	<u>\$269,062</u>

NOTE C - INVESTMENTS

Investments as of December 31, are summarized as follows:

	<u>2019</u>	<u>2018</u>
American Balanced Fund Class A at cost	\$ 38,217	\$ 70,240
Unrealized gain (loss)	<u>17,280</u>	<u>20,498</u>
Total investments at fair value	<u>\$ 55,497</u>	<u>\$ 90,738</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>2019</u>	<u>2018</u>
Maintenance reserve	\$ -	\$ 1,003
Staff development reserve	-	1,003
Equipment reserve	-	7,004
Dodge City branch reserve	41,242	33,008
State unemployment reserve	<u>-</u>	<u>23,789</u>
Total board designated restrictions	41,242	65,807
Reserves used to fund operations	<u>(25,453)</u>	<u>(40,417)</u>
Total funds without donor restrictions	<u>\$ 15,789</u>	<u>\$ 25,390</u>

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

NOTES TO FINANCIAL STATEMENTS

December 31, 2019 and 2018

NOTE E - LINE OF CREDIT PAYABLE

At December 31, 2018 and 2019, 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, 2018, the balance was \$95,000 with an interest rate of 8.50%. As of December 31, 2019, the balance was \$0 with an interest rate of 6.25%.

At December 31, 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, 2018, the balance was \$1,134,914 with an interest rate of 6.75%. This line of credit was paid off on August 16, 2019 with proceeds from a 6.00% fixed rate note payable to the First National Bank with a maturity date on August 16, 2024.

NOTE F - NOTES PAYABLE

At December 31, 2019, the YMCA had a 6.00% fixed rate note payable to the First National Bank due in monthly installments of \$52,921, collateralized by a mortgage on property and equipment. As of December 31, 2019 the balance was \$1,363,859.

At December 31, 2018 and 2019, 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, 2018 the balance was \$56,121 and as of December 31, 2019 the balance was \$0.

At December 31, 2018 and 2019, 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, 2018 the balance was \$29,703 and as of December 31, 2019 the balance was \$0.

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 12/31/19</u>	<u>Balance 12/31/18</u>
Macrolease #28628	05/10/18	09/29/23	5.51%	\$ 31,078	\$ 38,335
Western State Bank #158120034	09/26/16	09/26/21	5.50%	5,193	7,929
International Financial Services Corporation	02/01/19	12/01/25	7.95%	<u>271,348</u>	<u>-</u>
				<u>\$307,619</u>	<u>\$ 46,264</u>

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

NOTES TO FINANCIAL STATEMENTS

December 31, 2019 and 2018

NOTE G - LEASES - CONTINUED

The annual requirements to amortize the leases outstanding at December 31, 2019, including interest payments, are as follows:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2020	\$ 47,332	\$ 23,133	\$ 70,465
2021	50,207	19,514	69,721
2022	51,646	15,710	67,356
2023	53,376	11,682	65,058
2024	50,480	7,684	58,164
2025	<u>54,578</u>	<u>3,586</u>	<u>58,164</u>
Total	<u>\$307,619</u>	<u>\$ 81,309</u>	<u>\$388,928</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 2019 and 2018 respectively were \$40,703 and \$36,218.

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, 2019 and 2018 and have issued our report thereon dated October 19, 2020, 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 19, 2020

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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, 2019

	Without Donor Restrictions				Total
	Undesignated			Board Designated	
	Programs	Management and General	Fund Raising		
Cash receipts					
Membership dues	\$ 1,196,845	\$ -	\$ -	\$ -	\$ 1,196,845
Program fees	817,402	-	-	-	817,402
Contributions	-	-	90,340	-	90,340
Royalties	-	11,963	-	-	11,963
Grant income	-	-	-	-	-
United Way allocation	-	-	29,480	-	29,480
Merchandise sales	-	-	25,919	-	25,919
Investment income	-	-	-	523	523
Loan proceeds	-	81,232	-	-	81,232
Other income	-	47,336	-	-	47,336
Transfers	-	911,395	49,077	-	960,472
<b>Total cash receipts</b>	<b>2,014,247</b>	<b>1,051,926</b>	<b>194,816</b>	<b>523</b>	<b>3,261,512</b>
Cash disbursements					
Salaries and wages	638,774	381,427	156,898	-	1,177,099
Employee benefits	69,092	41,249	16,971	-	127,312
Payroll taxes	51,527	30,762	12,656	-	94,945
Program expenses	201,360	-	-	-	201,360
Utilities	179,654	44,913	-	-	224,567
Supplies	56,996	26,306	4,385	-	87,687
Insurance	45,579	11,395	-	-	56,974
Equipment, real estate improvements, repairs and maintenance	148,963	63,841	-	-	212,804
Dues to YMCA of USA	-	41,344	-	-	41,344
Professional fees	-	39,360	-	-	39,360
Printing and publications	7,170	7,170	3,427	-	17,767
Property tax	-	1,779	-	-	1,779
Postage and shipping	3,831	5,268	479	-	9,578
Telephone	10,923	10,923	-	-	21,846
Conferences, travel and training	12,574	6,770	-	-	19,344
Interest	6,506	6,505	-	-	13,011
Loan payments	-	262,055	-	-	262,055
Other	61,857	61,857	-	-	123,714
Grant expenses	-	-	-	-	-
Transfers	519,441	-	-	19,126	538,567
<b>Total cash disbursements</b>	<b>2,014,247</b>	<b>1,042,924</b>	<b>194,816</b>	<b>19,126</b>	<b>3,271,113</b>
Cash receipts over (under) cash disbursements	-	9,002	-	(18,603)	(9,601)
Cash, beginning of year	-	(40,417)	-	65,807	25,390
Cash, end of year	\$ -	\$ (31,415)	\$ -	\$ 47,204	\$ 15,789

