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To the Board of Directors
YMCA of Bogalusa
Bogalusa, Louisiana

I have compiled the accompanying statement of financial position of YMCA of Bogalusa (a nonprofit organization) as of December 31, 2012, and the related statement of activity for the one month and the twelve months then ended, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants

A compilation is limited to presenting in the form of financial statements information that is the representation of management. I have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any other form of assurance on them

Management has elected to omit substantially all of the disclosures and the statement of cash flows required by generally accepted accounting principles. If the omitted disclosures and statement of cash flows were included in the financial statements, they might influence the user's conclusions about the Company's assets, liabilities, net assets, revenues, and expenses. Accordingly, these financial statements are not designed for those who are not informed about such matters

We are not independent with respect to YMCA Consolidated.



Bogalusa, Louisiana
March 25, 2013

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date APR 03 2013

YMCA of Bogalusa
Statement of Financial Position
December 31, 2012
Unaudited

Assets

Current Assets

Cash - Master Acct	\$	14,467 76
Citizens - Charitable Gaming		(42 76)
Cash - Operating		52 77
Cash - Ave U Debutante Acct		246 37
Cash - Ave B Operating		14,379 37
Cash - Arts Program Account		4,626 82
Preston S Hartzog Memorial Fund		1,121 00
Cash - Photography Club		<u>619 50</u>

Total Current Assets 35,470 83

Fixed Assets

Furniture & fixtures		41,893 40
Machinery & equipment		52,190 58
Improvements		119,451 48
Less Accumulated Depreciation		<u>(124,167 00)</u>

Total Fixed Assets 89,368 46

Total Assets \$ 124,839 29

YMCA of Bogalusa
Statement of Financial Position
December 31, 2012
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Liabilities

Current Liabilities

FICA Payable	\$	1,407 80
M/C Payable		392 62
Federal W/H Payable		156 30
IRS Refund checks on hold		<u>1,524 49</u>

Total Current Liabilities 3,481 21

Long-Term Liabilities

N/P Citizens #184500		<u>2,290 16</u>
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Total Long-Term Liabilities 2,290 16

Total Liabilities 5,771 37

Net Assets

Unrestricted Net Assets		124,895 54
Current Change in Net Assets		<u>(5,827 62)</u>

Total Net Assets 119,067 92

Total Liabilities and
Net Assets \$ 124,839 29

YMCA of Bogalusa
Statement of Activities
For the 1 Month and 12 Months Ended December 31, 2012
Unaudited

	1 Month Ended December 31, 2012	%	12 Months Ended December 31, 2012	%
Revenue				
United Way	\$ 0 00	0 00	\$ 21,025 00	14 80
Program Revenue	520 00	5 11	5,310 09	3 74
Membership Dues	959 00	9 42	23,245 89	16 36
Parking Lease Revenue	700 00	6 87	9,350 00	6 58
Building Rental	0 00	0 00	3,733 00	2 63
Gaming Revenue	4,090 41	40 17	48,830 06	34 37
Fitness Revenue	595 00	5 84	5,246 00	3 69
Art Program State Grants	1,467 00	14 41	1,467 00	1 03
Contributions	150 00	1 47	1,818 00	1 28
Special Events - Other	0 00	0 00	6,361 00	4 48
Other Revenue	1,700 00	16 70	15,185 47	10 69
Concessions	0 00	0 00	485 00	0 34
Interest Income	1 15	0 01	10 24	0 01
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Total Revenue	10,182 56	100 00	142,066 75	100 00
Expenses				
Accounting	87 00	0 85	7,902 13	5 56
Advertising	0 00	0 00	347 00	0 24
Bank charges	151 91	1 49	564 19	0 40
Contract labor	2,351 97	23 10	27,060 21	19 05
Depreciation expense	572 50	5 62	6,870 00	4 84
Donations	(2,000 00)	(19 64)	(1,950 00)	(1 37)
Dues & subscriptions	250 00	2 46	4,450 00	3 13
Insurance	0 00	0 00	9,271 78	6 53
Interest expense	17 26	0 17	304 32	0 21
Jackpot	425 00	4 17	4,700 00	3 31
Legal & professional	150 00	1 47	2,940 00	2 07
Miscellaneous	0 00	0 00	460 00	0 32
Meals & entertainment	0 00	0 00	1,461 08	1 03
Office expense	261 58	2 57	2,862 56	2 01
Payroll taxes	63 11	0 62	1,035 58	0 73
Postage	0 00	0 00	137 80	0 10
Payroll Tax Deposits	0 00	0 00	555 23	0 39
Repairs & maintenance	73 96	0 73	4,148 23	2 92
Salaries	825 00	8 10	13,536 70	9 53
Contract Labor-Swimming P	0 00	0 00	5,958 00	4 19
Supplies	373 82	3 67	6,579 15	4 63
Supplies - Art	0 00	0 00	4,766 82	3 36
Rent	115 46	1 13	1,385 52	0 98
Rent - Equipment	1,955 00	19 20	24,179 95	17 02
Travel	0 00	0 00	1,495 55	1 05
Concessions Expense	0 00	0 00	55 00	0 04
Special Events - Fun Day	0 00	0 00	675 00	0 48
Supplies - Swimming Pool	0 00	0 00	1,247 75	0 88
Supplies - League Sports	0 00	0 00	350 00	0 25
Taxes	0 32	0 00	41 19	0 03
Telephone	164 66	1 62	1,894 86	1 33

YMCA of Bogalusa
Statement of Activities
For the 1 Month and 12 Months Ended December 31, 2012
Unaudited

	1 Month Ended December 31, 2012	%	12 Months Ended December 31, 2012	%
Utilities	<u>278 20</u>	<u>2 73</u>	<u>12,608 79</u>	<u>8 88</u>
Total Expenses	<u>6,116 75</u>	<u>60 07</u>	<u>147,894 37</u>	<u>104 10</u>
Net Income (Loss)	<u>\$ 4,065 81</u>	<u>39 93</u>	<u>\$ (5,827 62)</u>	<u>(4 10)</u>