

Armed Services YMCA of the USA—Oceanside (Camp Pendleton), California

Balance Sheet

December 31, 2024

(With Comparative Totals for 2023)

	2024	2023
Assets		
Cash and cash equivalents	\$ 486,043	\$ 472,939
Receivables	133,023	43,504
Prepaid expenses and deposits	1,244	879
Investments	5,463,788	4,908,581
	<u>\$ 6,084,098</u>	<u>\$ 5,425,903</u>
Liabilities and Net Assets		
Liabilities:		
Accounts payable	\$ 24,054	\$ 18,326
Accrued and other liabilities	137,720	64,573
Due to headquarters	5,105	93,142
	<u>166,879</u>	<u>176,041</u>
Net assets:		
Without donor restrictions	5,203,603	4,479,573
With donor restrictions	713,616	770,289
	<u>5,917,219</u>	<u>5,249,862</u>
	<u>\$ 6,084,098</u>	<u>\$ 5,425,903</u>

Armed Services YMCA of the USA—Oceanside (Camp Pendleton), California

**Schedule of Activities
Year Ended December 31, 2024
(With Comparative Totals for 2023)**

	2024			2023 Total
	Net Assets Without Donor Restrictions	Net Assets With Donor Restrictions	Total	
Public support and revenue:				
Public support:				
Donated services, materials and facilities	\$ 493,965	\$ -	\$ 493,965	\$ 508,302
Contributions and grants	1,280,738	303,009	1,583,747	1,269,145
Individual contributions	352,641	-	352,641	258,089
National headquarters allocation	47,847	-	47,847	73,012
Government contracts and grants	25,000	-	25,000	138,352
Total public support	2,200,191	303,009	2,503,200	2,246,900
Revenue:				
Program service fees	521,066	-	521,066	437,553
Interest and dividends	147,879	-	147,879	123,331
Other	113,658	-	113,658	25,530
Net assets released from restrictions	359,682	(359,682)	-	-
Total revenue	1,142,285	(359,682)	782,603	586,414
Total public support and revenue	3,342,476	(56,673)	3,285,803	2,833,314
Expenses:				
Program services:				
Social, recreational and cultural services	2,505,284	-	2,505,284	2,104,804
Total program services expenses	2,505,284	-	2,505,284	2,104,804
Supporting services:				
Management and general	274,375	-	274,375	341,167
Fundraising	130,593	-	130,593	283,123
Total supporting services expenses	404,968	-	404,968	624,290
Total expenses	2,910,252	-	2,910,252	2,729,094
Net realized and unrealized gain (loss) on investments	291,806	-	291,806	416,538
Change in net assets before depreciation and amortization	724,030	(56,673)	667,357	520,758
Depreciation and amortization	-	-	-	-
Change in net assets	724,030	(56,673)	667,357	520,758
Net assets:				
Beginning	4,479,573	770,289	5,249,862	4,729,104
Ending	\$ 5,203,603	\$ 713,616	\$ 5,917,219	\$ 5,249,862

Armed Services YMCA of the USA—Oceanside (Camp Pendleton), California

**Schedule of Functional Expenses
Year Ended December 31, 2024
(With Comparative Information for 2023)**

	2024							2023 Total
	Program Services		Supporting Services				Grand Total	
	Social, Recreational and Cultural Services	Total	Management and General	Fundraising	Total			
Donated services, materials and facilities	\$ 465,571	\$ 465,571	\$ 28,394	\$ -	\$ 28,394	\$ 493,965	\$ 508,302	
Salaries and wages	1,209,287	1,209,287	83,200	114,115	197,315	1,406,602	1,227,431	
Program events	235,496	235,496	-	1,800	1,800	237,296	321,946	
Supplies	310,074	310,074	3,909	22	3,931	314,005	221,562	
Health and retirement benefits and payroll taxes	145,029	145,029	87,599	7,228	94,827	239,856	253,412	
Outside printing, graphics and advertising	18,024	18,024	1,282	327	1,609	19,633	30,399	
Professional fees and contract services	48,927	48,927	37,261	5,178	42,439	91,366	61,946	
Rentals, repairs and maintenance	22,847	22,847	11,511	295	11,806	34,653	46,187	
Occupancy, insurance and property taxes	26,886	26,886	7,242	2	7,244	34,130	23,673	
Telephone	8,458	8,458	897	364	1,261	9,719	7,182	
Travel and conferences	740	740	1,061	299	1,360	2,100	16,978	
Gifts and contributions	5,064	5,064	3,677	102	3,779	8,843	1,765	
Postage and shipping	1,348	1,348	52	847	899	2,247	2,923	
Membership dues	-	-	4,414	-	4,414	4,414	1,839	
Computer and IT services	8,512	8,512	1,951	-	1,951	10,463	3,442	
Other expenses	(979)	(979)	1,925	14	1,939	960	107	
Total expenses	\$ 2,505,284	\$ 2,505,284	\$ 274,375	\$ 130,593	\$ 404,968	\$ 2,910,252	\$ 2,729,094	