See independent auditors' report on supplemental information.



With Donor Restrictions

Fitness	Capital Campaign	Other	YMCA Heritage Club	Total	Total Operating Funds
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,196,845
-	-	-	-	-	817,402
15,465	161,756	122,828	-	300,049	390,389
-	-	-	-	-	11,963
-	-	323,979	-	323,979	323,979
-	-	-	-	-	29,480
-	-	-	-	-	25,919
-	-	-	17,977	17,977	18,500
-	325,968	-	-	325,968	407,200
-	-	-	-	-	47,336
92,960	-	-	-	92,960	1,053,432
<u>108,425</u>	<u>487,724</u>	<u>446,807</u>	<u>17,977</u>	<u>1,060,933</u>	<u>4,322,445</u>
-	-	-	-	-	1,177,099
-	-	-	-	-	127,312
-	-	-	-	-	94,945
108,425	-	-	-	108,425	309,785
-	-	-	-	-	224,567
-	-	-	-	-	87,687
-	-	-	-	-	56,974
-	398,924	-	-	398,924	611,728
-	-	-	-	-	41,344
-	-	-	-	-	39,360
-	-	-	-	-	17,767
-	-	-	-	-	1,779
-	-	-	-	-	9,578
-	-	-	-	-	21,846
-	-	-	-	-	19,344
-	86,880	-	-	86,880	99,891
-	97,024	-	-	97,024	359,079
-	-	-	-	-	123,714
-	-	7,143	-	7,143	7,143
-	25,201	439,664	50,000	514,865	1,053,432
<u>108,425</u>	<u>608,029</u>	<u>446,807</u>	<u>50,000</u>	<u>1,213,261</u>	<u>4,484,374</u>
-	(120,305)	-	(32,023)	(152,328)	(161,929)
-	173,432	-	70,240	243,672	269,062
<u>\$ -</u>	<u>\$ 53,127</u>	<u>\$ -</u>	<u>\$ 38,217</u>	<u>\$ 91,344</u>	<u>\$ 107,133</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, 2018

	Without Donor Restrictions				Total
	Undesignated			Board Designated	
	Programs	Management and General	Fund Raising		
<b>Cash receipts</b>					
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
<b>Total cash receipts</b>	<b>2,111,108</b>	<b>746,919</b>	<b>191,651</b>	<b>9,317</b>	<b>3,058,995</b>
<b>Cash disbursements</b>					
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
Grant expenses	-	-	-	-	-
Transfers	664,351	-	-	-	664,351
<b>Total cash disbursements</b>	<b>2,111,108</b>	<b>784,736</b>	<b>191,651</b>	<b>-</b>	<b>3,087,495</b>
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	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>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>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>\$ 70,240</u>	<u>\$ 243,672</u>	<u>\$ 269,062</u>

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

SCHEDULE OF FIXED ASSETS

December 31, 2019 and 2018

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

	<u>2019</u>	<u>2018</u>
Land	\$ 65,000	\$ 65,000
Buildings and improvements	6,611,525	5,506,706
Equipment	<u>1,828,829</u>	<u>2,223,233</u>
	8,505,354	7,794,939
Less: Accumulated depreciation/amortization	<u>(3,460,013)</u>	<u>(3,247,766)</u>
	<u>\$5,045,341</u>	<u>\$4,547,173</u>

Depreciation expense for the period ending December 31, 2019 and 2018, was \$212,247 and \$189,236, respectively.

See independent auditors' report on supplemental information.